

**DELTA  
2012  
PLANNING BUDGETS**

**Mississippi State University  
Department of Agricultural Economics  
Budget Report 2011-05**

**December 2011**



## 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 2012 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.

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# 2012 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 2011. (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 2011 crop year. Government payments for commodities are not included in the budgets except to the extent that they are included in loan rates.

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

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

### Irrigation Costs

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

### Net Returns

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



## Enterprise Budgets

Table 1.A Estimated costs per acre  
 Cotton, 8R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	2.0000	11.50	_____
App by Air ( 3 gal)	appl	4.50	3.2500	14.63	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.55	1.3300	4.72	_____
Tribufos 6lb	pt	7.92	0.5000	3.96	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.19	1.5000	43.79	_____
UAN (32% N)	cwt	18.54	4.0000	74.16	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.31	0.5000	5.16	_____
Glyphosate 3lbs a.e.	oz	0.11	96.0000	10.56	_____
Gramoxone Inteon	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	4.69	2.0000	9.38	_____
Dual Magnum	pt	12.25	1.0000	12.25	_____
Diuron 4L	pt	3.28	1.6000	5.25	_____
INSECTICIDES					
Acephate 90%	lb	6.63	1.5200	10.08	_____
Centric 40WG	oz	3.58	2.0000	7.16	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.91	2.0000	1.82	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.62	45.0000	27.90	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.09	24.0000	2.16	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	1.1134	12.92	_____
Self-Propelled	hour	11.60	0.3194	3.69	_____
HAND LABOR					
Implements	hour	9.06	0.4491	4.07	_____
Self-Propelled	hour	9.06	0.2886	2.62	_____
UNALLOCATED LABOR					
	hour	11.56	1.1463	13.26	_____
DIESEL FUEL					
Tractors	gal	3.40	10.8888	37.02	_____
Self-Propelled	gal	3.40	5.1992	17.68	_____
REPAIR & MAINTENANCE					
Implements	acre	9.85	1.0000	9.85	_____
Tractors	acre	4.99	1.0000	4.99	_____
Self-Propelled	acre	14.66	1.0000	14.66	_____
INTEREST ON OP. CAP.	acre	10.14	1.0000	10.14	_____
TOTAL DIRECT EXPENSES				605.12	_____
FIXED EXPENSES					
Implements	acre	16.45	1.0000	16.45	_____
Tractors	acre	31.84	1.0000	31.84	_____
Self-Propelled	acre	60.02	1.0000	60.02	_____
TOTAL FIXED EXPENSES				108.31	_____
TOTAL SPECIFIED EXPENSES				713.43	_____

Note: Cost of production estimates are based on 2011 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, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.91	900.0000	821.70	_____
Cotton Seed	lb	0.07	1350.0000	102.60	_____
				-----	
TOTAL INCOME				924.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	26.13	1.0000	26.13	_____
HARVEST AIDS	acre	11.50	1.0000	11.50	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	117.95	1.0000	117.95	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	50.60	1.0000	50.60	_____
INSECTICIDES	acre	32.43	1.0000	32.43	_____
SEED/PLANTS	acre	27.90	1.0000	27.90	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	2.16	1.0000	2.16	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.7377	6.69	_____
OPERATOR LABOR	hour	11.60	1.4328	16.61	_____
UNALLOCATED LABOR	hour	11.56	1.1463	13.26	_____
DIESEL FUEL	gal	3.40	16.0881	54.70	_____
REPAIR & MAINTENANCE	acre	29.50	1.0000	29.50	_____
INTEREST ON OP. CAP.	acre	10.14	1.0000	10.14	_____
				-----	
TOTAL DIRECT EXPENSES				605.12	_____
RETURNS ABOVE DIRECT EXPENSES				319.18	_____
				-----	
TOTAL FIXED EXPENSES				108.31	_____
				-----	
TOTAL SPECIFIED EXPENSES				713.43	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				210.87	_____

Note: Cost of production estimates are based on 2011 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, 2012

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 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
Gramoxone Inteon	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					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(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
TOTALS							1.43	1.11	2.17	1.14

Note: Cost of production estimates are based on 2011 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, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.00						0.94	22.94		22.94
Bed-Paratill Fold	8R-38		2.69	1.93	1.69			0.27	6.58	5.10	11.68
App by Air ( 5 gal)	appl	5.75						0.16	5.91		5.91
Clarity	pt	5.16						0.15	5.31		5.31
Glyphosate 3lbs a.e.	oz	3.52						0.10	3.62		3.62
Bed-Disk (Hipper)Rd	8R-38		1.23	0.31	0.77			0.07	2.38	1.44	3.82
Custom Apply Fert	acre	7.00						0.20	7.20		7.20
Potash (60% K2O)	cwt	43.79						1.24	45.03		45.03
Fert Appl (Liquid)	8R-38		2.58	1.25	1.97			0.14	5.94	3.25	9.19
UAN (32% N)	cwt	37.08						0.92	38.00		38.00
Row Cond Rigid	26'		1.99	0.44	1.24			0.08	3.75	2.45	6.20
Plant & Pre-Rigid	8R-38		2.67	1.36	2.40			0.14	6.57	4.25	10.82
Cotton Seed B2RF	thous	27.90						0.59	28.49		28.49
B2RF Cot Tech Fee	thous	67.05						1.42	68.47		68.47
Cotton Seed Trt.	acre	20.00						0.43	20.43		20.43
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.97	2.12
Gramoxone Inteon	oz	8.00						0.17	8.17		8.17
Cotoran 4L	pt	9.38						0.20	9.58		9.58
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.50						0.03	1.53		1.53
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.97	2.12
Dual Magnum	pt	12.25						0.26	12.51		12.51
Glyphosate 3lbs a.e.	oz	3.52						0.07	3.59		3.59
Acephate 90%	lb	1.46						0.03	1.49		1.49
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.97	2.12
Centric 40WG	oz	7.16						0.13	7.29		7.29
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
Fert Appl (Liquid)	8R-38		2.58	1.25	1.97			0.10	5.90	3.25	9.15
UAN (32% N)	cwt	37.08						0.66	37.74		37.74
Spray (Direct/Layby)	8R-38		2.22	0.65	1.70			0.06	4.63	2.34	6.97
Diuron 4L	pt	5.25						0.07	5.32		5.32
Glyphosate 3lbs a.e.	oz	3.52						0.05	3.57		3.57
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Acephate 90%	lb	3.65						0.05	3.70		3.70
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
App by Air ( 3 gal)	appl	1.13						0.02	1.15		1.15
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.82						0.03	1.85		1.85
Incidental Pest											
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Incidental Pest Trt	acre	12.00						0.17	12.17		12.17
App by Air ( 3 gal)	appl	4.50						0.05	4.55		4.55
Acephate 90%	lb	4.97						0.05	5.02		5.02
App by Air ( 5 gal)	appl	5.75						0.04	5.79		5.79
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	4.72						0.03	4.75		4.75
Sprayer 600-750gal	60' 175hp		0.27	0.07	0.22				0.56	0.49	1.05
Tribufos 6lb	pt	3.96						0.03	3.99		3.99
Cotton Picker	4R-38(350)		15.79	14.14	7.72			0.13	37.78	56.62	94.40
Boll Buggy	4R-38(325)		8.57	2.72	5.38			0.06	16.73	10.61	27.34
Module Builder	4R-38(325)		8.57	3.12	7.72			0.07	19.48	11.44	30.92
Gin & Haul	lb	81.00						0.29	81.29		81.29
Stalk Shredder	14'		3.92	1.81	2.46			0.03	8.22	4.16	12.38
TOTALS		474.22	54.70	29.50	36.56	0.00	10.14	605.12	108.31	713.43	

Note: Cost of production estimates are based on 2011 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, 2012

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	924.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	0.00	10.13	4.50	5.75	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.50	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	43.79	37.08	0.00	37.08	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	8.68	0.00	33.15	0.00	8.77	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.46	7.16	18.84	4.97	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	27.90	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	1.08	1.08	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.50	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	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.69	0.00	0.00	0.00	0.77	1.97	4.52	2.41	1.70	0.00	0.22	23.28
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.69	0.00	0.00	0.00	1.23	2.58	5.74	3.12	2.22	0.00	0.27	36.85
REPAIR & MAINTENANCE	1.93	0.00	0.00	0.00	0.31	1.25	2.10	1.40	0.65	0.00	0.07	21.79
INTEREST ON OP. CAP.	1.21	0.00	0.00	0.00	1.92	1.06	3.61	0.93	0.61	0.10	0.12	0.58
TOTAL DIRECT EXPENSES	29.52	0.00	0.00	0.00	69.45	43.94	174.03	53.18	44.00	9.57	17.93	163.50
NET INCOME	-29.52	0.00	0.00	0.00	-69.45	-43.94	-174.03	-53.18	-44.00	-9.57	-17.93	760.80
NET INCOME TO DATE	-29.52	-29.52	-29.52	-29.52	-98.97	-142.91	-316.94	-370.12	-414.12	-423.69	-441.62	319.18

Note: Cost of production estimates are based on 2011 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, 2012

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Cotton Lint			0.68	0.73	0.77	0.82	0.86	0.91	0.95	1.00	1.04	1.09	1.14
PERCENT	YIELD	UNIT	-----dollars-----										
50	450.00	lb	-153 -262	-133 -241	-112 -220	-92 -200	-71 -179	-51 -159	-30 -138	-9 -118	10 -97	31 -77	51 -56
60	540.00	lb	-100 -208	-75 -183	-50 -159	-26 -134	-1 -109	23 -85	47 -60	72 -35	96 -11	121 13	146 37
70	630.00	lb	-46 -155	-17 -126	10 -97	39 -68	68 -40	97 -11	125 17	154 46	183 75	212 103	240 132
80	720.00	lb	6 -101	39 -68	72 -35	105 -2	138 29	171 62	203 95	236 128	269 161	302 194	335 227
90	810.00	lb	60 -48	97 -11	134 25	171 62	208 99	245 136	282 173	319 210	356 247	393 284	430 321
100	900.00	lb	113 5	154 46	195 87	237 128	278 169	319 210	360 251	401 293	442 334	483 375	524 416
110	990.00	lb	167 58	212 104	257 149	302 194	348 239	393 284	438 330	483 375	528 420	573 465	619 510
120	1080.00	lb	220 112	270 161	319 211	368 260	417 309	467 358	516 408	565 457	615 506	664 556	713 605
130	1170.00	lb	274 165	327 219	381 272	434 326	487 379	541 432	594 486	648 539	701 593	754 646	808 700
140	1260.00	lb	327 219	385 276	442 334	500 391	557 449	615 507	672 564	730 622	787 679	845 737	902 794
150	1350.00	lb	381 272	442 334	504 396	566 457	627 519	689 581	751 642	812 704	874 765	935 827	997 889

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 2011 input prices.

Table 2.A Estimated costs per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	2.0000	11.50	_____
App by Air ( 3 gal)	appl	4.50	3.2500	14.63	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.55	1.3300	4.72	_____
Tribufos 6lb	pt	7.92	0.5000	3.96	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Amm Nitrate (34% N)	cwt	20.58	2.0000	41.16	_____
Potash (60% K2O)	cwt	29.19	1.5000	43.79	_____
UAN (32% N)	cwt	18.54	2.0000	37.08	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.31	0.5000	5.16	_____
Glyphosate 3lbs a.e.	oz	0.11	96.0000	10.56	_____
Gramoxone Inteon	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	4.69	2.0000	9.38	_____
Dual Magnum	pt	12.25	1.0000	12.25	_____
Diuron 4L	pt	3.28	1.6000	5.25	_____
INSECTICIDES					
Acephate 90%	lb	6.63	1.5200	10.08	_____
Centric 40WG	oz	3.58	2.0000	7.16	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.91	2.0000	1.82	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.62	45.0000	27.90	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.09	24.0000	2.16	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.9212	10.69	_____
Self-Propelled	hour	11.60	0.3194	3.69	_____
HAND LABOR					
Implements	hour	9.06	0.4136	3.75	_____
Self-Propelled	hour	9.06	0.2886	2.62	_____
UNALLOCATED LABOR	hour	11.57	0.9926	11.49	_____
DIESEL FUEL					
Tractors	gal	3.40	9.0100	30.63	_____
Self-Propelled	gal	3.40	5.1992	17.68	_____
REPAIR & MAINTENANCE					
Implements	acre	7.42	1.0000	7.42	_____
Tractors	acre	4.12	1.0000	4.12	_____
Self-Propelled	acre	14.66	1.0000	14.66	_____
INTEREST ON OP. CAP.	acre	9.97	1.0000	9.97	_____
TOTAL DIRECT EXPENSES				595.02	_____
FIXED EXPENSES					
Implements	acre	12.59	1.0000	12.59	_____
Tractors	acre	26.34	1.0000	26.34	_____
Self-Propelled	acre	60.02	1.0000	60.02	_____
TOTAL FIXED EXPENSES				98.95	_____
TOTAL SPECIFIED EXPENSES				693.97	_____

Note: Cost of production estimates are based on 2011 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, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.91	900.0000	821.70	_____
Cotton Seed	lb	0.07	1350.0000	102.60	_____
				-----	
TOTAL INCOME				924.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	26.13	1.0000	26.13	_____
HARVEST AIDS	acre	11.50	1.0000	11.50	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	122.03	1.0000	122.03	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	50.60	1.0000	50.60	_____
INSECTICIDES	acre	32.43	1.0000	32.43	_____
SEED/PLANTS	acre	27.90	1.0000	27.90	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	2.16	1.0000	2.16	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.7022	6.37	_____
OPERATOR LABOR	hour	11.60	1.2407	14.38	_____
UNALLOCATED LABOR	hour	11.57	0.9926	11.49	_____
DIESEL FUEL	gal	3.40	14.2092	48.31	_____
REPAIR & MAINTENANCE	acre	26.20	1.0000	26.20	_____
INTEREST ON OP. CAP.	acre	9.97	1.0000	9.97	_____
				-----	
TOTAL DIRECT EXPENSES				595.02	_____
RETURNS ABOVE DIRECT EXPENSES				329.28	_____
TOTAL FIXED EXPENSES					
				98.95	_____
				-----	
TOTAL SPECIFIED EXPENSES				693.97	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				230.33	_____

Note: Cost of production estimates are based on 2011 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, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e.	oz					32.0000				
Custom Apply Fert	acre			1.00	Mar	1.0000				
Amm Nitrate (34% N)	cwt					2.0000				
Potash (60% K2O)	cwt					1.5000				
Row Cond 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
Gramoxone Inteon	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					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(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
<b>TOTALS</b>							<b>1.24</b>	<b>0.92</b>	<b>1.94</b>	<b>0.99</b>

Note: Cost of production estimates are based on 2011 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, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	22.00						0.94	22.94	22.94
App by Air ( 5 gal)	appl	5.75						0.16	5.91	5.91
Clarity	pt	5.16						0.15	5.31	5.31
Glyphosate 3lbs a.e.	oz	3.52						0.10	3.62	3.62
Custom Apply Fert	acre	7.00						0.20	7.20	7.20
Amm Nitrate (34% N)	cwt	41.16						1.17	42.33	42.33
Potash (60% K2O)	cwt	43.79						1.24	45.03	45.03
Row Cond Rigid	26'		1.99	0.44	1.24			0.08	3.75	2.45 6.20
NT Plant&Pre-Rigid	8R-38		2.78	1.55	2.51			0.15	6.99	4.68 11.67
Cotton Seed B2RF	thous	27.90						0.59	28.49	28.49
B2RF Cot Tech Fee	thous	67.05						1.42	68.47	68.47
Cotton Seed Trt.	acre	20.00						0.43	20.43	20.43
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.97 2.12
Gramoxone Inteon	oz	8.00						0.17	8.17	8.17
Cotoran 4L	pt	9.38						0.20	9.58	9.58
Insect Scouting	acre	7.00						0.15	7.15	7.15
Eradication	acre	1.50						0.03	1.53	1.53
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.97 2.12
Dual Magnum	pt	12.25						0.26	12.51	12.51
Glyphosate 3lbs a.e.	oz	3.52						0.07	3.59	3.59
Acephate 90%	lb	1.46						0.03	1.49	1.49
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.97 2.12
Centric 40WG	oz	7.16						0.13	7.29	7.29
Mepiquat Chloride	oz	1.08						0.02	1.10	1.10
Fert Appl (Liquid)	8R-38		2.58	1.25	1.97			0.10	5.90	3.25 9.15
UAN (32% N)	cwt	37.08						0.66	37.74	37.74
Spray (Direct/Layby)	8R-38		2.22	0.65	1.70			0.08	4.65	2.34 6.99
Diuron 4L	pt	5.25						0.09	5.34	5.34
Glyphosate 3lbs a.e.	oz	3.52						0.06	3.58	3.58
App by Air ( 3 gal)	appl	4.50						0.06	4.56	4.56
Acephate 90%	lb	3.65						0.05	3.70	3.70
Mepiquat Chloride	oz	1.08						0.02	1.10	1.10
App by Air ( 3 gal)	appl	1.13						0.02	1.15	1.15
Karate Z	oz	1.37						0.02	1.39	1.39
Bidrin 8WM	oz	1.82						0.03	1.85	1.85
Incidental Pest										
App by Air ( 3 gal)	appl	4.50						0.06	4.56	4.56
Incidental Pest Trt	acre	12.00						0.17	12.17	12.17
App by Air ( 3 gal)	appl	4.50						0.05	4.55	4.55
Acephate 90%	lb	4.97						0.05	5.02	5.02
App by Air ( 5 gal)	appl	5.75						0.04	5.79	5.79
Thidiazuron 4lb	oz	2.82						0.02	2.84	2.84
Ethephon 6E	pt	4.72						0.03	4.75	4.75
Sprayer 600-750gal	60' 175hp		0.27	0.07	0.22				0.56	0.49 1.05
Tribufos 6lb	pt	3.96						0.03	3.99	3.99
Cotton Picker	4R-38(350)		15.79	14.14	7.72			0.13	37.78	56.62 94.40
Boll Buggy	4R-38(325)		8.57	2.72	5.38			0.06	16.73	10.61 27.34
Module Builder	4R-38(325)		8.57	3.12	7.72			0.07	19.48	11.44 30.92
Gin & Haul	lb	81.00						0.29	81.29	81.29
Stalk Shredder	14'		3.92	1.81	2.46			0.03	8.22	4.16 12.38
TOTALS		478.30	48.31	26.20	32.24	0.00	9.97	595.02	98.95	693.97

Note: Cost of production estimates are based on 2011 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, 2012

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	924.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	0.00	10.13	4.50	5.75	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.50	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	84.95	0.00	0.00	37.08	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	8.68	0.00	33.15	8.77	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.46	7.16	18.84	4.97	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	27.90	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	1.08	1.08	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.50	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	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	4.63	4.11	0.00	0.00	0.22	23.28
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	5.85	5.34	0.00	0.00	0.27	36.85
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	2.29	2.05	0.00	0.00	0.07	21.79
INTEREST ON OP. CAP.	0.94	0.00	0.00	0.00	3.02	0.00	3.62	1.16	0.43	0.10	0.12	0.58
TOTAL DIRECT EXPENSES	22.94	0.00	0.00	0.00	109.40	0.00	174.45	66.75	30.48	9.57	17.93	163.50
NET INCOME	-22.94	0.00	0.00	0.00	-109.40	0.00	-174.45	-66.75	-30.48	-9.57	-17.93	760.80
NET INCOME TO DATE	-22.94	-22.94	-22.94	-22.94	-132.34	-132.34	-306.79	-373.54	-404.02	-413.59	-431.52	329.28

Note: Cost of production estimates are based on 2011 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, 2012

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----	-----PRODUCT PRICE-----												
Cotton Lint	0.68	0.73	0.77	0.82	0.86	0.91	0.95	1.00	1.04	1.09	1.14		
PERCENT	YIELD	UNIT	-----dollars-----										
50	450.00	lb	-143	-123	-102	-82	-61	-40	-20	0	20	41	61
			-242	-222	-201	-180	-160	-139	-119	-98	-78	-57	-37
60	540.00	lb	-90	-65	-40	-16	8	33	57	82	107	131	156
			-189	-164	-139	-115	-90	-65	-41	-16	8	32	57
70	630.00	lb	-36	-7	20	49	78	107	135	164	193	222	250
			-135	-106	-78	-49	-20	8	36	65	94	123	152
80	720.00	lb	16	49	82	115	148	181	214	246	279	312	345
			-82	-49	-16	16	49	82	115	147	180	213	246
90	810.00	lb	70	107	144	181	218	255	292	329	366	403	440
			-28	8	45	82	119	156	193	230	267	304	341
100	900.00	lb	123	164	206	247	288	329	370	411	452	493	534
			24	65	107	148	189	230	271	312	353	394	435
110	990.00	lb	177	222	267	312	358	403	448	493	538	584	629
			78	123	168	213	259	304	349	394	439	485	530
120	1080.00	lb	230	280	329	378	428	477	526	575	625	674	723
			131	181	230	279	329	378	427	477	526	575	624
130	1170.00	lb	284	337	391	444	497	551	604	658	711	765	818
			185	238	292	345	399	452	505	559	612	666	719
140	1260.00	lb	337	395	452	510	567	625	682	740	798	855	913
			238	296	353	411	468	526	584	641	699	756	814
150	1350.00	lb	391	452	514	576	637	699	761	822	884	945	1007
			292	354	415	477	538	600	662	723	785	847	908

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 2011 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,

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	2.0000	11.50	_____
App by Air ( 3 gal)	appl	4.50	3.2500	14.63	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.55	1.3300	4.72	_____
Tribufos 6lb	pt	7.92	0.5000	3.96	_____
GINNING					
Gin & Haul	lb	0.09	811.0000	72.99	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.19	1.3500	39.41	_____
UAN (32% N)	cwt	18.54	3.6000	66.74	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	0.6700	13.40	_____
HERBICIDES					
Clarity	pt	10.31	0.5000	5.16	_____
Glyphosate 3lbs a.e.	oz	0.11	74.8800	8.24	_____
Gramoxone Inteon	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	4.69	2.0000	9.38	_____
Dual Magnum	pt	12.25	0.6700	8.21	_____
Diuron 4L	pt	3.28	1.1000	3.61	_____
INSECTICIDES					
Acephate 90%	lb	6.63	1.5200	10.08	_____
Centric 40WG	oz	3.58	1.3400	4.80	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.91	2.0000	1.82	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.62	30.0000	18.60	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	30.0000	44.70	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.09	20.0000	1.80	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.8722	10.13	_____
Self-Propelled	hour	11.60	0.1987	2.30	_____
HAND LABOR					
Implements	hour	9.06	0.3442	3.10	_____
Self-Propelled	hour	9.06	0.1855	1.68	_____
UNALLOCATED LABOR					
	hour	11.59	0.8567	9.93	_____
DIESEL FUEL					
Tractors	gal	3.40	8.5299	29.01	_____
Self-Propelled	gal	3.40	3.3422	11.36	_____
REPAIR & MAINTENANCE					
Implements	acre	8.78	1.0000	8.78	_____
Tractors	acre	3.90	1.0000	3.90	_____
Self-Propelled	acre	7.60	1.0000	7.60	_____
INTEREST ON OP. CAP.	acre	8.56	1.0000	8.56	_____
TOTAL DIRECT EXPENSES				501.79	_____
FIXED EXPENSES					
Implements	acre	14.51	1.0000	14.51	_____
Tractors	acre	24.95	1.0000	24.95	_____
Self-Propelled	acre	31.00	1.0000	31.00	_____
TOTAL FIXED EXPENSES				70.46	_____
TOTAL SPECIFIED EXPENSES				572.25	_____

Note: Cost of production estimates are based on 2011 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,

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.91	811.0000	740.44	_____
Cotton Seed	lb	0.07	1217.0000	92.49	_____
				-----	
TOTAL INCOME				832.93	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	26.13	1.0000	26.13	_____
HARVEST AIDS	acre	11.50	1.0000	11.50	_____
GINNING	acre	72.99	1.0000	72.99	_____
FERTILIZERS	acre	106.15	1.0000	106.15	_____
FUNGICIDES	acre	13.40	1.0000	13.40	_____
HERBICIDES	acre	42.60	1.0000	42.60	_____
INSECTICIDES	acre	30.07	1.0000	30.07	_____
SEED/PLANTS	acre	18.60	1.0000	18.60	_____
TECHNOLOGY FEE	acre	44.70	1.0000	44.70	_____
GROWTH REGULATORS	acre	1.80	1.0000	1.80	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.5297	4.78	_____
OPERATOR LABOR	hour	11.60	1.0709	12.43	_____
UNALLOCATED LABOR	hour	11.59	0.8567	9.93	_____
DIESEL FUEL	gal	3.40	11.8721	40.37	_____
REPAIR & MAINTENANCE	acre	20.28	1.0000	20.28	_____
INTEREST ON OP. CAP.	acre	8.56	1.0000	8.56	_____
				-----	
TOTAL DIRECT EXPENSES				501.79	_____
RETURNS ABOVE DIRECT EXPENSES				331.14	_____
TOTAL FIXED EXPENSES					
				70.46	_____
				-----	
TOTAL SPECIFIED EXPENSES				572.25	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				260.68	_____

Note: Cost of production estimates are based on 2011 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, 2012

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	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	Apr		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					1.8000				
Row Cond Folding	38'		MFWD 190	0.040	May		0.04	0.04	0.04	0.03
Plant & Pre-Folding		8R-38 2x1	MFWD 190	0.053	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
Gramoxone Inteon	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	May		0.04	0.04	0.06	0.03
Dual Magnum	pt					0.6700				
Glyphosate 3lbs a.e.	oz					21.4400				
Acephate 90%	lb					0.2200				
Spray (Direct/Layby)		8R-38 2x1	MFWD 190	0.044	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	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	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	Oct		0.17	0.17	0.17	0.13
Module Builder	4R2x1(350)	MFWD 190		0.172	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	811.0000				
Stalk Shredder	14'	MFWD 190		0.117	Oct		0.11	0.11	0.11	0.09
TOTALS							1.07	0.87	1.60	0.85

Note: Cost of production estimates are based on 2011 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, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.00						0.94	22.94		22.94
Bed-Paratill Fold	8R-38 2x1		1.79	1.58	1.12			0.19	4.68	3.91	8.59
App by Air ( 5 gal)	appl	5.75						0.16	5.91		5.91
Clarity	pt	5.16						0.15	5.31		5.31
Glyphosate 3lbs a.e.	oz	3.52						0.10	3.62		3.62
Bed-Disk (Hipper)	8R-38 2x1		0.82	0.28	0.52			0.05	1.67	1.17	2.84
Custom Apply Fert	acre	7.00						0.20	7.20		7.20
Potash (60% K2O)	cwt	39.41						1.12	40.53		40.53
Fert Appl (Liquid)	8R-38 2x1		1.72	0.76	1.31			0.09	3.88	2.09	5.97
UAN (32% N)	cwt	33.37						0.83	34.20		34.20
Row Cond Folding	38'		1.36	0.41	0.85			0.06	2.68	2.15	4.83
Plant & Pre-Folding	8R-38 2x1		1.78	1.53	1.60			0.10	5.01	4.04	9.05
Cotton Seed B2RF	thous	18.60						0.40	19.00		19.00
B2RF Cot Tech Fee	thous	44.70						0.95	45.65		45.65
Cotton Seed Trt.	acre	13.40						0.28	13.68		13.68
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.97	2.12
Gramoxone Inteon	oz	8.00						0.17	8.17		8.17
Cotoran 4L	pt	9.38						0.20	9.58		9.58
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.50						0.03	1.53		1.53
Spray (Direct/Layby)	8R-38 2x1		1.48	0.55	1.13			0.07	3.23	1.70	4.93
Dual Magnum	pt	8.21						0.17	8.38		8.38
Glyphosate 3lbs a.e.	oz	2.36						0.05	2.41		2.41
Acephate 90%	lb	1.46						0.03	1.49		1.49
Spray (Direct/Layby)	8R-38 2x1		1.48	0.55	1.13			0.06	3.22	1.70	4.92
Centric 40WG	oz	4.80						0.09	4.89		4.89
Mepiquat Chloride	oz	0.72						0.01	0.73		0.73
Fert Appl (Liquid)	8R-38 2x1		1.72	0.76	1.31			0.07	3.86	2.09	5.95
UAN (32% N)	cwt	33.37						0.59	33.96		33.96
Spray (Direct/Layby)	8R-38 2x1		1.48	0.55	1.13			0.04	3.20	1.70	4.90
Diuron 4L	pt	3.61						0.05	3.66		3.66
Glyphosate 3lbs a.e.	oz	2.36						0.03	2.39		2.39
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Acephate 90%	lb	3.65						0.05	3.70		3.70
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
App by Air ( 3 gal)	appl	1.13						0.02	1.15		1.15
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.82						0.03	1.85		1.85
Incidental Pest											
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Incidental Pest Trt	acre	12.00						0.17	12.17		12.17
App by Air ( 3 gal)	appl	4.50						0.05	4.55		4.55
Acephate 90%	lb	4.97						0.05	5.02		5.02
App by Air ( 5 gal)	appl	5.75						0.04	5.79		5.79
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	4.72						0.03	4.75		4.75
Sprayer 600-750gal	60' 175hp		0.27	0.07	0.22				0.56	0.49	1.05
Tribufos 6lb	pt	3.96						0.03	3.99		3.99
Cotton Picker	4R2x1(350)		10.55	7.38	5.16			0.08	23.17	29.54	52.71
Boll Buggy	4R2x1(350)		5.73	1.82	3.60			0.04	11.19	7.10	18.29
Module Builder	4R2x1(350)		5.73	2.08	5.16			0.05	13.02	7.65	20.67
Gin & Haul	lb	72.99						0.26	73.25		73.25
Stalk Shredder	14'		3.92	1.81	2.46			0.03	8.22	4.16	12.38
TOTALS		405.44	40.37	20.28	27.14	0.00	8.56	501.79	70.46	572.25	

Note: Cost of production estimates are based on 2011 input prices.  
Fertilization decisions should be based on soil tests.

Table 3.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2012

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	832.93
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	0.00	10.13	4.50	5.75	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.50	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.99
FERTILIZERS	0.00	0.00	0.00	0.00	39.41	33.37	0.00	33.37	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	8.68	0.00	27.95	0.00	5.97	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.46	4.80	18.84	4.97	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	18.60	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	44.70	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.72	1.08	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.50	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	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.12	0.00	0.00	0.00	0.52	1.31	4.02	2.44	1.13	0.00	0.22	16.38
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.79	0.00	0.00	0.00	0.82	1.72	5.16	3.20	1.48	0.00	0.27	25.93
REPAIR & MAINTENANCE	1.58	0.00	0.00	0.00	0.28	0.76	2.64	1.31	0.55	0.00	0.07	13.09
INTEREST ON OP. CAP.	1.13	0.00	0.00	0.00	1.78	0.92	2.68	0.82	0.55	0.10	0.12	0.46
TOTAL DIRECT EXPENSES	27.62	0.00	0.00	0.00	64.24	38.08	129.11	46.66	39.73	9.57	17.93	128.85
NET INCOME	-27.62	0.00	0.00	0.00	-64.24	-38.08	-129.11	-46.66	-39.73	-9.57	-17.93	704.08
NET INCOME TO DATE	-27.62	-27.62	-27.62	-27.62	-91.86	-129.94	-259.05	-305.71	-345.44	-355.01	-372.94	331.14

Note: Cost of production estimates are based on 2011 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, 2012

PRODUCT	PERCENT													
	75	80	85	90	95	100	105	110	115	120	125			
	PRODUCT PRICE													
Cotton Lint	0.68	0.73	0.77	0.82	0.86	0.91	0.95	1.00	1.04	1.09	1.14			
PERCENT	YIELD	UNIT	dollars											
50	405.50	lb	-95	-76	-57	-39	-20	-2	16	34	53	71	90	
			-165	-146	-128	-109	-91	-72	-54	-35	-17	1	19	
60	486.60	lb	-46	-24	-2	19	42	64	86	108	130	153	175	
			-117	-95	-72	-50	-28	-6	16	38	60	82	104	
70	567.70	lb	1	27	53	79	105	130	156	182	208	234	260	
			-69	-43	-17	8	34	60	86	112	138	164	190	
80	648.80	lb	49	79	108	138	168	197	227	256	286	316	345	
			-20	8	38	68	97	127	156	186	216	245	275	
90	729.90	lb	97	131	164	197	231	264	297	331	364	397	431	
			27	60	94	127	160	193	227	260	293	327	360	
100	811.00	lb	146	183	220	257	294	331	368	405	442	479	516	
			75	112	149	186	223	260	297	334	371	408	445	
110	892.10	lb	194	234	275	316	357	397	438	479	520	560	601	
			123	164	205	245	286	327	368	408	449	490	531	
120	973.20	lb	242	286	331	375	420	464	509	553	597	642	686	
			171	216	260	305	349	394	438	482	527	571	616	
130	1054.30	lb	290	338	386	435	483	531	579	627	675	723	771	
			220	268	316	364	412	460	508	557	605	653	701	
140	1135.40	lb	338	390	442	494	546	598	649	701	753	805	857	
			268	320	372	423	475	527	579	631	683	734	786	
150	1216.50	lb	387	442	498	553	609	664	720	775	831	886	942	
			316	372	427	483	538	594	649	705	760	816	871	

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 2011 input prices.

Table 4.A Estimated costs per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	2.0000	11.50	_____
App by Air ( 3 gal)	appl	4.50	5.5000	24.75	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.55	1.3300	4.72	_____
Tribufos 6lb	pt	7.92	0.5000	3.96	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.19	1.5000	43.79	_____
UAN (32% N)	cwt	18.54	4.0000	74.16	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.31	0.5000	5.16	_____
Glyphosate 3lbs a.e.	oz	0.11	32.0000	3.52	_____
Gramoxone Inteon	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	4.69	2.0000	9.38	_____
Dual Magnum	pt	12.25	1.0000	12.25	_____
Ignite 280	oz	0.40	58.0000	23.20	_____
Valor SX	oz	4.58	2.0000	9.16	_____
MSMA 6.6	pt	2.69	2.7500	7.40	_____
INSECTICIDES					
Acephate 90%	lb	6.63	1.5200	10.08	_____
Centric 40WG	oz	3.58	2.0000	7.16	_____
Karate Z	oz	2.73	6.0000	16.38	_____
Bidrin 8WM	oz	0.91	8.0000	7.28	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed LLB2	thous	1.10	45.0000	49.50	_____
TECHNOLOGY FEE					
B2 Cot Tech Fee	thous	0.76	45.0000	34.20	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.09	24.0000	2.16	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	1.1134	12.92	_____
Self-Propelled	hour	11.60	0.3194	3.69	_____
HAND LABOR					
Implements	hour	9.06	0.4491	4.07	_____
Self-Propelled	hour	9.06	0.2886	2.62	_____
UNALLOCATED LABOR					
	hour	11.56	1.1463	13.26	_____
DIESEL FUEL					
Tractors	gal	3.40	10.8888	37.02	_____
Self-Propelled	gal	3.40	5.1992	17.68	_____
REPAIR & MAINTENANCE					
Implements	acre	9.85	1.0000	9.85	_____
Tractors	acre	4.99	1.0000	4.99	_____
Self-Propelled	acre	14.66	1.0000	14.66	_____
INTEREST ON OP. CAP.	acre	10.72	1.0000	10.72	_____
TOTAL DIRECT EXPENSES				646.51	_____
FIXED EXPENSES					
Implements	acre	16.45	1.0000	16.45	_____
Tractors	acre	31.84	1.0000	31.84	_____
Self-Propelled	acre	60.02	1.0000	60.02	_____
TOTAL FIXED EXPENSES				108.31	_____
TOTAL SPECIFIED EXPENSES				754.82	_____

Note: Cost of production estimates are based on 2011 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, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.91	900.0000	821.70	_____
Cotton Seed	lb	0.07	1350.0000	102.60	_____
				-----	
TOTAL INCOME				924.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	36.25	1.0000	36.25	_____
HARVEST AIDS	acre	11.50	1.0000	11.50	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	117.95	1.0000	117.95	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	78.07	1.0000	78.07	_____
INSECTICIDES	acre	46.90	1.0000	46.90	_____
SEED/PLANTS	acre	49.50	1.0000	49.50	_____
TECHNOLOGY FEE	acre	34.20	1.0000	34.20	_____
GROWTH REGULATORS	acre	2.16	1.0000	2.16	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.7377	6.69	_____
OPERATOR LABOR	hour	11.60	1.4328	16.61	_____
UNALLOCATED LABOR	hour	11.56	1.1463	13.26	_____
DIESEL FUEL	gal	3.40	16.0881	54.70	_____
REPAIR & MAINTENANCE	acre	29.50	1.0000	29.50	_____
INTEREST ON OP. CAP.	acre	10.72	1.0000	10.72	_____
				-----	
TOTAL DIRECT EXPENSES				646.51	_____
RETURNS ABOVE DIRECT EXPENSES				277.79	_____
				-----	
TOTAL FIXED EXPENSES				108.31	_____
				-----	
TOTAL SPECIFIED EXPENSES				754.82	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				169.48	_____

Note: Cost of production estimates are based on 2011 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, 2012

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	0.06
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
Gramoxone Inteon	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				
Ignite 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				
Ignite 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(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
TOTALS							1.43	1.11	2.17	1.14

Note: Cost of production estimates are based on 2011 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, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.00						0.94	22.94		22.94
Bed-Paratill Fold	8R-38		2.69	1.93	1.69			0.27	6.58	5.10	11.68
App by Air ( 5 gal)	appl	5.75						0.16	5.91		5.91
Clarity	pt	5.16						0.15	5.31		5.31
Glyphosate 3lbs a.e.	oz	3.52						0.10	3.62		3.62
Bed-Disk (Hipper)Rd	8R-38		1.23	0.31	0.77			0.07	2.38	1.44	3.82
Custom Apply Fert	acre	7.00						0.20	7.20		7.20
Potash (60% K2O)	cwt	43.79						1.24	45.03		45.03
Fert Appl (Liquid)	8R-38		2.58	1.25	1.97			0.14	5.94	3.25	9.19
UAN (32% N)	cwt	37.08						0.92	38.00		38.00
Row Cond Rigid	26'		1.99	0.44	1.24			0.08	3.75	2.45	6.20
Plant & Pre-Rigid	8R-38		2.67	1.36	2.40			0.14	6.57	4.25	10.82
Cotton Seed LLB2	thous	49.50						1.05	50.55		50.55
B2 Cot Tech Fee	thous	34.20						0.73	34.93		34.93
Cotton Seed Trt.	acre	20.00						0.43	20.43		20.43
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.97	2.12
Gramoxone Inteon	oz	8.00						0.17	8.17		8.17
Cotoran 4L	pt	9.38						0.20	9.58		9.58
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.50						0.03	1.53		1.53
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.97	2.12
Dual Magnum	pt	12.25						0.26	12.51		12.51
Ignite 280	oz	11.60						0.25	11.85		11.85
Acephate 90%	lb	1.46						0.03	1.49		1.49
Fert Appl (Liquid)	8R-38		2.58	1.25	1.97			0.10	5.90	3.25	9.15
UAN (32% N)	cwt	37.08						0.66	37.74		37.74
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.97	2.12
Centric 40WG	oz	7.16						0.13	7.29		7.29
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
Ignite 280	oz	11.60						0.21	11.81		11.81
Spray (Direct/Layby)	8R-38		2.22	0.65	1.70			0.06	4.63	2.34	6.97
Valor SX	oz	9.16						0.13	9.29		9.29
MSMA 6.6	pt	7.40						0.10	7.50		7.50
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
Acephate 90%	lb	3.65						0.05	3.70		3.70
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Karate Z	oz	5.46						0.08	5.54		5.54
Bidrin 8WM	oz	7.28						0.10	7.38		7.38
Incidental Pest											
App by Air ( 3 gal)	appl	2.25						0.03	2.28		2.28
Incidental Pest Trt	acre	6.00						0.09	6.09		6.09
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Karate Z	oz	5.46						0.08	5.54		5.54
App by Air ( 3 gal)	appl	4.50						0.05	4.55		4.55
Acephate 90%	lb	4.97						0.05	5.02		5.02
App by Air ( 3 gal)	appl	4.50						0.05	4.55		4.55
Karate Z	oz	5.46						0.06	5.52		5.52
App by Air ( 5 gal)	appl	5.75						0.04	5.79		5.79
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	4.72						0.03	4.75		4.75
Sprayer 600-750gal	60' 175hp		0.27	0.07	0.22				0.56	0.49	1.05
Tribufos 6lb	pt	3.96						0.03	3.99		3.99
Cotton Picker	4R-38(350)		15.79	14.14	7.72			0.13	37.78	56.62	94.40
Boll Buggy	4R-38(325)		8.57	2.72	5.38			0.06	16.73	10.61	27.34
Module Builder	4R-38(325)		8.57	3.12	7.72			0.07	19.48	11.44	30.92
Gin & Haul	lb	81.00						0.29	81.29		81.29
Stalk Shredder	14'		3.92	1.81	2.46			0.03	8.22	4.16	12.38
TOTALS		515.03	54.70	29.50	36.56	0.00	10.72	646.51	108.31	754.82	

Note: Cost of production estimates are based on 2011 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, 2012

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	924.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	0.00	15.75	9.00	5.75	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.50	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	43.79	37.08	0.00	37.08	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	8.68	0.00	41.23	11.60	16.56	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.46	7.16	27.85	10.43	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	49.50	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	1.08	1.08	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.50	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	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.69	0.00	0.00	0.00	0.77	1.97	4.52	2.41	1.70	0.00	0.22	23.28
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.69	0.00	0.00	0.00	1.23	2.58	5.74	3.12	2.22	0.00	0.27	36.85
REPAIR & MAINTENANCE	1.93	0.00	0.00	0.00	0.31	1.25	2.10	1.40	0.65	0.00	0.07	21.79
INTEREST ON OP. CAP.	1.21	0.00	0.00	0.00	1.92	1.06	3.56	1.14	0.92	0.21	0.12	0.58
TOTAL DIRECT EXPENSES	29.52	0.00	0.00	0.00	69.45	43.94	170.81	64.99	66.73	19.64	17.93	163.50
NET INCOME	-29.52	0.00	0.00	0.00	-69.45	-43.94	-170.81	-64.99	-66.73	-19.64	-17.93	760.80
NET INCOME TO DATE	-29.52	-29.52	-29.52	-29.52	-98.97	-142.91	-313.72	-378.71	-445.44	-465.08	-483.01	277.79

Note: Cost of production estimates are based on 2011 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, 2012

PRODUCT	-----PERCENT-----													
	75	80	85	90	95	100	105	110	115	120	125			
-----	-----PRODUCT PRICE-----													
Cotton Lint	0.68	0.73	0.77	0.82	0.86	0.91	0.95	1.00	1.04	1.09	1.14			
PERCENT	YIELD	UNIT	-----dollars-----											
50	450.00	lb	-195	-174	-154	-133	-112	-92	-71	-51	-30	-10	10	
			-303	-282	-262	-241	-221	-200	-180	-159	-139	-118	-98	
60	540.00	lb	-141	-116	-92	-67	-43	-18	6	30	55	80	104	
			-249	-225	-200	-175	-151	-126	-102	-77	-52	-28	-3	
70	630.00	lb	-88	-59	-30	-1	26	55	84	113	141	170	199	
			-196	-167	-138	-110	-81	-52	-23	4	33	62	91	
80	720.00	lb	-34	-1	31	63	96	129	162	195	228	261	294	
			-142	-110	-77	-44	-11	21	54	87	120	152	185	
90	810.00	lb	18	55	92	129	166	203	240	277	314	351	388	
			-89	-52	-15	21	58	95	132	169	206	243	280	
100	900.00	lb	72	113	154	195	236	277	318	359	401	442	483	
			-35	5	46	87	128	169	210	251	292	333	374	
110	990.00	lb	125	171	216	261	306	351	397	442	487	532	577	
			17	62	107	153	198	243	288	333	379	424	469	
120	1080.00	lb	179	228	277	327	376	425	475	524	573	623	672	
			71	120	169	218	268	317	366	416	465	514	564	
130	1170.00	lb	232	286	339	393	446	499	553	606	660	713	766	
			124	177	231	284	338	391	445	498	551	605	658	
140	1260.00	lb	286	343	401	458	516	573	631	688	746	804	861	
			178	235	293	350	408	465	523	580	638	695	753	
150	1350.00	lb	339	401	463	524	586	647	709	771	832	894	956	
			231	293	354	416	478	539	601	662	724	786	847	

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 2011 input prices.

