

**DELTA
2013
PLANNING BUDGETS**

**Mississippi State University
Department of Agricultural Economics
Budget Report 2012-07**

December 2012

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 2013 planning decisions. This would be a one-year short-run decision. Decisions beyond one year, or long-run decisions, should be based on "**Returns Above Specified Expenses.**"

Acknowledgments

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

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

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

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

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2013 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 2012. (Appendix Tables 1, 2, and 3).

A performance rate reflects the time required to perform a given task or operation and is expressed as that part of an hour per acre.

Previous studies and expert knowledge of the equipment committee members are used to estimate performance rates for new and larger equipment (1, 4, 5, 6, 7, 9, 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 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	2.0000	12.00	_____
App by Air (3 gal)	appl	4.75	3.2500	15.44	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.80	2.0000	3.60	_____
Ethephon 6E	pt	3.34	1.3300	4.44	_____
Tribufos 6lb	pt	8.42	0.5000	4.21	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.80	1.5000	44.70	_____
UAN (32% N)	cwt	21.10	4.0000	84.40	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.83	0.5000	5.42	_____
Glyphosate 3lbs a.e	oz	0.13	96.0000	12.48	_____
Gramonone SL 2.0	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	6.12	2.0000	12.24	_____
Dual Magnum	pt	13.54	1.0000	13.54	_____
Diuron 4L	pt	3.85	1.6000	6.16	_____
INSECTICIDES					
Acephate 90%	lb	6.53	1.5200	9.93	_____
Centric 40WG	oz	4.46	2.0000	8.92	_____
Karate Z	oz	3.15	0.5000	1.58	_____
Bidrin 8WM	oz	1.01	2.0000	2.02	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.68	45.0000	30.60	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.15	24.0000	3.60	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	1.1134	13.04	_____
Self-Propelled	hour	11.71	0.3194	3.75	_____
HAND LABOR					
Implements	hour	9.06	0.4491	4.07	_____
Self-Propelled	hour	9.06	0.2886	2.62	_____
UNALLOCATED LABOR					
	hour	11.71	1.1463	13.43	_____
DIESEL FUEL					
Tractors	gal	3.50	10.8888	38.10	_____
Self-Propelled	gal	3.50	5.1992	18.21	_____
REPAIR & MAINTENANCE					
Implements	acre	10.12	1.0000	10.12	_____
Tractors	acre	5.36	1.0000	5.36	_____
Self-Propelled	acre	15.92	1.0000	15.92	_____
INTEREST ON OP. CAP.	acre	10.80	1.0000	10.80	_____
TOTAL DIRECT EXPENSES				654.25	_____
FIXED EXPENSES					
Implements	acre	16.98	1.0000	16.98	_____
Tractors	acre	34.29	1.0000	34.29	_____
Self-Propelled	acre	65.16	1.0000	65.16	_____
TOTAL FIXED EXPENSES				116.43	_____
TOTAL SPECIFIED EXPENSES				770.68	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.74	900.0000	668.70	_____
Cotton Seed	lb	0.10	1350.0000	139.05	_____

TOTAL INCOME				807.75	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	27.44	1.0000	27.44	_____
HARVEST AIDS	acre	12.25	1.0000	12.25	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	129.10	1.0000	129.10	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	57.84	1.0000	57.84	_____
INSECTICIDES	acre	34.45	1.0000	34.45	_____
SEED/PLANTS	acre	30.60	1.0000	30.60	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	3.60	1.0000	3.60	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.7377	6.69	_____
OPERATOR LABOR	hour	11.71	1.4328	16.79	_____
UNALLOCATED LABOR	hour	11.71	1.1463	13.43	_____
DIESEL FUEL	gal	3.50	16.0881	56.31	_____
REPAIR & MAINTENANCE	acre	31.40	1.0000	31.40	_____
INTEREST ON OP. CAP.	acre	10.80	1.0000	10.80	_____

TOTAL DIRECT EXPENSES				654.25	_____
RETURNS ABOVE DIRECT EXPENSES				153.50	_____

TOTAL FIXED EXPENSES				116.43	_____

TOTAL SPECIFIED EXPENSES				770.68	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				37.07	_____

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Bed-Paratill Fold	8R-38	MFWD 190	0.080	1.00	Nov		0.08	0.08	0.08	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
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					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 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.96	23.46		23.46
Bed-Paratill Fold	8R-38		2.76	1.98	1.71			0.27	6.72	5.30	12.02
App by Air (5 gal)	appl	6.00						0.17	6.17		6.17
Clarity	pt	5.42						0.15	5.57		5.57
Glyphosate 3lbs a.e	oz	4.16						0.12	4.28		4.28
Bed-Disk (Hipper)Rd	8R-38		1.27	0.32	0.78			0.07	2.44	1.52	3.96
Custom Apply Fert	acre	7.00						0.20	7.20		7.20
Potash (60% K2O)	cwt	44.70						1.27	45.97		45.97
Fert Appl (Liquid)	8R-38		2.66	1.23	1.99			0.15	6.03	3.38	9.41
UAN (32% N)	cwt	42.20						1.05	43.25		43.25
Row Cond Rigid	26'		2.04	0.48	1.26			0.08	3.86	2.64	6.50
Plant & Pre-Rigid	8R-38		2.75	1.44	2.42			0.14	6.75	4.51	11.26
Cotton Seed B2RF	thous	30.60						0.65	31.25		31.25
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		0.56	0.15	0.46			0.02	1.19	1.01	2.20
Gramonone SL 2.0	oz	8.00						0.17	8.17		8.17
Cotoran 4L	pt	12.24						0.26	12.50		12.50
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-750gal	60' 175hp		0.56	0.15	0.46			0.02	1.19	1.01	2.20
Dual Magnum	pt	13.54						0.29	13.83		13.83
Glyphosate 3lbs a.e	oz	4.16						0.09	4.25		4.25
Acephate 90%	lb	1.44						0.03	1.47		1.47
Sprayer 600-750gal	60' 175hp		0.56	0.15	0.46			0.02	1.19	1.01	2.20
Centric 40WG	oz	8.92						0.16	9.08		9.08
Mepiquat Chloride	oz	1.80						0.03	1.83		1.83
Fert Appl (Liquid)	8R-38		2.66	1.23	1.99			0.10	5.98	3.38	9.36
UAN (32% N)	cwt	42.20						0.75	42.95		42.95
Spray (Direct/Layby)	8R-38		2.29	0.71	1.71			0.07	4.78	2.53	7.31
Diuron 4L	pt	6.16						0.09	6.25		6.25
Glyphosate 3lbs a.e	oz	4.16						0.06	4.22		4.22
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Acephate 90%	lb	3.59						0.05	3.64		3.64
Mepiquat Chloride	oz	1.80						0.03	1.83		1.83
App by Air (3 gal)	appl	1.19						0.02	1.21		1.21
Karate Z	oz	1.58						0.02	1.60		1.60
Bidrin 8WM	oz	2.02						0.03	2.05		2.05
Incidental Pest											
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Incidental Pest Trt	acre	12.00						0.17	12.17		12.17
App by Air (3 gal)	appl	4.75						0.05	4.80		4.80
Acephate 90%	lb	4.90						0.05	4.95		4.95
App by Air (5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	3.60						0.03	3.63		3.63
Ethephon 6E	pt	4.44						0.03	4.47		4.47
Sprayer 600-750gal	60' 175hp		0.28	0.08	0.22				0.58	0.51	1.09
Tribufos 6lb	pt	4.21						0.03	4.24		4.24
Cotton Picker	4R-38(350)		16.25	15.39	7.77			0.14	39.55	61.62	101.17
Boll Buggy	4R-38(325)		8.82	2.93	5.43			0.06	17.24	11.44	28.68
Module Builder	4R-38(325)		8.82	3.26	7.77			0.07	19.92	12.12	32.04
Gin & Haul	lb	99.00						0.35	99.35		99.35
Stalk Shredder	14'		4.03	1.90	2.48			0.03	8.44	4.45	12.89
TOTALS		518.83	56.31	31.40	36.91	0.00	10.80	654.25	116.43	770.68	

Note: Cost of production estimates are based on 2012 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, 2013

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	807.75
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	10.69	4.75	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.25	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	44.70	42.20	0.00	42.20	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.58	0.00	37.94	0.00	10.32	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.44	8.92	19.19	4.90	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	30.60	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	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	1.80	1.80	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	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.71	0.00	0.00	0.00	0.78	1.99	4.60	2.45	1.71	0.00	0.22	23.45
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.76	0.00	0.00	0.00	1.27	2.66	5.91	3.22	2.29	0.00	0.28	37.92
REPAIR & MAINTENANCE	1.98	0.00	0.00	0.00	0.32	1.23	2.22	1.38	0.71	0.00	0.08	23.48
INTEREST ON OP. CAP.	1.23	0.00	0.00	0.00	1.98	1.20	3.77	1.06	0.68	0.10	0.13	0.65
TOTAL DIRECT EXPENSES	30.18	0.00	0.00	0.00	71.63	49.28	181.53	61.03	47.39	9.75	18.96	184.50
NET INCOME	-30.18	0.00	0.00	0.00	-71.63	-49.28	-181.53	-61.03	-47.39	-9.75	-18.96	623.25
NET INCOME TO DATE	-30.18	-30.18	-30.18	-30.18	-101.81	-151.09	-332.62	-393.65	-441.04	-450.79	-469.75	153.50

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 1.F Estimated returns for various price/yield combinations, per acre
 Cotton, 8R-38" solid, conservation tillage
 B2RF variety, Delta Area, Mississippi, 2013

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.55	0.59	0.63	0.66	0.70	0.74	0.78	0.81	0.85	0.89	0.92
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-214 -331	-198 -314	-181 -297	-164 -281	-147 -264	-131 -247	-114 -230	-97 -214	-81 -197	-64 -180	-47 -164
60	540.00	lb	-174 -290	-154 -270	-134 -250	-114 -230	-94 -210	-74 -190	-54 -170	-34 -150	-14 -130	6 -110	26 -90
70	630.00	lb	-134 -250	-110 -227	-87 -203	-64 -180	-40 -157	-17 -133	6 -110	29 -86	52 -63	76 -40	99 -16
80	720.00	lb	-94 -210	-67 -183	-40 -157	-13 -130	12 -103	39 -76	66 -50	93 -23	119 3	146 30	173 56
90	810.00	lb	-53 -170	-23 -140	6 -110	36 -80	66 -49	96 -19	126 10	156 40	186 70	216 100	247 130
100	900.00	lb	-13 -130	19 -96	53 -63	86 -29	120 3	153 37	186 70	220 103	253 137	287 170	320 204
110	990.00	lb	26 -89	63 -53	100 -16	136 20	173 57	210 94	247 130	283 167	320 204	357 241	394 277
120	1080.00	lb	66 -49	106 -9	147 30	187 70	227 110	267 150	307 191	347 231	387 271	427 311	467 351
130	1170.00	lb	106 -9	150 34	193 77	237 120	280 164	324 207	367 251	411 294	454 338	498 381	541 425
140	1260.00	lb	147 30	194 77	240 124	287 171	334 218	381 264	428 311	474 358	521 405	568 452	615 498
150	1350.00	lb	187 70	237 121	287 171	337 221	388 271	438 321	488 371	538 422	588 472	638 522	688 572

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 2.A Estimated costs per acre
 Cotton, 8R-38" solid, no-till
 B2RF variety, Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	2.0000	12.00	_____
App by Air (3 gal)	appl	4.75	3.2500	15.44	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.80	2.0000	3.60	_____
Ethephon 6E	pt	3.34	1.3300	4.44	_____
Tribufos 6lb	pt	8.42	0.5000	4.21	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Amm Nitrate (34% N)	cwt	22.50	2.0000	45.00	_____
Potash (60% K2O)	cwt	29.80	1.5000	44.70	_____
UAN (32% N)	cwt	21.10	2.0000	42.20	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.83	0.5000	5.42	_____
Glyphosate 3lbs a.e	oz	0.13	96.0000	12.48	_____
Gramonone SL 2.0	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	6.12	2.0000	12.24	_____
Dual Magnum	pt	13.54	1.0000	13.54	_____
Diuron 4L	pt	3.85	1.6000	6.16	_____
INSECTICIDES					
Acephate 90%	lb	6.53	1.5200	9.93	_____
Centric 40WG	oz	4.46	2.0000	8.92	_____
Karate Z	oz	3.15	0.5000	1.58	_____
Bidrin 8WM	oz	1.01	2.0000	2.02	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.68	45.0000	30.60	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.15	24.0000	3.60	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.9212	10.79	_____
Self-Propelled	hour	11.71	0.3194	3.75	_____
HAND LABOR					
Implements	hour	9.06	0.4136	3.75	_____
Self-Propelled	hour	9.06	0.2886	2.62	_____
UNALLOCATED LABOR	hour	11.70	0.9926	11.62	_____
DIESEL FUEL					
Tractors	gal	3.50	9.0100	31.52	_____
Self-Propelled	gal	3.50	5.1992	18.21	_____
REPAIR & MAINTENANCE					
Implements	acre	7.70	1.0000	7.70	_____
Tractors	acre	4.43	1.0000	4.43	_____
Self-Propelled	acre	15.92	1.0000	15.92	_____
INTEREST ON OP. CAP.	acre	10.58	1.0000	10.58	_____
TOTAL DIRECT EXPENSES				-----	642.52
FIXED EXPENSES					
Implements	acre	13.14	1.0000	13.14	_____
Tractors	acre	28.37	1.0000	28.37	_____
Self-Propelled	acre	65.16	1.0000	65.16	_____
TOTAL FIXED EXPENSES				-----	106.67
TOTAL SPECIFIED EXPENSES				-----	749.19

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.74	900.0000	668.70	_____
Cotton Seed	lb	0.10	1350.0000	139.05	_____

TOTAL INCOME				807.75	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	27.44	1.0000	27.44	_____
HARVEST AIDS	acre	12.25	1.0000	12.25	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	131.90	1.0000	131.90	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	57.84	1.0000	57.84	_____
INSECTICIDES	acre	34.45	1.0000	34.45	_____
SEED/PLANTS	acre	30.60	1.0000	30.60	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	3.60	1.0000	3.60	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.7022	6.37	_____
OPERATOR LABOR	hour	11.71	1.2407	14.54	_____
UNALLOCATED LABOR	hour	11.70	0.9926	11.62	_____
DIESEL FUEL	gal	3.50	14.2092	49.73	_____
REPAIR & MAINTENANCE	acre	28.05	1.0000	28.05	_____
INTEREST ON OP. CAP.	acre	10.58	1.0000	10.58	_____

TOTAL DIRECT EXPENSES				642.52	_____
RETURNS ABOVE DIRECT EXPENSES				165.23	_____

TOTAL FIXED EXPENSES				106.67	_____

TOTAL SPECIFIED EXPENSES				749.19	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				58.56	_____

Note: Cost of production estimates are based on 2012 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, 2013

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
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					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
TOTALS							1.24	0.92	1.94	0.99

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	22.50						0.96	23.46	23.46
App by Air (5 gal)	appl	6.00						0.17	6.17	6.17
Clarity	pt	5.42						0.15	5.57	5.57
Glyphosate 3lbs a.e	oz	4.16						0.12	4.28	4.28
Custom Apply Fert	acre	7.00						0.20	7.20	7.20
Amm Nitrate (34% N)	cwt	45.00						1.27	46.27	46.27
Potash (60% K2O)	cwt	44.70						1.27	45.97	45.97
Row Cond Rigid	26'		2.04	0.48	1.26			0.08	3.86	2.64 6.50
NT Plant&Pre-Rigid	8R-38		2.86	1.62	2.52			0.15	7.15	4.95 12.10
Cotton Seed B2RF	thous	30.60						0.65	31.25	31.25
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		0.56	0.15	0.46			0.02	1.19	1.01 2.20
Gramonone SL 2.0	oz	8.00						0.17	8.17	8.17
Cotoran 4L	pt	12.24						0.26	12.50	12.50
Insect Scouting	acre	7.00						0.15	7.15	7.15
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-750gal	60' 175hp		0.56	0.15	0.46			0.02	1.19	1.01 2.20
Dual Magnum	pt	13.54						0.29	13.83	13.83
Glyphosate 3lbs a.e	oz	4.16						0.09	4.25	4.25
Acephate 90%	lb	1.44						0.03	1.47	1.47
Sprayer 600-750gal	60' 175hp		0.56	0.15	0.46			0.02	1.19	1.01 2.20
Centric 40WG	oz	8.92						0.16	9.08	9.08
Mepiquat Chloride	oz	1.80						0.03	1.83	1.83
Fert Appl (Liquid)	8R-38		2.66	1.23	1.99			0.10	5.98	3.38 9.36
UAN (32% N)	cwt	42.20						0.75	42.95	42.95
Spray (Direct/Layby)	8R-38		2.29	0.71	1.71			0.08	4.79	2.53 7.32
Diuron 4L	pt	6.16						0.11	6.27	6.27
Glyphosate 3lbs a.e	oz	4.16						0.07	4.23	4.23
App by Air (3 gal)	appl	4.75						0.07	4.82	4.82
Acephate 90%	lb	3.59						0.05	3.64	3.64
Mepiquat Chloride	oz	1.80						0.03	1.83	1.83
App by Air (3 gal)	appl	1.19						0.02	1.21	1.21
Karate Z	oz	1.58						0.02	1.60	1.60
Bidrin 8WM	oz	2.02						0.03	2.05	2.05
Incidental Pest										
App by Air (3 gal)	appl	4.75						0.07	4.82	4.82
Incidental Pest Trt	acre	12.00						0.17	12.17	12.17
App by Air (3 gal)	appl	4.75						0.05	4.80	4.80
Acephate 90%	lb	4.90						0.05	4.95	4.95
App by Air (5 gal)	appl	6.00						0.04	6.04	6.04
Thidiazuron 4lb	oz	3.60						0.03	3.63	3.63
Ethephon 6E	pt	4.44						0.03	4.47	4.47
Sprayer 600-750gal	60' 175hp		0.28	0.08	0.22				0.58	0.51 1.09
Tribufos 6lb	pt	4.21						0.03	4.24	4.24
Cotton Picker	4R-38(350)		16.25	15.39	7.77			0.14	39.55	61.62 101.17
Boll Buggy	4R-38(325)		8.82	2.93	5.43			0.06	17.24	11.44 28.68
Module Builder	4R-38(325)		8.82	3.26	7.77			0.07	19.92	12.12 32.04
Gin & Haul	lb	99.00						0.35	99.35	99.35
Stalk Shredder	14'		4.03	1.90	2.48			0.03	8.44	4.45 12.89
TOTALS		521.63	49.73	28.05	32.53	0.00	10.58	642.52	106.67	749.19

Note: Cost of production estimates are based on 2012 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, 2013

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	807.75
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	10.69	4.75	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.25	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	89.70	0.00	0.00	42.20	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.58	0.00	37.94	10.32	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.44	8.92	19.19	4.90	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	30.60	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	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	1.80	1.80	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	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	4.70	4.16	0.00	0.00	0.22	23.45
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	6.02	5.51	0.00	0.00	0.28	37.92
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	2.40	2.09	0.00	0.00	0.08	23.48
INTEREST ON OP. CAP.	0.96	0.00	0.00	0.00	3.18	0.00	3.78	1.32	0.46	0.10	0.13	0.65
TOTAL DIRECT EXPENSES	23.46	0.00	0.00	0.00	115.46	0.00	181.93	76.32	32.14	9.75	18.96	184.50
NET INCOME	-23.46	0.00	0.00	0.00	-115.46	0.00	-181.93	-76.32	-32.14	-9.75	-18.96	623.25
NET INCOME TO DATE	-23.46	-23.46	-23.46	-23.46	-138.92	-138.92	-320.85	-397.17	-429.31	-439.06	-458.02	165.23

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 2.F Estimated returns for various price/yield combinations, per acre
 Cotton, 8R-38" solid, no-till
 B2RF variety, Delta Area, Mississippi, 2013

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.55	0.59	0.63	0.66	0.70	0.74	0.78	0.81	0.85	0.89	0.92		
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-203	-186	-169	-152	-136	-119	-102	-86	-69	-52	-35
			-309	-292	-276	-259	-242	-226	-209	-192	-175	-159	-142
60	540.00	lb	-162	-142	-122	-102	-82	-62	-42	-22	-2	17	37
			-269	-249	-229	-209	-189	-169	-149	-129	-108	-88	-68
70	630.00	lb	-122	-99	-75	-52	-28	-5	17	41	64	88	111
			-229	-205	-182	-159	-135	-112	-88	-65	-42	-18	4
80	720.00	lb	-82	-55	-28	-2	24	51	78	104	131	158	185
			-189	-162	-135	-108	-82	-55	-28	-1	24	51	78
90	810.00	lb	-42	-12	18	48	78	108	138	168	198	228	258
			-148	-118	-88	-58	-28	1	31	61	91	121	152
100	900.00	lb	-1	31	64	98	131	165	198	232	265	298	332
			-108	-75	-41	-8	25	58	91	125	158	192	225
110	990.00	lb	38	75	111	148	185	222	258	295	332	369	406
			-68	-31	5	41	78	115	152	189	225	262	299
120	1080.00	lb	78	118	158	198	238	279	319	359	399	439	479
			-28	11	52	92	132	172	212	252	292	332	373
130	1170.00	lb	118	162	205	249	292	336	379	422	466	509	553
			12	55	98	142	185	229	272	316	359	403	446
140	1260.00	lb	158	205	252	299	346	392	439	486	533	580	627
			52	99	145	192	239	286	333	379	426	473	520
150	1350.00	lb	199	249	299	349	399	449	500	550	600	650	700
			92	142	192	242	293	343	393	443	493	543	593

The top number in each cell is Returns Above Direct Expenses.

The bottom number in each cell is Returns Above Total Specified Expenses.

Only the product listed has been varied to calculate net returns.

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

Table 3.A Estimated costs per acre
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	2.0000	12.00	_____
App by Air (3 gal)	appl	4.75	3.2500	15.44	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.80	2.0000	3.60	_____
Ethephon 6E	pt	3.34	1.3300	4.44	_____
Tribufos 6lb	pt	8.42	0.5000	4.21	_____
GINNING					
Gin & Haul	lb	0.11	811.0000	89.21	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.80	1.3500	40.23	_____
UAN (32% N)	cwt	21.10	3.6000	75.96	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	0.6700	13.40	_____
HERBICIDES					
Clarity	pt	10.83	0.5000	5.42	_____
Glyphosate 3lbs a.e	oz	0.13	74.8800	9.73	_____
Gramonone SL 2.0	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	6.12	2.0000	12.24	_____
Dual Magnum	pt	13.54	0.6700	9.07	_____
Diuron 4L	pt	3.85	1.1000	4.24	_____
INSECTICIDES					
Acephate 90%	lb	6.53	1.5200	9.93	_____
Centric 40WG	oz	4.46	1.3400	5.98	_____
Karate Z	oz	3.15	0.5000	1.58	_____
Bidrin 8WM	oz	1.01	2.0000	2.02	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.68	30.0000	20.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	30.0000	44.70	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.15	20.0000	3.00	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.8722	10.23	_____
Self-Propelled	hour	11.71	0.1987	2.33	_____
HAND LABOR					
Implements	hour	9.06	0.3442	3.10	_____
Self-Propelled	hour	9.06	0.1855	1.68	_____
UNALLOCATED LABOR					
	hour	11.68	0.8567	10.01	_____
DIESEL FUEL					
Tractors	gal	3.50	8.5299	29.84	_____
Self-Propelled	gal	3.50	3.3422	11.70	_____
REPAIR & MAINTENANCE					
Implements	acre	9.22	1.0000	9.22	_____
Tractors	acre	4.20	1.0000	4.20	_____
Self-Propelled	acre	10.68	1.0000	10.68	_____
INTEREST ON OP. CAP.	acre	9.12	1.0000	9.12	_____
TOTAL DIRECT EXPENSES				546.42	_____
FIXED EXPENSES					
Implements	acre	15.21	1.0000	15.21	_____
Tractors	acre	26.87	1.0000	26.87	_____
Self-Propelled	acre	43.36	1.0000	43.36	_____
TOTAL FIXED EXPENSES				85.44	_____
TOTAL SPECIFIED EXPENSES				631.86	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.74	811.0000	602.57	_____
Cotton Seed	lb	0.10	1217.0000	125.35	_____

TOTAL INCOME				727.92	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	27.44	1.0000	27.44	_____
HARVEST AIDS	acre	12.25	1.0000	12.25	_____
GINNING	acre	89.21	1.0000	89.21	_____
FERTILIZERS	acre	116.19	1.0000	116.19	_____
FUNGICIDES	acre	13.40	1.0000	13.40	_____
HERBICIDES	acre	48.71	1.0000	48.71	_____
INSECTICIDES	acre	31.51	1.0000	31.51	_____
SEED/PLANTS	acre	20.40	1.0000	20.40	_____
TECHNOLOGY FEE	acre	44.70	1.0000	44.70	_____
GROWTH REGULATORS	acre	3.00	1.0000	3.00	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.5297	4.78	_____
OPERATOR LABOR	hour	11.71	1.0709	12.56	_____
UNALLOCATED LABOR	hour	11.68	0.8567	10.01	_____
DIESEL FUEL	gal	3.50	11.8721	41.54	_____
REPAIR & MAINTENANCE	acre	24.10	1.0000	24.10	_____
INTEREST ON OP. CAP.	acre	9.12	1.0000	9.12	_____

TOTAL DIRECT EXPENSES				546.42	_____
RETURNS ABOVE DIRECT EXPENSES				181.50	_____
TOTAL FIXED EXPENSES					
				85.44	_____

TOTAL SPECIFIED EXPENSES				631.86	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				96.06	_____

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Bed-Paratill	Fold	8R-38 2x1	MFWD 190	0.053	Nov		0.05	0.05	0.05	0.04
App by Air (5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Bed-Disk (Hipper)	8R-38 2x1	MFWD 190	0.049	0.50	Mar		0.02	0.02	0.02	0.01
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.3500				
Fert Appl (Liquid)	8R-38 2x1	MFWD 190	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					1.8000				
Row Cond Folding	38'	MFWD 190	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant & Pre-Folding	8R-38 2x1	MFWD 190	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed B2RF	thous					30.0000				
B2RF Cot Tech Fee	thous					30.0000				
Cotton Seed Trt.	acre					0.6700				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Spray (Direct/Layby)	8R-38 2x1	MFWD 190	0.044	1.00	May		0.04	0.04	0.06	0.03
Dual Magnum	pt					0.6700				
Glyphosate 3lbs a.e	oz					21.4400				
Acephate 90%	lb					0.2200				
Spray (Direct/Layby)	8R-38 2x1	MFWD 190	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Centric 40WG	oz					1.3400				
Mepiquat Chloride	oz					8.0000				
Fert Appl (Liquid)	8R-38 2x1	MFWD 190	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					1.8000				
Spray (Direct/Layby)	8R-38 2x1	MFWD 190	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Diuron 4L	pt					1.1000				
Glyphosate 3lbs a.e	oz					21.4400				
App by Air (3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					12.0000				
App by Air (3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.00	Jul					
App by Air (3 gal)	appl					1.0000				
Incidental Pest Trt	acre					1.0000				
App by Air (3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air (5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-750gal	60' 175hp		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	4R2x1(350)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy	4R2x1(350)	MFWD 190	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	4R2x1(350)	MFWD 190	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	811.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
TOTALS							1.07	0.87	1.60	0.85

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.96	23.46		23.46
Bed-Paratill Fold	8R-38 2x1		1.84	1.60	1.13			0.19	4.76	4.03	8.79
App by Air (5 gal)	appl	6.00						0.17	6.17		6.17
Clarity	pt	5.42						0.15	5.57		5.57
Glyphosate 3lbs a.e	oz	4.16						0.12	4.28		4.28
Bed-Disk (Hipper)	8R-38 2x1		0.84	0.29	0.52			0.05	1.70	1.22	2.92
Custom Apply Fert	acre	7.00						0.20	7.20		7.20
Potash (60% K2O)	cwt	40.23						1.14	41.37		41.37
Fert Appl (Liquid)	8R-38 2x1		1.77	0.84	1.32			0.10	4.03	2.26	6.29
UAN (32% N)	cwt	37.98						0.94	38.92		38.92
Row Cond Folding	38'		1.40	0.46	0.86			0.06	2.78	2.39	5.17
Plant & Pre-Folding	8R-38 2x1		1.83	1.58	1.61			0.11	5.13	4.23	9.36
Cotton Seed B2RF	thous	20.40						0.43	20.83		20.83
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		0.56	0.15	0.46			0.02	1.19	1.01	2.20
Gramonone SL 2.0	oz	8.00						0.17	8.17		8.17
Cotoran 4L	pt	12.24						0.26	12.50		12.50
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.00						0.02	1.02		1.02
Spray (Direct/Layby)	8R-38 2x1		1.52	0.59	1.14			0.07	3.32	1.83	5.15
Dual Magnum	pt	9.07						0.19	9.26		9.26
Glyphosate 3lbs a.e	oz	2.79						0.06	2.85		2.85
Acephate 90%	lb	1.44						0.03	1.47		1.47
Spray (Direct/Layby)	8R-38 2x1		1.52	0.59	1.14			0.06	3.31	1.83	5.14
Centric 40WG	oz	5.98						0.11	6.09		6.09
Mepiquat Chloride	oz	1.20						0.02	1.22		1.22
Fert Appl (Liquid)	8R-38 2x1		1.77	0.84	1.32			0.07	4.00	2.26	6.26
UAN (32% N)	cwt	37.98						0.67	38.65		38.65
Spray (Direct/Layby)	8R-38 2x1		1.52	0.59	1.14			0.05	3.30	1.83	5.13
Diuron 4L	pt	4.24						0.06	4.30		4.30
Glyphosate 3lbs a.e	oz	2.79						0.04	2.83		2.83
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Acephate 90%	lb	3.59						0.05	3.64		3.64
Mepiquat Chloride	oz	1.80						0.03	1.83		1.83
App by Air (3 gal)	appl	1.19						0.02	1.21		1.21
Karate Z	oz	1.58						0.02	1.60		1.60
Bidrin 8WM	oz	2.02						0.03	2.05		2.05
Incidental Pest											
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Incidental Pest Trt	acre	12.00						0.17	12.17		12.17
App by Air (3 gal)	appl	4.75						0.05	4.80		4.80
Acephate 90%	lb	4.90						0.05	4.95		4.95
App by Air (5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	3.60						0.03	3.63		3.63
Ethephon 6E	pt	4.44						0.03	4.47		4.47
Sprayer 600-750gal	60' 175hp		0.28	0.08	0.22				0.58	0.51	1.09
Tribufos 6lb	pt	4.21						0.03	4.24		4.24
Cotton Picker	4R2x1(350)		10.86	10.45	5.19			0.09	26.59	41.84	68.43
Boll Buggy	4R2x1(350)		5.90	1.96	3.63			0.04	11.53	7.65	19.18
Module Builder	4R2x1(350)		5.90	2.18	5.19			0.05	13.32	8.10	21.42
Gin & Haul	lb	89.21						0.32	89.53		89.53
Stalk Shredder	14'		4.03	1.90	2.48			0.03	8.44	4.45	12.89
TOTALS		444.31	41.54	24.10	27.35	0.00	9.12	546.42	85.44	631.86	

Note: Cost of production estimates are based on 2012 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, 2013

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	727.92
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	10.69	4.75	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.25	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.21
FERTILIZERS	0.00	0.00	0.00	0.00	40.23	37.98	0.00	37.98	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.40	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.58	0.00	32.10	0.00	7.03	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.44	5.98	19.19	4.90	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	20.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	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	1.20	1.80	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	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.13	0.00	0.00	0.00	0.52	1.32	4.07	2.46	1.14	0.00	0.22	16.49
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	1.84	0.00	0.00	0.00	0.84	1.77	5.31	3.29	1.52	0.00	0.28	26.69
REPAIR & MAINTENANCE	1.60	0.00	0.00	0.00	0.29	0.84	2.78	1.43	0.59	0.00	0.08	16.49
INTEREST ON OP. CAP.	1.15	0.00	0.00	0.00	1.83	1.04	2.80	0.93	0.61	0.10	0.13	0.53
TOTAL DIRECT EXPENSES	28.22	0.00	0.00	0.00	66.29	42.95	135.00	53.27	42.57	9.75	18.96	149.41
NET INCOME	-28.22	0.00	0.00	0.00	-66.29	-42.95	-135.00	-53.27	-42.57	-9.75	-18.96	578.51
NET INCOME TO DATE	-28.22	-28.22	-28.22	-28.22	-94.51	-137.46	-272.46	-325.73	-368.30	-378.05	-397.01	181.50

Note: Cost of production estimates are based on 2012 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, 2013

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.55	0.59	0.63	0.66	0.70	0.74	0.78	0.81	0.85	0.89	0.92		
PERCENT	YIELD	UNIT	dollars										
50	405.50	lb	-150	-135	-120	-105	-90	-75	-59	-44	-29	-14	0
			-235	-220	-205	-190	-175	-160	-145	-130	-115	-100	-85
60	486.60	lb	-114	-96	-77	-59	-41	-23	-5	12	30	48	66
			-199	-181	-163	-145	-127	-109	-91	-73	-54	-36	-18
70	567.70	lb	-77	-56	-35	-14	6	27	48	69	90	111	133
			-163	-142	-121	-100	-78	-57	-36	-15	5	26	47
80	648.80	lb	-41	-17	6	30	54	78	102	127	151	175	199
			-127	-102	-78	-54	-30	-6	17	41	65	89	113
90	729.90	lb	-5	21	48	75	103	130	157	184	211	238	265
			-90	-63	-36	-9	17	44	71	98	126	153	180
100	811.00	lb	30	60	91	121	151	181	211	241	271	302	332
			-54	-24	5	35	65	96	126	156	186	216	246
110	892.10	lb	67	100	133	166	199	232	265	299	332	365	398
			-18	14	47	81	114	147	180	213	246	279	313
120	973.20	lb	103	139	175	211	247	284	320	356	392	428	464
			17	54	90	126	162	198	234	270	307	343	379
130	1054.30	lb	139	178	217	257	296	335	374	413	452	492	531
			54	93	132	171	210	249	289	328	367	406	445
140	1135.40	lb	175	217	260	302	344	386	428	471	513	555	597
			90	132	174	216	259	301	343	385	427	469	512
150	1216.50	lb	212	257	302	347	392	438	483	528	573	618	663
			126	171	217	262	307	352	397	442	488	533	578

The top number in each cell is Returns Above Direct Expenses.

The bottom number in each cell is Returns Above Total Specified Expenses.

Only the product listed has been varied to calculate net returns.