Table 5.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	2.0000	11.50	_____
App by Air ( 3 gal)	appl	4.50	3.2500	14.63	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.55	1.3300	4.72	_____
Tribufos 6lb	pt	7.92	0.5000	3.96	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.19	1.5000	43.79	_____
UAN (32% N)	cwt	18.54	4.0000	74.16	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.31	0.5000	5.16	_____
Glyphosate 3lbs a.e.	oz	0.11	96.0000	10.56	_____
Gramoxone Inteon	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	4.69	2.0000	9.38	_____
Dual Magnum	pt	12.25	1.0000	12.25	_____
Diuron 4L	pt	3.28	1.6000	5.25	_____
INSECTICIDES					
Acephate 90%	lb	6.63	1.5200	10.08	_____
Centric 40WG	oz	3.58	2.0000	7.16	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.91	2.0000	1.82	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.62	45.0000	27.90	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.09	24.0000	2.16	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.7477	8.68	_____
Self-Propelled	hour	11.60	0.2193	2.55	_____
HAND LABOR					
Implements	hour	9.06	0.2997	2.70	_____
Self-Propelled	hour	9.06	0.1958	1.77	_____
UNALLOCATED LABOR					
	hour	11.60	0.7736	8.98	_____
DIESEL FUEL					
Tractors	gal	3.40	8.6602	29.44	_____
Self-Propelled	gal	3.40	3.6814	12.52	_____
REPAIR & MAINTENANCE					
Implements	acre	8.62	1.0000	8.62	_____
Tractors	acre	4.47	1.0000	4.47	_____
Self-Propelled	acre	12.05	1.0000	12.05	_____
INTEREST ON OP. CAP.	acre	9.86	1.0000	9.86	_____
TOTAL DIRECT EXPENSES				575.86	_____
FIXED EXPENSES					
Implements	acre	14.03	1.0000	14.03	_____
Tractors	acre	28.54	1.0000	28.54	_____
Self-Propelled	acre	49.58	1.0000	49.58	_____
TOTAL FIXED EXPENSES				92.15	_____
TOTAL SPECIFIED EXPENSES				668.01	_____

Note: Cost of production estimates are based on 2011 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, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.91	900.0000	821.70	_____
Cotton Seed	lb	0.07	1350.0000	102.60	_____
				-----	
TOTAL INCOME				924.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	26.13	1.0000	26.13	_____
HARVEST AIDS	acre	11.50	1.0000	11.50	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	117.95	1.0000	117.95	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	50.60	1.0000	50.60	_____
INSECTICIDES	acre	32.43	1.0000	32.43	_____
SEED/PLANTS	acre	27.90	1.0000	27.90	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	2.16	1.0000	2.16	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.4955	4.47	_____
OPERATOR LABOR	hour	11.60	0.9670	11.23	_____
UNALLOCATED LABOR	hour	11.60	0.7736	8.98	_____
DIESEL FUEL	gal	3.40	12.3417	41.96	_____
REPAIR & MAINTENANCE	acre	25.14	1.0000	25.14	_____
INTEREST ON OP. CAP.	acre	9.86	1.0000	9.86	_____
				-----	
TOTAL DIRECT EXPENSES				575.86	_____
RETURNS ABOVE DIRECT EXPENSES				348.44	_____
TOTAL FIXED EXPENSES					
				92.15	_____
				-----	
TOTAL SPECIFIED EXPENSES				668.01	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				256.29	_____

Note: Cost of production estimates are based on 2011 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, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
Bed-Paratill Fold	12R-38	MFWD 225	0.053	1.00	Nov		0.05	0.05	0.05	0.04
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e.	oz					32.0000				
Bed-Disk (Hipper)	12R-38	MFWD 225	0.049	0.50	Mar		0.02	0.02	0.02	0.01
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Row Cond Folding	38'	MFWD 225	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant & Pre-Folding	12R-38	MFWD 225	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed 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
Gramoxone Inteon	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 600-825gal	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(330)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(330)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
TOTALS							0.96	0.74	1.46	0.77

Note: Cost of production estimates are based on 2011 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, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.00						0.94	22.94		22.94
Bed-Paratill Fold	12R-38		2.12	1.66	1.12			0.21	5.11	4.42	9.53
App by Air ( 5 gal)	appl	5.75						0.16	5.91		5.91
Clarity	pt	5.16						0.15	5.31		5.31
Glyphosate 3lbs a.e.	oz	3.52						0.10	3.62		3.62
Bed-Disk (Hipper)	12R-38		0.97	0.32	0.52			0.05	1.86	1.40	3.26
Custom Apply Fert	acre	7.00						0.20	7.20		7.20
Potash (60% K20)	cwt	43.79						1.24	45.03		45.03
Fert Appl (Liquid)	12R-38		2.04	0.88	1.31			0.10	4.33	2.63	6.96
UAN (32% N)	cwt	37.08						0.92	38.00		38.00
Row Cond Folding	38'		1.61	0.47	0.85			0.06	2.99	2.54	5.53
Plant & Pre-Folding	12R-38		2.10	1.61	1.60			0.11	5.42	4.55	9.97
Cotton Seed B2RF	thous	27.90						0.59	28.49		28.49
B2RF Cot Tech Fee	thous	67.05						1.42	68.47		68.47
Cotton Seed Trt.	acre	20.00						0.43	20.43		20.43
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.97	2.12
Gramoxone Inteon	oz	8.00						0.17	8.17		8.17
Cotoran 4L	pt	9.38						0.20	9.58		9.58
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.50						0.03	1.53		1.53
Sprayer 600-825gal	90' 250hp		0.51	0.14	0.30			0.02	0.97	0.94	1.91
Dual Magnum	pt	12.25						0.26	12.51		12.51
Glyphosate 3lbs a.e.	oz	3.52						0.07	3.59		3.59
Acephate 90%	lb	1.46						0.03	1.49		1.49
Sprayer 600-825gal	90' 250hp		0.51	0.14	0.30			0.02	0.97	0.94	1.91
Centric 40WG	oz	7.16						0.13	7.29		7.29
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
Fert Appl (Liquid)	12R-38		2.04	0.88	1.31			0.07	4.30	2.63	6.93
UAN (32% N)	cwt	37.08						0.66	37.74		37.74
Spray (Direct/Layby)	12R-38		1.75	0.62	1.13			0.05	3.55	2.13	5.68
Diuron 4L	pt	5.25						0.07	5.32		5.32
Glyphosate 3lbs a.e.	oz	3.52						0.05	3.57		3.57
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Acephate 90%	lb	3.65						0.05	3.70		3.70
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
App by Air ( 3 gal)	appl	1.13						0.02	1.15		1.15
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.82						0.03	1.85		1.85
Incidental Pest											
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Incidental Pest Trt	acre	12.00						0.17	12.17		12.17
App by Air ( 3 gal)	appl	4.50						0.05	4.55		4.55
Acephate 90%	lb	4.97						0.05	5.02		5.02
App by Air ( 5 gal)	appl	5.75						0.04	5.79		5.79
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	4.72						0.03	4.75		4.75
Sprayer 600-825gal	90' 250hp		0.25	0.07	0.15				0.47	0.47	0.94
Tribufos 6lb	pt	3.96						0.03	3.99		3.99
Cotton Picker	6R-38(355)		10.71	11.55	5.16			0.10	27.52	46.26	73.78
Boll Buggy	6R-38(330)		6.78	2.08	3.60			0.04	12.50	8.75	21.25
Module Builder	6R-38(330)		6.78	2.34	5.16			0.05	14.33	9.30	23.63
Gin & Haul	lb	81.00						0.29	81.29		81.29
Stalk Shredder-Flail	20'		3.25	2.23	1.73			0.03	7.24	4.22	11.46
<b>TOTALS</b>			<b>474.22</b>	<b>41.96</b>	<b>25.14</b>	<b>24.68</b>	<b>0.00</b>	<b>9.86</b>	<b>575.86</b>	<b>92.15</b>	<b>668.01</b>

Note: Cost of production estimates are based on 2011 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, 2012

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	924.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	0.00	10.13	4.50	5.75	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.50	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	43.79	37.08	0.00	37.08	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	8.68	0.00	33.15	0.00	8.77	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.46	7.16	18.84	4.97	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	27.90	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	1.08	1.08	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.50	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	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.12	0.00	0.00	0.00	0.52	1.31	3.19	1.61	1.13	0.00	0.15	15.65
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	2.12	0.00	0.00	0.00	0.97	2.04	4.76	2.55	1.75	0.00	0.25	27.52
REPAIR & MAINTENANCE	1.66	0.00	0.00	0.00	0.32	0.88	2.37	1.02	0.62	0.00	0.07	18.20
INTEREST ON OP. CAP.	1.15	0.00	0.00	0.00	1.90	1.02	3.56	0.90	0.60	0.10	0.12	0.51
TOTAL DIRECT EXPENSES	28.05	0.00	0.00	0.00	68.93	42.33	171.94	51.40	42.92	9.57	17.84	142.88
NET INCOME	-28.05	0.00	0.00	0.00	-68.93	-42.33	-171.94	-51.40	-42.92	-9.57	-17.84	781.42
NET INCOME TO DATE	-28.05	-28.05	-28.05	-28.05	-96.98	-139.31	-311.25	-362.65	-405.57	-415.14	-432.98	348.44

Note: Cost of production estimates are based on 2011 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, 2012

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
	-----PRODUCT PRICE-----												
Cotton Lint	0.68	0.73	0.77	0.82	0.86	0.91	0.95	1.00	1.04	1.09	1.14		
PERCENT	YIELD	UNIT	-----dollars-----										
50	450.00	lb	-124	-103	-83	-62	-42	-21	-1	19	39	60	80
			-216	-196	-175	-155	-134	-113	-93	-72	-52	-31	-11
60	540.00	lb	-70	-46	-21	2	27	52	76	101	126	150	175
			-163	-138	-113	-89	-64	-39	-15	9	34	58	83
70	630.00	lb	-17	11	40	68	97	126	155	183	212	241	270
			-109	-80	-52	-23	5	34	62	91	120	149	177
80	720.00	lb	36	68	101	134	167	200	233	266	298	331	364
			-56	-23	9	42	75	108	141	173	206	239	272
90	810.00	lb	89	126	163	200	237	274	311	348	385	422	459
			-2	34	71	108	145	182	219	256	293	330	367
100	900.00	lb	143	184	225	266	307	348	389	430	471	512	553
			50	91	133	174	215	256	297	338	379	420	461
110	990.00	lb	196	241	286	332	377	422	467	512	558	603	648
			104	149	194	239	285	330	375	420	465	511	556
120	1080.00	lb	250	299	348	397	447	496	545	595	644	693	743
			157	207	256	305	355	404	453	502	552	601	650
130	1170.00	lb	303	356	410	463	517	570	623	677	730	784	837
			211	264	318	371	425	478	531	585	638	692	745
140	1260.00	lb	357	414	472	529	587	644	702	759	817	874	932
			264	322	379	437	494	552	609	667	725	782	840
150	1350.00	lb	410	472	533	595	657	718	780	841	903	965	1026
			318	379	441	503	564	626	688	749	811	873	934

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 2011 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, Mis

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	2.0000	11.50	_____
App by Air ( 3 gal)	appl	4.50	4.7500	21.38	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.55	1.3300	4.72	_____
Tribufos 6lb	pt	7.92	0.5000	3.96	_____
GINNING					
Gin & Haul	lb	0.09	1100.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.19	1.5000	43.79	_____
UAN (32% N)	cwt	18.54	4.6000	85.28	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.31	0.5000	5.16	_____
Glyphosate 3lbs a.e.	oz	0.11	96.0000	10.56	_____
Gramoxone Inteon	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	4.69	2.0000	9.38	_____
Dual Magnum	pt	12.25	1.0000	12.25	_____
Caparol 4L	pt	3.59	1.0000	3.59	_____
MSMA 6.6	pt	2.69	2.7500	7.40	_____
Diuron 4L	pt	3.28	1.6000	5.25	_____
INSECTICIDES					
Acephate 90%	lb	6.63	1.5200	10.08	_____
Centric 40WG	oz	3.58	2.0000	7.16	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.91	2.0000	1.82	_____
Incidental Pest Trt	acre	12.00	1.5000	18.00	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.20	33.0000	6.60	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.62	45.0000	27.90	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.09	36.0000	3.24	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.8955	10.39	_____
Self-Propelled	hour	11.60	0.2193	2.55	_____
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	0.1958	1.77	_____
UNALLOCATED LABOR	hour	11.60	0.8290	9.62	_____
DIESEL FUEL					
Tractors	gal	3.40	10.1043	34.34	_____
Self-Propelled	gal	3.40	3.6814	12.52	_____
Roll-Out Pipe Irr.	gal	3.40	8.5535	29.07	_____
REPAIR & MAINTENANCE					
Implements	acre	9.35	1.0000	9.35	_____
Tractors	acre	5.18	1.0000	5.18	_____
Self-Propelled	acre	12.05	1.0000	12.05	_____
Roll-Out Pipe Irr.	acre	5.77	1.0000	5.77	_____
INTEREST ON OP. CAP.	acre	11.37	1.0000	11.37	_____
TOTAL DIRECT EXPENSES				684.94	_____
FIXED EXPENSES					
Implements	acre	15.89	1.0000	15.89	_____
Tractors	acre	33.01	1.0000	33.01	_____
Self-Propelled	acre	49.58	1.0000	49.58	_____
Roll-Out Pipe Irr.	acre	48.19	1.0000	48.19	_____
TOTAL FIXED EXPENSES				146.67	_____
TOTAL SPECIFIED EXPENSES				831.61	_____

Note: Cost of production estimates are based on 2011 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, Mis

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.91	1100.0000	1004.30	_____
Cotton Seed	lb	0.07	1650.0000	125.40	_____
				-----	
TOTAL INCOME				1129.70	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	32.88	1.0000	32.88	_____
HARVEST AIDS	acre	11.50	1.0000	11.50	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	129.07	1.0000	129.07	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	61.59	1.0000	61.59	_____
INSECTICIDES	acre	38.43	1.0000	38.43	_____
IRRIGATION SUPPLIES	acre	6.60	1.0000	6.60	_____
SEED/PLANTS	acre	27.90	1.0000	27.90	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	3.24	1.0000	3.24	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.5177	4.67	_____
IRRIGATE LABOR	hour	9.06	0.3625	3.30	_____
OPERATOR LABOR	hour	11.60	1.1148	12.94	_____
UNALLOCATED LABOR	hour	11.60	0.8290	9.62	_____
DIESEL FUEL	gal	3.40	22.3394	75.93	_____
REPAIR & MAINTENANCE	acre	32.35	1.0000	32.35	_____
INTEREST ON OP. CAP.	acre	11.37	1.0000	11.37	_____
				-----	
TOTAL DIRECT EXPENSES				684.94	_____
RETURNS ABOVE DIRECT EXPENSES				444.76	_____
TOTAL FIXED EXPENSES					
				146.67	_____
				-----	
TOTAL SPECIFIED EXPENSES				831.61	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				298.09	_____

Note: Cost of production estimates are based on 2011 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, 2012

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	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				
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
Gramoxone Inteon	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 600-825gal	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(330)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(330)	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							1.11	0.89	1.99	0.82

Note: Cost of production estimates are based on 2011 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, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.00						0.94	22.94		22.94
Bed-Paratill Fold	12R-38		2.12	1.66	1.12			0.21	5.11	4.42	9.53
App by Air ( 5 gal)	appl	5.75						0.16	5.91		5.91
Clarity	pt	5.16						0.15	5.31		5.31
Glyphosate 3lbs a.e.	oz	3.52						0.10	3.62		3.62
Bed-Disk (Hipper)	12R-38		1.94	0.63	1.03			0.10	3.70	2.80	6.50
Custom Apply Fert	acre	7.00						0.20	7.20		7.20
Potash (60% K2O)	cwt	43.79						1.24	45.03		45.03
Fert Appl (Liquid)	12R-38		2.04	0.88	1.31			0.10	4.33	2.63	6.96
UAN (32% N)	cwt	42.64						1.06	43.70		43.70
Row Cond Folding	38'		1.61	0.47	0.85			0.06	2.99	2.54	5.53
Plant & Pre-Folding	12R-38		2.10	1.61	1.60			0.11	5.42	4.55	9.97
Cotton Seed B2RF	thous	27.90						0.59	28.49		28.49
B2RF Cot Tech Fee	thous	67.05						1.42	68.47		68.47
Cotton Seed Trt.	acre	20.00						0.43	20.43		20.43
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.97	2.12
Gramoxone Inteon	oz	8.00						0.17	8.17		8.17
Cotoran 4L	pt	9.38						0.20	9.58		9.58
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.50						0.03	1.53		1.53
Sprayer 600-825gal	90' 250hp		0.51	0.14	0.30			0.02	0.97	0.94	1.91
Dual Magnum	pt	12.25						0.26	12.51		12.51
Glyphosate 3lbs a.e.	oz	3.52						0.07	3.59		3.59
Acephate 90%	lb	1.46						0.03	1.49		1.49
Sprayer 600-825gal	90' 250hp		0.51	0.14	0.30			0.02	0.97	0.94	1.91
Centric 40WG	oz	7.16						0.13	7.29		7.29
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
Fert Appl (Liquid)	12R-38		2.04	0.88	1.31			0.07	4.30	2.63	6.93
UAN (32% N)	cwt	42.64						0.76	43.40		43.40
Spray (Direct/Hood)	12R-38		1.75	0.67	1.13			0.06	3.61	2.19	5.80
Caparol 4L	pt	3.59						0.06	3.65		3.65
MSMA 6.6	pt	7.40						0.13	7.53		7.53
App by Air ( 3 gal)	appl	4.50						0.08	4.58		4.58
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
Spray (Direct/Layby)	12R-38		1.75	0.62	1.13			0.05	3.55	2.13	5.68
Diuron 4L	pt	5.25						0.07	5.32		5.32
Glyphosate 3lbs a.e.	oz	3.52						0.05	3.57		3.57
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Acephate 90%	lb	3.65						0.05	3.70		3.70
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
App by Air ( 3 gal)	appl	1.13						0.02	1.15		1.15
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.82						0.03	1.85		1.85
Incidental Pest											
App by Air ( 3 gal)	appl	6.75						0.10	6.85		6.85
Incidental Pest Trt	acre	18.00						0.26	18.26		18.26
App by Air ( 3 gal)	appl	4.50						0.05	4.55		4.55
Acephate 90%	lb	4.97						0.05	5.02		5.02
App by Air ( 5 gal)	appl	5.75						0.04	5.79		5.79
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	4.72						0.03	4.75		4.75
Sprayer 600-825gal	90' 250hp		0.25	0.07	0.15				0.47	0.47	0.94
Tribufos 6lb	pt	3.96						0.03	3.99		3.99
Cotton Picker	6R-38(355)		10.71	11.55	5.16			0.10	27.52	46.26	73.78
Boll Buggy	6R-38(330)		6.78	2.08	3.60			0.04	12.50	8.75	21.25
Module Builder	6R-38(330)		6.78	2.34	5.16			0.05	14.33	9.30	23.63
Gin & Haul	lb	99.00						0.35	99.35		99.35
Stalk Shredder-Flail	20'		3.25	2.23	1.73			0.03	7.24	4.22	11.46
Roll-Out Pipe Irr.	acre	6.60	31.25	6.23	4.21			0.68	48.97	50.93	99.90
<b>TOTALS</b>			<b>534.76</b>	<b>75.93</b>	<b>32.35</b>	<b>30.53</b>	<b>0.00</b>	<b>11.37</b>	<b>684.94</b>	<b>146.67</b>	<b>831.61</b>

Note: Cost of production estimates are based on 2011 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, 2012

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	1129.70
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	4.50	12.38	4.50	5.75	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.50	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	43.79	42.64	0.00	42.64	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	8.68	0.00	33.15	10.99	8.77	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.46	7.16	24.84	4.97	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.60	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	27.90	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	2.16	1.08	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.50	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	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.12	0.00	0.00	0.00	1.03	1.31	3.42	5.26	1.36	0.23	0.71	16.09
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	2.12	0.00	0.00	0.00	1.94	2.04	4.76	14.48	11.44	9.69	0.68	28.78
REPAIR & MAINTENANCE	1.66	0.00	0.00	0.00	0.63	0.88	2.37	5.35	1.73	1.11	0.17	18.45
INTEREST ON OP. CAP.	1.15	0.00	0.00	0.00	1.95	1.16	3.56	1.75	0.88	0.21	0.13	0.58
TOTAL DIRECT EXPENSES	28.05	0.00	0.00	0.00	70.77	48.03	172.17	100.89	62.48	20.71	18.94	162.90
NET INCOME	-28.05	0.00	0.00	0.00	-70.77	-48.03	-172.17	-100.89	-62.48	-20.71	-18.94	966.80
NET INCOME TO DATE	-28.05	-28.05	-28.05	-28.05	-98.82	-146.85	-319.02	-419.91	-482.39	-503.10	-522.04	444.76

Note: Cost of production estimates are based on 2011 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, 2012

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----	-----PRODUCT PRICE-----												
Cotton Lint	0.68	0.73	0.77	0.82	0.86	0.91	0.95	1.00	1.04	1.09	1.14		
PERCENT	YIELD	UNIT	-----dollars-----										
50	550.00	lb	-133	-108	-83	-57	-32	-7	17	42	67	92	117
			-279	-254	-229	-204	-179	-154	-129	-104	-79	-53	-28
60	660.00	lb	-67	-37	-7	22	52	82	112	143	173	203	233
			-214	-184	-154	-124	-94	-63	-33	-3	26	56	86
70	770.00	lb	-2	32	67	102	138	173	208	243	278	313	349
			-149	-113	-78	-43	-8	26	61	96	132	167	202
80	880.00	lb	62	103	143	183	223	263	303	344	384	424	464
			-83	-43	-3	36	76	117	157	197	237	277	317
90	990.00	lb	128	173	218	263	309	354	399	444	489	535	580
			-18	26	72	117	162	207	252	297	343	388	433
100	1100.00	lb	193	243	294	344	394	444	494	545	595	645	695
			47	97	147	197	247	298	348	398	448	498	549
110	1210.00	lb	259	314	369	424	480	535	590	645	700	756	811
			112	167	222	278	333	388	443	499	554	609	664
120	1320.00	lb	324	384	444	505	565	625	686	746	806	866	927
			177	238	298	358	418	479	539	599	659	720	780
130	1430.00	lb	389	455	520	585	650	716	781	846	912	977	1042
			243	308	373	439	504	569	634	700	765	830	895
140	1540.00	lb	455	525	595	666	736	806	877	947	1017	1087	1158
			308	378	449	519	589	660	730	800	870	941	1011
150	1650.00	lb	520	595	671	746	821	897	972	1047	1123	1198	1273
			373	449	524	599	675	750	825	901	976	1051	1127

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 2011 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, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	2.0000	11.50	_____
App by Air ( 3 gal)	appl	4.50	4.7500	21.38	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.55	1.3300	4.72	_____
Tribufos 6lb	pt	7.92	0.5000	3.96	_____
GINNING					
Gin & Haul	lb	0.09	1100.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.19	1.5000	43.79	_____
UAN (32% N)	cwt	18.54	4.6000	85.28	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.31	0.5000	5.16	_____
Glyphosate 3lbs a.e.	oz	0.11	96.0000	10.56	_____
Gramoxone Inteon	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	4.69	2.0000	9.38	_____
Dual Magnum	pt	12.25	1.0000	12.25	_____
Caparol 4L	pt	3.59	1.0000	3.59	_____
MSMA 6.6	pt	2.69	2.7500	7.40	_____
Diuron 4L	pt	3.28	1.6000	5.25	_____
INSECTICIDES					
Acephate 90%	lb	6.63	1.5200	10.08	_____
Centric 40WG	oz	3.58	2.0000	7.16	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.91	2.0000	1.82	_____
Incidental Pest Trt	acre	12.00	1.5000	18.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.62	45.0000	27.90	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.09	36.0000	3.24	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.7923	9.20	_____
Self-Propelled	hour	11.60	0.2193	2.55	_____
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	0.1958	1.77	_____
UNALLOCATED LABOR					
	hour	11.60	0.8093	9.39	_____
DIESEL FUEL					
Tractors	gal	3.40	9.1759	31.19	_____
Self-Propelled	gal	3.40	3.6814	12.52	_____
1/4-mi. Pivot Irr.	gal	3.40	11.2011	38.09	_____
REPAIR & MAINTENANCE					
Implements	acre	9.02	1.0000	9.02	_____
Tractors	acre	4.74	1.0000	4.74	_____
Self-Propelled	acre	12.05	1.0000	12.05	_____
1/4-mi. Pivot Irr.	acre	17.99	1.0000	17.99	_____
INTEREST ON OP. CAP.	acre	11.51	1.0000	11.51	_____
TOTAL DIRECT EXPENSES				692.92	_____
FIXED EXPENSES					
Implements	acre	14.52	1.0000	14.52	_____
Tractors	acre	30.24	1.0000	30.24	_____
Self-Propelled	acre	49.58	1.0000	49.58	_____
1/4-mi. Pivot Irr.	acre	64.75	1.0000	64.75	_____
TOTAL FIXED EXPENSES				159.09	_____
TOTAL SPECIFIED EXPENSES				852.01	_____

Note: Cost of production estimates are based on 2011 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, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.91	1100.0000	1004.30	_____
Cotton Seed	lb	0.07	1650.0000	125.40	_____
				-----	
TOTAL INCOME				1129.70	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	32.88	1.0000	32.88	_____
HARVEST AIDS	acre	11.50	1.0000	11.50	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	129.07	1.0000	129.07	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	61.59	1.0000	61.59	_____
INSECTICIDES	acre	38.43	1.0000	38.43	_____
SEED/PLANTS	acre	27.90	1.0000	27.90	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	3.24	1.0000	3.24	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.5177	4.67	_____
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_____
OPERATOR LABOR	hour	11.60	1.0116	11.75	_____
UNALLOCATED LABOR	hour	11.60	0.8093	9.39	_____
DIESEL FUEL	gal	3.40	24.0586	81.80	_____
REPAIR & MAINTENANCE	acre	43.80	1.0000	43.80	_____
INTEREST ON OP. CAP.	acre	11.51	1.0000	11.51	_____
				-----	
TOTAL DIRECT EXPENSES				692.92	_____
RETURNS ABOVE DIRECT EXPENSES				436.78	_____
TOTAL FIXED EXPENSES					
				159.09	_____
				-----	
TOTAL SPECIFIED EXPENSES				852.01	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				277.69	_____

Note: Cost of production estimates are based on 2011 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, 2012

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					2.3000				
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
Gramoxone Inteon	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 600-825gal	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(330)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(330)	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							1.01	0.79	1.73	0.80

Note: Cost of production estimates are based on 2011 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, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.00						0.94	22.94		22.94
Bed-Paratill Fold	12R-38		2.12	1.66	1.12			0.21	5.11	4.42	9.53
App by Air ( 5 gal)	appl	5.75						0.16	5.91		5.91
Clarity	pt	5.16						0.15	5.31		5.31
Glyphosate 3lbs a.e.	oz	3.52						0.10	3.62		3.62
Bed-Disk (Hipper)	12R-38		0.97	0.32	0.52			0.05	1.86	1.40	3.26
Custom Apply Fert	acre	7.00						0.20	7.20		7.20
Potash (60% K2O)	cwt	43.79						1.24	45.03		45.03
Fert Appl (Liquid)	12R-38		2.04	0.88	1.31			0.10	4.33	2.63	6.96
UAN (32% N)	cwt	42.64						1.06	43.70		43.70
Row Cond Folding	38'		1.61	0.47	0.85			0.06	2.99	2.54	5.53
Plant & Pre-Folding	12R-38		2.10	1.61	1.60			0.11	5.42	4.55	9.97
Cotton Seed B2RF	thous	27.90						0.59	28.49		28.49
B2RF Cot Tech Fee	thous	67.05						1.42	68.47		68.47
Cotton Seed Trt.	acre	20.00						0.43	20.43		20.43
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.97	2.12
Gramoxone Inteon	oz	8.00						0.17	8.17		8.17
Cotoran 4L	pt	9.38						0.20	9.58		9.58
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.50						0.03	1.53		1.53
Sprayer 600-825gal	90' 250hp		0.51	0.14	0.30			0.02	0.97	0.94	1.91
Dual Magnum	pt	12.25						0.26	12.51		12.51
Glyphosate 3lbs a.e.	oz	3.52						0.07	3.59		3.59
Acephate 90%	lb	1.46						0.03	1.49		1.49
Sprayer 600-825gal	90' 250hp		0.51	0.14	0.30			0.02	0.97	0.94	1.91
Centric 40WG	oz	7.16						0.13	7.29		7.29
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
Fert Appl (Liquid)	12R-38		2.04	0.88	1.31			0.07	4.30	2.63	6.93
UAN (32% N)	cwt	42.64						0.76	43.40		43.40
Spray (Direct/Hood)	12R-38		1.75	0.67	1.13			0.06	3.61	2.19	5.80
Caparol 4L	pt	3.59						0.06	3.65		3.65
MSMA 6.6	pt	7.40						0.13	7.53		7.53
App by Air ( 3 gal)	appl	4.50						0.08	4.58		4.58
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
Spray (Direct/Layby)	12R-38		1.75	0.62	1.13			0.05	3.55	2.13	5.68
Diuron 4L	pt	5.25						0.07	5.32		5.32
Glyphosate 3lbs a.e.	oz	3.52						0.05	3.57		3.57
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Acephate 90%	lb	3.65						0.05	3.70		3.70
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
App by Air ( 3 gal)	appl	1.13						0.02	1.15		1.15
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.82						0.03	1.85		1.85
Incidental Pest											
App by Air ( 3 gal)	appl	6.75						0.10	6.85		6.85
Incidental Pest Trt	acre	18.00						0.26	18.26		18.26
App by Air ( 3 gal)	appl	4.50						0.05	4.55		4.55
Acephate 90%	lb	4.97						0.05	5.02		5.02
App by Air ( 5 gal)	appl	5.75						0.04	5.79		5.79
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	4.72						0.03	4.75		4.75
Sprayer 600-825gal	90' 250hp		0.25	0.07	0.15				0.47	0.47	0.94
Tribufos 6lb	pt	3.96						0.03	3.99		3.99
Cotton Picker	6R-38(355)		10.71	11.55	5.16			0.10	27.52	46.26	73.78
Boll Buggy	6R-38(330)		6.78	2.08	3.60			0.04	12.50	8.75	21.25
Module Builder	6R-38(330)		6.78	2.34	5.16			0.05	14.33	9.30	23.63
Gin & Haul	lb	99.00						0.35	99.35		99.35
Stalk Shredder-Flail	20'		3.25	2.23	1.73			0.03	7.24	4.22	11.46
1/4-mi. Pivot Irr.	acre		38.09	17.99	1.84			0.87	58.79	64.75	123.54
TOTALS		528.16	81.80	43.80	27.65	0.00	11.51	692.92	159.09	852.01	

Note: Cost of production estimates are based on 2011 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, 2012

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	1129.70
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	4.50	12.38	4.50	5.75	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.50	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	43.79	42.64	0.00	42.64	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	8.68	0.00	33.15	10.99	8.77	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.46	7.16	24.84	4.97	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	27.90	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	2.16	1.08	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.50	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	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.12	0.00	0.00	0.00	0.52	1.31	4.53	2.89	1.33	0.15	0.15	15.65
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	2.12	0.00	0.00	0.00	0.97	2.04	4.76	15.73	16.98	11.43	0.25	27.52
REPAIR & MAINTENANCE	1.66	0.00	0.00	0.00	0.32	0.88	2.37	17.51	1.86	0.93	0.07	18.20
INTEREST ON OP. CAP.	1.15	0.00	0.00	0.00	1.90	1.16	3.59	1.83	0.96	0.23	0.12	0.57
TOTAL DIRECT EXPENSES	28.05	0.00	0.00	0.00	68.93	48.03	173.31	105.41	68.20	22.21	17.84	160.94
NET INCOME	-28.05	0.00	0.00	0.00	-68.93	-48.03	-173.31	-105.41	-68.20	-22.21	-17.84	968.76
NET INCOME TO DATE	-28.05	-28.05	-28.05	-28.05	-96.98	-145.01	-318.32	-423.73	-491.93	-514.14	-531.98	436.78

Note: Cost of production estimates are based on 2011 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, 2012

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Cotton Lint			0.68	0.73	0.77	0.82	0.86	0.91	0.95	1.00	1.04	1.09	1.14
PERCENT	YIELD	UNIT	-----dollars-----										
50	550.00	lb	-141 -300	-116 -275	-91 -250	-65 -225	-40 -199	-15 -174	9 -149	34 -124	59 -99	84 -74	109 -49
60	660.00	lb	-75 -234	-45 -204	-15 -174	14 -144	44 -114	74 -84	104 -54	135 -24	165 6	195 36	225 66
70	770.00	lb	-10 -169	24 -134	59 -99	94 -64	130 -28	165 6	200 41	235 76	270 111	305 146	341 181
80	880.00	lb	54 -104	95 -63	135 -23	175 16	215 56	255 96	295 136	336 177	376 217	416 257	456 297
90	990.00	lb	120 -38	165 6	210 51	255 96	301 142	346 187	391 232	436 277	481 322	527 367	572 413
100	1100.00	lb	185 26	235 76	286 127	336 177	386 227	436 277	486 327	537 378	587 428	637 478	687 528
110	1210.00	lb	251 92	306 147	361 202	416 257	472 312	527 368	582 423	637 478	692 533	748 589	803 644
120	1320.00	lb	316 157	376 217	436 277	497 338	557 398	617 458	678 518	738 579	798 639	858 699	919 759
130	1430.00	lb	381 222	447 288	512 353	577 418	642 483	708 549	773 614	838 679	904 745	969 810	1034 875
140	1540.00	lb	447 288	517 358	587 428	658 499	728 569	798 639	869 709	939 780	1009 850	1079 920	1150 991
150	1650.00	lb	512 353	587 428	663 504	738 579	813 654	889 730	964 805	1039 880	1115 956	1190 1031	1265 1106

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 2011 input prices.

Table 8.A Estimated costs per acre  
 Cotton, 12R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	2.0000	11.50	_____
App by Air ( 3 gal)	appl	4.50	3.2500	14.63	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.55	1.3300	4.72	_____
Tribufos 6lb	pt	7.92	0.5000	3.96	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.19	1.5000	43.79	_____
Amm Nitrate (34% N)	cwt	20.58	2.0000	41.16	_____
UAN (32% N)	cwt	18.54	2.0000	37.08	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.31	0.5000	5.16	_____
Glyphosate 3lbs a.e.	oz	0.11	96.0000	10.56	_____
Gramoxone Inteon	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	4.69	2.0000	9.38	_____
Dual Magnum	pt	12.25	1.0000	12.25	_____
Diuron 4L	pt	3.28	1.6000	5.25	_____
INSECTICIDES					
Acephate 90%	lb	6.63	1.5200	10.08	_____
Centric 40WG	oz	3.58	2.0000	7.16	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.91	2.0000	1.82	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.62	45.0000	27.90	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.09	24.0000	2.16	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.6198	7.20	_____
Self-Propelled	hour	11.60	0.2193	2.55	_____
HAND LABOR					
Implements	hour	9.06	0.2760	2.49	_____
Self-Propelled	hour	9.06	0.1958	1.77	_____
UNALLOCATED LABOR					
	hour	11.60	0.6713	7.79	_____
DIESEL FUEL					
Tractors	gal	3.40	7.1790	24.40	_____
Self-Propelled	gal	3.40	3.6814	12.52	_____
REPAIR & MAINTENANCE					
Implements	acre	6.72	1.0000	6.72	_____
Tractors	acre	3.70	1.0000	3.70	_____
Self-Propelled	acre	12.05	1.0000	12.05	_____
INTEREST ON OP. CAP.	acre	9.80	1.0000	9.80	_____
TOTAL DIRECT EXPENSES				569.29	_____
FIXED EXPENSES					
Implements	acre	10.90	1.0000	10.90	_____
Tractors	acre	23.67	1.0000	23.67	_____
Self-Propelled	acre	49.58	1.0000	49.58	_____
TOTAL FIXED EXPENSES				84.15	_____
TOTAL SPECIFIED EXPENSES				653.44	_____

Note: Cost of production estimates are based on 2011 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, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.91	900.0000	821.70	_____
Cotton Seed	lb	0.07	1350.0000	102.60	_____
				-----	
TOTAL INCOME				924.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	26.13	1.0000	26.13	_____
HARVEST AIDS	acre	11.50	1.0000	11.50	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	122.03	1.0000	122.03	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	50.60	1.0000	50.60	_____
INSECTICIDES	acre	32.43	1.0000	32.43	_____
SEED/PLANTS	acre	27.90	1.0000	27.90	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	2.16	1.0000	2.16	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.4719	4.26	_____
OPERATOR LABOR	hour	11.60	0.8391	9.75	_____
UNALLOCATED LABOR	hour	11.60	0.6713	7.79	_____
DIESEL FUEL	gal	3.40	10.8605	36.92	_____
REPAIR & MAINTENANCE	acre	22.47	1.0000	22.47	_____
INTEREST ON OP. CAP.	acre	9.80	1.0000	9.80	_____
				-----	
TOTAL DIRECT EXPENSES				569.29	_____
RETURNS ABOVE DIRECT EXPENSES				355.01	_____
TOTAL FIXED EXPENSES					
				84.15	_____
				-----	
TOTAL SPECIFIED EXPENSES				653.44	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				270.86	_____

Note: Cost of production estimates are based on 2011 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, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e.	oz					32.0000				
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Amm Nitrate (34% N)	cwt					2.0000				
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
Gramoxone Inteon	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 600-825gal	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(330)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(330)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
<b>TOTALS</b>							<b>0.83</b>	<b>0.61</b>	<b>1.31</b>	<b>0.67</b>

Note: Cost of production estimates are based on 2011 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, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	22.00						0.94	22.94	22.94
App by Air ( 5 gal)	appl	5.75						0.16	5.91	5.91
Clarity	pt	5.16						0.15	5.31	5.31
Glyphosate 3lbs a.e.	oz	3.52						0.10	3.62	3.62
Custom Apply Fert	acre	7.00						0.20	7.20	7.20
Potash (60% K2O)	cwt	43.79						1.24	45.03	45.03
Amm Nitrate (34% N)	cwt	41.16						1.17	42.33	42.33
Row Cond Folding	38'		1.61	0.47	0.85			0.06	2.99	2.54 5.53
NT Plant&Pre-Folding	12R-38		2.19	1.80	1.67			0.12	5.78	5.00 10.78
Cotton Seed B2RF	thous	27.90						0.59	28.49	28.49
B2RF Cot Tech Fee	thous	67.05						1.42	68.47	68.47
Cotton Seed Trt.	acre	20.00						0.43	20.43	20.43
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.97 2.12
Gramoxone Inteon	oz	8.00						0.17	8.17	8.17
Cotoran 4L	pt	9.38						0.20	9.58	9.58
Insect Scouting	acre	7.00						0.15	7.15	7.15
Eradication	acre	1.50						0.03	1.53	1.53
Sprayer 600-825gal	90' 250hp		0.51	0.14	0.30			0.02	0.97	0.94 1.91
Dual Magnum	pt	12.25						0.26	12.51	12.51
Glyphosate 3lbs a.e.	oz	3.52						0.07	3.59	3.59
Acephate 90%	lb	1.46						0.03	1.49	1.49
Sprayer 600-825gal	90' 250hp		0.51	0.14	0.30			0.02	0.97	0.94 1.91
Centric 40WG	oz	7.16						0.13	7.29	7.29
Mepiquat Chloride	oz	1.08						0.02	1.10	1.10
Fert Appl (Liquid)	12R-38		2.04	0.88	1.31			0.07	4.30	2.63 6.93
UAN (32% N)	cwt	37.08						0.66	37.74	37.74
Spray (Direct/Layby)	12R-38		1.75	0.62	1.13			0.06	3.56	2.13 5.69
Diuron 4L	pt	5.25						0.09	5.34	5.34
Glyphosate 3lbs a.e.	oz	3.52						0.06	3.58	3.58
App by Air ( 3 gal)	appl	4.50						0.06	4.56	4.56
Acephate 90%	lb	3.65						0.05	3.70	3.70
Mepiquat Chloride	oz	1.08						0.02	1.10	1.10
App by Air ( 3 gal)	appl	1.13						0.02	1.15	1.15
Karate Z	oz	1.37						0.02	1.39	1.39
Bidrin 8WM	oz	1.82						0.03	1.85	1.85
Incidental Pest										
App by Air ( 3 gal)	appl	4.50						0.06	4.56	4.56
Incidental Pest Trt	acre	12.00						0.17	12.17	12.17
App by Air ( 3 gal)	appl	4.50						0.05	4.55	4.55
Acephate 90%	lb	4.97						0.05	5.02	5.02
App by Air ( 5 gal)	appl	5.75						0.04	5.79	5.79
Thidiazuron 4lb	oz	2.82						0.02	2.84	2.84
Ethephon 6E	pt	4.72						0.03	4.75	4.75
Sprayer 600-825gal	90' 250hp		0.25	0.07	0.15				0.47	0.47 0.94
Tribufos 6lb	pt	3.96						0.03	3.99	3.99
Cotton Picker	6R-38(355)		10.71	11.55	5.16			0.10	27.52	46.26 73.78
Boll Buggy	6R-38(330)		6.78	2.08	3.60			0.04	12.50	8.75 21.25
Module Builder	6R-38(330)		6.78	2.34	5.16			0.05	14.33	9.30 23.63
Gin & Haul	lb	81.00						0.29	81.29	81.29
Stalk Shredder-Flail	20'		3.25	2.23	1.73			0.03	7.24	4.22 11.46
TOTALS		478.30	36.92	22.47	21.80	0.00	9.80	569.29	84.15	653.44

Note: Cost of production estimates are based on 2011 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, 2012

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	924.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	0.00	10.13	4.50	5.75	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.50	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	84.95	0.00	0.00	37.08	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	8.68	0.00	33.15	8.77	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.46	7.16	18.84	4.97	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	27.90	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	1.08	1.08	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.50	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	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	3.26	2.74	0.00	0.00	0.15	15.65
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	4.85	4.30	0.00	0.00	0.25	27.52
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	2.56	1.64	0.00	0.00	0.07	18.20
INTEREST ON OP. CAP.	0.94	0.00	0.00	0.00	3.02	0.00	3.57	1.11	0.43	0.10	0.12	0.51
TOTAL DIRECT EXPENSES	22.94	0.00	0.00	0.00	109.40	0.00	172.30	63.88	30.48	9.57	17.84	142.88
NET INCOME	-22.94	0.00	0.00	0.00	-109.40	0.00	-172.30	-63.88	-30.48	-9.57	-17.84	781.42
NET INCOME TO DATE	-22.94	-22.94	-22.94	-22.94	-132.34	-132.34	-304.64	-368.52	-399.00	-408.57	-426.41	355.01

Note: Cost of production estimates are based on 2011 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, 2012

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----	-----PRODUCT PRICE-----												
Cotton Lint	0.68	0.73	0.77	0.82	0.86	0.91	0.95	1.00	1.04	1.09	1.14		
PERCENT	YIELD	UNIT	-----dollars-----										
50	450.00	lb	-117	-97	-76	-56	-35	-15	5	25	46	66	87
			-202	-181	-160	-140	-119	-99	-78	-58	-37	-17	3
60	540.00	lb	-64	-39	-15	9	34	58	83	108	132	157	182
			-148	-123	-99	-74	-49	-25	-0	23	48	73	97
70	630.00	lb	-10	17	46	75	104	132	161	190	219	247	276
			-95	-66	-37	-8	19	48	77	106	135	163	192
80	720.00	lb	42	75	108	141	174	206	239	272	305	338	371
			-41	-8	24	57	89	122	155	188	221	254	287
90	810.00	lb	96	133	170	207	243	280	317	354	391	428	465
			11	48	85	122	159	196	233	270	307	344	381
100	900.00	lb	149	190	231	272	313	355	396	437	478	519	560
			65	106	147	188	229	270	311	353	394	435	476
110	990.00	lb	203	248	293	338	383	429	474	519	564	609	655
			118	164	209	254	299	344	390	435	480	525	570
120	1080.00	lb	256	305	355	404	453	503	552	601	650	700	749
			172	221	271	320	369	418	468	517	566	616	665
130	1170.00	lb	310	363	416	470	523	577	630	683	737	790	844
			225	279	332	386	439	492	546	599	653	706	760
140	1260.00	lb	363	421	478	536	593	651	708	766	823	881	938
			279	336	394	451	509	567	624	682	739	797	854
150	1350.00	lb	417	478	540	601	663	725	786	848	910	971	1033
			332	394	456	517	579	641	702	764	825	887	949

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 2011 input prices.

Table 9.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	2.0000	11.50	_____
App by Air ( 3 gal)	appl	4.50	5.5000	24.75	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.55	1.3300	4.72	_____
Tribufos 6lb	pt	7.92	0.5000	3.96	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.19	1.5000	43.79	_____
UAN (32% N)	cwt	18.54	4.0000	74.16	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.31	0.5000	5.16	_____
Glyphosate 3lbs a.e.	oz	0.11	32.0000	3.52	_____
Gramoxone Inteon	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	4.69	2.0000	9.38	_____
Dual Magnum	pt	12.25	1.0000	12.25	_____
Ignite 280	oz	0.40	58.0000	23.20	_____
Valor SX	oz	4.58	2.0000	9.16	_____
MSMA 6.6	pt	2.69	2.7500	7.40	_____
INSECTICIDES					
Acephate 90%	lb	6.63	1.5200	10.08	_____
Centric 40WG	oz	3.58	2.0000	7.16	_____
Karate Z	oz	2.73	6.0000	16.38	_____
Bidrin 8WM	oz	0.91	8.0000	7.28	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed LLB2	thous	1.10	45.0000	49.50	_____
TECHNOLOGY FEE					
B2 Cot Tech Fee	thous	0.76	45.0000	34.20	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.09	24.0000	2.16	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.7477	8.68	_____
Self-Propelled	hour	11.60	0.2193	2.55	_____
HAND LABOR					
Implements	hour	9.06	0.2997	2.70	_____
Self-Propelled	hour	9.06	0.1958	1.77	_____
UNALLOCATED LABOR					
	hour	11.60	0.7736	8.98	_____
DIESEL FUEL					
Tractors	gal	3.40	8.6602	29.44	_____
Self-Propelled	gal	3.40	3.6814	12.52	_____
REPAIR & MAINTENANCE					
Implements	acre	8.62	1.0000	8.62	_____
Tractors	acre	4.47	1.0000	4.47	_____
Self-Propelled	acre	12.05	1.0000	12.05	_____
INTEREST ON OP. CAP.	acre	10.44	1.0000	10.44	_____
TOTAL DIRECT EXPENSES				617.25	_____
FIXED EXPENSES					
Implements	acre	14.03	1.0000	14.03	_____
Tractors	acre	28.54	1.0000	28.54	_____
Self-Propelled	acre	49.58	1.0000	49.58	_____
TOTAL FIXED EXPENSES				92.15	_____
TOTAL SPECIFIED EXPENSES				709.40	_____

Note: Cost of production estimates are based on 2011 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, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.91	900.0000	821.70	_____
Cotton Seed	lb	0.07	1350.0000	102.60	_____
				-----	
TOTAL INCOME				924.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	36.25	1.0000	36.25	_____
HARVEST AIDS	acre	11.50	1.0000	11.50	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	117.95	1.0000	117.95	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	78.07	1.0000	78.07	_____
INSECTICIDES	acre	46.90	1.0000	46.90	_____
SEED/PLANTS	acre	49.50	1.0000	49.50	_____
TECHNOLOGY FEE	acre	34.20	1.0000	34.20	_____
GROWTH REGULATORS	acre	2.16	1.0000	2.16	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.50	1.0000	1.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.4955	4.47	_____
OPERATOR LABOR	hour	11.60	0.9670	11.23	_____
UNALLOCATED LABOR	hour	11.60	0.7736	8.98	_____
DIESEL FUEL	gal	3.40	12.3417	41.96	_____
REPAIR & MAINTENANCE	acre	25.14	1.0000	25.14	_____
INTEREST ON OP. CAP.	acre	10.44	1.0000	10.44	_____
				-----	
TOTAL DIRECT EXPENSES				617.25	_____
RETURNS ABOVE DIRECT EXPENSES				307.05	_____
TOTAL FIXED EXPENSES					
				92.15	_____
				-----	
TOTAL SPECIFIED EXPENSES				709.40	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				214.90	_____

Note: Cost of production estimates are based on 2011 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, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Bed-Paratill	Fold 12R-38	MFWD 225	0.053	1.00	Nov		0.05	0.05	0.05	0.04
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e.	oz					32.0000				
Bed-Disk (Hipper)	12R-38	MFWD 225	0.049	0.50	Mar		0.02	0.02	0.02	0.01
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Row Cond Folding	38'	MFWD 225	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant & Pre-Folding	12R-38	MFWD 225	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed LLB2	thous					45.0000				
B2 Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramoxone Inteon	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				
Ignite 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				
Ignite 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(330)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(330)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
TOTALS							0.96	0.74	1.46	0.77

Note: Cost of production estimates are based on 2011 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, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.00						0.94	22.94		22.94
Bed-Paratill Fold	12R-38		2.12	1.66	1.12			0.21	5.11	4.42	9.53
App by Air ( 5 gal)	appl	5.75						0.16	5.91		5.91
Clarity	pt	5.16						0.15	5.31		5.31
Glyphosate 3lbs a.e.	oz	3.52						0.10	3.62		3.62
Bed-Disk (Hipper)	12R-38		0.97	0.32	0.52			0.05	1.86	1.40	3.26
Custom Apply Fert	acre	7.00						0.20	7.20		7.20
Potash (60% K2O)	cwt	43.79						1.24	45.03		45.03
Fert Appl (Liquid)	12R-38		2.04	0.88	1.31			0.10	4.33	2.63	6.96
UAN (32% N)	cwt	37.08						0.92	38.00		38.00
Row Cond Folding	38'		1.61	0.47	0.85			0.06	2.99	2.54	5.53
Plant & Pre-Folding	12R-38		2.10	1.61	1.60			0.11	5.42	4.55	9.97
Cotton Seed LLB2	thous	49.50						1.05	50.55		50.55
B2 Cot Tech Fee	thous	34.20						0.73	34.93		34.93
Cotton Seed Trt.	acre	20.00						0.43	20.43		20.43
Sprayer 600-750gal	60' 175hp		0.54	0.15	0.44			0.02	1.15	0.94	2.12
Gramoxone Inteon	oz	8.00						0.17	8.17		8.17
Cotoran 4L	pt	9.38						0.20	9.58		9.58
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.50						0.03	1.53		1.53
Sprayer 600-825gal	90' 250hp		0.51	0.14	0.30			0.02	0.97	0.94	1.91
Dual Magnum	pt	12.25						0.26	12.51		12.51
Ignite 280	oz	11.60						0.25	11.85		11.85
Acephate 90%	lb	1.46						0.03	1.49		1.49
Fert Appl (Liquid)	12R-38		2.04	0.88	1.31			0.07	4.30	2.63	6.93
UAN (32% N)	cwt	37.08						0.66	37.74		37.74
Sprayer 600-825gal	90' 250hp		0.51	0.14	0.30			0.02	0.97	0.94	1.91
Centric 40WG	oz	7.16						0.13	7.29		7.29
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
Ignite 280	oz	11.60						0.21	11.81		11.81
Spray (Direct/Layby)	12R-38		1.75	0.62	1.13			0.05	3.55	2.13	5.68
Valor SX	oz	9.16						0.13	9.29		9.29
MSMA 6.6	pt	7.40						0.10	7.50		7.50
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Acephate 90%	lb	3.65						0.05	3.70		3.70
Mepiquat Chloride	oz	1.08						0.02	1.10		1.10
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Karate Z	oz	5.46						0.08	5.54		5.54
Bidrin 8WM	oz	7.28						0.10	7.38		7.38
Incidental Pest											
App by Air ( 3 gal)	appl	2.25						0.03	2.28		2.28
Incidental Pest Trt	acre	6.00						0.09	6.09		6.09
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Karate Z	oz	5.46						0.08	5.54		5.54
App by Air ( 3 gal)	appl	4.50						0.05	4.55		4.55
Acephate 90%	lb	4.97						0.05	5.02		5.02
App by Air ( 3 gal)	appl	4.50						0.05	4.55		4.55
Karate Z	oz	5.46						0.06	5.52		5.52
App by Air ( 5 gal)	appl	5.75						0.04	5.79		5.79
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	4.72						0.03	4.75		4.75
Sprayer 600-825gal	90' 250hp		0.25	0.07	0.15				0.47	0.47	0.94
Tribufos 6lb	pt	3.96						0.03	3.99		3.99
Cotton Picker	6R-38(355)		10.71	11.55	5.16			0.10	27.52	46.26	73.78
Boll Buggy	6R-38(330)		6.78	2.08	3.60			0.04	12.50	8.75	21.25
Module Builder	6R-38(330)		6.78	2.34	5.16			0.05	14.33	9.30	23.63
Gin & Haul	lb	81.00						0.29	81.29		81.29
Stalk Shredder-Flail	20'		3.25	2.23	1.73			0.03	7.24	4.22	11.46
TOTALS		515.03	41.96	25.14	24.68	0.00	10.44	617.25	92.15	709.40	

Note: Cost of production estimates are based on 2011 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, 2012

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	924.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	0.00	15.75	9.00	5.75	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.50	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	43.79	37.08	0.00	37.08	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	8.68	0.00	41.23	11.60	16.56	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.46	7.16	27.85	10.43	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	49.50	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	1.08	1.08	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.50	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	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.12	0.00	0.00	0.00	0.52	1.31	3.19	1.61	1.13	0.00	0.15	15.65
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	2.12	0.00	0.00	0.00	0.97	2.04	4.76	2.55	1.75	0.00	0.25	27.52
REPAIR & MAINTENANCE	1.66	0.00	0.00	0.00	0.32	0.88	2.37	1.02	0.62	0.00	0.07	18.20
INTEREST ON OP. CAP.	1.15	0.00	0.00	0.00	1.90	1.02	3.51	1.11	0.91	0.21	0.12	0.51
TOTAL DIRECT EXPENSES	28.05	0.00	0.00	0.00	68.93	42.33	168.72	63.21	65.65	19.64	17.84	142.88
NET INCOME	-28.05	0.00	0.00	0.00	-68.93	-42.33	-168.72	-63.21	-65.65	-19.64	-17.84	781.42
NET INCOME TO DATE	-28.05	-28.05	-28.05	-28.05	-96.98	-139.31	-308.03	-371.24	-436.89	-456.53	-474.37	307.05

Note: Cost of production estimates are based on 2011 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, 2012

PRODUCT	PERCENT													
	75	80	85	90	95	100	105	110	115	120	125			
	PRODUCT PRICE													
Cotton Lint	0.68	0.73	0.77	0.82	0.86	0.91	0.95	1.00	1.04	1.09	1.14			
PERCENT	YIELD	UNIT	dollars											
50	450.00	lb	-165 -258	-145 -237	-124 -216	-104 -196	-83 -175	-63 -155	-42 -134	-22 -114	-1 -93	19 -73	39 -52	
60	540.00	lb	-112 -204	-87 -179	-63 -155	-38 -130	-13 -105	10 -81	35 -56	60 -31	84 -7	109 17	134 41	
70	630.00	lb	-58 -151	-30 -122	-1 -93	27 -64	56 -35	84 -7	113 21	142 50	171 79	199 107	228 136	
80	720.00	lb	-5 -97	27 -64	60 -31	93 1	126 33	158 66	191 99	224 132	257 165	290 198	323 231	
90	810.00	lb	48 -44	85 -7	122 29	159 66	196 103	233 140	269 177	306 214	343 251	380 288	417 325	
100	900.00	lb	101 9	142 50	183 91	224 132	265 173	307 214	348 255	389 297	430 338	471 379	512 420	
110	990.00	lb	155 62	200 108	245 153	290 198	335 243	381 288	426 334	471 379	516 424	561 469	607 514	
120	1080.00	lb	208 116	257 165	307 215	356 264	405 313	455 362	504 412	553 461	603 510	652 560	701 609	
130	1170.00	lb	262 169	315 223	368 276	422 330	475 383	529 437	582 490	635 543	689 597	742 650	796 704	
140	1260.00	lb	315 223	373 280	430 338	488 396	545 453	603 511	660 568	718 626	775 683	833 741	890 798	
150	1350.00	lb	369 276	430 338	492 400	554 461	615 523	677 585	738 646	800 708	862 769	923 831	985 893	

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 2011 input prices.