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

Table 4.A Estimated costs per acre
Cotton, 8R-38" solid, conservation tillage
LLB2 variety, Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	2.0000	12.00	_____
App by Air (3 gal)	appl	4.75	5.5000	26.13	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.80	2.0000	3.60	_____
Ethephon 6E	pt	3.34	1.3300	4.44	_____
Tribufos 6lb	pt	8.42	0.5000	4.21	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.80	1.5000	44.70	_____
UAN (32% N)	cwt	21.10	4.0000	84.40	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.83	0.5000	5.42	_____
Glyphosate 3lbs a.e	oz	0.13	32.0000	4.16	_____
Gramonone SL 2.0	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	6.12	2.0000	12.24	_____
Dual Magnum	pt	13.54	1.0000	13.54	_____
Liberty 280	oz	0.55	58.0000	31.90	_____
Valor SX	oz	5.55	2.0000	11.10	_____
MSMA 6.6	pt	2.79	2.7500	7.67	_____
INSECTICIDES					
Acephate 90%	lb	6.53	1.5200	9.93	_____
Centric 40WG	oz	4.46	2.0000	8.92	_____
Karate Z	oz	3.15	6.0000	18.90	_____
Bidrin 8WM	oz	1.01	8.0000	8.08	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed LLB2	thous	1.16	45.0000	52.20	_____
TECHNOLOGY FEE					
B2 Cot Tech Fee	thous	0.76	45.0000	34.20	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.15	24.0000	3.60	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	1.1134	13.04	_____
Self-Propelled	hour	11.71	0.3194	3.75	_____
HAND LABOR					
Implements	hour	9.06	0.4491	4.07	_____
Self-Propelled	hour	9.06	0.2886	2.62	_____
UNALLOCATED LABOR					
	hour	11.71	1.1463	13.43	_____
DIESEL FUEL					
Tractors	gal	3.50	10.8888	38.10	_____
Self-Propelled	gal	3.50	5.1992	18.21	_____
REPAIR & MAINTENANCE					
Implements	acre	10.12	1.0000	10.12	_____
Tractors	acre	5.36	1.0000	5.36	_____
Self-Propelled	acre	15.92	1.0000	15.92	_____
INTEREST ON OP. CAP.	acre	11.58	1.0000	11.58	_____
TOTAL DIRECT EXPENSES				708.04	_____
FIXED EXPENSES					
Implements	acre	16.98	1.0000	16.98	_____
Tractors	acre	34.29	1.0000	34.29	_____
Self-Propelled	acre	65.16	1.0000	65.16	_____
TOTAL FIXED EXPENSES				116.43	_____
TOTAL SPECIFIED EXPENSES				824.47	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.74	900.0000	668.70	_____
Cotton Seed	lb	0.10	1350.0000	139.05	_____

TOTAL INCOME				807.75	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	38.13	1.0000	38.13	_____
HARVEST AIDS	acre	12.25	1.0000	12.25	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	129.10	1.0000	129.10	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	94.03	1.0000	94.03	_____
INSECTICIDES	acre	51.83	1.0000	51.83	_____
SEED/PLANTS	acre	52.20	1.0000	52.20	_____
TECHNOLOGY FEE	acre	34.20	1.0000	34.20	_____
GROWTH REGULATORS	acre	3.60	1.0000	3.60	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.7377	6.69	_____
OPERATOR LABOR	hour	11.71	1.4328	16.79	_____
UNALLOCATED LABOR	hour	11.71	1.1463	13.43	_____
DIESEL FUEL	gal	3.50	16.0881	56.31	_____
REPAIR & MAINTENANCE	acre	31.40	1.0000	31.40	_____
INTEREST ON OP. CAP.	acre	11.58	1.0000	11.58	_____

TOTAL DIRECT EXPENSES				708.04	_____
RETURNS ABOVE DIRECT EXPENSES				99.71	_____

TOTAL FIXED EXPENSES				116.43	_____

TOTAL SPECIFIED EXPENSES				824.47	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-16.72	_____

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Bed-Paratill	Fold	8R-38	MFWD 190	0.080	Nov		0.08	0.08	0.08	0.06
App by Air (5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Bed-Disk (Hipper)Rd	8R-38	MFWD 190	0.074	0.50	Mar		0.03	0.03	0.03	0.02
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					2.0000				
Row Cond Rigid	26'	MFWD 190	0.059	1.00	May		0.05	0.05	0.05	0.04
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed LLB2	thous					45.0000				
B2 Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Liberty 280	oz					29.0000				
Acephate 90%	lb					0.2200				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					2.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Liberty 280	oz					29.0000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Valor SX	oz					2.0000				
MSMA 6.6	pt					2.7500				
App by Air (3 gal)	appl			1.00	Jul	1.0000				
Mepiquat Chloride	oz					12.0000				
Acephate 90%	lb					0.5500				
App by Air (3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8WM	oz					8.0000				
Incidental Pest				0.50	Jul					
App by Air (3 gal)	appl					0.5000				
Incidental Pest Trt	acre					0.5000				
App by Air (3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
App by Air (3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air (3 gal)	appl			1.00	Aug	1.0000				
Karate Z	oz					2.0000				
App by Air (5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-750gal	60' 175hp		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy	4R-38(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 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.96	23.46		23.46
Bed-Paratill Fold	8R-38		2.76	1.98	1.71			0.27	6.72	5.30	12.02
App by Air (5 gal)	appl	6.00						0.17	6.17		6.17
Clarity	pt	5.42						0.15	5.57		5.57
Glyphosate 3lbs a.e	oz	4.16						0.12	4.28		4.28
Bed-Disk (Hipper)Rd	8R-38		1.27	0.32	0.78			0.07	2.44	1.52	3.96
Custom Apply Fert	acre	7.00						0.20	7.20		7.20
Potash (60% K2O)	cwt	44.70						1.27	45.97		45.97
Fert Appl (Liquid)	8R-38		2.66	1.23	1.99			0.15	6.03	3.38	9.41
UAN (32% N)	cwt	42.20						1.05	43.25		43.25
Row Cond Rigid	26'		2.04	0.48	1.26			0.08	3.86	2.64	6.50
Plant & Pre-Rigid	8R-38		2.75	1.44	2.42			0.14	6.75	4.51	11.26
Cotton Seed LLB2	thous	52.20						1.11	53.31		53.31
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		0.56	0.15	0.46			0.02	1.19	1.01	2.20
Gramonone SL 2.0	oz	8.00						0.17	8.17		8.17
Cotoran 4L	pt	12.24						0.26	12.50		12.50
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-750gal	60' 175hp		0.56	0.15	0.46			0.02	1.19	1.01	2.20
Dual Magnum	pt	13.54						0.29	13.83		13.83
Liberty 280	oz	15.95						0.34	16.29		16.29
Acephate 90%	lb	1.44						0.03	1.47		1.47
Fert Appl (Liquid)	8R-38		2.66	1.23	1.99			0.10	5.98	3.38	9.36
UAN (32% N)	cwt	42.20						0.75	42.95		42.95
Sprayer 600-750gal	60' 175hp		0.56	0.15	0.46			0.02	1.19	1.01	2.20
Centric 40WG	oz	8.92						0.16	9.08		9.08
Mepiquat Chloride	oz	1.80						0.03	1.83		1.83
Liberty 280	oz	15.95						0.28	16.23		16.23
Spray (Direct/Layby)	8R-38		2.29	0.71	1.71			0.07	4.78	2.53	7.31
Valor SX	oz	11.10						0.16	11.26		11.26
MSMA 6.6	pt	7.67						0.11	7.78		7.78
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Mepiquat Chloride	oz	1.80						0.03	1.83		1.83
Acephate 90%	lb	3.59						0.05	3.64		3.64
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Karate Z	oz	6.30						0.09	6.39		6.39
Bidrin 8WM	oz	8.08						0.11	8.19		8.19
Incidental Pest											
App by Air (3 gal)	appl	2.38						0.03	2.41		2.41
Incidental Pest Trt	acre	6.00						0.09	6.09		6.09
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Karate Z	oz	6.30						0.09	6.39		6.39
App by Air (3 gal)	appl	4.75						0.05	4.80		4.80
Acephate 90%	lb	4.90						0.05	4.95		4.95
App by Air (3 gal)	appl	4.75						0.05	4.80		4.80
Karate Z	oz	6.30						0.07	6.37		6.37
App by Air (5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	3.60						0.03	3.63		3.63
Ethephon 6E	pt	4.44						0.03	4.47		4.47
Sprayer 600-750gal	60' 175hp		0.28	0.08	0.22				0.58	0.51	1.09
Tribufos 6lb	pt	4.21						0.03	4.24		4.24
Cotton Picker	4R-38(350)		16.25	15.39	7.77			0.14	39.55	61.62	101.17
Boll Buggy	4R-38(325)		8.82	2.93	5.43			0.06	17.24	11.44	28.68
Module Builder	4R-38(325)		8.82	3.26	7.77			0.07	19.92	12.12	32.04
Gin & Haul	lb	99.00						0.35	99.35		99.35
Stalk Shredder	14'		4.03	1.90	2.48			0.03	8.44	4.45	12.89
TOTALS		571.84	56.31	31.40	36.91	0.00	11.58	708.04	116.43	824.47	

Note: Cost of production estimates are based on 2012 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, 2013

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	807.75
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	16.63	9.50	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.25	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	44.70	42.20	0.00	42.20	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.58	0.00	49.73	15.95	18.77	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.44	8.92	30.27	11.20	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	52.20	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	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	1.80	1.80	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	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.71	0.00	0.00	0.00	0.78	1.99	4.60	2.45	1.71	0.00	0.22	23.45
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.76	0.00	0.00	0.00	1.27	2.66	5.91	3.22	2.29	0.00	0.28	37.92
REPAIR & MAINTENANCE	1.98	0.00	0.00	0.00	0.32	1.23	2.22	1.38	0.71	0.00	0.08	23.48
INTEREST ON OP. CAP.	1.23	0.00	0.00	0.00	1.98	1.20	3.79	1.34	1.04	0.22	0.13	0.65
TOTAL DIRECT EXPENSES	30.18	0.00	0.00	0.00	71.63	49.28	182.09	77.26	73.22	20.92	18.96	184.50
NET INCOME	-30.18	0.00	0.00	0.00	-71.63	-49.28	-182.09	-77.26	-73.22	-20.92	-18.96	623.25
NET INCOME TO DATE	-30.18	-30.18	-30.18	-30.18	-101.81	-151.09	-333.18	-410.44	-483.66	-504.58	-523.54	99.71

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 4.F Estimated returns for various price/yield combinations, per acre
 Cotton, 8R-38" solid, conservation tillage
 LLB2 variety, Delta Area, Mississippi, 2013

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
Cotton Lint	0.55	0.59	0.63	0.66	0.70	0.74	0.78	0.81	0.85	0.89	0.92		
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-268 -384	-251 -368	-235 -351	-218 -334	-201 -318	-184 -301	-168 -284	-151 -267	-134 -251	-118 -234	-101 -217
60	540.00	lb	-228 -344	-208 -324	-188 -304	-168 -284	-148 -264	-128 -244	-107 -224	-87 -204	-67 -184	-47 -164	-27 -144
70	630.00	lb	-188 -304	-164 -281	-141 -257	-117 -234	-94 -210	-71 -187	-47 -164	-24 -140	-0 -117	22 -93	45 -70
80	720.00	lb	-147 -264	-121 -237	-94 -210	-67 -184	-40 -157	-14 -130	12 -103	39 -77	66 -50	92 -23	119 3
90	810.00	lb	-107 -224	-77 -194	-47 -163	-17 -133	12 -103	42 -73	72 -43	102 -13	133 16	163 46	193 76
100	900.00	lb	-67 -183	-34 -150	-0 -117	32 -83	66 -50	99 -16	133 16	166 50	200 83	233 117	266 150
110	990.00	lb	-27 -143	9 -106	46 -70	83 -33	119 3	156 40	193 76	230 113	266 150	303 187	340 224
120	1080.00	lb	12 -103	53 -63	93 -23	133 16	173 57	213 97	253 137	293 177	333 217	374 257	414 297
130	1170.00	lb	53 -63	96 -19	140 23	183 67	227 110	270 154	313 197	357 241	400 284	444 327	487 371
140	1260.00	lb	93 -23	140 23	187 70	233 117	280 164	327 211	374 257	421 304	467 351	514 398	561 445
150	1350.00	lb	133 17	183 67	233 117	284 167	334 217	384 267	434 318	484 368	534 418	584 468	635 518

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 5.A Estimated costs per acre
 Cotton, 12R-38" solid, conservation tillage
 B2RF variety, Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	2.0000	12.00	_____
App by Air (3 gal)	appl	4.75	3.2500	15.44	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.80	2.0000	3.60	_____
Ethephon 6E	pt	3.34	1.3300	4.44	_____
Tribufos 6lb	pt	8.42	0.5000	4.21	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.80	1.5000	44.70	_____
UAN (32% N)	cwt	21.10	4.0000	84.40	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.83	0.5000	5.42	_____
Glyphosate 3lbs a.e	oz	0.13	96.0000	12.48	_____
Gramonone SL 2.0	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	6.12	2.0000	12.24	_____
Dual Magnum	pt	13.54	1.0000	13.54	_____
Diuron 4L	pt	3.85	1.6000	6.16	_____
INSECTICIDES					
Acephate 90%	lb	6.53	1.5200	9.93	_____
Centric 40WG	oz	4.46	2.0000	8.92	_____
Karate Z	oz	3.15	0.5000	1.58	_____
Bidrin 8WM	oz	1.01	2.0000	2.02	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.68	45.0000	30.60	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.15	24.0000	3.60	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.7477	8.78	_____
Self-Propelled	hour	11.71	0.2193	2.58	_____
HAND LABOR					
Implements	hour	9.06	0.2997	2.70	_____
Self-Propelled	hour	9.06	0.1958	1.77	_____
UNALLOCATED LABOR	hour	11.68	0.7736	9.04	_____
DIESEL FUEL					
Tractors	gal	3.50	8.6602	30.32	_____
Self-Propelled	gal	3.50	3.6814	12.88	_____
REPAIR & MAINTENANCE					
Implements	acre	8.98	1.0000	8.98	_____
Tractors	acre	4.88	1.0000	4.88	_____
Self-Propelled	acre	12.39	1.0000	12.39	_____
INTEREST ON OP. CAP.	acre	10.53	1.0000	10.53	_____
TOTAL DIRECT EXPENSES				623.68	_____
FIXED EXPENSES					
Implements	acre	14.61	1.0000	14.61	_____
Tractors	acre	31.11	1.0000	31.11	_____
Self-Propelled	acre	51.06	1.0000	51.06	_____
TOTAL FIXED EXPENSES				96.78	_____
TOTAL SPECIFIED EXPENSES				720.46	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.74	900.0000	668.70	_____
Cotton Seed	lb	0.10	1350.0000	139.05	_____

TOTAL INCOME				807.75	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	27.44	1.0000	27.44	_____
HARVEST AIDS	acre	12.25	1.0000	12.25	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	129.10	1.0000	129.10	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	57.84	1.0000	57.84	_____
INSECTICIDES	acre	34.45	1.0000	34.45	_____
SEED/PLANTS	acre	30.60	1.0000	30.60	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	3.60	1.0000	3.60	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.4955	4.47	_____
OPERATOR LABOR	hour	11.71	0.9670	11.36	_____
UNALLOCATED LABOR	hour	11.68	0.7736	9.04	_____
DIESEL FUEL	gal	3.50	12.3417	43.20	_____
REPAIR & MAINTENANCE	acre	26.25	1.0000	26.25	_____
INTEREST ON OP. CAP.	acre	10.53	1.0000	10.53	_____

TOTAL DIRECT EXPENSES				623.68	_____
RETURNS ABOVE DIRECT EXPENSES				184.07	_____

TOTAL FIXED EXPENSES				96.78	_____

TOTAL SPECIFIED EXPENSES				720.46	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				87.29	_____

Note: Cost of production estimates are based on 2012 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, 2013

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
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-825gal	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 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	22.50						0.96	23.46	23.46
Bed-Paratill Fold	12R-38		2.18	1.69	1.13			0.21	5.21	4.61 9.82
App by Air (5 gal)	appl	6.00						0.17	6.17	6.17
Clarity	pt	5.42						0.15	5.57	5.57
Glyphosate 3lbs a.e	oz	4.16						0.12	4.28	4.28
Bed-Disk (Hipper)	12R-38		1.00	0.33	0.52			0.05	1.90	1.49 3.39
Custom Apply Fert	acre	7.00						0.20	7.20	7.20
Potash (60% K20)	cwt	44.70						1.27	45.97	45.97
Fert Appl (Liquid)	12R-38		2.10	0.93	1.32			0.11	4.46	2.82 7.28
UAN (32% N)	cwt	42.20						1.05	43.25	43.25
Row Cond Folding	38'		1.66	0.53	0.86			0.06	3.11	2.83 5.94
Plant & Pre-Folding	12R-38		2.17	1.67	1.61			0.12	5.57	4.80 10.37
Cotton Seed B2RF	thous	30.60						0.65	31.25	31.25
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		0.56	0.15	0.46			0.02	1.19	1.01 2.20
Gramonone SL 2.0	oz	8.00						0.17	8.17	8.17
Cotoran 4L	pt	12.24						0.26	12.50	12.50
Insect Scouting	acre	7.00						0.15	7.15	7.15
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-825gal	90' 250hp		0.52	0.15	0.30			0.02	0.99	1.00 1.99
Dual Magnum	pt	13.54						0.29	13.83	13.83
Glyphosate 3lbs a.e	oz	4.16						0.09	4.25	4.25
Acephate 90%	lb	1.44						0.03	1.47	1.47
Sprayer 600-825gal	90' 250hp		0.52	0.15	0.30			0.02	0.99	1.00 1.99
Centric 40WG	oz	8.92						0.16	9.08	9.08
Mepiquat Chloride	oz	1.80						0.03	1.83	1.83
Fert Appl (Liquid)	12R-38		2.10	0.93	1.32			0.08	4.43	2.82 7.25
UAN (32% N)	cwt	42.20						0.75	42.95	42.95
Spray (Direct/Layby)	12R-38		1.81	0.67	1.14			0.05	3.67	2.31 5.98
Diuron 4L	pt	6.16						0.09	6.25	6.25
Glyphosate 3lbs a.e	oz	4.16						0.06	4.22	4.22
App by Air (3 gal)	appl	4.75						0.07	4.82	4.82
Acephate 90%	lb	3.59						0.05	3.64	3.64
Mepiquat Chloride	oz	1.80						0.03	1.83	1.83
App by Air (3 gal)	appl	1.19						0.02	1.21	1.21
Karate Z	oz	1.58						0.02	1.60	1.60
Bidrin 8WM	oz	2.02						0.03	2.05	2.05
Incidental Pest										
App by Air (3 gal)	appl	4.75						0.07	4.82	4.82
Incidental Pest Trt	acre	12.00						0.17	12.17	12.17
App by Air (3 gal)	appl	4.75						0.05	4.80	4.80
Acephate 90%	lb	4.90						0.05	4.95	4.95
App by Air (5 gal)	appl	6.00						0.04	6.04	6.04
Thidiazuron 4lb	oz	3.60						0.03	3.63	3.63
Ethephon 6E	pt	4.44						0.03	4.47	4.47
Sprayer 600-825gal	90' 250hp		0.26	0.07	0.16				0.49	0.50 0.99
Tribufos 6lb	pt	4.21						0.03	4.24	4.24
Cotton Picker	6R-38(355)		11.02	11.87	5.19			0.10	28.18	47.55 75.73
Boll Buggy	6R-38(330)		6.98	2.25	3.63			0.05	12.91	9.51 22.42
Module Builder	6R-38(330)		6.98	2.47	5.19			0.05	14.69	9.96 24.65
Gin & Haul	lb	99.00						0.35	99.35	99.35
Stalk Shredder-Flail	20'		3.34	2.39	1.74			0.03	7.50	4.57 12.07
TOTALS		518.83	43.20	26.25	24.87	0.00	10.53	623.68	96.78	720.46

Note: Cost of production estimates are based on 2012 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, 2013

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	807.75
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	10.69	4.75	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.25	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	44.70	42.20	0.00	42.20	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.58	0.00	37.94	0.00	10.32	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.44	8.92	19.19	4.90	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	30.60	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	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	1.80	1.80	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	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.13	0.00	0.00	0.00	0.52	1.32	3.23	1.62	1.14	0.00	0.16	15.75
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	2.18	0.00	0.00	0.00	1.00	2.10	4.91	2.62	1.81	0.00	0.26	28.32
REPAIR & MAINTENANCE	1.69	0.00	0.00	0.00	0.33	0.93	2.50	1.08	0.67	0.00	0.07	18.98
INTEREST ON OP. CAP.	1.17	0.00	0.00	0.00	1.96	1.16	3.73	1.04	0.66	0.10	0.13	0.58
TOTAL DIRECT EXPENSES	28.67	0.00	0.00	0.00	71.09	47.71	179.40	59.28	46.28	9.75	18.87	162.63
NET INCOME	-28.67	0.00	0.00	0.00	-71.09	-47.71	-179.40	-59.28	-46.28	-9.75	-18.87	645.12
NET INCOME TO DATE	-28.67	-28.67	-28.67	-28.67	-99.76	-147.47	-326.87	-386.15	-432.43	-442.18	-461.05	184.07

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 5.F Estimated returns for various price/yield combinations, per acre
 Cotton, 12R-38" solid, conservation tillage
 B2RF variety, Delta Area, Mississippi, 2013

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Cotton Lint			0.55	0.59	0.63	0.66	0.70	0.74	0.78	0.81	0.85	0.89	0.92
PERCENT	YIELD	UNIT	-----dollars-----										
50	450.00	lb	-184 -280	-167 -264	-150 -247	-134 -230	-117 -214	-100 -197	-83 -180	-67 -163	-50 -147	-33 -130	-17 -113
60	540.00	lb	-143 -240	-123 -220	-103 -200	-83 -180	-63 -160	-43 -140	-23 -120	-3 -100	16 -80	36 -60	56 -40
70	630.00	lb	-103 -200	-80 -177	-56 -153	-33 -130	-10 -106	13 -83	36 -60	60 -36	83 -13	106 10	130 33
80	720.00	lb	-63 -160	-36 -133	-10 -106	16 -80	43 -53	70 -26	96 0	123 26	150 53	177 80	203 107
90	810.00	lb	-23 -120	6 -90	36 -59	66 -29	97 0	127 30	157 60	187 90	217 120	247 150	277 180
100	900.00	lb	16 -79	50 -46	83 -13	117 20	150 53	184 87	217 120	250 154	284 187	317 221	351 254
110	990.00	lb	57 -39	93 -2	130 33	167 70	204 107	241 144	277 181	314 217	351 254	388 291	424 328
120	1080.00	lb	97 0	137 40	177 80	217 120	257 161	297 201	338 241	378 281	418 321	458 361	498 401
130	1170.00	lb	137 40	181 84	224 127	267 171	311 214	354 258	398 301	441 345	485 388	528 431	572 475
140	1260.00	lb	177 80	224 127	271 174	318 221	365 268	411 315	458 361	505 408	552 455	599 502	645 549
150	1350.00	lb	217 121	268 171	318 221	368 271	418 321	468 371	518 422	569 472	619 522	669 572	719 622

The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 6.A Estimated costs per acre
 Cotton, 12R-38" solid, conservation tillage,
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	2.0000	12.00	_____
App by Air (3 gal)	appl	4.75	4.7500	22.56	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.80	2.0000	3.60	_____
Ethephon 6E	pt	3.34	1.3300	4.44	_____
Tribufos 6lb	pt	8.42	0.5000	4.21	_____
GINNING					
Gin & Haul	lb	0.11	1100.0000	121.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.80	1.5000	44.70	_____
UAN (32% N)	cwt	21.10	4.6000	97.06	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.83	0.5000	5.42	_____
Glyphosate 3lbs a.e	oz	0.13	96.0000	12.48	_____
Gramonone SL 2.0	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	6.12	2.0000	12.24	_____
Dual Magnum	pt	13.54	1.0000	13.54	_____
Caparol 4L	pt	2.54	1.0000	2.54	_____
MSMA 6.6	pt	2.79	2.7500	7.67	_____
Diuron 4L	pt	3.85	1.6000	6.16	_____
INSECTICIDES					
Acephate 90%	lb	6.53	1.5200	9.93	_____
Centric 40WG	oz	4.46	2.0000	8.92	_____
Karate Z	oz	3.15	0.5000	1.58	_____
Bidrin 8WM	oz	1.01	2.0000	2.02	_____
Incidental Pest Trt	acre	12.00	1.5000	18.00	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.24	33.0000	7.92	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.68	45.0000	30.60	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.15	36.0000	5.40	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.8955	10.51	_____
Self-Propelled	hour	11.71	0.2193	2.58	_____
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	11.68	0.8290	9.69	_____
DIESEL FUEL					
Tractors	gal	3.50	10.1043	35.38	_____
Self-Propelled	gal	3.50	3.6814	12.88	_____
Roll-Out Pipe Irr.	gal	3.50	8.5535	29.94	_____
REPAIR & MAINTENANCE					
Implements	acre	9.65	1.0000	9.65	_____
Tractors	acre	5.61	1.0000	5.61	_____
Self-Propelled	acre	12.39	1.0000	12.39	_____
Roll-Out Pipe Irr.	acre	5.80	1.0000	5.80	_____
INTEREST ON OP. CAP.	acre	12.12	1.0000	12.12	_____
TOTAL DIRECT EXPENSES				741.07	_____
FIXED EXPENSES					
Implements	acre	16.39	1.0000	16.39	_____
Tractors	acre	35.80	1.0000	35.80	_____
Self-Propelled	acre	51.06	1.0000	51.06	_____
Roll-Out Pipe Irr.	acre	48.18	1.0000	48.18	_____
TOTAL FIXED EXPENSES				151.43	_____
TOTAL SPECIFIED EXPENSES				892.50	_____

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

Table 6.B Summary of estimated costs and returns per acre
 Cotton, 12R-38" solid, conservation tillage,
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.74	1100.0000	817.30	_____
Cotton Seed	lb	0.10	1650.0000	169.95	_____

TOTAL INCOME				987.25	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	34.57	1.0000	34.57	_____
HARVEST AIDS	acre	12.25	1.0000	12.25	_____
GINNING	acre	121.00	1.0000	121.00	_____
FERTILIZERS	acre	141.76	1.0000	141.76	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	68.05	1.0000	68.05	_____
INSECTICIDES	acre	40.45	1.0000	40.45	_____
IRRIGATION SUPPLIES	acre	7.92	1.0000	7.92	_____
SEED/PLANTS	acre	30.60	1.0000	30.60	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	5.40	1.0000	5.40	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.5177	4.67	_____
IRRIGATE LABOR	hour	9.06	0.3625	3.30	_____
OPERATOR LABOR	hour	11.71	1.1148	13.09	_____
UNALLOCATED LABOR	hour	11.68	0.8290	9.69	_____
DIESEL FUEL	gal	3.50	22.3394	78.20	_____
REPAIR & MAINTENANCE	acre	33.45	1.0000	33.45	_____
INTEREST ON OP. CAP.	acre	12.12	1.0000	12.12	_____

TOTAL DIRECT EXPENSES				741.07	_____
RETURNS ABOVE DIRECT EXPENSES				246.18	_____
TOTAL FIXED EXPENSES					
				151.43	_____

TOTAL SPECIFIED EXPENSES				892.50	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				94.75	_____

Note: Cost of production estimates are based on 2012 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, 2013

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
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-825gal	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 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.96	23.46		23.46
Bed-Paratill Fold	12R-38		2.18	1.69	1.13			0.21	5.21	4.61	9.82
App by Air (5 gal)	appl	6.00						0.17	6.17		6.17
Clarity	pt	5.42						0.15	5.57		5.57
Glyphosate 3lbs a.e	oz	4.16						0.12	4.28		4.28
Bed-Disk (Hipper)	12R-38		2.00	0.66	1.04			0.10	3.80	2.97	6.77
Custom Apply Fert	acre	7.00						0.20	7.20		7.20
Potash (60% K2O)	cwt	44.70						1.27	45.97		45.97
Fert Appl (Liquid)	12R-38		2.10	0.93	1.32			0.11	4.46	2.82	7.28
UAN (32% N)	cwt	48.53						1.20	49.73		49.73
Row Cond Folding	38'		1.66	0.53	0.86			0.06	3.11	2.83	5.94
Plant & Pre-Folding	12R-38		2.17	1.67	1.61			0.12	5.57	4.80	10.37
Cotton Seed B2RF	thous	30.60						0.65	31.25		31.25
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		0.56	0.15	0.46			0.02	1.19	1.01	2.20
Gramonone SL 2.0	oz	8.00						0.17	8.17		8.17
Cotoran 4L	pt	12.24						0.26	12.50		12.50
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-825gal	90' 250hp		0.52	0.15	0.30			0.02	0.99	1.00	1.99
Dual Magnum	pt	13.54						0.29	13.83		13.83
Glyphosate 3lbs a.e	oz	4.16						0.09	4.25		4.25
Acephate 90%	lb	1.44						0.03	1.47		1.47
Sprayer 600-825gal	90' 250hp		0.52	0.15	0.30			0.02	0.99	1.00	1.99
Centric 40WG	oz	8.92						0.16	9.08		9.08
Mepiquat Chloride	oz	1.80						0.03	1.83		1.83
Fert Appl (Liquid)	12R-38		2.10	0.93	1.32			0.08	4.43	2.82	7.25
UAN (32% N)	cwt	48.53						0.86	49.39		49.39
Spray (Direct/Hood)	12R-38		1.81	0.62	1.14			0.06	3.63	2.25	5.88
Caparol 4L	pt	2.54						0.04	2.58		2.58
MSMA 6.6	pt	7.67						0.14	7.81		7.81
App by Air (3 gal)	appl	4.75						0.08	4.83		4.83
Mepiquat Chloride	oz	1.80						0.03	1.83		1.83
Spray (Direct/Layby)	12R-38		1.81	0.67	1.14			0.05	3.67	2.31	5.98
Diuron 4L	pt	6.16						0.09	6.25		6.25
Glyphosate 3lbs a.e	oz	4.16						0.06	4.22		4.22
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Acephate 90%	lb	3.59						0.05	3.64		3.64
Mepiquat Chloride	oz	1.80						0.03	1.83		1.83
App by Air (3 gal)	appl	1.19						0.02	1.21		1.21
Karate Z	oz	1.58						0.02	1.60		1.60
Bidrin 8WM	oz	2.02						0.03	2.05		2.05
Incidental Pest											
App by Air (3 gal)	appl	7.13						0.10	7.23		7.23
Incidental Pest Trt	acre	18.00						0.26	18.26		18.26
App by Air (3 gal)	appl	4.75						0.05	4.80		4.80
Acephate 90%	lb	4.90						0.05	4.95		4.95
App by Air (5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	3.60						0.03	3.63		3.63
Ethephon 6E	pt	4.44						0.03	4.47		4.47
Sprayer 600-825gal	90' 250hp		0.26	0.07	0.16				0.49	0.50	0.99
Tribufos 6lb	pt	4.21						0.03	4.24		4.24
Cotton Picker	6R-38(355)		11.02	11.87	5.19			0.10	28.18	47.55	75.73
Boll Buggy	6R-38(330)		6.98	2.25	3.63			0.05	12.91	9.51	22.42
Module Builder	6R-38(330)		6.98	2.47	5.19			0.05	14.69	9.96	24.65
Gin & Haul	lb	121.00						0.43	121.43		121.43
Stalk Shredder-Flail	20'		3.34	2.39	1.74			0.03	7.50	4.57	12.07
Roll-Out Pipe Irr.	acre	7.92	32.19	6.25	4.22			0.73	51.31	50.92	102.23
TOTALS			586.55	78.20	33.45	30.75	0.00	12.12	741.07	151.43	892.50

Note: Cost of production estimates are based on 2012 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, 2013

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	987.25
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	4.75	13.07	4.75	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.25	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.00
FERTILIZERS	0.00	0.00	0.00	0.00	44.70	48.53	0.00	48.53	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.58	0.00	37.94	10.21	10.32	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.44	8.92	25.19	4.90	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.92	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	30.60	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	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	3.60	1.80	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	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.13	0.00	0.00	0.00	1.04	1.32	3.46	5.29	1.37	0.23	0.72	16.19
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	2.18	0.00	0.00	0.00	2.00	2.10	4.91	14.92	11.79	9.98	0.70	29.62
REPAIR & MAINTENANCE	1.69	0.00	0.00	0.00	0.66	0.93	2.50	5.35	1.79	1.12	0.16	19.25
INTEREST ON OP. CAP.	1.17	0.00	0.00	0.00	2.01	1.31	3.73	1.93	0.94	0.22	0.14	0.67
TOTAL DIRECT EXPENSES	28.67	0.00	0.00	0.00	72.99	54.19	179.63	111.42	66.27	21.20	19.97	186.73
NET INCOME	-28.67	0.00	0.00	0.00	-72.99	-54.19	-179.63	-111.42	-66.27	-21.20	-19.97	800.52
NET INCOME TO DATE	-28.67	-28.67	-28.67	-28.67	-101.66	-155.85	-335.48	-446.90	-513.17	-534.37	-554.34	246.18

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 6.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, 2013

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----	-----PRODUCT PRICE-----												
Cotton Lint	0.55	0.59	0.63	0.66	0.70	0.74	0.78	0.81	0.85	0.89	0.92		
PERCENT	YIELD	UNIT	-----dollars-----										
50	550.00	lb	-203	-183	-163	-142	-122	-101	-81	-60	-40	-20	0
			-355	-334	-314	-294	-273	-253	-232	-212	-191	-171	-151
60	660.00	lb	-154	-130	-105	-81	-56	-32	-7	16	41	65	90
			-306	-281	-257	-232	-208	-183	-159	-134	-110	-85	-61
70	770.00	lb	-105	-77	-48	-19	8	37	66	94	123	151	180
			-257	-228	-199	-171	-142	-114	-85	-56	-28	0	29
80	880.00	lb	-56	-23	8	41	74	107	139	172	205	237	270
			-207	-175	-142	-109	-77	-44	-11	20	53	86	119
90	990.00	lb	-7	29	66	103	139	176	213	250	286	323	360
			-158	-121	-85	-48	-11	25	61	98	135	172	209
100	1100.00	lb	41	82	123	164	205	246	287	327	368	409	450
			-109	-68	-27	13	53	94	135	176	217	258	299
110	1210.00	lb	91	135	180	225	270	315	360	405	450	495	540
			-60	-15	29	74	119	164	209	254	299	344	389
120	1320.00	lb	140	189	238	287	336	385	434	483	532	581	630
			-11	37	86	135	184	233	282	332	381	430	479
130	1430.00	lb	189	242	295	348	401	454	508	561	614	667	720
			37	91	144	197	250	303	356	409	462	516	569
140	1540.00	lb	238	295	352	410	467	524	581	638	696	753	810
			87	144	201	258	315	373	430	487	544	601	659
150	1650.00	lb	287	348	410	471	532	594	655	716	778	839	900
			136	197	258	320	381	442	503	565	626	687	749

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 7.A Estimated costs per acre
 Cotton, 12R-38" solid, conservation tillage, B2RF
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	2.0000	12.00	_____
App by Air (3 gal)	appl	4.75	4.7500	22.56	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.80	2.0000	3.60	_____
Ethephon 6E	pt	3.34	1.3300	4.44	_____
Tribufos 6lb	pt	8.42	0.5000	4.21	_____
GINNING					
Gin & Haul	lb	0.11	1100.0000	121.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.80	1.5000	44.70	_____
UAN (32% N)	cwt	21.10	4.6000	97.06	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.83	0.5000	5.42	_____
Glyphosate 3lbs a.e	oz	0.13	96.0000	12.48	_____
Gramonone SL 2.0	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	6.12	2.0000	12.24	_____
Dual Magnum	pt	13.54	1.0000	13.54	_____
Caparol 4L	pt	2.54	1.0000	2.54	_____
MSMA 6.6	pt	2.79	2.7500	7.67	_____
Diuron 4L	pt	3.85	1.6000	6.16	_____
INSECTICIDES					
Acephate 90%	lb	6.53	1.5200	9.93	_____
Centric 40WG	oz	4.46	2.0000	8.92	_____
Karate Z	oz	3.15	0.5000	1.58	_____
Bidrin 8WM	oz	1.01	2.0000	2.02	_____
Incidental Pest Trt	acre	12.00	1.5000	18.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.68	45.0000	30.60	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.15	36.0000	5.40	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.7923	9.30	_____
Self-Propelled	hour	11.71	0.2193	2.58	_____
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	11.68	0.8093	9.46	_____
DIESEL FUEL					
Tractors	gal	3.50	9.1759	32.13	_____
Self-Propelled	gal	3.50	3.6814	12.88	_____
1/4-mi. Pivot Irr.	gal	3.50	11.2011	39.20	_____
REPAIR & MAINTENANCE					
Implements	acre	9.31	1.0000	9.31	_____
Tractors	acre	5.17	1.0000	5.17	_____
Self-Propelled	acre	12.39	1.0000	12.39	_____
1/4-mi. Pivot Irr.	acre	19.31	1.0000	19.31	_____
INTEREST ON OP. CAP.	acre	12.25	1.0000	12.25	_____
TOTAL DIRECT EXPENSES				749.12	_____
FIXED EXPENSES					
Implements	acre	15.01	1.0000	15.01	_____
Tractors	acre	32.96	1.0000	32.96	_____
Self-Propelled	acre	51.06	1.0000	51.06	_____
1/4-mi. Pivot Irr.	acre	68.45	1.0000	68.45	_____
TOTAL FIXED EXPENSES				167.48	_____
TOTAL SPECIFIED EXPENSES				916.60	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.74	1100.0000	817.30	_____
Cotton Seed	lb	0.10	1650.0000	169.95	_____

TOTAL INCOME				987.25	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	34.57	1.0000	34.57	_____
HARVEST AIDS	acre	12.25	1.0000	12.25	_____
GINNING	acre	121.00	1.0000	121.00	_____
FERTILIZERS	acre	141.76	1.0000	141.76	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	68.05	1.0000	68.05	_____
INSECTICIDES	acre	40.45	1.0000	40.45	_____
SEED/PLANTS	acre	30.60	1.0000	30.60	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	5.40	1.0000	5.40	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.5177	4.67	_____
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_____
OPERATOR LABOR	hour	11.71	1.0116	11.88	_____
UNALLOCATED LABOR	hour	11.68	0.8093	9.46	_____
DIESEL FUEL	gal	3.50	24.0586	84.21	_____
REPAIR & MAINTENANCE	acre	46.18	1.0000	46.18	_____
INTEREST ON OP. CAP.	acre	12.25	1.0000	12.25	_____