Table 10.A Estimated costs per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 20"  
Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	3.5000	20.13	_____
HARVEST AIDS					
Gramoxone Inteon	oz	0.30	8.0000	2.40	_____
Sodium Chlorate 3L	gal	3.00	0.5000	1.50	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	28.65	0.2800	8.02	_____
Potash (60% K2O)	cwt	29.19	0.4000	11.68	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.83	2.5000	2.07	_____
Headline EC	oz	2.66	3.0000	7.98	_____
HERBICIDES					
Glyphosate 3lbs a.e.	pt	1.75	6.0000	10.50	_____
2,4-D Amine 4	pt	2.01	2.0000	4.02	_____
Valor SX	oz	4.58	2.0000	9.16	_____
Dual Magnum	pt	12.25	1.0000	12.25	_____
INSECTICIDES					
Gaucho 600	oz	5.75	1.0000	5.75	_____
Karate Z	oz	2.73	0.9600	2.62	_____
Acephate 90SP	lb	6.63	0.7500	4.97	_____
SEED/PLANTS					
Soybean Seed RR2	lb	0.98	50.0000	49.00	_____
ADJUVANTS					
Surfactant	pt	2.62	0.1000	0.26	_____
HAULING					
Haul Soybeans/Field	bu	0.24	42.0000	10.08	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.2000	8.80	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.3524	4.09	_____
Harvesters	hour	11.60	0.1021	1.19	_____
HAND LABOR					
Implements	hour	9.06	0.1393	1.26	_____
UNALLOCATED LABOR	hour	11.58	0.4091	4.74	_____
DIESEL FUEL					
Tractors	gal	3.40	3.4472	11.73	_____
Harvesters	gal	3.40	1.3935	4.74	_____
REPAIR & MAINTENANCE					
Implements	acre	3.64	1.0000	3.64	_____
Tractors	acre	1.59	1.0000	1.59	_____
Harvesters	acre	2.56	1.0000	2.56	_____
INTEREST ON OP. CAP.	acre	4.59	1.0000	4.59	_____
TOTAL DIRECT EXPENSES				212.58	_____
FIXED EXPENSES					
Implements	acre	7.62	1.0000	7.62	_____
Tractors	acre	10.09	1.0000	10.09	_____
Harvesters	acre	10.27	1.0000	10.27	_____
TOTAL FIXED EXPENSES				27.98	_____
TOTAL SPECIFIED EXPENSES				240.56	_____

Note: Cost of production estimates are based on 2011 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget.  
**Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 10.B Summary of estimated costs and returns per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 20"  
Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	11.86	42.0000	498.12	_____
				-----	
TOTAL INCOME				498.12	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	20.14	1.0000	20.14	_____
HARVEST AIDS	acre	3.90	1.0000	3.90	_____
FERTILIZERS	acre	19.70	1.0000	19.70	_____
FUNGICIDES	acre	10.05	1.0000	10.05	_____
HERBICIDES	acre	35.93	1.0000	35.93	_____
INSECTICIDES	acre	13.34	1.0000	13.34	_____
SEED/PLANTS	acre	49.00	1.0000	49.00	_____
ADJUVANTS	acre	0.26	1.0000	0.26	_____
HAULING	acre	10.08	1.0000	10.08	_____
CUSTOM LIME	acre	8.80	1.0000	8.80	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1393	1.26	_____
OPERATOR LABOR	hour	11.60	0.4546	5.28	_____
UNALLOCATED LABOR	hour	11.58	0.4091	4.74	_____
DIESEL FUEL	gal	3.40	4.8408	16.47	_____
REPAIR & MAINTENANCE	acre	7.79	1.0000	7.79	_____
INTEREST ON OP. CAP.	acre	4.59	1.0000	4.59	_____
				-----	
TOTAL DIRECT EXPENSES				212.58	_____
RETURNS ABOVE DIRECT EXPENSES				285.54	_____
TOTAL FIXED EXPENSES				27.98	_____
				-----	
TOTAL SPECIFIED EXPENSES				240.56	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				257.56	_____

Note: Cost of production estimates are based on 2011 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 10.C Estimated resource use for field operations, per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 20"  
Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Subsoiler	3 shank	MFWD 190	0.204	0.20	Oct		0.04	0.04	0.04	0.03
Lime (Spread)	ton			0.20	Oct	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	0.40	Oct		0.01	0.01	0.03	0.01
Phosphorus(46% P2O5)	cwt					0.2800				
Potash (60% K2O)	cwt					0.4000				
Disk Harrow	24'	MFWD 190	0.081	1.00	Oct		0.08	0.08	0.08	0.07
Field Cultivate Fld	24'	MFWD 190	0.062	1.00	Oct		0.06	0.06	0.06	0.05
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e.	pt					2.0000				
2,4-D Amine 4	pt					2.0000				
Valor SX	oz					2.0000				
Plant - Rigid	12R-20	MFWD 190	0.094	1.00	Apr		0.09	0.09	0.18	0.08
Soybean Seed RR2	lb					50.0000				
Apron Maxx RTA	oz					2.5000				
Nitrastick S	lbseed					50.0000				
Gaicho 600	oz					1.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e.	pt					2.0000				
Dual Magnum	pt					1.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e.	pt					2.0000				
App by Air ( 5 gal)	appl			0.50	Jul	0.5000				
Headline EC	oz					3.0000				
App by Air ( 5 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					0.9600				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air ( 5 gal)	appl			0.50	Aug	0.5000				
Gramoxone Inteon	oz					8.0000				
Sodium Chlorate 3L	gal					0.5000				
Surfactant	pt					0.1000				
Header -Soybean	25' Flex	265 hp	0.102	1.00	Sep		0.10	0.10	0.10	0.09
Haul Soybeans/Field	bu					42.0000				
TOTALS							0.45	0.45	0.59	0.40

Note: Cost of production estimates are based on 2011 input prices.

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

Table 10.D Estimated costs for field operations, per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 20"  
 Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Subsoiler	3 shank		1.36	0.22	0.90			0.11	2.59	1.28	3.87
Lime (Spread)	ton	8.80						0.37	9.17		9.17
Spin Spreader	5 ton		0.56	0.19	0.53			0.05	1.33	0.70	2.03
Phosphorus(46% P2O5)	cwt	8.02						0.34	8.36		8.36
Potash (60% K2O)	cwt	11.68						0.50	12.18		12.18
Disk Harrow	24'		2.72	1.12	1.80			0.24	5.88	3.95	9.83
Field Cultivate Fld	24'		2.07	0.65	1.37			0.17	4.26	3.35	7.61
App by Air ( 5 gal)	appl	5.75						0.16	5.91		5.91
Glyphosate 3lbs a.e.	pt	3.50						0.10	3.60		3.60
2,4-D Amine 4	pt	4.02						0.11	4.13		4.13
Valor SX	oz	9.16						0.26	9.42		9.42
Plant - Rigid	12R-20		3.14	1.80	2.92			0.17	8.03	5.39	13.42
Soybean Seed RR2	lb	49.00						1.04	50.04		50.04
Apron Maxx RTA	oz	2.07						0.04	2.11		2.11
Nitrastick S	lbseed	1.25						0.03	1.28		1.28
Gaucho 600	oz	5.75						0.12	5.87		5.87
Spray (Broadcast)	60'		0.94	0.28	0.75			0.03	2.00	0.99	2.99
Glyphosate 3lbs a.e.	pt	3.50						0.06	3.56		3.56
Dual Magnum	pt	12.25						0.22	12.47		12.47
Spray (Broadcast)	60'		0.94	0.28	0.75			0.03	2.00	0.99	2.99
Glyphosate 3lbs a.e.	pt	3.50						0.06	3.56		3.56
App by Air ( 5 gal)	appl	2.88						0.03	2.91		2.91
Headline EC	oz	7.98						0.08	8.06		8.06
App by Air ( 5 gal)	appl	2.88						0.03	2.91		2.91
Karate Z	oz	2.62						0.03	2.65		2.65
App by Air ( 5 gal)	appl	5.75						0.04	5.79		5.79
Acephate 90SP	lb	4.97						0.04	5.01		5.01
App by Air ( 5 gal)	appl	2.88						0.02	2.90		2.90
Gramoxone Inteon	oz	2.40						0.02	2.42		2.42
Sodium Chlorate 3L	gal	1.50						0.01	1.51		1.51
Surfactant	pt	0.26							0.26		0.26
Header -Soybean	25' Flex		4.74	3.25	2.26			0.04	10.29	11.33	21.62
Haul Soybeans/Field	bu	10.08						0.04	10.12		10.12
TOTALS		172.45	16.47	7.79	11.28	0.00	4.59	212.58	27.98	240.56	

Note: Cost of production estimates are based on 2011 input prices.  
 These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 10.E Estimated monthly income and expense flows per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 20"  
Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	498.12
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	0.00	0.00	5.76	8.63	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.90	0.00
FERTILIZERS	19.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	2.07	0.00	0.00	7.98	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	16.68	0.00	0.00	19.25	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	5.75	0.00	0.00	2.62	4.97	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.26	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.08
CUSTOM LIME	8.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	1.25	0.00	0.00	0.00	0.00	0.00
LABOR	4.60	0.00	0.00	0.00	0.00	0.00	2.92	1.50	0.00	0.00	0.00	2.26
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	6.71	0.00	0.00	0.00	0.00	0.00	3.14	1.88	0.00	0.00	0.00	4.74
REPAIR & MAINTENANCE	2.18	0.00	0.00	0.00	0.00	0.00	1.80	0.56	0.00	0.00	0.00	3.25
INTEREST ON OP. CAP.	1.78	0.00	0.00	0.00	0.63	0.00	1.40	0.40	0.00	0.17	0.13	0.08
TOTAL DIRECT EXPENSES	43.77	0.00	0.00	0.00	23.06	0.00	67.33	23.59	0.00	16.53	17.89	20.41
NET INCOME	-43.77	0.00	0.00	0.00	-23.06	0.00	-67.33	-23.59	0.00	-16.53	-17.89	477.71
NET INCOME TO DATE	-43.77	-43.77	-43.77	-43.77	-66.83	-66.83	-134.16	-157.75	-157.75	-174.28	-192.17	285.54

Note: Cost of production estimates are based on 2011 input prices.

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

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

\* Lease costs are based on hourly usage costs.

Table 10.F Estimated returns for various price/yield combinations, per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 20"  
 Delta Area, Mississippi, 2012

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----	-----PRODUCT PRICE-----												
Soybeans	8.89	9.48	10.08	10.67	11.26	11.86	12.45	13.04	13.63	14.23	14.82		
PERCENT	YIELD	UNIT	-----dollars-----										
50	21.00	bu	-20	-8	4	16	29	41	53	66	78	91	103
			-48	-36	-23	-11	1	13	26	38	50	63	75
60	25.20	bu	15	30	45	60	75	90	105	120	135	150	165
			-12	2	17	32	47	62	77	92	107	122	137
70	29.40	bu	51	69	86	104	121	139	156	174	191	208	226
			23	41	58	76	93	111	128	146	163	180	198
80	33.60	bu	88	108	128	148	168	187	207	227	247	267	287
			60	80	100	120	140	159	179	199	219	239	259
90	37.80	bu	124	147	169	191	214	236	259	281	303	326	348
			96	119	141	163	186	208	231	253	276	298	320
100	42.00	bu	161	185	210	235	260	285	310	335	360	385	410
			133	157	182	207	232	257	282	307	332	357	382
110	46.20	bu	197	224	252	279	306	334	361	389	416	443	471
			169	196	224	251	278	306	333	361	388	415	443
120	50.40	bu	233	263	293	323	353	383	413	442	472	502	532
			205	235	265	295	325	355	385	414	444	474	504
130	54.60	bu	270	302	334	367	399	431	464	496	529	561	593
			242	274	306	339	371	403	436	468	501	533	565
140	58.80	bu	306	341	376	411	445	480	515	550	585	620	655
			278	313	348	383	417	452	487	522	557	592	627
150	63.00	bu	342	380	417	454	492	529	566	604	641	678	716
			314	352	389	426	464	501	538	576	613	650	688

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2011 input prices.

Table 11.A Estimated costs per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 20"  
Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	3.5000	20.13	_____
HARVEST AIDS					
Gramoxone Inteon	oz	0.30	4.0000	1.20	_____
Sodium Chlorate 3L	gal	3.00	0.2500	0.75	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	28.65	0.4000	11.46	_____
Potash (60% K2O)	cwt	29.19	0.6000	17.51	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.83	2.5000	2.07	_____
Quadris	oz	2.24	3.0000	6.72	_____
HERBICIDES					
Glyphosate 3lbs a.e.	pt	1.75	6.0000	10.50	_____
2,4-D Amine 4	pt	2.01	2.0000	4.02	_____
Valor SX	oz	4.58	2.0000	9.16	_____
Dual Magnum	pt	12.25	1.0000	12.25	_____
INSECTICIDES					
Gaucho 600	oz	5.75	1.0000	5.75	_____
Karate Z	oz	2.73	0.9600	2.62	_____
Acephate 90SP	lb	6.63	0.7500	4.97	_____
Intrepid 2F	oz	1.79	1.0000	1.79	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.20	33.0000	6.60	_____
SEED/PLANTS					
Soybean Seed RR2	lb	0.98	50.0000	49.00	_____
ADJUVANTS					
Surfactant	pt	2.62	0.0750	0.20	_____
HAULING					
Haul Soybeans/Field	bu	0.24	65.0000	15.60	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.2000	8.80	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.5051	5.86	_____
Harvesters	hour	11.60	0.1021	1.19	_____
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	0.1393	1.26	_____
UNALLOCATED LABOR					
	hour	11.57	0.4758	5.51	_____
DIESEL FUEL					
Tractors	gal	3.40	4.8145	16.37	_____
Harvesters	gal	3.40	1.3935	4.74	_____
Roll-Out Pipe Irr.	gal	3.40	7.3316	24.93	_____
REPAIR & MAINTENANCE					
Implements	acre	4.24	1.0000	4.24	_____
Tractors	acre	2.22	1.0000	2.22	_____
Harvesters	acre	2.56	1.0000	2.56	_____
Roll-Out Pipe Irr.	acre	5.77	1.0000	5.77	_____
INTEREST ON OP. CAP.	acre	5.81	1.0000	5.81	_____
TOTAL DIRECT EXPENSES				276.12	_____
FIXED EXPENSES					
Implements	acre	9.72	1.0000	9.72	_____
Tractors	acre	14.04	1.0000	14.04	_____
Harvesters	acre	10.27	1.0000	10.27	_____
Roll-Out Pipe Irr.	acre	48.19	1.0000	48.19	_____
TOTAL FIXED EXPENSES				82.22	_____
TOTAL SPECIFIED EXPENSES				358.34	_____

Note: Cost of production estimates are based on 2011 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget.  
**Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.



Table 11.B Summary of estimated costs and returns per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 20"  
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	11.86	65.0000	770.90	_____
				-----	
TOTAL INCOME				770.90	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	20.14	1.0000	20.14	_____
HARVEST AIDS	acre	1.95	1.0000	1.95	_____
FERTILIZERS	acre	28.97	1.0000	28.97	_____
FUNGICIDES	acre	8.79	1.0000	8.79	_____
HERBICIDES	acre	35.93	1.0000	35.93	_____
INSECTICIDES	acre	15.13	1.0000	15.13	_____
IRRIGATION SUPPLIES	acre	6.60	1.0000	6.60	_____
SEED/PLANTS	acre	49.00	1.0000	49.00	_____
ADJUVANTS	acre	0.20	1.0000	0.20	_____
HAULING	acre	15.60	1.0000	15.60	_____
CUSTOM LIME	acre	8.80	1.0000	8.80	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1393	1.26	_____
IRRIGATE LABOR	hour	9.06	0.3625	3.30	_____
OPERATOR LABOR	hour	11.60	0.6072	7.05	_____
UNALLOCATED LABOR	hour	11.57	0.4758	5.51	_____
DIESEL FUEL	gal	3.40	13.5398	46.04	_____
REPAIR & MAINTENANCE	acre	14.79	1.0000	14.79	_____
INTEREST ON OP. CAP.	acre	5.81	1.0000	5.81	_____
				-----	
TOTAL DIRECT EXPENSES				276.12	_____
RETURNS ABOVE DIRECT EXPENSES				494.78	_____
TOTAL FIXED EXPENSES				82.22	_____
				-----	
TOTAL SPECIFIED EXPENSES				358.34	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				412.56	_____

Note: Cost of production estimates are based on 2011 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 11.C Estimated resource use for field operations, per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 20"  
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Subsoiler	3 shank	MFWD 190	0.204	0.20	Oct		0.04	0.04	0.04	0.03
Lime (Spread)	ton			0.20	Oct	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	0.40	Oct		0.01	0.01	0.03	0.01
Phosphorus(46% P2O5)	cwt					0.4000				
Potash (60% K2O)	cwt					0.6000				
Disk Harrow	24'	MFWD 190	0.081	1.00	Oct		0.08	0.08	0.08	0.07
Field Cultivate Fld	24'	MFWD 190	0.062	1.00	Oct		0.06	0.06	0.06	0.05
Bed-Roll-Fold.	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e.	pt					2.0000				
2,4-D Amine 4	pt					2.0000				
Valor SX	oz					2.0000				
Plant - Rigid	12R-20	MFWD 190	0.094	1.00	Apr		0.09	0.09	0.18	0.08
Soybean Seed RR2	lb					50.0000				
Apron Maxx RTA	oz					2.5000				
Nitrastick S	lbseed					50.0000				
Gaicho 600	oz					1.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e.	pt					2.0000				
Dual Magnum	pt					1.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e.	pt					2.0000				
App by Air ( 5 gal)	appl			0.50	Jul	0.5000				
Quadris	oz					3.0000				
App by Air ( 5 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					0.9600				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air ( 5 gal)	appl			0.25	Aug	0.2500				
Intrepid 2F	oz					1.0000				
Surfactant	pt					0.0250				
App by Air ( 5 gal)	appl			0.25	Aug	0.2500				
Gramoxone Inteon	oz					4.0000				
Sodium Chlorate 3L	gal					0.2500				
Surfactant	pt					0.0500				
Header -Soybean	25' Flex	265 hp	0.102	1.00	Sep		0.10	0.10	0.10	0.09
Haul Soybeans/Field	bu					65.0000				
Roll-Out Pipe Irr.	acre				Jul	1.0000	0.07	0.07	0.44	
TOTALS							0.60	0.60	1.10	0.47

Note: Cost of production estimates are based on 2011 input prices.

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

Table 11.D Estimated costs for field operations, per acre  
Soybeans, early-planted, RR, stale seedbed, 12R 20"  
Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Subsoiler	3 shank		1.36	0.22	0.90			0.11	2.59	1.28	3.87
Lime (Spread)	ton	8.80						0.37	9.17		9.17
Spin Spreader	5 ton		0.56	0.19	0.53			0.05	1.33	0.70	2.03
Phosphorus(46% P2O5)	cwt	11.46						0.49	11.95		11.95
Potash (60% K2O)	cwt	17.51						0.74	18.25		18.25
Disk Harrow	24'		2.72	1.12	1.80			0.24	5.88	3.95	9.83
Field Cultivate Fld	24'		2.07	0.65	1.37			0.17	4.26	3.35	7.61
Bed-Roll-Fold.	8R-38		2.46	0.77	1.63			0.21	5.07	3.31	8.38
App by Air ( 5 gal)	appl	5.75						0.16	5.91		5.91
Glyphosate 3lbs a.e.	pt	3.50						0.10	3.60		3.60
2,4-D Amine 4	pt	4.02						0.11	4.13		4.13
Valor SX	oz	9.16						0.26	9.42		9.42
Plant - Rigid	12R-20		3.14	1.80	2.92			0.17	8.03	5.39	13.42
Soybean Seed RR2	lb	49.00						1.04	50.04		50.04
Apron Maxx RTA	oz	2.07						0.04	2.11		2.11
Nitrastick S	lbseed	1.25						0.03	1.28		1.28
Gaicho 600	oz	5.75						0.12	5.87		5.87
Spray (Broadcast)	60'		0.94	0.28	0.75			0.03	2.00	0.99	2.99
Glyphosate 3lbs a.e.	pt	3.50						0.06	3.56		3.56
Dual Magnum	pt	12.25						0.22	12.47		12.47
Spray (Broadcast)	60'		0.94	0.28	0.75			0.03	2.00	0.99	2.99
Glyphosate 3lbs a.e.	pt	3.50						0.06	3.56		3.56
App by Air ( 5 gal)	appl	2.88						0.03	2.91		2.91
Quadris	oz	6.72						0.07	6.79		6.79
App by Air ( 5 gal)	appl	2.88						0.03	2.91		2.91
Karate Z	oz	2.62						0.03	2.65		2.65
App by Air ( 5 gal)	appl	5.75						0.04	5.79		5.79
Acephate 90SP	lb	4.97						0.04	5.01		5.01
App by Air ( 5 gal)	appl	1.44						0.01	1.45		1.45
Intrepid 2F	oz	1.79						0.01	1.80		1.80
Surfactant	pt	0.07							0.07		0.07
App by Air ( 5 gal)	appl	1.44						0.01	1.45		1.45
Gramoxone Inteon	oz	1.20						0.01	1.21		1.21
Sodium Chlorate 3L	gal	0.75						0.01	0.76		0.76
Surfactant	pt	0.13							0.13		0.13
Header -Soybean	25' Flex		4.74	3.25	2.26			0.04	10.29	11.33	21.62
Haul Soybeans/Field	bu	15.60						0.06	15.66		15.66
Roll-Out Pipe Irr.	acre	6.60	27.11	6.23	4.21			0.61	44.76	50.93	95.69
TOTALS		192.36	46.04	14.79	17.12	0.00	5.81	276.12	82.22	358.34	

Note: Cost of production estimates are based on 2011 input prices.

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

Table 11.E Estimated monthly income and expense flows per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 20"  
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	770.90
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	0.00	0.00	5.76	8.63	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.95	0.00
FERTILIZERS	28.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	2.07	0.00	0.00	6.72	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	16.68	0.00	0.00	19.25	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	5.75	0.00	0.00	2.62	6.76	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.60	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.60
CUSTOM LIME	8.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	1.25	0.00	0.00	0.00	0.00	0.00
LABOR	6.67	0.00	0.00	0.00	0.00	0.00	2.92	1.73	2.75	0.23	0.00	2.82
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	10.43	0.00	0.00	0.00	0.00	0.00	3.14	1.88	17.11	8.31	0.00	5.17
REPAIR & MAINTENANCE	3.20	0.00	0.00	0.00	0.00	0.00	1.80	0.56	4.77	1.11	0.00	3.35
INTEREST ON OP. CAP.	2.46	0.00	0.00	0.00	0.63	0.00	1.40	0.40	0.43	0.26	0.13	0.10
TOTAL DIRECT EXPENSES	60.53	0.00	0.00	0.00	23.06	0.00	67.33	23.82	31.66	25.01	17.67	27.04
NET INCOME	-60.53	0.00	0.00	0.00	-23.06	0.00	-67.33	-23.82	-31.66	-25.01	-17.67	743.86
NET INCOME TO DATE	-60.53	-60.53	-60.53	-60.53	-83.59	-83.59	-150.92	-174.74	-206.40	-231.41	-249.08	494.78

Note: Cost of production estimates are based on 2011 input prices.

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

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

\* Lease costs are based on hourly usage costs.

Table 11.F Estimated returns for various price/yield combinations, per acre  
 Soybeans, early-planted, RR, stale seedbed, 12R 20"  
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2012

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Soybeans			8.89	9.48	10.08	10.67	11.26	11.86	12.45	13.04	13.63	14.23	14.82
PERCENT	YIELD	UNIT	-----dollars-----										
50	32.50	bu	20 -61	40 -42	59 -22	78 -3	97 15	117 34	136 54	155 73	174 92	194 112	213 131
60	39.00	bu	77 -5	100 17	123 41	146 64	169 87	192 110	215 133	238 156	262 179	285 202	308 226
70	45.50	bu	133 51	160 78	187 105	214 132	241 159	268 185	295 212	322 239	349 266	376 293	403 320
80	52.00	bu	189 107	220 138	251 169	282 199	312 230	343 261	374 292	405 323	436 354	467 384	497 415
90	58.50	bu	245 163	280 198	315 232	349 267	384 302	419 337	453 371	488 406	523 441	558 475	592 510
100	65.00	bu	302 219	340 258	379 296	417 335	456 374	494 412	533 451	571 489	610 528	648 566	687 605
110	71.50	bu	358 276	400 318	443 360	485 403	527 445	570 488	612 530	655 572	697 615	739 657	782 700
120	78.00	bu	414 332	460 378	507 424	553 471	599 517	645 563	692 609	738 656	784 702	830 748	877 794
130	84.50	bu	470 388	520 438	571 488	621 538	671 589	721 639	771 689	821 739	871 789	921 839	971 889
140	91.00	bu	527 444	581 498	634 552	688 606	742 660	796 714	850 768	904 822	958 876	1012 930	1066 984
150	97.50	bu	583 501	641 558	698 616	756 674	814 732	872 790	930 847	988 905	1045 963	1103 1021	1161 1079

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 2011 input prices

Table 12.A Estimated costs per acre  
Soybeans, May-planted, RR, 12R 20"  
Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	2.5000	14.38	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	28.65	0.2800	8.02	_____
Potash (60% K2O)	cwt	29.19	0.4000	11.68	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.83	2.5000	2.07	_____
Quadris	oz	2.24	4.5000	10.08	_____
HERBICIDES					
Dual Magnum	pt	12.25	1.0000	12.25	_____
Glyphosate 3lbs a.e.	pt	1.75	4.0000	7.00	_____
INSECTICIDES					
Gaucho 600	oz	5.75	1.0000	5.75	_____
Karate Z	oz	2.73	1.4400	3.93	_____
Acephate 90SP	lb	6.63	0.7500	4.97	_____
Intrepid 2F	oz	1.79	3.0000	5.37	_____
SEED/PLANTS					
Soybean Seed RR2	lb	0.98	50.0000	49.00	_____
ADJUVANTS					
Surfactant	pt	2.62	0.0750	0.20	_____
HAULING					
Haul Soybeans/Field	bu	0.24	30.0000	7.20	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.2000	8.80	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.3801	4.42	_____
Harvesters	hour	11.60	0.1021	1.19	_____
HAND LABOR					
Implements	hour	9.06	0.1465	1.33	_____
UNALLOCATED LABOR	hour	11.58	0.4341	5.03	_____
DIESEL FUEL					
Tractors	gal	3.40	3.7182	12.65	_____
Harvesters	gal	3.40	1.3935	4.74	_____
REPAIR & MAINTENANCE					
Implements	acre	4.13	1.0000	4.13	_____
Tractors	acre	1.71	1.0000	1.71	_____
Harvesters	acre	2.56	1.0000	2.56	_____
INTEREST ON OP. CAP.	acre	4.08	1.0000	4.08	_____
TOTAL DIRECT EXPENSES				193.78	_____
FIXED EXPENSES					
Implements	acre	8.60	1.0000	8.60	_____
Tractors	acre	10.88	1.0000	10.88	_____
Harvesters	acre	10.27	1.0000	10.27	_____
TOTAL FIXED EXPENSES				29.75	_____
TOTAL SPECIFIED EXPENSES				223.53	_____

Note: Cost of production estimates are based on 2011 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 12.B Summary of estimated costs and returns per acre  
Soybeans, May-planted, RR, 12R 20"  
Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	11.86	30.0000	355.80	_____
				-----	
TOTAL INCOME				355.80	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	14.37	1.0000	14.37	_____
FERTILIZERS	acre	19.70	1.0000	19.70	_____
FUNGICIDES	acre	12.15	1.0000	12.15	_____
HERBICIDES	acre	19.25	1.0000	19.25	_____
INSECTICIDES	acre	20.02	1.0000	20.02	_____
SEED/PLANTS	acre	49.00	1.0000	49.00	_____
ADJUVANTS	acre	0.20	1.0000	0.20	_____
HAULING	acre	7.20	1.0000	7.20	_____
CUSTOM LIME	acre	8.80	1.0000	8.80	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1465	1.33	_____
OPERATOR LABOR	hour	11.60	0.4823	5.61	_____
UNALLOCATED LABOR	hour	11.58	0.4341	5.03	_____
DIESEL FUEL	gal	3.40	5.1118	17.39	_____
REPAIR & MAINTENANCE	acre	8.40	1.0000	8.40	_____
INTEREST ON OP. CAP.	acre	4.08	1.0000	4.08	_____
				-----	
TOTAL DIRECT EXPENSES				193.78	_____
RETURNS ABOVE DIRECT EXPENSES				162.02	_____
TOTAL FIXED EXPENSES				29.75	_____
				-----	
TOTAL SPECIFIED EXPENSES				223.53	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				132.27	_____

Note: Cost of production estimates are based on 2011 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 12.C Estimated resource use for field operations, per acre  
Soybeans, May-planted, RR, 12R 20"  
Delta Area, Mississippi, 2012

OPERATION/ OPERATING	INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
								-----hours-----			
Subsoiler		3 shank	MFWD 190	0.204	0.20	Nov		0.04	0.04	0.04	0.03
Disk Harrow		24'	MFWD 190	0.081	0.25	Nov		0.02	0.02	0.02	0.01
Lime (Spread)		ton			0.20	Nov	0.2000				
Spin Spreader		5 ton	MFWD 190	0.042	0.40	Nov		0.01	0.01	0.03	0.01
Phosphorus(46% P2O5)		cwt					0.2800				
Potash (60% K2O)		cwt					0.4000				
Disk Harrow		24'	MFWD 190	0.081	1.00	Apr		0.08	0.08	0.08	0.07
Field Cultivate Fld		24'	MFWD 190	0.062	1.00	May		0.06	0.06	0.06	0.05
Plant & Pre-Rigid		12R-20	MFWD 190	0.101	1.00	May		0.10	0.10	0.20	0.09
Soybean Seed RR2		lb					50.0000				
Apron Maxx RTA		oz					2.5000				
Nitrastick S		lbseed					50.0000				
Gaicho 600		oz					1.0000				
Dual Magnum		pt					1.0000				
Spray (Broadcast)		60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e.		pt					2.0000				
Spray (Broadcast)		60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e.		pt					2.0000				
App by Air ( 5 gal)		appl			0.75	Jul	0.7500				
Quadris		oz					4.5000				
Karate Z		oz					1.4400				
App by Air ( 5 gal)		appl			1.00	Aug	1.0000				
Acephate 90SP		lb					0.7500				
App by Air ( 5 gal)		appl			0.75	Aug	0.7500				
Intrepid 2F		oz					3.0000				
Surfactant		pt					0.0750				
Header -Soybean		25' Flex	265 hp	0.102	1.00	Oct		0.10	0.10	0.10	0.09
Haul Soybeans/Field		bu					30.0000				
<b>TOTALS</b>								<b>0.48</b>	<b>0.48</b>	<b>0.62</b>	<b>0.43</b>

Note: Cost of production estimates are based on 2011 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.



Table 12.D Estimated costs for field operations, per acre  
Soybeans, May-planted, RR, 12R 20"  
Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Subsoiler	3 shank		1.36	0.22	0.90		0.11	2.59	1.28	3.87
Disk Harrow	24'		0.68	0.28	0.45		0.06	1.47	0.99	2.46
Lime (Spread)	ton	8.80					0.37	9.17		9.17
Spin Spreader	5 ton		0.56	0.19	0.53		0.05	1.33	0.70	2.03
Phosphorus(46% P2O5)	cwt	8.02					0.34	8.36		8.36
Potash (60% K2O)	cwt	11.68					0.50	12.18		12.18
Disk Harrow	24'		2.72	1.12	1.80		0.14	5.78	3.95	9.73
Field Cultivate Fld	24'		2.07	0.65	1.37		0.09	4.18	3.35	7.53
Plant & Pre-Rigid	12R-20		3.38	2.13	3.16		0.18	8.85	6.17	15.02
Soybean Seed RR2	lb	49.00					1.04	50.04		50.04
Apron Maxx RTA	oz	2.07					0.04	2.11		2.11
Nitrastick S	lbseed	1.25					0.03	1.28		1.28
Gaucho 600	oz	5.75					0.12	5.87		5.87
Dual Magnum	pt	12.25					0.26	12.51		12.51
Spray (Broadcast)	60'		0.94	0.28	0.75		0.04	2.01	0.99	3.00
Glyphosate 3lbs a.e.	pt	3.50					0.07	3.57		3.57
Spray (Broadcast)	60'		0.94	0.28	0.75		0.03	2.00	0.99	2.99
Glyphosate 3lbs a.e.	pt	3.50					0.06	3.56		3.56
App by Air ( 5 gal)	appl	4.31					0.06	4.37		4.37
Quadris	oz	10.08					0.14	10.22		10.22
Karate Z	oz	3.93					0.06	3.99		3.99
App by Air ( 5 gal)	appl	5.75					0.06	5.81		5.81
Acephate 90SP	lb	4.97					0.05	5.02		5.02
App by Air ( 5 gal)	appl	4.31					0.05	4.36		4.36
Intrepid 2F	oz	5.37					0.06	5.43		5.43
Surfactant	pt	0.20						0.20		0.20
Header -Soybean	25' Flex		4.74	3.25	2.26		0.04	10.29	11.33	21.62
Haul Soybeans/Field	bu	7.20					0.03	7.23		7.23
TOTALS		151.94	17.39	8.40	11.97	0.00	4.08	193.78	29.75	223.53

Note: Cost of production estimates are based on 2011 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 12.E Estimated monthly income and expense flows per acre  
Soybeans, May-planted, RR, 12R 20"  
Delta Area, Mississippi, 2012

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	355.80
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.31	10.06	0.00	0.00
FERTILIZERS	19.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	2.07	0.00	10.08	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	15.75	3.50	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	5.75	0.00	3.93	10.34	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.20
CUSTOM LIME	8.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	1.25	0.00	0.00	0.00	0.00	0.00
LABOR	1.88	0.00	0.00	0.00	0.00	1.80	5.28	0.75	0.00	0.00	0.00	2.26
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	2.60	0.00	0.00	0.00	0.00	2.72	6.39	0.94	0.00	0.00	0.00	4.74
REPAIR & MAINTENANCE	0.69	0.00	0.00	0.00	0.00	1.12	3.06	0.28	0.00	0.00	0.00	3.25
INTEREST ON OP. CAP.	1.43	0.00	0.00	0.00	0.00	0.14	1.87	0.09	0.26	0.22	0.00	0.07
TOTAL DIRECT EXPENSES	35.10	0.00	0.00	0.00	0.00	5.78	90.42	5.56	18.58	20.82	0.00	17.52
NET INCOME	-35.10	0.00	0.00	0.00	0.00	-5.78	-90.42	-5.56	-18.58	-20.82	0.00	338.28
NET INCOME TO DATE	-35.10	-35.10	-35.10	-35.10	-35.10	-40.88	-131.30	-136.86	-155.44	-176.26	-176.26	162.02

Note: Cost of production estimates are based on 2011 input prices.

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

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

\* Lease costs are based on hourly usage costs.

Table 12.F Estimated returns for various price/yield combinations, per acre  
 Soybeans, May-planted, RR, 12R 20"  
 Delta Area, Mississippi, 2012

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Soybeans			8.89	9.48	10.08	10.67	11.26	11.86	12.45	13.04	13.63	14.23	14.82
PERCENT YIELD UNIT			-----dollars-----										
50	15.00	bu	-56	-47	-38	-30	-21	-12	-3	5	14	23	32
			-86	-77	-68	-59	-50	-42	-33	-24	-15	-6	2
60	18.00	bu	-30	-20	-9	1	11	22	33	43	54	65	75
			-60	-49	-39	-28	-17	-7	3	14	24	35	46
70	21.00	bu	-4	7	20	32	44	57	69	82	94	107	119
			-34	-22	-9	2	15	27	40	52	65	77	89
80	24.00	bu	21	35	49	63	78	92	106	120	135	149	163
			-8	5	19	34	48	62	76	91	105	119	133
90	27.00	bu	47	63	79	95	111	127	143	159	175	191	207
			17	33	49	65	81	97	113	129	145	161	177
100	30.00	bu	73	90	108	126	144	162	179	197	215	233	250
			43	61	78	96	114	132	150	167	185	203	221
110	33.00	bu	99	118	138	157	177	196	216	236	255	275	294
			69	88	108	127	147	167	186	206	225	245	264
120	36.00	bu	124	146	167	189	210	231	253	274	295	317	338
			95	116	137	159	180	201	223	244	266	287	308
130	39.00	bu	150	174	197	220	243	266	289	312	335	359	382
			121	144	167	190	213	236	259	283	306	329	352
140	42.00	bu	176	201	226	251	276	301	326	351	376	401	425
			147	172	196	221	246	271	296	321	346	371	396
150	45.00	bu	202	229	256	282	309	336	362	389	416	443	469
			173	199	226	253	279	306	333	359	386	413	439

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 2011 input prices.

Table 13.A Estimated costs per acre  
Soybeans, May-planted, RR, 12R 20"  
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	3.0000	17.25	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	28.65	0.4000	11.46	_____
Potash (60% K2O)	cwt	29.19	0.6000	17.51	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.83	2.5000	2.07	_____
Quadris	oz	2.24	6.0000	13.44	_____
HERBICIDES					
Dual Magnum	pt	12.25	1.0000	12.25	_____
Glyphosate 3lbs a.e.	pt	1.75	4.0000	7.00	_____
INSECTICIDES					
Gaicho 600	oz	5.75	1.0000	5.75	_____
Karate Z	oz	2.73	1.9200	5.24	_____
Acephate 90SP	lb	6.63	0.7500	4.97	_____
Intrepid 2F	oz	1.79	4.0000	7.16	_____
SEED/PLANTS					
Soybean Seed RR2	lb	0.98	50.0000	49.00	_____
ADJUVANTS					
Surfactant	pt	2.62	0.1000	0.26	_____
HAULING					
Haul Soybeans/Field	bu	0.24	53.0000	12.72	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	0.5000	2.25	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.2000	8.80	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.6035	7.00	_____
Harvesters	hour	11.60	0.1021	1.19	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3125	2.82	_____
HAND LABOR					
Implements	hour	9.06	0.1465	1.33	_____
UNALLOCATED LABOR	hour	11.57	0.4525	5.24	_____
DIESEL FUEL					
Tractors	gal	3.40	5.5059	18.76	_____
Harvesters	gal	3.40	1.3935	4.74	_____
Contour Flood Irr.	gal	3.40	10.9974	37.38	_____
REPAIR & MAINTENANCE					
Implements	acre	4.87	1.0000	4.87	_____
Tractors	acre	2.55	1.0000	2.55	_____
Harvesters	acre	2.56	1.0000	2.56	_____
Contour Flood Irr.	acre	11.54	1.0000	11.54	_____
INTEREST ON OP. CAP.	acre	5.58	1.0000	5.58	_____
TOTAL DIRECT EXPENSES				283.94	_____
FIXED EXPENSES					
Implements	acre	10.78	1.0000	10.78	_____
Tractors	acre	16.09	1.0000	16.09	_____
Harvesters	acre	10.27	1.0000	10.27	_____
Contour Flood Irr.	acre	36.42	1.0000	36.42	_____
TOTAL FIXED EXPENSES				73.56	_____
TOTAL SPECIFIED EXPENSES				357.50	_____

Note: Cost of production estimates are based on 2011 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 13.B Summary of estimated costs and returns per acre  
 Soybeans, May-planted, RR, 12R 20"  
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	11.86	53.0000	628.58	_____
				-----	
TOTAL INCOME				628.58	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.25	1.0000	17.25	_____
FERTILIZERS	acre	28.97	1.0000	28.97	_____
FUNGICIDES	acre	15.51	1.0000	15.51	_____
HERBICIDES	acre	19.25	1.0000	19.25	_____
INSECTICIDES	acre	23.12	1.0000	23.12	_____
SEED/PLANTS	acre	49.00	1.0000	49.00	_____
ADJUVANTS	acre	0.26	1.0000	0.26	_____
HAULING	acre	12.72	1.0000	12.72	_____
SURVEY & MARK LEVEES	acre	2.25	1.0000	2.25	_____
CUSTOM LIME	acre	8.80	1.0000	8.80	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1465	1.33	_____
IRRIGATE LABOR	hour	9.06	0.3125	2.82	_____
OPERATOR LABOR	hour	11.60	0.7057	8.19	_____
UNALLOCATED LABOR	hour	11.57	0.4525	5.24	_____
DIESEL FUEL	gal	3.40	17.8970	60.88	_____
REPAIR & MAINTENANCE	acre	21.52	1.0000	21.52	_____
INTEREST ON OP. CAP.	acre	5.58	1.0000	5.58	_____
				-----	
TOTAL DIRECT EXPENSES				283.94	_____
RETURNS ABOVE DIRECT EXPENSES				344.64	_____
TOTAL FIXED EXPENSES				73.56	_____
				-----	
TOTAL SPECIFIED EXPENSES				357.50	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				271.08	_____

Note: Cost of production estimates are based on 2011 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 13.C Estimated resource use for field operations, per acre  
 Soybeans, May-planted, RR, 12R 20"  
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Disk Harrow	24'	MFWD 190	0.081	1.00	Nov		0.08	0.08	0.08	0.07
Lime (Spread)	ton			0.20	Nov	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	0.40	Nov		0.01	0.01	0.03	0.01
Phosphorus(46% P2O5)	cwt					0.4000				
Potash (60% K2O)	cwt					0.6000				
Disk Harrow	24'	MFWD 190	0.081	1.00	Apr		0.08	0.08	0.08	0.07
Field Cultivate Fld	24'	MFWD 190	0.062	1.00	May		0.06	0.06	0.06	0.05
Plant & Pre-Rigid	12R-20	MFWD 190	0.101	1.00	May		0.10	0.10	0.20	0.09
Soybean Seed RR2	lb					50.0000				
Apron Maxx RTA	oz					2.5000				
Nitrastick S	lbseed					50.0000				
Gaucho 600	oz					1.0000				
Dual Magnum	pt					1.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e.	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e.	pt					2.0000				
App by Air ( 5 gal)	appl			1.00	Jul	1.0000				
Quadris	oz					6.0000				
Karate Z	oz					1.9200				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Intrepid 2F	oz					4.0000				
Surfactant	pt					0.1000				
Header -Soybean	25' Flex	265 hp	0.102	1.00	Oct		0.10	0.10	0.10	0.09
Haul Soybeans/Field	bu					53.0000				
Contour Flood Irr.	acre				Jul	1.0000	0.20	0.20	0.51	
<b>TOTALS</b>							<b>0.70</b>	<b>0.70</b>	<b>1.16</b>	<b>0.45</b>

Note: Cost of production estimates are based on 2011 input prices.  
 These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 13.D Estimated costs for field operations, per acre  
Soybeans, May-planted, RR, 12R 20"  
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Disk Harrow	24'		2.72	1.12	1.80		0.24	5.88	3.95	9.83
Lime (Spread)	ton	8.80					0.37	9.17		9.17
Spin Spreader	5 ton		0.56	0.19	0.53		0.05	1.33	0.70	2.03
Phosphorus(46% P2O5)	cwt	11.46					0.49	11.95		11.95
Potash (60% K2O)	cwt	17.51					0.74	18.25		18.25
Disk Harrow	24'		2.72	1.12	1.80		0.14	5.78	3.95	9.73
Field Cultivate Fld	24'		2.07	0.65	1.37		0.09	4.18	3.35	7.53
Plant & Pre-Rigid	12R-20		3.38	2.13	3.16		0.18	8.85	6.17	15.02
Soybean Seed RR2	lb	49.00					1.04	50.04		50.04
Apron Maxx RTA	oz	2.07					0.04	2.11		2.11
Nitrastick S	lbseed	1.25					0.03	1.28		1.28
Gaucho 600	oz	5.75					0.12	5.87		5.87
Dual Magnum	pt	12.25					0.26	12.51		12.51
Spray (Broadcast)	60'		0.94	0.28	0.75		0.04	2.01	0.99	3.00
Glyphosate 3lbs a.e.	pt	3.50					0.07	3.57		3.57
Spray (Broadcast)	60'		0.94	0.28	0.75		0.03	2.00	0.99	2.99
Glyphosate 3lbs a.e.	pt	3.50					0.06	3.56		3.56
App by Air ( 5 gal)	appl	5.75					0.08	5.83		5.83
Quadris	oz	13.44					0.19	13.63		13.63
Karate Z	oz	5.24					0.07	5.31		5.31
App by Air ( 5 gal)	appl	5.75					0.06	5.81		5.81
Acephate 90SP	lb	4.97					0.05	5.02		5.02
App by Air ( 5 gal)	appl	5.75					0.06	5.81		5.81
Intrepid 2F	oz	7.16					0.08	7.24		7.24
Surfactant	pt	0.26						0.26		0.26
Header -Soybean	25' Flex		4.74	3.25	2.26		0.04	10.29	11.33	21.62
Haul Soybeans/Field	bu	12.72					0.05	12.77		12.77
Contour Flood Irr.	acre	2.25	42.81	12.50	5.16		0.91	63.63	42.13	105.76
TOTALS		178.38	60.88	21.52	17.58	0.00	5.58	283.94	73.56	357.50

Note: Cost of production estimates are based on 2011 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 13.E Estimated monthly income and expense flows per acre  
 Soybeans, May-planted, RR, 12R 20"  
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2012

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	628.58
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.75	11.50	0.00	0.00
FERTILIZERS	28.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	2.07	0.00	13.44	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	15.75	3.50	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	5.75	0.00	5.24	12.13	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.26	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.72
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.25	0.00	0.00	0.00	0.00
CUSTOM LIME	8.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	1.25	0.00	0.00	0.00	0.00	0.00
LABOR	2.33	0.00	0.00	0.00	0.00	1.80	5.73	2.40	1.46	1.46	0.14	2.26
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	3.28	0.00	0.00	0.00	0.00	2.72	6.39	15.42	14.00	14.00	0.33	4.74
REPAIR & MAINTENANCE	1.31	0.00	0.00	0.00	0.00	1.12	3.06	7.74	2.49	2.49	0.06	3.25
INTEREST ON OP. CAP.	1.89	0.00	0.00	0.00	0.00	0.14	1.88	0.54	0.59	0.45	0.00	0.09
TOTAL DIRECT EXPENSES	46.58	0.00	0.00	0.00	0.00	5.78	90.88	31.85	42.97	42.29	0.53	23.06
NET INCOME	-46.58	0.00	0.00	0.00	0.00	-5.78	-90.88	-31.85	-42.97	-42.29	-0.53	605.52
NET INCOME TO DATE	-46.58	-46.58	-46.58	-46.58	-46.58	-52.36	-143.24	-175.09	-218.06	-260.35	-260.88	344.64

Note: Cost of production estimates are based on 2011 input prices.

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

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

\* Lease costs are based on hourly usage costs.



Table 13.F Estimated returns for various price/yield combinations, per acre  
 Soybeans, May-planted, RR, 12R 20"  
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2012

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
-----			-----PRODUCT PRICE-----										
Soybeans			8.89	9.48	10.08	10.67	11.26	11.86	12.45	13.04	13.63	14.23	14.82
PERCENT YIELD UNIT			-----dollars-----										
50	26.50	bu	-41 -115	-26 -99	-10 -83	5 -68	21 -52	36 -36	52 -21	68 -5	83 10	99 26	115 41
60	31.80	bu	4 -69	22 -50	41 -31	60 -12	79 5	98 24	117 43	136 62	154 81	173 100	192 119
70	37.10	bu	49 -23	71 -1	93 20	115 42	137 64	159 86	181 108	203 130	225 152	247 174	269 196
80	42.40	bu	95 22	120 47	146 72	171 97	196 122	221 147	246 173	271 198	296 223	322 248	347 273
90	47.70	bu	141 68	169 96	198 124	226 152	254 181	283 209	311 237	339 266	367 294	396 322	424 350
100	53.00	bu	187 113	218 145	250 176	281 208	313 239	344 271	376 302	407 333	438 365	470 396	501 428
110	58.30	bu	233 159	267 194	302 228	337 263	371 298	406 332	440 367	475 401	509 436	544 470	579 505
120	63.60	bu	279 205	316 243	354 281	392 318	430 356	467 394	505 431	543 469	580 507	618 545	656 582
130	68.90	bu	325 251	365 292	406 333	447 374	488 414	529 455	570 496	611 537	651 578	692 619	733 660
140	74.20	bu	370 297	414 341	458 385	502 429	546 473	590 517	634 561	678 605	722 649	766 693	810 737
150	79.50	bu	416 343	463 390	511 437	558 484	605 531	652 578	699 626	746 673	793 720	841 767	888 814

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 2011 input prices.

Table 14.A Estimated costs per acre  
Soybeans after wheat, RR, 12R 20"  
Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	3.0000	17.25	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	28.65	0.4000	11.46	_____
Potash (60% K2O)	cwt	29.19	0.6000	17.51	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.83	2.5000	2.07	_____
Quadris	oz	2.24	6.0000	13.44	_____
HERBICIDES					
Glyphosate 3lbs a.e.	pt	1.75	5.0000	8.75	_____
Dual Magnum	pt	12.25	1.0000	12.25	_____
INSECTICIDES					
Gaucho 600	oz	5.75	1.0000	5.75	_____
Karate Z	oz	2.73	1.7000	4.64	_____
Acephate 90SP	lb	6.63	0.7500	4.97	_____
Intrepid 2F	oz	1.79	4.0000	7.16	_____
Baythroid XL	oz	2.19	2.1300	4.66	_____
SEED/PLANTS					
Soybean Seed RR2	lb	0.98	50.0000	49.00	_____
ADJUVANTS					
Surfactant	pt	2.62	0.1000	0.26	_____
HAULING					
Haul Soybeans/Field	bu	0.24	45.0000	10.80	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.2000	8.80	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.1889	2.20	_____
Harvesters	hour	11.60	0.1021	1.19	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.0518	0.47	_____
HAND LABOR					
Implements	hour	9.06	0.1536	1.39	_____
UNALLOCATED LABOR	hour	11.58	0.2503	2.90	_____
DIESEL FUEL					
Tractors	gal	3.40	1.8474	6.29	_____
Harvesters	gal	3.40	1.3935	4.74	_____
1/2-mi Pivot Irr.	gal	3.40	16.4057	55.77	_____
REPAIR & MAINTENANCE					
Implements	acre	2.85	1.0000	2.85	_____
Tractors	acre	0.85	1.0000	0.85	_____
Harvesters	acre	2.56	1.0000	2.56	_____
1/2-mi Pivot Irr.	acre	9.71	1.0000	9.71	_____
INTEREST ON OP. CAP.	acre	4.85	1.0000	4.85	_____
TOTAL DIRECT EXPENSES				275.79	_____
FIXED EXPENSES					
Implements	acre	5.00	1.0000	5.00	_____
Tractors	acre	5.40	1.0000	5.40	_____
Harvesters	acre	10.27	1.0000	10.27	_____
1/2-mi Pivot Irr.	acre	34.85	1.0000	34.85	_____
TOTAL FIXED EXPENSES				55.52	_____
TOTAL SPECIFIED EXPENSES				331.31	_____

Note: Cost of production estimates are based on 2011 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget.  
**Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 14.B Summary of estimated costs and returns per acre  
 Soybeans after wheat, RR, 12R 20"  
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	11.86	45.0000	533.70	_____
				-----	
TOTAL INCOME				533.70	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.25	1.0000	17.25	_____
FERTILIZERS	acre	28.97	1.0000	28.97	_____
FUNGICIDES	acre	15.51	1.0000	15.51	_____
HERBICIDES	acre	21.00	1.0000	21.00	_____
INSECTICIDES	acre	27.18	1.0000	27.18	_____
SEED/PLANTS	acre	49.00	1.0000	49.00	_____
ADJUVANTS	acre	0.26	1.0000	0.26	_____
HAULING	acre	10.80	1.0000	10.80	_____
CUSTOM LIME	acre	8.80	1.0000	8.80	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1536	1.39	_____
IRRIGATE LABOR	hour	9.06	0.0518	0.47	_____
OPERATOR LABOR	hour	11.60	0.2910	3.39	_____
UNALLOCATED LABOR	hour	11.58	0.2503	2.90	_____
DIESEL FUEL	gal	3.40	19.6467	66.80	_____
REPAIR & MAINTENANCE	acre	15.97	1.0000	15.97	_____
INTEREST ON OP. CAP.	acre	4.85	1.0000	4.85	_____
				-----	
TOTAL DIRECT EXPENSES				275.79	_____
RETURNS ABOVE DIRECT EXPENSES				257.91	_____
TOTAL FIXED EXPENSES				55.52	_____
				-----	
TOTAL SPECIFIED EXPENSES				331.31	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				202.39	_____

Note: Cost of production estimates are based on 2011 input prices.  
 These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget.  
**Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 14.C Estimated resource use for field operations, per acre  
Soybeans after wheat, RR, 12R 20"  
Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.20	Nov	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	0.40	Nov		0.01	0.01	0.03	0.01
Phosphorus(46% P2O5)	cwt					0.4000				
Potash (60% K2O)	cwt					0.6000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e.	pt					2.0000				
Plant & Pre-Rigid	12R-20	MFWD 190	0.101	1.00	Jun		0.10	0.10	0.20	0.08
Soybean Seed RR2	lb					50.0000				
Apron Maxx RTA	oz					2.5000				
Nitrastick S	lbseed					50.0000				
Gaucho 600	oz					1.0000				
Dual Magnum	pt					1.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jul		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e.	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	0.50	Jul		0.01	0.01	0.02	0.01
Glyphosate 3lbs a.e.	pt					1.0000				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Quadris	oz					6.0000				
Karate Z	oz					1.7000				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Aug	1.0000				
Intrepid 2F	oz					4.0000				
Surfactant	pt					0.1000				
Baythroid XL	oz					2.1300				
Header -Soybean	25' Flex	265 hp	0.102	1.00	Oct		0.10	0.10	0.10	0.08
Haul Soybeans/Field	bu					45.0000				
1/2-mi Pivot Irr.	acre				Jul	1.0000			0.05	
TOTALS							0.29	0.29	0.49	0.25

Note: Cost of production estimates are based on 2011 input prices.

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

Table 14.D Estimated costs for field operations, per acre  
Soybeans after wheat, RR, 12R 20"  
Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	8.80						0.37	9.17		9.17
Spin Spreader	5 ton		0.56	0.19	0.52			0.05	1.32	0.70	2.02
Phosphorus(46% P2O5)	cwt	11.46						0.49	11.95		11.95
Potash (60% K2O)	cwt	17.51						0.74	18.25		18.25
Spray (Broadcast)	60'		0.94	0.28	0.74			0.03	1.99	0.99	2.98
Glyphosate 3lbs a.e.	pt	3.50						0.06	3.56		3.56
Plant & Pre-Rigid	12R-20		3.38	2.13	3.11			0.15	8.77	6.17	14.94
Soybean Seed RR2	lb	49.00						0.87	49.87		49.87
Apron Maxx RTA	oz	2.07						0.04	2.11		2.11
Nitrastick S	lbseed	1.25						0.02	1.27		1.27
Gaucho 600	oz	5.75						0.10	5.85		5.85
Dual Magnum	pt	12.25						0.22	12.47		12.47
Spray (Broadcast)	60'		0.94	0.28	0.74			0.03	1.99	0.99	2.98
Glyphosate 3lbs a.e.	pt	3.50						0.05	3.55		3.55
Spray (Broadcast)	60'		0.47	0.13	0.36			0.01	0.97	0.49	1.46
Glyphosate 3lbs a.e.	pt	1.75						0.02	1.77		1.77
App by Air ( 5 gal)	appl	5.75						0.06	5.81		5.81
Quadris	oz	13.44						0.14	13.58		13.58
Karate Z	oz	4.64						0.05	4.69		4.69
App by Air ( 5 gal)	appl	5.75						0.06	5.81		5.81
Acephate 90SP	lb	4.97						0.05	5.02		5.02
App by Air ( 5 gal)	appl	5.75						0.06	5.81		5.81
Intrepid 2F	oz	7.16						0.08	7.24		7.24
Surfactant	pt	0.26							0.26		0.26
Baythroid XL	oz	4.66						0.05	4.71		4.71
Header -Soybean	25' Flex		4.74	3.25	2.21			0.04	10.24	11.33	21.57
Haul Soybeans/Field	bu	10.80						0.04	10.84		10.84
1/2-mi Pivot Irr.	acre		55.77	9.71	0.47			0.97	66.92	34.85	101.77
TOTALS		180.02	66.80	15.97	8.15	0.00	4.85	275.79	55.52	331.31	

Note: Cost of production estimates are based on 2011 input prices.  
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$7 to \$12 per acre.

Table 14.E Estimated monthly income and expense flows per acre  
 Soybeans after wheat, RR, 12R 20"  
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2012

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	533.70
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.25	0.00	0.00
FERTILIZERS	28.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.07	0.00	13.44	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.75	5.25	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.75	0.00	21.43	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.26	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.80
CUSTOM LIME	8.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.25	0.00	0.00	0.00	0.00
LABOR	0.52	0.00	0.00	0.00	0.00	0.00	0.34	3.89	1.15	0.04	0.00	2.21
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	0.56	0.00	0.00	0.00	0.00	0.00	0.00	21.05	23.72	16.73	0.00	4.74
REPAIR & MAINTENANCE	0.19	0.00	0.00	0.00	0.00	0.00	0.00	10.67	1.24	0.62	0.00	3.25
INTEREST ON OP. CAP.	1.65	0.00	0.00	0.00	0.00	0.00	0.01	1.94	0.44	0.73	0.00	0.08
TOTAL DIRECT EXPENSES	40.69	0.00	0.00	0.00	0.00	0.00	0.35	111.37	31.80	70.50	0.00	21.08
NET INCOME	-40.69	0.00	0.00	0.00	0.00	0.00	-0.35	-111.37	-31.80	-70.50	0.00	512.62
NET INCOME TO DATE	-40.69	-40.69	-40.69	-40.69	-40.69	-40.69	-41.04	-152.41	-184.21	-254.71	-254.71	257.91

Note: Cost of production estimates are based on 2011 input prices.

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

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

\* Lease costs are based on hourly usage costs.

Table 14.F Estimated returns for various price/yield combinations, per acre  
 Soybeans after wheat, RR, 12R 20"  
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2012

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Soybeans			8.89	9.48	10.08	10.67	11.26	11.86	12.45	13.04	13.63	14.23	14.82
PERCENT	YIELD	UNIT	-----dollars-----										
50	22.50	bu	-70 -125	-56 -112	-43 -99	-30 -85	-16 -72	-3 -59	9 -45	23 -32	36 -19	49 -5	63 7
60	27.00	bu	-31 -86	-15 -70	0 -54	16 -38	32 -22	48 -6	64 9	80 25	96 41	112 57	128 73
70	31.50	bu	7 -47	26 -29	45 -10	63 8	82 26	101 45	119 64	138 82	157 101	175 120	194 138
80	36.00	bu	46 -8	67 12	89 33	110 55	131 76	153 97	174 119	196 140	217 161	238 183	260 204
90	40.50	bu	85 30	109 54	133 78	157 102	181 126	205 150	229 174	253 198	277 222	301 246	325 270
100	45.00	bu	124 68	151 95	177 122	204 149	231 175	257 202	284 229	311 255	337 282	364 309	391 335
110	49.50	bu	163 107	192 137	222 166	251 195	280 225	310 254	339 284	368 313	398 342	427 372	456 401
120	54.00	bu	202 146	234 178	266 210	298 242	330 274	362 306	394 338	426 371	458 403	490 435	522 467
130	58.50	bu	241 185	276 220	310 255	345 289	380 324	414 359	449 393	484 428	518 463	553 498	588 532
140	63.00	bu	280 224	317 262	354 299	392 336	429 374	467 411	504 448	541 486	579 523	616 560	653 598
150	67.50	bu	319 263	359 303	399 343	439 383	479 423	519 463	559 503	599 543	639 583	679 623	719 663

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 2011 input prices.

Table 15.A Estimated costs per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	1.0000	5.75	_____
App by Air ( 3 gal)	appl	4.50	1.0000	4.50	_____
FERTILIZERS					
DAP	cwt	32.46	1.8000	58.43	_____
Potash (60% K2O)	cwt	29.19	1.3750	40.14	_____
Fert 10-34-0	cwt	29.25	0.5000	14.63	_____
UAN + Sulfur (28%)	cwt	18.54	3.5710	66.21	_____
UAN (32% N)	cwt	18.54	4.3750	81.11	_____
HERBICIDES					
Glyphosate 3lbs a.e.	pt	1.75	4.0000	7.00	_____
Clarity	pt	10.31	0.5000	5.16	_____
Lexar	pt	5.72	3.3000	18.88	_____
INSECTICIDES					
Intrepid 2F	oz	1.79	4.0000	7.16	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.20	33.0000	6.60	_____
SEED/PLANTS					
Corn Seed BtRR	thous	2.93	30.0000	87.90	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
HAULING					
Haul Corn/Field	bu	0.24	185.0000	44.40	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.4883	5.67	_____
Harvesters	hour	11.60	0.1009	1.17	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3250	2.96	_____
Implements	hour	9.06	0.0625	0.57	_____
HAND LABOR					
Implements	hour	9.06	0.1752	1.59	_____
UNALLOCATED LABOR					
	hour	11.57	0.4597	5.32	_____
DIESEL FUEL					
Tractors	gal	3.40	4.6505	15.80	_____
Harvesters	gal	3.40	1.6890	5.74	_____
Roll-Out Pipe Irr.	gal	3.40	10.5901	36.00	_____
REPAIR & MAINTENANCE					
Implements	acre	6.60	1.0000	6.60	_____
Tractors	acre	2.14	1.0000	2.14	_____
Harvesters	acre	2.83	1.0000	2.83	_____
Roll-Out Pipe Irr.	acre	5.76	1.0000	5.76	_____
INTEREST ON OP. CAP.	acre	13.37	1.0000	13.37	_____
TOTAL DIRECT EXPENSES				582.39	_____
FIXED EXPENSES					
Implements	acre	9.45	1.0000	9.45	_____
Tractors	acre	13.55	1.0000	13.55	_____
Harvesters	acre	11.33	1.0000	11.33	_____
Roll-Out Pipe Irr.	acre	26.91	1.0000	26.91	_____
TOTAL FIXED EXPENSES				61.24	_____
TOTAL SPECIFIED EXPENSES				643.63	_____

Note: Cost of production estimates are based on 2011 input prices.

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

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



Table 15.B Summary of estimated costs and returns per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	5.64	185.0000	1043.40	_____
				-----	
TOTAL INCOME				1043.40	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	10.25	1.0000	10.25	_____
FERTILIZERS	acre	260.52	1.0000	260.52	_____
HERBICIDES	acre	31.04	1.0000	31.04	_____
INSECTICIDES	acre	7.16	1.0000	7.16	_____
IRRIGATION SUPPLIES	acre	6.60	1.0000	6.60	_____
SEED/PLANTS	acre	87.90	1.0000	87.90	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
HAULING	acre	44.40	1.0000	44.40	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.1752	1.59	_____
IRRIGATE LABOR	hour	9.06	0.3875	3.53	_____
OPERATOR LABOR	hour	11.60	0.5893	6.84	_____
UNALLOCATED LABOR	hour	11.57	0.4597	5.32	_____
DIESEL FUEL	gal	3.40	16.9298	57.54	_____
REPAIR & MAINTENANCE	acre	17.33	1.0000	17.33	_____
INTEREST ON OP. CAP.	acre	13.37	1.0000	13.37	_____
				-----	
TOTAL DIRECT EXPENSES				582.39	_____
RETURNS ABOVE DIRECT EXPENSES				461.01	_____
TOTAL FIXED EXPENSES				61.24	_____
				-----	
TOTAL SPECIFIED EXPENSES				643.63	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				399.77	_____

Note: Cost of production estimates are based on 2011 input prices.

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

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

Table 15.C Estimated resource use for field operations, per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.8000				
Potash (60% K20)	cwt					1.3750				
Bed-Disk w/roller	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e.	pt					2.0000				
Clarity	pt					0.5000				
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	Mar		0.08	0.08	0.16	0.07
Corn Seed BtRR	thous					30.0000				
Fert 10-34-0	cwt					0.5000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					3.5710				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e.	pt					2.0000				
Lexar	pt					3.3000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	May		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					4.3750				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	325 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn/Field	bu					185.0000				
Stalk Shredder	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
Roll-Out Pipe Irr.	acre				Jul	1.0000	0.07	0.07	0.46	
TOTALS							0.58	0.58	1.15	0.45

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**  
**Intrepid application is necessary only on refuge acres.**

Table 15.D Estimated costs for field operations, per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.00						0.94	22.94		22.94
Spin Spreader	5 ton		1.40	0.46	1.31			0.13	3.30	1.75	5.05
DAP	cwt	58.43						2.48	60.91		60.91
Potash (60% K2O)	cwt	40.14						1.71	41.85		41.85
Bed-Disk w/roller	8R-38		2.46	0.76	1.63			0.21	5.06	3.27	8.33
App by Air ( 5 gal)	appl	5.75						0.16	5.91		5.91
Glyphosate 3lbs a.e.	pt	3.50						0.10	3.60		3.60
Clarity	pt	5.16						0.15	5.31		5.31
Plant & Pre-Rigid	8R-38		2.67	1.36	2.50			0.16	6.69	4.25	10.94
Corn Seed BtRR	thous	87.90						2.18	90.08		90.08
Fert 10-34-0	cwt	14.63						0.36	14.99		14.99
Custom Apply Fert	acre	7.00						0.15	7.15		7.15
UAN + Sulfur (28%)	cwt	66.21						1.41	67.62		67.62
Spray (Broadcast)	60'		0.94	0.28	0.75			0.04	2.01	0.99	3.00
Glyphosate 3lbs a.e.	pt	3.50						0.07	3.57		3.57
Lexar	pt	18.88						0.40	19.28		19.28
Fert Appl (Liquid)	8R-38		2.58	1.25	2.06			0.10	5.99	3.25	9.24
UAN (32% N)	cwt	81.11						1.44	82.55		82.55
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Intrepid 2F	oz	7.16						0.10	7.26		7.26
Header - Corn	8R-38		5.74	4.13	2.22			0.04	12.13	13.32	25.45
Grain Cart Corn	700 bu		0.83	0.30	0.55			0.01	1.69	1.05	2.74
Haul Corn/Field	bu	44.40						0.16	44.56		44.56
Stalk Shredder	20'		2.74	2.57	1.82			0.03	7.16	3.71	10.87
Roll-Out Pipe Irr.	acre	6.60	38.18	6.22	4.44			0.78	56.22	29.65	85.87
TOTALS		476.87	57.54	17.33	17.28	0.00	13.37	582.39	61.24	643.63	

Note: Cost of production estimates are based on 2011 input prices.

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

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

Table 15.E Estimated monthly income and expense flows per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1043.40
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	0.00	4.50	0.00	0.00	0.00
FERTILIZERS	98.57	0.00	0.00	0.00	0.00	14.63	66.21	81.11	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	8.66	0.00	22.38	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.16	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.60	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	87.90	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.40
CUSTOM LIME	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	3.38	0.00	0.00	0.00	0.00	2.50	0.75	2.29	2.98	0.23	0.56	4.59
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	5.12	0.00	0.00	0.00	0.00	2.67	0.94	2.58	27.49	9.00	0.43	9.31
REPAIR & MAINTENANCE	1.47	0.00	0.00	0.00	0.00	1.36	0.28	1.25	5.04	0.83	0.10	7.00
INTEREST ON OP. CAP.	5.55	0.00	0.00	0.00	0.41	2.70	2.07	1.54	0.75	0.10	0.01	0.24
TOTAL DIRECT EXPENSES	136.09	0.00	0.00	0.00	14.82	111.76	99.63	88.77	54.52	10.16	1.10	65.54
NET INCOME	-136.09	0.00	0.00	0.00	-14.82	-111.76	-99.63	-88.77	-54.52	-10.16	-1.10	977.86
NET INCOME TO DATE	-136.09	-136.09	-136.09	-136.09	-150.91	-262.67	-362.30	-451.07	-505.59	-515.75	-516.85	461.01

Note: Cost of production estimates are based on 2011 input prices.

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

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

\* Lease costs are based on hourly usage costs.

Table 15.F Estimated returns for various price/yield combinations, per acre  
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal  
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2012

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			4.23	4.51	4.79	5.07	5.35	5.64	5.92	6.20	6.48	6.76	7.05
PERCENT	YIELD	UNIT	dollars										
50	92.50	bu	-168 -230	-142 -203	-116 -177	-90 -151	-64 -125	-38 -99	-12 -73	13 -47	39 -21	65 4	92 30
60	111.00	bu	-95 -156	-63 -124	-32 -93	-1 -62	30 -31	61 0	92 31	124 62	155 94	186 125	217 156
70	129.50	bu	-21 -82	15 -45	51 -9	88 27	124 63	161 100	197 136	234 173	270 209	307 246	343 282
80	148.00	bu	52 -8	94 33	136 74	177 116	219 158	261 200	302 241	344 283	386 325	428 366	469 408
90	166.50	bu	126 65	173 112	220 159	267 205	314 252	361 299	408 346	455 393	501 440	548 487	595 534
100	185.00	bu	200 138	252 191	304 243	356 295	408 347	461 399	513 451	565 504	617 556	669 608	721 660
110	203.50	bu	273 212	331 270	388 327	446 384	503 442	560 499	618 557	675 614	733 671	790 729	847 786
120	222.00	bu	347 286	410 349	472 411	535 474	598 536	660 599	723 662	785 724	848 787	911 849	973 912
130	240.50	bu	421 360	489 428	557 495	625 563	692 631	760 699	828 767	896 835	964 902	1031 970	1099 1038
140	259.00	bu	495 434	568 507	641 580	714 653	787 726	860 799	933 872	1006 945	1079 1018	1152 1091	1225 1164
150	277.50	bu	569 507	647 586	725 664	803 742	882 820	960 899	1038 977	1116 1055	1195 1133	1273 1212	1351 1290

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 2011 input prices.

Table 16.A Estimated costs per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	1.0000	5.75	_____
App by Air ( 3 gal)	appl	4.50	1.0000	4.50	_____
FERTILIZERS					
DAP	cwt	32.46	1.0870	35.28	_____
Potash (60% K2O)	cwt	29.19	0.8300	24.23	_____
Fert 10-34-0	cwt	29.25	0.5000	14.63	_____
UAN + Sulfur (28%)	cwt	18.54	2.1430	39.73	_____
UAN (32% N)	cwt	18.54	3.2815	60.84	_____
HERBICIDES					
Glyphosate 3lbs a.e.	pt	1.75	4.0000	7.00	_____
Clarity	pt	10.31	0.5000	5.16	_____
Lexar	pt	5.72	3.3000	18.88	_____
INSECTICIDES					
Intrepid 2F	oz	1.79	4.0000	7.16	_____
SEED/PLANTS					
Corn Seed BtRR	thous	2.93	26.0000	76.18	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
HAULING					
Haul Corn/Field	bu	0.24	135.0000	32.40	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.4098	4.76	_____
Harvesters	hour	11.60	0.1009	1.17	_____
HAND LABOR					
Implements	hour	9.06	0.1752	1.59	_____
UNALLOCATED LABOR	hour	11.57	0.4597	5.32	_____
DIESEL FUEL					
Tractors	gal	3.40	4.0079	13.62	_____
Harvesters	gal	3.40	1.3770	4.68	_____
REPAIR & MAINTENANCE					
Implements	acre	6.44	1.0000	6.44	_____
Tractors	acre	1.84	1.0000	1.84	_____
Harvesters	acre	2.53	1.0000	2.53	_____
INTEREST ON OP. CAP.	acre	9.66	1.0000	9.66	_____
TOTAL DIRECT EXPENSES				412.35	_____
FIXED EXPENSES					
Implements	acre	8.54	1.0000	8.54	_____
Tractors	acre	11.72	1.0000	11.72	_____
Harvesters	acre	10.15	1.0000	10.15	_____
TOTAL FIXED EXPENSES				30.41	_____
TOTAL SPECIFIED EXPENSES				442.76	_____

Note: Cost of production estimates are based on 2011 input prices.

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

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

Table 16.B Summary of estimated costs and returns per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	5.64	135.0000	761.40	_____
				-----	
TOTAL INCOME				761.40	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	10.25	1.0000	10.25	_____
FERTILIZERS	acre	174.71	1.0000	174.71	_____
HERBICIDES	acre	31.04	1.0000	31.04	_____
INSECTICIDES	acre	7.16	1.0000	7.16	_____
SEED/PLANTS	acre	76.18	1.0000	76.18	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
HAULING	acre	32.40	1.0000	32.40	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.1752	1.59	_____
OPERATOR LABOR	hour	11.60	0.5107	5.93	_____
UNALLOCATED LABOR	hour	11.57	0.4597	5.32	_____
DIESEL FUEL	gal	3.40	5.3850	18.30	_____
REPAIR & MAINTENANCE	acre	10.81	1.0000	10.81	_____
INTEREST ON OP. CAP.	acre	9.66	1.0000	9.66	_____
				-----	
TOTAL DIRECT EXPENSES				412.35	_____
RETURNS ABOVE DIRECT EXPENSES				349.05	_____
TOTAL FIXED EXPENSES				30.41	_____
				-----	
TOTAL SPECIFIED EXPENSES				442.76	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				318.64	_____

Note: Cost of production estimates are based on 2011 input prices.

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

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

Table 16.C Estimated resource use for field operations, per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.0870				
Potash (60% K20)	cwt					0.8300				
Bed-Disk w/roller	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e.	pt					2.0000				
Clarity	pt					0.5000				
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	Mar		0.08	0.08	0.16	0.07
Corn Seed BtRR	thous					26.0000				
Fert 10-34-0	cwt					0.5000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					2.1430				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e.	pt					2.0000				
Lexar	pt					3.3000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	May		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					3.2815				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	265 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn/Field	bu					135.0000				
Stalk Shredder	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.51	0.51	0.68	0.45

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**  
**Intrepid application is necessary only on refuge acres.**



Table 16.D Estimated costs for field operations, per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.00						0.94	22.94		22.94
Spin Spreader	5 ton		1.40	0.46	1.31			0.13	3.30	1.75	5.05
DAP	cwt	35.28						1.50	36.78		36.78
Potash (60% K2O)	cwt	24.23						1.03	25.26		25.26
Bed-Disk w/roller	8R-38		2.46	0.76	1.63			0.21	5.06	3.27	8.33
App by Air ( 5 gal)	appl	5.75						0.16	5.91		5.91
Glyphosate 3lbs a.e.	pt	3.50						0.10	3.60		3.60
Clarity	pt	5.16						0.15	5.31		5.31
Plant & Pre-Rigid	8R-38		2.67	1.36	2.50			0.16	6.69	4.25	10.94
Corn Seed BtRR	thous	76.18						1.89	78.07		78.07
Fert 10-34-0	cwt	14.63						0.36	14.99		14.99
Custom Apply Fert	acre	7.00						0.15	7.15		7.15
UAN + Sulfur (28%)	cwt	39.73						0.84	40.57		40.57
Spray (Broadcast)	60'		0.94	0.28	0.75			0.04	2.01	0.99	3.00
Glyphosate 3lbs a.e.	pt	3.50						0.07	3.57		3.57
Lexar	pt	18.88						0.40	19.28		19.28
Fert Appl (Liquid)	8R-38		2.58	1.25	2.06			0.10	5.99	3.25	9.24
UAN (32% N)	cwt	60.84						1.08	61.92		61.92
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Intrepid 2F	oz	7.16						0.10	7.26		7.26
Header - Corn	8R-38		4.68	3.83	2.22			0.04	10.77	12.14	22.91
Grain Cart Corn	700 bu		0.83	0.30	0.55			0.01	1.69	1.05	2.74
Haul Corn/Field	bu	32.40						0.11	32.51		32.51
Stalk Shredder	20'		2.74	2.57	1.82			0.03	7.16	3.71	10.87
TOTALS		360.74	18.30	10.81	12.84	0.00	9.66	412.35	30.41	442.76	

Note: Cost of production estimates are based on 2011 input prices.

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

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

Table 16.E Estimated monthly income and expense flows per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	761.40
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	0.00	4.50	0.00	0.00	0.00
FERTILIZERS	59.51	0.00	0.00	0.00	0.00	14.63	39.73	60.84	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	8.66	0.00	22.38	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.16	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	76.18	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.40
CUSTOM LIME	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	2.94	0.00	0.00	0.00	0.00	2.50	0.75	2.06	0.00	0.00	0.00	4.59
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	3.86	0.00	0.00	0.00	0.00	2.67	0.94	2.58	0.00	0.00	0.00	8.25
REPAIR & MAINTENANCE	1.22	0.00	0.00	0.00	0.00	1.36	0.28	1.25	0.00	0.00	0.00	6.70
INTEREST ON OP. CAP.	3.81	0.00	0.00	0.00	0.41	2.41	1.50	1.18	0.16	0.00	0.00	0.19
TOTAL DIRECT EXPENSES	93.34	0.00	0.00	0.00	14.82	99.75	72.58	67.91	11.82	0.00	0.00	52.13
NET INCOME	-93.34	0.00	0.00	0.00	-14.82	-99.75	-72.58	-67.91	-11.82	0.00	0.00	709.27
NET INCOME TO DATE	-93.34	-93.34	-93.34	-93.34	-108.16	-207.91	-280.49	-348.40	-360.22	-360.22	-360.22	349.05

Note: Cost of production estimates are based on 2011 input prices.

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

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

\* Lease costs are based on hourly usage costs.

Table 16.F Estimated returns for various price/yield combinations, per acre  
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"  
 135 bu yield goal, Delta Area, Mississippi, 2012

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----PRODUCT PRICE-----													
Corn	4.23	4.51	4.79	5.07	5.35	5.64	5.92	6.20	6.48	6.76	7.05		
PERCENT	YIELD	UNIT	-----dollars-----										
50	67.50	bu	-110	-91	-72	-53	-34	-15	3	22	41	60	79
			-140	-121	-102	-83	-64	-45	-26	-7	11	30	49
60	81.00	bu	-56	-33	-11	11	34	57	80	103	126	148	171
			-87	-64	-41	-18	4	27	49	72	95	118	141
70	94.50	bu	-2	23	50	77	103	130	157	183	210	236	263
			-33	-6	20	46	73	99	126	153	179	206	233
80	108.00	bu	50	81	111	142	172	203	233	264	294	325	355
			20	51	81	111	142	172	203	233	264	294	325
90	121.50	bu	104	139	173	207	241	276	310	344	378	413	447
			74	108	142	177	211	245	280	314	348	382	417
100	135.00	bu	158	196	234	272	310	349	387	425	463	501	539
			128	166	204	242	280	318	356	394	432	470	508
110	148.50	bu	212	254	296	338	380	421	463	505	547	589	631
			182	224	265	307	349	391	433	475	517	559	600
120	162.00	bu	266	312	357	403	449	494	540	586	631	677	723
			235	281	327	373	418	464	510	555	601	647	692
130	175.50	bu	320	369	419	468	518	567	617	666	716	765	815
			289	339	388	438	487	537	586	636	685	735	784
140	189.00	bu	374	427	480	534	587	640	693	747	800	853	907
			343	397	450	503	556	610	663	716	770	823	876
150	202.50	bu	427	485	542	599	656	713	770	827	884	941	999
			397	454	511	568	625	683	740	797	854	911	968

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 2011 input prices.

Table 17.A Estimated costs per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in.,Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	1.0000	5.75	_____
App by Air ( 3 gal)	appl	4.50	1.0000	4.50	_____
FERTILIZERS					
DAP	cwt	32.46	1.8000	58.43	_____
Potash (60% K2O)	cwt	29.19	1.3750	40.14	_____
UAN + Sulfur (28%)	cwt	18.54	3.5710	66.21	_____
UAN (32% N)	cwt	18.54	4.3750	81.11	_____
HERBICIDES					
Glyphosate 3lbs a.e.	pt	1.75	2.0000	3.50	_____
Clarity	pt	10.31	0.5000	5.16	_____
Atrazine 4L	pt	2.04	4.0000	8.16	_____
Dual II Magnum	pt	12.25	1.3300	16.29	_____
Accent SP	oz	36.25	0.1675	6.07	_____
INSECTICIDES					
Intrepid 2F	oz	1.79	4.0000	7.16	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.20	33.0000	6.60	_____
SEED/PLANTS					
Corn Seed RR2	thous	2.78	30.0000	83.40	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
HAULING					
Haul Corn/Field	bu	0.24	185.0000	44.40	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.7718	8.95	_____
Harvesters	hour	11.60	0.1009	1.17	_____
Self-Propelled	hour	11.60	0.0044	0.05	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3250	2.96	_____
Implements	hour	9.06	0.0625	0.57	_____
HAND LABOR					
Implements	hour	9.06	0.1554	1.41	_____
Self-Propelled	hour	9.06	0.0022	0.02	_____
UNALLOCATED LABOR					
	hour	11.58	0.7187	8.33	_____
DIESEL FUEL					
Tractors	gal	3.40	7.4227	25.23	_____
Harvesters	gal	3.40	1.3770	4.68	_____
Self-Propelled	gal	3.40	0.0396	0.13	_____
Roll-Out Pipe Irr.	gal	3.40	10.5901	36.00	_____
REPAIR & MAINTENANCE					
Implements	acre	7.52	1.0000	7.52	_____
Tractors	acre	3.41	1.0000	3.41	_____
Harvesters	acre	2.53	1.0000	2.53	_____
Self-Propelled	acre	0.04	1.0000	0.04	_____
Roll-Out Pipe Irr.	acre	5.76	1.0000	5.76	_____
INTEREST ON OP. CAP.					
	acre	13.69	1.0000	13.69	_____
TOTAL DIRECT EXPENSES				588.33	_____
FIXED EXPENSES					
Implements	acre	12.17	1.0000	12.17	_____
Tractors	acre	21.65	1.0000	21.65	_____
Harvesters	acre	10.15	1.0000	10.15	_____
Self-Propelled	acre	0.24	1.0000	0.24	_____
Roll-Out Pipe Irr.	acre	26.91	1.0000	26.91	_____
TOTAL FIXED EXPENSES				71.12	_____
TOTAL SPECIFIED EXPENSES				659.45	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 17.B Summary of estimated costs and returns per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	5.64	185.0000	1043.40	_____
				-----	
TOTAL INCOME				1043.40	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	10.25	1.0000	10.25	_____
FERTILIZERS	acre	245.89	1.0000	245.89	_____
HERBICIDES	acre	39.18	1.0000	39.18	_____
INSECTICIDES	acre	7.16	1.0000	7.16	_____
IRRIGATION SUPPLIES	acre	6.60	1.0000	6.60	_____
SEED/PLANTS	acre	83.40	1.0000	83.40	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
HAULING	acre	44.40	1.0000	44.40	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.1576	1.43	_____
IRRIGATE LABOR	hour	9.06	0.3875	3.53	_____
OPERATOR LABOR	hour	11.60	0.8771	10.17	_____
UNALLOCATED LABOR	hour	11.58	0.7187	8.33	_____
DIESEL FUEL	gal	3.40	19.4296	66.04	_____
REPAIR & MAINTENANCE	acre	19.26	1.0000	19.26	_____
INTEREST ON OP. CAP.	acre	13.69	1.0000	13.69	_____
				-----	
TOTAL DIRECT EXPENSES				588.33	_____
RETURNS ABOVE DIRECT EXPENSES				455.07	_____
TOTAL FIXED EXPENSES				71.12	_____
				-----	
TOTAL SPECIFIED EXPENSES				659.45	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				383.95	_____

Note: Cost of production estimates are based on 2011 input prices.

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

Table 17.C Estimated resource use for field operations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in.,Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Subsoiler	3 shank	MFWD 190	0.204	0.50	Oct		0.10	0.10	0.10	0.09
Disk Harrow	24'	MFWD 190	0.081	1.00	Oct		0.08	0.08	0.08	0.07
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.8000				
Potash (60% K20)	cwt					1.3750				
Bed-Disk (Hipper)Rd	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e.	pt					2.0000				
Clarity	pt					0.5000				
Row Cond Rigid	26'	MFWD 190	0.059	1.00	Mar		0.05	0.05	0.05	0.05
Plant - Rigid	8R-38	MFWD 190	0.074	1.00	Mar		0.07	0.07	0.14	0.06
Corn Seed RR2	thous					30.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					3.5710				
Atrazine 4L	pt					4.0000				
Dual II Magnum	pt					1.3300				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	May		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					4.3750				
Sprayer 600-750gal	60' 175hp		0.017	0.25	May			0.00	0.00	0.00
Accent SP	oz					0.1675				
Cultivate	8R-38	MFWD 190	0.073	1.00	May		0.07	0.07	0.07	0.06
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	265 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn/Field	bu					185.0000				
Stalk Shredder	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
Roll-Out Pipe Irr.	acre				Jul	1.0000	0.07	0.07	0.46	
TOTALS							0.87	0.87	1.42	0.71

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 17.D Estimated costs for field operations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in.,Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Subsoiler	3 shank		3.40	0.57	2.26		0.26	6.49	3.20	9.69
Disk Harrow	24'		2.72	1.12	1.80		0.24	5.88	3.95	9.83
Lime (Spread)	ton	22.00					0.94	22.94		22.94
Spin Spreader	5 ton		1.40	0.46	1.31		0.13	3.30	1.75	5.05
DAP	cwt	58.43					2.48	60.91		60.91
Potash (60% K2O)	cwt	40.14					1.71	41.85		41.85
Bed-Disk (Hipper)Rd	8R-38		2.46	0.61	1.63		0.20	4.90	2.87	7.77
App by Air ( 5 gal)	appl	5.75					0.16	5.91		5.91
Glyphosate 3lbs a.e.	pt	3.50					0.10	3.60		3.60
Clarity	pt	5.16					0.15	5.31		5.31
Row Cond Rigid	26'		1.99	0.44	1.31		0.09	3.83	2.45	6.28
Plant - Rigid	8R-38		2.48	1.12	2.32		0.15	6.07	3.67	9.74
Corn Seed RR2	thous	83.40					2.07	85.47		85.47
Custom Apply Fert	acre	7.00					0.15	7.15		7.15
UAN + Sulfur (28%)	cwt	66.21					1.41	67.62		67.62
Atrazine 4L	pt	8.16					0.17	8.33		8.33
Dual II Magnum	pt	16.29					0.35	16.64		16.64
Fert Appl (Liquid)	8R-38		2.58	1.25	2.06		0.10	5.99	3.25	9.24
UAN (32% N)	cwt	81.11					1.44	82.55		82.55
Sprayer 600-750gal	60' 175hp		0.13	0.04	0.12		0.01	0.30	0.24	0.54
Accent SP	oz	6.07					0.11	6.18		6.18
Cultivate	8R-38		2.45	0.73	1.62		0.09	4.89	3.19	8.08
App by Air ( 3 gal)	appl	4.50					0.06	4.56		4.56
Intrepid 2F	oz	7.16					0.10	7.26		7.26
Header - Corn	8R-38		4.68	3.83	2.22		0.04	10.77	12.14	22.91
Grain Cart Corn	700 bu		0.83	0.30	0.55		0.01	1.69	1.05	2.74
Haul Corn/Field	bu	44.40					0.16	44.56		44.56
Stalk Shredder	20'		2.74	2.57	1.82		0.03	7.16	3.71	10.87
Roll-Out Pipe Irr.	acre	6.60	38.18	6.22	4.44		0.78	56.22	29.65	85.87
TOTALS		465.88	66.04	19.26	23.46	0.00	13.69	588.33	71.12	659.45

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 17.E Estimated monthly income and expense flows per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in.,Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1043.40
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	0.00	4.50	0.00	0.00	0.00
FERTILIZERS	98.57	0.00	0.00	0.00	0.00	0.00	66.21	81.11	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	8.66	0.00	24.45	6.07	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.16	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.60	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	83.40	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.40
CUSTOM LIME	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	7.44	0.00	0.00	0.00	0.00	3.63	0.00	4.03	2.98	0.23	0.56	4.59
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	11.24	0.00	0.00	0.00	0.00	4.47	0.00	5.16	27.49	9.00	0.43	8.25
REPAIR & MAINTENANCE	3.01	0.00	0.00	0.00	0.00	1.56	0.00	2.02	5.04	0.83	0.10	6.70
INTEREST ON OP. CAP.	6.04	0.00	0.00	0.00	0.41	2.31	2.08	1.75	0.75	0.10	0.01	0.24
TOTAL DIRECT EXPENSES	148.30	0.00	0.00	0.00	14.82	95.37	99.74	100.14	54.52	10.16	1.10	64.18
NET INCOME	-148.30	0.00	0.00	0.00	-14.82	-95.37	-99.74	-100.14	-54.52	-10.16	-1.10	979.22
NET INCOME TO DATE	-148.30	-148.30	-148.30	-148.30	-163.12	-258.49	-358.23	-458.37	-512.89	-523.05	-524.15	455.07

Note: Cost of production estimates are based on 2011 input prices.

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

\* Lease costs are based on hourly usage costs.



Table 17.F Estimated returns for various price/yield combinations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38",  
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2012

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----PRODUCT PRICE-----													
Corn	4.23	4.51	4.79	5.07	5.35	5.64	5.92	6.20	6.48	6.76	7.05		
PERCENT	YIELD	UNIT	-----dollars-----										
50	92.50	bu	-174	-148	-122	-96	-70	-44	-18	7	33	59	86
			-245	-219	-193	-167	-141	-115	-89	-63	-37	-11	14
60	111.00	bu	-100	-69	-38	-7	24	55	86	118	149	180	212
			-172	-140	-109	-78	-46	-15	15	47	78	109	140
70	129.50	bu	-27	9	45	82	118	155	191	228	264	301	338
			-98	-61	-25	11	47	84	120	157	193	230	266
80	148.00	bu	46	88	130	171	213	255	297	338	380	422	463
			-24	17	58	100	142	184	225	267	309	351	392
90	166.50	bu	120	167	214	261	308	355	402	449	496	542	589
			49	96	143	190	237	284	331	377	424	471	518
100	185.00	bu	194	246	298	350	402	455	507	559	611	663	715
			123	175	227	279	331	383	436	488	540	592	644
110	203.50	bu	268	325	382	440	497	554	612	669	727	784	841
			196	254	311	369	426	483	541	598	655	713	770
120	222.00	bu	341	404	467	529	592	654	717	780	842	905	967
			270	333	395	458	521	583	646	708	771	834	896
130	240.50	bu	415	483	551	619	686	754	822	890	958	1026	1093
			344	412	480	547	615	683	751	819	887	954	1022
140	259.00	bu	489	562	635	708	781	854	927	1000	1073	1146	1219
			418	491	564	637	710	783	856	929	1002	1075	1148
150	277.50	bu	563	641	719	797	876	954	1032	1111	1189	1267	1345
			492	570	648	726	805	883	961	1039	1118	1196	1274

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 2011 input prices.