TOTAL DIRECT EXPENSES				749.12	_____
RETURNS ABOVE DIRECT EXPENSES				238.13	_____
TOTAL FIXED EXPENSES				167.48	_____

TOTAL SPECIFIED EXPENSES				916.60	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				70.65	_____

Note: Cost of production estimates are based on 2012 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, 2013

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
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-825gal	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 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.96	23.46		23.46
Bed-Paratill Fold	12R-38		2.18	1.69	1.13			0.21	5.21	4.61	9.82
App by Air (5 gal)	appl	6.00						0.17	6.17		6.17
Clarity	pt	5.42						0.15	5.57		5.57
Glyphosate 3lbs a.e	oz	4.16						0.12	4.28		4.28
Bed-Disk (Hipper)	12R-38		1.00	0.33	0.52			0.05	1.90	1.49	3.39
Custom Apply Fert	acre	7.00						0.20	7.20		7.20
Potash (60% K2O)	cwt	44.70						1.27	45.97		45.97
Fert Appl (Liquid)	12R-38		2.10	0.93	1.32			0.11	4.46	2.82	7.28
UAN (32% N)	cwt	48.53						1.20	49.73		49.73
Row Cond Folding	38'		1.66	0.53	0.86			0.06	3.11	2.83	5.94
Plant & Pre-Folding	12R-38		2.17	1.67	1.61			0.12	5.57	4.80	10.37
Cotton Seed B2RF	thous	30.60						0.65	31.25		31.25
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		0.56	0.15	0.46			0.02	1.19	1.01	2.20
Gramonone SL 2.0	oz	8.00						0.17	8.17		8.17
Cotoran 4L	pt	12.24						0.26	12.50		12.50
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-825gal	90' 250hp		0.52	0.15	0.30			0.02	0.99	1.00	1.99
Dual Magnum	pt	13.54						0.29	13.83		13.83
Glyphosate 3lbs a.e	oz	4.16						0.09	4.25		4.25
Acephate 90%	lb	1.44						0.03	1.47		1.47
Sprayer 600-825gal	90' 250hp		0.52	0.15	0.30			0.02	0.99	1.00	1.99
Centric 40WG	oz	8.92						0.16	9.08		9.08
Mepiquat Chloride	oz	1.80						0.03	1.83		1.83
Fert Appl (Liquid)	12R-38		2.10	0.93	1.32			0.08	4.43	2.82	7.25
UAN (32% N)	cwt	48.53						0.86	49.39		49.39
Spray (Direct/Hood)	12R-38		1.81	0.62	1.14			0.06	3.63	2.25	5.88
Caparol 4L	pt	2.54						0.04	2.58		2.58
MSMA 6.6	pt	7.67						0.14	7.81		7.81
App by Air (3 gal)	appl	4.75						0.08	4.83		4.83
Mepiquat Chloride	oz	1.80						0.03	1.83		1.83
Spray (Direct/Layby)	12R-38		1.81	0.67	1.14			0.05	3.67	2.31	5.98
Diuron 4L	pt	6.16						0.09	6.25		6.25
Glyphosate 3lbs a.e	oz	4.16						0.06	4.22		4.22
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Acephate 90%	lb	3.59						0.05	3.64		3.64
Mepiquat Chloride	oz	1.80						0.03	1.83		1.83
App by Air (3 gal)	appl	1.19						0.02	1.21		1.21
Karate Z	oz	1.58						0.02	1.60		1.60
Bidrin 8WM	oz	2.02						0.03	2.05		2.05
Incidental Pest											
App by Air (3 gal)	appl	7.13						0.10	7.23		7.23
Incidental Pest Trt	acre	18.00						0.26	18.26		18.26
App by Air (3 gal)	appl	4.75						0.05	4.80		4.80
Acephate 90%	lb	4.90						0.05	4.95		4.95
App by Air (5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	3.60						0.03	3.63		3.63
Ethephon 6E	pt	4.44						0.03	4.47		4.47
Sprayer 600-825gal	90' 250hp		0.26	0.07	0.16				0.49	0.50	0.99
Tribufos 6lb	pt	4.21						0.03	4.24		4.24
Cotton Picker	6R-38(355)		11.02	11.87	5.19			0.10	28.18	47.55	75.73
Boll Buggy	6R-38(330)		6.98	2.25	3.63			0.05	12.91	9.51	22.42
Module Builder	6R-38(330)		6.98	2.47	5.19			0.05	14.69	9.96	24.65
Gin & Haul	lb	121.00						0.43	121.43		121.43
Stalk Shredder-Flail	20'		3.34	2.39	1.74			0.03	7.50	4.57	12.07
1/4-mi. Pivot Irr.	acre		39.20	19.31	1.84			0.91	61.26	68.45	129.71
TOTALS		578.63	84.21	46.18	27.85	0.00	12.25	749.12	167.48	916.60	

Note: Cost of production estimates are based on 2012 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, 2013

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	987.25
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	4.75	13.07	4.75	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.25	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.00
FERTILIZERS	0.00	0.00	0.00	0.00	44.70	48.53	0.00	48.53	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.58	0.00	37.94	10.21	10.32	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.44	8.92	25.19	4.90	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	30.60	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	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	3.60	1.80	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	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.13	0.00	0.00	0.00	0.52	1.32	4.57	2.91	1.34	0.15	0.16	15.75
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	2.18	0.00	0.00	0.00	1.00	2.10	4.91	16.19	17.49	11.76	0.26	28.32
REPAIR & MAINTENANCE	1.69	0.00	0.00	0.00	0.33	0.93	2.50	18.23	2.26	1.19	0.07	18.98
INTEREST ON OP. CAP.	1.17	0.00	0.00	0.00	1.96	1.31	3.76	2.00	1.02	0.24	0.13	0.66
TOTAL DIRECT EXPENSES	28.67	0.00	0.00	0.00	71.09	54.19	180.77	115.34	72.49	22.99	18.87	184.71
NET INCOME	-28.67	0.00	0.00	0.00	-71.09	-54.19	-180.77	-115.34	-72.49	-22.99	-18.87	802.54
NET INCOME TO DATE	-28.67	-28.67	-28.67	-28.67	-99.76	-153.95	-334.72	-450.06	-522.55	-545.54	-564.41	238.13

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 7.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, 2013

PRODUCT	-----PERCENT-----													
	75	80	85	90	95	100	105	110	115	120	125			
	-----PRODUCT PRICE-----													
Cotton Lint	0.55	0.59	0.63	0.66	0.70	0.74	0.78	0.81	0.85	0.89	0.92			
PERCENT	YIELD	UNIT	-----dollars-----											
50	550.00	lb	-211	-191	-171	-150	-130	-109	-89	-68	-48	-28	-7	
			-379	-359	-338	-318	-297	-277	-256	-236	-215	-195	-175	
60	660.00	lb	-162	-138	-113	-89	-64	-40	-15	8	33	57	82	
			-330	-305	-281	-256	-232	-207	-183	-158	-134	-109	-85	
70	770.00	lb	-113	-85	-56	-27	0	29	57	86	115	143	172	
			-281	-252	-223	-195	-166	-138	-109	-80	-52	-23	4	
80	880.00	lb	-64	-31	0	33	66	98	131	164	197	229	262	
			-231	-199	-166	-133	-101	-68	-35	-3	29	62	94	
90	990.00	lb	-15	21	58	94	131	168	205	242	278	315	352	
			-182	-146	-109	-72	-35	1	37	74	111	148	184	
100	1100.00	lb	33	74	115	156	197	238	278	319	360	401	442	
			-133	-92	-51	-11	29	70	111	152	193	234	274	
110	1210.00	lb	82	127	172	217	262	307	352	397	442	487	532	
			-84	-39	5	50	95	140	185	230	275	320	364	
120	1320.00	lb	132	181	230	279	328	377	426	475	524	573	622	
			-35	13	62	111	160	209	258	307	356	405	455	
130	1430.00	lb	181	234	287	340	393	446	500	553	606	659	712	
			13	66	120	173	226	279	332	385	438	491	545	
140	1540.00	lb	230	287	344	402	459	516	573	630	688	745	802	
			62	120	177	234	291	348	406	463	520	577	635	
150	1650.00	lb	279	340	402	463	524	586	647	708	769	831	892	
			112	173	234	295	357	418	479	541	602	663	725	

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 8.A Estimated costs per acre
 Cotton, 12R-38" solid, no-till
 B2RF variety, Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	2.0000	12.00	_____
App by Air (3 gal)	appl	4.75	3.2500	15.44	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.80	2.0000	3.60	_____
Ethephon 6E	pt	3.34	1.3300	4.44	_____
Tribufos 6lb	pt	8.42	0.5000	4.21	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.80	1.5000	44.70	_____
Amm Nitrate (34% N)	cwt	22.50	2.0000	45.00	_____
UAN (32% N)	cwt	21.10	2.0000	42.20	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.83	0.5000	5.42	_____
Glyphosate 3lbs a.e	oz	0.13	96.0000	12.48	_____
Gramonone SL 2.0	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	6.12	2.0000	12.24	_____
Dual Magnum	pt	13.54	1.0000	13.54	_____
Diuron 4L	pt	3.85	1.6000	6.16	_____
INSECTICIDES					
Acephate 90%	lb	6.53	1.5200	9.93	_____
Centric 40WG	oz	4.46	2.0000	8.92	_____
Karate Z	oz	3.15	0.5000	1.58	_____
Bidrin 8WM	oz	1.01	2.0000	2.02	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.68	45.0000	30.60	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.15	24.0000	3.60	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.6198	7.27	_____
Self-Propelled	hour	11.71	0.2193	2.58	_____
HAND LABOR					
Implements	hour	9.06	0.2760	2.49	_____
Self-Propelled	hour	9.06	0.1958	1.77	_____
UNALLOCATED LABOR					
	hour	11.69	0.6713	7.85	_____
DIESEL FUEL					
Tractors	gal	3.50	7.1790	25.13	_____
Self-Propelled	gal	3.50	3.6814	12.88	_____
REPAIR & MAINTENANCE					
Implements	acre	7.07	1.0000	7.07	_____
Tractors	acre	4.04	1.0000	4.04	_____
Self-Propelled	acre	12.39	1.0000	12.39	_____
INTEREST ON OP. CAP.	acre	10.42	1.0000	10.42	_____
TOTAL DIRECT EXPENSES				615.52	_____
FIXED EXPENSES					
Implements	acre	11.47	1.0000	11.47	_____
Tractors	acre	25.79	1.0000	25.79	_____
Self-Propelled	acre	51.06	1.0000	51.06	_____
TOTAL FIXED EXPENSES				88.32	_____
TOTAL SPECIFIED EXPENSES				703.84	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.74	900.0000	668.70	_____
Cotton Seed	lb	0.10	1350.0000	139.05	_____

TOTAL INCOME				807.75	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	27.44	1.0000	27.44	_____
HARVEST AIDS	acre	12.25	1.0000	12.25	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	131.90	1.0000	131.90	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	57.84	1.0000	57.84	_____
INSECTICIDES	acre	34.45	1.0000	34.45	_____
SEED/PLANTS	acre	30.60	1.0000	30.60	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	3.60	1.0000	3.60	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.4719	4.26	_____
OPERATOR LABOR	hour	11.71	0.8391	9.85	_____
UNALLOCATED LABOR	hour	11.69	0.6713	7.85	_____
DIESEL FUEL	gal	3.50	10.8605	38.01	_____
REPAIR & MAINTENANCE	acre	23.50	1.0000	23.50	_____
INTEREST ON OP. CAP.	acre	10.42	1.0000	10.42	_____

TOTAL DIRECT EXPENSES				615.52	_____
RETURNS ABOVE DIRECT EXPENSES				192.23	_____

TOTAL FIXED EXPENSES				88.32	_____

TOTAL SPECIFIED EXPENSES				703.84	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				103.91	_____

Note: Cost of production estimates are based on 2012 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, 2013

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
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-825gal	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
TOTALS							0.83	0.61	1.31	0.67

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	22.50						0.96	23.46	23.46
App by Air (5 gal)	appl	6.00						0.17	6.17	6.17
Clarity	pt	5.42						0.15	5.57	5.57
Glyphosate 3lbs a.e	oz	4.16						0.12	4.28	4.28
Custom Apply Fert	acre	7.00						0.20	7.20	7.20
Potash (60% K20)	cwt	44.70						1.27	45.97	45.97
Amm Nitrate (34% N)	cwt	45.00						1.27	46.27	46.27
Row Cond Folding	38'		1.66	0.53	0.86			0.06	3.11	2.83 5.94
NT Plant&Pre-Folding	12R-38		2.26	1.87	1.67			0.12	5.92	5.26 11.18
Cotton Seed B2RF	thous	30.60						0.65	31.25	31.25
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		0.56	0.15	0.46			0.02	1.19	1.01 2.20
Gramonone SL 2.0	oz	8.00						0.17	8.17	8.17
Cotoran 4L	pt	12.24						0.26	12.50	12.50
Insect Scouting	acre	7.00						0.15	7.15	7.15
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-825gal	90' 250hp		0.52	0.15	0.30			0.02	0.99	1.00 1.99
Dual Magnum	pt	13.54						0.29	13.83	13.83
Glyphosate 3lbs a.e	oz	4.16						0.09	4.25	4.25
Acephate 90%	lb	1.44						0.03	1.47	1.47
Sprayer 600-825gal	90' 250hp		0.52	0.15	0.30			0.02	0.99	1.00 1.99
Centric 40WG	oz	8.92						0.16	9.08	9.08
Mepiquat Chloride	oz	1.80						0.03	1.83	1.83
Fert Appl (Liquid)	12R-38		2.10	0.93	1.32			0.08	4.43	2.82 7.25
UAN (32% N)	cwt	42.20						0.75	42.95	42.95
Spray (Direct/Layby)	12R-38		1.81	0.67	1.14			0.06	3.68	2.31 5.99
Diuron 4L	pt	6.16						0.11	6.27	6.27
Glyphosate 3lbs a.e	oz	4.16						0.07	4.23	4.23
App by Air (3 gal)	appl	4.75						0.07	4.82	4.82
Acephate 90%	lb	3.59						0.05	3.64	3.64
Mepiquat Chloride	oz	1.80						0.03	1.83	1.83
App by Air (3 gal)	appl	1.19						0.02	1.21	1.21
Karate Z	oz	1.58						0.02	1.60	1.60
Bidrin 8WM	oz	2.02						0.03	2.05	2.05
Incidental Pest										
App by Air (3 gal)	appl	4.75						0.07	4.82	4.82
Incidental Pest Trt	acre	12.00						0.17	12.17	12.17
App by Air (3 gal)	appl	4.75						0.05	4.80	4.80
Acephate 90%	lb	4.90						0.05	4.95	4.95
App by Air (5 gal)	appl	6.00						0.04	6.04	6.04
Thidiazuron 4lb	oz	3.60						0.03	3.63	3.63
Ethephon 6E	pt	4.44						0.03	4.47	4.47
Sprayer 600-825gal	90' 250hp		0.26	0.07	0.16				0.49	0.50 0.99
Tribufos 6lb	pt	4.21						0.03	4.24	4.24
Cotton Picker	6R-38(355)		11.02	11.87	5.19			0.10	28.18	47.55 75.73
Boll Buggy	6R-38(330)		6.98	2.25	3.63			0.05	12.91	9.51 22.42
Module Builder	6R-38(330)		6.98	2.47	5.19			0.05	14.69	9.96 24.65
Gin & Haul	lb	99.00						0.35	99.35	99.35
Stalk Shredder-Flail	20'		3.34	2.39	1.74			0.03	7.50	4.57 12.07
TOTALS		521.63	38.01	23.50	21.96	0.00	10.42	615.52	88.32	703.84

Note: Cost of production estimates are based on 2012 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, 2013

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	807.75
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	10.69	4.75	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.25	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	89.70	0.00	0.00	42.20	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.58	0.00	37.94	10.32	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.44	8.92	19.19	4.90	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	30.60	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	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	1.80	1.80	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	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	3.29	2.76	0.00	0.00	0.16	15.75
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	5.00	4.43	0.00	0.00	0.26	28.32
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	2.70	1.75	0.00	0.00	0.07	18.98
INTEREST ON OP. CAP.	0.96	0.00	0.00	0.00	3.18	0.00	3.73	1.28	0.46	0.10	0.13	0.58
TOTAL DIRECT EXPENSES	23.46	0.00	0.00	0.00	115.46	0.00	179.75	73.46	32.14	9.75	18.87	162.63
NET INCOME	-23.46	0.00	0.00	0.00	-115.46	0.00	-179.75	-73.46	-32.14	-9.75	-18.87	645.12
NET INCOME TO DATE	-23.46	-23.46	-23.46	-23.46	-138.92	-138.92	-318.67	-392.13	-424.27	-434.02	-452.89	192.23

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 8.F Estimated returns for various price/yield combinations, per acre
 Cotton, 12R-38" solid, no-till
 B2RF variety, Delta Area, Mississippi, 2013

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----	-----PRODUCT PRICE-----												
Cotton Lint	0.55	0.59	0.63	0.66	0.70	0.74	0.78	0.81	0.85	0.89	0.92		
PERCENT	YIELD	UNIT	-----dollars-----										
50	450.00	lb	-176	-159	-142	-125	-109	-92	-75	-59	-42	-25	-8
			-264	-247	-230	-214	-197	-180	-164	-147	-130	-113	-97
60	540.00	lb	-135	-115	-95	-75	-55	-35	-15	4	24	44	64
			-224	-204	-184	-163	-143	-123	-103	-83	-63	-43	-23
70	630.00	lb	-95	-72	-48	-25	-1	21	44	68	91	115	138
			-183	-160	-137	-113	-90	-66	-43	-20	3	26	50
80	720.00	lb	-55	-28	-1	24	51	78	105	131	158	185	212
			-143	-116	-90	-63	-36	-9	16	43	70	97	123
90	810.00	lb	-15	14	45	75	105	135	165	195	225	255	285
			-103	-73	-43	-13	16	46	77	107	137	167	197
100	900.00	lb	25	58	91	125	158	192	225	259	292	325	359
			-63	-29	3	37	70	103	137	170	204	237	271
110	990.00	lb	65	102	138	175	212	249	285	322	359	396	433
			-23	13	50	87	124	160	197	234	271	307	344
120	1080.00	lb	105	145	185	225	265	306	346	386	426	466	506
			17	57	97	137	177	217	257	298	338	378	418
130	1170.00	lb	145	189	232	276	319	363	406	449	493	536	580
			57	100	144	187	231	274	318	361	405	448	492
140	1260.00	lb	185	232	279	326	373	419	466	513	560	607	654
			97	144	191	238	284	331	378	425	472	518	565
150	1350.00	lb	226	276	326	376	426	476	527	577	627	677	727
			137	187	238	288	338	388	438	488	539	589	639

The top number in each cell is Returns Above Direct Expenses.

The bottom number in each cell is Returns Above Total Specified Expenses.

Only the product listed has been varied to calculate net returns.

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

Table 9.A Estimated costs per acre
 Cotton, 12R-38" solid, conservation tillage
 LLB2 variety, Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	2.0000	12.00	_____
App by Air (3 gal)	appl	4.75	5.5000	26.13	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.80	2.0000	3.60	_____
Ethephon 6E	pt	3.34	1.3300	4.44	_____
Tribufos 6lb	pt	8.42	0.5000	4.21	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	29.80	1.5000	44.70	_____
UAN (32% N)	cwt	21.10	4.0000	84.40	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.83	0.5000	5.42	_____
Glyphosate 3lbs a.e	oz	0.13	32.0000	4.16	_____
Gramonone SL 2.0	oz	0.25	32.0000	8.00	_____
Cotoran 4L	pt	6.12	2.0000	12.24	_____
Dual Magnum	pt	13.54	1.0000	13.54	_____
Liberty 280	oz	0.55	58.0000	31.90	_____
Valor SX	oz	5.55	2.0000	11.10	_____
MSMA 6.6	pt	2.79	2.7500	7.67	_____
INSECTICIDES					
Acephate 90%	lb	6.53	1.5200	9.93	_____
Centric 40WG	oz	4.46	2.0000	8.92	_____
Karate Z	oz	3.15	6.0000	18.90	_____
Bidrin 8WM	oz	1.01	8.0000	8.08	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed LLB2	thous	1.16	45.0000	52.20	_____
TECHNOLOGY FEE					
B2 Cot Tech Fee	thous	0.76	45.0000	34.20	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.15	24.0000	3.60	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.7477	8.78	_____
Self-Propelled	hour	11.71	0.2193	2.58	_____
HAND LABOR					
Implements	hour	9.06	0.2997	2.70	_____
Self-Propelled	hour	9.06	0.1958	1.77	_____
UNALLOCATED LABOR					
	hour	11.68	0.7736	9.04	_____
DIESEL FUEL					
Tractors	gal	3.50	8.6602	30.32	_____
Self-Propelled	gal	3.50	3.6814	12.88	_____
REPAIR & MAINTENANCE					
Implements	acre	8.98	1.0000	8.98	_____
Tractors	acre	4.88	1.0000	4.88	_____
Self-Propelled	acre	12.39	1.0000	12.39	_____
INTEREST ON OP. CAP.	acre	11.31	1.0000	11.31	_____
TOTAL DIRECT EXPENSES				677.47	_____
FIXED EXPENSES					
Implements	acre	14.61	1.0000	14.61	_____
Tractors	acre	31.11	1.0000	31.11	_____
Self-Propelled	acre	51.06	1.0000	51.06	_____
TOTAL FIXED EXPENSES				96.78	_____
TOTAL SPECIFIED EXPENSES				774.25	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.74	900.0000	668.70	_____
Cotton Seed	lb	0.10	1350.0000	139.05	_____

TOTAL INCOME				807.75	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	38.13	1.0000	38.13	_____
HARVEST AIDS	acre	12.25	1.0000	12.25	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	129.10	1.0000	129.10	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	94.03	1.0000	94.03	_____
INSECTICIDES	acre	51.83	1.0000	51.83	_____
SEED/PLANTS	acre	52.20	1.0000	52.20	_____
TECHNOLOGY FEE	acre	34.20	1.0000	34.20	_____
GROWTH REGULATORS	acre	3.60	1.0000	3.60	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.4955	4.47	_____
OPERATOR LABOR	hour	11.71	0.9670	11.36	_____
UNALLOCATED LABOR	hour	11.68	0.7736	9.04	_____
DIESEL FUEL	gal	3.50	12.3417	43.20	_____
REPAIR & MAINTENANCE	acre	26.25	1.0000	26.25	_____
INTEREST ON OP. CAP.	acre	11.31	1.0000	11.31	_____

TOTAL DIRECT EXPENSES				677.47	_____
RETURNS ABOVE DIRECT EXPENSES				130.28	_____

TOTAL FIXED EXPENSES				96.78	_____

TOTAL SPECIFIED EXPENSES				774.25	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				33.50	_____

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Bed-Paratill Fold	12R-38	MFWD 225	0.053	1.00	Nov		0.05	0.05	0.05	0.04
App by Air (5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Bed-Disk (Hipper)	12R-38	MFWD 225	0.049	0.50	Mar		0.02	0.02	0.02	0.01
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Row Cond Folding	38'	MFWD 225	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant & Pre-Folding	12R-38	MFWD 225	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed LLB2	thous					45.0000				
B2 Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Liberty 280	oz					29.0000				
Acephate 90%	lb					0.2200				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Liberty 280	oz					29.0000				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Valor SX	oz					2.0000				
MSMA 6.6	pt					2.7500				
App by Air (3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					12.0000				
App by Air (3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8WM	oz					8.0000				
Incidental Pest				0.50	Jul					
App by Air (3 gal)	appl					0.5000				
Incidental Pest Trt	acre					0.5000				
App by Air (3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
App by Air (3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air (3 gal)	appl			1.00	Aug	1.0000				
Karate Z	oz					2.0000				
App by Air (5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	6R-38(355)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy	6R-38(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 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.96	23.46		23.46
Bed-Paratill Fold	12R-38		2.18	1.69	1.13			0.21	5.21	4.61	9.82
App by Air (5 gal)	appl	6.00						0.17	6.17		6.17
Clarity	pt	5.42						0.15	5.57		5.57
Glyphosate 3lbs a.e	oz	4.16						0.12	4.28		4.28
Bed-Disk (Hipper)	12R-38		1.00	0.33	0.52			0.05	1.90	1.49	3.39
Custom Apply Fert	acre	7.00						0.20	7.20		7.20
Potash (60% K2O)	cwt	44.70						1.27	45.97		45.97
Fert Appl (Liquid)	12R-38		2.10	0.93	1.32			0.11	4.46	2.82	7.28
UAN (32% N)	cwt	42.20						1.05	43.25		43.25
Row Cond Folding	38'		1.66	0.53	0.86			0.06	3.11	2.83	5.94
Plant & Pre-Folding	12R-38		2.17	1.67	1.61			0.12	5.57	4.80	10.37
Cotton Seed LLB2	thous	52.20						1.11	53.31		53.31
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		0.56	0.15	0.46			0.02	1.19	1.01	2.20
Gramonone SL 2.0	oz	8.00						0.17	8.17		8.17
Cotoran 4L	pt	12.24						0.26	12.50		12.50
Insect Scouting	acre	7.00						0.15	7.15		7.15
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-825gal	90' 250hp		0.52	0.15	0.30			0.02	0.99	1.00	1.99
Dual Magnum	pt	13.54						0.29	13.83		13.83
Liberty 280	oz	15.95						0.34	16.29		16.29
Acephate 90%	lb	1.44						0.03	1.47		1.47
Fert Appl (Liquid)	12R-38		2.10	0.93	1.32			0.08	4.43	2.82	7.25
UAN (32% N)	cwt	42.20						0.75	42.95		42.95
Sprayer 600-825gal	90' 250hp		0.52	0.15	0.30			0.02	0.99	1.00	1.99
Centric 40WG	oz	8.92						0.16	9.08		9.08
Mepiquat Chloride	oz	1.80						0.03	1.83		1.83
Liberty 280	oz	15.95						0.28	16.23		16.23
Spray (Direct/Layby)	12R-38		1.81	0.67	1.14			0.05	3.67	2.31	5.98
Valor SX	oz	11.10						0.16	11.26		11.26
MSMA 6.6	pt	7.67						0.11	7.78		7.78
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Acephate 90%	lb	3.59						0.05	3.64		3.64
Mepiquat Chloride	oz	1.80						0.03	1.83		1.83
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Karate Z	oz	6.30						0.09	6.39		6.39
Bidrin 8WM	oz	8.08						0.11	8.19		8.19
Incidental Pest											
App by Air (3 gal)	appl	2.38						0.03	2.41		2.41
Incidental Pest Trt	acre	6.00						0.09	6.09		6.09
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Karate Z	oz	6.30						0.09	6.39		6.39
App by Air (3 gal)	appl	4.75						0.05	4.80		4.80
Acephate 90%	lb	4.90						0.05	4.95		4.95
App by Air (3 gal)	appl	4.75						0.05	4.80		4.80
Karate Z	oz	6.30						0.07	6.37		6.37
App by Air (5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	3.60						0.03	3.63		3.63
Ethephon 6E	pt	4.44						0.03	4.47		4.47
Sprayer 600-825gal	90' 250hp		0.26	0.07	0.16				0.49	0.50	0.99
Tribufos 6lb	pt	4.21						0.03	4.24		4.24
Cotton Picker	6R-38(355)		11.02	11.87	5.19			0.10	28.18	47.55	75.73
Boll Buggy	6R-38(330)		6.98	2.25	3.63			0.05	12.91	9.51	22.42
Module Builder	6R-38(330)		6.98	2.47	5.19			0.05	14.69	9.96	24.65
Gin & Haul	lb	99.00						0.35	99.35		99.35
Stalk Shredder-Flail	20'		3.34	2.39	1.74			0.03	7.50	4.57	12.07
TOTALS		571.84	43.20	26.25	24.87	0.00	11.31	677.47	96.78	774.25	

Note: Cost of production estimates are based on 2012 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, 2013

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	807.75
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	16.63	9.50	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.25	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	44.70	42.20	0.00	42.20	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.58	0.00	49.73	15.95	18.77	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.44	8.92	30.27	11.20	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	52.20	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	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	1.80	1.80	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	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.13	0.00	0.00	0.00	0.52	1.32	3.23	1.62	1.14	0.00	0.16	15.75
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	2.18	0.00	0.00	0.00	1.00	2.10	4.91	2.62	1.81	0.00	0.26	28.32
REPAIR & MAINTENANCE	1.69	0.00	0.00	0.00	0.33	0.93	2.50	1.08	0.67	0.00	0.07	18.98
INTEREST ON OP. CAP.	1.17	0.00	0.00	0.00	1.96	1.16	3.75	1.32	1.02	0.22	0.13	0.58
TOTAL DIRECT EXPENSES	28.67	0.00	0.00	0.00	71.09	47.71	179.96	75.51	72.11	20.92	18.87	162.63
NET INCOME	-28.67	0.00	0.00	0.00	-71.09	-47.71	-179.96	-75.51	-72.11	-20.92	-18.87	645.12
NET INCOME TO DATE	-28.67	-28.67	-28.67	-28.67	-99.76	-147.47	-327.43	-402.94	-475.05	-495.97	-514.84	130.28

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 9.F Estimated returns for various price/yield combinations, per acre
 Cotton, 12R-38" solid, conservation tillage
 LLB2 variety, Delta Area, Mississippi, 2013

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			0.55	0.59	0.63	0.66	0.70	0.74	0.78	0.81	0.85	0.89	0.92
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-237 -334	-221 -318	-204 -301	-187 -284	-171 -267	-154 -251	-137 -234	-120 -217	-104 -201	-87 -184	-70 -167
60	540.00	lb	-197 -294	-177 -274	-157 -254	-137 -234	-117 -214	-97 -194	-77 -174	-57 -154	-37 -134	-17 -113	2 -93
70	630.00	lb	-157 -254	-134 -230	-110 -207	-87 -184	-63 -160	-40 -137	-17 -113	6 -90	29 -67	53 -43	76 -20
80	720.00	lb	-117 -214	-90 -187	-63 -160	-37 -133	-10 -107	16 -80	43 -53	69 -26	96 -0	123 26	150 53
90	810.00	lb	-77 -173	-47 -143	-16 -113	13 -83	43 -53	73 -23	103 6	133 36	163 66	193 96	223 127
100	900.00	lb	-36 -133	-3 -100	29 -66	63 -33	96 0	130 33	163 66	197 100	230 133	264 167	297 200
110	990.00	lb	3 -93	40 -56	76 -19	113 16	150 53	187 90	223 127	260 163	297 200	334 237	371 274
120	1080.00	lb	43 -53	83 -13	123 27	163 67	204 107	244 147	284 187	324 227	364 267	404 307	444 347
130	1170.00	lb	83 -13	127 30	170 73	214 117	257 160	301 204	344 247	388 291	431 334	474 378	518 421
140	1260.00	lb	123 27	170 74	217 120	264 167	311 214	358 261	404 308	451 354	498 401	545 448	592 495
150	1350.00	lb	164 67	214 117	264 167	314 217	364 268	414 318	465 368	515 418	565 468	615 518	665 568

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 10.A Estimated costs per acre
Soybeans, early-planted, RR, stale seedbed, 12R 30"
Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	3.5000	21.00	_____
HARVEST AIDS					
Paraquat	oz	0.25	8.0000	2.00	_____
Sodium Chlorate 3L	gal	3.45	0.5000	1.73	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	29.30	0.2800	8.20	_____
Potash (60% K2O)	cwt	29.80	0.4000	11.92	_____
FUNGICIDES					
CruiserMaxx	oz	4.07	1.6000	6.51	_____
Headline EC	oz	2.81	3.0000	8.43	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	1.79	6.0000	10.74	_____
2,4-D Amine 4	pt	2.54	2.0000	5.08	_____
Valor SX	oz	5.55	2.0000	11.10	_____
Prefix	pt	6.84	2.0000	13.68	_____
INSECTICIDES					
Karate Z	oz	3.15	0.9600	3.02	_____
Acephate 90SP	lb	6.56	0.7500	4.92	_____
SEED/PLANTS					
Soybean Seed RR2	lb	1.04	50.0000	52.00	_____
ADJUVANTS					
Surfactant	pt	3.50	0.1000	0.35	_____
HAULING					
Haul Soybeans/Field	bu	0.28	42.0000	11.76	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.2000	9.00	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.3258	3.82	_____
Harvesters	hour	11.71	0.1021	1.20	_____
HAND LABOR					
Implements	hour	9.06	0.1127	1.02	_____
UNALLOCATED LABOR	hour	11.73	0.3852	4.52	_____
DIESEL FUEL					
Tractors	gal	3.50	3.1870	11.17	_____
Harvesters	gal	3.50	1.3935	4.88	_____
REPAIR & MAINTENANCE					
Implements	acre	4.10	1.0000	4.10	_____
Tractors	acre	1.58	1.0000	1.58	_____
Harvesters	acre	2.76	1.0000	2.76	_____
INTEREST ON OP. CAP.	acre	4.71	1.0000	4.71	_____
TOTAL DIRECT EXPENSES				222.45	_____
FIXED EXPENSES					
Implements	acre	8.57	1.0000	8.57	_____
Tractors	acre	10.04	1.0000	10.04	_____
Harvesters	acre	11.04	1.0000	11.04	_____
TOTAL FIXED EXPENSES				29.65	_____
TOTAL SPECIFIED EXPENSES				252.10	_____

Note: Cost of production estimates are based on 2012 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 30"
Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	13.05	42.0000	548.10	_____

TOTAL INCOME				548.10	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.00	1.0000	21.00	_____
HARVEST AIDS	acre	3.73	1.0000	3.73	_____
FERTILIZERS	acre	20.12	1.0000	20.12	_____
FUNGICIDES	acre	14.94	1.0000	14.94	_____
HERBICIDES	acre	40.60	1.0000	40.60	_____
INSECTICIDES	acre	7.94	1.0000	7.94	_____
SEED/PLANTS	acre	52.00	1.0000	52.00	_____
ADJUVANTS	acre	0.35	1.0000	0.35	_____
HAULING	acre	11.76	1.0000	11.76	_____
CUSTOM LIME	acre	9.00	1.0000	9.00	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1127	1.02	_____
OPERATOR LABOR	hour	11.71	0.4280	5.02	_____
UNALLOCATED LABOR	hour	11.73	0.3852	4.52	_____
DIESEL FUEL	gal	3.50	4.5806	16.05	_____
REPAIR & MAINTENANCE	acre	8.44	1.0000	8.44	_____
INTEREST ON OP. CAP.	acre	4.71	1.0000	4.71	_____

TOTAL DIRECT EXPENSES				222.45	_____
RETURNS ABOVE DIRECT EXPENSES				325.65	_____
TOTAL FIXED EXPENSES				29.65	_____

TOTAL SPECIFIED EXPENSES				252.10	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				296.00	_____

Note: Cost of production estimates are based on 2012 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 30"
Delta Area, Mississippi, 2013

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				
Plant & Pre-Folding	12R-30	MFWD 190	0.067	1.00	Apr		0.06	0.06	0.13	0.06
Soybean Seed RR2	lb					50.0000				
CruiserMaxx	oz					1.6000				
Nitrastick S	lbseed					50.0000				
Valor SX	oz					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
Prefix	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
App by Air (5 gal)	appl			0.50	Jul	0.5000				
Headline EC	oz					3.0000				
App by Air (5 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					0.9600				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air (5 gal)	appl			0.50	Aug	0.5000				
Paraquat	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							0.42	0.42	0.54	0.38

Note: Cost of production estimates are based on 2012 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 30"
Delta Area, Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Subsoiler	3 shank		1.40	0.25	0.91			0.11	2.67	1.38	4.05
Lime (Spread)	ton	9.00						0.38	9.38		9.38
Spin Spreader	5 ton		0.58	0.18	0.53			0.05	1.34	0.73	2.07
Phosphorus(46% P2O5)	cwt	8.20						0.35	8.55		8.55
Potash (60% K2O)	cwt	11.92						0.51	12.43		12.43
Disk Harrow	24'		2.80	1.18	1.82			0.25	6.05	4.23	10.28
Field Cultivate Fld	24'		2.13	0.68	1.39			0.18	4.38	3.57	7.95
App by Air (5 gal)	appl	6.00						0.17	6.17		6.17
Glyphosate 3lbs a.e	pt	3.58						0.10	3.68		3.68
2,4-D Amine 4	pt	5.08						0.14	5.22		5.22
Plant & Pre-Folding	12R-30		2.32	2.05	2.11			0.14	6.62	5.44	12.06
Soybean Seed RR2	lb	52.00						1.11	53.11		53.11
CruiserMaxx	oz	6.51						0.14	6.65		6.65
Nitrastick S	lbseed	1.25						0.03	1.28		1.28
Valor SX	oz	11.10						0.24	11.34		11.34
Spray (Broadcast)	60'		0.97	0.29	0.76			0.04	2.06	1.05	3.11
Glyphosate 3lbs a.e	pt	3.58						0.06	3.64		3.64
Prefix	pt	13.68						0.24	13.92		13.92
Spray (Broadcast)	60'		0.97	0.29	0.76			0.04	2.06	1.05	3.11
Glyphosate 3lbs a.e	pt	3.58						0.06	3.64		3.64
App by Air (5 gal)	appl	3.00						0.03	3.03		3.03
Headline EC	oz	8.43						0.09	8.52		8.52
App by Air (5 gal)	appl	3.00						0.03	3.03		3.03
Karate Z	oz	3.02						0.03	3.05		3.05
App by Air (5 gal)	appl	6.00						0.04	6.04		6.04
Acephate 90SP	lb	4.92						0.03	4.95		4.95
App by Air (5 gal)	appl	3.00						0.02	3.02		3.02
Paraquat	oz	2.00						0.01	2.01		2.01
Sodium Chlorate 3L	gal	1.73						0.01	1.74		1.74
Surfactant	pt	0.35							0.35		0.35
Header -Soybean	25' Flex		4.88	3.52	2.28			0.04	10.72	12.20	22.92
Haul Soybeans/Field	bu	11.76						0.04	11.80		11.80
TOTALS		182.69	16.05	8.44	10.56	0.00		4.71	222.45	29.65	252.10

Note: Cost of production estimates are based on 2012 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 30"
Delta Area, Mississippi, 2013

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	548.10
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	9.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.73	0.00
FERTILIZERS	20.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	6.51	0.00	0.00	8.43	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	8.66	0.00	11.10	20.84	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.02	4.92	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	52.00	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	0.35	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.76
CUSTOM LIME	9.00	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	4.65	0.00	0.00	0.00	0.00	0.00	2.11	1.52	0.00	0.00	0.00	2.28
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	6.91	0.00	0.00	0.00	0.00	0.00	2.32	1.94	0.00	0.00	0.00	4.88
REPAIR & MAINTENANCE	2.29	0.00	0.00	0.00	0.00	0.00	2.05	0.58	0.00	0.00	0.00	3.52
INTEREST ON OP. CAP.	1.83	0.00	0.00	0.00	0.41	0.00	1.66	0.44	0.00	0.18	0.11	0.08
TOTAL DIRECT EXPENSES	44.80	0.00	0.00	0.00	15.07	0.00	79.00	25.32	0.00	17.63	18.11	22.52
NET INCOME	-44.80	0.00	0.00	0.00	-15.07	0.00	-79.00	-25.32	0.00	-17.63	-18.11	525.58
NET INCOME TO DATE	-44.80	-44.80	-44.80	-44.80	-59.87	-59.87	-138.87	-164.19	-164.19	-181.82	-199.93	325.65

Note: Cost of production estimates are based on 2012 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 30"
 Delta Area, Mississippi, 2013

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
PRODUCT PRICE													
Soybeans	9.78	10.44	11.09	11.74	12.39	13.05	13.70	14.35	15.00	15.66	16.31		
PERCENT	YIELD	UNIT	dollars										
50	21.00	bu	-11	2	16	30	43	57	71	84	98	112	126
			-40	-26	-13	0	14	27	41	55	68	82	96
60	25.20	bu	28	45	61	78	94	111	127	144	160	176	193
			-0	15	32	48	65	81	97	114	130	147	163
70	29.40	bu	68	88	107	126	145	164	183	203	222	241	260
			39	58	77	96	115	135	154	173	192	211	231
80	33.60	bu	108	130	152	174	196	218	240	262	284	306	328
			79	101	122	144	166	188	210	232	254	276	298
90	37.80	bu	148	173	198	222	247	272	296	321	346	370	395
			119	143	168	193	217	242	267	291	316	341	365
100	42.00	bu	188	216	243	270	298	325	353	380	407	435	462
			158	186	213	241	268	296	323	350	378	405	433
110	46.20	bu	228	258	288	318	349	379	409	439	469	499	530
			198	229	259	289	319	349	379	409	440	470	500
120	50.40	bu	268	301	334	367	400	432	465	498	531	564	597
			238	271	304	337	370	403	436	469	501	534	567
130	54.60	bu	308	344	379	415	450	486	522	557	593	629	664
			278	314	350	385	421	456	492	528	563	599	635
140	58.80	bu	348	386	425	463	501	540	578	616	655	693	732
			318	357	395	433	472	510	548	587	625	663	702
150	63.00	bu	388	429	470	511	552	593	634	676	717	758	799
			358	399	440	481	523	564	605	646	687	728	769

The top number in each cell is Returns Above Direct Expenses.