Table 18.A Estimated costs per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	1.0000	5.75	_____
App by Air ( 3 gal)	appl	4.50	1.0000	4.50	_____
FERTILIZERS					
DAP	cwt	32.46	1.0870	35.28	_____
Potash (60% K2O)	cwt	29.19	0.8300	24.23	_____
UAN + Sulfur (28%)	cwt	18.54	2.1430	39.73	_____
UAN (32% N)	cwt	18.54	3.2815	60.84	_____
HERBICIDES					
Glyphosate 3lbs a.e.	pt	1.75	2.0000	3.50	_____
Clarity	pt	10.31	0.5000	5.16	_____
Atrazine 4L	pt	2.04	4.0000	8.16	_____
Dual II Magnum	pt	12.25	1.3300	16.29	_____
Accent SP	oz	36.25	0.1675	6.07	_____
INSECTICIDES					
Intrepid 2F	oz	1.79	4.0000	7.16	_____
SEED/PLANTS					
Corn Seed RR2	thous	2.78	26.0000	72.28	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
HAULING					
Haul Corn/Field	bu	0.24	135.0000	32.40	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.6196	7.19	_____
Harvesters	hour	11.60	0.1009	1.17	_____
Self-Propelled	hour	11.60	0.0044	0.05	_____
HAND LABOR					
Implements	hour	9.06	0.1554	1.41	_____
Self-Propelled	hour	9.06	0.0022	0.02	_____
UNALLOCATED LABOR	hour	11.58	0.6524	7.56	_____
DIESEL FUEL					
Tractors	gal	3.40	6.0597	20.60	_____
Harvesters	gal	3.40	1.3770	4.68	_____
Self-Propelled	gal	3.40	0.0396	0.13	_____
REPAIR & MAINTENANCE					
Implements	acre	6.96	1.0000	6.96	_____
Tractors	acre	2.78	1.0000	2.78	_____
Harvesters	acre	2.53	1.0000	2.53	_____
Self-Propelled	acre	0.04	1.0000	0.04	_____
INTEREST ON OP. CAP.	acre	9.90	1.0000	9.90	_____
TOTAL DIRECT EXPENSES				415.37	_____
FIXED EXPENSES					
Implements	acre	10.18	1.0000	10.18	_____
Tractors	acre	17.71	1.0000	17.71	_____
Harvesters	acre	10.15	1.0000	10.15	_____
Self-Propelled	acre	0.24	1.0000	0.24	_____
TOTAL FIXED EXPENSES				38.28	_____
TOTAL SPECIFIED EXPENSES				453.65	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 18.B Summary of estimated costs and returns per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	5.64	135.0000	761.40	_____
				-----	
TOTAL INCOME				761.40	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	10.25	1.0000	10.25	_____
FERTILIZERS	acre	160.08	1.0000	160.08	_____
HERBICIDES	acre	39.18	1.0000	39.18	_____
INSECTICIDES	acre	7.16	1.0000	7.16	_____
SEED/PLANTS	acre	72.28	1.0000	72.28	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
HAULING	acre	32.40	1.0000	32.40	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.1576	1.43	_____
OPERATOR LABOR	hour	11.60	0.7249	8.41	_____
UNALLOCATED LABOR	hour	11.58	0.6524	7.56	_____
DIESEL FUEL	gal	3.40	7.4764	25.41	_____
REPAIR & MAINTENANCE	acre	12.31	1.0000	12.31	_____
INTEREST ON OP. CAP.	acre	9.90	1.0000	9.90	_____
				-----	
TOTAL DIRECT EXPENSES				415.37	_____
RETURNS ABOVE DIRECT EXPENSES				346.03	_____
TOTAL FIXED EXPENSES				38.28	_____
				-----	
TOTAL SPECIFIED EXPENSES				453.65	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				307.75	_____

Note: Cost of production estimates are based on 2011 input prices.

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

Table 18.C Estimated resource use for field operations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Subsoiler	3 shank	MFWD 190	0.204	0.50	Oct		0.10	0.10	0.10	0.09
Disk Harrow	24'	MFWD 190	0.081	1.00	Oct		0.08	0.08	0.08	0.07
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.0870				
Potash (60% K2O)	cwt					0.8300				
Bed-Disk (Hipper)Rd	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e.	pt					2.0000				
Clarity	pt					0.5000				
Row Cond Rigid	26'	MFWD 190	0.059	1.00	Mar		0.05	0.05	0.05	0.05
Plant - Rigid	8R-38	MFWD 190	0.074	1.00	Mar		0.07	0.07	0.14	0.06
Corn Seed RR2	thous					26.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					2.1430				
Atrazine 4L	pt					4.0000				
Dual II Magnum	pt					1.3300				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	May		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					3.2815				
Sprayer 600-750gal	60' 175hp		0.017	0.25	May			0.00	0.00	0.00
Accent SP	oz					0.1675				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	265 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn/Field	bu					135.0000				
Stalk Shredder	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
<b>TOTALS</b>							<b>0.72</b>	<b>0.72</b>	<b>0.88</b>	<b>0.65</b>

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 18.D Estimated costs for field operations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Subsoiler	3 shank		3.40	0.57	2.26			0.26	6.49	3.20	9.69
Disk Harrow	24'		2.72	1.12	1.80			0.24	5.88	3.95	9.83
Lime (Spread)	ton	22.00						0.94	22.94		22.94
Spin Spreader	5 ton		1.40	0.46	1.31			0.13	3.30	1.75	5.05
DAP	cwt	35.28						1.50	36.78		36.78
Potash (60% K2O)	cwt	24.23						1.03	25.26		25.26
Bed-Disk (Hipper)Rd	8R-38		2.46	0.61	1.63			0.20	4.90	2.87	7.77
App by Air ( 5 gal)	appl	5.75						0.16	5.91		5.91
Glyphosate 3lbs a.e.	pt	3.50						0.10	3.60		3.60
Clarity	pt	5.16						0.15	5.31		5.31
Row Cond Rigid	26'		1.99	0.44	1.31			0.09	3.83	2.45	6.28
Plant - Rigid	8R-38		2.48	1.12	2.32			0.15	6.07	3.67	9.74
Corn Seed RR2	thous	72.28						1.79	74.07		74.07
Custom Apply Fert	acre	7.00						0.15	7.15		7.15
UAN + Sulfur (28%)	cwt	39.73						0.84	40.57		40.57
Atrazine 4L	pt	8.16						0.17	8.33		8.33
Dual II Magnum	pt	16.29						0.35	16.64		16.64
Fert Appl (Liquid)	8R-38		2.58	1.25	2.06			0.10	5.99	3.25	9.24
UAN (32% N)	cwt	60.84						1.08	61.92		61.92
Sprayer 600-750gal	60' 175hp		0.13	0.04	0.12			0.01	0.30	0.24	0.54
Accent SP	oz	6.07						0.11	6.18		6.18
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Intrepid 2F	oz	7.16						0.10	7.26		7.26
Header - Corn	8R-38		4.68	3.83	2.22			0.04	10.77	12.14	22.91
Grain Cart Corn	700 bu		0.83	0.30	0.55			0.01	1.69	1.05	2.74
Haul Corn/Field	bu	32.40						0.11	32.51		32.51
Stalk Shredder	20'		2.74	2.57	1.82			0.03	7.16	3.71	10.87
<b>TOTALS</b>		<b>350.35</b>	<b>25.41</b>	<b>12.31</b>	<b>17.40</b>	<b>0.00</b>	<b>9.90</b>	<b>415.37</b>	<b>38.28</b>	<b>453.65</b>	

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 18.E Estimated monthly income and expense flows per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	761.40
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	0.00	4.50	0.00	0.00	0.00
FERTILIZERS	59.51	0.00	0.00	0.00	0.00	0.00	39.73	60.84	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	8.66	0.00	24.45	6.07	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.16	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	72.28	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.40
CUSTOM LIME	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	7.00	0.00	0.00	0.00	0.00	3.63	0.00	2.18	0.00	0.00	0.00	4.59
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	9.98	0.00	0.00	0.00	0.00	4.47	0.00	2.71	0.00	0.00	0.00	8.25
REPAIR & MAINTENANCE	2.76	0.00	0.00	0.00	0.00	1.56	0.00	1.29	0.00	0.00	0.00	6.70
INTEREST ON OP. CAP.	4.30	0.00	0.00	0.00	0.41	2.03	1.51	1.30	0.16	0.00	0.00	0.19
TOTAL DIRECT EXPENSES	105.55	0.00	0.00	0.00	14.82	83.97	72.69	74.39	11.82	0.00	0.00	52.13
NET INCOME	-105.55	0.00	0.00	0.00	-14.82	-83.97	-72.69	-74.39	-11.82	0.00	0.00	709.27
NET INCOME TO DATE	-105.55	-105.55	-105.55	-105.55	-120.37	-204.34	-277.03	-351.42	-363.24	-363.24	-363.24	346.03

Note: Cost of production estimates are based on 2011 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 18.F Estimated returns for various price/yield combinations, per acre  
 Corn, conventional tillage, RR seed, 8-row 38"  
 135 bu yield goal, non-irrigated, Delta Area, Mississippi, 2012

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
PRODUCT PRICE													
Corn	4.23	4.51	4.79	5.07	5.35	5.64	5.92	6.20	6.48	6.76	7.05		
PERCENT	YIELD	UNIT	dollars										
50	67.50	bu	-113 -151	-94 -132	-75 -113	-56 -94	-37 -75	-18 -56	0 -37	19 -18	38 0	57 19	76 38
60	81.00	bu	-59 -98	-36 -75	-14 -52	8 -29	31 -6	54 16	77 39	100 61	123 84	145 107	168 130
70	94.50	bu	-5 -44	20 -17	47 9	74 35	100 62	127 89	154 115	180 142	207 169	233 195	260 222
80	108.00	bu	47 9	78 40	108 70	139 101	169 131	200 161	230 192	261 222	291 253	322 283	352 314
90	121.50	bu	101 63	136 97	170 132	204 166	238 200	273 234	307 269	341 303	375 337	410 371	444 406
100	135.00	bu	155 117	193 155	231 193	269 231	307 269	346 307	384 345	422 383	460 421	498 460	536 498
110	148.50	bu	209 171	251 213	293 255	335 296	377 338	418 380	460 422	502 464	544 506	586 548	628 590
120	162.00	bu	263 225	309 270	354 316	400 362	446 407	491 453	537 499	583 544	628 590	674 636	720 681
130	175.50	bu	317 278	366 328	416 377	465 427	515 476	564 526	614 575	663 625	713 674	762 724	812 773
140	189.00	bu	371 332	424 386	477 439	530 492	584 546	637 599	690 652	744 705	797 759	850 812	904 865
150	202.50	bu	424 386	482 443	539 500	596 557	653 615	710 672	767 729	824 786	881 843	938 900	996 957

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 2011 input prices.

Table 19.A Estimated costs per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	1.0000	5.75	_____
App by Air ( 3 gal)	appl	4.50	1.0000	4.50	_____
FERTILIZERS					
DAP	cwt	32.46	1.0870	35.28	_____
Potash (60% K2O)	cwt	29.19	0.8300	24.23	_____
UAN + Sulfur (28%)	cwt	18.54	2.1430	39.73	_____
UAN (32% N)	cwt	18.54	3.2815	60.84	_____
HERBICIDES					
Glyphosate 3lbs a.e.	pt	1.75	2.0000	3.50	_____
Clarity	pt	10.31	0.5000	5.16	_____
Atrazine 4L	pt	2.04	4.0000	8.16	_____
Dual II Magnum	pt	12.25	1.3300	16.29	_____
Steadfast	oz	23.95	0.3750	8.98	_____
INSECTICIDES					
Intrepid 2F	oz	1.79	4.0000	7.16	_____
SEED/PLANTS					
Corn Seed RR2	thous	2.78	28.0000	77.84	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
HAULING					
Haul Corn/Field	bu	0.24	135.0000	32.40	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.5682	6.60	_____
Harvesters	hour	11.60	0.1277	1.48	_____
HAND LABOR					
Implements	hour	9.06	0.1995	1.80	_____
UNALLOCATED LABOR	hour	11.59	0.6263	7.26	_____
DIESEL FUEL					
Tractors	gal	3.40	4.9725	16.90	_____
Harvesters	gal	3.40	1.7419	5.92	_____
REPAIR & MAINTENANCE					
Implements	acre	7.86	1.0000	7.86	_____
Tractors	acre	2.40	1.0000	2.40	_____
Harvesters	acre	3.21	1.0000	3.21	_____
INTEREST ON OP. CAP.	acre	9.88	1.0000	9.88	_____
TOTAL DIRECT EXPENSES				422.13	_____
FIXED EXPENSES					
Implements	acre	11.29	1.0000	11.29	_____
Tractors	acre	15.35	1.0000	15.35	_____
Harvesters	acre	12.84	1.0000	12.84	_____
TOTAL FIXED EXPENSES				39.48	_____
TOTAL SPECIFIED EXPENSES				461.61	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 19.B Summary of estimated costs and returns per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	5.64	135.0000	761.40	_____
				-----	
TOTAL INCOME				761.40	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	10.25	1.0000	10.25	_____
FERTILIZERS	acre	160.08	1.0000	160.08	_____
HERBICIDES	acre	42.09	1.0000	42.09	_____
INSECTICIDES	acre	7.16	1.0000	7.16	_____
SEED/PLANTS	acre	77.84	1.0000	77.84	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
HAULING	acre	32.40	1.0000	32.40	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.1995	1.80	_____
OPERATOR LABOR	hour	11.60	0.6959	8.08	_____
UNALLOCATED LABOR	hour	11.59	0.6263	7.26	_____
DIESEL FUEL	gal	3.40	6.7145	22.82	_____
REPAIR & MAINTENANCE	acre	13.47	1.0000	13.47	_____
INTEREST ON OP. CAP.	acre	9.88	1.0000	9.88	_____
				-----	
TOTAL DIRECT EXPENSES				422.13	_____
RETURNS ABOVE DIRECT EXPENSES				339.27	_____
TOTAL FIXED EXPENSES				39.48	_____
				-----	
TOTAL SPECIFIED EXPENSES				461.61	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				299.79	_____

Note: Cost of production estimates are based on 2011 input prices.

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

Table 19.C Estimated resource use for field operations, per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 170	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.0870				
Potash (60% K2O)	cwt					0.8300				
Disk Heavy	20'	MFWD 170	0.097	1.00	Oct		0.09	0.09	0.09	0.08
Bed-Disk w/roller	8R-30	MFWD 170	0.093	1.00	Oct		0.09	0.09	0.09	0.08
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e.	pt					2.0000				
Clarity	pt					0.5000				
Plant - Rigid	8R-30	MFWD 170	0.094	1.00	Mar		0.09	0.09	0.18	0.08
Corn Seed RR2	thous					28.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					2.1430				
Atrazine 4L	pt					4.0000				
Dual II Magnum	pt					1.3300				
Fert Appl (Liquid)	8R-30	MFWD 170	0.098	1.00	May		0.09	0.09	0.14	0.08
UAN (32% N)	cwt					3.2815				
Spray (Broadcast)	60'	MFWD 170	0.028	1.00	May		0.02	0.02	0.04	0.02
Steadfast	oz					0.3750				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-30	265 hp	0.127	1.00	Sep		0.12	0.12	0.12	0.11
Grain Cart Corn	500 bu	MFWD 170	0.031	1.00	Sep		0.03	0.03	0.03	0.02
Haul Corn/Field	bu					135.0000				
Stalk Shredder	20'	MFWD 170	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.69	0.69	0.89	0.62

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 19.D Estimated costs for field operations, per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.00						0.94	22.94		22.94
Spin Spreader	5 ton		1.25	0.45	1.31			0.13	3.14	1.69	4.83
DAP	cwt	35.28						1.50	36.78		36.78
Potash (60% K20)	cwt	24.23						1.03	25.26		25.26
Disk Heavy	20'		2.89	1.21	2.15			0.27	6.52	4.36	10.88
Bed-Disk w/roller	8R-30		2.79	0.89	2.07			0.24	5.99	3.83	9.82
App by Air ( 5 gal)	appl	5.75						0.16	5.91		5.91
Glyphosate 3lbs a.e.	pt	3.50						0.10	3.60		3.60
Clarity	pt	5.16						0.15	5.31		5.31
Plant - Rigid	8R-30		2.81	1.53	2.92			0.18	7.44	4.75	12.19
Corn Seed RR2	thous	77.84						1.93	79.77		79.77
Custom Apply Fert	acre	7.00						0.15	7.15		7.15
UAN + Sulfur (28%)	cwt	39.73						0.84	40.57		40.57
Atrazine 4L	pt	8.16						0.17	8.33		8.33
Dual II Magnum	pt	16.29						0.35	16.64		16.64
Fert Appl (Liquid)	8R-30		2.92	1.42	2.61			0.12	7.07	3.81	10.88
UAN (32% N)	cwt	60.84						1.08	61.92		61.92
Spray (Broadcast)	60'		0.84	0.27	0.75			0.03	1.89	0.94	2.83
Steadfast	oz	8.98						0.16	9.14		9.14
App by Air ( 3 gal)	appl	4.50						0.06	4.56		4.56
Intrepid 2F	oz	7.16						0.10	7.26		7.26
Header - Corn	8R-30		5.92	4.83	2.81			0.05	13.61	15.32	28.93
Grain Cart Corn	500 bu		0.95	0.32	0.70			0.01	1.98	1.20	3.18
Haul Corn/Field	bu	32.40						0.11	32.51		32.51
Stalk Shredder	20'		2.45	2.55	1.82			0.02	6.84	3.58	10.42
<b>TOTALS</b>		<b>358.82</b>	<b>22.82</b>	<b>13.47</b>	<b>17.14</b>	<b>0.00</b>	<b>9.88</b>	<b>422.13</b>	<b>39.48</b>	<b>461.61</b>	

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 19.E Estimated monthly income and expense flows per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	761.40
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	0.00	4.50	0.00	0.00	0.00
FERTILIZERS	59.51	0.00	0.00	0.00	0.00	0.00	39.73	60.84	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	8.66	0.00	24.45	8.98	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.16	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	77.84	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.40
CUSTOM LIME	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	5.53	0.00	0.00	0.00	0.00	2.92	0.00	3.36	0.00	0.00	0.00	5.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	6.93	0.00	0.00	0.00	0.00	2.81	0.00	3.76	0.00	0.00	0.00	9.32
REPAIR & MAINTENANCE	2.55	0.00	0.00	0.00	0.00	1.53	0.00	1.69	0.00	0.00	0.00	7.70
INTEREST ON OP. CAP.	4.11	0.00	0.00	0.00	0.41	2.11	1.51	1.39	0.16	0.00	0.00	0.19
TOTAL DIRECT EXPENSES	100.63	0.00	0.00	0.00	14.82	87.21	72.69	80.02	11.82	0.00	0.00	54.94
NET INCOME	-100.63	0.00	0.00	0.00	-14.82	-87.21	-72.69	-80.02	-11.82	0.00	0.00	706.46
NET INCOME TO DATE	-100.63	-100.63	-100.63	-100.63	-115.45	-202.66	-275.35	-355.37	-367.19	-367.19	-367.19	339.27

Note: Cost of production estimates are based on 2011 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 19.F Estimated returns for various price/yield combinations, per acre  
 Corn, stale seedbed, RR seed , 8-row 30",  
 135 bu yield goal, All Areas, Mississippi, 2012

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Corn			4.23	4.51	4.79	5.07	5.35	5.64	5.92	6.20	6.48	6.76	7.05
			-----dollars-----										
PERCENT	YIELD	UNIT											
50	67.50	bu	-120	-101	-82	-63	-44	-25	-6	12	31	50	70
			-159	-140	-121	-102	-83	-64	-45	-26	-7	11	30
60	81.00	bu	-66	-43	-20	2	24	47	70	93	116	139	161
			-105	-83	-60	-37	-14	8	31	53	76	99	122
70	94.50	bu	-12	14	40	67	93	120	147	173	200	227	253
			-52	-25	1	27	54	81	107	134	161	187	214
80	108.00	bu	41	71	102	132	163	193	223	254	284	315	345
			1	32	62	93	123	154	184	214	245	275	306
90	121.50	bu	95	129	163	197	232	266	300	334	369	403	437
			55	89	124	158	192	226	261	295	329	363	398
100	135.00	bu	148	186	225	263	301	339	377	415	453	491	529
			109	147	185	223	261	299	337	375	414	452	490
110	148.50	bu	202	244	286	328	370	412	454	495	537	579	621
			163	205	247	288	330	372	414	456	498	540	582
120	162.00	bu	256	302	347	393	439	485	530	576	622	667	713
			217	262	308	354	399	445	491	536	582	628	673
130	175.50	bu	310	359	409	458	508	557	607	656	706	755	805
			271	320	369	419	468	518	567	617	666	716	765
140	189.00	bu	364	417	470	524	577	630	684	737	790	844	897
			324	378	431	484	538	591	644	697	751	804	857
150	202.50	bu	418	475	532	589	646	703	760	817	875	932	989
			378	435	492	550	607	664	721	778	835	892	949

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 2011 input prices.

Table 20.A Estimated costs per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
Custom Spray	acre	6.50	1.0000	6.50	_____
FERTILIZERS					
DAP	cwt	32.46	0.7600	24.67	_____
Potash (60% K2O)	cwt	29.19	0.5800	16.93	_____
UAN (32% N)	cwt	18.54	3.0690	56.90	_____
HERBICIDES					
Bicep II Magnum	qt	11.01	3.0000	33.03	_____
SEED/PLANTS					
Sorghum Concept	lb	1.82	6.0000	10.92	_____
HAULING					
Haul Sorghum/Field	bu	0.24	100.0000	24.00	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.3434	3.98	_____
Harvesters	hour	11.60	0.1021	1.19	_____
HAND LABOR					
Implements	hour	9.06	0.1756	1.59	_____
UNALLOCATED LABOR	hour	11.59	0.4010	4.65	_____
DIESEL FUEL					
Tractors	gal	3.40	3.0053	10.23	_____
Harvesters	gal	3.40	1.3935	4.74	_____
REPAIR & MAINTENANCE					
Implements	acre	4.35	1.0000	4.35	_____
Tractors	acre	1.46	1.0000	1.46	_____
Harvesters	acre	2.56	1.0000	2.56	_____
INTEREST ON OP. CAP.	acre	4.31	1.0000	4.31	_____
TOTAL DIRECT EXPENSES				234.01	_____
FIXED EXPENSES					
Implements	acre	8.52	1.0000	8.52	_____
Tractors	acre	9.28	1.0000	9.28	_____
Harvesters	acre	10.27	1.0000	10.27	_____
TOTAL FIXED EXPENSES				28.07	_____
TOTAL SPECIFIED EXPENSES				262.08	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 20.B Summary of estimated costs and returns per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Grain Sorghum	bu	5.36	100.0000	536.00	_____
				-----	
TOTAL INCOME				536.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	6.50	1.0000	6.50	_____
FERTILIZERS	acre	98.50	1.0000	98.50	_____
HERBICIDES	acre	33.03	1.0000	33.03	_____
SEED/PLANTS	acre	10.92	1.0000	10.92	_____
HAULING	acre	24.00	1.0000	24.00	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.1756	1.59	_____
OPERATOR LABOR	hour	11.60	0.4456	5.17	_____
UNALLOCATED LABOR	hour	11.59	0.4010	4.65	_____
DIESEL FUEL	gal	3.40	4.3989	14.97	_____
REPAIR & MAINTENANCE	acre	8.37	1.0000	8.37	_____
INTEREST ON OP. CAP.	acre	4.31	1.0000	4.31	_____
				-----	
TOTAL DIRECT EXPENSES				234.01	_____
RETURNS ABOVE DIRECT EXPENSES				301.99	_____
TOTAL FIXED EXPENSES				28.07	_____
				-----	
TOTAL SPECIFIED EXPENSES				262.08	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				273.92	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 20.C Estimated resource use for field operations, per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 170	0.042	1.00	Apr		0.04	0.04	0.08	0.03
DAP	cwt					0.7600				
Potash (60% K20)	cwt					0.5800				
Disk Harrow	24'	MFWD 170	0.081	1.00	Apr		0.08	0.08	0.08	0.07
Field Cultivate Fld	32'	MFWD 170	0.046	1.00	Apr		0.04	0.04	0.04	0.04
Plant - Rigid	12R-20	MFWD 170	0.094	1.00	May		0.09	0.09	0.18	0.08
Sorghum Concept	lb					6.0000				
Custom Spray	acre			1.00	May	1.0000				
Bicep II Magnum	qt					3.0000				
Fert Appl (Liquid)	12R-30	MFWD 170	0.078	1.00	May		0.07	0.07	0.11	0.07
UAN (32% N)	cwt					3.0690				
Header Wheat/Sorghum	25' Rigid	265 hp	0.102	1.00	Sep		0.10	0.10	0.10	0.09
Haul Sorghum/Field	bu					100.0000				
TOTALS							0.44	0.44	0.62	0.40

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 20.D Estimated costs for field operations, per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.00						0.94	22.94		22.94
Spin Spreader	5 ton		1.25	0.45	1.31			0.06	3.07	1.69	4.76
DAP	cwt	24.67						0.52	25.19		25.19
Potash (60% K2O)	cwt	16.93						0.36	17.29		17.29
Disk Harrow	24'		2.44	1.10	1.80			0.11	5.45	3.82	9.27
Field Cultivate Fld	32'		1.39	0.58	1.03			0.06	3.06	2.90	5.96
Plant - Rigid	12R-20		2.81	1.78	2.92			0.13	7.64	5.24	12.88
Sorghum Concept	lb	10.92						0.19	11.11		11.11
Custom Spray	acre	6.50						0.12	6.62		6.62
Bicep II Magnum	qt	33.03						0.58	33.61		33.61
Fert Appl (Liquid)	12R-30		2.34	1.30	2.09			0.10	5.83	3.23	9.06
UAN (32% N)	cwt	56.90						1.01	57.91		57.91
Header Wheat/Sorghum	25' Rigid		4.74	3.16	2.26			0.04	10.20	11.19	21.39
Haul Sorghum/Field	bu	24.00						0.09	24.09		24.09
TOTALS		194.95	14.97	8.37	11.41	0.00	4.31	234.01	28.07	262.08	

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 20.E Estimated monthly income and expense flows per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	536.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	41.60	56.90	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.03	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.92	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.00
CUSTOM LIME	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	4.14	5.01	0.00	0.00	0.00	2.26
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	5.08	5.15	0.00	0.00	0.00	4.74
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	2.13	3.08	0.00	0.00	0.00	3.16
INTEREST ON OP. CAP.	0.94	0.00	0.00	0.00	0.00	0.00	1.11	2.13	0.00	0.00	0.00	0.13
TOTAL DIRECT EXPENSES	22.94	0.00	0.00	0.00	0.00	0.00	54.06	122.72	0.00	0.00	0.00	34.29
NET INCOME	-22.94	0.00	0.00	0.00	0.00	0.00	-54.06	-122.72	0.00	0.00	0.00	501.71
NET INCOME TO DATE	-22.94	-22.94	-22.94	-22.94	-22.94	-22.94	-77.00	-199.72	-199.72	-199.72	-199.72	301.99

Note: Cost of production estimates are based on 2011 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 20.F Estimated returns for various price/yield combinations, per acre  
 Grain sorghum, 12-row 30", 100 bu yield goal  
 All Areas, Mississippi, 2012

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
Grain Sorghum			4.02	4.28	4.55	4.82	5.09	5.36	5.62	5.89	6.16	6.43	6.70
PERCENT YIELD UNIT			dollars										
50	50.00	bu	-20	-7	5	19	32	46	59	72	86	99	113
			-49	-35	-22	-8	4	17	31	44	58	71	84
60	60.00	bu	16	32	48	65	81	97	113	129	145	161	177
			-11	4	20	36	53	69	85	101	117	133	149
70	70.00	bu	54	73	92	110	129	148	167	185	204	223	242
			26	45	64	82	101	120	139	157	176	195	214
80	80.00	bu	92	113	135	156	178	199	221	242	263	285	306
			64	85	107	128	150	171	192	214	235	257	278
90	90.00	bu	130	154	178	202	226	250	274	299	323	347	371
			102	126	150	174	198	222	246	270	295	319	343
100	100.00	bu	167	194	221	248	275	301	328	355	382	409	435
			139	166	193	220	247	273	300	327	354	381	407
110	110.00	bu	205	235	264	294	323	353	382	412	441	471	500
			177	207	236	266	295	325	354	384	413	443	472
120	120.00	bu	243	275	307	340	372	404	436	468	500	533	565
			215	247	279	311	344	376	408	440	472	504	537
130	130.00	bu	281	316	351	385	420	455	490	525	560	594	629
			253	288	322	357	392	427	462	497	532	566	601
140	140.00	bu	319	356	394	431	469	506	544	581	619	656	694
			291	328	366	403	441	478	516	553	591	628	666
150	150.00	bu	356	397	437	477	517	557	598	638	678	718	758
			328	369	409	449	489	529	570	610	650	690	730

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 2011 input prices.

Table 21.A Estimated costs per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	3.0000	17.25	_____
FERTILIZERS					
DAP	cwt	32.46	1.0000	32.46	_____
Potash (60% K2O)	cwt	29.19	0.7500	21.89	_____
Fert 41-0-0-4	cwt	21.88	2.8000	61.26	_____
FUNGICIDES					
Quilt	pt	16.88	0.8750	14.77	_____
HERBICIDES					
Osprey	oz	3.05	4.7500	14.49	_____
Harmony Extra SG	oz	12.50	0.9000	11.25	_____
SEED/PLANTS					
Wheat Seed Private	lb	0.32	90.0000	28.80	_____
ADJUVANTS					
Surfactant	pt	2.62	1.6000	4.19	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.25	2.8000	17.50	_____
HAULING					
Haul Wheat/Field	bu	0.24	70.0000	16.80	_____
CUSTOM LIME					
Lime (Spread)	ton	44.00	0.5000	22.00	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.2648	3.07	_____
Harvesters	hour	11.60	0.1021	1.19	_____
HAND LABOR					
Implements	hour	9.06	0.1363	1.23	_____
UNALLOCATED LABOR	hour	11.61	0.2936	3.41	_____
DIESEL FUEL					
Tractors	gal	3.40	2.3178	7.89	_____
Harvesters	gal	3.40	1.3935	4.74	_____
REPAIR & MAINTENANCE					
Implements	acre	3.03	1.0000	3.03	_____
Tractors	acre	1.13	1.0000	1.13	_____
Harvesters	acre	2.56	1.0000	2.56	_____
INTEREST ON OP. CAP.	acre	6.79	1.0000	6.79	_____
TOTAL DIRECT EXPENSES				297.70	_____
FIXED EXPENSES					
Implements	acre	6.72	1.0000	6.72	_____
Tractors	acre	7.16	1.0000	7.16	_____
Harvesters	acre	10.27	1.0000	10.27	_____
TOTAL FIXED EXPENSES				24.15	_____
TOTAL SPECIFIED EXPENSES				321.85	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 21.B Summary of estimated costs and returns per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Wheat	bu	6.29	70.0000	440.30	_____
				-----	
TOTAL INCOME				440.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.25	1.0000	17.25	_____
FERTILIZERS	acre	115.61	1.0000	115.61	_____
FUNGICIDES	acre	14.77	1.0000	14.77	_____
HERBICIDES	acre	25.74	1.0000	25.74	_____
SEED/PLANTS	acre	28.80	1.0000	28.80	_____
ADJUVANTS	acre	4.19	1.0000	4.19	_____
CUSTOM FERTILIZE	acre	17.50	1.0000	17.50	_____
HAULING	acre	16.80	1.0000	16.80	_____
CUSTOM LIME	acre	22.00	1.0000	22.00	_____
HAND LABOR	hour	9.06	0.1363	1.23	_____
OPERATOR LABOR	hour	11.60	0.3670	4.26	_____
UNALLOCATED LABOR	hour	11.61	0.2936	3.41	_____
DIESEL FUEL	gal	3.40	3.7114	12.63	_____
REPAIR & MAINTENANCE	acre	6.72	1.0000	6.72	_____
INTEREST ON OP. CAP.	acre	6.79	1.0000	6.79	_____
				-----	
TOTAL DIRECT EXPENSES				297.70	_____
RETURNS ABOVE DIRECT EXPENSES				142.60	_____
TOTAL FIXED EXPENSES				24.15	_____
				-----	
TOTAL SPECIFIED EXPENSES				321.85	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				118.45	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 21.C Estimated resource use for field operations, per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Sep	0.5000				
Disk Harrow	24'	MFWD 170	0.081	1.00	Sep		0.08	0.08	0.08	0.06
Spin Spreader	5 ton	MFWD 170	0.042	1.00	Sep		0.04	0.04	0.08	0.03
DAP	cwt					1.0000				
Potash (60% K2O)	cwt					0.7500				
Field Cultivate Fld	32'	MFWD 170	0.046	1.00	Sep		0.04	0.04	0.04	0.03
Grain Drill	20'	MFWD 170	0.094	1.00	Oct		0.09	0.09	0.18	0.07
Wheat Seed Private	lb					90.0000				
App by Air ( 5 gal)	appl			1.00	Nov	1.0000				
Osprey	oz					4.7500				
Surfactant	pt					1.5000				
App Fert by Air	cwt			1.00	Feb	1.4000				
Fert 41-0-0-4	cwt					1.4000				
App by Air ( 5 gal)	appl			1.00	Feb	1.0000				
Harmony Extra SG	oz					0.9000				
Surfactant	pt					0.1000				
App Fert by Air	cwt			1.00	Mar	1.4000				
Fert 41-0-0-4	cwt					1.4000				
App by Air ( 5 gal)	appl			1.00	Apr	1.0000				
Quilt	pt					0.8750				
Header Wheat/Sorghum	25' Rigid	265 hp	0.102	1.00	Jun		0.10	0.10	0.10	0.08
Haul Wheat/Field	bu					70.0000				
TOTALS							0.36	0.36	0.50	0.29

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 21.D Estimated costs for field operations, per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----						FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER			
-----dollars-----										
Lime (Spread)	ton	22.00					0.78	22.78		22.78
Disk Harrow	24'		2.44	1.10	1.71		0.19	5.44	3.82	9.26
Spin Spreader	5 ton		1.25	0.45	1.26		0.10	3.06	1.69	4.75
DAP	cwt	32.46					1.15	33.61		33.61
Potash (60% K2O)	cwt	21.89					0.78	22.67		22.67
Field Cultivate Fld	32'		1.39	0.58	0.97		0.10	3.04	2.90	5.94
Grain Drill	20'		2.81	1.43	2.82		0.23	7.29	4.55	11.84
Wheat Seed Private	lb	28.80					0.92	29.72		29.72
App by Air ( 5 gal)	appl	5.75					0.16	5.91		5.91
Osprey	oz	14.49					0.41	14.90		14.90
Surfactant	pt	3.93					0.11	4.04		4.04
App Fert by Air	cwt	8.75					0.15	8.90		8.90
Fert 41-0-0-4	cwt	30.63					0.54	31.17		31.17
App by Air ( 5 gal)	appl	5.75					0.10	5.85		5.85
Harmony Extra SG	oz	11.25					0.20	11.45		11.45
Surfactant	pt	0.26						0.26		0.26
App Fert by Air	cwt	8.75					0.12	8.87		8.87
Fert 41-0-0-4	cwt	30.63					0.43	31.06		31.06
App by Air ( 5 gal)	appl	5.75					0.06	5.81		5.81
Quilt	pt	14.77					0.16	14.93		14.93
Header Wheat/Sorghum	25' Rigid		4.74	3.16	2.14		0.04	10.08	11.19	21.27
Haul Wheat/Field	bu	16.80					0.06	16.86		16.86
TOTALS		262.66	12.63	6.72	8.90	0.00	6.79	297.70	24.15	321.85

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 21.E Estimated monthly income and expense flows per acre  
 Wheat followed by soybeans, 70 bu yield goal  
 All Areas, Mississippi, 2012

ITEM	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	440.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	5.75	0.00	0.00	5.75	0.00	5.75	0.00	0.00
FERTILIZERS	0.00	0.00	54.35	0.00	0.00	0.00	0.00	30.63	30.63	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.77	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	14.49	0.00	0.00	11.25	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	28.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	3.93	0.00	0.00	0.26	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.75	8.75	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.80
CUSTOM LIME	0.00	0.00	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	3.94	2.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.14
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	0.00	0.00	5.08	2.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.74
REPAIR & MAINTENANCE	0.00	0.00	2.13	1.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.16
INTEREST ON OP. CAP.	0.00	0.00	3.10	1.15	0.68	0.00	0.00	0.99	0.55	0.22	0.00	0.10
TOTAL DIRECT EXPENSES	0.00	0.00	90.60	37.01	24.85	0.00	0.00	57.63	39.93	20.74	0.00	26.94
NET INCOME	0.00	0.00	-90.60	-37.01	-24.85	0.00	0.00	-57.63	-39.93	-20.74	0.00	413.36
NET INCOME TO DATE	0.00	0.00	-90.60	-127.61	-152.46	-152.46	-152.46	-210.09	-250.02	-270.76	-270.76	142.60

Note: Cost of production estimates are based on 2011 input prices.

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

\* Lease costs are based on hourly usage costs.



Table 21.F Estimated returns for various price/yield combinations, per acre  
Wheat followed by soybeans, 70 bu yield goal  
All Areas, Mississippi, 2012

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
-----			-----PRODUCT PRICE-----										
Wheat			4.71	5.03	5.34	5.66	5.97	6.29	6.60	6.91	7.23	7.54	7.86
PERCENT YIELD UNIT			-----dollars-----										
50	35.00	bu	-124 -148	-113 -137	-102 -126	-91 -115	-80 -104	-69 -93	-58 -82	-47 -71	-36 -60	-25 -49	-14 -38
60	42.00	bu	-92 -116	-79 -103	-66 -90	-53 -77	-39 -64	-26 -50	-13 -37	-0 -24	12 -11	26 1	39 15
70	49.00	bu	-61 -85	-46 -70	-30 -54	-15 -39	0 -23	15 -8	30 6	46 22	61 37	77 53	92 68
80	56.00	bu	-30 -54	-12 -36	5 -19	22 -1	40 16	57 33	75 51	93 68	110 86	128 104	145 121
90	63.00	bu	1 -22	21 -3	40 16	60 36	80 56	100 76	120 95	139 115	159 135	179 155	199 175
100	70.00	bu	32 8	54 30	76 52	98 74	120 96	142 118	164 140	186 162	208 184	230 206	252 228
110	77.00	bu	63 39	88 63	112 88	136 112	160 136	184 160	209 185	233 209	257 233	281 257	306 281
120	84.00	bu	95 71	121 97	148 123	174 150	200 176	227 203	253 229	280 255	306 282	332 308	359 335
130	91.00	bu	126 102	155 131	183 159	212 188	241 216	269 245	298 274	326 302	355 331	384 359	412 388
140	98.00	bu	157 133	188 164	219 195	250 226	281 257	311 287	342 318	373 349	404 380	435 411	466 441
150	105.00	bu	189 165	222 198	255 231	288 264	321 297	354 330	387 363	420 396	453 429	486 462	519 495

The top number in each cell is Returns Above Direct Expenses.  
The bottom number in each cell is Returns Above Total Specified Expenses.  
Only the product listed has been varied to calculate net returns.  
Note: Cost of production estimates are based on 2011 input prices.

Table 22.A Estimated costs per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	3.2500	18.69	_____
App by Air ( 3 gal)	appl	4.50	0.5000	2.25	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	18.90	0.7500	14.18	_____
Urea, Solid (46% N)	cwt	22.29	4.0000	89.16	_____
FUNGICIDES					
Stratego	pt	19.31	0.7500	14.48	_____
HERBICIDES					
Command 3ME	pt	14.75	1.0000	14.75	_____
Glyphosate 3lbs a.e.	pt	1.75	3.0000	5.25	_____
Riceshot	pt	3.34	8.0000	26.72	_____
Facet 75DF	lb	45.50	0.4000	18.20	_____
Permit 75 DF	oz	17.88	0.5000	8.94	_____
Clincher SF	oz	1.97	7.5000	14.78	_____
INSECTICIDES					
Karate Z	oz	2.73	3.0000	8.19	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.45	90.0000	40.50	_____
Rice Seed (Levees)	lb	0.45	15.0000	6.75	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	1.55	1.0000	1.55	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.25	4.7500	29.69	_____
HAULING					
Haul Rice/Field	bu	0.26	148.0000	38.48	_____
DRYING					
Dry Rice	bu	0.40	148.0000	59.20	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	1.0000	4.50	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.5757	6.69	_____
Harvesters	hour	11.60	0.2030	2.36	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	3.5250	31.96	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	1.5000	13.59	_____
UNALLOCATED LABOR	hour	11.58	0.5887	6.82	_____
DIESEL FUEL					
Tractors	gal	3.40	5.4144	18.40	_____
Harvesters	gal	3.40	3.3975	11.55	_____
Flood Irr.	gal	3.40	26.8827	91.41	_____
REPAIR & MAINTENANCE					
Implements	acre	6.99	1.0000	6.99	_____
Tractors	acre	2.49	1.0000	2.49	_____
Harvesters	acre	5.69	1.0000	5.69	_____
Flood Irr.	acre	11.55	1.0000	11.55	_____
INTEREST ON OP. CAP.	acre	9.44	1.0000	9.44	_____
TOTAL DIRECT EXPENSES				638.32	_____
FIXED EXPENSES					
Implements	acre	15.08	1.0000	15.08	_____
Tractors	acre	15.85	1.0000	15.85	_____
Harvesters	acre	22.79	1.0000	22.79	_____
Flood Irr.	acre	36.95	1.0000	36.95	_____
TOTAL FIXED EXPENSES				90.67	_____
TOTAL SPECIFIED EXPENSES				728.99	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 22.B Summary of estimated costs and returns per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.67	148.0000	987.16	_____
				-----	
TOTAL INCOME				987.16	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	20.94	1.0000	20.94	_____
FERTILIZERS	acre	103.34	1.0000	103.34	_____
FUNGICIDES	acre	14.48	1.0000	14.48	_____
HERBICIDES	acre	88.64	1.0000	88.64	_____
INSECTICIDES	acre	8.19	1.0000	8.19	_____
SEED/PLANTS	acre	47.25	1.0000	47.25	_____
ADJUVANTS	acre	1.55	1.0000	1.55	_____
CUSTOM FERTILIZE	acre	29.70	1.0000	29.70	_____
HAULING	acre	38.48	1.0000	38.48	_____
DRYING	acre	59.20	1.0000	59.20	_____
SURVEY & MARK LEVEES	acre	4.50	1.0000	4.50	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	3.5250	31.96	_____
OPERATOR LABOR	hour	11.60	0.7788	9.05	_____
RICE MGT. LABOR	hour	9.06	1.5000	13.59	_____
UNALLOCATED LABOR	hour	11.58	0.5887	6.82	_____
DIESEL FUEL	gal	3.40	35.6946	121.36	_____
REPAIR & MAINTENANCE	acre	26.72	1.0000	26.72	_____
INTEREST ON OP. CAP.	acre	9.44	1.0000	9.44	_____
				-----	
TOTAL DIRECT EXPENSES				638.32	_____
RETURNS ABOVE DIRECT EXPENSES				348.84	_____
TOTAL FIXED EXPENSES				90.67	_____
				-----	
TOTAL SPECIFIED EXPENSES				728.99	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				258.17	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 22.C Estimated resource use for field operations, per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Seed Conv.	lb					90.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e.	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed (Levees)	lb					15.0000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.7500				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Riceshot	pt					8.0000				
Facet 75DF	lb					0.4000				
Permit 75 DF	oz					0.5000				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Karate Z	oz					2.0000				
Rice Management				1.00	May					
RICE MGT. LABOR	hour								0.30	
App by Air ( 5 gal)	appl			0.50	Jun	0.5000				
Clincher SF	oz					7.5000				
Crop Oil Conc.(Pet.)	pt					1.0000				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.50	
App Fert by Air	cwt			1.00	Jun	1.5000				
Urea, Solid (46% N)	cwt					1.5000				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.50	
App by Air ( 5 gal)	appl			0.75	Jul	0.7500				
Stratego	pt					0.7500				
App by Air ( 3 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					1.0000				
Rice Management				1.00	Aug					
RICE MGT. LABOR	hour								0.20	
Header - Draper (CL)	25' Rigid	325 hp	0.203	1.00	Aug		0.20	0.20	0.20	0.18
Grain Cart Rice	700 bu	MFWD 190	0.055	0.20	Aug		0.01	0.01	0.01	0.00
Handling & Storage				1.00	Aug					
HAND LABOR	hour								0.25	
Haul Rice/Field	bu			1.00	Aug	148.0000				
Dry Rice	bu			1.00	Aug	148.0000				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000	0.12	0.12	3.64	
TOTALS							0.77	0.77	6.14	0.58

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 22.D Estimated costs for field operations, per  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Field Cultivate Fld	32'		3.10	1.18	2.05		0.27	6.60	5.95	12.55
Harrow - Folding	40'		1.29	0.38	0.86		0.11	2.64	1.43	4.07
Grain Drill	24'		2.61	1.85	2.44		0.15	7.05	5.17	12.22
Rice Seed Conv.	lb	40.50					0.86	41.36		41.36
Roller/Cultipacker	30'		1.65	0.41	1.10		0.07	3.23	1.68	4.91
Spray (Broadcast)	60'		0.94	0.28	0.75		0.04	2.01	0.99	3.00
Command 3ME	pt	14.75					0.31	15.06		15.06
Glyphosate 3lbs a.e.	pt	5.25					0.11	5.36		5.36
Seed Levees										
Rice Seed (Levees)	lb	6.75					0.14	6.89		6.89
App Fert by Air	cwt	4.69					0.08	4.77		4.77
Amm Sulfate (21% N)	cwt	14.18					0.25	14.43		14.43
App by Air ( 5 gal)	appl	5.75					0.10	5.85		5.85
Riceshot	pt	26.72					0.47	27.19		27.19
Facet 75DF	lb	18.20					0.32	18.52		18.52
Permit 75 DF	oz	8.94					0.16	9.10		9.10
App Fert by Air	cwt	15.63					0.28	15.91		15.91
Urea, Solid (46% N)	cwt	55.72					0.99	56.71		56.71
App by Air ( 5 gal)	appl	5.75					0.10	5.85		5.85
Karate Z	oz	5.46					0.10	5.56		5.56
Rice Management										
RICE MGT. LABOR	hour				2.72		0.05	2.77		2.77
App by Air ( 5 gal)	appl	2.88					0.04	2.92		2.92
Clincher SF	oz	14.78					0.21	14.99		14.99
Crop Oil Conc.(Pet.)	pt	1.55					0.02	1.57		1.57
Rice Management										
RICE MGT. LABOR	hour				4.53		0.06	4.59		4.59
App Fert by Air	cwt	9.38					0.13	9.51		9.51
Urea, Solid (46% N)	cwt	33.44					0.47	33.91		33.91
Rice Management										
RICE MGT. LABOR	hour				4.53		0.05	4.58		4.58
App by Air ( 5 gal)	appl	4.31					0.05	4.36		4.36
Stratego	pt	14.48					0.15	14.63		14.63
App by Air ( 3 gal)	appl	2.25					0.02	2.27		2.27
Karate Z	oz	2.73					0.03	2.76		2.76
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (CL)	25' Rigid		11.55	7.99	4.48		0.17	24.19	26.46	50.65
Grain Cart Rice	700 bu		0.37	0.13	0.24		0.01	0.75	0.46	1.21
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	38.48					0.27	38.75		38.75
Dry Rice	bu	59.20					0.42	59.62		59.62
Disk Heavy	28'		5.03	2.32	3.34		0.04	10.73	7.86	18.59
Flood Irr.	acre	4.50	94.82	12.18	33.41		2.31	147.22	40.67	187.89
TOTALS		416.27	121.36	26.72	64.53	0.00	9.44	638.32	90.67	728.99

Note: Cost of production estimates are based on 2011 input prices.