The bottom number in each cell is Returns Above Total Specified Expenses.

Only the product listed has been varied to calculate net returns.

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

Table 11.A Estimated costs per acre
Soybeans, early-planted, RR, stale seedbed, 12R 30"
Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	3.5000	21.00	_____
HARVEST AIDS					
Paraquat	oz	0.25	4.0000	1.00	_____
Sodium Chlorate 3L	gal	3.45	0.2500	0.86	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	29.30	0.4000	11.72	_____
Potash (60% K2O)	cwt	29.80	0.6000	17.88	_____
FUNGICIDES					
CruiserMaxx	oz	4.07	1.6000	6.51	_____
Quadris	oz	2.47	3.0000	7.41	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	1.79	6.0000	10.74	_____
2,4-D Amine 4	pt	2.54	2.0000	5.08	_____
Valor SX	oz	5.55	2.0000	11.10	_____
Prefix	pt	6.84	2.0000	13.68	_____
INSECTICIDES					
Karate Z	oz	3.15	0.9600	3.02	_____
Acephate 90SP	lb	6.56	0.7500	4.92	_____
Intrepid 2F	oz	1.81	1.0000	1.81	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.24	33.0000	7.92	_____
SEED/PLANTS					
Soybean Seed RR2	lb	1.04	50.0000	52.00	_____
ADJUVANTS					
Surfactant	pt	3.50	0.0750	0.26	_____
HAULING					
Haul Soybeans/Field	bu	0.28	65.0000	18.20	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.2000	9.00	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.4785	5.61	_____
Harvesters	hour	11.71	0.1021	1.20	_____
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	0.1127	1.02	_____
UNALLOCATED LABOR	hour	11.72	0.4519	5.30	_____
DIESEL FUEL					
Tractors	gal	3.50	4.5544	15.96	_____
Harvesters	gal	3.50	1.3935	4.88	_____
Roll-Out Pipe Irr.	gal	3.50	7.3316	25.65	_____
REPAIR & MAINTENANCE					
Implements	acre	4.73	1.0000	4.73	_____
Tractors	acre	2.22	1.0000	2.22	_____
Harvesters	acre	2.76	1.0000	2.76	_____
Roll-Out Pipe Irr.	acre	5.80	1.0000	5.80	_____
INTEREST ON OP. CAP.	acre	6.00	1.0000	6.00	_____
TOTAL DIRECT EXPENSES				289.80	_____
FIXED EXPENSES					
Implements	acre	10.72	1.0000	10.72	_____
Tractors	acre	14.14	1.0000	14.14	_____
Harvesters	acre	11.04	1.0000	11.04	_____
Roll-Out Pipe Irr.	acre	48.18	1.0000	48.18	_____
TOTAL FIXED EXPENSES				84.08	_____
TOTAL SPECIFIED EXPENSES				373.88	_____

Note: Cost of production estimates are based on 2012 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 30"
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	13.05	65.0000	848.25	_____

TOTAL INCOME				848.25	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.00	1.0000	21.00	_____
HARVEST AIDS	acre	1.86	1.0000	1.86	_____
FERTILIZERS	acre	29.60	1.0000	29.60	_____
FUNGICIDES	acre	13.92	1.0000	13.92	_____
HERBICIDES	acre	40.60	1.0000	40.60	_____
INSECTICIDES	acre	9.75	1.0000	9.75	_____
IRRIGATION SUPPLIES	acre	7.92	1.0000	7.92	_____
SEED/PLANTS	acre	52.00	1.0000	52.00	_____
ADJUVANTS	acre	0.27	1.0000	0.27	_____
HAULING	acre	18.20	1.0000	18.20	_____
CUSTOM LIME	acre	9.00	1.0000	9.00	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1127	1.02	_____
IRRIGATE LABOR	hour	9.06	0.3625	3.30	_____
OPERATOR LABOR	hour	11.71	0.5806	6.81	_____
UNALLOCATED LABOR	hour	11.72	0.4519	5.30	_____
DIESEL FUEL	gal	3.50	13.2797	46.49	_____
REPAIR & MAINTENANCE	acre	15.51	1.0000	15.51	_____
INTEREST ON OP. CAP.	acre	6.00	1.0000	6.00	_____

TOTAL DIRECT EXPENSES				289.80	_____
RETURNS ABOVE DIRECT EXPENSES				558.45	_____
TOTAL FIXED EXPENSES				84.08	_____

TOTAL SPECIFIED EXPENSES				373.88	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				474.37	_____

Note: Cost of production estimates are based on 2012 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 30"
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2013

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				
Plant & Pre-Folding	12R-30	MFWD 190	0.067	1.00	Apr		0.06	0.06	0.13	0.06
Soybean Seed RR2	lb					50.0000				
CruiserMaxx	oz					1.6000				
Nitrastick S	lbseed					50.0000				
Valor SX	oz					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
Prefix	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
App by Air (5 gal)	appl			0.50	Jul	0.5000				
Quadris	oz					3.0000				
App by Air (5 gal)	appl			0.50	Jul	0.5000				
Karate Z	oz					0.9600				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air (5 gal)	appl			0.25	Aug	0.2500				
Intrepid 2F	oz					1.0000				
Surfactant	pt					0.0250				
App by Air (5 gal)	appl			0.25	Aug	0.2500				
Paraquat	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							0.58	0.58	1.05	0.45

Note: Cost of production estimates are based on 2012 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 30"
Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Subsoiler	3 shank		1.40	0.25	0.91			0.11	2.67	1.38	4.05
Lime (Spread)	ton	9.00						0.38	9.38		9.38
Spin Spreader	5 ton		0.58	0.18	0.53			0.05	1.34	0.73	2.07
Phosphorus(46% P2O5)	cwt	11.72						0.50	12.22		12.22
Potash (60% K2O)	cwt	17.88						0.76	18.64		18.64
Disk Harrow	24'		2.80	1.18	1.82			0.25	6.05	4.23	10.28
Field Cultivate Fld	24'		2.13	0.68	1.39			0.18	4.38	3.57	7.95
Bed-Roll-Fold.	8R-38		2.54	0.82	1.65			0.21	5.22	3.51	8.73
App by Air (5 gal)	appl	6.00						0.17	6.17		6.17
Glyphosate 3lbs a.e	pt	3.58						0.10	3.68		3.68
2,4-D Amine 4	pt	5.08						0.14	5.22		5.22
Plant & Pre-Folding	12R-30		2.32	2.05	2.11			0.14	6.62	5.44	12.06
Soybean Seed RR2	lb	52.00						1.11	53.11		53.11
CruiserMaxx	oz	6.51						0.14	6.65		6.65
Nitrastick S	lbseed	1.25						0.03	1.28		1.28
Valor SX	oz	11.10						0.24	11.34		11.34
Spray (Broadcast)	60'		0.97	0.29	0.76			0.04	2.06	1.05	3.11
Glyphosate 3lbs a.e	pt	3.58						0.06	3.64		3.64
Prefix	pt	13.68						0.24	13.92		13.92
Spray (Broadcast)	60'		0.97	0.29	0.76			0.04	2.06	1.05	3.11
Glyphosate 3lbs a.e	pt	3.58						0.06	3.64		3.64
App by Air (5 gal)	appl	3.00						0.03	3.03		3.03
Quadris	oz	7.41						0.08	7.49		7.49
App by Air (5 gal)	appl	3.00						0.03	3.03		3.03
Karate Z	oz	3.02						0.03	3.05		3.05
App by Air (5 gal)	appl	6.00						0.04	6.04		6.04
Acephate 90SP	lb	4.92						0.03	4.95		4.95
App by Air (5 gal)	appl	1.50						0.01	1.51		1.51
Intrepid 2F	oz	1.81						0.01	1.82		1.82
Surfactant	pt	0.09							0.09		0.09
App by Air (5 gal)	appl	1.50						0.01	1.51		1.51
Paraquat	oz	1.00						0.01	1.01		1.01
Sodium Chlorate 3L	gal	0.86						0.01	0.87		0.87
Surfactant	pt	0.18							0.18		0.18
Header -Soybean	25' Flex		4.88	3.52	2.28			0.04	10.72	12.20	22.92
Haul Soybeans/Field	bu	18.20						0.06	18.26		18.26
Roll-Out Pipe Irr.	acre	7.92	27.90	6.25	4.22			0.66	46.95	50.92	97.87
TOTALS		205.37	46.49	15.51	16.43	0.00	6.00	289.80	84.08	373.88	

Note: Cost of production estimates are based on 2012 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 30"
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2013

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	848.25
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	9.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.86	0.00
FERTILIZERS	29.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	6.51	0.00	0.00	7.41	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	8.66	0.00	11.10	20.84	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.02	6.73	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.92	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	52.00	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	0.27	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.20
CUSTOM LIME	9.00	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	6.74	0.00	0.00	0.00	0.00	0.00	2.11	1.75	2.76	0.23	0.00	2.84
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	10.75	0.00	0.00	0.00	0.00	0.00	2.32	1.94	17.61	8.55	0.00	5.32
REPAIR & MAINTENANCE	3.38	0.00	0.00	0.00	0.00	0.00	2.05	0.58	4.77	1.12	0.00	3.61
INTEREST ON OP. CAP.	2.53	0.00	0.00	0.00	0.41	0.00	1.66	0.44	0.47	0.27	0.12	0.10
TOTAL DIRECT EXPENSES	62.00	0.00	0.00	0.00	15.07	0.00	79.00	25.55	33.53	26.60	17.98	30.07
NET INCOME	-62.00	0.00	0.00	0.00	-15.07	0.00	-79.00	-25.55	-33.53	-26.60	-17.98	818.18
NET INCOME TO DATE	-62.00	-62.00	-62.00	-62.00	-77.07	-77.07	-156.07	-181.62	-215.15	-241.75	-259.73	558.45

Note: Cost of production estimates are based on 2012 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 30"
 Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2013

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Soybeans			9.78	10.44	11.09	11.74	12.39	13.05	13.70	14.35	15.00	15.66	16.31
PERCENT	YIELD	UNIT	-----dollars-----										
50	32.50	bu	37 -46	58 -25	79 -4	101 16	122 38	143 59	164 80	185 101	207 122	228 144	249 165
60	39.00	bu	99 15	124 40	150 66	175 91	201 116	226 142	251 167	277 193	302 218	328 244	353 269
70	45.50	bu	161 76	190 106	220 136	250 165	279 195	309 225	339 255	368 284	398 314	428 344	457 373
80	52.00	bu	222 138	256 172	290 206	324 240	358 274	392 308	426 342	460 376	494 410	528 444	562 478
90	58.50	bu	284 200	322 238	360 276	399 315	437 353	475 391	513 429	551 467	589 505	628 544	666 582
100	65.00	bu	346 262	388 304	431 347	473 389	516 431	558 474	600 516	643 559	685 601	728 644	770 686
110	71.50	bu	408 324	454 370	501 417	548 464	594 510	641 557	688 604	734 650	781 697	828 743	874 790
120	78.00	bu	469 385	520 436	571 487	622 538	673 589	724 640	775 691	826 742	877 793	928 843	978 894
130	84.50	bu	531 447	586 502	642 557	697 613	752 668	807 723	862 778	917 833	972 888	1027 943	1083 999
140	91.00	bu	593 509	652 568	712 628	771 687	831 746	890 806	949 865	1009 925	1068 984	1127 1043	1187 1103
150	97.50	bu	655 571	718 634	782 698	846 762	909 825	973 889	1037 952	1100 1016	1164 1080	1227 1143	1291 1207

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 12.A Estimated costs per acre
Soybeans, May-planted, RR, 12R 30"
Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	2.5000	15.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	29.30	0.2800	8.20	_____
Potash (60% K2O)	cwt	29.80	0.4000	11.92	_____
FUNGICIDES					
CruiserMaxx	oz	4.07	1.6000	6.51	_____
Quadris	oz	2.47	4.5000	11.12	_____
HERBICIDES					
Valor SX	oz	5.55	2.0000	11.10	_____
Glyphosate 3lbs a.e	pt	1.79	4.0000	7.16	_____
Prefix	pt	6.84	2.0000	13.68	_____
INSECTICIDES					
Karate Z	oz	3.15	1.4400	4.54	_____
Acephate 90SP	lb	6.56	0.7500	4.92	_____
Intrepid 2F	oz	1.81	3.0000	5.43	_____
SEED/PLANTS					
Soybean Seed RR2	lb	1.04	50.0000	52.00	_____
ADJUVANTS					
Surfactant	pt	3.50	0.0750	0.26	_____
HAULING					
Haul Soybeans/Field	bu	0.28	30.0000	8.40	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.2000	9.00	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.3463	4.06	_____
Harvesters	hour	11.71	0.1021	1.20	_____
HAND LABOR					
Implements	hour	9.06	0.1127	1.02	_____
UNALLOCATED LABOR	hour	11.74	0.4036	4.74	_____
DIESEL FUEL					
Tractors	gal	3.50	3.3871	11.87	_____
Harvesters	gal	3.50	1.3935	4.88	_____
REPAIR & MAINTENANCE					
Implements	acre	4.30	1.0000	4.30	_____
Tractors	acre	1.68	1.0000	1.68	_____
Harvesters	acre	2.76	1.0000	2.76	_____
INTEREST ON OP. CAP.	acre	4.43	1.0000	4.43	_____
TOTAL DIRECT EXPENSES				211.43	_____
FIXED EXPENSES					
Implements	acre	9.00	1.0000	9.00	_____
Tractors	acre	10.67	1.0000	10.67	_____
Harvesters	acre	11.04	1.0000	11.04	_____
TOTAL FIXED EXPENSES				30.71	_____
TOTAL SPECIFIED EXPENSES				242.14	_____

Note: Cost of production estimates are based on 2012 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 30"
Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	13.05	30.0000	391.50	_____

TOTAL INCOME				391.50	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	15.00	1.0000	15.00	_____
FERTILIZERS	acre	20.12	1.0000	20.12	_____
FUNGICIDES	acre	17.63	1.0000	17.63	_____
HERBICIDES	acre	31.94	1.0000	31.94	_____
INSECTICIDES	acre	14.89	1.0000	14.89	_____
SEED/PLANTS	acre	52.00	1.0000	52.00	_____
ADJUVANTS	acre	0.26	1.0000	0.26	_____
HAULING	acre	8.40	1.0000	8.40	_____
CUSTOM LIME	acre	9.00	1.0000	9.00	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1127	1.02	_____
OPERATOR LABOR	hour	11.71	0.4485	5.26	_____
UNALLOCATED LABOR	hour	11.74	0.4036	4.74	_____
DIESEL FUEL	gal	3.50	4.7807	16.75	_____
REPAIR & MAINTENANCE	acre	8.74	1.0000	8.74	_____
INTEREST ON OP. CAP.	acre	4.43	1.0000	4.43	_____

TOTAL DIRECT EXPENSES				211.43	_____
RETURNS ABOVE DIRECT EXPENSES				180.07	_____
TOTAL FIXED EXPENSES				30.71	_____

TOTAL SPECIFIED EXPENSES				242.14	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				149.36	_____

Note: Cost of production estimates are based on 2012 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 30"
Delta Area, Mississippi, 2013

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-Folding	12R-30	MFWD 190	0.067	1.00	May		0.06	0.06	0.13	0.06
Soybean Seed RR2	lb					50.0000				
CruiserMaxx	oz					1.6000				
Nitrastick S	lbseed					50.0000				
Valor SX	oz					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
Prefix	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
App by Air (5 gal)	appl			0.75	Jul	0.7500				
Quadris	oz					4.5000				
Karate Z	oz					1.4400				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air (5 gal)	appl			0.75	Aug	0.7500				
Intrepid 2F	oz					3.0000				
Surfactant	pt					0.0750				
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				
TOTALS							0.44	0.44	0.56	0.40

Note: Cost of production estimates are based on 2012 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 30"
Delta Area, Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Subsoiler	3 shank		1.40	0.25	0.91		0.11	2.67	1.38	4.05
Disk Harrow	24'		0.70	0.30	0.46		0.06	1.52	1.06	2.58
Lime (Spread)	ton	9.00					0.38	9.38		9.38
Spin Spreader	5 ton		0.58	0.18	0.53		0.05	1.34	0.73	2.07
Phosphorus(46% P2O5)	cwt	8.20					0.35	8.55		8.55
Potash (60% K2O)	cwt	11.92					0.51	12.43		12.43
Disk Harrow	24'		2.80	1.18	1.82		0.14	5.94	4.23	10.17
Field Cultivate Fld	24'		2.13	0.68	1.39		0.09	4.29	3.57	7.86
Plant & Pre-Folding	12R-30		2.32	2.05	2.11		0.14	6.62	5.44	12.06
Soybean Seed RR2	lb	52.00					1.11	53.11		53.11
CruiserMaxx	oz	6.51					0.14	6.65		6.65
Nitrastick S	lbseed	1.25					0.03	1.28		1.28
Valor SX	oz	11.10					0.24	11.34		11.34
Spray (Broadcast)	60'		0.97	0.29	0.76		0.04	2.06	1.05	3.11
Glyphosate 3lbs a.e	pt	3.58					0.08	3.66		3.66
Prefix	pt	13.68					0.29	13.97		13.97
Spray (Broadcast)	60'		0.97	0.29	0.76		0.04	2.06	1.05	3.11
Glyphosate 3lbs a.e	pt	3.58					0.06	3.64		3.64
App by Air (5 gal)	appl	4.50					0.06	4.56		4.56
Quadris	oz	11.12					0.16	11.28		11.28
Karate Z	oz	4.54					0.06	4.60		4.60
App by Air (5 gal)	appl	6.00					0.06	6.06		6.06
Acephate 90SP	lb	4.92					0.05	4.97		4.97
App by Air (5 gal)	appl	4.50					0.05	4.55		4.55
Intrepid 2F	oz	5.43					0.06	5.49		5.49
Surfactant	pt	0.26						0.26		0.26
Header -Soybean	25' Flex		4.88	3.52	2.28		0.04	10.72	12.20	22.92
Haul Soybeans/Field	bu	8.40					0.03	8.43		8.43
TOTALS		170.49	16.75	8.74	11.02	0.00	4.43	211.43	30.71	242.14

Note: Cost of production estimates are based on 2012 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 30"
Delta Area, Mississippi, 2013

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	391.50
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.50	10.50	0.00	0.00
FERTILIZERS	20.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	6.51	0.00	11.12	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	28.36	3.58	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	4.54	10.35	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	52.00	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	8.40
CUSTOM LIME	9.00	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	1.90	0.00	0.00	0.00	0.00	1.82	4.26	0.76	0.00	0.00	0.00	2.28
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	2.68	0.00	0.00	0.00	0.00	2.80	5.42	0.97	0.00	0.00	0.00	4.88
REPAIR & MAINTENANCE	0.73	0.00	0.00	0.00	0.00	1.18	3.02	0.29	0.00	0.00	0.00	3.52
INTEREST ON OP. CAP.	1.46	0.00	0.00	0.00	0.00	0.14	2.16	0.10	0.28	0.22	0.00	0.07
TOTAL DIRECT EXPENSES	35.89	0.00	0.00	0.00	0.00	5.94	102.98	5.70	20.44	21.33	0.00	19.15
NET INCOME	-35.89	0.00	0.00	0.00	0.00	-5.94	-102.98	-5.70	-20.44	-21.33	0.00	372.35
NET INCOME TO DATE	-35.89	-35.89	-35.89	-35.89	-35.89	-41.83	-144.81	-150.51	-170.95	-192.28	-192.28	180.07

Note: Cost of production estimates are based on 2012 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 30"
 Delta Area, Mississippi, 2013

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Soybeans			9.78	10.44	11.09	11.74	12.39	13.05	13.70	14.35	15.00	15.66	16.31
PERCENT	YIELD	UNIT	-----dollars-----										
50	15.00	bu	-60 -91	-50 -81	-40 -71	-31 -61	-21 -51	-11 -42	-1 -32	8 -22	17 -12	27 -3	37 6
60	18.00	bu	-31 -62	-20 -50	-8 -39	3 -27	15 -15	26 -3	38 7	50 19	62 31	73 43	85 54
70	21.00	bu	-3 -34	10 -20	24 -6	37 7	51 20	65 34	78 48	92 61	106 75	119 89	133 102
80	24.00	bu	25 -5	40 10	56 25	72 41	87 57	103 72	119 88	134 104	150 119	166 135	181 151
90	27.00	bu	53 22	71 40	88 58	106 75	124 93	141 111	159 128	176 146	194 163	212 181	229 199
100	30.00	bu	82 51	101 71	121 90	140 110	160 129	180 149	199 168	219 188	238 208	258 227	277 247
110	33.00	bu	110 80	132 101	153 123	175 144	196 166	218 187	239 209	261 230	282 252	304 273	326 295
120	36.00	bu	139 108	162 132	186 155	209 178	233 202	256 225	280 249	303 272	327 296	350 319	374 343
130	39.00	bu	167 137	193 162	218 187	244 213	269 238	294 264	320 289	345 315	371 340	396 366	422 391
140	42.00	bu	196 165	223 192	251 220	278 247	305 275	333 302	360 329	388 357	415 384	442 412	470 439
150	45.00	bu	224 194	254 223	283 252	312 282	342 311	371 340	400 370	430 399	459 428	489 458	518 487

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 13.A Estimated costs per acre
Soybeans, May-planted, RR, 12R 30"
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	3.0000	18.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	29.30	0.4000	11.72	_____
Potash (60% K2O)	cwt	29.80	0.6000	17.88	_____
FUNGICIDES					
CruiserMaxx	oz	4.07	1.6000	6.51	_____
Quadris	oz	2.47	6.0000	14.82	_____
HERBICIDES					
Valor SX	oz	5.55	2.0000	11.10	_____
Glyphosate 3lbs a.e	pt	1.79	4.0000	7.16	_____
Prefix	pt	6.84	2.0000	13.68	_____
INSECTICIDES					
Karate Z	oz	3.15	1.9200	6.05	_____
Acephate 90SP	lb	6.56	0.7500	4.92	_____
Intrepid 2F	oz	1.81	4.0000	7.24	_____
SEED/PLANTS					
Soybean Seed RR2	lb	1.04	50.0000	52.00	_____
ADJUVANTS					
Surfactant	pt	3.50	0.1000	0.35	_____
HAULING					
Haul Soybeans/Field	bu	0.28	53.0000	14.84	_____
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.50	0.5000	2.25	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.2000	9.00	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.5697	6.68	_____
Harvesters	hour	11.71	0.1021	1.20	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3125	2.82	_____
HAND LABOR					
Implements	hour	9.06	0.1127	1.02	_____
UNALLOCATED LABOR	hour	11.72	0.4221	4.95	_____
DIESEL FUEL					
Tractors	gal	3.50	5.1749	18.14	_____
Harvesters	gal	3.50	1.3935	4.88	_____
Contour Flood Irr.	gal	3.50	10.9974	38.49	_____
REPAIR & MAINTENANCE					
Implements	acre	5.02	1.0000	5.02	_____
Tractors	acre	2.55	1.0000	2.55	_____
Harvesters	acre	2.76	1.0000	2.76	_____
Contour Flood Irr.	acre	11.57	1.0000	11.57	_____
INTEREST ON OP. CAP.	acre	5.99	1.0000	5.99	_____
TOTAL DIRECT EXPENSES				304.84	_____
FIXED EXPENSES					
Implements	acre	11.01	1.0000	11.01	_____
Tractors	acre	16.12	1.0000	16.12	_____
Harvesters	acre	11.04	1.0000	11.04	_____
Contour Flood Irr.	acre	36.52	1.0000	36.52	_____
TOTAL FIXED EXPENSES				74.69	_____
TOTAL SPECIFIED EXPENSES				379.53	_____

Note: Cost of production estimates are based on 2012 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 30"
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	13.05	53.0000	691.65	_____

TOTAL INCOME				691.65	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	18.00	1.0000	18.00	_____
FERTILIZERS	acre	29.60	1.0000	29.60	_____
FUNGICIDES	acre	21.33	1.0000	21.33	_____
HERBICIDES	acre	31.94	1.0000	31.94	_____
INSECTICIDES	acre	18.21	1.0000	18.21	_____
SEED/PLANTS	acre	52.00	1.0000	52.00	_____
ADJUVANTS	acre	0.35	1.0000	0.35	_____
HAULING	acre	14.84	1.0000	14.84	_____
SURVEY & MARK LEVEES	acre	2.25	1.0000	2.25	_____
CUSTOM LIME	acre	9.00	1.0000	9.00	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1127	1.02	_____
IRRIGATE LABOR	hour	9.06	0.3125	2.82	_____
OPERATOR LABOR	hour	11.71	0.6718	7.88	_____
UNALLOCATED LABOR	hour	11.72	0.4221	4.95	_____
DIESEL FUEL	gal	3.50	17.5659	61.51	_____
REPAIR & MAINTENANCE	acre	21.90	1.0000	21.90	_____
INTEREST ON OP. CAP.	acre	5.99	1.0000	5.99	_____

TOTAL DIRECT EXPENSES				304.84	_____
RETURNS ABOVE DIRECT EXPENSES				386.81	_____
TOTAL FIXED EXPENSES				74.69	_____

TOTAL SPECIFIED EXPENSES				379.53	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				312.12	_____

Note: Cost of production estimates are based on 2012 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 30"
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2013

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-Folding	12R-30	MFWD 190	0.067	1.00	May		0.06	0.06	0.13	0.06
Soybean Seed RR2	lb					50.0000				
CruiserMaxx	oz					1.6000				
Nitrastick S	lbseed					50.0000				
Valor SX	oz					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
Prefix	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
App by Air (5 gal)	appl			1.00	Jul	1.0000				
Quadris	oz					6.0000				
Karate Z	oz					1.9200				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Intrepid 2F	oz					4.0000				
Surfactant	pt					0.1000				
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	
TOTALS							0.67	0.67	1.09	0.42

Note: Cost of production estimates are based on 2012 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 30"
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Disk Harrow	24'		2.80	1.18	1.82		0.25	6.05	4.23	10.28
Lime (Spread)	ton	9.00					0.38	9.38		9.38
Spin Spreader	5 ton		0.58	0.18	0.53		0.05	1.34	0.73	2.07
Phosphorus(46% P2O5)	cwt	11.72					0.50	12.22		12.22
Potash (60% K2O)	cwt	17.88					0.76	18.64		18.64
Disk Harrow	24'		2.80	1.18	1.82		0.14	5.94	4.23	10.17
Field Cultivate Fld	24'		2.13	0.68	1.39		0.09	4.29	3.57	7.86
Plant & Pre-Folding	12R-30		2.32	2.05	2.11		0.14	6.62	5.44	12.06
Soybean Seed RR2	lb	52.00					1.11	53.11		53.11
CruiserMaxx	oz	6.51					0.14	6.65		6.65
Nitrastick S	lbseed	1.25					0.03	1.28		1.28
Valor SX	oz	11.10					0.24	11.34		11.34
Spray (Broadcast)	60'		0.97	0.29	0.76		0.04	2.06	1.05	3.11
Glyphosate 3lbs a.e	pt	3.58					0.08	3.66		3.66
Prefix	pt	13.68					0.29	13.97		13.97
Spray (Broadcast)	60'		0.97	0.29	0.76		0.04	2.06	1.05	3.11
Glyphosate 3lbs a.e	pt	3.58					0.06	3.64		3.64
App by Air (5 gal)	appl	6.00					0.09	6.09		6.09
Quadris	oz	14.82					0.21	15.03		15.03
Karate Z	oz	6.05					0.09	6.14		6.14
App by Air (5 gal)	appl	6.00					0.06	6.06		6.06
Acephate 90SP	lb	4.92					0.05	4.97		4.97
App by Air (5 gal)	appl	6.00					0.06	6.06		6.06
Intrepid 2F	oz	7.24					0.08	7.32		7.32
Surfactant	pt	0.35						0.35		0.35
Header -Soybean	25' Flex		4.88	3.52	2.28		0.04	10.72	12.20	22.92
Haul Soybeans/Field	bu	14.84					0.05	14.89		14.89
Contour Flood Irr.	acre	2.25	44.06	12.53	5.20		0.92	64.96	42.19	107.15
TOTALS		198.77	61.51	21.90	16.67	0.00	5.99	304.84	74.69	379.53

Note: Cost of production estimates are based on 2012 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 30"
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2013

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	691.65
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	12.00	0.00	0.00
FERTILIZERS	29.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	6.51	0.00	14.82	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	28.36	3.58	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	6.05	12.16	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	52.00	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	0.35	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.84
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.25	0.00	0.00	0.00	0.00
CUSTOM LIME	9.00	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	2.35	0.00	0.00	0.00	0.00	1.82	4.71	2.42	1.47	1.47	0.15	2.28
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	3.38	0.00	0.00	0.00	0.00	2.80	5.42	15.87	14.41	14.41	0.34	4.88
REPAIR & MAINTENANCE	1.36	0.00	0.00	0.00	0.00	1.18	3.02	7.76	2.50	2.50	0.06	3.52
INTEREST ON OP. CAP.	1.94	0.00	0.00	0.00	0.00	0.14	2.17	0.56	0.64	0.45	0.00	0.09
TOTAL DIRECT EXPENSES	47.63	0.00	0.00	0.00	0.00	5.94	103.44	32.44	45.89	43.34	0.55	25.61
NET INCOME	-47.63	0.00	0.00	0.00	0.00	-5.94	-103.44	-32.44	-45.89	-43.34	-0.55	666.04
NET INCOME TO DATE	-47.63	-47.63	-47.63	-47.63	-47.63	-53.57	-157.01	-189.45	-235.34	-278.68	-279.23	386.81

Note: Cost of production estimates are based on 2012 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 30"
 Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2013

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
-----			-----PRODUCT PRICE-----										
Soybeans			9.78	10.44	11.09	11.74	12.39	13.05	13.70	14.35	15.00	15.66	16.31
PERCENT YIELD UNIT			-----dollars-----										
50	26.50	bu	-38 -112	-20 -95	-3 -78	13 -60	31 -43	48 -26	65 -8	83 8	100 25	117 42	134 60
60	31.80	bu	12 -62	33 -41	53 -20	74 -0	95 20	116 41	136 62	157 82	178 103	199 124	219 145
70	37.10	bu	62 -11	86 12	111 36	135 60	159 84	183 109	207 133	232 157	256 181	280 205	304 230
80	42.40	bu	113 38	140 66	168 93	196 121	223 149	251 176	279 204	306 232	334 259	362 287	389 315
90	47.70	bu	163 88	194 119	225 151	256 182	288 213	319 244	350 275	381 306	412 337	443 368	474 400
100	53.00	bu	213 139	248 173	283 208	317 242	352 277	386 312	421 346	455 381	490 415	525 450	559 485
110	58.30	bu	264 189	302 227	340 265	378 303	416 341	454 379	492 417	530 455	568 493	606 531	644 570
120	63.60	bu	314 239	356 281	397 322	439 364	480 405	522 447	563 488	605 530	646 571	688 613	729 654
130	68.90	bu	365 290	410 335	454 380	499 425	544 470	589 515	634 560	679 605	724 650	769 694	814 739
140	74.20	bu	415 340	463 389	512 437	560 485	609 534	657 582	705 631	754 679	802 728	851 776	899 824
150	79.50	bu	465 391	517 443	569 494	621 546	673 598	725 650	777 702	828 754	880 806	932 857	984 909

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 14.A Estimated costs per acre
Soybeans after wheat, RR, 12R 30"
Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	3.0000	18.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	29.30	0.4000	11.72	_____
Potash (60% K2O)	cwt	29.80	0.6000	17.88	_____
FUNGICIDES					
CruiserMaxx	oz	4.07	1.6000	6.51	_____
Quadris	oz	2.47	6.0000	14.82	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	1.79	5.0000	8.95	_____
Valor SX	oz	5.55	2.0000	11.10	_____
Prefix	pt	6.84	2.0000	13.68	_____
INSECTICIDES					
Karate Z	oz	3.15	1.7000	5.36	_____
Acephate 90SP	lb	6.56	0.7500	4.92	_____
Intrepid 2F	oz	1.81	4.0000	7.24	_____
Baythroid XL	oz	2.27	2.1300	4.84	_____
SEED/PLANTS					
Soybean Seed RR2	lb	1.04	50.0000	52.00	_____
ADJUVANTS					
Surfactant	pt	3.50	0.1000	0.35	_____
HAULING					
Haul Soybeans/Field	bu	0.28	45.0000	12.60	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.2000	9.00	_____
INOCULANT					
Nitrastick S	lbseed	0.02	50.0000	1.25	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.1550	1.82	_____
Harvesters	hour	11.71	0.1021	1.20	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.0518	0.47	_____
HAND LABOR					
Implements	hour	9.06	0.1197	1.08	_____
UNALLOCATED LABOR	hour	11.66	0.2212	2.58	_____
DIESEL FUEL					
Tractors	gal	3.50	1.5163	5.32	_____
Harvesters	gal	3.50	1.3935	4.88	_____
1/2-mi Pivot Irr.	gal	3.50	16.4057	57.43	_____
REPAIR & MAINTENANCE					
Implements	acre	2.95	1.0000	2.95	_____
Tractors	acre	0.76	1.0000	0.76	_____
Harvesters	acre	2.76	1.0000	2.76	_____
1/2-mi Pivot Irr.	acre	9.90	1.0000	9.90	_____
INTEREST ON OP. CAP.	acre	5.13	1.0000	5.13	_____
TOTAL DIRECT EXPENSES				296.50	_____
FIXED EXPENSES					
Implements	acre	5.18	1.0000	5.18	_____
Tractors	acre	4.77	1.0000	4.77	_____
Harvesters	acre	11.04	1.0000	11.04	_____
1/2-mi Pivot Irr.	acre	35.62	1.0000	35.62	_____
TOTAL FIXED EXPENSES				56.61	_____
TOTAL SPECIFIED EXPENSES				353.11	_____

Note: Cost of production estimates are based on 2012 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 30"
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	13.05	45.0000	587.25	_____

TOTAL INCOME				587.25	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	18.00	1.0000	18.00	_____
FERTILIZERS	acre	29.60	1.0000	29.60	_____
FUNGICIDES	acre	21.33	1.0000	21.33	_____
HERBICIDES	acre	33.73	1.0000	33.73	_____
INSECTICIDES	acre	22.36	1.0000	22.36	_____
SEED/PLANTS	acre	52.00	1.0000	52.00	_____
ADJUVANTS	acre	0.35	1.0000	0.35	_____
HAULING	acre	12.60	1.0000	12.60	_____
CUSTOM LIME	acre	9.00	1.0000	9.00	_____
INOCULANT	acre	1.25	1.0000	1.25	_____
HAND LABOR	hour	9.06	0.1197	1.08	_____
IRRIGATE LABOR	hour	9.06	0.0518	0.47	_____
OPERATOR LABOR	hour	11.71	0.2572	3.02	_____
UNALLOCATED LABOR	hour	11.66	0.2212	2.58	_____
DIESEL FUEL	gal	3.50	19.3156	67.63	_____
REPAIR & MAINTENANCE	acre	16.37	1.0000	16.37	_____
INTEREST ON OP. CAP.	acre	5.13	1.0000	5.13	_____

TOTAL DIRECT EXPENSES				296.50	_____
RETURNS ABOVE DIRECT EXPENSES				290.75	_____
TOTAL FIXED EXPENSES				56.61	_____

TOTAL SPECIFIED EXPENSES				353.11	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				234.14	_____

Note: Cost of production estimates are based on 2012 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 30"
Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2013

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-Folding	12R-30	MFWD 190	0.067	1.00	Jun		0.06	0.06	0.13	0.05
Soybean Seed RR2	lb					50.0000				
CruiserMaxx	oz					1.6000				
Nitrastick S	lbseed					50.0000				
Valor SX	oz					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jul		0.02	0.02	0.04	0.02
Glyphosate 3lbs a.e	pt					2.0000				
Prefix	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	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							0.25	0.25	0.42	0.22

Note: Cost of production estimates are based on 2012 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 30"
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	9.00						0.38	9.38		9.38
Spin Spreader	5 ton		0.58	0.18	0.52			0.05	1.33	0.73	2.06
Phosphorus(46% P2O5)	cwt	11.72						0.50	12.22		12.22
Potash (60% K2O)	cwt	17.88						0.76	18.64		18.64
Spray (Broadcast)	60'		0.97	0.29	0.74			0.04	2.04	1.05	3.09
Glyphosate 3lbs a.e	pt	3.58						0.06	3.64		3.64
Plant & Pre-Folding	12R-30		2.32	2.05	2.08			0.11	6.56	5.44	12.00
Soybean Seed RR2	lb	52.00						0.92	52.92		52.92
CruiserMaxx	oz	6.51						0.12	6.63		6.63
Nitrastick S	lbseed	1.25						0.02	1.27		1.27
Valor SX	oz	11.10						0.20	11.30		11.30
Spray (Broadcast)	60'		0.97	0.29	0.74			0.03	2.03	1.05	3.08
Glyphosate 3lbs a.e	pt	3.58						0.05	3.63		3.63
Prefix	pt	13.68						0.19	13.87		13.87
Spray (Broadcast)	60'		0.48	0.14	0.37			0.01	1.00	0.52	1.52
Glyphosate 3lbs a.e	pt	1.79						0.03	1.82		1.82
App by Air (5 gal)	appl	6.00						0.06	6.06		6.06
Quadris	oz	14.82						0.16	14.98		14.98
Karate Z	oz	5.36						0.06	5.42		5.42
App by Air (5 gal)	appl	6.00						0.06	6.06		6.06
Acephate 90SP	lb	4.92						0.05	4.97		4.97
App by Air (5 gal)	appl	6.00						0.06	6.06		6.06
Intrepid 2F	oz	7.24						0.08	7.32		7.32
Surfactant	pt	0.35							0.35		0.35
Baythroid XL	oz	4.84						0.05	4.89		4.89
Header -Soybean	25' Flex		4.88	3.52	2.23			0.04	10.67	12.20	22.87
Haul Soybeans/Field	bu	12.60						0.04	12.64		12.64
1/2-mi Pivot Irr.	acre		57.43	9.90	0.47			1.00	68.80	35.62	104.42
TOTALS		200.22	67.63	16.37	7.15	0.00		5.13	296.50	56.61	353.11

Note: Cost of production estimates are based on 2012 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 30"
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2013

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	587.25
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.00	0.00	0.00
FERTILIZERS	29.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.51	0.00	14.82	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.68	19.05	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.36	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.00	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	0.35	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	12.60
CUSTOM LIME	9.00	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	2.86	1.16	0.04	0.00	2.23
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	0.58	0.00	0.00	0.00	0.00	0.00	0.00	20.52	24.42	17.23	0.00	4.88
REPAIR & MAINTENANCE	0.18	0.00	0.00	0.00	0.00	0.00	0.00	10.79	1.26	0.62	0.00	3.52
INTEREST ON OP. CAP.	1.69	0.00	0.00	0.00	0.00	0.00	0.01	1.93	0.65	0.77	0.00	0.08
TOTAL DIRECT EXPENSES	41.57	0.00	0.00	0.00	0.00	0.00	0.35	110.54	46.54	74.19	0.00	23.31
NET INCOME	-41.57	0.00	0.00	0.00	0.00	0.00	-0.35	-110.54	-46.54	-74.19	0.00	563.94
NET INCOME TO DATE	-41.57	-41.57	-41.57	-41.57	-41.57	-41.57	-41.92	-152.46	-199.00	-273.19	-273.19	290.75

Note: Cost of production estimates are based on 2012 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 30"
 Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2013

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Soybeans			9.78	10.44	11.09	11.74	12.39	13.05	13.70	14.35	15.00	15.66	16.31
PERCENT	YIELD	UNIT	-----dollars-----										
50	22.50	bu	-69	-55	-40	-25	-11	3	18	32	47	62	76
			-126	-111	-97	-82	-67	-53	-38	-23	-9	5	20
60	27.00	bu	-27	-9	8	25	43	60	78	96	113	131	148
			-83	-66	-48	-30	-13	4	21	39	57	74	92
70	31.50	bu	15	36	56	77	97	118	138	159	180	200	221
			-41	-20	0	20	41	61	82	102	123	143	164
80	36.00	bu	58	81	105	128	152	175	199	222	246	269	293
			1	25	48	72	95	119	142	166	189	213	236
90	40.50	bu	101	127	154	180	206	233	259	286	312	338	365
			44	70	97	123	150	176	203	229	255	282	308
100	45.00	bu	143	173	202	232	261	290	320	349	378	408	437
			87	116	146	175	204	234	263	292	322	351	380
110	49.50	bu	186	219	251	283	315	348	380	412	445	477	509
			130	162	194	227	259	291	323	356	388	420	453
120	54.00	bu	229	264	299	335	370	405	440	476	511	546	581
			172	208	243	278	313	349	384	419	454	490	525
130	58.50	bu	272	310	348	386	424	463	501	539	577	615	653
			215	253	292	330	368	406	444	482	521	559	597
140	63.00	bu	315	356	397	438	479	520	561	602	643	685	726
			258	299	340	381	422	463	505	546	587	628	669
150	67.50	bu	357	401	445	489	534	578	622	666	710	754	798
			301	345	389	433	477	521	565	609	653	697	741

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 15.A Estimated costs per acre
 Corn, stale seedbed, BtRR, 8-row 38", 185 bu yield goal
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	1.0000	6.00	_____
App by Air (3 gal)	appl	4.75	1.0000	4.75	_____
FERTILIZERS					
DAP	cwt	32.00	1.8000	57.60	_____
Potash (60% K2O)	cwt	29.80	1.3750	40.98	_____
Fert 10-34-0	cwt	35.00	0.5000	17.50	_____
UAN + Sulfur (28%)	cwt	20.90	3.5710	74.63	_____
UAN (32% N)	cwt	21.10	4.3750	92.31	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	1.79	2.0000	3.58	_____
Clarity	pt	10.83	0.5000	5.42	_____
Atrazine 4L	pt	1.72	4.0000	6.88	_____
Halex GT	pt	6.16	3.6000	22.18	_____
INSECTICIDES					
Intrepid 2F	oz	1.81	4.0000	7.24	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.24	33.0000	7.92	_____
SEED/PLANTS					
Corn Seed BtRR	thous	3.34	30.0000	100.20	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
HAULING					
Haul Corn/Field	bu	0.28	185.0000	51.80	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.4883	5.72	_____
Harvesters	hour	11.71	0.1009	1.18	_____
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	11.70	0.4597	5.38	_____
DIESEL FUEL					
Tractors	gal	3.50	4.6505	16.29	_____
Harvesters	gal	3.50	1.6890	5.91	_____
Roll-Out Pipe Irr.	gal	3.50	10.5901	37.08	_____
REPAIR & MAINTENANCE					
Implements	acre	6.71	1.0000	6.71	_____
Tractors	acre	2.26	1.0000	2.26	_____
Harvesters	acre	3.13	1.0000	3.13	_____
Roll-Out Pipe Irr.	acre	5.80	1.0000	5.80	_____
INTEREST ON OP. CAP.	acre	14.39	1.0000	14.39	_____
TOTAL DIRECT EXPENSES				637.46	_____
FIXED EXPENSES					
Implements	acre	9.66	1.0000	9.66	_____
Tractors	acre	14.44	1.0000	14.44	_____
Harvesters	acre	12.55	1.0000	12.55	_____
Roll-Out Pipe Irr.	acre	48.18	1.0000	48.18	_____
TOTAL FIXED EXPENSES				84.83	_____
TOTAL SPECIFIED EXPENSES				722.29	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	6.02	185.0000	1113.70	_____

TOTAL INCOME				1113.70	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	10.75	1.0000	10.75	_____
FERTILIZERS	acre	283.02	1.0000	283.02	_____
HERBICIDES	acre	38.06	1.0000	38.06	_____
INSECTICIDES	acre	7.24	1.0000	7.24	_____
IRRIGATION SUPPLIES	acre	7.92	1.0000	7.92	_____
SEED/PLANTS	acre	100.20	1.0000	100.20	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
HAULING	acre	51.80	1.0000	51.80	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.1752	1.59	_____
IRRIGATE LABOR	hour	9.06	0.3875	3.53	_____
OPERATOR LABOR	hour	11.71	0.5893	6.90	_____
UNALLOCATED LABOR	hour	11.70	0.4597	5.38	_____
DIESEL FUEL	gal	3.50	16.9298	59.28	_____
REPAIR & MAINTENANCE	acre	17.90	1.0000	17.90	_____
INTEREST ON OP. CAP.	acre	14.39	1.0000	14.39	_____

TOTAL DIRECT EXPENSES				637.46	_____
RETURNS ABOVE DIRECT EXPENSES				476.24	_____
TOTAL FIXED EXPENSES				84.83	_____

TOTAL SPECIFIED EXPENSES				722.29	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				391.41	_____

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.8000				
Potash (60% K2O)	cwt					1.3750				
Bed-Disk w/roller	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
Clarity	pt					0.5000				
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	Mar		0.08	0.08	0.16	0.07
Corn Seed BtRR	thous					30.0000				
Fert 10-34-0	cwt					0.5000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					3.5710				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	May		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					4.3750				
App by Air (3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	325 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn/Field	bu					185.0000				
Stalk Shredder Flex	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
Roll-Out Pipe Irr.	acre				Jul	1.0000	0.07	0.07	0.46	
TOTALS							0.58	0.58	1.15	0.45

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.96	23.46		23.46
Spin Spreader	5 ton		1.44	0.46	1.31			0.14	3.35	1.83	5.18
DAP	cwt	57.60						2.45	60.05		60.05
Potash (60% K2O)	cwt	40.98						1.74	42.72		42.72
Bed-Disk w/roller	8R-38		2.54	0.81	1.65			0.21	5.21	3.48	8.69
App by Air (5 gal)	appl	6.00						0.17	6.17		6.17
Glyphosate 3lbs a.e	pt	3.58						0.10	3.68		3.68
Clarity	pt	5.42						0.15	5.57		5.57
Plant & Pre-Rigid	8R-38		2.75	1.44	2.52			0.17	6.88	4.51	11.39
Corn Seed BtRR	thous	100.20						2.48	102.68		102.68
Fert 10-34-0	cwt	17.50						0.43	17.93		17.93
Custom Apply Fert	acre	7.00						0.15	7.15		7.15
UAN + Sulfur (28%)	cwt	74.63						1.59	76.22		76.22
Spray (Broadcast)	60'		0.97	0.29	0.76			0.04	2.06	1.05	3.11
Atrazine 4L	pt	6.88						0.15	7.03		7.03
Halex GT	pt	22.18						0.47	22.65		22.65
Fert Appl (Liquid)	8R-38		2.66	1.23	2.08			0.11	6.08	3.38	9.46
UAN (32% N)	cwt	92.31						1.63	93.94		93.94
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Intrepid 2F	oz	7.24						0.10	7.34		7.34
Header - Corn	8R-38		5.91	4.50	2.24			0.04	12.69	14.64	27.33
Grain Cart Corn	700 bu		0.86	0.32	0.55			0.01	1.74	1.13	2.87
Haul Corn/Field	bu	51.80						0.18	51.98		51.98
Stalk Shredder Flex	20'		2.82	2.60	1.84			0.03	7.29	3.89	11.18
Roll-Out Pipe Irr.	acre	7.92	39.33	6.25	4.45			0.82	58.77	50.92	109.69
TOTALS		528.49	59.28	17.90	17.40	0.00	14.39	637.46	84.83	722.29	

Note: Cost of production estimates are based on 2012 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, 2013

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	1113.70
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	4.75	0.00	0.00	0.00
FERTILIZERS	98.58	0.00	0.00	0.00	0.00	17.50	74.63	92.31	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.00	0.00	29.06	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.24	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.92	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	100.20	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	51.80
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	3.40	0.00	0.00	0.00	0.00	2.52	0.76	2.31	2.99	0.23	0.56	4.63
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	5.28	0.00	0.00	0.00	0.00	2.75	0.97	2.66	28.32	9.27	0.44	9.59
REPAIR & MAINTENANCE	1.54	0.00	0.00	0.00	0.00	1.44	0.29	1.23	5.05	0.84	0.09	7.42
INTEREST ON OP. CAP.	5.59	0.00	0.00	0.00	0.42	3.08	2.40	1.74	0.78	0.11	0.01	0.26
TOTAL DIRECT EXPENSES	136.89	0.00	0.00	0.00	15.42	127.49	115.11	100.25	57.05	10.45	1.10	73.70
NET INCOME	-136.89	0.00	0.00	0.00	-15.42	-127.49	-115.11	-100.25	-57.05	-10.45	-1.10	1040.00
NET INCOME TO DATE	-136.89	-136.89	-136.89	-136.89	-152.31	-279.80	-394.91	-495.16	-552.21	-562.66	-563.76	476.24

Note: Cost of production estimates are based on 2012 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, 2013

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			4.51	4.81	5.11	5.41	5.71	6.02	6.32	6.62	6.92	7.22	7.52
PERCENT	YIELD	UNIT	dollars										
50	92.50	bu	-193 -278	-165 -250	-138 -222	-110 -195	-82 -167	-54 -139	-26 -111	1 -83	28 -55	56 -28	84 -0
60	111.00	bu	-115 -200	-82 -166	-48 -133	-15 -100	18 -66	51 -33	84 0	118 33	151 66	185 100	218 133
70	129.50	bu	-37 -122	1 -83	40 -44	79 -5	118 33	157 72	196 111	235 150	274 189	313 228	352 267
80	148.00	bu	41 -43	85 0	130 45	174 89	219 134	263 179	308 223	352 268	397 312	442 357	486 401
90	166.50	bu	119 34	169 84	219 134	269 185	319 235	370 285	420 335	470 385	520 435	570 485	620 535
100	185.00	bu	197 112	253 168	309 224	364 280	420 335	476 391	531 447	587 502	643 558	698 614	754 669
110	203.50	bu	276 191	337 252	398 313	459 375	521 436	582 497	643 558	704 620	766 681	827 742	888 803
120	222.00	bu	354 269	421 336	488 403	554 470	621 536	688 603	755 670	822 737	889 804	955 871	1022 937
130	240.50	bu	432 347	505 420	577 492	649 565	722 637	794 709	867 782	939 854	1011 927	1084 999	1156 1071
140	259.00	bu	511 426	589 504	667 582	745 660	822 738	900 816	978 894	1056 972	1134 1049	1212 1127	1290 1205
150	277.50	bu	589 504	672 588	756 671	840 755	923 838	1007 922	1090 1005	1174 1089	1257 1172	1341 1256	1424 1339

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 16.A Estimated costs per acre
 Corn, stale seedbed, BtRR, non-irrigated, 8-row 38"
 135 bu yield goal, Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	1.0000	6.00	_____
App by Air (3 gal)	appl	4.75	1.0000	4.75	_____
FERTILIZERS					
DAP	cwt	32.00	1.0870	34.78	_____
Potash (60% K2O)	cwt	29.80	0.8300	24.73	_____
Fert 10-34-0	cwt	35.00	0.5000	17.50	_____
UAN + Sulfur (28%)	cwt	20.90	2.1430	44.79	_____
UAN (32% N)	cwt	21.10	3.2815	69.24	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	1.79	2.0000	3.58	_____
Clarity	pt	10.83	0.5000	5.42	_____
Atrazine 4L	pt	1.72	4.0000	6.88	_____
Halex GT	pt	6.16	3.6000	22.18	_____
INSECTICIDES					
Intrepid 2F	oz	1.81	4.0000	7.24	_____
SEED/PLANTS					
Corn Seed BtRR	thous	3.34	26.0000	86.84	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
HAULING					
Haul Corn/Field	bu	0.28	135.0000	37.80	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.4098	4.80	_____
Harvesters	hour	11.71	0.1009	1.18	_____
HAND LABOR					
Implements	hour	9.06	0.1752	1.59	_____
UNALLOCATED LABOR	hour	11.70	0.4597	5.38	_____
DIESEL FUEL					
Tractors	gal	3.50	4.0079	14.04	_____
Harvesters	gal	3.50	1.3770	4.82	_____
REPAIR & MAINTENANCE					
Implements	acre	6.54	1.0000	6.54	_____
Tractors	acre	1.98	1.0000	1.98	_____
Harvesters	acre	2.72	1.0000	2.72	_____
INTEREST ON OP. CAP.	acre	10.49	1.0000	10.49	_____
TOTAL DIRECT EXPENSES				454.77	_____
FIXED EXPENSES					
Implements	acre	8.74	1.0000	8.74	_____
Tractors	acre	12.62	1.0000	12.62	_____
Harvesters	acre	10.91	1.0000	10.91	_____
TOTAL FIXED EXPENSES				32.27	_____
TOTAL SPECIFIED EXPENSES				487.04	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	6.02	135.0000	812.70	_____

TOTAL INCOME				812.70	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	10.75	1.0000	10.75	_____
FERTILIZERS	acre	191.04	1.0000	191.04	_____
HERBICIDES	acre	38.06	1.0000	38.06	_____
INSECTICIDES	acre	7.24	1.0000	7.24	_____
SEED/PLANTS	acre	86.84	1.0000	86.84	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
HAULING	acre	37.80	1.0000	37.80	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.1752	1.59	_____
OPERATOR LABOR	hour	11.71	0.5107	5.98	_____
UNALLOCATED LABOR	hour	11.70	0.4597	5.38	_____
DIESEL FUEL	gal	3.50	5.3850	18.86	_____
REPAIR & MAINTENANCE	acre	11.24	1.0000	11.24	_____
INTEREST ON OP. CAP.	acre	10.49	1.0000	10.49	_____

TOTAL DIRECT EXPENSES				454.77	_____
RETURNS ABOVE DIRECT EXPENSES				357.93	_____
TOTAL FIXED EXPENSES				32.27	_____

TOTAL SPECIFIED EXPENSES				487.04	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				325.66	_____

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.0870				
Potash (60% K20)	cwt					0.8300				
Bed-Disk w/roller	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
Clarity	pt					0.5000				
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	Mar		0.08	0.08	0.16	0.07
Corn Seed BtRR	thous					26.0000				
Fert 10-34-0	cwt					0.5000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					2.1430				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	May		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					3.2815				
App by Air (3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	265 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn/Field	bu					135.0000				
Stalk Shredder Flex	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.51	0.51	0.68	0.45

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.96	23.46		23.46
Spin Spreader	5 ton		1.44	0.46	1.31			0.14	3.35	1.83	5.18
DAP	cwt	34.78						1.48	36.26		36.26
Potash (60% K2O)	cwt	24.73						1.05	25.78		25.78
Bed-Disk w/roller	8R-38		2.54	0.81	1.65			0.21	5.21	3.48	8.69
App by Air (5 gal)	appl	6.00						0.17	6.17		6.17
Glyphosate 3lbs a.e	pt	3.58						0.10	3.68		3.68
Clarity	pt	5.42						0.15	5.57		5.57
Plant & Pre-Rigid	8R-38		2.75	1.44	2.52			0.17	6.88	4.51	11.39
Corn Seed BtRR	thous	86.84						2.15	88.99		88.99
Fert 10-34-0	cwt	17.50						0.43	17.93		17.93
Custom Apply Fert	acre	7.00						0.15	7.15		7.15
UAN + Sulfur (28%)	cwt	44.79						0.95	45.74		45.74
Spray (Broadcast)	60'		0.97	0.29	0.76			0.04	2.06	1.05	3.11
Atrazine 4L	pt	6.88						0.15	7.03		7.03
Halex GT	pt	22.18						0.47	22.65		22.65
Fert Appl (Liquid)	8R-38		2.66	1.23	2.08			0.11	6.08	3.38	9.46
UAN (32% N)	cwt	69.24						1.23	70.47		70.47
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Intrepid 2F	oz	7.24						0.10	7.34		7.34
Header - Corn	8R-38		4.82	4.09	2.24			0.04	11.19	13.00	24.19
Grain Cart Corn	700 bu		0.86	0.32	0.55			0.01	1.74	1.13	2.87
Haul Corn/Field	bu	37.80						0.13	37.93		37.93
Stalk Shredder Flex	20'		2.82	2.60	1.84			0.03	7.29	3.89	11.18
TOTALS		401.23	18.86	11.24	12.95	0.00	10.49	454.77	32.27	487.04	

Note: Cost of production estimates are based on 2012 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, 2013

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	812.70
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	4.75	0.00	0.00	0.00
FERTILIZERS	59.51	0.00	0.00	0.00	0.00	17.50	44.79	69.24	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.00	0.00	29.06	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.24	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	86.84	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	37.80
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	2.96	0.00	0.00	0.00	0.00	2.52	0.76	2.08	0.00	0.00	0.00	4.63
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	3.98	0.00	0.00	0.00	0.00	2.75	0.97	2.66	0.00	0.00	0.00	8.50
REPAIR & MAINTENANCE	1.27	0.00	0.00	0.00	0.00	1.44	0.29	1.23	0.00	0.00	0.00	7.01
INTEREST ON OP. CAP.	3.84	0.00	0.00	0.00	0.42	2.75	1.76	1.34	0.17	0.00	0.00	0.21
TOTAL DIRECT EXPENSES	94.06	0.00	0.00	0.00	15.42	113.80	84.63	76.55	12.16	0.00	0.00	58.15
NET INCOME	-94.06	0.00	0.00	0.00	-15.42	-113.80	-84.63	-76.55	-12.16	0.00	0.00	754.55
NET INCOME TO DATE	-94.06	-94.06	-94.06	-94.06	-109.48	-223.28	-307.91	-384.46	-396.62	-396.62	-396.62	357.93

Note: Cost of production estimates are based on 2012 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, 2013

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----PRODUCT PRICE-----													
Corn	4.51	4.81	5.11	5.41	5.71	6.02	6.32	6.62	6.92	7.22	7.52		
PERCENT	YIELD	UNIT	-----dollars-----										
50	67.50	bu	-131	-110	-90	-70	-49	-29	-9	11	31	51	72
			-163	-142	-122	-102	-82	-61	-41	-21	-0	19	39
60	81.00	bu	-73	-49	-25	-0	23	48	72	96	121	145	169
			-106	-81	-57	-33	-8	15	40	64	88	113	137
70	94.50	bu	-16	11	40	68	97	125	153	182	210	239	267
			-48	-20	7	36	64	93	121	150	178	207	235
80	108.00	bu	40	72	105	137	170	202	235	267	300	333	365
			8	40	73	105	138	170	203	235	268	300	333
90	121.50	bu	97	134	170	207	243	280	317	353	390	426	463
			65	101	138	175	211	248	284	321	357	394	431
100	135.00	bu	154	195	236	276	317	357	398	439	479	520	561
			122	163	203	244	285	325	366	406	447	488	528
110	148.50	bu	211	256	301	346	390	435	480	524	569	614	658
			179	224	269	313	358	403	447	492	537	581	626
120	162.00	bu	269	317	366	415	464	512	561	610	659	707	756
			236	285	334	383	431	480	529	578	626	675	724
130	175.50	bu	326	379	431	484	537	590	643	696	748	801	854
			293	346	399	452	505	558	610	663	716	769	822
140	189.00	bu	383	440	497	554	610	667	724	781	838	895	952
			351	408	464	521	578	635	692	749	806	863	920
150	202.50	bu	440	501	562	623	684	745	806	867	928	989	1050
			408	469	530	591	652	713	773	834	895	956	1017

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 17.A Estimated costs per acre
 Corn, conventional tillage, RR seed, 8-row 38",
 185 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	1.0000	6.00	_____
App by Air (3 gal)	appl	4.75	1.0000	4.75	_____
FERTILIZERS					
DAP	cwt	32.00	1.8000	57.60	_____
Potash (60% K2O)	cwt	29.80	1.3750	40.98	_____
UAN + Sulfur (28%)	cwt	20.90	3.5710	74.63	_____
UAN (32% N)	cwt	21.10	4.3750	92.31	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	1.79	2.0000	3.58	_____
Clarity	pt	10.83	0.5000	5.42	_____
Atrazine 4L	pt	1.72	4.0000	6.88	_____
Halex GT	pt	6.16	3.6000	22.18	_____
INSECTICIDES					
Intrepid 2F	oz	1.81	4.0000	7.24	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.24	33.0000	7.92	_____
SEED/PLANTS					
Corn Seed RR2	thous	3.11	30.0000	93.30	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
HAULING					
Haul Corn/Field	bu	0.28	185.0000	51.80	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.7718	9.04	_____
Harvesters	hour	11.71	0.1009	1.18	_____
Self-Propelled	hour	11.71	0.0176	0.21	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3250	2.96	_____
Implements	hour	9.06	0.0625	0.57	_____
HAND LABOR					
Implements	hour	9.06	0.1554	1.41	_____
Self-Propelled	hour	9.06	0.0088	0.08	_____
UNALLOCATED LABOR					
	hour	11.71	0.7306	8.56	_____
DIESEL FUEL					
Tractors	gal	3.50	7.4227	25.98	_____
Harvesters	gal	3.50	1.3770	4.82	_____
Self-Propelled	gal	3.50	0.1586	0.56	_____
Roll-Out Pipe Irr.	gal	3.50	10.5901	37.08	_____
REPAIR & MAINTENANCE					
Implements	acre	7.68	1.0000	7.68	_____
Tractors	acre	3.61	1.0000	3.61	_____
Harvesters	acre	2.72	1.0000	2.72	_____
Self-Propelled	acre	0.15	1.0000	0.15	_____
Roll-Out Pipe Irr.	acre	5.80	1.0000	5.80	_____
INTEREST ON OP. CAP.	acre	14.47	1.0000	14.47	_____
TOTAL DIRECT EXPENSES				630.97	_____
FIXED EXPENSES					
Implements	acre	12.52	1.0000	12.52	_____
Tractors	acre	23.17	1.0000	23.17	_____
Harvesters	acre	10.91	1.0000	10.91	_____
Self-Propelled	acre	1.01	1.0000	1.01	_____
Roll-Out Pipe Irr.	acre	48.18	1.0000	48.18	_____
TOTAL FIXED EXPENSES				95.79	_____
TOTAL SPECIFIED EXPENSES				726.76	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	6.02	185.0000	1113.70	_____

TOTAL INCOME				1113.70	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	10.75	1.0000	10.75	_____
FERTILIZERS	acre	265.52	1.0000	265.52	_____
HERBICIDES	acre	38.06	1.0000	38.06	_____
INSECTICIDES	acre	7.24	1.0000	7.24	_____
IRRIGATION SUPPLIES	acre	7.92	1.0000	7.92	_____
SEED/PLANTS	acre	93.30	1.0000	93.30	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
HAULING	acre	51.80	1.0000	51.80	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.1642	1.49	_____
IRRIGATE LABOR	hour	9.06	0.3875	3.53	_____
OPERATOR LABOR	hour	11.71	0.8904	10.43	_____
UNALLOCATED LABOR	hour	11.71	0.7306	8.56	_____
DIESEL FUEL	gal	3.50	19.5486	68.44	_____
REPAIR & MAINTENANCE	acre	19.96	1.0000	19.96	_____
INTEREST ON OP. CAP.	acre	14.47	1.0000	14.47	_____

TOTAL DIRECT EXPENSES				630.97	_____
RETURNS ABOVE DIRECT EXPENSES				482.73	_____
TOTAL FIXED EXPENSES				95.79	_____

TOTAL SPECIFIED EXPENSES				726.76	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				386.94	_____

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Subsoiler	3 shank	MFWD 190	0.204	0.50	Oct		0.10	0.10	0.10	0.09
Disk Harrow	24'	MFWD 190	0.081	1.00	Oct		0.08	0.08	0.08	0.07
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.8000				
Potash (60% K20)	cwt					1.3750				
Bed-Disk (Hipper)Rd	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
Clarity	pt					0.5000				
Row Cond Rigid	26'	MFWD 190	0.059	1.00	Mar		0.05	0.05	0.05	0.05
Plant - Rigid	8R-38	MFWD 190	0.074	1.00	Mar		0.07	0.07	0.14	0.06
Corn Seed RR2	thous					30.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					3.5710				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	May		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					4.3750				
Cultivate	8R-38	MFWD 190	0.073	1.00	May		0.07	0.07	0.07	0.06
App by Air (3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	265 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn/Field	bu					185.0000				
Stalk Shredder Flex	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
Roll-Out Pipe Irr.	acre				Jul	1.0000	0.07	0.07	0.46	
TOTALS							0.89	0.87	1.44	0.73

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Subsoiler	3 shank		3.50	0.61	2.28			0.27	6.66	3.44	10.10
Disk Harrow	24'		2.80	1.18	1.82			0.25	6.05	4.23	10.28
Lime (Spread)	ton	22.50						0.96	23.46		23.46
Spin Spreader	5 ton		1.44	0.46	1.31			0.14	3.35	1.83	5.18
DAP	cwt	57.60						2.45	60.05		60.05
Potash (60% K2O)	cwt	40.98						1.74	42.72		42.72
Bed-Disk (Hipper)Rd	8R-38		2.54	0.64	1.65			0.21	5.04	3.03	8.07
App by Air (5 gal)	appl	6.00						0.17	6.17		6.17
Glyphosate 3lbs a.e	pt	3.58						0.10	3.68		3.68
Clarity	pt	5.42						0.15	5.57		5.57
Row Cond Rigid	26'		2.04	0.48	1.33			0.10	3.95	2.64	6.59
Plant - Rigid	8R-38		2.55	1.18	2.34			0.15	6.22	3.90	10.12
Corn Seed RR2	thous	93.30						2.31	95.61		95.61
Custom Apply Fert	acre	7.00						0.15	7.15		7.15
UAN + Sulfur (28%)	cwt	74.63						1.59	76.22		76.22
Sprayer 600-750gal	60' 175hp		0.56	0.15	0.48			0.03	1.22	1.01	2.23
Atrazine 4L	pt	6.88						0.15	7.03		7.03
Halex GT	pt	22.18						0.47	22.65		22.65
Fert Appl (Liquid)	8R-38		2.66	1.23	2.08			0.11	6.08	3.38	9.46
UAN (32% N)	cwt	92.31						1.63	93.94		93.94
Cultivate	8R-38		2.52	0.77	1.64			0.09	5.02	3.39	8.41
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Intrepid 2F	oz	7.24						0.10	7.34		7.34
Header - Corn	8R-38		4.82	4.09	2.24			0.04	11.19	13.00	24.19
Grain Cart Corn	700 bu		0.86	0.32	0.55			0.01	1.74	1.13	2.87
Haul Corn/Field	bu	51.80						0.18	51.98		51.98
Stalk Shredder Flex	20'		2.82	2.60	1.84			0.03	7.29	3.89	11.18
Roll-Out Pipe Irr.	acre	7.92	39.33	6.25	4.45			0.82	58.77	50.92	109.69
TOTALS		504.09	68.44	19.96	24.01	0.00	14.47	630.97	95.79	726.76	

Note: Cost of production estimates are based on 2012 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, 2013

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	1113.70
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	4.75	0.00	0.00	0.00
FERTILIZERS	98.58	0.00	0.00	0.00	0.00	0.00	74.63	92.31	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.00	0.00	29.06	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.24	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.92	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	93.30	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	7.00	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	51.80
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	7.50	0.00	0.00	0.00	0.00	3.67	0.48	3.95	2.99	0.23	0.56	4.63
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	11.58	0.00	0.00	0.00	0.00	4.59	0.56	5.18	28.32	9.27	0.44	8.50
REPAIR & MAINTENANCE	3.16	0.00	0.00	0.00	0.00	1.66	0.15	2.00	5.05	0.84	0.09	7.01
INTEREST ON OP. CAP.	6.11	0.00	0.00	0.00	0.42	2.56	2.39	1.83	0.78	0.11	0.01	0.26
TOTAL DIRECT EXPENSES	149.43	0.00	0.00	0.00	15.42	105.78	114.27	105.27	57.05	10.45	1.10	72.20
NET INCOME	-149.43	0.00	0.00	0.00	-15.42	-105.78	-114.27	-105.27	-57.05	-10.45	-1.10	1041.50
NET INCOME TO DATE	-149.43	-149.43	-149.43	-149.43	-164.85	-270.63	-384.90	-490.17	-547.22	-557.67	-558.77	482.73