Table 22.E Estimated monthly income and expense flows per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	987.16	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.50	2.88	6.56	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.90	33.44	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.48	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	53.86	14.78	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.46	0.00	2.73	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	47.25	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.55	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.32	9.38	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38.48	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.20	0.00
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	0.00	0.00
LABOR	2.91	0.00	0.00	0.00	0.00	0.00	15.86	9.52	11.33	11.33	10.24	3.34
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.39	0.00	0.00	0.00	0.00	0.00	24.03	24.93	24.93	24.93	13.12	5.03
REPAIR & MAINTENANCE	1.56	0.00	0.00	0.00	0.00	0.00	4.15	6.70	1.82	1.82	8.35	2.32
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	2.46	3.58	1.41	0.65	0.92	0.04
TOTAL DIRECT EXPENSES	9.24	0.00	0.00	0.00	0.00	0.00	118.25	205.77	101.52	62.50	130.31	10.73
NET INCOME	-9.24	0.00	0.00	0.00	0.00	0.00	-118.25	-205.77	-101.52	-62.50	856.85	-10.73
NET INCOME TO DATE	-9.24	-9.24	-9.24	-9.24	-9.24	-9.24	-127.49	-333.26	-434.78	-497.28	359.57	348.84

Note: Cost of production estimates are based on 2011 input prices.

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

\* Lease costs are based on hourly usage costs

Table 22.F Estimated returns for various price/yield combinations, per acre  
 Contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2012

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			5.00	5.33	5.66	6.00	6.33	6.67	7.00	7.33	7.67	8.00	8.33
PERCENT	YIELD	UNIT	-----dollars-----										
50	74.00	bu	-218 -309	-194 -284	-169 -260	-144 -235	-120 -210	-95 -186	-70 -161	-46 -136	-21 -112	3 -87	27 -62
60	88.80	bu	-154 -245	-125 -215	-95 -186	-65 -156	-36 -126	-6 -97	22 -67	52 -38	82 -8	111 21	141 50
70	103.60	bu	-90 -181	-55 -146	-21 -112	13 -77	47 -43	82 -8	116 26	151 60	185 95	220 129	254 164
80	118.40	bu	-26 -117	13 -77	52 -38	92 1	131 40	171 80	210 119	250 159	289 198	329 238	368 277
90	133.20	bu	37 -52	82 -8	126 36	171 80	215 124	259 169	304 213	348 258	393 302	437 346	482 391
100	148.00	bu	102 11	151 60	200 110	250 159	299 208	348 258	398 307	447 356	496 406	546 455	595 504
110	162.80	bu	166 75	220 129	274 184	329 238	383 292	437 347	492 401	546 455	600 509	654 564	709 618
120	177.60	bu	230 139	289 199	348 258	408 317	467 376	526 435	585 495	645 554	704 613	763 672	822 732
130	192.40	bu	294 203	358 268	422 332	487 396	551 460	615 524	679 588	743 653	807 717	872 781	936 845
140	207.20	bu	358 268	427 337	497 406	566 475	635 544	704 613	773 682	842 751	911 820	980 890	1049 959
150	222.00	bu	423 332	497 406	571 480	645 554	719 628	793 702	867 776	941 850	1015 924	1089 998	1163 1072

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 2011 input prices.

Table 23.A Estimated costs per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	3.2500	18.69	_____
App by Air ( 3 gal)	appl	4.50	0.5000	2.25	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	18.90	0.7500	14.18	_____
Urea, Solid (46% N)	cwt	22.29	4.0000	89.16	_____
FUNGICIDES					
Stratego	pt	19.31	0.7500	14.48	_____
HERBICIDES					
Command 3ME	pt	14.75	1.0000	14.75	_____
Glyphosate 3lbs a.e.	pt	1.75	3.0000	5.25	_____
Riceshot	pt	3.34	8.0000	26.72	_____
Facet 75DF	lb	45.50	0.4000	18.20	_____
Permit 75 DF	oz	17.88	0.5000	8.94	_____
Clincher SF	oz	1.97	7.5000	14.78	_____
INSECTICIDES					
Karate Z	oz	2.73	3.0000	8.19	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.45	90.0000	40.50	_____
Rice Seed (Levees)	lb	0.45	15.0000	6.75	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	1.55	1.0000	1.55	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.25	4.7500	29.69	_____
HAULING					
Haul Rice/Field	bu	0.26	156.0000	40.56	_____
DRYING					
Dry Rice	bu	0.40	156.0000	62.40	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	0.5000	2.25	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.5281	6.13	_____
Harvesters	hour	11.60	0.1760	2.04	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	2.3750	21.52	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR					
	hour	11.58	0.5643	6.54	_____
DIESEL FUEL					
Tractors	gal	3.40	5.0192	17.07	_____
Harvesters	gal	3.40	2.9444	10.01	_____
Flood Irr.	gal	3.40	21.9949	74.79	_____
REPAIR & MAINTENANCE					
Implements	acre	6.61	1.0000	6.61	_____
Tractors	acre	2.31	1.0000	2.31	_____
Harvesters	acre	4.93	1.0000	4.93	_____
Flood Irr.	acre	11.55	1.0000	11.55	_____
INTEREST ON OP. CAP.	acre	8.88	1.0000	8.88	_____
TOTAL DIRECT EXPENSES				601.13	_____
FIXED EXPENSES					
Implements	acre	14.24	1.0000	14.24	_____
Tractors	acre	14.68	1.0000	14.68	_____
Harvesters	acre	19.75	1.0000	19.75	_____
Flood Irr.	acre	58.23	1.0000	58.23	_____
TOTAL FIXED EXPENSES				106.90	_____
TOTAL SPECIFIED EXPENSES				708.03	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 23.B Summary of estimated costs and returns per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.67	156.0000	1040.52	_____
				-----	
TOTAL INCOME				1040.52	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	20.94	1.0000	20.94	_____
FERTILIZERS	acre	103.34	1.0000	103.34	_____
FUNGICIDES	acre	14.48	1.0000	14.48	_____
HERBICIDES	acre	88.64	1.0000	88.64	_____
INSECTICIDES	acre	8.19	1.0000	8.19	_____
SEED/PLANTS	acre	47.25	1.0000	47.25	_____
ADJUVANTS	acre	1.55	1.0000	1.55	_____
CUSTOM FERTILIZE	acre	29.70	1.0000	29.70	_____
HAULING	acre	40.56	1.0000	40.56	_____
DRYING	acre	62.40	1.0000	62.40	_____
SURVEY & MARK LEVEES	acre	2.25	1.0000	2.25	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	2.3750	21.52	_____
OPERATOR LABOR	hour	11.60	0.7041	8.17	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.58	0.5643	6.54	_____
DIESEL FUEL	gal	3.40	29.9586	101.87	_____
REPAIR & MAINTENANCE	acre	25.40	1.0000	25.40	_____
INTEREST ON OP. CAP.	acre	8.88	1.0000	8.88	_____
				-----	
TOTAL DIRECT EXPENSES				601.13	_____
RETURNS ABOVE DIRECT EXPENSES				439.39	_____
TOTAL FIXED EXPENSES				106.90	_____
				-----	
TOTAL SPECIFIED EXPENSES				708.03	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				332.49	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 23.C Estimated resource use for field operations, per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Seed Conv.	lb					90.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e.	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed (Levees)	lb					15.0000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.7500				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Riceshot	pt					8.0000				
Facet 75DF	lb					0.4000				
Permit 75 DF	oz					0.5000				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Karate Z	oz					2.0000				
Rice Management				1.00	May					
RICE MGT. LABOR	hour								0.10	
App by Air ( 5 gal)	appl			0.50	Jun	0.5000				
Clincher SF	oz					7.5000				
Crop Oil Conc.(Pet.)	pt					1.0000				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.20	
App Fert by Air	cwt			1.00	Jun	1.5000				
Urea, Solid (46% N)	cwt					1.5000				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.20	
App by Air ( 5 gal)	appl			0.75	Jul	0.7500				
Stratego	pt					0.7500				
App by Air ( 3 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					1.0000				
Rice Management				1.00	Aug					
RICE MGT. LABOR	hour								0.20	
Header - Draper (SL)	25' Rigid	325 hp	0.176	1.00	Aug		0.17	0.17	0.17	0.15
Grain Cart Rice	700 bu	MFWD 190	0.055	0.20	Aug		0.01	0.01	0.01	0.00
Handling & Storage				1.00	Aug					
HAND LABOR	hour								0.25	
Haul Rice/Field	bu			1.00	Aug	156.0000				
Dry Rice	bu			1.00	Aug	156.0000				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000	0.07	0.07	2.45	
TOTALS							0.70	0.70	4.12	0.56

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 23.D Estimated costs for field operations, per acre  
 3Straight levee rice  
 3Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Field Cultivate Fld	32'		3.10	1.18	2.05		0.27	6.60	5.95	12.55
Harrow - Folding	40'		1.29	0.38	0.86		0.11	2.64	1.43	4.07
Grain Drill	24'		2.61	1.85	2.44		0.15	7.05	5.17	12.22
Rice Seed Conv.	lb	40.50					0.86	41.36		41.36
Roller/Cultipacker	30'		1.65	0.41	1.10		0.07	3.23	1.68	4.91
Spray (Broadcast)	60'		0.94	0.28	0.75		0.04	2.01	0.99	3.00
Command 3ME	pt	14.75					0.31	15.06		15.06
Glyphosate 3lbs a.e.	pt	5.25					0.11	5.36		5.36
Seed Levees										
Rice Seed (Levees)	lb	6.75					0.14	6.89		6.89
App Fert by Air	cwt	4.69					0.08	4.77		4.77
Amm Sulfate (21% N)	cwt	14.18					0.25	14.43		14.43
App by Air ( 5 gal)	appl	5.75					0.10	5.85		5.85
Riceshot	pt	26.72					0.47	27.19		27.19
Facet 75DF	lb	18.20					0.32	18.52		18.52
Permit 75 DF	oz	8.94					0.16	9.10		9.10
App Fert by Air	cwt	15.63					0.28	15.91		15.91
Urea, Solid (46% N)	cwt	55.72					0.99	56.71		56.71
App by Air ( 5 gal)	appl	5.75					0.10	5.85		5.85
Karate Z	oz	5.46					0.10	5.56		5.56
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air ( 5 gal)	appl	2.88					0.04	2.92		2.92
Clincher SF	oz	14.78					0.21	14.99		14.99
Crop Oil Conc.(Pet.)	pt	1.55					0.02	1.57		1.57
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	9.38					0.13	9.51		9.51
Urea, Solid (46% N)	cwt	33.44					0.47	33.91		33.91
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air ( 5 gal)	appl	4.31					0.05	4.36		4.36
Stratego	pt	14.48					0.15	14.63		14.63
App by Air ( 3 gal)	appl	2.25					0.02	2.27		2.27
Karate Z	oz	2.73					0.03	2.76		2.76
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		10.01	6.93	3.88		0.15	20.97	22.93	43.90
Grain Cart Rice	700 bu		0.37	0.13	0.24		0.01	0.75	0.46	1.21
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	40.56					0.29	40.85		40.85
Dry Rice	bu	62.40					0.44	62.84		62.84
Disk Heavy	28'		5.03	2.32	3.34		0.04	10.73	7.86	18.59
Flood Irr.	acre	2.25	76.87	11.92	22.41		1.82	115.27	60.43	175.70
TOTALS		419.30	101.87	25.40	45.68	0.00	8.88	601.13	106.90	708.03

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 23.E Estimated monthly income and expense flows per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1040.52	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.50	2.88	6.56	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.90	33.44	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.48	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	53.86	14.78	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.46	0.00	2.73	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	47.25	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.55	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.32	9.38	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.56	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62.40	0.00
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	2.25	0.00	0.00	0.00	0.00	0.00
LABOR	2.91	0.00	0.00	0.00	0.00	0.00	11.91	5.44	6.34	6.34	9.40	3.34
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.39	0.00	0.00	0.00	0.00	0.00	23.24	19.39	19.39	19.39	11.04	5.03
REPAIR & MAINTENANCE	1.56	0.00	0.00	0.00	0.00	0.00	4.27	6.61	1.73	1.73	7.18	2.32
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	2.31	3.41	1.26	0.54	0.94	0.04
TOTAL DIRECT EXPENSES	9.24	0.00	0.00	0.00	0.00	0.00	111.23	195.89	90.75	51.77	131.52	10.73
NET INCOME	-9.24	0.00	0.00	0.00	0.00	0.00	-111.23	-195.89	-90.75	-51.77	909.00	-10.73
NET INCOME TO DATE	-9.24	-9.24	-9.24	-9.24	-9.24	-9.24	-120.47	-316.36	-407.11	-458.88	450.12	439.39

Note: Cost of production estimates are based on 2011 input prices.

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

\* Lease costs are based on hourly usage costs

Table 23.F Estimated returns for various price/yield combinations, per acre  
 Straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			5.00	5.33	5.66	6.00	6.33	6.67	7.00	7.33	7.67	8.00	8.33
PERCENT	YIELD	UNIT	-----dollars-----										
50	78.00	bu	-159 -265	-133 -239	-107 -213	-81 -187	-55 -161	-29 -135	-3 -109	23 -83	49 -57	75 -31	101 -5
60	93.60	bu	-91 -198	-60 -167	-28 -135	2 -104	33 -73	64 -42	95 -11	127 20	158 51	189 82	220 113
70	109.20	bu	-23 -130	12 -94	49 -57	85 -21	121 15	158 51	194 87	231 124	267 160	304 197	340 233
80	124.80	bu	43 -62	85 -21	127 20	168 61	210 103	252 145	293 186	335 228	376 269	418 311	460 353
90	140.40	bu	111 4	158 51	205 98	252 145	298 191	345 238	392 285	439 332	486 379	533 426	579 472
100	156.00	bu	179 72	231 124	283 176	335 228	387 280	439 332	491 384	543 436	595 488	647 540	699 592
110	171.60	bu	246 140	304 197	361 254	418 311	475 368	533 426	590 483	647 540	704 597	761 655	819 712
120	187.20	bu	314 207	377 270	439 332	501 394	564 457	626 519	689 582	751 644	814 707	876 769	938 832
130	202.80	bu	382 275	449 343	517 410	585 478	652 545	720 613	788 681	855 748	923 816	990 884	1058 951
140	218.40	bu	449 343	522 415	595 488	668 561	741 634	814 707	886 780	959 852	1032 925	1105 998	1178 1071
150	234.00	bu	517 410	595 488	673 566	751 644	829 722	907 800	985 878	1063 956	1141 1035	1219 1113	1298 1191

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 2011 input prices.

Table 24.A Estimated costs per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	3.2500	18.69	_____
App by Air ( 3 gal)	appl	4.50	0.5000	2.25	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	18.90	0.7500	14.18	_____
Urea, Solid (46% N)	cwt	22.29	4.0000	89.16	_____
FUNGICIDES					
Stratego	pt	19.31	0.7500	14.48	_____
HERBICIDES					
Command 3ME	pt	14.75	1.0000	14.75	_____
Glyphosate 3lbs a.e.	pt	1.75	3.0000	5.25	_____
Riceshot	pt	3.34	8.0000	26.72	_____
Facet 75DF	lb	45.50	0.4000	18.20	_____
Permit 75 DF	oz	17.88	0.5000	8.94	_____
Clincher SF	oz	1.97	7.5000	14.78	_____
INSECTICIDES					
Karate Z	oz	2.73	3.0000	8.19	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.20	33.0000	6.60	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.45	90.0000	40.50	_____
Rice Seed (Levees)	lb	0.45	15.0000	6.75	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	1.55	1.0000	1.55	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.25	4.7500	29.69	_____
HAULING					
Haul Rice/Field	bu	0.26	156.0000	40.56	_____
DRYING					
Dry Rice	bu	0.40	156.0000	62.40	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	0.5000	2.25	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.5563	6.45	_____
Harvesters	hour	11.60	0.1760	2.04	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	1.1250	10.18	_____
Implements	hour	9.06	0.0375	0.34	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR					
	hour	11.58	0.5643	6.54	_____
DIESEL FUEL					
Tractors	gal	3.40	5.2074	17.70	_____
Harvesters	gal	3.40	2.9444	10.01	_____
Flood Irr.	gal	3.40	18.7364	63.71	_____
REPAIR & MAINTENANCE					
Implements	acre	6.66	1.0000	6.66	_____
Tractors	acre	2.40	1.0000	2.40	_____
Harvesters	acre	4.93	1.0000	4.93	_____
Flood Irr.	acre	11.25	1.0000	11.25	_____
INTEREST ON OP. CAP.	acre	8.69	1.0000	8.69	_____
TOTAL DIRECT EXPENSES				586.25	_____
FIXED EXPENSES					
Implements	acre	14.66	1.0000	14.66	_____
Tractors	acre	15.20	1.0000	15.20	_____
Harvesters	acre	19.75	1.0000	19.75	_____
Flood Irr.	acre	57.96	1.0000	57.96	_____
TOTAL FIXED EXPENSES				107.57	_____
TOTAL SPECIFIED EXPENSES				693.82	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 24.B Summary of estimated costs and returns per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.67	156.0000	1040.52	_____
				-----	
TOTAL INCOME				1040.52	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	20.94	1.0000	20.94	_____
FERTILIZERS	acre	103.34	1.0000	103.34	_____
FUNGICIDES	acre	14.48	1.0000	14.48	_____
HERBICIDES	acre	88.64	1.0000	88.64	_____
INSECTICIDES	acre	8.19	1.0000	8.19	_____
IRRIGATION SUPPLIES	acre	6.60	1.0000	6.60	_____
SEED/PLANTS	acre	47.25	1.0000	47.25	_____
ADJUVANTS	acre	1.55	1.0000	1.55	_____
CUSTOM FERTILIZE	acre	29.70	1.0000	29.70	_____
HAULING	acre	40.56	1.0000	40.56	_____
DRYING	acre	62.40	1.0000	62.40	_____
SURVEY & MARK LEVEES	acre	2.25	1.0000	2.25	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	1.1625	10.52	_____
OPERATOR LABOR	hour	11.60	0.7323	8.49	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.58	0.5643	6.54	_____
DIESEL FUEL	gal	3.40	26.8883	91.42	_____
REPAIR & MAINTENANCE	acre	25.24	1.0000	25.24	_____
INTEREST ON OP. CAP.	acre	8.69	1.0000	8.69	_____
				-----	
TOTAL DIRECT EXPENSES				586.25	_____
RETURNS ABOVE DIRECT EXPENSES				454.27	_____
TOTAL FIXED EXPENSES				107.57	_____
				-----	
TOTAL SPECIFIED EXPENSES				693.82	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				346.70	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 24.C Estimated resource use for field operations, per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Seed Conv.	lb					90.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e.	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed (Levees)	lb					15.0000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.7500				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Riceshot	pt					8.0000				
Facet 75DF	lb					0.4000				
Permit 75 DF	oz					0.5000				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Karate Z	oz					2.0000				
Rice Management				1.00	May					
RICE MGT. LABOR	hour								0.10	
App by Air ( 5 gal)	appl			0.50	Jun	0.5000				
Clincher SF	oz					7.5000				
Crop Oil Conc.(Pet.)	pt					1.0000				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.20	
App Fert by Air	cwt			1.00	Jun	1.5000				
Urea, Solid (46% N)	cwt					1.5000				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.20	
App by Air ( 5 gal)	appl			0.75	Jul	0.7500				
Stratego	pt					0.7500				
App by Air ( 3 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					1.0000				
Rice Management				1.00	Aug					
RICE MGT. LABOR	hour								0.20	
Header - Draper (SL)	25' Rigid	325 hp	0.176	1.00	Aug		0.17	0.17	0.17	0.15
Grain Cart Rice	700 bu	MFWD 190	0.055	0.20	Aug		0.01	0.01	0.01	0.00
Handling & Storage				1.00	Aug					
HAND LABOR	hour								0.25	
Haul Rice/Field	bu			1.00	Aug	156.0000				
Dry Rice	bu			1.00	Aug	156.0000				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000	0.10	0.10	1.26	
TOTALS							0.73	0.73	2.93	0.56

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 24.D Estimated costs for field operations, per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Field Cultivate Fld	32'		3.10	1.18	2.05		0.27	6.60	5.95	12.55
Harrow - Folding	40'		1.29	0.38	0.86		0.11	2.64	1.43	4.07
Grain Drill	24'		2.61	1.85	2.44		0.15	7.05	5.17	12.22
Rice Seed Conv.	lb	40.50					0.86	41.36		41.36
Roller/Cultipacker	30'		1.65	0.41	1.10		0.07	3.23	1.68	4.91
Spray (Broadcast)	60'		0.94	0.28	0.75		0.04	2.01	0.99	3.00
Command 3ME	pt	14.75					0.31	15.06		15.06
Glyphosate 3lbs a.e.	pt	5.25					0.11	5.36		5.36
Seed Levees										
Rice Seed (Levees)	lb	6.75					0.14	6.89		6.89
App Fert by Air	cwt	4.69					0.08	4.77		4.77
Amm Sulfate (21% N)	cwt	14.18					0.25	14.43		14.43
App by Air ( 5 gal)	appl	5.75					0.10	5.85		5.85
Riceshot	pt	26.72					0.47	27.19		27.19
Facet 75DF	lb	18.20					0.32	18.52		18.52
Permit 75 DF	oz	8.94					0.16	9.10		9.10
App Fert by Air	cwt	15.63					0.28	15.91		15.91
Urea, Solid (46% N)	cwt	55.72					0.99	56.71		56.71
App by Air ( 5 gal)	appl	5.75					0.10	5.85		5.85
Karate Z	oz	5.46					0.10	5.56		5.56
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air ( 5 gal)	appl	2.88					0.04	2.92		2.92
Clincher SF	oz	14.78					0.21	14.99		14.99
Crop Oil Conc.(Pet.)	pt	1.55					0.02	1.57		1.57
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	9.38					0.13	9.51		9.51
Urea, Solid (46% N)	cwt	33.44					0.47	33.91		33.91
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air ( 5 gal)	appl	4.31					0.05	4.36		4.36
Stratego	pt	14.48					0.15	14.63		14.63
App by Air ( 3 gal)	appl	2.25					0.02	2.27		2.27
Karate Z	oz	2.73					0.03	2.76		2.76
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		10.01	6.93	3.88		0.15	20.97	22.93	43.90
Grain Cart Rice	700 bu		0.37	0.13	0.24		0.01	0.75	0.46	1.21
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	40.56					0.29	40.85		40.85
Dry Rice	bu	62.40					0.44	62.84		62.84
Disk Heavy	28'		5.03	2.32	3.34		0.04	10.73	7.86	18.59
Flood Irr.	acre	8.85	66.42	11.76	11.73		1.63	100.39	61.10	161.49
TOTALS		425.90	91.42	25.24	35.00	0.00	8.69	586.25	107.57	693.82

Note: Cost of production estimates are based on 2011 input prices.

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

Table 24.E Estimated monthly income and expense flows per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1040.52	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.50	2.88	6.56	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.90	33.44	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.48	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	53.86	14.78	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.46	0.00	2.73	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	6.60	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	47.25	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.55	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.32	9.38	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.56	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62.40	0.00
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	2.25	0.00	0.00	0.00	0.00	0.00
LABOR	2.91	0.00	0.00	0.00	0.00	0.00	9.67	2.72	3.62	3.62	9.12	3.34
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.39	0.00	0.00	0.00	0.00	0.00	20.96	16.62	16.62	16.62	11.18	5.03
REPAIR & MAINTENANCE	1.56	0.00	0.00	0.00	0.00	0.00	4.29	6.54	1.66	1.66	7.21	2.32
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	2.36	3.31	1.19	0.48	0.93	0.04
TOTAL DIRECT EXPENSES	9.24	0.00	0.00	0.00	0.00	0.00	113.38	190.23	85.12	46.15	131.40	10.73
NET INCOME	-9.24	0.00	0.00	0.00	0.00	0.00	-113.38	-190.23	-85.12	-46.15	909.12	-10.73
NET INCOME TO DATE	-9.24	-9.24	-9.24	-9.24	-9.24	-9.24	-122.62	-312.85	-397.97	-444.12	465.00	454.27

Note: Cost of production estimates are based on 2011 input prices.

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

\* Lease costs are based on hourly usage costs

Table 24.F Estimated returns for various price/yield combinations, per acre  
 Straight levee rice  
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2012

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Rice	5.00	5.33	5.66	6.00	6.33	6.67	7.00	7.33	7.67	8.00	8.33		
PERCENT	YIELD	UNIT	dollars										
50	78.00	bu	-144 -251	-118 -225	-92 -199	-66 -173	-40 -147	-14 -121	11 -95	37 -69	63 -43	89 -17	115 8
60	93.60	bu	-76 -184	-45 -152	-14 -121	17 -90	48 -59	79 -28	110 3	141 34	173 65	204 96	235 128
70	109.20	bu	-8 -116	27 -80	63 -43	100 -7	136 29	173 65	209 102	246 138	282 174	318 211	355 247
80	124.80	bu	58 -48	100 -7	142 34	183 76	225 117	266 159	308 200	350 242	391 284	433 325	475 367
90	140.40	bu	126 18	173 65	220 112	266 159	313 206	360 253	407 299	454 346	501 393	547 440	594 487
100	156.00	bu	194 86	246 138	298 190	350 242	402 294	454 346	506 398	558 450	610 502	662 554	714 606
110	171.60	bu	261 154	319 211	376 268	433 325	490 383	547 440	605 497	662 554	719 612	776 669	834 726
120	187.20	bu	329 221	391 284	454 346	516 409	579 471	641 534	704 596	766 658	828 721	891 783	953 846
130	202.80	bu	397 289	464 357	532 424	600 492	667 560	735 627	802 695	870 763	938 830	1005 898	1073 965
140	218.40	bu	464 357	537 430	610 502	683 575	756 648	829 721	901 794	974 867	1047 939	1120 1012	1193 1085
150	234.00	bu	532 424	610 502	688 580	766 659	844 737	922 815	1000 893	1078 971	1156 1049	1234 1127	1312 1205

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 2011 input prices.

Table 25.A Estimated costs per acre  
 Straight levee rice - zero grade  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	5.75	3.2500	18.69	_____
App by Air ( 3 gal)	appl	4.50	0.5000	2.25	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	18.90	0.7500	14.18	_____
Urea, Solid (46% N)	cwt	22.29	4.0000	89.16	_____
FUNGICIDES					
Stratego	pt	19.31	0.7500	14.48	_____
HERBICIDES					
Command 3ME	pt	14.75	1.0000	14.75	_____
Glyphosate 3lbs a.e.	pt	1.75	3.0000	5.25	_____
Riceshot	pt	3.34	8.0000	26.72	_____
Facet 75DF	lb	45.50	0.4000	18.20	_____
Permit 75 DF	oz	17.88	0.5000	8.94	_____
Clincher SF	oz	1.97	7.5000	14.78	_____
INSECTICIDES					
Karate Z	oz	2.73	3.0000	8.19	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.45	90.0000	40.50	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	1.55	1.0000	1.55	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.25	4.7500	29.69	_____
HAULING					
Haul Rice/Field	bu	0.26	164.0000	42.64	_____
DRYING					
Dry Rice	bu	0.40	164.0000	65.60	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.4510	5.24	_____
Harvesters	hour	11.60	0.1760	2.04	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	1.0500	9.53	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR					
	hour	11.58	0.5643	6.54	_____
DIESEL FUEL					
Tractors	gal	3.40	4.4111	14.99	_____
Harvesters	gal	3.40	2.9444	10.01	_____
Flood Irr.	gal	3.40	15.4779	52.63	_____
REPAIR & MAINTENANCE					
Implements	acre	6.53	1.0000	6.53	_____
Tractors	acre	2.02	1.0000	2.02	_____
Harvesters	acre	4.93	1.0000	4.93	_____
Flood Irr.	acre	9.56	1.0000	9.56	_____
INTEREST ON OP. CAP.	acre	8.09	1.0000	8.09	_____
TOTAL DIRECT EXPENSES				557.14	_____
FIXED EXPENSES					
Implements	acre	13.82	1.0000	13.82	_____
Tractors	acre	12.90	1.0000	12.90	_____
Harvesters	acre	19.75	1.0000	19.75	_____
Flood Irr.	acre	57.70	1.0000	57.70	_____
TOTAL FIXED EXPENSES				104.17	_____
TOTAL SPECIFIED EXPENSES				661.31	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 25.B Summary of estimated costs and returns per acre  
 Straight levee rice - zero grade  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.67	164.0000	1093.88	_____
				-----	
TOTAL INCOME				1093.88	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	20.94	1.0000	20.94	_____
FERTILIZERS	acre	103.34	1.0000	103.34	_____
FUNGICIDES	acre	14.48	1.0000	14.48	_____
HERBICIDES	acre	88.64	1.0000	88.64	_____
INSECTICIDES	acre	8.19	1.0000	8.19	_____
SEED/PLANTS	acre	40.50	1.0000	40.50	_____
ADJUVANTS	acre	1.55	1.0000	1.55	_____
CUSTOM FERTILIZE	acre	29.70	1.0000	29.70	_____
HAULING	acre	42.64	1.0000	42.64	_____
DRYING	acre	65.60	1.0000	65.60	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	1.0500	9.53	_____
OPERATOR LABOR	hour	11.60	0.6270	7.28	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.58	0.5643	6.54	_____
DIESEL FUEL	gal	3.40	22.8336	77.63	_____
REPAIR & MAINTENANCE	acre	23.04	1.0000	23.04	_____
INTEREST ON OP. CAP.	acre	8.09	1.0000	8.09	_____
				-----	
TOTAL DIRECT EXPENSES				557.14	_____
RETURNS ABOVE DIRECT EXPENSES				536.74	_____
TOTAL FIXED EXPENSES				104.17	_____
				-----	
TOTAL SPECIFIED EXPENSES				661.31	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				432.57	_____

Note: Cost of production estimates are based on 2011 input prices.

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

Table 25.C Estimated resource use for field operations, per acre  
 Straight levee rice - zero grade  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Seed Conv.	lb					90.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e.	pt					3.0000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.7500				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Riceshot	pt					8.0000				
Facet 75DF	lb					0.4000				
Permit 75 DF	oz					0.5000				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Karate Z	oz					2.0000				
Rice Management				1.00	May					
RICE MGT. LABOR	hour								0.10	
App by Air ( 5 gal)	appl			0.50	Jun	0.5000				
Clincher SF	oz					7.5000				
Crop Oil Conc.(Pet.)	pt					1.0000				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.20	
App Fert by Air	cwt			1.00	Jun	1.5000				
Urea, Solid (46% N)	cwt					1.5000				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.20	
App by Air ( 5 gal)	appl			0.75	Jul	0.7500				
Stratego	pt					0.7500				
App by Air ( 3 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					1.0000				
Rice Management				1.00	Aug					
RICE MGT. LABOR	hour								0.20	
Header - Draper (SL)	25' Rigid	325 hp	0.176	1.00	Aug		0.17	0.17	0.17	0.15
Grain Cart Rice	700 bu	MFWD 190	0.055	0.20	Aug		0.01	0.01	0.01	0.00
Handling & Storage				1.00	Aug					
HAND LABOR	hour								0.25	
Haul Rice/Field	bu			1.00	Aug	164.0000				
Dry Rice	bu			1.00	Aug	164.0000				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000			1.05	
TOTALS							0.62	0.62	2.71	0.56

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

**Table 25.D** Estimated costs for field operations, per acre  
 Straight levee rice - zero grade  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Field Cultivate Fld	32'		3.10	1.18	2.05		0.27	6.60	5.95	12.55
Harrow - Folding	40'		1.29	0.38	0.86		0.11	2.64	1.43	4.07
Grain Drill	24'		2.61	1.85	2.44		0.15	7.05	5.17	12.22
Rice Seed Conv.	lb	40.50					0.86	41.36		41.36
Roller/Cultipacker	30'		1.65	0.41	1.10		0.07	3.23	1.68	4.91
Spray (Broadcast)	60'		0.94	0.28	0.75		0.04	2.01	0.99	3.00
Command 3ME	pt	14.75					0.31	15.06		15.06
Glyphosate 3lbs a.e.	pt	5.25					0.11	5.36		5.36
App Fert by Air	cwt	4.69					0.08	4.77		4.77
Amm Sulfate (21% N)	cwt	14.18					0.25	14.43		14.43
App by Air ( 5 gal)	appl	5.75					0.10	5.85		5.85
Riceshot	pt	26.72					0.47	27.19		27.19
Facet 75DF	lb	18.20					0.32	18.52		18.52
Permit 75 DF	oz	8.94					0.16	9.10		9.10
App Fert by Air	cwt	15.63					0.28	15.91		15.91
Urea, Solid (46% N)	cwt	55.72					0.99	56.71		56.71
App by Air ( 5 gal)	appl	5.75					0.10	5.85		5.85
Karate Z	oz	5.46					0.10	5.56		5.56
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air ( 5 gal)	appl	2.88					0.04	2.92		2.92
Clincher SF	oz	14.78					0.21	14.99		14.99
Crop Oil Conc.(Pet.)	pt	1.55					0.02	1.57		1.57
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	9.38					0.13	9.51		9.51
Urea, Solid (46% N)	cwt	33.44					0.47	33.91		33.91
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air ( 5 gal)	appl	4.31					0.05	4.36		4.36
Stratego	pt	14.48					0.15	14.63		14.63
App by Air ( 3 gal)	appl	2.25					0.02	2.27		2.27
Karate Z	oz	2.73					0.03	2.76		2.76
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		10.01	6.93	3.88		0.15	20.97	22.93	43.90
Grain Cart Rice	700 bu		0.37	0.13	0.24		0.01	0.75	0.46	1.21
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	42.64					0.30	42.94		42.94
Dry Rice	bu	65.60					0.46	66.06		66.06
Disk Heavy	28'		5.03	2.32	3.34		0.04	10.73	7.86	18.59
Flood Irr.	acre		52.63	9.56	9.53		1.14	72.86	57.70	130.56
TOTALS		415.58	77.63	23.04	32.80	0.00	8.09	557.14	104.17	661.31

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 25.E Estimated monthly income and expense flows per acre  
 Straight levee rice - zero grade  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1093.88	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.50	2.88	6.56	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.90	33.44	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.48	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	53.86	14.78	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.46	0.00	2.73	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	40.50	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.55	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.32	9.38	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.64	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.60	0.00
LABOR	2.91	0.00	0.00	0.00	0.00	0.00	7.01	3.18	4.08	4.08	8.20	3.34
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.39	0.00	0.00	0.00	0.00	0.00	16.28	13.85	13.85	13.85	10.38	5.03
REPAIR & MAINTENANCE	1.56	0.00	0.00	0.00	0.00	0.00	3.53	6.11	1.23	1.23	7.06	2.32
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	1.86	3.27	1.14	0.45	0.95	0.04
TOTAL DIRECT EXPENSES	9.24	0.00	0.00	0.00	0.00	0.00	89.18	187.45	82.33	43.38	134.83	10.73
NET INCOME	-9.24	0.00	0.00	0.00	0.00	0.00	-89.18	-187.45	-82.33	-43.38	959.05	-10.73
NET INCOME TO DATE	-9.24	-9.24	-9.24	-9.24	-9.24	-9.24	-98.42	-285.87	-368.20	-411.58	547.47	536.74

Note: Cost of production estimates are based on 2011 input prices.

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

\* Lease costs are based on hourly usage costs.



Table 25.F Estimated returns for various price/yield combinations, per acre  
 Straight levee rice - zero grade  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2012

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			5.00	5.33	5.66	6.00	6.33	6.67	7.00	7.33	7.67	8.00	8.33
PERCENT	YIELD	UNIT	-----dollars-----										
50	82.00	bu	-92	-65	-37	-10	16	44	71	98	126	153	181
			-196	-169	-141	-114	-87	-59	-32	-5	22	49	76
60	98.40	bu	-21	11	44	77	109	142	175	208	241	274	306
			-125	-92	-59	-27	5	38	71	104	137	169	202
70	114.80	bu	49	88	126	164	202	241	279	317	356	394	432
			-54	-16	22	60	98	137	175	213	251	290	328
80	131.20	bu	120	164	208	252	296	339	383	427	471	514	558
			16	60	104	148	191	235	279	323	366	410	454
90	147.60	bu	192	241	290	339	389	438	487	536	585	635	684
			87	137	186	235	284	334	383	432	481	530	580
100	164.00	bu	263	317	372	427	482	536	591	646	700	755	810
			159	213	268	323	377	432	487	541	596	651	706
110	180.40	bu	334	394	454	514	575	635	695	755	815	875	936
			230	290	350	410	470	531	591	651	711	771	831
120	196.80	bu	405	471	536	602	668	733	799	864	930	996	1061
			301	367	432	498	563	629	695	760	826	892	957
130	213.20	bu	476	547	618	690	761	832	903	974	1045	1116	1187
			372	443	514	585	656	728	799	870	941	1012	1083
140	229.60	bu	547	624	700	777	854	930	1007	1083	1160	1236	1313
			443	520	596	673	749	826	903	979	1056	1132	1209
150	246.00	bu	618	701	783	865	947	1029	1111	1193	1275	1357	1439
			514	596	678	760	842	925	1007	1089	1171	1253	1335

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 2011 input prices.

Table 26.A Estimated costs per acre  
 Clearfield contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air ( 5 gal)	appl	5.75	2.2500	12.94	_____
App by Air ( 3 gal)	appl	4.50	0.5000	2.25	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	18.90	0.7500	14.18	_____
Urea, Solid (46% N)	cwt	22.29	4.0000	89.16	_____
FUNGICIDES					
Stratego	pt	19.31	1.0000	19.31	_____
HERBICIDES					
Command 3ME	pt	14.75	1.0000	14.75	_____
Glyphosate 3lbs a.e.	pt	1.75	3.0000	5.25	_____
Newpath 2SL	oz	3.29	4.0000	13.16	_____
Clearpath	lb	50.00	0.5000	25.00	_____
Beyond	oz	4.20	1.2500	5.25	_____
INSECTICIDES					
Karate Z	oz	2.73	3.0000	8.19	_____
SEED/PLANTS					
Rice Clearfield	lb	0.94	80.0000	75.20	_____
Rice Seed CF(Levees)	lb	0.94	14.0000	13.16	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	1.55	1.6000	2.48	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.25	4.7500	29.69	_____
HAULING					
Haul Rice/Field	bu	0.26	148.0000	38.48	_____
DRYING					
Dry Rice	bu	0.40	148.0000	59.20	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	1.0000	4.50	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.5757	6.69	_____
Harvesters	hour	11.60	0.2030	2.36	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	3.5250	31.96	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.58	0.5887	6.82	_____
DIESEL FUEL					
Tractors	gal	3.40	5.4144	18.40	_____
Harvesters	gal	3.40	3.3975	11.55	_____
Flood Irr.	gal	3.40	26.8827	91.41	_____
REPAIR & MAINTENANCE					
Implements	acre	6.99	1.0000	6.99	_____
Tractors	acre	2.49	1.0000	2.49	_____
Harvesters	acre	5.69	1.0000	5.69	_____
Flood Irr.	acre	11.55	1.0000	11.55	_____
INTEREST ON OP. CAP.	acre	10.00	1.0000	10.00	_____
TOTAL DIRECT EXPENSES				655.27	_____
FIXED EXPENSES					
Implements	acre	15.08	1.0000	15.08	_____
Tractors	acre	15.85	1.0000	15.85	_____
Harvesters	acre	22.79	1.0000	22.79	_____
Flood Irr.	acre	36.95	1.0000	36.95	_____
TOTAL FIXED EXPENSES				90.67	_____
TOTAL SPECIFIED EXPENSES				745.94	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 26.B Summary of estimated costs and returns per acre  
Clearfield contour levee rice  
Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.67	148.0000	987.16	_____
				-----	
TOTAL INCOME				987.16	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	22.94	1.0000	22.94	_____
FERTILIZERS	acre	103.34	1.0000	103.34	_____
FUNGICIDES	acre	19.31	1.0000	19.31	_____
HERBICIDES	acre	63.41	1.0000	63.41	_____
INSECTICIDES	acre	8.19	1.0000	8.19	_____
SEED/PLANTS	acre	88.36	1.0000	88.36	_____
ADJUVANTS	acre	2.48	1.0000	2.48	_____
CUSTOM FERTILIZE	acre	29.70	1.0000	29.70	_____
HAULING	acre	38.48	1.0000	38.48	_____
DRYING	acre	59.20	1.0000	59.20	_____
SURVEY & MARK LEVEES	acre	4.50	1.0000	4.50	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	3.5250	31.96	_____
OPERATOR LABOR	hour	11.60	0.7788	9.05	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.58	0.5887	6.82	_____
DIESEL FUEL	gal	3.40	35.6946	121.36	_____
REPAIR & MAINTENANCE	acre	26.72	1.0000	26.72	_____
INTEREST ON OP. CAP.	acre	10.00	1.0000	10.00	_____
				-----	
TOTAL DIRECT EXPENSES				655.27	_____
RETURNS ABOVE DIRECT EXPENSES				331.89	_____
TOTAL FIXED EXPENSES				90.67	_____
				-----	
TOTAL SPECIFIED EXPENSES				745.94	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				241.22	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 26.C Estimated resource use for field operations, per acre  
 Clearfield contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Clearfield	lb					80.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e.	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed CF(Levees)	lb					14.0000				
App by Air (10 gal)	appl			1.00	Apr	1.0000				
Newpath 2SL	oz					4.0000				
Crop Oil Conc.(Pet.)	pt					0.8000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.7500				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Clearpath	lb					0.5000				
Karate Z	oz					2.0000				
Crop Oil Conc.(Pet.)	pt					0.8000				
Rice Management				1.00	May					
RICE MGT. LABOR	hour								0.10	
App by Air ( 5 gal)	appl			0.25	Jun	0.2500				
Beyond	oz					1.2500				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.20	
App Fert by Air	cwt			1.00	Jun	1.5000				
Urea, Solid (46% N)	cwt					1.5000				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.20	
App by Air ( 5 gal)	appl			1.00	Jul	1.0000				
Stratego	pt					1.0000				
App by Air ( 3 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					1.0000				
Rice Management				1.00	Aug					
RICE MGT. LABOR	hour								0.20	
Header - Draper (CL)	25' Rigid	325 hp	0.203	1.00	Aug		0.20	0.20	0.20	0.18
Grain Cart Rice	700 bu	MFWD 190	0.055	0.20	Aug		0.01	0.01	0.01	0.00
Handling & Storage				1.00	Aug					
HAND LABOR	hour								0.25	
Haul Rice/Field	bu			1.00	Aug	148.0000				
Dry Rice	bu			1.00	Aug	148.0000				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000	0.12	0.12	3.64	
TOTALS							0.77	0.77	5.34	0.58

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 26.D Estimated costs for field operations, per acre  
 Clearfield contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Field Cultivate Fld	32'		3.10	1.18	2.05		0.27	6.60	5.95	12.55
Harrow - Folding	40'		1.29	0.38	0.86		0.11	2.64	1.43	4.07
Grain Drill	24'		2.61	1.85	2.44		0.15	7.05	5.17	12.22
Rice Clearfield	lb	75.20					1.60	76.80		76.80
Roller/Cultipacker	30'		1.65	0.41	1.10		0.07	3.23	1.68	4.91
Spray (Broadcast)	60'		0.94	0.28	0.75		0.04	2.01	0.99	3.00
Command 3ME	pt	14.75					0.31	15.06		15.06
Glyphosate 3lbs a.e.	pt	5.25					0.11	5.36		5.36
Seed Levees										
Rice Seed CF(Levees)	lb	13.16					0.28	13.44		13.44
App by Air (10 gal)	appl	7.75					0.16	7.91		7.91
Newpath 2SL	oz	13.16					0.28	13.44		13.44
Crop Oil Conc.(Pet.)	pt	1.24					0.03	1.27		1.27
App Fert by Air	cwt	4.69					0.08	4.77		4.77
Amm Sulfate (21% N)	cwt	14.18					0.25	14.43		14.43
App Fert by Air	cwt	15.63					0.28	15.91		15.91
Urea, Solid (46% N)	cwt	55.72					0.99	56.71		56.71
App by Air ( 5 gal)	appl	5.75					0.10	5.85		5.85
Clearpath	lb	25.00					0.44	25.44		25.44
Karate Z	oz	5.46					0.10	5.56		5.56
Crop Oil Conc.(Pet.)	pt	1.24					0.02	1.26		1.26
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air ( 5 gal)	appl	1.44					0.02	1.46		1.46
Beyond	oz	5.25					0.07	5.32		5.32
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	9.38					0.13	9.51		9.51
Urea, Solid (46% N)	cwt	33.44					0.47	33.91		33.91
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air ( 5 gal)	appl	5.75					0.06	5.81		5.81
Stratego	pt	19.31					0.21	19.52		19.52
App by Air ( 3 gal)	appl	2.25					0.02	2.27		2.27
Karate Z	oz	2.73					0.03	2.76		2.76
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (CL)	25' Rigid		11.55	7.99	4.48		0.17	24.19	26.46	50.65
Grain Cart Rice	700 bu		0.37	0.13	0.24		0.01	0.75	0.46	1.21
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	38.48					0.27	38.75		38.75
Dry Rice	bu	59.20					0.42	59.62		59.62
Disk Heavy	28'		5.03	2.32	3.34		0.04	10.73	7.86	18.59
Flood Irr.	acre	4.50	94.82	12.18	33.41		2.31	147.22	40.67	187.89
TOTALS		439.91	121.36	26.72	57.28	0.00	10.00	655.27	90.67	745.94

Note: Cost of production estimates are based on 2011 input prices.

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

Table 26.E Estimated monthly income and expense flows per acre  
 Clearfield contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	987.16	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	5.75	1.44	8.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.90	33.44	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.31	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	33.16	25.00	5.25	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.46	0.00	2.73	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	88.36	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	1.24	1.24	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.32	9.38	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38.48	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.20	0.00
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	0.00	0.00
LABOR	2.91	0.00	0.00	0.00	0.00	0.00	15.86	7.71	8.61	8.61	10.24	3.34
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.39	0.00	0.00	0.00	0.00	0.00	24.03	24.93	24.93	24.93	13.12	5.03
REPAIR & MAINTENANCE	1.56	0.00	0.00	0.00	0.00	0.00	4.15	6.70	1.82	1.82	8.35	2.32
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	3.81	2.96	1.20	0.69	0.92	0.04
TOTAL DIRECT EXPENSES	9.24	0.00	0.00	0.00	0.00	0.00	182.86	169.97	86.07	66.09	130.31	10.73
NET INCOME	-9.24	0.00	0.00	0.00	0.00	0.00	-182.86	-169.97	-86.07	-66.09	856.85	-10.73
NET INCOME TO DATE	-9.24	-9.24	-9.24	-9.24	-9.24	-9.24	-192.10	-362.07	-448.14	-514.23	342.62	331.89

Note: Cost of production estimates are based on 2011 input prices.