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 17.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, 2013

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----PRODUCT PRICE-----													
Corn	4.51	4.81	5.11	5.41	5.71	6.02	6.32	6.62	6.92	7.22	7.52		
PERCENT	YIELD	UNIT	-----dollars-----										
50	92.50	bu	-187	-159	-131	-103	-75	-48	-20	7	35	63	91
			-283	-255	-227	-199	-171	-143	-116	-88	-60	-32	-4
60	111.00	bu	-109	-75	-42	-8	24	58	91	124	158	191	225
			-204	-171	-137	-104	-71	-37	-4	29	62	95	129
70	129.50	bu	-30	8	47	86	125	164	203	242	281	320	359
			-126	-87	-48	-9	29	68	107	146	185	224	263
80	148.00	bu	47	92	136	181	225	270	314	359	404	448	493
			-48	-3	40	85	130	174	219	263	308	352	397
90	166.50	bu	125	176	226	276	326	376	426	476	526	577	627
			30	80	130	180	230	280	330	381	431	481	531
100	185.00	bu	204	259	315	371	427	482	538	594	649	705	761
			108	164	219	275	331	386	442	498	553	609	665
110	203.50	bu	282	343	405	466	527	588	650	711	772	833	895
			186	248	309	370	431	493	554	615	676	738	799
120	222.00	bu	360	427	494	561	628	695	761	828	895	962	1029
			265	331	398	465	532	599	666	732	799	866	933
130	240.50	bu	439	511	584	656	728	801	873	946	1018	1090	1163
			343	415	488	560	633	705	777	850	922	995	1067
140	259.00	bu	517	595	673	751	829	907	985	1063	1141	1219	1297
			421	499	577	655	733	811	889	967	1045	1123	1201
150	277.50	bu	595	679	763	846	930	1013	1097	1180	1264	1347	1431
			500	583	667	750	834	917	1001	1084	1168	1251	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 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	1.0000	6.00	_____
App by Air (3 gal)	appl	4.75	1.0000	4.75	_____
FERTILIZERS					
DAP	cwt	32.00	1.0870	34.78	_____
Potash (60% K2O)	cwt	29.80	0.8300	24.73	_____
UAN + Sulfur (28%)	cwt	20.90	2.1430	44.79	_____
UAN (32% N)	cwt	21.10	3.2815	69.24	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	1.79	2.0000	3.58	_____
Clarity	pt	10.83	0.5000	5.42	_____
Atrazine 4L	pt	1.72	4.0000	6.88	_____
Halex GT	pt	6.16	3.6000	22.18	_____
INSECTICIDES					
Intrepid 2F	oz	1.81	4.0000	7.24	_____
SEED/PLANTS					
Corn Seed RR2	thous	3.11	26.0000	80.86	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
HAULING					
Haul Corn/Field	bu	0.28	135.0000	37.80	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.6196	7.26	_____
Harvesters	hour	11.71	0.1009	1.18	_____
Self-Propelled	hour	11.71	0.0176	0.21	_____
HAND LABOR					
Implements	hour	9.06	0.1554	1.41	_____
Self-Propelled	hour	9.06	0.0088	0.08	_____
UNALLOCATED LABOR	hour	11.71	0.6643	7.78	_____
DIESEL FUEL					
Tractors	gal	3.50	6.0597	21.21	_____
Harvesters	gal	3.50	1.3770	4.82	_____
Self-Propelled	gal	3.50	0.1586	0.56	_____
REPAIR & MAINTENANCE					
Implements	acre	7.09	1.0000	7.09	_____
Tractors	acre	2.98	1.0000	2.98	_____
Harvesters	acre	2.72	1.0000	2.72	_____
Self-Propelled	acre	0.15	1.0000	0.15	_____
INTEREST ON OP. CAP.	acre	10.50	1.0000	10.50	_____
TOTAL DIRECT EXPENSES				445.70	_____
FIXED EXPENSES					
Implements	acre	10.48	1.0000	10.48	_____
Tractors	acre	19.08	1.0000	19.08	_____
Harvesters	acre	10.91	1.0000	10.91	_____
Self-Propelled	acre	1.01	1.0000	1.01	_____
TOTAL FIXED EXPENSES				41.48	_____
TOTAL SPECIFIED EXPENSES				487.18	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	6.02	135.0000	812.70	_____

TOTAL INCOME				812.70	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	10.75	1.0000	10.75	_____
FERTILIZERS	acre	173.54	1.0000	173.54	_____
HERBICIDES	acre	38.06	1.0000	38.06	_____
INSECTICIDES	acre	7.24	1.0000	7.24	_____
SEED/PLANTS	acre	80.86	1.0000	80.86	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
HAULING	acre	37.80	1.0000	37.80	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.1642	1.49	_____
OPERATOR LABOR	hour	11.71	0.7382	8.65	_____
UNALLOCATED LABOR	hour	11.71	0.6643	7.78	_____
DIESEL FUEL	gal	3.50	7.5954	26.59	_____
REPAIR & MAINTENANCE	acre	12.94	1.0000	12.94	_____
INTEREST ON OP. CAP.	acre	10.50	1.0000	10.50	_____

TOTAL DIRECT EXPENSES				445.70	_____
RETURNS ABOVE DIRECT EXPENSES				367.00	_____
TOTAL FIXED EXPENSES				41.48	_____

TOTAL SPECIFIED EXPENSES				487.18	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				325.52	_____

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Subsoiler	3 shank	MFWD 190	0.204	0.50	Oct		0.10	0.10	0.10	0.09
Disk Harrow	24'	MFWD 190	0.081	1.00	Oct		0.08	0.08	0.08	0.07
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.0870				
Potash (60% K20)	cwt					0.8300				
Bed-Disk (Hipper)Rd	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
Clarity	pt					0.5000				
Row Cond Rigid	26'	MFWD 190	0.059	1.00	Mar		0.05	0.05	0.05	0.05
Plant - Rigid	8R-38	MFWD 190	0.074	1.00	Mar		0.07	0.07	0.14	0.06
Corn Seed RR2	thous					26.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					2.1430				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	May		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					3.2815				
App by Air (3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	265 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 190	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn/Field	bu					135.0000				
Stalk Shredder Flex	20'	MFWD 190	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.73	0.72	0.90	0.66

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Subsoiler	3 shank		3.50	0.61	2.28		0.27	6.66	3.44	10.10
Disk Harrow	24'		2.80	1.18	1.82		0.25	6.05	4.23	10.28
Lime (Spread)	ton	22.50					0.96	23.46		23.46
Spin Spreader	5 ton		1.44	0.46	1.31		0.14	3.35	1.83	5.18
DAP	cwt	34.78					1.48	36.26		36.26
Potash (60% K20)	cwt	24.73					1.05	25.78		25.78
Bed-Disk (Hipper)Rd	8R-38		2.54	0.64	1.65		0.21	5.04	3.03	8.07
App by Air (5 gal)	appl	6.00					0.17	6.17		6.17
Glyphosate 3lbs a.e	pt	3.58					0.10	3.68		3.68
Clarity	pt	5.42					0.15	5.57		5.57
Row Cond Rigid	26'		2.04	0.48	1.33		0.10	3.95	2.64	6.59
Plant - Rigid	8R-38		2.55	1.18	2.34		0.15	6.22	3.90	10.12
Corn Seed RR2	thous	80.86					2.00	82.86		82.86
Custom Apply Fert	acre	7.00					0.15	7.15		7.15
UAN + Sulfur (28%)	cwt	44.79					0.95	45.74		45.74
Sprayer 600-750gal	60' 175hp		0.56	0.15	0.48		0.03	1.22	1.01	2.23
Atrazine 4L	pt	6.88					0.15	7.03		7.03
Halex GT	pt	22.18					0.47	22.65		22.65
Fert Appl (Liquid)	8R-38		2.66	1.23	2.08		0.11	6.08	3.38	9.46
UAN (32% N)	cwt	69.24					1.23	70.47		70.47
App by Air (3 gal)	appl	4.75					0.07	4.82		4.82
Intrepid 2F	oz	7.24					0.10	7.34		7.34
Header - Corn	8R-38		4.82	4.09	2.24		0.04	11.19	13.00	24.19
Grain Cart Corn	700 bu		0.86	0.32	0.55		0.01	1.74	1.13	2.87
Haul Corn/Field	bu	37.80					0.13	37.93		37.93
Stalk Shredder Flex	20'		2.82	2.60	1.84		0.03	7.29	3.89	11.18
TOTALS		377.75	26.59	12.94	17.92	0.00	10.50	445.70	41.48	487.18

Note: Cost of production estimates are based on 2012 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, 2013

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	812.70
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	4.75	0.00	0.00	0.00
FERTILIZERS	59.51	0.00	0.00	0.00	0.00	0.00	44.79	69.24	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.00	0.00	29.06	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.24	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	80.86	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	37.80
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	7.06	0.00	0.00	0.00	0.00	3.67	0.48	2.08	0.00	0.00	0.00	4.63
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	10.28	0.00	0.00	0.00	0.00	4.59	0.56	2.66	0.00	0.00	0.00	8.50
REPAIR & MAINTENANCE	2.89	0.00	0.00	0.00	0.00	1.66	0.15	1.23	0.00	0.00	0.00	7.01
INTEREST ON OP. CAP.	4.36	0.00	0.00	0.00	0.42	2.25	1.75	1.34	0.17	0.00	0.00	0.21
TOTAL DIRECT EXPENSES	106.60	0.00	0.00	0.00	15.42	93.03	83.79	76.55	12.16	0.00	0.00	58.15
NET INCOME	-106.60	0.00	0.00	0.00	-15.42	-93.03	-83.79	-76.55	-12.16	0.00	0.00	754.55
NET INCOME TO DATE	-106.60	-106.60	-106.60	-106.60	-122.02	-215.05	-298.84	-375.39	-387.55	-387.55	-387.55	367.00

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 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, 2013

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
PRODUCT PRICE													
Corn	4.51	4.81	5.11	5.41	5.71	6.02	6.32	6.62	6.92	7.22	7.52		
PERCENT	YIELD	UNIT	dollars										
50	67.50	bu	-121 -163	-101 -143	-81 -122	-61 -102	-40 -82	-20 -61	-0 -41	20 -21	40 -0	60 19	81 39
60	81.00	bu	-64 -106	-40 -81	-16 -57	8 -33	32 -8	57 15	81 39	105 64	130 88	154 113	178 137
70	94.50	bu	-7 -49	20 -20	49 7	77 36	106 64	134 93	163 121	191 149	219 178	248 206	276 235
80	108.00	bu	49 8	82 40	114 73	147 105	179 138	212 170	244 203	277 235	309 268	342 300	374 333
90	121.50	bu	106 65	143 101	179 138	216 174	252 211	289 248	326 284	362 321	399 357	435 394	472 430
100	135.00	bu	163 122	204 162	245 203	285 244	326 284	367 325	407 366	448 406	488 447	529 488	570 528
110	148.50	bu	220 179	265 224	310 268	355 313	399 358	444 402	489 447	533 492	578 537	623 581	667 626
120	162.00	bu	278 236	326 285	375 334	424 382	473 431	521 480	570 529	619 577	668 626	717 675	765 724
130	175.50	bu	335 293	388 346	440 399	493 452	546 505	599 557	652 610	705 663	757 716	810 769	863 822
140	189.00	bu	392 350	449 407	506 464	563 521	620 578	676 635	733 692	790 749	847 806	904 862	961 919
150	202.50	bu	449 408	510 469	571 530	632 591	693 651	754 712	815 773	876 834	937 895	998 956	1059 1017

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 19.A Estimated costs per acre
 Corn, stale seedbed, RR seed, 8-row 30",
 135 bu yield goal, All Areas, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	1.0000	6.00	_____
App by Air (3 gal)	appl	4.75	1.0000	4.75	_____
FERTILIZERS					
DAP	cwt	32.00	1.0870	34.78	_____
Potash (60% K2O)	cwt	29.80	0.8300	24.73	_____
UAN + Sulfur (28%)	cwt	20.90	2.1430	44.79	_____
UAN (32% N)	cwt	21.10	3.2815	69.24	_____
HERBICIDES					
Glyphosate 3lbs a.e	pt	1.79	2.0000	3.58	_____
Clarity	pt	10.83	0.5000	5.42	_____
Atrazine 4L	pt	1.72	4.0000	6.88	_____
Halex GT	pt	6.16	3.6000	22.18	_____
Steadfast	oz	23.95	0.3750	8.98	_____
INSECTICIDES					
Intrepid 2F	oz	1.81	4.0000	7.24	_____
SEED/PLANTS					
Corn Seed RR2	thous	3.11	28.0000	87.08	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.00	1.0000	7.00	_____
HAULING					
Haul Corn/Field	bu	0.28	135.0000	37.80	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.5682	6.65	_____
Harvesters	hour	11.71	0.1277	1.50	_____
Self-Propelled	hour	11.71	0.0176	0.21	_____
HAND LABOR					
Implements	hour	9.06	0.1995	1.80	_____
Self-Propelled	hour	9.06	0.0088	0.08	_____
UNALLOCATED LABOR	hour	11.73	0.6422	7.54	_____
DIESEL FUEL					
Tractors	gal	3.50	4.9725	17.41	_____
Harvesters	gal	3.50	1.7419	6.10	_____
Self-Propelled	gal	3.50	0.1586	0.56	_____
REPAIR & MAINTENANCE					
Implements	acre	7.96	1.0000	7.96	_____
Tractors	acre	2.55	1.0000	2.55	_____
Harvesters	acre	3.45	1.0000	3.45	_____
Self-Propelled	acre	0.15	1.0000	0.15	_____
INTEREST ON OP. CAP.	acre	10.58	1.0000	10.58	_____
TOTAL DIRECT EXPENSES				459.49	_____
FIXED EXPENSES					
Implements	acre	11.56	1.0000	11.56	_____
Tractors	acre	16.36	1.0000	16.36	_____
Harvesters	acre	13.80	1.0000	13.80	_____
Self-Propelled	acre	1.01	1.0000	1.01	_____
TOTAL FIXED EXPENSES				42.73	_____
TOTAL SPECIFIED EXPENSES				502.22	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	6.02	135.0000	812.70	_____

TOTAL INCOME				812.70	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	10.75	1.0000	10.75	_____
FERTILIZERS	acre	173.54	1.0000	173.54	_____
HERBICIDES	acre	47.04	1.0000	47.04	_____
INSECTICIDES	acre	7.24	1.0000	7.24	_____
SEED/PLANTS	acre	87.08	1.0000	87.08	_____
CUSTOM FERTILIZE	acre	7.00	1.0000	7.00	_____
HAULING	acre	37.80	1.0000	37.80	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.2084	1.88	_____
OPERATOR LABOR	hour	11.71	0.7136	8.36	_____
UNALLOCATED LABOR	hour	11.73	0.6422	7.54	_____
DIESEL FUEL	gal	3.50	6.8732	24.07	_____
REPAIR & MAINTENANCE	acre	14.11	1.0000	14.11	_____
INTEREST ON OP. CAP.	acre	10.58	1.0000	10.58	_____

TOTAL DIRECT EXPENSES				459.49	_____
RETURNS ABOVE DIRECT EXPENSES				353.21	_____
TOTAL FIXED EXPENSES				42.73	_____

TOTAL SPECIFIED EXPENSES				502.22	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				310.48	_____

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							-----hours-----			
Lime (Spread)	ton			0.25	Oct	0.5000				
Spin Spreader	5 ton	MFWD 170	0.042	1.00	Oct		0.04	0.04	0.08	0.03
DAP	cwt					1.0870				
Potash (60% K2O)	cwt					0.8300				
Disk Heavy	20'	MFWD 170	0.097	1.00	Oct		0.09	0.09	0.09	0.08
Bed-Disk w/roller	8R-30	MFWD 170	0.093	1.00	Oct		0.09	0.09	0.09	0.08
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	pt					2.0000				
Clarity	pt					0.5000				
Plant - Rigid	8R-30	MFWD 170	0.094	1.00	Mar		0.09	0.09	0.18	0.08
Corn Seed RR2	thous					28.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	cwt					2.1430				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Fert Appl (Liquid)	8R-30	MFWD 170	0.098	1.00	May		0.09	0.09	0.14	0.08
UAN (32% N)	cwt					3.2815				
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 Flex	20'	MFWD 170	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.71	0.69	0.92	0.64

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.96	23.46		23.46
Spin Spreader	5 ton		1.29	0.45	1.31			0.13	3.18	1.74	4.92
DAP	cwt	34.78						1.48	36.26		36.26
Potash (60% K20)	cwt	24.73						1.05	25.78		25.78
Disk Heavy	20'		2.98	1.37	2.17			0.28	6.80	4.80	11.60
Bed-Disk w/roller	8R-30		2.87	0.91	2.09			0.25	6.12	4.02	10.14
App by Air (5 gal)	appl	6.00						0.17	6.17		6.17
Glyphosate 3lbs a.e	pt	3.58						0.10	3.68		3.68
Clarity	pt	5.42						0.15	5.57		5.57
Plant - Rigid	8R-30		2.89	1.55	2.94			0.18	7.56	4.91	12.47
Corn Seed RR2	thous	87.08						2.16	89.24		89.24
Custom Apply Fert	acre	7.00						0.15	7.15		7.15
UAN + Sulfur (28%)	cwt	44.79						0.95	45.74		45.74
Sprayer 600-750gal	60' 175hp		0.56	0.15	0.48			0.03	1.22	1.01	2.23
Atrazine 4L	pt	6.88						0.15	7.03		7.03
Halex GT	pt	22.18						0.47	22.65		22.65
Fert Appl (Liquid)	8R-30		3.01	1.34	2.63			0.12	7.10	3.86	10.96
UAN (32% N)	cwt	69.24						1.23	70.47		70.47
Spray (Broadcast)	60'		0.86	0.28	0.76			0.03	1.93	0.99	2.92
Steadfast	oz	8.98						0.16	9.14		9.14
App by Air (3 gal)	appl	4.75						0.07	4.82		4.82
Intrepid 2F	oz	7.24						0.10	7.34		7.34
Header - Corn	8R-30		6.10	5.13	2.85			0.05	14.13	16.37	30.50
Grain Cart Corn	500 bu		0.98	0.36	0.71			0.01	2.06	1.30	3.36
Haul Corn/Field	bu	37.80						0.13	37.93		37.93
Stalk Shredder Flex	20'		2.53	2.57	1.84			0.02	6.96	3.73	10.69
TOTALS		392.95	24.07	14.11	17.78	0.00	10.58	459.49	42.73	502.22	

Note: Cost of production estimates are based on 2012 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, 2013

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	812.70
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	4.75	0.00	0.00	0.00
FERTILIZERS	59.51	0.00	0.00	0.00	0.00	0.00	44.79	69.24	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.00	0.00	29.06	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	7.24	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	87.08	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	37.80
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	5.57	0.00	0.00	0.00	0.00	2.94	0.48	3.39	0.00	0.00	0.00	5.40
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	7.14	0.00	0.00	0.00	0.00	2.89	0.56	3.87	0.00	0.00	0.00	9.61
REPAIR & MAINTENANCE	2.73	0.00	0.00	0.00	0.00	1.55	0.15	1.62	0.00	0.00	0.00	8.06
INTEREST ON OP. CAP.	4.15	0.00	0.00	0.00	0.42	2.34	1.75	1.54	0.17	0.00	0.00	0.21
TOTAL DIRECT EXPENSES	101.60	0.00	0.00	0.00	15.42	96.80	83.79	88.64	12.16	0.00	0.00	61.08
NET INCOME	-101.60	0.00	0.00	0.00	-15.42	-96.80	-83.79	-88.64	-12.16	0.00	0.00	751.62
NET INCOME TO DATE	-101.60	-101.60	-101.60	-101.60	-117.02	-213.82	-297.61	-386.25	-398.41	-398.41	-398.41	353.21

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 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, 2013

PRODUCT	-----PERCENT-----												
	75	80	85	90	95	100	105	110	115	120	125		
-----PRODUCT PRICE-----													
Corn	4.51	4.81	5.11	5.41	5.71	6.02	6.32	6.62	6.92	7.22	7.52		
PERCENT	YIELD	UNIT	-----dollars-----										
50	67.50	bu	-135	-115	-95	-74	-54	-34	-13	6	26	47	67
			-178	-158	-137	-117	-97	-76	-56	-36	-15	4	24
60	81.00	bu	-78	-54	-29	-5	18	43	67	92	116	140	165
			-121	-96	-72	-48	-23	0	24	49	73	98	122
70	94.50	bu	-21	7	35	63	92	120	149	177	206	234	263
			-64	-35	-7	21	49	78	106	134	163	191	220
80	108.00	bu	35	68	100	133	165	198	230	263	295	328	360
			-7	25	58	90	123	155	188	220	253	285	318
90	121.50	bu	92	129	166	202	239	275	312	348	385	422	458
			50	86	123	159	196	233	269	306	342	379	415
100	135.00	bu	150	190	231	271	312	353	393	434	475	515	556
			107	147	188	229	269	310	351	391	432	473	513
110	148.50	bu	207	251	296	341	385	430	475	520	564	609	654
			164	209	253	298	343	387	432	477	522	566	611
120	162.00	bu	264	313	361	410	459	508	556	605	654	703	751
			221	270	319	367	416	465	514	562	611	660	709
130	175.50	bu	321	374	427	479	532	585	638	691	744	796	849
			278	331	384	437	490	542	595	648	701	754	807
140	189.00	bu	378	435	492	549	606	663	720	776	833	890	947
			335	392	449	506	563	620	677	734	791	847	904
150	202.50	bu	435	496	557	618	679	740	801	862	923	984	1045
			393	454	515	575	636	697	758	819	880	941	1002

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 20.A Estimated costs per acre
 Grain sorghum, 12-row 30", 100 bu yield goal
 All Areas, Mississippi, 2013

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	32.00	0.7600	24.32	_____
Potash (60% K2O)	cwt	29.80	0.5800	17.28	_____
UAN (32% N)	cwt	21.10	3.0690	64.76	_____
HERBICIDES					
Bicep II Magnum	qt	11.82	3.0000	35.46	_____
SEED/PLANTS					
Sorghum Concept	lb	2.03	6.0000	12.18	_____
HAULING					
Haul Sorghum/Field	bu	0.28	100.0000	28.00	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.3120	3.66	_____
Harvesters	hour	11.71	0.1021	1.20	_____
HAND LABOR					
Implements	hour	9.06	0.1442	1.31	_____
UNALLOCATED LABOR	hour	11.69	0.3727	4.36	_____
DIESEL FUEL					
Tractors	gal	3.50	2.7303	9.57	_____
Harvesters	gal	3.50	1.3935	4.88	_____
REPAIR & MAINTENANCE					
Implements	acre	4.23	1.0000	4.23	_____
Tractors	acre	1.40	1.0000	1.40	_____
Harvesters	acre	2.76	1.0000	2.76	_____
INTEREST ON OP. CAP.	acre	4.55	1.0000	4.55	_____
TOTAL DIRECT EXPENSES				248.92	_____
FIXED EXPENSES					
Implements	acre	8.31	1.0000	8.31	_____
Tractors	acre	8.98	1.0000	8.98	_____
Harvesters	acre	11.04	1.0000	11.04	_____
TOTAL FIXED EXPENSES				28.33	_____
TOTAL SPECIFIED EXPENSES				277.25	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Grain Sorghum	bu	5.72	100.0000	572.00	_____

TOTAL INCOME				572.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	6.50	1.0000	6.50	_____
FERTILIZERS	acre	106.36	1.0000	106.36	_____
HERBICIDES	acre	35.46	1.0000	35.46	_____
SEED/PLANTS	acre	12.18	1.0000	12.18	_____
HAULING	acre	28.00	1.0000	28.00	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.1442	1.31	_____
OPERATOR LABOR	hour	11.71	0.4142	4.86	_____
UNALLOCATED LABOR	hour	11.69	0.3727	4.36	_____
DIESEL FUEL	gal	3.50	4.1239	14.45	_____
REPAIR & MAINTENANCE	acre	8.39	1.0000	8.39	_____
INTEREST ON OP. CAP.	acre	4.55	1.0000	4.55	_____

TOTAL DIRECT EXPENSES				248.92	_____
RETURNS ABOVE DIRECT EXPENSES				323.08	_____
TOTAL FIXED EXPENSES				28.33	_____

TOTAL SPECIFIED EXPENSES				277.25	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				294.75	_____

Note: Cost of production estimates are based on 2012 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, 2013

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 - Folding	12R-30	MFWD 170	0.062	1.00	May		0.06	0.06	0.12	0.05
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							0.41	0.41	0.55	0.37

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.96	23.46		23.46
Spin Spreader	5 ton		1.29	0.45	1.31			0.06	3.11	1.74	4.85
DAP	cwt	24.32						0.52	24.84		24.84
Potash (60% K20)	cwt	17.28						0.37	17.65		17.65
Disk Harrow	24'		2.51	1.16	1.82			0.12	5.61	4.07	9.68
Field Cultivate Fld	32'		1.43	0.58	1.04			0.06	3.11	2.94	6.05
Plant - Folding	12R-30		1.93	1.52	1.97			0.10	5.52	4.23	9.75
Sorghum Concept	lb	12.18						0.22	12.40		12.40
Custom Spray	acre	6.50						0.12	6.62		6.62
Bicep II Magnum	qt	35.46						0.63	36.09		36.09
Fert Appl (Liquid)	12R-30		2.41	1.27	2.11			0.10	5.89	3.31	9.20
UAN (32% N)	cwt	64.76						1.15	65.91		65.91
Header Wheat/Sorghum	25' Rigid		4.88	3.41	2.28			0.04	10.61	12.04	22.65
Haul Sorghum/Field	bu	28.00						0.10	28.10		28.10
TOTALS		211.00	14.45	8.39	10.53	0.00	4.55	248.92	28.33	277.25	

Note: Cost of production estimates are based on 2012 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, 2013

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	572.00
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	64.76	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.46	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.18	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	28.00
CUSTOM LIME	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	4.17	4.08	0.00	0.00	0.00	2.28
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	5.23	4.34	0.00	0.00	0.00	4.88
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	2.19	2.79	0.00	0.00	0.00	3.41
INTEREST ON OP. CAP.	0.96	0.00	0.00	0.00	0.00	0.00	1.13	2.32	0.00	0.00	0.00	0.14
TOTAL DIRECT EXPENSES	23.46	0.00	0.00	0.00	0.00	0.00	54.32	132.43	0.00	0.00	0.00	38.71
NET INCOME	-23.46	0.00	0.00	0.00	0.00	0.00	-54.32	-132.43	0.00	0.00	0.00	533.29
NET INCOME TO DATE	-23.46	-23.46	-23.46	-23.46	-23.46	-23.46	-77.78	-210.21	-210.21	-210.21	-210.21	323.08

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 20.F Estimated returns for various price/yield combinations, per acre
 Grain sorghum, 12-row 30", 100 bu yield goal
 All Areas, Mississippi, 2013

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
Grain Sorghum			4.29	4.57	4.86	5.14	5.43	5.72	6.00	6.29	6.57	6.86	7.15
PERCENT			dollars										
YIELD	UNIT												
50	50.00	bu	-20 -48	-6 -34	8 -20	22 -5	36 8	51 22	65 37	79 51	94 65	108 80	122 94
60	60.00	bu	19 -8	36 8	54 25	71 42	88 60	105 77	122 94	139 111	157 128	174 145	191 162
70	70.00	bu	59 31	79 51	99 71	119 91	139 111	159 131	179 151	199 171	219 191	239 211	260 231
80	80.00	bu	99 71	122 94	145 117	168 140	191 163	214 185	237 208	260 231	282 254	305 277	328 300
90	90.00	bu	139 111	165 137	191 163	217 188	242 214	268 240	294 266	320 291	345 317	371 343	397 369
100	100.00	bu	180 151	208 180	237 208	265 237	294 266	323 294	351 323	380 351	408 380	437 409	466 437
110	110.00	bu	220 191	251 223	283 254	314 286	346 317	377 349	408 380	440 412	471 443	503 474	534 506
120	120.00	bu	260 231	294 266	328 300	363 334	397 369	431 403	466 437	500 472	534 506	569 540	603 575
130	130.00	bu	300 272	337 309	374 346	411 383	449 420	486 457	523 495	560 532	597 569	634 606	672 643
140	140.00	bu	340 312	380 352	420 392	460 432	500 472	540 512	580 552	620 592	660 632	700 672	740 712
150	150.00	bu	380 352	423 395	466 438	509 480	552 523	595 566	637 609	680 652	723 695	766 738	809 781

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 21.A Estimated costs per acre
 Wheat followed by soybeans, 70 bu yield goal
 All Areas, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	3.0000	18.00	_____
FERTILIZERS					
DAP	cwt	32.00	1.0000	32.00	_____
Potash (60% K2O)	cwt	29.80	0.7500	22.35	_____
Fert 41-0-0-4	cwt	26.30	2.8000	73.64	_____
FUNGICIDES					
Quilt	pt	19.37	0.8750	16.95	_____
HERBICIDES					
Axiom 68DF	oz	1.73	10.0000	17.30	_____
Axial	oz	0.98	16.4000	16.07	_____
SEED/PLANTS					
Wheat Seed Private	lb	0.37	90.0000	33.30	_____
ADJUVANTS					
Surfactant	pt	3.50	1.6000	5.60	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.50	2.8000	18.20	_____
HAULING					
Haul Wheat/Field	bu	0.28	70.0000	19.60	_____
CUSTOM LIME					
Lime (Spread)	ton	45.00	0.5000	22.50	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.2648	3.10	_____
Harvesters	hour	11.71	0.1021	1.20	_____
HAND LABOR					
Implements	hour	9.06	0.1363	1.23	_____
UNALLOCATED LABOR	hour	11.71	0.2936	3.44	_____
DIESEL FUEL					
Tractors	gal	3.50	2.3178	8.12	_____
Harvesters	gal	3.50	1.3935	4.88	_____
REPAIR & MAINTENANCE					
Implements	acre	3.37	1.0000	3.37	_____
Tractors	acre	1.19	1.0000	1.19	_____
Harvesters	acre	2.76	1.0000	2.76	_____
INTEREST ON OP. CAP.	acre	7.53	1.0000	7.53	_____
TOTAL DIRECT EXPENSES				332.33	_____
FIXED EXPENSES					
Implements	acre	7.37	1.0000	7.37	_____
Tractors	acre	7.62	1.0000	7.62	_____
Harvesters	acre	11.04	1.0000	11.04	_____
TOTAL FIXED EXPENSES				26.03	_____
TOTAL SPECIFIED EXPENSES				358.36	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Wheat	bu	7.82	70.0000	547.40	_____

TOTAL INCOME				547.40	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	18.00	1.0000	18.00	_____
FERTILIZERS	acre	127.99	1.0000	127.99	_____
FUNGICIDES	acre	16.95	1.0000	16.95	_____
HERBICIDES	acre	33.37	1.0000	33.37	_____
SEED/PLANTS	acre	33.30	1.0000	33.30	_____
ADJUVANTS	acre	5.60	1.0000	5.60	_____
CUSTOM FERTILIZE	acre	18.20	1.0000	18.20	_____
HAULING	acre	19.60	1.0000	19.60	_____
CUSTOM LIME	acre	22.50	1.0000	22.50	_____
HAND LABOR	hour	9.06	0.1363	1.23	_____
OPERATOR LABOR	hour	11.71	0.3670	4.30	_____
UNALLOCATED LABOR	hour	11.71	0.2936	3.44	_____
DIESEL FUEL	gal	3.50	3.7114	13.00	_____
REPAIR & MAINTENANCE	acre	7.32	1.0000	7.32	_____
INTEREST ON OP. CAP.	acre	7.53	1.0000	7.53	_____

TOTAL DIRECT EXPENSES				332.33	_____
RETURNS ABOVE DIRECT EXPENSES				215.07	_____
TOTAL FIXED EXPENSES				26.03	_____

TOTAL SPECIFIED EXPENSES				358.36	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				189.04	_____

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Sep	0.5000				
Disk Harrow	24'	MFWD 170	0.081	1.00	Sep		0.08	0.08	0.08	0.06
Spin Spreader	5 ton	MFWD 170	0.042	1.00	Sep		0.04	0.04	0.08	0.03
DAP	cwt					1.0000				
Potash (60% K2O)	cwt					0.7500				
Field Cultivate Fld	32'	MFWD 170	0.046	1.00	Sep		0.04	0.04	0.04	0.03
Grain Drill	20'	MFWD 170	0.094	1.00	Oct		0.09	0.09	0.18	0.07
Wheat Seed Private	lb					90.0000				
App by Air (5 gal)	appl			1.00	Nov	1.0000				
Axiom 68DF	oz					10.0000				
Surfactant	pt					1.5000				
App by Air (5 gal)	appl			1.00	Jan	1.0000				
Axial	oz					16.4000				
Surfactant	pt					0.1000				
App Fert by Air	cwt			1.00	Feb	1.4000				
Fert 41-0-0-4	cwt					1.4000				
App Fert by Air	cwt			1.00	Mar	1.4000				
Fert 41-0-0-4	cwt					1.4000				
App by Air (5 gal)	appl			1.00	Apr	1.0000				
Quilt	pt					0.8750				
Header Wheat/Sorghum	25' Rigid	265 hp	0.102	1.00	Jun		0.10	0.10	0.10	0.08
Haul Wheat/Field	bu					70.0000				
TOTALS							0.36	0.36	0.50	0.29

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	22.50						0.80	23.30		23.30
Disk Harrow	24'		2.51	1.16	1.73			0.19	5.59	4.07	9.66
Spin Spreader	5 ton		1.29	0.45	1.26			0.11	3.11	1.74	4.85
DAP	cwt	32.00						1.13	33.13		33.13
Potash (60% K2O)	cwt	22.35						0.79	23.14		23.14
Field Cultivate Fld	32'		1.43	0.58	0.99			0.11	3.11	2.94	6.05
Grain Drill	20'		2.89	1.72	2.83			0.24	7.68	5.24	12.92
Wheat Seed Private	lb	33.30						1.06	34.36		34.36
App by Air (5 gal)	appl	6.00						0.17	6.17		6.17
Axiom 68DF	oz	17.30						0.49	17.79		17.79
Surfactant	pt	5.25						0.15	5.40		5.40
App by Air (5 gal)	appl	6.00						0.13	6.13		6.13
Axial	oz	16.07						0.34	16.41		16.41
Surfactant	pt	0.35						0.01	0.36		0.36
App Fert by Air	cwt	9.10						0.16	9.26		9.26
Fert 41-0-0-4	cwt	36.82						0.65	37.47		37.47
App Fert by Air	cwt	9.10						0.13	9.23		9.23
Fert 41-0-0-4	cwt	36.82						0.52	37.34		37.34
App by Air (5 gal)	appl	6.00						0.06	6.06		6.06
Quilt	pt	16.95						0.18	17.13		17.13
Header Wheat/Sorghum	25' Rigid		4.88	3.41	2.16			0.04	10.49	12.04	22.53
Haul Wheat/Field	bu	19.60						0.07	19.67		19.67
TOTALS		295.51	13.00	7.32	8.97	0.00	7.53	332.33	26.03	358.36	

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	547.40
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	6.00	0.00	0.00	6.00	0.00	0.00
FERTILIZERS	0.00	0.00	54.35	0.00	0.00	0.00	0.00	36.82	36.82	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.95	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	17.30	0.00	16.07	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	33.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	5.25	0.00	0.35	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.10	9.10	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	19.60
CUSTOM LIME	0.00	0.00	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	3.98	2.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.16
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	5.23	2.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.88
REPAIR & MAINTENANCE	0.00	0.00	2.19	1.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.41
INTEREST ON OP. CAP.	0.00	0.00	3.13	1.30	0.81	0.00	0.48	0.81	0.65	0.24	0.00	0.11
TOTAL DIRECT EXPENSES	0.00	0.00	91.38	42.04	29.36	0.00	22.90	46.73	46.57	23.19	0.00	30.16
NET INCOME	0.00	0.00	-91.38	-42.04	-29.36	0.00	-22.90	-46.73	-46.57	-23.19	0.00	517.24
NET INCOME TO DATE	0.00	0.00	-91.38	-133.42	-162.78	-162.78	-185.68	-232.41	-278.98	-302.17	-302.17	215.07

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 21.F Estimated returns for various price/yield combinations, per acre
Wheat followed by soybeans, 70 bu yield goal
All Areas, Mississippi, 2013

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
Wheat	PRODUCT PRICE												
	5.86	6.25	6.64	7.03	7.42	7.82	8.21	8.60	8.99	9.38	9.77		
PERCENT	YIELD	UNIT	dollars										
50	35.00	bu	-117	-103	-89	-76	-62	-48	-35	-21	-7	5	19
			-143	-129	-115	-102	-88	-74	-61	-47	-33	-20	-6
60	42.00	bu	-78	-61	-45	-28	-12	3	20	36	53	69	86
			-104	-87	-71	-54	-38	-22	-5	10	27	43	60
70	49.00	bu	-39	-19	-0	18	37	56	75	95	114	133	152
			-65	-45	-26	-7	11	30	49	69	88	107	126
80	56.00	bu	0	21	43	65	87	109	131	153	175	197	219
			-25	-4	17	39	61	83	105	127	149	171	192
90	63.00	bu	39	63	88	113	137	162	186	211	236	260	285
			13	37	62	87	111	136	160	185	210	234	259
100	70.00	bu	78	105	132	160	187	215	242	269	297	324	351
			52	79	106	134	161	189	216	243	271	298	325
110	77.00	bu	117	147	177	207	237	267	297	328	358	388	418
			91	121	151	181	211	241	271	302	332	362	392
120	84.00	bu	156	189	222	254	287	320	353	386	419	451	484
			130	163	196	228	261	294	327	360	393	425	458
130	91.00	bu	195	231	266	302	337	373	408	444	480	515	551
			169	205	240	276	311	347	382	418	454	489	525
140	98.00	bu	234	272	311	349	387	426	464	502	541	579	617
			208	246	285	323	361	400	438	476	515	553	591
150	105.00	bu	273	314	355	396	437	478	519	561	602	643	684
			247	288	329	370	411	452	493	535	576	617	658

The top number in each cell is Returns Above Direct Expenses.
The bottom number in each cell is Returns Above Total Specified Expenses.
Only the product listed has been varied to calculate net returns.
Note: Cost of production estimates are based on 2012 input prices.

Table 22.A Estimated costs per acre
 Contour levee rice
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	3.2500	19.50	_____
App by Air (3 gal)	appl	4.75	0.5000	2.38	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	20.70	0.7500	15.52	_____
Urea, Solid (46% N)	cwt	28.40	4.0000	113.60	_____
FUNGICIDES					
Stratego	pt	21.97	0.7500	16.48	_____
HERBICIDES					
Command 3ME	pt	17.08	1.0000	17.08	_____
Glyphosate 3lbs a.e	pt	1.79	3.0000	5.37	_____
Riceshot	pt	3.48	8.0000	27.84	_____
Facet L	pt	14.25	0.4000	5.70	_____
Permit 75 DF	oz	19.79	0.5000	9.90	_____
Clincher SF	oz	2.10	7.5000	15.75	_____
INSECTICIDES					
Karate Z	oz	3.15	3.0000	9.45	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.29	90.0000	26.10	_____
Rice Seed (Levees)	lb	0.29	15.0000	4.35	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.75	1.0000	3.75	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.50	4.7500	30.88	_____
HAULING					
Haul Rice/Field	bu	0.31	148.0000	45.88	_____
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	11.71	0.5757	6.73	_____
Harvesters	hour	11.71	0.2030	2.38	_____
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	11.72	0.5887	6.90	_____
DIESEL FUEL					
Tractors	gal	3.50	5.4144	18.95	_____
Harvesters	gal	3.50	3.3975	11.89	_____
Flood Irr.	gal	3.50	26.8827	94.09	_____
REPAIR & MAINTENANCE					
Implements	acre	7.30	1.0000	7.30	_____
Tractors	acre	2.68	1.0000	2.68	_____
Harvesters	acre	6.30	1.0000	6.30	_____
Flood Irr.	acre	11.59	1.0000	11.59	_____
INTEREST ON OP. CAP.	acre	9.62	1.0000	9.62	_____
TOTAL DIRECT EXPENSES				660.32	_____
FIXED EXPENSES					
Implements	acre	15.54	1.0000	15.54	_____
Tractors	acre	17.04	1.0000	17.04	_____
Harvesters	acre	25.25	1.0000	25.25	_____
Flood Irr.	acre	37.11	1.0000	37.11	_____
TOTAL FIXED EXPENSES				94.94	_____
TOTAL SPECIFIED EXPENSES				755.26	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.25	148.0000	925.00	_____

TOTAL INCOME				925.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.88	1.0000	21.88	_____
FERTILIZERS	acre	129.12	1.0000	129.12	_____
FUNGICIDES	acre	16.48	1.0000	16.48	_____
HERBICIDES	acre	81.64	1.0000	81.64	_____
INSECTICIDES	acre	9.45	1.0000	9.45	_____
SEED/PLANTS	acre	30.45	1.0000	30.45	_____
ADJUVANTS	acre	3.75	1.0000	3.75	_____
CUSTOM FERTILIZE	acre	30.88	1.0000	30.88	_____
HAULING	acre	45.88	1.0000	45.88	_____
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	11.71	0.7788	9.11	_____
RICE MGT. LABOR	hour	9.06	1.5000	13.59	_____
UNALLOCATED LABOR	hour	11.72	0.5887	6.90	_____
DIESEL FUEL	gal	3.50	35.6946	124.93	_____
REPAIR & MAINTENANCE	acre	27.87	1.0000	27.87	_____
INTEREST ON OP. CAP.	acre	9.62	1.0000	9.62	_____

TOTAL DIRECT EXPENSES				660.32	_____
RETURNS ABOVE DIRECT EXPENSES				264.68	_____
TOTAL FIXED EXPENSES				94.94	_____

TOTAL SPECIFIED EXPENSES				755.26	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				169.74	_____

Note: Cost of production estimates are based on 2012 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, 2013

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 L	pt					0.4000				
Permit 75 DF	oz					0.5000				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
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 2012 input prices.
Fertilization decisions should be based on soil tests.

Table 22. Estimated costs for field operations, per acre
 Contour levee rice
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2013

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'		3.19	1.19	2.07		0.27	6.72	6.07	12.79
Harrow - Folding	40'		1.33	0.41	0.86		0.11	2.71	1.54	4.25
Grain Drill	24'		2.69	2.09	2.46		0.15	7.39	5.75	13.14
Rice Seed Conv.	lb	26.10					0.55	26.65		26.65
Roller/Cultipacker	30'		1.70	0.44	1.10		0.07	3.31	1.80	5.11
Spray (Broadcast)	60'		0.97	0.29	0.76		0.04	2.06	1.05	3.11
Command 3ME	pt	17.08					0.36	17.44		17.44
Glyphosate 3lbs a.e	pt	5.37					0.11	5.48		5.48
Seed Levees										
Rice Seed (Levees)	lb	4.35					0.09	4.44		4.44
App Fert by Air	cwt	4.88					0.09	4.97		4.97
Amm Sulfate (21% N)	cwt	15.52					0.27	15.79		15.79
App by Air (5 gal)	appl	6.00					0.11	6.11		6.11
Riceshot	pt	27.84					0.49	28.33		28.33
Facet L	pt	5.70					0.10	5.80		5.80
Permit 75 DF	oz	9.90					0.18	10.08		10.08
App Fert by Air	cwt	16.25					0.29	16.54		16.54
Urea, Solid (46% N)	cwt	71.00					1.26	72.26		72.26
App by Air (5 gal)	appl	6.00					0.11	6.11		6.11
Karate Z	oz	6.30					0.11	6.41		6.41
Rice Management										
RICE MGT. LABOR	hour				2.72		0.05	2.77		2.77
App by Air (5 gal)	appl	3.00					0.04	3.04		3.04
Clincher SF	oz	15.75					0.22	15.97		15.97
Crop Oil Conc.(Pet.)	pt	3.75					0.05	3.80		3.80
Rice Management										
RICE MGT. LABOR	hour				4.53		0.06	4.59		4.59
App Fert by Air	cwt	9.75					0.14	9.89		9.89
Urea, Solid (46% N)	cwt	42.60					0.60	43.20		43.20
Rice Management										
RICE MGT. LABOR	hour				4.53		0.05	4.58		4.58
App by Air (5 gal)	appl	4.50					0.05	4.55		4.55
Stratego	pt	16.48					0.18	16.66		16.66
App by Air (3 gal)	appl	2.38					0.03	2.41		2.41
Karate Z	oz	3.15					0.03	3.18		3.18
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (CL)	25' Rigid		11.89	8.63	4.52		0.18	25.22	28.97	54.19
Grain Cart Rice	700 bu		0.38	0.14	0.25		0.01	0.78	0.50	1.28
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	45.88					0.32	46.20		46.20
Dry Rice	bu	59.20					0.42	59.62		59.62
Disk Heavy	28'		5.18	2.47	3.37		0.04	11.06	8.40	19.46
Flood Irr.	acre	4.50	97.60	12.21	33.42		2.36	150.09	40.86	190.95
TOTALS		433.23	124.93	27.87	64.67	0.00	9.62	660.32	94.94	755.26

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

Table 22.E Estimated monthly income and expense flows per acre
 Contour levee rice
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2013

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	925.00	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	3.00	6.88	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.52	42.60	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.48	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	22.45	43.44	15.75	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.30	0.00	3.15	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	30.45	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.75	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.13	9.75	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	45.88	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	2.93	0.00	0.00	0.00	0.00	0.00	15.89	9.52	11.33	11.33	10.30	3.37
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	4.52	0.00	0.00	0.00	0.00	0.00	24.74	25.66	25.66	25.66	13.51	5.18
REPAIR & MAINTENANCE	1.60	0.00	0.00	0.00	0.00	0.00	4.44	6.71	1.83	1.83	8.99	2.47
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	2.16	3.76	1.60	0.70	0.98	0.04
TOTAL DIRECT EXPENSES	9.43	0.00	0.00	0.00	0.00	0.00	104.63	215.04	115.27	66.03	138.86	11.06
NET INCOME	-9.43	0.00	0.00	0.00	0.00	0.00	-104.63	-215.04	-115.27	-66.03	786.14	-11.06
NET INCOME TO DATE	-9.43	-9.43	-9.43	-9.43	-9.43	-9.43	-114.06	-329.10	-444.37	-510.40	275.74	264.68

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs

Table 22.F Estimated returns for various price/yield combinations, per acre
 Contour levee rice
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2013

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.68	5.00	5.31	5.62	5.93	6.25	6.56	6.87	7.18	7.50	7.81
PERCENT	YIELD	UNIT	-----dollars-----										
50	74.00	bu	-260 -355	-237 -332	-214 -309	-191 -286	-168 -262	-144 -239	-121 -216	-98 -193	-75 -170	-52 -147	-29 -124
60	88.80	bu	-201 -296	-173 -268	-146 -241	-118 -213	-90 -185	-62 -157	-35 -130	-7 -102	20 -74	48 -46	75 -19
70	103.60	bu	-142 -237	-110 -205	-78 -173	-45 -140	-13 -108	18 -76	51 -43	83 -11	116 21	148 53	180 85
80	118.40	bu	-84 -179	-47 -142	-10 -105	26 -68	63 -31	100 5	137 42	174 79	211 116	248 153	285 190
90	133.20	bu	-25 -120	16 -78	57 -37	99 4	141 46	182 87	224 129	266 171	307 212	349 254	390 295
100	148.00	bu	33 -61	79 -15	125 30	172 77	218 123	264 169	310 215	357 262	403 308	449 354	495 400
110	162.80	bu	92 -2	143 48	193 99	244 149	295 200	346 251	397 302	448 353	499 404	550 455	600 506
120	177.60	bu	151 56	206 111	262 167	317 222	373 278	428 333	484 389	539 444	595 500	650 555	706 611
130	192.40	bu	209 114	269 174	330 235	390 295	450 355	510 415	570 475	630 535	690 595	750 655	811 716
140	207.20	bu	268 173	333 238	398 303	462 367	527 432	592 497	657 562	721 626	786 691	851 756	916 821
150	222.00	bu	327 232	396 301	466 371	535 440	604 509	674 579	743 648	813 718	882 787	951 856	1021 926

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 23.A Estimated costs per acre
 Straight levee rice
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	3.2500	19.50	_____
App by Air (3 gal)	appl	4.75	0.5000	2.38	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	20.70	0.7500	15.52	_____
Urea, Solid (46% N)	cwt	28.40	4.0000	113.60	_____
FUNGICIDES					
Stratego	pt	21.97	0.7500	16.48	_____
HERBICIDES					
Command 3ME	pt	17.08	1.0000	17.08	_____
Glyphosate 3lbs a.e	pt	1.79	3.0000	5.37	_____
Riceshot	pt	3.48	8.0000	27.84	_____
Facet L	pt	14.25	0.4000	5.70	_____
Permit 75 DF	oz	19.79	0.5000	9.90	_____
Clincher SF	oz	2.10	7.5000	15.75	_____
INSECTICIDES					
Karate Z	oz	3.15	3.0000	9.45	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.29	90.0000	26.10	_____
Rice Seed (Levees)	lb	0.29	15.0000	4.35	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.75	1.0000	3.75	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.50	4.7500	30.88	_____
HAULING					
Haul Rice/Field	bu	0.31	156.0000	48.36	_____
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	11.71	0.5281	6.17	_____
Harvesters	hour	11.71	0.1760	2.06	_____
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	11.71	0.5643	6.61	_____
DIESEL FUEL					
Tractors	gal	3.50	5.0192	17.57	_____
Harvesters	gal	3.50	2.9444	10.31	_____
Flood Irr.	gal	3.50	21.9949	76.99	_____
REPAIR & MAINTENANCE					
Implements	acre	6.94	1.0000	6.94	_____
Tractors	acre	2.47	1.0000	2.47	_____
Harvesters	acre	5.46	1.0000	5.46	_____
Flood Irr.	acre	11.59	1.0000	11.59	_____
INTEREST ON OP. CAP.	acre	9.05	1.0000	9.05	_____
TOTAL DIRECT EXPENSES				622.85	_____
FIXED EXPENSES					
Implements	acre	14.77	1.0000	14.77	_____
Tractors	acre	15.76	1.0000	15.76	_____
Harvesters	acre	21.88	1.0000	21.88	_____
Flood Irr.	acre	58.39	1.0000	58.39	_____
TOTAL FIXED EXPENSES				110.80	_____
TOTAL SPECIFIED EXPENSES				733.65	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.25	156.0000	975.00	_____

TOTAL INCOME				975.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.88	1.0000	21.88	_____
FERTILIZERS	acre	129.12	1.0000	129.12	_____
FUNGICIDES	acre	16.48	1.0000	16.48	_____
HERBICIDES	acre	81.64	1.0000	81.64	_____
INSECTICIDES	acre	9.45	1.0000	9.45	_____
SEED/PLANTS	acre	30.45	1.0000	30.45	_____
ADJUVANTS	acre	3.75	1.0000	3.75	_____
CUSTOM FERTILIZE	acre	30.88	1.0000	30.88	_____
HAULING	acre	48.36	1.0000	48.36	_____
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	11.71	0.7041	8.23	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.71	0.5643	6.61	_____
DIESEL FUEL	gal	3.50	29.9586	104.87	_____
REPAIR & MAINTENANCE	acre	26.46	1.0000	26.46	_____
INTEREST ON OP. CAP.	acre	9.05	1.0000	9.05	_____

TOTAL DIRECT EXPENSES				622.85	_____
RETURNS ABOVE DIRECT EXPENSES				352.15	_____
TOTAL FIXED EXPENSES				110.80	_____

TOTAL SPECIFIED EXPENSES				733.65	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				241.35	_____

Note: Cost of production estimates are based on 2012 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, 2013

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 L	pt					0.4000				
Permit 75 DF	oz					0.5000				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
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 2012 input prices.
Fertilization decisions should be based on soil tests.

Table 23.D Estimated costs for field operations, per acre
 Straight levee rice
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2013

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'		3.19	1.19	2.07		0.27	6.72	6.07	12.79
Harrow - Folding	40'		1.33	0.41	0.86		0.11	2.71	1.54	4.25
Grain Drill	24'		2.69	2.09	2.46		0.15	7.39	5.75	13.14
Rice Seed Conv.	lb	26.10					0.55	26.65		26.65
Roller/Cultipacker	30'		1.70	0.44	1.10		0.07	3.31	1.80	5.11
Spray (Broadcast)	60'		0.97	0.29	0.76		0.04	2.06	1.05	3.11
Command 3ME	pt	17.08					0.36	17.44		17.44
Glyphosate 3lbs a.e	pt	5.37					0.11	5.48		5.48
Seed Levees										
Rice Seed (Levees)	lb	4.35					0.09	4.44		4.44
App Fert by Air	cwt	4.88					0.09	4.97		4.97
Amm Sulfate (21% N)	cwt	15.52					0.27	15.79		15.79
App by Air (5 gal)	appl	6.00					0.11	6.11		6.11
Riceshot	pt	27.84					0.49	28.33		28.33
Facet L	pt	5.70					0.10	5.80		5.80
Permit 75 DF	oz	9.90					0.18	10.08		10.08
App Fert by Air	cwt	16.25					0.29	16.54		16.54
Urea, Solid (46% N)	cwt	71.00					1.26	72.26		72.26
App by Air (5 gal)	appl	6.00					0.11	6.11		6.11
Karate Z	oz	6.30					0.11	6.41		6.41
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air (5 gal)	appl	3.00					0.04	3.04		3.04
Clincher SF	oz	15.75					0.22	15.97		15.97
Crop Oil Conc.(Pet.)	pt	3.75					0.05	3.80		3.80
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	9.75					0.14	9.89		9.89
Urea, Solid (46% N)	cwt	42.60					0.60	43.20		43.20
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air (5 gal)	appl	4.50					0.05	4.55		4.55
Stratego	pt	16.48					0.18	16.66		16.66
App by Air (3 gal)	appl	2.38					0.03	2.41		2.41
Karate Z	oz	3.15					0.03	3.18		3.18
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		10.31	7.48	3.91		0.15	21.85	25.10	46.95
Grain Cart Rice	700 bu		0.38	0.14	0.25		0.01	0.78	0.50	1.28
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	48.36					0.34	48.70		48.70
Dry Rice	bu	62.40					0.44	62.84		62.84
Disk Heavy	28'		5.18	2.47	3.37		0.04	11.06	8.40	19.46
Flood Irr.	acre	2.25	79.12	11.95	22.42		1.87	117.61	60.59	178.20
TOTALS		436.66	104.87	26.46	45.81	0.00	9.05	622.85	110.80	733.65

Note: Cost of production estimates are based on 2012 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, 2013

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	975.00	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	3.00	6.88	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.52	42.60	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.48	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	22.45	43.44	15.75	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.30	0.00	3.15	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	30.45	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.75	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.13	9.75	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	48.36	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	2.93	0.00	0.00	0.00	0.00	0.00	11.95	5.44	6.34	6.34	9.44	3.37
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	4.52	0.00	0.00	0.00	0.00	0.00	23.92	19.96	19.96	19.96	11.37	5.18
REPAIR & MAINTENANCE	1.60	0.00	0.00	0.00	0.00	0.00	4.55	6.62	1.74	1.74	7.74	2.47
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	2.02	3.58	1.45	0.59	0.99	0.04
TOTAL DIRECT EXPENSES	9.43	0.00	0.00	0.00	0.00	0.00	97.59	204.99	104.34	55.14	140.30	11.06
NET INCOME	-9.43	0.00	0.00	0.00	0.00	0.00	-97.59	-204.99	-104.34	-55.14	834.70	-11.06
NET INCOME TO DATE	-9.43	-9.43	-9.43	-9.43	-9.43	-9.43	-107.02	-312.01	-416.35	-471.49	363.21	352.15

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs

Table 23.F Estimated returns for various price/yield combinations, per acre
 Straight levee rice
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2013

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.68	5.00	5.31	5.62	5.93	6.25	6.56	6.87	7.18	7.50	7.81
PERCENT	YIELD	UNIT	-----dollars-----										
50	78.00	bu	-201 -312	-177 -287	-152 -263	-128 -239	-103 -214	-79 -190	-55 -166	-30 -141	-6 -117	17 -92	42 -68
60	93.60	bu	-139 -250	-110 -221	-80 -191	-51 -162	-22 -133	6 -104	36 -74	65 -45	94 -16	123 12	153 42
70	109.20	bu	-77 -188	-43 -154	-9 -120	24 -85	58 -51	93 -17	127 16	161 50	195 84	229 118	263 152
80	124.80	bu	-15 -126	23 -87	62 -48	101 -9	140 29	179 68	218 107	257 146	296 185	335 224	374 263
90	140.40	bu	46 -64	90 -20	134 23	178 67	221 111	265 155	309 198	353 242	397 286	441 330	485 374
100	156.00	bu	108 -2	157 46	205 95	254 143	303 192	352 241	400 290	449 338	498 387	547 436	595 485
110	171.60	bu	170 59	223 113	277 166	331 220	384 274	438 327	492 381	545 434	599 488	652 542	706 595
120	187.20	bu	232 121	290 180	349 238	407 297	466 355	524 414	583 472	641 531	700 589	758 648	817 706
130	202.80	bu	294 183	357 246	421 310	484 373	547 437	611 500	674 563	737 627	801 690	864 753	928 817
140	218.40	bu	356 245	424 313	492 381	561 450	629 518	697 586	765 654	834 723	902 791	970 859	1038 927
150	234.00	bu	418 307	491 380	564 453	637 526	710 599	783 673	857 746	930 819	1003 892	1076 965	1149 1038

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 24.A Estimated costs per acre
 Straight levee rice
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	3.2500	19.50	_____
App by Air (3 gal)	appl	4.75	0.5000	2.38	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	20.70	0.7500	15.52	_____
Urea, Solid (46% N)	cwt	28.40	4.0000	113.60	_____
FUNGICIDES					
Stratego	pt	21.97	0.7500	16.48	_____
HERBICIDES					
Command 3ME	pt	17.08	1.0000	17.08	_____
Glyphosate 3lbs a.e	pt	1.79	3.0000	5.37	_____
Riceshot	pt	3.48	8.0000	27.84	_____
Facet L	pt	14.25	0.4000	5.70	_____
Permit 75 DF	oz	19.79	0.5000	9.90	_____
Clincher SF	oz	2.10	7.5000	15.75	_____
INSECTICIDES					
Karate Z	oz	3.15	3.0000	9.45	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.24	33.0000	7.92	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.29	90.0000	26.10	_____
Rice Seed (Levees)	lb	0.29	15.0000	4.35	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.75	1.0000	3.75	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.50	4.7500	30.88	_____
HAULING					
Haul Rice/Field	bu	0.31	156.0000	48.36	_____
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	11.71	0.5563	6.50	_____
Harvesters	hour	11.71	0.1760	2.06	_____
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	11.71	0.5643	6.61	_____
DIESEL FUEL					
Tractors	gal	3.50	5.2074	18.23	_____
Harvesters	gal	3.50	2.9444	10.31	_____
Flood Irr.	gal	3.50	18.7364	65.59	_____
REPAIR & MAINTENANCE					
Implements	acre	6.99	1.0000	6.99	_____
Tractors	acre	2.54	1.0000	2.54	_____
Harvesters	acre	5.46	1.0000	5.46	_____
Flood Irr.	acre	11.32	1.0000	11.32	_____
INTEREST ON OP. CAP.	acre	8.88	1.0000	8.88	_____
TOTAL DIRECT EXPENSES				609.04	_____
FIXED EXPENSES					
Implements	acre	15.19	1.0000	15.19	_____
Tractors	acre	16.21	1.0000	16.21	_____
Harvesters	acre	21.88	1.0000	21.88	_____
Flood Irr.	acre	58.10	1.0000	58.10	_____
TOTAL FIXED EXPENSES				111.38	_____
TOTAL SPECIFIED EXPENSES				720.42	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.25	156.0000	975.00	_____

TOTAL INCOME				975.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.88	1.0000	21.88	_____
FERTILIZERS	acre	129.12	1.0000	129.12	_____
FUNGICIDES	acre	16.48	1.0000	16.48	_____
HERBICIDES	acre	81.64	1.0000	81.64	_____
INSECTICIDES	acre	9.45	1.0000	9.45	_____
IRRIGATION SUPPLIES	acre	7.92	1.0000	7.92	_____
SEED/PLANTS	acre	30.45	1.0000	30.45	_____
ADJUVANTS	acre	3.75	1.0000	3.75	_____
CUSTOM FERTILIZE	acre	30.88	1.0000	30.88	_____
HAULING	acre	48.36	1.0000	48.36	_____
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	11.71	0.7323	8.56	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.71	0.5643	6.61	_____
DIESEL FUEL	gal	3.50	26.8883	94.13	_____
REPAIR & MAINTENANCE	acre	26.31	1.0000	26.31	_____
INTEREST ON OP. CAP.	acre	8.88	1.0000	8.88	_____

TOTAL DIRECT EXPENSES				609.04	_____
RETURNS ABOVE DIRECT EXPENSES				365.96	_____
TOTAL FIXED EXPENSES				111.38	_____

TOTAL SPECIFIED EXPENSES				720.42	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				254.58	_____

Note: Cost of production estimates are based on 2012 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, 2013

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 L	pt					0.4000				
Permit 75 DF	oz					0.5000				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
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 2012 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, 2013

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'		3.19	1.19	2.07		0.27	6.72	6.07	12.79
Harrow - Folding	40'		1.33	0.41	0.86		0.11	2.71	1.54	4.25
Grain Drill	24'		2.69	2.09	2.46		0.15	7.39	5.75	13.14
Rice Seed Conv.	lb	26.10					0.55	26.65		26.65
Roller/Cultipacker	30'		1.70	0.44	1.10		0.07	3.31	1.80	5.11
Spray (Broadcast)	60'		0.97	0.29	0.76		0.04	2.06	1.05	3.11
Command 3ME	pt	17.08					0.36	17.44		17.44
Glyphosate 3lbs a.e	pt	5.37					0.11	5.48		5.48
Seed Levees										
Rice Seed (Levees)	lb	4.35					0.09	4.44		4.44
App Fert by Air	cwt	4.88					0.09	4.97		4.97
Amm Sulfate (21% N)	cwt	15.52					0.27	15.79		15.79
App by Air (5 gal)	appl	6.00					0.11	6.11		6.11
Riceshot	pt	27.84					0.49	28.33		28.33
Facet L	pt	5.70					0.10	5.80		5.80
Permit 75 DF	oz	9.90					0.18	10.08		10.08
App Fert by Air	cwt	16.25					0.29	16.54		16.54
Urea, Solid (46% N)	cwt	71.00					1.26	72.26		72.26
App by Air (5 gal)	appl	6.00					0.11	6.11		6.11
Karate Z	oz	6.30					0.11	6.41		6.41
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air (5 gal)	appl	3.00					0.04	3.04		3.04
Clincher SF	oz	15.75					0.22	15.97		15.97
Crop Oil Conc.(Pet.)	pt	3.75					0.05	3.80		3.80
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	9.75					0.14	9.89		9.89
Urea, Solid (46% N)	cwt	42.60					0.60	43.20		43.20
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air (5 gal)	appl	4.50					0.05	4.55		4.55
Stratego	pt	16.48					0.18	16.66		16.66
App by Air (3 gal)	appl	2.38					0.03	2.41		2.41
Karate Z	oz	3.15					0.03	3.18		3.18
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		10.31	7.48	3.91		0.15	21.85	25.10	46.95
Grain Cart Rice	700 bu		0.38	0.14	0.25		0.01	0.78	0.50	1.28
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	48.36					0.34	48.70		48.70
Dry Rice	bu	62.40					0.44	62.84		62.84
Disk Heavy	28'		5.18	2.47	3.37		0.04	11.06	8.40	19.46
Flood Irr.	acre	10.17	68.38	11.80	11.75		1.70	103.80	61.17	164.97
TOTALS		444.58	94.13	26.31	35.14	0.00	8.88	609.04	111.38	720.42

Note: Cost of production estimates are based on 2012 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, 2013

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	975.00	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	3.00	6.88	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.52	42.60	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.48	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	22.45	43.44	15.75	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.30	0.00	3.15	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	7.92	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	30.45	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.75	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.13	9.75	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	48.36	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	2.93	0.00	0.00	0.00	0.00	0.00	9.72	2.72	3.62	3.62	9.16	3.37
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	4.52	0.00	0.00	0.00	0.00	0.00	21.58	17.11	17.11	17.11	11.52	5.18
REPAIR & MAINTENANCE	1.60	0.00	0.00	0.00	0.00	0.00	4.55	6.56	1.68	1.68	7.77	2.47
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	2.09	3.48	1.38	0.53	0.98	0.04
TOTAL DIRECT EXPENSES	9.43	0.00	0.00	0.00	0.00	0.00	101.01	199.26	98.64	49.45	140.19	11.06
NET INCOME	-9.43	0.00	0.00	0.00	0.00	0.00	-101.01	-199.26	-98.64	-49.45	834.81	-11.06
NET INCOME TO DATE	-9.43	-9.43	-9.43	-9.43	-9.43	-9.43	-110.44	-309.70	-408.34	-457.79	377.02	365.96

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs

Table 24.F Estimated returns for various price/yield combinations, per acre
 Straight levee rice
 Multi inlet flood irrigated, 23 ac-in., Delta Area, Mississippi, 2013

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.68	5.00	5.31	5.62	5.93	6.25	6.56	6.87	7.18	7.50	7.81
PERCENT	YIELD	UNIT	-----dollars-----										
50	78.00	bu	-187 -299	-163 -274	-138 -250	-114 -225	-90 -201	-65 -177	-41 -152	-17 -128	7 -104	31 -79	56 -55
60	93.60	bu	-125 -237	-96 -207	-67 -178	-37 -149	-8 -120	20 -90	49 -61	79 -32	108 -3	137 26	166 55
70	109.20	bu	-63 -175	-29 -140	4 -106	38 -72	72 -38	106 -4	141 29	175 63	209 97	243 132	277 166
80	124.80	bu	-1 -113	37 -74	76 -35	115 3	154 42	193 81	232 120	271 159	310 198	349 237	388 276
90	140.40	bu	60 -51	104 -7	147 36	191 80	235 124	279 168	323 212	367 255	411 299	455 343	498 387
100	156.00	bu	122 10	170 59	219 108	268 157	317 205	365 254	414 303	463 352	512 400	560 449	609 498
110	171.60	bu	184 72	237 126	291 180	345 233	398 287	452 340	505 394	559 448	613 501	666 555	720 609
120	187.20	bu	246 134	304 193	363 251	421 310	480 368	538 427	597 485	655 544	714 602	772 661	831 719
130	202.80	bu	308 196	371 260	434 323	498 386	561 450	624 513	688 576	751 640	815 703	878 767	941 830
140	218.40	bu	370 258	438 326	506 395	574 463	643 531	711 599	779 668	847 736	916 804	984 872	1052 941
150	234.00	bu	432 320	505 393	578 466	651 540	724 613	797 686	870 759	943 832	1017 905	1090 978	1163 1051

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 25.A Estimated costs per acre
 Straight levee rice - zero grade
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	6.00	3.2500	19.50	_____
App by Air (3 gal)	appl	4.75	0.5000	2.38	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	20.70	0.7500	15.52	_____
Urea, Solid (46% N)	cwt	28.40	4.0000	113.60	_____
FUNGICIDES					
Stratego	pt	21.97	0.7500	16.48	_____
HERBICIDES					
Command 3ME	pt	17.08	1.0000	17.08	_____
Glyphosate 3lbs a.e	pt	1.79	3.0000	5.37	_____
Riceshot	pt	3.48	8.0000	27.84	_____
Facet L	pt	14.25	0.4000	5.70	_____
Permit 75 DF	oz	19.79	0.5000	9.90	_____
Clincher SF	oz	2.10	7.5000	15.75	_____
INSECTICIDES					
Karate Z	oz	3.15	3.0000	9.45	_____
SEED/PLANTS					
Rice Seed Conv.	lb	0.29	90.0000	26.10	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.75	1.0000	3.75	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.50	4.7500	30.88	_____
HAULING					
Haul Rice/Field	bu	0.31	164.0000	50.84	_____
DRYING					
Dry Rice	bu	0.40	164.0000	65.60	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.4510	5.27	_____
Harvesters	hour	11.71	0.1760	2.06	_____
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	11.71	0.5643	6.61	_____
DIESEL FUEL					
Tractors	gal	3.50	4.4111	15.44	_____
Harvesters	gal	3.50	2.9444	10.31	_____
Flood Irr.	gal	3.50	15.4779	54.18	_____
REPAIR & MAINTENANCE					
Implements	acre	6.87	1.0000	6.87	_____
Tractors	acre	2.18	1.0000	2.18	_____
Harvesters	acre	5.46	1.0000	5.46	_____
Flood Irr.	acre	9.59	1.0000	9.59	_____
INTEREST ON OP. CAP.	acre	8.28	1.0000	8.28	_____
TOTAL DIRECT EXPENSES				580.97	_____
FIXED EXPENSES					
Implements	acre	14.44	1.0000	14.44	_____
Tractors	acre	13.89	1.0000	13.89	_____
Harvesters	acre	21.88	1.0000	21.88	_____
Flood Irr.	acre	57.80	1.0000	57.80	_____
TOTAL FIXED EXPENSES				108.01	_____
TOTAL SPECIFIED EXPENSES				688.98	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.25	164.0000	1025.00	_____
TOTAL INCOME				1025.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.88	1.0000	21.88	_____
FERTILIZERS	acre	129.12	1.0000	129.12	_____
FUNGICIDES	acre	16.48	1.0000	16.48	_____
HERBICIDES	acre	81.64	1.0000	81.64	_____
INSECTICIDES	acre	9.45	1.0000	9.45	_____
SEED/PLANTS	acre	26.10	1.0000	26.10	_____
ADJUVANTS	acre	3.75	1.0000	3.75	_____
CUSTOM FERTILIZE	acre	30.88	1.0000	30.88	_____
HAULING	acre	50.84	1.0000	50.84	_____
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	11.71	0.6270	7.33	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.71	0.5643	6.61	_____
DIESEL FUEL	gal	3.50	22.8336	79.93	_____
REPAIR & MAINTENANCE	acre	24.10	1.0000	24.10	_____
INTEREST ON OP. CAP.	acre	8.28	1.0000	8.28	_____
TOTAL DIRECT EXPENSES				580.97	_____
RETURNS ABOVE DIRECT EXPENSES				444.03	_____
TOTAL FIXED EXPENSES				108.01	_____
TOTAL SPECIFIED EXPENSES				688.98	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				336.02	_____

Note: Cost of production estimates are based on 2012 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, 2013

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 L	pt					0.4000				
Permit 75 DF	oz					0.5000				
App Fert by Air	cwt			1.00	May	2.5000				
Urea, Solid (46% N)	cwt					2.5000				
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 2012 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, 2013

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'		3.19	1.19	2.07		0.27	6.72	6.07	12.79
Harrow - Folding	40'		1.33	0.41	0.86		0.11	2.71	1.54	4.25
Grain Drill	24'		2.69	2.09	2.46		0.15	7.39	5.75	13.14
Rice Seed Conv.	lb	26.10					0.55	26.65		26.65
Roller/Cultipacker	30'		1.70	0.44	1.10		0.07	3.31	1.80	5.11
Spray (Broadcast)	60'		0.97	0.29	0.76		0.04	2.06	1.05	3.11
Command 3ME	pt	17.08					0.36	17.44		17.44
Glyphosate 3lbs a.e	pt	5.37					0.11	5.48		5.48
App Fert by Air	cwt	4.88					0.09	4.97		4.97
Amm Sulfate (21% N)	cwt	15.52					0.27	15.79		15.79
App by Air (5 gal)	appl	6.00					0.11	6.11		6.11
Riceshot	pt	27.84					0.49	28.33		28.33
Facet L	pt	5.70					0.10	5.80		5.80
Permit 75 DF	oz	9.90					0.18	10.08		10.08
App Fert by Air	cwt	16.25					0.29	16.54		16.54
Urea, Solid (46% N)	cwt	71.00					1.26	72.26		72.26
App by Air (5 gal)	appl	6.00					0.11	6.11		6.11
Karate Z	oz	6.30					0.11	6.41		6.41
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air (5 gal)	appl	3.00					0.04	3.04		3.04
Clincher SF	oz	15.75					0.22	15.97		15.97
Crop Oil Conc.(Pet.)	pt	3.75					0.05	3.80		3.80
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	9.75					0.14	9.89		9.89
Urea, Solid (46% N)	cwt	42.60					0.60	43.20		43.20
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air (5 gal)	appl	4.50					0.05	4.55		4.55
Stratego	pt	16.48					0.18	16.66		16.66
App by Air (3 gal)	appl	2.38					0.03	2.41		2.41
Karate Z	oz	3.15					0.03	3.18		3.18
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		10.31	7.48	3.91		0.15	21.85	25.10	46.95
Grain Cart Rice	700 bu		0.38	0.14	0.25		0.01	0.78	0.50	1.28
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	50.84					0.36	51.20		51.20
Dry Rice	bu	65.60					0.46	66.06		66.06
Disk Heavy	28'		5.18	2.47	3.37		0.04	11.06	8.40	19.46
Flood Irr.	acre		54.18	9.59	9.53		1.15	74.45	57.80	132.25
TOTALS		435.74	79.93	24.10	32.92	0.00	8.28	580.97	108.01	688.98