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

\* Lease costs are based on hourly usage costs

Table 26.F Estimated returns for various price/yield combinations, per acre  
 Clearfield contour levee rice  
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2012

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Rice	5.00	5.33	5.66	6.00	6.33	6.67	7.00	7.33	7.67	8.00	8.33		
PERCENT	YIELD	UNIT	dollars										
50	74.00	bu	-235 -326	-211 -301	-186 -277	-161 -252	-137 -227	-112 -203	-87 -178	-63 -153	-38 -129	-13 -104	10 -79
60	88.80	bu	-171 -262	-142 -232	-112 -203	-82 -173	-53 -143	-23 -114	5 -84	35 -55	65 -25	94 4	124 33
70	103.60	bu	-107 -198	-72 -163	-38 -129	-3 -94	30 -59	65 -25	99 9	134 43	168 78	203 112	238 147
80	118.40	bu	-43 -133	-3 -94	35 -54	75 -15	114 23	154 63	193 102	233 142	272 181	312 221	351 260
90	133.20	bu	20 -69	65 -25	109 19	154 63	198 107	243 152	287 196	331 241	376 285	420 330	465 374
100	148.00	bu	85 -5	134 43	183 93	233 142	282 191	331 241	381 290	430 339	479 389	529 438	578 488
110	162.80	bu	149 58	203 112	257 167	312 221	366 275	420 330	475 384	529 438	583 492	637 547	692 601
120	177.60	bu	213 122	272 182	331 241	391 300	450 359	509 418	568 478	628 537	687 596	746 655	805 715
130	192.40	bu	277 187	341 251	406 315	470 379	534 443	598 507	662 572	726 636	791 700	855 764	919 828
140	207.20	bu	341 251	411 320	480 389	549 458	618 527	687 596	756 665	825 734	894 804	963 873	1032 942
150	222.00	bu	406 315	480 389	554 463	628 537	702 611	776 685	850 759	924 833	998 907	1072 981	1146 1055

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 2011 input prices.

Table 27.A Estimated costs per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air ( 5 gal)	appl	5.75	2.2500	12.94	_____
App by Air ( 3 gal)	appl	4.50	0.5000	2.25	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	18.90	0.7500	14.18	_____
Urea, Solid (46% N)	cwt	22.29	4.0000	89.16	_____
FUNGICIDES					
Stratego	pt	19.31	1.0000	19.31	_____
HERBICIDES					
Command 3ME	pt	14.75	1.0000	14.75	_____
Glyphosate 3lbs a.e.	pt	1.75	3.0000	5.25	_____
Newpath 2SL	oz	3.29	4.0000	13.16	_____
Clearpath	lb	50.00	0.5000	25.00	_____
Beyond	oz	4.20	1.2500	5.25	_____
INSECTICIDES					
Karate Z	oz	2.73	3.0000	8.19	_____
SEED/PLANTS					
Rice Clearfield	lb	0.94	80.0000	75.20	_____
Rice Seed CF(Levees)	lb	0.94	14.0000	13.16	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	1.55	1.6000	2.48	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.25	4.7500	29.69	_____
HAULING					
Haul Rice/Field	bu	0.26	156.0000	40.56	_____
DRYING					
Dry Rice	bu	0.40	156.0000	62.40	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	0.5000	2.25	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.5281	6.13	_____
Harvesters	hour	11.60	0.1760	2.04	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	2.3750	21.52	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.58	0.5643	6.54	_____
DIESEL FUEL					
Tractors	gal	3.40	5.0192	17.07	_____
Harvesters	gal	3.40	2.9444	10.01	_____
Flood Irr.	gal	3.40	21.9949	74.79	_____
REPAIR & MAINTENANCE					
Implements	acre	6.61	1.0000	6.61	_____
Tractors	acre	2.31	1.0000	2.31	_____
Harvesters	acre	4.93	1.0000	4.93	_____
Flood Irr.	acre	11.55	1.0000	11.55	_____
INTEREST ON OP. CAP.	acre	9.53	1.0000	9.53	_____
TOTAL DIRECT EXPENSES				625.42	_____
FIXED EXPENSES					
Implements	acre	14.24	1.0000	14.24	_____
Tractors	acre	14.68	1.0000	14.68	_____
Harvesters	acre	19.75	1.0000	19.75	_____
Flood Irr.	acre	58.23	1.0000	58.23	_____
TOTAL FIXED EXPENSES				106.90	_____
TOTAL SPECIFIED EXPENSES				732.32	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 27.B Summary of estimated costs and returns per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.67	156.0000	1040.52	_____
				-----	
TOTAL INCOME				1040.52	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	22.94	1.0000	22.94	_____
FERTILIZERS	acre	103.34	1.0000	103.34	_____
FUNGICIDES	acre	19.31	1.0000	19.31	_____
HERBICIDES	acre	63.41	1.0000	63.41	_____
INSECTICIDES	acre	8.19	1.0000	8.19	_____
SEED/PLANTS	acre	88.36	1.0000	88.36	_____
ADJUVANTS	acre	2.48	1.0000	2.48	_____
CUSTOM FERTILIZE	acre	29.70	1.0000	29.70	_____
HAULING	acre	40.56	1.0000	40.56	_____
DRYING	acre	62.40	1.0000	62.40	_____
SURVEY & MARK LEVEES	acre	2.25	1.0000	2.25	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	2.3750	21.52	_____
OPERATOR LABOR	hour	11.60	0.7041	8.17	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.58	0.5643	6.54	_____
DIESEL FUEL	gal	3.40	29.9586	101.87	_____
REPAIR & MAINTENANCE	acre	25.40	1.0000	25.40	_____
INTEREST ON OP. CAP.	acre	9.53	1.0000	9.53	_____
				-----	
TOTAL DIRECT EXPENSES				625.42	_____
RETURNS ABOVE DIRECT EXPENSES				415.10	_____
TOTAL FIXED EXPENSES				106.90	_____
				-----	
TOTAL SPECIFIED EXPENSES				732.32	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				308.20	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 27.C Estimated resource use for field operations, per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Clearfield	lb					80.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e.	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed CF(Levees)	lb					14.0000				
App by Air (10 gal)	appl			1.00	Apr	1.0000				
Newpath 2SL	oz					4.0000				
Crop Oil Conc.(Pet.)	pt					0.8000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.7500				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Clearpath	lb					0.5000				
Karate Z	oz					2.0000				
Crop Oil Conc.(Pet.)	pt					0.8000				
Rice Management				1.00	May					
RICE MGT. LABOR	hour								0.10	
App by Air ( 5 gal)	appl			0.25	Jun	0.2500				
Beyond	oz					1.2500				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.20	
App Fert by Air	cwt			1.00	Jun	1.5000				
Urea, Solid (46% N)	cwt					1.5000				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.20	
App by Air ( 5 gal)	appl			1.00	Jul	1.0000				
Stratego	pt					1.0000				
App by Air ( 3 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					1.0000				
Rice Management				1.00	Aug					
RICE MGT. LABOR	hour								0.20	
Header - Draper (SL)	25' Rigid	325 hp	0.176	1.00	Aug		0.17	0.17	0.17	0.15
Grain Cart Rice	700 bu	MFWD 190	0.055	0.20	Aug		0.01	0.01	0.01	0.00
Handling & Storage				1.00	Aug					
HAND LABOR	hour								0.25	
Haul Rice/Field	bu			1.00	Aug	156.0000				
Dry Rice	bu			1.00	Aug	156.0000				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000	0.07	0.07	2.45	
TOTALS							0.70	0.70	4.12	0.56

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 27.D Estimated costs for field operations, per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Field Cultivate Fld	32'		3.10	1.18	2.05		0.27	6.60	5.95	12.55
Harrow - Folding	40'		1.29	0.38	0.86		0.11	2.64	1.43	4.07
Grain Drill	24'		2.61	1.85	2.44		0.15	7.05	5.17	12.22
Rice Clearfield	lb	75.20					1.60	76.80		76.80
Roller/Cultipacker	30'		1.65	0.41	1.10		0.07	3.23	1.68	4.91
Spray (Broadcast)	60'		0.94	0.28	0.75		0.04	2.01	0.99	3.00
Command 3ME	pt	14.75					0.31	15.06		15.06
Glyphosate 3lbs a.e.	pt	5.25					0.11	5.36		5.36
Seed Levees										
Rice Seed CF(Levees)	lb	13.16					0.28	13.44		13.44
App by Air (10 gal)	appl	7.75					0.16	7.91		7.91
Newpath 2SL	oz	13.16					0.28	13.44		13.44
Crop Oil Conc.(Pet.)	pt	1.24					0.03	1.27		1.27
App Fert by Air	cwt	4.69					0.08	4.77		4.77
Amm Sulfate (21% N)	cwt	14.18					0.25	14.43		14.43
App Fert by Air	cwt	15.63					0.28	15.91		15.91
Urea, Solid (46% N)	cwt	55.72					0.99	56.71		56.71
App by Air ( 5 gal)	appl	5.75					0.10	5.85		5.85
Clearpath	lb	25.00					0.44	25.44		25.44
Karate Z	oz	5.46					0.10	5.56		5.56
Crop Oil Conc.(Pet.)	pt	1.24					0.02	1.26		1.26
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air ( 5 gal)	appl	1.44					0.02	1.46		1.46
Beyond	oz	5.25					0.07	5.32		5.32
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	9.38					0.13	9.51		9.51
Urea, Solid (46% N)	cwt	33.44					0.47	33.91		33.91
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air ( 5 gal)	appl	5.75					0.06	5.81		5.81
Stratego	pt	19.31					0.21	19.52		19.52
App by Air ( 3 gal)	appl	2.25					0.02	2.27		2.27
Karate Z	oz	2.73					0.03	2.76		2.76
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		10.01	6.93	3.88		0.15	20.97	22.93	43.90
Grain Cart Rice	700 bu		0.37	0.13	0.24		0.01	0.75	0.46	1.21
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	40.56					0.29	40.85		40.85
Dry Rice	bu	62.40					0.44	62.84		62.84
Disk Heavy	28'		5.03	2.32	3.34		0.04	10.73	7.86	18.59
Flood Irr.	acre	2.25	76.87	11.92	22.41		1.82	115.27	60.43	175.70
TOTALS		442.94	101.87	25.40	45.68	0.00	9.53	625.42	106.90	732.32

Note: Cost of production estimates are based on 2011 input prices.

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

Table 27.E Estimated monthly income and expense flows per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1040.52	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	5.75	1.44	8.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.90	33.44	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.31	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	33.16	25.00	5.25	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.46	0.00	2.73	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	88.36	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	1.24	1.24	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.32	9.38	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.56	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62.40	0.00
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	2.25	0.00	0.00	0.00	0.00	0.00
LABOR	2.91	0.00	0.00	0.00	0.00	0.00	11.91	5.44	6.34	6.34	9.40	3.34
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.39	0.00	0.00	0.00	0.00	0.00	23.24	19.39	19.39	19.39	11.04	5.03
REPAIR & MAINTENANCE	1.56	0.00	0.00	0.00	0.00	0.00	4.27	6.61	1.73	1.73	7.18	2.32
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	3.66	2.82	1.08	0.61	0.94	0.04
TOTAL DIRECT EXPENSES	9.24	0.00	0.00	0.00	0.00	0.00	175.84	161.93	78.05	58.11	131.52	10.73
NET INCOME	-9.24	0.00	0.00	0.00	0.00	0.00	-175.84	-161.93	-78.05	-58.11	909.00	-10.73
NET INCOME TO DATE	-9.24	-9.24	-9.24	-9.24	-9.24	-9.24	-185.08	-347.01	-425.06	-483.17	425.83	415.10

Note: Cost of production estimates are based on 2011 input prices.

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

\* Lease costs are based on hourly usage costs

Table 27.F Estimated returns for various price/yield combinations, per acre  
 Clearfield straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			5.00	5.33	5.66	6.00	6.33	6.67	7.00	7.33	7.67	8.00	8.33
PERCENT	YIELD	UNIT	-----dollars-----										
50	78.00	bu	-183 -290	-157 -264	-131 -238	-105 -212	-79 -186	-53 -160	-27 -134	-1 -108	24 -82	50 -56	76 -30
60	93.60	bu	-115 -222	-84 -191	-53 -160	-22 -128	9 -97	40 -66	71 -35	102 -4	134 27	165 58	196 89
70	109.20	bu	-48 -154	-11 -118	24 -82	61 -45	97 -9	134 27	170 63	206 99	243 136	279 172	316 209
80	124.80	bu	19 -87	61 -45	102 -4	144 37	186 79	227 120	269 162	310 204	352 245	394 287	435 328
90	140.40	bu	87 -19	134 27	180 74	227 120	274 167	321 214	368 261	415 308	461 354	508 401	555 448
100	156.00	bu	154 48	206 100	259 152	311 204	363 256	415 308	467 360	519 412	571 464	623 516	675 568
110	171.60	bu	222 115	279 172	337 230	394 287	451 344	508 401	566 459	623 516	680 573	737 630	794 688
120	187.20	bu	290 183	352 245	415 308	477 370	540 433	602 495	664 557	727 620	789 682	852 745	914 807
130	202.80	bu	357 251	425 318	493 386	560 453	628 521	696 589	763 656	831 724	899 792	966 859	1034 927
140	218.40	bu	425 318	498 391	571 464	644 537	716 610	789 682	862 755	935 828	1008 901	1081 974	1154 1047
150	234.00	bu	493 386	571 464	649 542	727 620	805 698	883 776	961 854	1039 932	1117 1010	1195 1088	1273 1166

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 2011 input prices.

Table 28.A Estimated costs per acre  
 Clearfield straight levee multi inlet rice  
 Flood irrigated, 23 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air ( 5 gal)	appl	5.75	2.2500	12.94	_____
App by Air ( 3 gal)	appl	4.50	0.5000	2.25	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	18.90	0.7500	14.18	_____
Urea, Solid (46% N)	cwt	22.29	4.0000	89.16	_____
FUNGICIDES					
Stratego	pt	19.31	1.0000	19.31	_____
HERBICIDES					
Command 3ME	pt	14.75	1.0000	14.75	_____
Glyphosate 3lbs a.e.	pt	1.75	3.0000	5.25	_____
Newpath 2SL	oz	3.29	4.0000	13.16	_____
Clearpath	lb	50.00	0.5000	25.00	_____
Beyond	oz	4.20	1.2500	5.25	_____
INSECTICIDES					
Karate Z	oz	2.73	3.0000	8.19	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.20	33.0000	6.60	_____
SEED/PLANTS					
Rice Clearfield	lb	0.94	80.0000	75.20	_____
Rice Seed CF(Levees)	lb	0.94	14.0000	13.16	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	1.55	1.6000	2.48	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.25	4.7500	29.69	_____
HAULING					
Haul Rice/Field	bu	0.26	156.0000	40.56	_____
DRYING					
Dry Rice	bu	0.40	156.0000	62.40	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	0.5000	2.25	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.5563	6.45	_____
Harvesters	hour	11.60	0.1760	2.04	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	1.1250	10.18	_____
Implements	hour	9.06	0.0375	0.34	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR					
	hour	11.58	0.5643	6.54	_____
DIESEL FUEL					
Tractors	gal	3.40	5.2074	17.70	_____
Harvesters	gal	3.40	2.9444	10.01	_____
Flood Irr.	gal	3.40	18.7364	63.71	_____
REPAIR & MAINTENANCE					
Implements	acre	6.66	1.0000	6.66	_____
Tractors	acre	2.40	1.0000	2.40	_____
Harvesters	acre	4.93	1.0000	4.93	_____
Flood Irr.	acre	11.25	1.0000	11.25	_____
INTEREST ON OP. CAP.	acre	9.34	1.0000	9.34	_____
TOTAL DIRECT EXPENSES				610.54	_____
FIXED EXPENSES					
Implements	acre	14.66	1.0000	14.66	_____
Tractors	acre	15.20	1.0000	15.20	_____
Harvesters	acre	19.75	1.0000	19.75	_____
Flood Irr.	acre	57.96	1.0000	57.96	_____
TOTAL FIXED EXPENSES				107.57	_____
TOTAL SPECIFIED EXPENSES				718.11	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 28.B Summary of estimated costs and returns per acre  
 Clearfield straight levee multi inlet rice  
 Flood irrigated, 23 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.67	156.0000	1040.52	_____
				-----	
TOTAL INCOME				1040.52	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	22.94	1.0000	22.94	_____
FERTILIZERS	acre	103.34	1.0000	103.34	_____
FUNGICIDES	acre	19.31	1.0000	19.31	_____
HERBICIDES	acre	63.41	1.0000	63.41	_____
INSECTICIDES	acre	8.19	1.0000	8.19	_____
IRRIGATION SUPPLIES	acre	6.60	1.0000	6.60	_____
SEED/PLANTS	acre	88.36	1.0000	88.36	_____
ADJUVANTS	acre	2.48	1.0000	2.48	_____
CUSTOM FERTILIZE	acre	29.70	1.0000	29.70	_____
HAULING	acre	40.56	1.0000	40.56	_____
DRYING	acre	62.40	1.0000	62.40	_____
SURVEY & MARK LEVEES	acre	2.25	1.0000	2.25	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	1.1625	10.52	_____
OPERATOR LABOR	hour	11.60	0.7323	8.49	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.58	0.5643	6.54	_____
DIESEL FUEL	gal	3.40	26.8883	91.42	_____
REPAIR & MAINTENANCE	acre	25.24	1.0000	25.24	_____
INTEREST ON OP. CAP.	acre	9.34	1.0000	9.34	_____
				-----	
TOTAL DIRECT EXPENSES				610.54	_____
RETURNS ABOVE DIRECT EXPENSES				429.98	_____
TOTAL FIXED EXPENSES				107.57	_____
				-----	
TOTAL SPECIFIED EXPENSES				718.11	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				322.41	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 28.C Estimated resource use for field operations, per acre  
 Clearfield straight levee multi inlet rice  
 Flood irrigated, 23 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Clearfield	lb					80.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e.	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed CF(Levees)	lb					14.0000				
App by Air (10 gal)	appl			1.00	Apr	1.0000				
Newpath 2SL	oz					4.0000				
Crop Oil Conc.(Pet.)	pt					0.8000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.7500				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Clearpath	lb					0.5000				
Karate Z	oz					2.0000				
Crop Oil Conc.(Pet.)	pt					0.8000				
Rice Management				1.00	May					
RICE MGT. LABOR	hour								0.10	
App by Air ( 5 gal)	appl			0.25	Jun	0.2500				
Beyond	oz					1.2500				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.20	
App Fert by Air	cwt			1.00	Jun	1.5000				
Urea, Solid (46% N)	cwt					1.5000				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.20	
App by Air ( 5 gal)	appl			1.00	Jul	1.0000				
Stratego	pt					1.0000				
App by Air ( 3 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					1.0000				
Rice Management				1.00	Aug					
RICE MGT. LABOR	hour								0.20	
Header - Draper (SL)	25' Rigid	325 hp	0.176	1.00	Aug		0.17	0.17	0.17	0.15
Grain Cart Rice	700 bu	MFWD 190	0.055	0.20	Aug		0.01	0.01	0.01	0.00
Handling & Storage				1.00	Aug					
HAND LABOR	hour								0.25	
Haul Rice/Field	bu			1.00	Aug	156.0000				
Dry Rice	bu			1.00	Aug	156.0000				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000	0.10	0.10	1.26	
TOTALS							0.73	0.73	2.93	0.56

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 28.D Estimated costs for field operations, per acre  
 Clearfield straight levee multi inlet rice  
 Flood irrigated, 23 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Field Cultivate Fld	32'		3.10	1.18	2.05		0.27	6.60	5.95	12.55
Harrow - Folding	40'		1.29	0.38	0.86		0.11	2.64	1.43	4.07
Grain Drill	24'		2.61	1.85	2.44		0.15	7.05	5.17	12.22
Rice Clearfield	lb	75.20					1.60	76.80		76.80
Roller/Cultipacker	30'		1.65	0.41	1.10		0.07	3.23	1.68	4.91
Spray (Broadcast)	60'		0.94	0.28	0.75		0.04	2.01	0.99	3.00
Command 3ME	pt	14.75					0.31	15.06		15.06
Glyphosate 3lbs a.e.	pt	5.25					0.11	5.36		5.36
Seed Levees										
Rice Seed CF(Levees)	lb	13.16					0.28	13.44		13.44
App by Air (10 gal)	appl	7.75					0.16	7.91		7.91
Newpath 2SL	oz	13.16					0.28	13.44		13.44
Crop Oil Conc.(Pet.)	pt	1.24					0.03	1.27		1.27
App Fert by Air	cwt	4.69					0.08	4.77		4.77
Amm Sulfate (21% N)	cwt	14.18					0.25	14.43		14.43
App Fert by Air	cwt	15.63					0.28	15.91		15.91
Urea, Solid (46% N)	cwt	55.72					0.99	56.71		56.71
App by Air ( 5 gal)	appl	5.75					0.10	5.85		5.85
Clearpath	lb	25.00					0.44	25.44		25.44
Karate Z	oz	5.46					0.10	5.56		5.56
Crop Oil Conc.(Pet.)	pt	1.24					0.02	1.26		1.26
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air ( 5 gal)	appl	1.44					0.02	1.46		1.46
Beyond	oz	5.25					0.07	5.32		5.32
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	9.38					0.13	9.51		9.51
Urea, Solid (46% N)	cwt	33.44					0.47	33.91		33.91
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air ( 5 gal)	appl	5.75					0.06	5.81		5.81
Stratego	pt	19.31					0.21	19.52		19.52
App by Air ( 3 gal)	appl	2.25					0.02	2.27		2.27
Karate Z	oz	2.73					0.03	2.76		2.76
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		10.01	6.93	3.88		0.15	20.97	22.93	43.90
Grain Cart Rice	700 bu		0.37	0.13	0.24		0.01	0.75	0.46	1.21
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	40.56					0.29	40.85		40.85
Dry Rice	bu	62.40					0.44	62.84		62.84
Disk Heavy	28'		5.03	2.32	3.34		0.04	10.73	7.86	18.59
Flood Irr.	acre	8.85	66.42	11.76	11.73		1.63	100.39	61.10	161.49
TOTALS		449.54	91.42	25.24	35.00	0.00	9.34	610.54	107.57	718.11

Note: Cost of production estimates are based on 2011 input prices.

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

Table 28.E Estimated monthly income and expense flows per acre  
 Clearfield straight levee multi inlet rice  
 Flood irrigated, 23 ac-in., Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1040.52	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	5.75	1.44	8.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.90	33.44	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.31	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	33.16	25.00	5.25	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.46	0.00	2.73	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	6.60	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	88.36	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	1.24	1.24	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.32	9.38	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.56	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62.40	0.00
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	2.25	0.00	0.00	0.00	0.00	0.00
LABOR	2.91	0.00	0.00	0.00	0.00	0.00	9.67	2.72	3.62	3.62	9.12	3.34
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.39	0.00	0.00	0.00	0.00	0.00	20.96	16.62	16.62	16.62	11.18	5.03
REPAIR & MAINTENANCE	1.56	0.00	0.00	0.00	0.00	0.00	4.29	6.54	1.66	1.66	7.21	2.32
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	3.71	2.72	1.01	0.55	0.93	0.04
TOTAL DIRECT EXPENSES	9.24	0.00	0.00	0.00	0.00	0.00	177.99	156.27	72.42	52.49	131.40	10.73
NET INCOME	-9.24	0.00	0.00	0.00	0.00	0.00	-177.99	-156.27	-72.42	-52.49	909.12	-10.73
NET INCOME TO DATE	-9.24	-9.24	-9.24	-9.24	-9.24	-9.24	-187.23	-343.50	-415.92	-468.41	440.71	429.98

Note: Cost of production estimates are based on 2011 input prices.

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

\* Lease costs are based on hourly usage costs

Table 28.F Estimated returns for various price/yield combinations, per acre  
 Clearfield straight levee multi inlet rice  
 Flood irrigated, 23 ac-in., Delta Area, Mississippi, 2012

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Rice			5.00	5.33	5.66	6.00	6.33	6.67	7.00	7.33	7.67	8.00	8.33
PERCENT	YIELD	UNIT	dollars										
50	78.00	bu	-168 -276	-142 -250	-116 -224	-90 -198	-64 -172	-38 -146	-12 -119	13 -93	39 -67	65 -41	91 -15
60	93.60	bu	-100 -208	-69 -177	-38 -145	-7 -114	24 -83	55 -52	86 -21	117 10	148 41	180 72	211 103
70	109.20	bu	-33 -140	3 -104	39 -67	76 -31	112 4	148 41	185 77	221 114	258 150	294 187	331 223
80	124.80	bu	34 -73	76 -31	117 10	159 51	200 93	242 135	284 176	325 218	367 259	409 301	450 343
90	140.40	bu	102 -5	149 41	195 88	242 135	289 181	336 228	383 275	429 322	476 369	523 416	570 462
100	156.00	bu	169 62	221 114	273 166	325 218	377 270	429 322	482 374	534 426	586 478	638 530	690 582
110	171.60	bu	237 129	294 187	351 244	409 301	466 358	523 416	580 473	638 530	695 587	752 645	809 702
120	187.20	bu	305 197	367 260	430 322	492 384	554 447	617 509	679 572	742 634	804 697	867 759	929 821
130	202.80	bu	372 265	440 332	508 400	575 468	643 535	711 603	778 671	846 738	913 806	981 873	1049 941
140	218.40	bu	440 332	513 405	586 478	659 551	731 624	804 697	877 769	950 842	1023 915	1096 988	1168 1061
150	234.00	bu	508 400	586 478	664 556	742 634	820 712	898 790	976 868	1054 946	1132 1024	1210 1102	1288 1181

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 2011 input prices.

Table 29.A Estimated costs per acre  
 Clearfield straight levee-zero grade rice  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air ( 5 gal)	appl	5.75	2.2500	12.94	_____
App by Air ( 3 gal)	appl	4.50	0.5000	2.25	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	18.90	0.7500	14.18	_____
Urea, Solid (46% N)	cwt	22.29	4.0000	89.16	_____
FUNGICIDES					
Stratego	pt	19.31	1.0000	19.31	_____
HERBICIDES					
Command 3ME	pt	14.75	1.0000	14.75	_____
Glyphosate 3lbs a.e.	pt	1.75	3.0000	5.25	_____
Newpath 2SL	oz	3.29	4.0000	13.16	_____
Clearpath	lb	50.00	0.5000	25.00	_____
Beyond	oz	4.20	1.2500	5.25	_____
INSECTICIDES					
Karate Z	oz	2.73	3.0000	8.19	_____
SEED/PLANTS					
Rice Clearfield	lb	0.94	80.0000	75.20	_____
Rice Seed CF(Levees)	lb	0.94	14.0000	13.16	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	1.55	1.6000	2.48	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.25	4.7500	29.69	_____
HAULING					
Haul Rice/Field	bu	0.26	164.0000	42.64	_____
DRYING					
Dry Rice	bu	0.40	164.0000	65.60	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.4510	5.24	_____
Harvesters	hour	11.60	0.1760	2.04	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	1.0500	9.53	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.58	0.5643	6.54	_____
DIESEL FUEL					
Tractors	gal	3.40	4.4111	14.99	_____
Harvesters	gal	3.40	2.9444	10.01	_____
Flood Irr.	gal	3.40	15.4779	52.63	_____
REPAIR & MAINTENANCE					
Implements	acre	6.53	1.0000	6.53	_____
Tractors	acre	2.02	1.0000	2.02	_____
Harvesters	acre	4.93	1.0000	4.93	_____
Flood Irr.	acre	9.56	1.0000	9.56	_____
INTEREST ON OP. CAP.	acre	8.88	1.0000	8.88	_____
TOTAL DIRECT EXPENSES				588.32	_____
FIXED EXPENSES					
Implements	acre	13.82	1.0000	13.82	_____
Tractors	acre	12.90	1.0000	12.90	_____
Harvesters	acre	19.75	1.0000	19.75	_____
Flood Irr.	acre	57.70	1.0000	57.70	_____
TOTAL FIXED EXPENSES				104.17	_____
TOTAL SPECIFIED EXPENSES				692.49	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 29.B Summary of estimated costs and returns per acre  
 Clearfield straight levee-zero grade rice  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.67	164.0000	1093.88	_____
				-----	
TOTAL INCOME				1093.88	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	22.94	1.0000	22.94	_____
FERTILIZERS	acre	103.34	1.0000	103.34	_____
FUNGICIDES	acre	19.31	1.0000	19.31	_____
HERBICIDES	acre	63.41	1.0000	63.41	_____
INSECTICIDES	acre	8.19	1.0000	8.19	_____
SEED/PLANTS	acre	88.36	1.0000	88.36	_____
ADJUVANTS	acre	2.48	1.0000	2.48	_____
CUSTOM FERTILIZE	acre	29.70	1.0000	29.70	_____
HAULING	acre	42.64	1.0000	42.64	_____
DRYING	acre	65.60	1.0000	65.60	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	1.0500	9.53	_____
OPERATOR LABOR	hour	11.60	0.6270	7.28	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.58	0.5643	6.54	_____
DIESEL FUEL	gal	3.40	22.8336	77.63	_____
REPAIR & MAINTENANCE	acre	23.04	1.0000	23.04	_____
INTEREST ON OP. CAP.	acre	8.88	1.0000	8.88	_____
				-----	
TOTAL DIRECT EXPENSES				588.32	_____
RETURNS ABOVE DIRECT EXPENSES				505.56	_____
TOTAL FIXED EXPENSES				104.17	_____
				-----	
TOTAL SPECIFIED EXPENSES				692.49	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				401.39	_____

Note: Cost of production estimates are based on 2011 input prices.

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

Table 29.C Estimated resource use for field operations, per acre  
 Clearfield straight levee-zero grade rice  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Clearfield	lb					80.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e.	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed CF(Levees)	lb					14.0000				
App by Air (10 gal)	appl			1.00	Apr	1.0000				
Newpath 2SL	oz					4.0000				
Crop Oil Conc.(Pet.)	pt					0.8000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.7500				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Clearpath	lb					0.5000				
Karate Z	oz					2.0000				
Crop Oil Conc.(Pet.)	pt					0.8000				
Rice Management				1.00	May					
RICE MGT. LABOR	hour								0.10	
App by Air ( 5 gal)	appl			0.25	Jun	0.2500				
Beyond	oz					1.2500				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.20	
App Fert by Air	cwt			1.00	Jun	1.5000				
Urea, Solid (46% N)	cwt					1.5000				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.20	
App by Air ( 5 gal)	appl			1.00	Jul	1.0000				
Stratego	pt					1.0000				
App by Air ( 3 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					1.0000				
Rice Management				1.00	Aug					
RICE MGT. LABOR	hour								0.20	
Header - Draper (SL)	25' Rigid	325 hp	0.176	1.00	Aug		0.17	0.17	0.17	0.15
Grain Cart Rice	700 bu	MFWD 190	0.055	0.20	Aug		0.01	0.01	0.01	0.00
Handling & Storage				1.00	Aug					
HAND LABOR	hour								0.25	
Haul Rice/Field	bu			1.00	Aug	164.0000				
Dry Rice	bu			1.00	Aug	164.0000				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000			1.05	
TOTALS							0.62	0.62	2.71	0.56

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 29.D Estimated costs for field operations, per acre  
 Clearfield straight levee-zero grade rice  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Field Cultivate Fld	32'		3.10	1.18	2.05		0.27	6.60	5.95	12.55
Harrow - Folding	40'		1.29	0.38	0.86		0.11	2.64	1.43	4.07
Grain Drill	24'		2.61	1.85	2.44		0.15	7.05	5.17	12.22
Rice Clearfield	lb	75.20					1.60	76.80		76.80
Roller/Cultipacker	30'		1.65	0.41	1.10		0.07	3.23	1.68	4.91
Spray (Broadcast)	60'		0.94	0.28	0.75		0.04	2.01	0.99	3.00
Command 3ME	pt	14.75					0.31	15.06		15.06
Glyphosate 3lbs a.e.	pt	5.25					0.11	5.36		5.36
Seed Levees										
Rice Seed CF(Levees)	lb	13.16					0.28	13.44		13.44
App by Air (10 gal)	appl	7.75					0.16	7.91		7.91
Newpath 2SL	oz	13.16					0.28	13.44		13.44
Crop Oil Conc.(Pet.)	pt	1.24					0.03	1.27		1.27
App Fert by Air	cwt	4.69					0.08	4.77		4.77
Amm Sulfate (21% N)	cwt	14.18					0.25	14.43		14.43
App Fert by Air	cwt	15.63					0.28	15.91		15.91
Urea, Solid (46% N)	cwt	55.72					0.99	56.71		56.71
App by Air ( 5 gal)	appl	5.75					0.10	5.85		5.85
Clearpath	lb	25.00					0.44	25.44		25.44
Karate Z	oz	5.46					0.10	5.56		5.56
Crop Oil Conc.(Pet.)	pt	1.24					0.02	1.26		1.26
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air ( 5 gal)	appl	1.44					0.02	1.46		1.46
Beyond	oz	5.25					0.07	5.32		5.32
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	9.38					0.13	9.51		9.51
Urea, Solid (46% N)	cwt	33.44					0.47	33.91		33.91
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air ( 5 gal)	appl	5.75					0.06	5.81		5.81
Stratego	pt	19.31					0.21	19.52		19.52
App by Air ( 3 gal)	appl	2.25					0.02	2.27		2.27
Karate Z	oz	2.73					0.03	2.76		2.76
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		10.01	6.93	3.88		0.15	20.97	22.93	43.90
Grain Cart Rice	700 bu		0.37	0.13	0.24		0.01	0.75	0.46	1.21
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	42.64					0.30	42.94		42.94
Dry Rice	bu	65.60					0.46	66.06		66.06
Disk Heavy	28'		5.03	2.32	3.34		0.04	10.73	7.86	18.59
Flood Irr.	acre		52.63	9.56	9.53		1.14	72.86	57.70	130.56
TOTALS		445.97	77.63	23.04	32.80	0.00	8.88	588.32	104.17	692.49

Note: Cost of production estimates are based on 2011 input prices.

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

Table 29.E Estimated monthly income and expense flows per acre  
 Clearfield straight levee-zero grade rice  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1093.88	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	5.75	1.44	8.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.90	33.44	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.31	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	33.16	25.00	5.25	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.46	0.00	2.73	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	88.36	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	1.24	1.24	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.32	9.38	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.64	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.60	0.00
LABOR	2.91	0.00	0.00	0.00	0.00	0.00	7.01	3.18	4.08	4.08	8.20	3.34
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.39	0.00	0.00	0.00	0.00	0.00	16.28	13.85	13.85	13.85	10.38	5.03
REPAIR & MAINTENANCE	1.56	0.00	0.00	0.00	0.00	0.00	3.53	6.11	1.23	1.23	7.06	2.32
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	3.35	2.68	0.96	0.52	0.95	0.04
TOTAL DIRECT EXPENSES	9.24	0.00	0.00	0.00	0.00	0.00	160.68	153.49	69.63	49.72	134.83	10.73
NET INCOME	-9.24	0.00	0.00	0.00	0.00	0.00	-160.68	-153.49	-69.63	-49.72	959.05	-10.73
NET INCOME TO DATE	-9.24	-9.24	-9.24	-9.24	-9.24	-9.24	-169.92	-323.41	-393.04	-442.76	516.29	505.56

Note: Cost of production estimates are based on 2011 input prices.

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

\* Lease costs are based on hourly usage costs.



Table 29.F Estimated returns for various price/yield combinations, per acre  
 Clearfield straight levee-zero grade rice  
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2012

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
-----			-----PRODUCT PRICE-----										
Rice			5.00	5.33	5.66	6.00	6.33	6.67	7.00	7.33	7.67	8.00	8.33
PERCENT YIELD UNIT			-----dollars-----										
50	82.00	bu	-123	-96	-68	-41	-14	13	40	67	95	122	149
			-227	-200	-173	-145	-118	-91	-63	-36	-9	18	45
60	98.40	bu	-52	-19	13	45	78	111	144	177	210	242	275
			-156	-123	-91	-58	-25	7	40	73	105	138	171
70	114.80	bu	18	56	95	133	171	210	248	286	324	363	401
			-85	-47	-8	29	67	105	144	182	220	259	297
80	131.20	bu	89	133	177	221	264	308	352	396	439	483	527
			-14	29	73	116	160	204	248	291	335	379	423
90	147.60	bu	160	210	259	308	357	407	456	505	554	603	653
			56	106	155	204	253	302	352	401	450	499	549
100	164.00	bu	232	286	341	396	450	505	560	614	669	724	779
			127	182	237	292	346	401	456	510	565	620	674
110	180.40	bu	303	363	423	483	543	604	664	724	784	844	904
			199	259	319	379	439	499	560	620	680	740	800
120	196.80	bu	374	440	505	571	636	702	768	833	899	965	1030
			270	335	401	467	532	598	663	729	795	860	926
130	213.20	bu	445	516	587	658	729	801	872	943	1014	1085	1156
			341	412	483	554	625	696	767	839	910	981	1052
140	229.60	bu	516	593	669	746	822	899	976	1052	1129	1205	1282
			412	489	565	642	718	795	871	948	1025	1101	1178
150	246.00	bu	587	669	751	833	915	998	1080	1162	1244	1326	1408
			483	565	647	729	811	893	975	1057	1139	1221	1304

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 2011 input prices.

Table 30.A Estimated costs per acre  
 Clearfield hybrid straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air ( 5 gal)	appl	5.75	1.2500	7.19	_____
App by Air ( 3 gal)	appl	4.50	0.5000	2.25	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	18.90	0.7500	14.18	_____
Urea, Solid (46% N)	cwt	22.29	3.6700	81.80	_____
HERBICIDES					
Command 3ME	pt	14.75	1.0000	14.75	_____
Glyphosate 3lbs a.e.	pt	1.75	3.0000	5.25	_____
Newpath 2SL	oz	3.29	4.0000	13.16	_____
Clearpath	lb	50.00	0.5000	25.00	_____
Beyond	oz	4.20	1.2500	5.25	_____
INSECTICIDES					
Karate Z	oz	2.73	3.0000	8.19	_____
SEED/PLANTS					
Rice Clearfield Hyb	lb	5.70	25.0000	142.50	_____
Rice Seed CFH(Levee)	lb	5.70	14.0000	79.80	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	1.55	1.6000	2.48	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.25	4.4200	27.63	_____
HAULING					
Haul Rice/Field	bu	0.26	179.0000	46.54	_____
DRYING					
Dry Rice	bu	0.40	179.0000	71.60	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	0.5000	2.25	_____
OPERATOR LABOR					
Tractors	hour	11.60	0.5281	6.13	_____
Harvesters	hour	11.60	0.1760	2.04	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	2.3750	21.52	_____
HAND LABOR					
Special Labor	hour	9.06	0.2500	2.27	_____
Implements	hour	9.06	0.0926	0.84	_____
RICE MGT. LABOR					
Special Labor	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.58	0.5643	6.54	_____
DIESEL FUEL					
Tractors	gal	3.40	5.0192	17.07	_____
Harvesters	gal	3.40	2.9444	10.01	_____
Flood Irr.	gal	3.40	21.9949	74.79	_____
REPAIR & MAINTENANCE					
Implements	acre	6.61	1.0000	6.61	_____
Tractors	acre	2.31	1.0000	2.31	_____
Harvesters	acre	4.93	1.0000	4.93	_____
Flood Irr.	acre	11.55	1.0000	11.55	_____
INTEREST ON OP. CAP.	acre	12.11	1.0000	12.11	_____
TOTAL DIRECT EXPENSES				742.63	_____
FIXED EXPENSES					
Implements	acre	14.24	1.0000	14.24	_____
Tractors	acre	14.68	1.0000	14.68	_____
Harvesters	acre	19.75	1.0000	19.75	_____
Flood Irr.	acre	58.23	1.0000	58.23	_____
TOTAL FIXED EXPENSES				106.90	_____
TOTAL SPECIFIED EXPENSES				849.53	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 30.B Summary of estimated costs and returns per acre  
 Clearfield hybrid straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.67	179.0000	1193.93	_____
				-----	
TOTAL INCOME				1193.93	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.19	1.0000	17.19	_____
FERTILIZERS	acre	95.98	1.0000	95.98	_____
HERBICIDES	acre	63.41	1.0000	63.41	_____
INSECTICIDES	acre	8.19	1.0000	8.19	_____
SEED/PLANTS	acre	222.30	1.0000	222.30	_____
ADJUVANTS	acre	2.48	1.0000	2.48	_____
CUSTOM FERTILIZE	acre	27.63	1.0000	27.63	_____
HAULING	acre	46.54	1.0000	46.54	_____
DRYING	acre	71.60	1.0000	71.60	_____
SURVEY & MARK LEVEES	acre	2.25	1.0000	2.25	_____
HAND LABOR	hour	9.06	0.3426	3.11	_____
IRRIGATE LABOR	hour	9.06	2.3750	21.52	_____
OPERATOR LABOR	hour	11.60	0.7041	8.17	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.58	0.5643	6.54	_____
DIESEL FUEL	gal	3.40	29.9586	101.87	_____
REPAIR & MAINTENANCE	acre	25.40	1.0000	25.40	_____
INTEREST ON OP. CAP.	acre	12.11	1.0000	12.11	_____
				-----	
TOTAL DIRECT EXPENSES				742.63	_____
RETURNS ABOVE DIRECT EXPENSES				451.30	_____
TOTAL FIXED EXPENSES				106.90	_____
				-----	
TOTAL SPECIFIED EXPENSES				849.53	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				344.40	_____

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 30.C Estimated resource use for field operations, per acre  
 Clearfield hybrid straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Field Cultivate Fld	32'	MFWD 190	0.046	2.00	Oct		0.09	0.09	0.09	0.08
Harrow - Folding	40'	MFWD 190	0.038	1.00	Oct		0.03	0.03	0.03	0.03
Grain Drill	24'	MFWD 190	0.078	1.00	Apr		0.07	0.07	0.15	0.07
Rice Clearfield Hyb	lb					25.0000				
Roller/Cultipacker	30'	MFWD 190	0.049	1.00	Apr		0.04	0.04	0.04	0.04
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Command 3ME	pt					1.0000				
Glyphosate 3lbs a.e.	pt					3.0000				
Seed Levees				1.00	Apr					
Rice Seed CFH(Levee)	lb					14.0000				
App by Air (10 gal)	appl			1.00	Apr	1.0000				
Newpath 2SL	oz					4.0000				
Crop Oil Conc.(Pet.)	pt					0.8000				
App Fert by Air	cwt			0.75	May	0.7500				
Amm Sulfate (21% N)	cwt					0.7500				
App Fert by Air	cwt			1.00	May	2.6700				
Urea, Solid (46% N)	cwt					2.6700				
App by Air ( 5 gal)	appl			1.00	May	1.0000				
Clearpath	lb					0.5000				
Karate Z	oz					2.0000				
Crop Oil Conc.(Pet.)	pt					0.8000				
Rice Management				1.00	May					
RICE MGT. LABOR	hour								0.10	
App by Air ( 5 gal)	appl			0.25	Jun	0.2500				
Beyond	oz					1.2500				
Rice Management				1.00	Jun					
RICE MGT. LABOR	hour								0.20	
App Fert by Air	cwt			1.00	Jun	1.0000				
Urea, Solid (46% N)	cwt					1.0000				
Rice Management				1.00	Jul					
RICE MGT. LABOR	hour								0.20	
App by Air ( 3 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					1.0000				
Rice Management				1.00	Aug					
RICE MGT. LABOR	hour								0.20	
Header - Draper (SL)	25' Rigid	325 hp	0.176	1.00	Aug		0.17	0.17	0.17	0.15
Grain Cart Rice	700 bu	MFWD 190	0.055	0.20	Aug		0.01	0.01	0.01	0.00
Handling & Storage				1.00	Aug					
HAND LABOR	hour								0.25	
Haul Rice/Field	bu			1.00	Aug	179.0000				
Dry Rice	bu			1.00	Aug	179.0000				
Disk Heavy	28'	MFWD 190	0.075	2.00	Sep		0.15	0.15	0.15	0.13
Flood Irr.	acre				Jan	1.0000	0.07	0.07	2.45	
TOTALS							0.70	0.70	4.12	0.56

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 30.D Estimated costs for field operations, per acre  
 Clearfield hybrid straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Field Cultivate Fld	32'		3.10	1.18	2.05		0.27	6.60	5.95	12.55
Harrow - Folding	40'		1.29	0.38	0.86		0.11	2.64	1.43	4.07
Grain Drill	24'		2.61	1.85	2.44		0.15	7.05	5.17	12.22
Rice Clearfield Hyb	lb	142.50					3.03	145.53		145.53
Roller/Cultipacker	30'		1.65	0.41	1.10		0.07	3.23	1.68	4.91
Spray (Broadcast)	60'		0.94	0.28	0.75		0.04	2.01	0.99	3.00
Command 3ME	pt	14.75					0.31	15.06		15.06
Glyphosate 3lbs a.e.	pt	5.25					0.11	5.36		5.36
Seed Levees										
Rice Seed CFH(Levee)	lb	79.80					1.70	81.50		81.50
App by Air (10 gal)	appl	7.75					0.16	7.91		7.91
Newpath 2SL	oz	13.16					0.28	13.44		13.44
Crop Oil Conc.(Pet.)	pt	1.24					0.03	1.27		1.27
App Fert by Air	cwt	4.69					0.08	4.77		4.77
Amm Sulfate (21% N)	cwt	14.18					0.25	14.43		14.43
App Fert by Air	cwt	16.69					0.30	16.99		16.99
Urea, Solid (46% N)	cwt	59.51					1.05	60.56		60.56
App by Air ( 5 gal)	appl	5.75					0.10	5.85		5.85
Clearpath	lb	25.00					0.44	25.44		25.44
Karate Z	oz	5.46					0.10	5.56		5.56
Crop Oil Conc.(Pet.)	pt	1.24					0.02	1.26		1.26
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air ( 5 gal)	appl	1.44					0.02	1.46		1.46
Beyond	oz	5.25					0.07	5.32		5.32
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	6.25					0.09	6.34		6.34
Urea, Solid (46% N)	cwt	22.29					0.32	22.61		22.61
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air ( 3 gal)	appl	2.25					0.02	2.27		2.27
Karate Z	oz	2.73					0.03	2.76		2.76
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		10.01	6.93	3.88		0.15	20.97	22.93	43.90
Grain Cart Rice	700 bu		0.37	0.13	0.24		0.01	0.75	0.46	1.21
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	46.54					0.33	46.87		46.87
Dry Rice	bu	71.60					0.51	72.11		72.11
Disk Heavy	28'		5.03	2.32	3.34		0.04	10.73	7.86	18.59
Flood Irr.	acre	2.25	76.87	11.92	22.41		1.82	115.27	60.43	175.70
TOTALS		557.57	101.87	25.40	45.68	0.00	12.11	742.63	106.90	849.53

Note: Cost of production estimates are based on 2011 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 30.E Estimated monthly income and expense flows per acre  
 Clearfield hybrid straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1193.93	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	5.75	1.44	2.25	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73.69	22.29	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	33.16	25.00	5.25	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.46	0.00	2.73	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	222.30	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	1.24	1.24	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.38	6.25	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.54	0.00
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71.60	0.00
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	2.25	0.00	0.00	0.00	0.00	0.00
LABOR	2.91	0.00	0.00	0.00	0.00	0.00	11.91	5.44	6.34	6.34	9.40	3.34
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.39	0.00	0.00	0.00	0.00	0.00	23.24	19.39	19.39	19.39	11.04	5.03
REPAIR & MAINTENANCE	1.56	0.00	0.00	0.00	0.00	0.00	4.27	6.61	1.73	1.73	7.18	2.32
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	6.51	2.90	0.89	0.34	1.05	0.04
TOTAL DIRECT EXPENSES	9.24	0.00	0.00	0.00	0.00	0.00	312.63	166.86	63.58	32.78	146.81	10.73
NET INCOME	-9.24	0.00	0.00	0.00	0.00	0.00	-312.63	-166.86	-63.58	-32.78	1047.12	-10.73
NET INCOME TO DATE	-9.24	-9.24	-9.24	-9.24	-9.24	-9.24	-321.87	-488.73	-552.31	-585.09	462.03	451.30

Note: Cost of production estimates are based on 2011 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 30.F Estimated returns for various price/yield combinations, per acre  
 Clearfield hybrid straight levee rice  
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2012

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			5.00	5.33	5.66	6.00	6.33	6.67	7.00	7.33	7.67	8.00	8.33
PERCENT	YIELD	UNIT	-----dollars-----										
50	89.50	bu	-235	-205	-175	-145	-116	-86	-56	-26	3	33	63
			-342	-312	-282	-252	-222	-193	-163	-133	-103	-73	-43
60	107.40	bu	-157	-121	-86	-50	-14	21	57	92	128	164	200
			-264	-228	-193	-157	-121	-85	-49	-13	21	57	93
70	125.30	bu	-80	-38	3	45	87	128	170	212	254	295	337
			-187	-145	-103	-61	-19	21	63	105	147	189	230
80	143.20	bu	-2	45	93	140	188	236	284	331	379	427	475
			-109	-61	-13	33	81	129	177	224	272	320	368
90	161.10	bu	75	128	182	236	290	343	397	451	504	558	612
			-31	21	75	129	183	236	290	344	398	451	505
100	179.00	bu	152	212	272	331	391	451	510	570	630	690	749
			45	105	165	225	284	344	404	463	523	583	642
110	196.90	bu	230	296	361	427	493	558	624	690	755	821	887
			123	189	254	320	386	451	517	583	648	714	780
120	214.80	bu	308	379	451	523	594	666	737	809	881	952	1024
			201	272	344	416	487	559	631	702	774	845	917
130	232.70	bu	385	463	540	618	696	773	851	928	1006	1084	1161
			278	356	434	511	589	666	744	822	899	977	1054
140	250.60	bu	463	546	630	714	797	881	964	1048	1132	1215	1299
			356	440	523	607	690	774	857	941	1025	1108	1192
150	268.50	bu	541	630	720	809	899	988	1078	1167	1257	1346	1436
			434	523	613	702	792	881	971	1060	1150	1240	1329

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 2011 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, 2012

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	241,000	300	8	13.64	11.60	46.37	25.10	83.08	100.53	183.61
Combine (300-349 hp)	325 hp	269,000	300	8	16.73	11.60	56.88	28.02	96.50	112.22	208.72
Combine (350-399 hp)	355 hp	288,000	300	8	18.27	11.60	62.11	30.00	103.71	120.14	223.86
Combine (400-449 hp)	425 hp	321,000	300	8	21.87	11.60	74.37	33.43	119.41	133.91	253.32
Combine (450-499hp)	475 hp	342,000	300	8	24.44	11.60	83.12	35.62	130.35	142.67	273.02
Cotton Stripper	173 hp	157,000	200	8	8.08	11.60	27.47	24.53	63.60	98.24	161.84
Tractor( 20-39hp)CB	MFWD 30	24,700	600	8	1.54	11.60	5.24	0.77	17.62	4.72	22.34
Tractor( 20-39hp)RB	MFWD 30	19,000	600	8	1.54	11.60	5.24	0.59	17.44	3.63	21.07
Tractor( 40-59hp)CB	2WD 50	31,500	600	8	2.57	11.60	8.75	0.98	21.33	6.02	27.36
Tractor( 40-59hp)CB	MFWD 50	32,900	600	8	2.57	11.60	8.75	1.02	21.37	6.29	27.67
Tractor( 40-59hp)RB	2WD 50	25,500	600	8	2.57	11.60	8.75	0.79	21.14	4.87	26.02
Tractor( 40-59hp)RB	MFWD 50	30,100	600	8	2.57	11.60	8.75	0.94	21.29	5.75	27.04
Tractor( 60-89hp)CB	2WD 75	42,100	600	8	3.86	11.60	13.12	1.31	26.04	8.05	34.09
Tractor( 60-89hp)CB	MFWD 75	46,600	600	8	3.86	11.60	13.12	1.45	26.18	8.91	35.09
Tractor( 60-89hp)RB	2WD 75	35,600	600	8	3.86	11.60	13.12	1.11	25.83	6.80	32.64
Tractor( 60-89hp)RB	MFWD 75	39,300	600	8	3.86	11.60	13.12	1.22	25.95	7.51	33.47
Tractor( 90-119hp)CB	2WD 105	65,300	600	8	5.40	11.60	18.37	2.04	32.01	12.49	44.50
Tractor( 90-119hp)CB	MFWD 105	69,600	600	8	5.40	11.60	18.37	2.17	32.15	13.31	45.46
Tractor( 90-119hp)RB	2WD 105	52,700	600	8	5.40	11.60	18.37	1.64	31.62	10.08	41.70
Tractor( 90-119hp)RB	MFWD 105	55,500	600	8	5.40	11.60	18.37	1.73	31.71	10.61	42.32
Tractor(120-139hp)CB	2WD 130	97,500	600	8	6.69	11.60	22.75	3.04	37.39	18.65	56.04
Tractor(120-139hp)CB	MFWD 130	98,000	600	8	6.69	11.60	22.75	3.06	37.41	18.74	56.15
Tractor(140-159hp)CB	2WD 150	113,000	600	8	7.72	11.60	26.25	3.53	41.38	21.61	62.99
Tractor(140-159hp)CB	MFWD 150	122,000	600	8	7.72	11.60	26.25	3.81	41.66	23.33	65.00
Tractor(160-179hp)CB	2WD 170	119,000	600	8	8.75	11.60	29.75	3.71	45.06	23.79	68.86
Tractor(160-179hp)CB	MFWD 170	135,000	600	8	8.75	11.60	29.75	4.21	45.56	26.99	72.56
Tractor(180-199hp)CB	MFWD 190	143,000	600	8	9.77	11.60	33.25	4.46	49.32	28.59	77.91
Tractor(200-249hp)CB	MFWD 225	191,000	600	8	11.58	11.60	39.37	5.96	56.94	38.18	95.13
Tractor(200-249hp)CB	Track 225	212,000	600	8	11.58	11.60	39.37	6.62	57.60	42.38	99.98
Tractor(250-349hp)CB	4WD 300	211,000	600	8	15.44	11.60	52.50	6.59	70.69	42.18	112.88
Tractor(250-349hp)CB	MFWD 300	246,000	600	8	15.44	11.60	52.50	7.68	71.78	49.18	120.97
Tractor(250-349hp)CB	Track 300	225,000	600	8	15.44	11.60	52.50	7.03	71.13	44.98	116.11
Tractor(350-449hp)CB	4WD 400	245,000	600	8	20.58	11.60	70.00	7.65	89.25	48.98	138.24
Tractor(350-449hp)CB	Track 400	305,000	600	8	20.58	11.60	70.00	9.53	91.13	60.98	152.11
Tractor(450-550hp)CB	4WD 500	294,000	600	8	25.73	11.60	87.50	9.18	108.28	58.78	167.07
Tractor(450-550hp)CB	Track 500	347,000	600	8	25.73	11.60	87.50	10.84	109.94	69.37	179.32
Utility Vehicle	500 CC	6,500	200	8	0.40	11.60	1.40	1.01	14.01	4.06	18.08
Utility Vehicle	800 CC	7,600	200	8	0.70	11.60	2.45	1.18	15.23	4.75	19.99
Utility Vehicle-mule	600 CC	9,800	200	8	0.50	11.60	1.75	1.53	14.88	6.13	21.01

## 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, 2012

Item Name	Size	Purchase Price	Annual Use	Useful Life	Fuel Use	Perf Rate	Labor	Fuel	R&M	Total Direct	Fixed	Total Cost
		dollars	hours	years	gal/hr	hr/ac	-----\$/acre-----					
Backhoe	2WD Cab	75,218	0	0	0.00	0.000	0.00	0.00	0.00	0.00	0.00	0.00
Cotton Picker	4R-30(350)	350,000	200	8	18.01	0.327	6.76	20.05	17.90	44.71	71.70	116.42
Cotton Picker	4R-38(255)	267,000	200	8	13.12	0.257	5.32	11.50	10.75	27.58	43.06	70.65
Cotton Picker	4R-38(350)	351,000	200	8	18.01	0.257	5.32	15.78	14.13	35.25	56.61	91.87
Cotton Picker	4R2x1(350)	274,000	200	8	18.01	0.172	3.55	10.55	7.37	21.49	29.54	51.03
Cotton Picker	6R-30(355)	429,000	200	8	18.27	0.218	4.50	13.55	14.62	32.69	58.58	91.28
Cotton Picker	6R-38(355)	429,000	200	8	18.27	0.172	3.55	10.70	11.55	25.81	46.25	72.07
Cotton Picker/Module	4R-38(365)	470,000	200	8	18.78	0.257	5.32	16.46	18.93	40.72	75.81	116.53
Cotton Picker/Module	6R-30(365)	521,000	200	8	18.78	0.218	4.50	13.94	17.76	36.21	71.15	107.37
Cotton Picker/Module	6R-30(500)	600,000	200	8	25.73	0.218	4.50	19.09	20.46	44.06	81.94	126.01
Cotton Picker/Module	6R-38(365)	523,000	200	8	18.78	0.172	3.55	11.00	14.08	28.64	56.39	85.03
Cotton Picker/Module	6R-38(500)	601,000	200	8	25.73	0.172	3.55	15.07	16.18	34.81	64.80	99.62
Dry Applicator SP	70'300cuft	282,000	350	8	16.98	0.015	0.24	0.87	0.22	1.34	1.52	2.86
Sprayer 110Gal	30' 50hp	40,300	350	8	2.41	0.035	0.56	0.29	0.07	0.93	0.50	1.44
Sprayer 300-450gal	60' 125hp	98,100	350	8	5.66	0.017	0.28	0.33	0.09	0.71	0.61	1.33
Sprayer 300-450gal	80' 125hp	102,000	350	8	6.43	0.013	0.21	0.28	0.07	0.57	0.48	1.05
Sprayer 600-750gal	60' 175hp	154,000	350	8	9.00	0.017	0.28	0.53	0.14	0.96	0.97	1.94
Sprayer 600-825gal	80' 175hp	154,000	350	8	11.81	0.013	0.21	0.53	0.10	0.85	0.72	1.58
Sprayer 600-825gal	90' 250hp	223,000	350	8	12.73	0.011	0.18	0.50	0.14	0.83	0.93	1.77
Sprayer 800gal	100' 250hp	224,000	350	8	14.15	0.010	0.17	0.50	0.12	0.80	0.84	1.65
Sprayer 800gal	80' 250hp	213,000	350	8	12.86	0.013	0.21	0.57	0.15	0.94	1.00	1.94
Sprayer 1000-1400gal	90' 275hp	256,000	350	8	14.15	0.010	0.17	0.50	0.14	0.82	0.96	1.79
Sprayer 1000gal	100' 300hp	257,000	350	8	15.44	0.010	0.17	0.55	0.14	0.87	0.97	1.84
Sprayer 1200+gal	120' 300hp	266,000	350	8	15.44	0.008	0.14	0.46	0.12	0.73	0.83	1.56
Utility Vehicle	20'	11,100	200	8	0.50	0.052	0.85	0.09	0.09	1.03	0.36	1.40
Utility Vehicle	75"ropewic	7,100	200	8	0.40	0.170	2.75	0.23	0.18	3.17	0.75	3.93

## Notes:

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

Direct: Does not include interest on operating capital.

BB = Boll Buggy, Tr = Trailer















Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2012 (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-----							
Stalk Shredder-Flail	15'	MFWD 150	18,700	200	10	0.110	1.27	2.88	1.79	0.41	6.38	1.10	2.56	10.05
Stalk Shredder-Flail	18'	MFWD 150	23,100	200	10	0.091	1.06	2.40	1.85	0.34	5.67	1.13	2.13	8.94
Stalk Shredder-Flail	20'	MFWD 150	24,100	200	10	0.082	0.95	2.16	1.73	0.31	5.17	1.06	1.92	8.17
Stalk Shredder-Flail	25'	MFWD 150	31,400	200	10	0.066	0.76	1.73	1.81	0.25	4.56	1.11	1.54	7.21
Strip Till	12R-30	MFWD 225	28,600	150	10	0.061	0.71	2.42	0.76	0.36	4.27	1.26	2.35	7.88
Subsoiler	3 shank	MFWD 190	3,250	100	15	0.204	2.37	6.79	0.22	0.91	10.29	0.56	5.84	16.70
Subsoiler	4 shank	MFWD 225	7,340	100	15	0.153	1.78	6.04	0.37	0.91	9.12	0.95	5.86	15.94
Subsoiler	5 shank	MFWD 225	7,070	100	15	0.122	1.41	4.81	0.28	0.73	7.25	0.72	4.67	12.65
Subsoiler low-till	4 shank	MFWD 225	1,060	100	15	0.153	1.78	6.04	0.05	0.91	8.80	0.13	5.86	14.80
Subsoiler low-till	6 shank	MFWD 225	15,100	100	15	0.102	1.18	4.02	0.51	0.60	6.33	1.30	3.90	11.53
Subsoiler low-till	8 shank	MFWD 225	19,250	100	15	0.076	0.88	3.01	0.49	0.45	4.84	1.24	2.92	9.01

## 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, 2012

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
ADJUVANTS			Enable 2F	oz	1.90
Crop Oil Conc.(Pet.)	pt	1.55	Folicur 3.6	oz	1.08
Crop Oil Conc.(Veg.)	pt	3.36	Gem 25 WG	oz	3.70
Drift/Defoamer	pt	5.75	Headline EC	oz	2.66
Spreader Sticker	pt	3.78	Manzate 75 DF	lb	3.49
Surfactant	pt	2.62	Manzate Flowable	pt	4.60
CLEANING			Moncut 70 DF	lb	24.85
Cleaning Peanuts	ton	18.00	Prevail	lb	28.25
CROP CONSULTANT			Provost	oz	2.16
Crop Consultant	acre	5.00	Quadris	oz	2.24
Rice Consultant	acre	7.00	Quadris Ridomil Gold	oz	3.26
CUSTOM FERTILIZE			Quilt	pt	16.88
App Fert by Air	cwt	6.25	Quilt XCEL	pt	22.06
App Fert by Air(Min)	appl	6.25	Ridomil Gold	oz	6.25
Custom Apply Fert	acre	7.00	Ridomil Gold PC GR	lb	2.35
CUSTOM LIME			Rovral 4F	pt	16.88
Lime (Spread)	ton	44.00	Stiletto	oz	0.56
CUSTOM PLANT			Stratego	pt	19.31
Custom Plant	acre	7.00	Terrachlor 2EC	pt	1.87
Custom Plant Air	cwt	6.25	Tilt 3.6 EC	oz	1.25
CUSTOM SPRAY			Tilt/ Bravo SE	oz	0.30
App by Air ( 2 gal)	appl	3.75	Uniform	oz	3.07
App by Air ( 3 gal)	appl	4.50	Vitavax RTU-Thiram	oz	0.35
App by Air ( 5 gal)	appl	5.75	GINNING		
App by Air (10 gal)	appl	7.75	Gin & Haul	lb	0.09
Custom Spray	acre	6.50	GROWTH REGULATORS		
DRYING			Early Harvest PGR	oz	1.55
Dry Corn	bu	0.19	Mepex	oz	0.08
Dry Grain Sorghum	cwt	0.25	Mepex Gin Out	oz	0.14
Dry Peanuts	ton	24.00	Mepiquat	oz	0.08
Dry Rice	bu	0.40	Mepiquat Extra	oz	0.09
ERADICATION FEE			Pentia	pt	4.44
Eradication	acre	1.50	Stance	oz	1.15
FERTILIZERS			SuperBoll	pt	3.00
Amm Nitrate (34% N)	cwt	20.58	HARVEST AIDS		
Amm Sulfate (21% N)	cwt	18.90	Adios	oz	1.29
Amm Sulfate dry/mix	lb	0.28	Aim 2EC	oz	6.70
Boron 15G	lb	0.40	Ammonium Sulfate	lb	0.28
Boron Plus	pt	4.00	Boll Buster	pt	3.27
DAP	cwt	32.46	CottonQuik	pt	4.25
Fert 10-34-0	cwt	29.25	Def 6	pt	7.34
Fert 11-37-0	cwt	30.25	Def/Folex	pt	7.92
Fert 30-0-0-5	cwt	18.32	Defol 3	gal	3.00
Fert 33-0-0-12s	cwt	21.50	Defol 5	gal	5.95
Fert 41-0-0-4	cwt	21.88	Defol 750	pt	1.24
Lime	ton	34.00	Dropp SC	oz	1.74
MAP	cwt	33.33	ET	pt	46.88
Phosphorus(46% P2O5)	cwt	28.65	Ethephon 6E	pt	3.55
Potash (60% K2O)	cwt	29.19	Finish 6	pt	7.29
Sulfur 90%	lb	0.30	First Pick	pt	3.12
Sulfur Plus	pt	2.37	Folex 6EC	pt	8.49
SuperMax AMS	pt	2.47	Freefall SC	oz	1.41
UAN (32% N)	cwt	18.54	Ginstar EC	pt	27.36
UAN + Sulfur (28%)	cwt	18.54	Gramoxone Inteon	oz	0.30
Urea, Solid (46% N)	cwt	22.29	Prep	pt	3.00
Zinc Plus	pt	2.62	Shed-a-leaf	gal	3.60
Zinc Sulfate 31%	lb	0.55	Sodium Chlorate 3L	gal	3.00
FUNGICIDES			Sodium Chlorate 5L	gal	5.95
Abound	pt	31.25	TDZ SC	oz	1.37
Absolute 500SC	pt	53.42	Thidiazuron 4lb	oz	1.41
Allegiance Flowable	pt	50.63	Tribufos 6lb	pt	7.92
Apron Maxx RTA	oz	0.83	HAULING		
Apron Maxx RTA+Moly	pt	14.84	Haul Corn/Bin	bu	0.16
Apron XL LS	oz	8.51	Haul Corn/Field	bu	0.24
Artisan	oz	0.85	Haul Cotton	lb	0.02
Bravo Ultrex	lb	6.83	Haul Peanuts	ton	14.50
Bravo Weather Stick	pt	3.72	Haul Rice/Bin	bu	0.32
Captan 50 WP	lb	5.05	Haul Rice/Field	bu	0.26
Cotton Seed Trt.	acre	20.00	Haul Sorghum/Bin	bu	0.16
Dithane F-45	qt	8.13			
Dithane Rainshield	lb	2.25			

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2012(continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Haul Sorghum/Field	bu	0.24	Fusilade DX	oz	1.13
Haul Soybeans/Bin	bu	0.16	Fusion	pt	24.31
Haul Soybeans/Field	bu	0.24	Glyfos	pt	1.66
Haul Wheat/Bin	bu	0.16	Glyfos Xtra	pt	1.56
Haul Wheat/Field	bu	0.24	Glyphosate 3lbs a.e.	pt	1.75
HERBICIDES			Glyphosate 3lbs a.e.	oz	0.11
2,4-D Amine 4	pt	2.01	Glystar	pt	1.66
2,4-D LV 4Ester	pt	2.31	Glystar Plus	pt	1.56
2,4-D Weedar 64	pt	1.99	Goal 2XL	pt	9.31
2,4-DB 200	pt	4.34	Gramoxone Inteon	oz	0.25
AAtrex 4L	pt	2.12	Grandstand R	qt	24.63
AAtrex NINE-0	lb	4.60	Guardzman Max	pt	6.66
Accent Q	oz	28.05	Halex GT	pt	5.00
Accent SP	oz	36.25	Harmony Extra SG	oz	12.50
Aim 2EC	oz	10.38	Harmony Extra XP	oz	14.40
Assure II	oz	0.84	Harmony GT	oz	19.35
Atrazine 4L	pt	2.04	Harness	pt	11.88
Atrazine 90DF	lb	4.25	Harness XTRA	pt	7.31
Axial	pt	14.94	Hoelon 3EC	pt	11.03
Axiom 68DF	lb	26.95	Hornet WDG	lb	65.62
Banvel	pt	4.94	Ignite 280	oz	0.40
Basagran	pt	11.69	Impact	oz	18.25
Basis	oz	17.50	Karmex XP	lb	6.50
Beacon 75% WSP	oz	34.87	Lariat	qt	5.71
Beyond	oz	4.20	Layby Pro	qt	12.75
Bicep II Magnum	qt	11.01	Lexar	pt	5.72
Bicep Lite Magnum	pt	7.07	Lightning	oz	14.25
Blazer Ultra	pt	8.94	Linex 4L	pt	8.87
Bolero 8EC	pt	6.50	Londax 60DF	oz	14.50
Boundary 6.5 EC	pt	8.72	Lorox 50DF	lb	18.83
Buccaneer Plus	pt	1.81	Makaze	pt	1.50
Buctril 4EC	pt	17.06	MSMA 6.6	pt	2.69
Bullet	pt	2.97	MSMA6 Plus	pt	2.81
Butoxone	pt	4.12	Newpath 2SL	oz	3.29
Butyrac 200 (2,4-DB)	pt	3.84	Option	oz	9.95
Cadre	oz	3.16	Ordram 15-GM	lb	1.34
Callisto 4SC	oz	4.77	Osprey	oz	3.05
Canopy 75%	oz	3.13	Outlook	pt	20.63
Canopy EX	oz	6.50	Parrlay	pt	8.13
Caparol 4L	pt	3.59	Peak Accu Pak	oz	13.75
Celebrity Plus	lb	84.50	Permit 75 DF	oz	17.88
Clarity	pt	10.31	Poast 1.53	pt	10.22
Classic	oz	15.28	Poast Plus	pt	7.84
Clearpath	lb	50.00	Prefix	pt	6.14
Clincher SF	oz	1.97	Propimax EC	pt	
Cobra 2EC	oz	1.30	Prowl 3.3 EC	pt	4.29
Command 3ME	pt	14.75	Prowl H20	pt	5.13
Cornerstone Plus	pt	1.50	Pursuit 2S	oz	4.73
Cotoran 4L	pt	4.69	Python WDG	oz	12.44
Cotton Pro	pt	3.44	Raptor	oz	4.62
Credit Extra	pt	1.69	Reflex 2LC	pt	15.44
Direx 4L	pt	3.00	Regiment 80WP	oz	36.63
Diuron 4L	pt	3.28	Remedy Ultra	pt	11.86
Diuron 80 DF	lb	5.25	Resolve SG	oz	7.20
Diuron 80%	lb	5.25	Resource .86EC	pt	24.30
Dual II Magnum	pt	12.25	Ricebeaux	pt	5.04
Dual Magnum	pt	12.25	RicePro	pt	4.94
Duet	pt	4.45	Riceshot	pt	3.34
Envoke	oz	83.08	Ricestar HT	pt	20.59
Equip	oz	10.65	Rifel	pt	4.38
Evik DF 80W	lb	9.75	Roundup Power Max	oz	0.14
Exceed	oz	10.71	Roundup PowerMax	pt	2.28
Expert	pt	3.69	Roundup WeatherMax	oz	0.21
Facet 75DF	lb	45.50	Roundup WeatherMax	pt	3.28
Finesse	oz	14.75	Salvo	pt	3.56
First Rate	oz	38.60	Scepter 70 DG	oz	3.91
Flexstar HL	pt	15.63	Select Max	pt	11.80
Fluometuron 4lb	pt	4.50	Sequence	pt	5.53
Frontier 6.0	oz	0.63			
Fultime	pt	4.56			(continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Simazine 4L	pt	3.14	Imidan 70 WSB	oz	0.66
Stalwart	pt	6.25	Incidental Pest Trt	acre	12.00
Stam 80 EDF	lb	6.25	Intrepid 2F	oz	1.79
Stam M4	qt	6.69	Intruder 70WSP	oz	9.03
Staple LX	oz	7.35	Karate Z	oz	2.73
Steadfast	oz	23.95	Kelthane MF 4EC	pt	5.03
Sterling Blue	pt	9.81	Lannate LV	pt	9.56
Storm	pt	11.56	Lannate SP	oz	1.68
Strada WG	oz	6.30	Larvin 3.2	oz	0.60
Strongarm	oz	47.50	Leverage 2.7	oz	1.33
Superwham	qt	8.26	Lorsban 15G	lb	1.85
Suprend	lb	11.50	Lorsban 4E	pt	5.00
Surpass EC	qt	23.00	Malathion 5E	pt	4.44
Synchrony XP	oz	9.98	Malathion 8E	pt	5.50
Touchdown Total	qt	4.25	Methyl Parathion 4	pt	5.44
Treflan HFP	pt	3.12	Monitor 4	pt	16.33
Treflan TR-10	lb	0.92	Mustang Max	oz	1.43
Trifluralin 4EC	pt	3.19	Oberon 4 SC	pt	71.22
Ultra Blazer	pt	10.23	Orthene 90S	lb	3.25
Valor SX	oz	4.58	Penncap-M	pt	4.59
Valor XLT	oz	3.73	Phorate	lb	2.69
Whip 360	pt	25.08	Pounce 25WP	lb	10.63
Zorial Rapid 80DF	lb	13.95	Prolex	oz	2.62
INOCULANT			Provado 1.6F	oz	1.94
Nitrastick S	lbseed	0.02	Respect .8EC	pt	29.04
Optimize LIFT	oz	0.58	Sevin 4F	pt	5.22
INSECT SCOUTING			Sevin 80S	lb	7.35
Insect Scouting	acre	7.00	Sevin XLR Plus	qt	11.13
INSECTICIDES			Sniper	oz	0.70
Acephate 90%	lb	6.63	Steward	pt	28.13
Acephate 90SP	lb	6.63	Temik 15G Grit	lb	4.00
Acramite-4SC	oz	1.37	Temik 15G Gypsum	lb	3.90
Ambush 2E	oz	0.27	Thimet 20-G Lock N L	lb	3.10
Asana .66 XL	oz	0.71	Thionex 3 EC	pt	3.47
Aztec 2.1% G	lb	2.65	Thionex 50W	lb	8.20
Baythroid XL	oz	2.19	Tombstone Helios	pt	36.30
Bidrin 8WM	oz	0.91	Tracer 4SC	oz	8.20
Bidrin XP	oz	0.78	Trimax Pro	oz	2.30
Bifenture 2EC	pt	12.50	Tundra	oz	0.80
Brigade EC	pt	12.50	Vydate C-LV	oz	0.70
Brigade WSB	lb	21.00	Warrior Z	oz	1.80
Capture 2EC	oz	1.76	Wrangler	oz	1.70
Capture LFR	oz	1.80	Zeal	oz	14.50
Carbaryl 4L	pt	4.34	Zephyr	oz	2.20
Carbine 50WG	oz	5.11	IRRIGATION SUPPLIES		
Centric 40WG	oz	3.58	Roll-Out Pipe	ft	0.20
Comite 1l	pt	6.00	SEED/PLANTS		
Confirm 2F	oz	1.68	Corn Seed BtRR	thous	2.93
Counter 15G	lb	2.50	Corn Seed RR2	thous	2.78
Cruiser 5FS	oz	13.25	Corn Seed VT3	thous	2.97
Curacron 8E	pt	10.78	Corn Seed VT3Pro	thous	3.23
Cypermethrin	oz	0.47	Cotton Seed B2RF	thous	0.62
Delta Gold	pt	40.47	Cotton Seed LL	thous	1.05
Denim 0.16 EC	pt	27.19	Cotton Seed LLB2	thous	1.10
Di-Syston 15G	lb	3.48	Cotton Seed RF	thous	0.57
Di-Syston 8	pt	14.32	Cotton Seed W	thous	0.49
Diamond .83EC	pt	16.74	Cotton Seed WRF	thous	0.63
Dimethoate 4E	pt	5.50	Peanut Seed	lb	1.25
Dimilin 2L	oz	1.76	Rice Clearfield	lb	0.94
Dipel DF	lb	12.25	Rice Clearfield Hyb	lb	5.70
Dipel ES	pt	4.56	Rice Conv. Hybrid	lb	1.00
Discipline 2 EC	oz	0.78	Rice Seed (Levees)	lb	0.45
Endigo ZC	pt	26.25	Rice Seed CF(Levees)	lb	0.94
Fanfare 2EC	oz	0.78	Rice Seed CFH(Levee)	lb	5.70
Force 3G	lb	4.85	Rice Seed Conv.	lb	0.45
Furadan 4F	pt	9.81	Sorghum Concept	lb	1.82
Furadan 4FLFR	pt	9.70	Soybean Seed LL	lb	0.99
Gaicho 600	oz	5.75	Soybean Seed RR2	lb	0.98
Hero	pt	21.88	Wheat Seed Private	lb	0.32
Holster	pt	0.80			

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2012 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
SURVEY & MARK LEVEES			LLB2 Cot Tech Fee	thous	0.76
Survey & Mark Levees	acre	4.50	RF Cot Tech Fee	thous	1.04
Survey & Mark Levees	acre	4.50	RF Cot Tech Fee	cap/ac	48.25
TECHNOLOGY FEE			WRF Cot Tech Fee	thous	1.45
B2 Cot Tech Fee	thous	0.76	WS Cot Tech Fee	thous	0.41
B2 Cot Tech Fee	cap/ac	35.25	WS Cotton Tech Fee	cap/ac	24.00
B2RF Cot Tech Fee	thous	1.49			
B2RF Cot Tech Fee	cap/ac	69.25			

Appendix Table 5. Estimated fuel prices  
and interest rates, Mississippi, 2012

ITEM NAME	UNIT	PRICE
dollars		
FUEL TYPES		
Diesel Fuel	gal	3.40
Gasoline	gal	3.50
LP Gas	gal	2.60
INTEREST RATES		
Short-term	%	4.25
Intermediate-term	%	5.25

Appendix Table 6. Labor types, wage rates and unallocated labor  
multipliers for crop enterprises, Mississippi, 2012

Item name	Unit	Wage Rate
OPERATOR LABOR	hour	11.60
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, 2012

	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 '12	5.93	-0.2894	5.64	2.09	5.64
Cotton Lint	lb	Dec '12	0.939	-0.0263	0.913	.524	0.913
Cottonseed	lb						0.076 <sup>f</sup>
Grain Sorghum	bu				5.36	6.31	5.36
Peanuts	ton				750.00	355.00	750.00
Soybeans	bu	Nov '12	12.17	-0.3120	11.86	5.20	11.86
Rice	bu	Sep '12	7.47	-0.8030	6.67	2.96	6.67
Wheat	bu	Jul '12	6.99	-0.7008	6.29	2.29	6.29

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

<sup>b</sup> The basis is computed by subtracting the 2001-2011 average near futures contract month closings in October from the daily spot cash prices reported in October. Sources: Arkansas Farm Bureau Commodity Report and Daily Grain Report, Mississippi Department of Ag-USDA Market News.

<sup>c</sup> The forward contract price for cotton, soybeans, corn, wheat, and rice is the futures contract price plus the basis. The forward contract price for grain sorghum is 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 2011 crop year for soybeans, corn, grain sorghum, and wheat. 2011 Mississippi base loan rate for the Delta area for cotton. 2011 Mississippi loan rate for long grain rice. 2011 national average loan rate for peanuts.

<sup>e</sup> Price used in the 2012 MAFES Planning Budgets.

<sup>f</sup> Cottonseed price is the marketing year average price averaged over the years 2006-2010, Agricultural Prices Summary, USDA.



Appendix Table 8. Estimated costs for field operations, per acre  
 Cotton irrigated with roll-out pipe  
 160-acre roll-out pipe system, 10.5 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----						FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER			
-----dollars-----										
Land Plane	50'x16'		1.26	0.25	0.44		0.01	1.96	1.30	3.26
Set Up Engine										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Ditcher (1m/160a)			0.21	0.05	0.11		0.01	0.38	0.19	0.57
Roll-Out Pipe	ft	6.60					0.12	6.72		6.72
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.28	0.06	0.37		0.01	0.72	0.50	1.22
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		0.43	0.10	0.56		0.01	1.10	0.75	1.85
Land Forming (\$390)	each								28.37	28.37
Well & Pump, Furrow	each			2.44			0.04	2.48	7.39	9.87
Main Line Pipe	each								5.16	5.16
Engine, RPF, 75	each								7.27	7.27
June Irrigation	ac-in		9.69	1.11			0.19	10.99		10.99
July Irrigation	ac-in		9.69	1.11			0.15	10.95		10.95
August Irrigation	ac-in		9.69	1.11			0.11	10.91		10.91
TOTALS		6.60	31.25	6.23	4.21	0.00	0.68	48.97	50.93	99.90

Note: Cost of production estimates are based on 2011 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, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----						FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER		
-----dollars-----									
Set Up Engine									
IRRIGATE LABOR	hour				0.27		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			12.00			0.21	12.21	49.19
Well & Pump, 1/4 CP	each			2.89			0.05	2.94	8.76
Engine, 1/4 CP, 65	each								6.80
June Irr. 3app@.75"	ac-in		11.43	0.93			0.22	12.58	12.58
July Irr. 4app@.75"	ac-in		15.23	1.24			0.23	16.70	16.70
Aug Irr. 3app@.75"	ac-in		11.43	0.93			0.13	12.49	12.49
TOTALS		0.00	38.09	17.99	1.84	0.00	0.87	58.79	64.75
									123.54

Note: Cost of production estimates are based on 2011 input prices.

Appendix Table 10. Estimated costs for field operations, per acre  
 Early soybeans irrigated with roll-out pipe  
 160-acre system, 9 ac-in., Delta Area, Mississippi, 2012

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'		1.26	0.25	0.44			0.08	2.03	1.30	3.33
Set Up Engine											
IRRIGATE LABOR	hour				0.23				0.23		0.23
Ditcher (1m/160a)			0.21	0.05	0.11			0.01	0.38	0.19	0.57
Roll-Out Pipe	ft	6.60						0.09	6.69		6.69
Lay Roll-out Pipe											
Pipe Spool 160ac	1/4m roll		0.28	0.06	0.37			0.01	0.72	0.50	1.22
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		0.43	0.10	0.56				1.09	0.75	1.84
Land Forming (\$390)	each									28.37	28.37
Well & Pump, Furrow	each			2.44				0.03	2.47	7.39	9.86
Main Line Pipe	each									5.16	5.16
Engine, RPF, ESB	each									7.27	7.27
1st June Irrigation	ac-in		8.31	1.11				0.13	9.55		9.55
2nd June Irrigation	ac-in		8.31	1.11				0.13	9.55		9.55
July Irrigation	ac-in		8.31	1.11				0.10	9.52		9.52
TOTALS		6.60	27.11	6.23	4.21	0.00		0.61	44.76	50.93	95.69

Note: Cost of production estimates are based on 2011 input prices.

Appendix Table 11. Estimated costs for field operations, per acre  
 Irrigation with a contour flood system  
 80-acre system, 13.5 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour				0.45			0.01	0.46	0.46
Build Outside Levee										
Levee Pull (1m/80a)	8 blade		0.48	0.09	0.19			0.01	0.77	1.32
Survey & Mark Levees	acre	2.25						0.04	2.29	2.29
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.64	0.12	0.25			0.02	1.03	1.77
Butt Levees										
Blade-Box	6'-7'		0.46	0.07	0.23			0.01	0.77	1.15
IRRIGATE LABOR	hour				0.68			0.01	0.69	0.69
Apply Water										
IRRIGATE LABOR	hour				0.11				0.11	0.11
Tear Down Levees										
Levee Splitter (1/80	8 blade		0.44	0.08	0.19			0.01	0.72	1.20
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.64	0.12	0.25			0.01	1.02	1.76
Butt Levees										
Blade-Box	6'-7'		0.46	0.07	0.23			0.01	0.77	1.15
IRRIGATE LABOR	hour				0.68			0.01	0.69	0.69
Apply Water										
IRRIGATE LABOR	hour				0.11				0.11	0.11
Tear Down Levees										
Levee Splitter (1/80	8 blade		0.44	0.08	0.19			0.01	0.72	1.20
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.64	0.12	0.25			0.01	1.02	1.76
Butt Levees										
Blade-Box	6'-7'		0.46	0.07	0.23			0.01	0.77	1.15
IRRIGATE LABOR	hour				0.68			0.01	0.69	0.69
Apply Water										
IRRIGATE LABOR	hour				0.11				0.11	0.11
Tear Down Levees										
Levee Splitter (1/80	8 blade		0.44	0.08	0.19			0.01	0.72	1.20
Tear Down Levees										
Levee Splitter (1/80	8 blade		0.33	0.06	0.14				0.53	0.89
Land Forming (\$75)	each								7.09	7.09
Well & Pump, Flood	each			4.88				0.09	4.97	14.78
Engine, CF, 75	each								14.55	14.55
June Irrigation	ac-in		12.46	2.22				0.26	14.94	14.94
July Irrigation	ac-in		12.46	2.22				0.21	14.89	14.89
August Irrigation	ac-in		12.46	2.22				0.16	14.84	14.84
TOTALS		2.25	42.81	12.50	5.16	0.00	0.91	63.63	42.13	105.76

Note: Cost of production estimates are based on 2011 input prices.

Appendix Table 12. Estimated costs for field operations, per acre  
 Irrigation with a 1/2-mile center pivot system  
 530-acre system, 7.5 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----						FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER		
-----dollars-----									
Set Up Engine									
IRRIGATE LABOR	hour				0.07			0.07	0.07
Maintenance									
IRRIGATE LABOR	hour				0.27		0.01	0.28	0.28
Apply Water									
IRRIGATE LABOR	hour				0.04			0.04	0.04
Apply Water									
IRRIGATE LABOR	hour				0.05			0.05	0.05
Apply Water									
IRRIGATE LABOR	hour				0.04			0.04	0.04
Pivot, 1/2 CP	each			6.69			0.12	6.81	27.42
Well & Pump, 1/2 CP	each			0.95			0.02	0.97	2.88
Engine, 1/2 CP, 264	each								4.55
June Irr. 3app@.75"	ac-in		16.73	0.62			0.31	17.66	17.66
July Irr. 4app@.75"	ac-in		22.31	0.83			0.33	23.47	23.47
Aug Irr. 3app@.75"	ac-in		16.73	0.62			0.18	17.53	17.53
TOTALS		0.00	55.77	9.71	0.47	0.00	0.97	66.92	34.85
									101.77

Note: Cost of production estimates are based on 2011 input prices.

Appendix Table 13. Estimated costs for field operations, per acre  
 Irrigation with a 1/4-mile center pivot system  
 135-acre system, 7.5 ac-in., Delta Area, Mississippi, 2012

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			12.00				0.21	12.21	49.17
Well & Pump, 1/4 CP	each			2.89				0.05	2.94	8.76
Engine, 1/4 CP, 65	each									6.80
June Irr. 3app@.75"	ac-in		11.43	0.93				0.22	12.58	12.58
July Irr. 4app@.75"	ac-in		15.23	1.24				0.23	16.70	16.70
Aug Irr. 3app@.75"	ac-in		11.43	0.93				0.13	12.49	12.49
TOTALS		0.00	38.09	17.99	1.84	0.00	0.87	58.79	64.73	123.52

Note: Cost of production estimates are based on 2011 input prices.

Appendix Table 14. Estimated costs for field operations, per acre  
 Corn irrigated with roll-out pipe  
 160-acre system, 13 ac-in., Delta Area, Mississippi, 2012

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'		1.26	0.25	0.44		0.08	2.03	1.30	3.33
Set Up Engine										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Ditcher (1m/160a)			0.21	0.05	0.11		0.01	0.38	0.19	0.57
Roll-Out Pipe	ft	6.60					0.09	6.69		6.69
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.28	0.06	0.37		0.01	0.72	0.50	1.22
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
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.43	0.10	0.56		0.01	1.10	0.75	1.85
Land Forming (\$75)	each								7.09	7.09
Well & Pump, Furrow	each			2.44			0.03	2.47	7.39	9.86
Main Line Pipe	each								5.16	5.16
Engine, RPF, Corn	each								7.27	7.27
1st June Irrigation	ac-in		9.00	0.83			0.14	9.97		9.97
2nd June Irrigation	ac-in		9.00	0.83			0.14	9.97		9.97
3rd June Irrigation	ac-in		9.00	0.83			0.14	9.97		9.97
1st July Irrigation	ac-in		9.00	0.83			0.10	9.93		9.93
TOTALS		6.60	38.18	6.22	4.44	0.00	0.78	56.22	29.65	85.87

Note: Cost of production estimates are based on 2011 input prices.

Appendix Table 15. Estimated costs for field operations, per acre  
 Contour levee rice flood irrigation system  
 80-acre system, 33 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour				0.45			0.01	0.46	0.46
Build Outside Levee										
Levee Pull (1m/80a)	8 blade		0.48	0.09	0.19			0.02	0.78	1.33
Survey & Mark Levees	acre	4.50						0.10	4.60	4.60
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		1.27	0.24	0.50			0.04	2.05	3.52
Butt Levees										
Blade-Box	6'-7'		0.46	0.07	0.23			0.02	0.78	1.16
IRRIGATE LABOR	hour				0.68			0.01	0.69	0.69
Install Gates										
IRRIGATE LABOR	hour				2.72			0.06	2.78	2.78
Apply Water										
IRRIGATE LABOR	hour				6.80			0.14	6.94	6.94
Apply Water										
IRRIGATE LABOR	hour				6.80			0.12	6.92	6.92
Apply Water										
IRRIGATE LABOR	hour				6.80			0.10	6.90	6.90
Apply Water										
IRRIGATE LABOR	hour				6.80			0.07	6.87	6.87
Remove Gates										
IRRIGATE LABOR	hour				0.91			0.01	0.92	0.92
Tear Down Levees										
Levee Splitter (1/80)	8 blade		0.87	0.17	0.39			0.01	1.44	2.40
Tear Down Levees										
Levee Splitter (1/80)	8 blade		0.33	0.06	0.14				0.53	0.89
Land Forming (\$75)	each									7.09
Levee Gates	each									0.53
Well & Pump, Flood	each			4.88				0.09	4.97	14.78
Engine, Rice CL, 75	each									14.55
May Irrigation	ac-in		16.62	1.21				0.38	18.21	18.21
June Irrigation	ac-in		24.93	1.82				0.47	27.22	27.22
July Irrigation	ac-in		24.93	1.82				0.38	27.13	27.13
August Irrigation	ac-in		24.93	1.82				0.28	27.03	27.03
TOTALS		4.50	94.82	12.18	33.41	0.00	2.31	147.22	40.67	187.89

Note: Cost of production estimates are based on 2011 input prices.



Appendix Table 16. Estimated costs for field operations, per acre  
 Straight levee rice flood irrigation system  
 80-acre system, 27 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour				0.45			0.01	0.46	0.46
Survey & Mark Levees	acre	2.25						0.05	2.30	2.30
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.96	0.18	0.37			0.03	1.54	1.10 2.64
Butt Levees										
Blade-Box	6'-7'		0.46	0.07	0.23			0.02	0.78	0.38 1.16
IRRIGATE LABOR	hour				0.68			0.01	0.69	0.69
Install Gates										
IRRIGATE LABOR	hour				1.36			0.03	1.39	1.39
Apply Water										
IRRIGATE LABOR	hour				4.53			0.10	4.63	4.63
Apply Water										
IRRIGATE LABOR	hour				4.53			0.08	4.61	4.61
Apply Water										
IRRIGATE LABOR	hour				4.53			0.06	4.59	4.59
Apply Water										
IRRIGATE LABOR	hour				4.53			0.05	4.58	4.58
Remove Gates										
IRRIGATE LABOR	hour				0.91			0.01	0.92	0.92
Tear Down Levees										
Levee Splitter (1/80)	8 blade		0.66	0.12	0.29			0.01	1.08	0.72 1.80
Land Forming (\$390)	each									28.37 28.37
Levee Gates	each									0.53 0.53
Well & Pump, Flood	each			4.88				0.09	4.97	14.78 19.75
Engine, Rice SL, 75	each									14.55 14.55
May Irrigation	ac-in		16.62	1.48				0.38	18.48	18.48
June Irrigation	ac-in		19.39	1.73				0.37	21.49	21.49
July Irrigation	ac-in		19.39	1.73				0.30	21.42	21.42
August Irrigation	ac-in		19.39	1.73				0.22	21.34	21.34
TOTALS		2.25	76.87	11.92	22.41	0.00		1.82	115.27	60.43 175.70

Note: Cost of production estimates are based on 2011 input prices.

Appendix Table 17. Estimated costs for field operations, per acre  
 Straight levee rice multi inlet flood irrigation system  
 80-acre system, 23 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour				0.45			0.01	0.46	0.46
Survey & Mark Levees	acre	2.25						0.05	2.30	2.30
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.96	0.18	0.37			0.03	1.54	2.64
Butt Levees										
Blade-Box	6'-7'		0.46	0.07	0.23			0.02	0.78	1.16
IRRIGATE LABOR	hour				0.68			0.01	0.69	0.69
Ditcher (1m/160a)			0.21	0.05	0.11			0.01	0.38	0.57
Roll-Out Pipe	ft	6.60						0.14	6.74	6.74
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.28	0.06	0.37			0.02	0.73	1.23
Install Gates										
IRRIGATE LABOR	hour				1.36			0.03	1.39	1.39
Apply Water										
IRRIGATE LABOR	hour				1.81			0.04	1.85	1.85
Apply Water										
IRRIGATE LABOR	hour				1.81			0.03	1.84	1.84
Apply Water										
IRRIGATE LABOR	hour				1.81			0.03	1.84	1.84
Apply Water										
IRRIGATE LABOR	hour				1.81			0.02	1.83	1.83
Remove Gates										
IRRIGATE LABOR	hour				0.45				0.45	0.45
Tear Down Levees										
Levee Splitter (1/80)	8 blade		0.66	0.12	0.29			0.01	1.08	1.80
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.14	0.03	0.18				0.35	0.60
Land Forming (\$390)	each								28.37	28.37
Levee Gates	each								0.26	0.26
Well & Pump, Flood	each			4.88				0.09	4.97	19.75
Engine, Mult In Rice	each								14.55	14.55
May Irrigation	ac-in		13.85	1.39				0.32	15.56	15.56
June Irrigation	ac-in		16.62	1.66				0.32	18.60	18.60
July Irrigation	ac-in		16.62	1.66				0.26	18.54	18.54
August Irrigation	ac-in		16.62	1.66				0.19	18.47	18.47
TOTALS		8.85	66.42	11.76	11.73	0.00		1.63	100.39	161.49

Note: Cost of production estimates are based on 2011 input prices.

Appendix Table 18. Estimated costs for field operations, per acre  
 Straight levee rice - zero grade flood irrigation  
 80-acre system, 19 ac-in., Delta Area, Mississippi, 2012

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----						FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER			
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour				0.45		0.01	0.46	0.46	
Apply Water										
IRRIGATE LABOR	hour				2.27		0.05	2.32	2.32	
Apply Water										
IRRIGATE LABOR	hour				2.27		0.04	2.31	2.31	
Apply Water										
IRRIGATE LABOR	hour				2.27		0.03	2.30	2.30	
Apply Water										
IRRIGATE LABOR	hour				2.27		0.02	2.29	2.29	
Land Forming (\$390)	each							28.37	28.37	
Well & Pump, Flood	each			4.88			0.09	4.97	14.78	
Engine, Rice SL, 75	each							14.55	14.55	
May Irrigation	ac-in		11.08	0.99			0.26	12.33	12.33	
June Irrigation	ac-in		13.85	1.23			0.27	15.35	15.35	
July Irrigation	ac-in		13.85	1.23			0.21	15.29	15.29	
August Irrigation	ac-in		13.85	1.23			0.16	15.24	15.24	
TOTALS		0.00	52.63	9.56	9.53	0.00	1.14	72.86	57.70	130.56

Note: Cost of production estimates are based on 2011 input prices.



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