Note: Cost of production estimates are based on 2012 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, 2013

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	1025.00	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	3.00	6.88	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.52	42.60	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.48	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	22.45	43.44	15.75	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.30	0.00	3.15	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	26.10	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.75	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.13	9.75	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	50.84	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	2.93	0.00	0.00	0.00	0.00	0.00	7.04	3.18	4.08	4.08	8.24	3.37
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	4.52	0.00	0.00	0.00	0.00	0.00	16.76	14.26	14.26	14.26	10.69	5.18
REPAIR & MAINTENANCE	1.60	0.00	0.00	0.00	0.00	0.00	3.81	6.12	1.24	1.24	7.62	2.47
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	1.60	3.43	1.33	0.49	1.01	0.04
TOTAL DIRECT EXPENSES	9.43	0.00	0.00	0.00	0.00	0.00	77.76	196.38	95.76	46.58	144.00	11.06
NET INCOME	-9.43	0.00	0.00	0.00	0.00	0.00	-77.76	-196.38	-95.76	-46.58	881.00	-11.06
NET INCOME TO DATE	-9.43	-9.43	-9.43	-9.43	-9.43	-9.43	-87.19	-283.57	-379.33	-425.91	455.09	444.03

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 25.F Estimated returns for various price/yield combinations, per acre
 Straight levee rice - zero grade
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2013

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.68	5.00	5.31	5.62	5.93	6.25	6.56	6.87	7.18	7.50	7.81
PERCENT	YIELD	UNIT	-----dollars-----										
50	82.00	bu	-137	-112	-86	-61	-35	-9	15	41	67	92	118
			-245	-220	-194	-169	-143	-117	-92	-66	-40	-15	10
60	98.40	bu	-72	-42	-11	19	50	80	111	142	173	203	234
			-180	-150	-119	-88	-57	-27	3	34	65	95	126
70	114.80	bu	-7	28	64	99	135	171	207	243	279	315	351
			-115	-79	-43	-8	27	63	99	135	171	207	243
80	131.20	bu	57	98	139	180	221	262	303	344	385	426	467
			-50	-9	31	72	113	154	195	236	277	318	359
90	147.60	bu	122	168	214	261	307	353	399	445	491	537	583
			14	60	106	152	199	245	291	337	383	429	475
100	164.00	bu	187	239	290	341	392	444	495	546	597	649	700
			79	131	182	233	284	336	387	438	489	541	592
110	180.40	bu	252	309	365	422	478	534	591	647	703	760	816
			144	201	257	314	370	426	483	539	595	652	708
120	196.80	bu	318	379	441	502	564	625	687	748	810	871	933
			210	271	333	394	456	517	579	640	702	763	825
130	213.20	bu	383	449	516	583	649	716	782	849	916	982	1049
			275	341	408	475	541	608	674	741	808	874	941
140	229.60	bu	448	520	591	663	735	807	878	950	1022	1094	1165
			340	412	483	555	627	699	770	842	914	986	1057
150	246.00	bu	513	590	667	744	821	897	974	1051	1128	1205	1282
			405	482	559	636	713	789	866	943	1020	1097	1174

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 26.A Estimated costs per acre
 Clearfield contour levee rice
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air (5 gal)	appl	6.00	2.2500	13.50	_____
App by Air (3 gal)	appl	4.75	0.5000	2.38	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	20.70	0.7500	15.52	_____
Urea, Solid (46% N)	cwt	28.40	4.0000	113.60	_____
FUNGICIDES					
Stratego	pt	21.97	1.0000	21.97	_____
HERBICIDES					
Command 3ME	pt	17.08	1.0000	17.08	_____
Glyphosate 3lbs a.e	pt	1.79	3.0000	5.37	_____
Newpath 2SL	oz	3.15	4.0000	12.60	_____
Clearpath	lb	48.09	0.5000	24.05	_____
Beyond	oz	3.90	1.2500	4.88	_____
INSECTICIDES					
Karate Z	oz	3.15	3.0000	9.45	_____
SEED/PLANTS					
Rice Clearfield	lb	0.85	80.0000	68.00	_____
Rice Seed CF(Levees)	lb	0.85	14.0000	11.90	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.75	1.6000	6.00	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.50	4.7500	30.88	_____
HAULING					
Haul Rice/Field	bu	0.31	148.0000	45.88	_____
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	11.71	0.5757	6.73	_____
Harvesters	hour	11.71	0.2030	2.38	_____
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	11.72	0.5887	6.90	_____
DIESEL FUEL					
Tractors	gal	3.50	5.4144	18.95	_____
Harvesters	gal	3.50	3.3975	11.89	_____
Flood Irr.	gal	3.50	26.8827	94.09	_____
REPAIR & MAINTENANCE					
Implements	acre	7.30	1.0000	7.30	_____
Tractors	acre	2.68	1.0000	2.68	_____
Harvesters	acre	6.30	1.0000	6.30	_____
Flood Irr.	acre	11.59	1.0000	11.59	_____
INTEREST ON OP. CAP.	acre	10.52	1.0000	10.52	_____
TOTAL DIRECT EXPENSES				695.25	_____
FIXED EXPENSES					
Implements	acre	15.54	1.0000	15.54	_____
Tractors	acre	17.04	1.0000	17.04	_____
Harvesters	acre	25.25	1.0000	25.25	_____
Flood Irr.	acre	37.11	1.0000	37.11	_____
TOTAL FIXED EXPENSES				94.94	_____
TOTAL SPECIFIED EXPENSES				790.19	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.25	148.0000	925.00	_____

TOTAL INCOME				925.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.63	1.0000	23.63	_____
FERTILIZERS	acre	129.12	1.0000	129.12	_____
FUNGICIDES	acre	21.97	1.0000	21.97	_____
HERBICIDES	acre	63.98	1.0000	63.98	_____
INSECTICIDES	acre	9.45	1.0000	9.45	_____
SEED/PLANTS	acre	79.90	1.0000	79.90	_____
ADJUVANTS	acre	6.00	1.0000	6.00	_____
CUSTOM FERTILIZE	acre	30.88	1.0000	30.88	_____
HAULING	acre	45.88	1.0000	45.88	_____
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	11.71	0.7788	9.11	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.72	0.5887	6.90	_____
DIESEL FUEL	gal	3.50	35.6946	124.93	_____
REPAIR & MAINTENANCE	acre	27.87	1.0000	27.87	_____
INTEREST ON OP. CAP.	acre	10.52	1.0000	10.52	_____

TOTAL DIRECT EXPENSES				695.25	_____
RETURNS ABOVE DIRECT EXPENSES				229.75	_____
TOTAL FIXED EXPENSES				94.94	_____

TOTAL SPECIFIED EXPENSES				790.19	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				134.81	_____

Note: Cost of production estimates are based on 2012 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, 2013

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 2012 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, 2013

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'		3.19	1.19	2.07		0.27	6.72	6.07	12.79
Harrow - Folding	40'		1.33	0.41	0.86		0.11	2.71	1.54	4.25
Grain Drill	24'		2.69	2.09	2.46		0.15	7.39	5.75	13.14
Rice Clearfield	lb	68.00					1.45	69.45		69.45
Roller/Cultipacker	30'		1.70	0.44	1.10		0.07	3.31	1.80	5.11
Spray (Broadcast)	60'		0.97	0.29	0.76		0.04	2.06	1.05	3.11
Command 3ME	pt	17.08					0.36	17.44		17.44
Glyphosate 3lbs a.e	pt	5.37					0.11	5.48		5.48
Seed Levees										
Rice Seed CF(Levees)	lb	11.90					0.25	12.15		12.15
App by Air (10 gal)	appl	7.75					0.16	7.91		7.91
Newpath 2SL	oz	12.60					0.27	12.87		12.87
Crop Oil Conc.(Pet.)	pt	3.00					0.06	3.06		3.06
App Fert by Air	cwt	4.88					0.09	4.97		4.97
Amm Sulfate (21% N)	cwt	15.52					0.27	15.79		15.79
App Fert by Air	cwt	16.25					0.29	16.54		16.54
Urea, Solid (46% N)	cwt	71.00					1.26	72.26		72.26
App by Air (5 gal)	appl	6.00					0.11	6.11		6.11
Clearpath	lb	24.05					0.43	24.48		24.48
Karate Z	oz	6.30					0.11	6.41		6.41
Crop Oil Conc.(Pet.)	pt	3.00					0.05	3.05		3.05
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air (5 gal)	appl	1.50					0.02	1.52		1.52
Beyond	oz	4.88					0.07	4.95		4.95
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	9.75					0.14	9.89		9.89
Urea, Solid (46% N)	cwt	42.60					0.60	43.20		43.20
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air (5 gal)	appl	6.00					0.06	6.06		6.06
Stratego	pt	21.97					0.23	22.20		22.20
App by Air (3 gal)	appl	2.38					0.03	2.41		2.41
Karate Z	oz	3.15					0.03	3.18		3.18
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (CL)	25' Rigid		11.89	8.63	4.52		0.18	25.22	28.97	54.19
Grain Cart Rice	700 bu		0.38	0.14	0.25		0.01	0.78	0.50	1.28
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	45.88					0.32	46.20		46.20
Dry Rice	bu	59.20					0.42	59.62		59.62
Disk Heavy	28'		5.18	2.47	3.37		0.04	11.06	8.40	19.46
Flood Irr.	acre	4.50	97.60	12.21	33.42		2.36	150.09	40.86	190.95
TOTALS		474.51	124.93	27.87	57.42	0.00	10.52	695.25	94.94	790.19

Note: Cost of production estimates are based on 2012 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, 2013

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	925.00	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	6.00	1.50	8.38	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.52	42.60	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	21.97	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	35.05	24.05	4.88	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.30	0.00	3.15	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	79.90	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.13	9.75	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	45.88	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	2.93	0.00	0.00	0.00	0.00	0.00	15.89	7.71	8.61	8.61	10.30	3.37
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	4.52	0.00	0.00	0.00	0.00	0.00	24.74	25.66	25.66	25.66	13.51	5.18
REPAIR & MAINTENANCE	1.60	0.00	0.00	0.00	0.00	0.00	4.44	6.71	1.83	1.83	8.99	2.47
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	3.71	3.33	1.35	0.73	0.98	0.04
TOTAL DIRECT EXPENSES	9.43	0.00	0.00	0.00	0.00	0.00	178.98	190.41	96.18	70.33	138.86	11.06
NET INCOME	-9.43	0.00	0.00	0.00	0.00	0.00	-178.98	-190.41	-96.18	-70.33	786.14	-11.06
NET INCOME TO DATE	-9.43	-9.43	-9.43	-9.43	-9.43	-9.43	-188.41	-378.82	-475.00	-545.33	240.81	229.75

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs

Table 26.F Estimated returns for various price/yield combinations, per acre
 Clearfield contour levee rice
 Flood irrigated, 33 ac-in., Delta Area, Mississippi, 2013

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.68	5.00	5.31	5.62	5.93	6.25	6.56	6.87	7.18	7.50	7.81
PERCENT	YIELD	UNIT	-----dollars-----										
50	74.00	bu	-295 -390	-272 -367	-249 -344	-226 -321	-202 -297	-179 -274	-156 -251	-133 -228	-110 -205	-87 -182	-64 -159
60	88.80	bu	-236 -331	-208 -303	-181 -276	-153 -248	-125 -220	-97 -192	-70 -165	-42 -137	-14 -109	13 -81	40 -54
70	103.60	bu	-177 -272	-145 -240	-113 -208	-80 -175	-48 -143	-16 -110	16 -78	48 -46	81 -13	113 18	145 50
80	118.40	bu	-119 -214	-82 -177	-45 -140	-8 -103	28 -66	65 -29	102 7	139 44	176 81	213 118	250 155
90	133.20	bu	-60 -155	-18 -113	22 -71	64 -30	106 11	147 52	189 94	231 136	272 177	314 219	355 261
100	148.00	bu	-1 -96	44 -50	91 -3	137 42	183 88	229 134	276 181	322 227	368 273	414 319	461 366
110	162.80	bu	57 -37	108 13	159 64	209 114	260 165	311 216	362 267	413 318	464 369	515 420	566 471
120	177.60	bu	116 21	171 76	227 132	282 187	338 243	393 298	449 354	504 409	560 465	615 520	671 576
130	192.40	bu	174 79	235 140	295 200	355 260	415 320	475 380	535 440	595 500	655 560	716 621	776 681
140	207.20	bu	233 138	298 203	363 268	427 332	492 397	557 462	622 527	686 591	751 656	816 721	881 786
150	222.00	bu	292 197	361 266	431 336	500 405	569 475	639 544	708 613	778 683	847 752	916 821	986 891

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 27.A Estimated costs per acre
 Clearfield straight levee rice
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air (5 gal)	appl	6.00	2.2500	13.50	_____
App by Air (3 gal)	appl	4.75	0.5000	2.38	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	20.70	0.7500	15.52	_____
Urea, Solid (46% N)	cwt	28.40	4.0000	113.60	_____
FUNGICIDES					
Stratego	pt	21.97	1.0000	21.97	_____
HERBICIDES					
Command 3ME	pt	17.08	1.0000	17.08	_____
Glyphosate 3lbs a.e	pt	1.79	3.0000	5.37	_____
Newpath 2SL	oz	3.15	4.0000	12.60	_____
Clearpath	lb	48.09	0.5000	24.05	_____
Beyond	oz	3.90	1.2500	4.88	_____
INSECTICIDES					
Karate Z	oz	3.15	3.0000	9.45	_____
SEED/PLANTS					
Rice Clearfield	lb	0.85	80.0000	68.00	_____
Rice Seed CF(Levees)	lb	0.85	14.0000	11.90	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.75	1.6000	6.00	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.50	4.7500	30.88	_____
HAULING					
Haul Rice/Field	bu	0.31	156.0000	48.36	_____
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	11.71	0.5281	6.17	_____
Harvesters	hour	11.71	0.1760	2.06	_____
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	11.71	0.5643	6.61	_____
DIESEL FUEL					
Tractors	gal	3.50	5.0192	17.57	_____
Harvesters	gal	3.50	2.9444	10.31	_____
Flood Irr.	gal	3.50	21.9949	76.99	_____
REPAIR & MAINTENANCE					
Implements	acre	6.94	1.0000	6.94	_____
Tractors	acre	2.47	1.0000	2.47	_____
Harvesters	acre	5.46	1.0000	5.46	_____
Flood Irr.	acre	11.59	1.0000	11.59	_____
INTEREST ON OP. CAP.	acre	10.04	1.0000	10.04	_____
TOTAL DIRECT EXPENSES				665.12	_____
FIXED EXPENSES					
Implements	acre	14.77	1.0000	14.77	_____
Tractors	acre	15.76	1.0000	15.76	_____
Harvesters	acre	21.88	1.0000	21.88	_____
Flood Irr.	acre	58.39	1.0000	58.39	_____
TOTAL FIXED EXPENSES				110.80	_____
TOTAL SPECIFIED EXPENSES				775.92	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.25	156.0000	975.00	_____

TOTAL INCOME				975.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.63	1.0000	23.63	_____
FERTILIZERS	acre	129.12	1.0000	129.12	_____
FUNGICIDES	acre	21.97	1.0000	21.97	_____
HERBICIDES	acre	63.98	1.0000	63.98	_____
INSECTICIDES	acre	9.45	1.0000	9.45	_____
SEED/PLANTS	acre	79.90	1.0000	79.90	_____
ADJUVANTS	acre	6.00	1.0000	6.00	_____
CUSTOM FERTILIZE	acre	30.88	1.0000	30.88	_____
HAULING	acre	48.36	1.0000	48.36	_____
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	11.71	0.7041	8.23	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.71	0.5643	6.61	_____
DIESEL FUEL	gal	3.50	29.9586	104.87	_____
REPAIR & MAINTENANCE	acre	26.46	1.0000	26.46	_____
INTEREST ON OP. CAP.	acre	10.04	1.0000	10.04	_____

TOTAL DIRECT EXPENSES				665.12	_____
RETURNS ABOVE DIRECT EXPENSES				309.88	_____
TOTAL FIXED EXPENSES				110.80	_____

TOTAL SPECIFIED EXPENSES				775.92	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				199.08	_____

Note: Cost of production estimates are based on 2012 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, 2013

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 2012 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, 2013

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'		3.19	1.19	2.07		0.27	6.72	6.07	12.79
Harrow - Folding	40'		1.33	0.41	0.86		0.11	2.71	1.54	4.25
Grain Drill	24'		2.69	2.09	2.46		0.15	7.39	5.75	13.14
Rice Clearfield	lb	68.00					1.45	69.45		69.45
Roller/Cultipacker	30'		1.70	0.44	1.10		0.07	3.31	1.80	5.11
Spray (Broadcast)	60'		0.97	0.29	0.76		0.04	2.06	1.05	3.11
Command 3ME	pt	17.08					0.36	17.44		17.44
Glyphosate 3lbs a.e	pt	5.37					0.11	5.48		5.48
Seed Levees										
Rice Seed CF(Levees)	lb	11.90					0.25	12.15		12.15
App by Air (10 gal)	appl	7.75					0.16	7.91		7.91
Newpath 2SL	oz	12.60					0.27	12.87		12.87
Crop Oil Conc.(Pet.)	pt	3.00					0.06	3.06		3.06
App Fert by Air	cwt	4.88					0.09	4.97		4.97
Amm Sulfate (21% N)	cwt	15.52					0.27	15.79		15.79
App Fert by Air	cwt	16.25					0.29	16.54		16.54
Urea, Solid (46% N)	cwt	71.00					1.26	72.26		72.26
App by Air (5 gal)	appl	6.00					0.11	6.11		6.11
Clearpath	lb	24.05					0.43	24.48		24.48
Karate Z	oz	6.30					0.11	6.41		6.41
Crop Oil Conc.(Pet.)	pt	3.00					0.05	3.05		3.05
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air (5 gal)	appl	1.50					0.02	1.52		1.52
Beyond	oz	4.88					0.07	4.95		4.95
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	9.75					0.14	9.89		9.89
Urea, Solid (46% N)	cwt	42.60					0.60	43.20		43.20
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air (5 gal)	appl	6.00					0.06	6.06		6.06
Stratego	pt	21.97					0.23	22.20		22.20
App by Air (3 gal)	appl	2.38					0.03	2.41		2.41
Karate Z	oz	3.15					0.03	3.18		3.18
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		10.31	7.48	3.91		0.15	21.85	25.10	46.95
Grain Cart Rice	700 bu		0.38	0.14	0.25		0.01	0.78	0.50	1.28
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	48.36					0.34	48.70		48.70
Dry Rice	bu	62.40					0.44	62.84		62.84
Disk Heavy	28'		5.18	2.47	3.37		0.04	11.06	8.40	19.46
Flood Irr.	acre	2.25	79.12	11.95	22.42		1.87	117.61	60.59	178.20
TOTALS		477.94	104.87	26.46	45.81	0.00	10.04	665.12	110.80	775.92

Note: Cost of production estimates are based on 2012 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, 2013

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	975.00	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	6.00	1.50	8.38	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.52	42.60	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	21.97	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	35.05	24.05	4.88	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.30	0.00	3.15	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	79.90	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.13	9.75	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	48.36	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	2.93	0.00	0.00	0.00	0.00	0.00	11.95	5.44	6.34	6.34	9.44	3.37
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	4.52	0.00	0.00	0.00	0.00	0.00	23.92	19.96	19.96	19.96	11.37	5.18
REPAIR & MAINTENANCE	1.60	0.00	0.00	0.00	0.00	0.00	4.55	6.62	1.74	1.74	7.74	2.47
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	3.57	3.18	1.23	0.65	0.99	0.04
TOTAL DIRECT EXPENSES	9.43	0.00	0.00	0.00	0.00	0.00	171.94	182.20	88.00	62.19	140.30	11.06
NET INCOME	-9.43	0.00	0.00	0.00	0.00	0.00	-171.94	-182.20	-88.00	-62.19	834.70	-11.06
NET INCOME TO DATE	-9.43	-9.43	-9.43	-9.43	-9.43	-9.43	-181.37	-363.57	-451.57	-513.76	320.94	309.88

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs

Table 27.F Estimated returns for various price/yield combinations, per acre
 Clearfield straight levee rice
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2013

			-----PERCENT-----											
PRODUCT				75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----											
			4.68	5.00	5.31	5.62	5.93	6.25	6.56	6.87	7.18	7.50	7.81	
PERCENT	YIELD	UNIT	-----dollars-----											
50	78.00	bu	-243 -354	-219 -330	-194 -305	-170 -281	-146 -257	-121 -232	-97 -208	-73 -183	-48 -159	-24 -135	0 -110	
60	93.60	bu	-181 -292	-152 -263	-123 -234	-94 -204	-64 -175	-35 -146	-6 -117	22 -87	52 -58	81 -29	110 -0	
70	109.20	bu	-119 -230	-85 -196	-51 -162	-17 -128	16 -94	50 -59	84 -25	119 8	153 42	187 76	221 110	
80	124.80	bu	-57 -168	-18 -129	20 -90	59 -51	98 -12	137 26	176 65	215 104	254 143	293 182	332 221	
90	140.40	bu	4 -106	48 -62	91 -18	135 24	179 68	223 112	267 156	311 200	355 244	399 288	442 332	
100	156.00	bu	66 -44	114 4	163 52	212 101	261 150	309 199	358 247	407 296	456 345	504 394	553 442	
110	171.60	bu	128 17	181 70	235 124	288 178	342 231	396 285	449 339	503 392	557 446	610 499	664 553	
120	187.20	bu	190 79	248 137	307 196	365 254	424 313	482 371	541 430	599 488	658 547	716 605	775 664	
130	202.80	bu	252 141	315 204	378 267	442 331	505 394	568 458	632 521	695 584	759 648	822 711	885 774	
140	218.40	bu	314 203	382 271	450 339	518 407	587 476	655 544	723 612	791 680	860 749	928 817	996 885	
150	234.00	bu	375 265	449 338	522 411	595 484	668 557	741 630	814 703	887 777	960 850	1034 923	1107 996	

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

Table 28.A Estimated costs per acre
 Clearfield straight levee multi inlet rice
 Flood irrigated, 23 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air (5 gal)	appl	6.00	2.2500	13.50	_____
App by Air (3 gal)	appl	4.75	0.5000	2.38	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	20.70	0.7500	15.52	_____
Urea, Solid (46% N)	cwt	28.40	4.0000	113.60	_____
FUNGICIDES					
Stratego	pt	21.97	1.0000	21.97	_____
HERBICIDES					
Command 3ME	pt	17.08	1.0000	17.08	_____
Glyphosate 3lbs a.e	pt	1.79	3.0000	5.37	_____
Newpath 2SL	oz	3.15	4.0000	12.60	_____
Clearpath	lb	48.09	0.5000	24.05	_____
Beyond	oz	3.90	1.2500	4.88	_____
INSECTICIDES					
Karate Z	oz	3.15	3.0000	9.45	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.24	33.0000	7.92	_____
SEED/PLANTS					
Rice Clearfield	lb	0.85	80.0000	68.00	_____
Rice Seed CF(Levees)	lb	0.85	14.0000	11.90	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.75	1.6000	6.00	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.50	4.7500	30.88	_____
HAULING					
Haul Rice/Field	bu	0.31	156.0000	48.36	_____
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	11.71	0.5563	6.50	_____
Harvesters	hour	11.71	0.1760	2.06	_____
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	11.71	0.5643	6.61	_____
DIESEL FUEL					
Tractors	gal	3.50	5.2074	18.23	_____
Harvesters	gal	3.50	2.9444	10.31	_____
Flood Irr.	gal	3.50	18.7364	65.59	_____
REPAIR & MAINTENANCE					
Implements	acre	6.99	1.0000	6.99	_____
Tractors	acre	2.54	1.0000	2.54	_____
Harvesters	acre	5.46	1.0000	5.46	_____
Flood Irr.	acre	11.32	1.0000	11.32	_____
INTEREST ON OP. CAP.	acre	9.87	1.0000	9.87	_____
TOTAL DIRECT EXPENSES				651.31	_____
FIXED EXPENSES					
Implements	acre	15.19	1.0000	15.19	_____
Tractors	acre	16.21	1.0000	16.21	_____
Harvesters	acre	21.88	1.0000	21.88	_____
Flood Irr.	acre	58.10	1.0000	58.10	_____
TOTAL FIXED EXPENSES				111.38	_____
TOTAL SPECIFIED EXPENSES				762.69	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.25	156.0000	975.00	_____

TOTAL INCOME				975.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.63	1.0000	23.63	_____
FERTILIZERS	acre	129.12	1.0000	129.12	_____
FUNGICIDES	acre	21.97	1.0000	21.97	_____
HERBICIDES	acre	63.98	1.0000	63.98	_____
INSECTICIDES	acre	9.45	1.0000	9.45	_____
IRRIGATION SUPPLIES	acre	7.92	1.0000	7.92	_____
SEED/PLANTS	acre	79.90	1.0000	79.90	_____
ADJUVANTS	acre	6.00	1.0000	6.00	_____
CUSTOM FERTILIZE	acre	30.88	1.0000	30.88	_____
HAULING	acre	48.36	1.0000	48.36	_____
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	11.71	0.7323	8.56	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.71	0.5643	6.61	_____
DIESEL FUEL	gal	3.50	26.8883	94.13	_____
REPAIR & MAINTENANCE	acre	26.31	1.0000	26.31	_____
INTEREST ON OP. CAP.	acre	9.87	1.0000	9.87	_____

TOTAL DIRECT EXPENSES				651.31	_____
RETURNS ABOVE DIRECT EXPENSES				323.69	_____
TOTAL FIXED EXPENSES				111.38	_____

TOTAL SPECIFIED EXPENSES				762.69	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				212.31	_____

Note: Cost of production estimates are based on 2012 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, 2013

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 2012 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, 2013

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'		3.19	1.19	2.07		0.27	6.72	6.07	12.79
Harrow - Folding	40'		1.33	0.41	0.86		0.11	2.71	1.54	4.25
Grain Drill	24'		2.69	2.09	2.46		0.15	7.39	5.75	13.14
Rice Clearfield	lb	68.00					1.45	69.45		69.45
Roller/Cultipacker	30'		1.70	0.44	1.10		0.07	3.31	1.80	5.11
Spray (Broadcast)	60'		0.97	0.29	0.76		0.04	2.06	1.05	3.11
Command 3ME	pt	17.08					0.36	17.44		17.44
Glyphosate 3lbs a.e	pt	5.37					0.11	5.48		5.48
Seed Levees										
Rice Seed CF(Levees)	lb	11.90					0.25	12.15		12.15
App by Air (10 gal)	appl	7.75					0.16	7.91		7.91
Newpath 2SL	oz	12.60					0.27	12.87		12.87
Crop Oil Conc.(Pet.)	pt	3.00					0.06	3.06		3.06
App Fert by Air	cwt	4.88					0.09	4.97		4.97
Amm Sulfate (21% N)	cwt	15.52					0.27	15.79		15.79
App Fert by Air	cwt	16.25					0.29	16.54		16.54
Urea, Solid (46% N)	cwt	71.00					1.26	72.26		72.26
App by Air (5 gal)	appl	6.00					0.11	6.11		6.11
Clearpath	lb	24.05					0.43	24.48		24.48
Karate Z	oz	6.30					0.11	6.41		6.41
Crop Oil Conc.(Pet.)	pt	3.00					0.05	3.05		3.05
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air (5 gal)	appl	1.50					0.02	1.52		1.52
Beyond	oz	4.88					0.07	4.95		4.95
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	9.75					0.14	9.89		9.89
Urea, Solid (46% N)	cwt	42.60					0.60	43.20		43.20
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air (5 gal)	appl	6.00					0.06	6.06		6.06
Stratego	pt	21.97					0.23	22.20		22.20
App by Air (3 gal)	appl	2.38					0.03	2.41		2.41
Karate Z	oz	3.15					0.03	3.18		3.18
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		10.31	7.48	3.91		0.15	21.85	25.10	46.95
Grain Cart Rice	700 bu		0.38	0.14	0.25		0.01	0.78	0.50	1.28
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	48.36					0.34	48.70		48.70
Dry Rice	bu	62.40					0.44	62.84		62.84
Disk Heavy	28'		5.18	2.47	3.37		0.04	11.06	8.40	19.46
Flood Irr.	acre	10.17	68.38	11.80	11.75		1.70	103.80	61.17	164.97
TOTALS		485.86	94.13	26.31	35.14	0.00	9.87	651.31	111.38	762.69

Note: Cost of production estimates are based on 2012 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, 2013

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	975.00	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	6.00	1.50	8.38	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.52	42.60	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	21.97	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	35.05	24.05	4.88	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.30	0.00	3.15	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	7.92	0.00	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	79.90	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.13	9.75	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	48.36	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	2.93	0.00	0.00	0.00	0.00	0.00	9.72	2.72	3.62	3.62	9.16	3.37
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	4.52	0.00	0.00	0.00	0.00	0.00	21.58	17.11	17.11	17.11	11.52	5.18
REPAIR & MAINTENANCE	1.60	0.00	0.00	0.00	0.00	0.00	4.55	6.56	1.68	1.68	7.77	2.47
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	3.64	3.08	1.16	0.59	0.98	0.04
TOTAL DIRECT EXPENSES	9.43	0.00	0.00	0.00	0.00	0.00	175.36	176.47	82.30	56.50	140.19	11.06
NET INCOME	-9.43	0.00	0.00	0.00	0.00	0.00	-175.36	-176.47	-82.30	-56.50	834.81	-11.06
NET INCOME TO DATE	-9.43	-9.43	-9.43	-9.43	-9.43	-9.43	-184.79	-361.26	-443.56	-500.06	334.75	323.69

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs

Table 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, 2013

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Rice			4.68	5.00	5.31	5.62	5.93	6.25	6.56	6.87	7.18	7.50	7.81
PERCENT	YIELD	UNIT	dollars										
50	78.00	bu	-229 -341	-205 -316	-181 -292	-156 -268	-132 -243	-108 -219	-83 -195	-59 -170	-34 -146	-10 -121	13 -97
60	93.60	bu	-167 -279	-138 -250	-109 -220	-80 -191	-50 -162	-21 -133	7 -103	36 -74	66 -45	95 -16	124 13
70	109.20	bu	-105 -217	-71 -183	-37 -149	-3 -114	30 -80	64 -46	98 -12	132 21	167 55	201 89	235 123
80	124.80	bu	-44 -155	-5 -116	33 -77	72 -38	111 0	150 39	189 78	228 117	267 156	306 195	345 234
90	140.40	bu	17 -93	61 -49	105 -5	149 38	193 82	237 125	281 169	325 213	368 257	412 301	456 345
100	156.00	bu	79 -31	128 17	177 66	226 114	274 163	323 212	372 261	421 309	469 358	518 407	567 456
110	171.60	bu	141 30	195 84	249 137	302 191	356 245	410 298	463 352	517 405	570 459	624 513	678 566
120	187.20	bu	203 92	262 151	320 209	379 268	437 326	496 385	554 443	613 502	671 560	730 619	788 677
130	202.80	bu	265 154	329 217	392 281	455 344	519 407	582 471	646 534	709 598	772 661	836 724	899 788
140	218.40	bu	327 216	396 284	464 352	532 421	600 489	669 557	737 625	805 694	873 762	942 830	1010 898
150	234.00	bu	389 278	462 351	536 424	609 497	682 570	755 644	828 717	901 790	974 863	1047 936	1121 1009

The top number in each cell is Returns Above Direct Expenses.
The bottom number in each cell is Returns Above Total Specified Expenses.
Only the product listed has been varied to calculate net returns.
Note: Cost of production estimates are based on 2012 input prices.

Table 29.A Estimated costs per acre
 Clearfield straight levee-zero grade rice
 Flood irrigated, 19 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air (5 gal)	appl	6.00	2.2500	13.50	_____
App by Air (3 gal)	appl	4.75	0.5000	2.38	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	20.70	0.7500	15.52	_____
Urea, Solid (46% N)	cwt	28.40	4.0000	113.60	_____
FUNGICIDES					
Stratego	pt	21.97	1.0000	21.97	_____
HERBICIDES					
Command 3ME	pt	17.08	1.0000	17.08	_____
Glyphosate 3lbs a.e	pt	1.79	3.0000	5.37	_____
Newpath 2SL	oz	3.15	4.0000	12.60	_____
Clearpath	lb	48.09	0.5000	24.05	_____
Beyond	oz	3.90	1.2500	4.88	_____
INSECTICIDES					
Karate Z	oz	3.15	3.0000	9.45	_____
SEED/PLANTS					
Rice Clearfield	lb	0.85	80.0000	68.00	_____
Rice Seed CF(Levees)	lb	0.85	14.0000	11.90	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.75	1.6000	6.00	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.50	4.7500	30.88	_____
HAULING					
Haul Rice/Field	bu	0.31	164.0000	50.84	_____
DRYING					
Dry Rice	bu	0.40	164.0000	65.60	_____
OPERATOR LABOR					
Tractors	hour	11.71	0.4510	5.27	_____
Harvesters	hour	11.71	0.1760	2.06	_____
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	11.71	0.5643	6.61	_____
DIESEL FUEL					
Tractors	gal	3.50	4.4111	15.44	_____
Harvesters	gal	3.50	2.9444	10.31	_____
Flood Irr.	gal	3.50	15.4779	54.18	_____
REPAIR & MAINTENANCE					
Implements	acre	6.87	1.0000	6.87	_____
Tractors	acre	2.18	1.0000	2.18	_____
Harvesters	acre	5.46	1.0000	5.46	_____
Flood Irr.	acre	9.59	1.0000	9.59	_____
INTEREST ON OP. CAP.	acre	9.36	1.0000	9.36	_____
TOTAL DIRECT EXPENSES				627.68	_____
FIXED EXPENSES					
Implements	acre	14.44	1.0000	14.44	_____
Tractors	acre	13.89	1.0000	13.89	_____
Harvesters	acre	21.88	1.0000	21.88	_____
Flood Irr.	acre	57.80	1.0000	57.80	_____
TOTAL FIXED EXPENSES				108.01	_____
TOTAL SPECIFIED EXPENSES				735.69	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.25	164.0000	1025.00	_____

TOTAL INCOME				1025.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.63	1.0000	23.63	_____
FERTILIZERS	acre	129.12	1.0000	129.12	_____
FUNGICIDES	acre	21.97	1.0000	21.97	_____
HERBICIDES	acre	63.98	1.0000	63.98	_____
INSECTICIDES	acre	9.45	1.0000	9.45	_____
SEED/PLANTS	acre	79.90	1.0000	79.90	_____
ADJUVANTS	acre	6.00	1.0000	6.00	_____
CUSTOM FERTILIZE	acre	30.88	1.0000	30.88	_____
HAULING	acre	50.84	1.0000	50.84	_____
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	11.71	0.6270	7.33	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.71	0.5643	6.61	_____
DIESEL FUEL	gal	3.50	22.8336	79.93	_____
REPAIR & MAINTENANCE	acre	24.10	1.0000	24.10	_____
INTEREST ON OP. CAP.	acre	9.36	1.0000	9.36	_____

TOTAL DIRECT EXPENSES				627.68	_____
RETURNS ABOVE DIRECT EXPENSES				397.32	_____
TOTAL FIXED EXPENSES				108.01	_____

TOTAL SPECIFIED EXPENSES				735.69	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				289.31	_____

Note: Cost of production estimates are based on 2012 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, 2013

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 2012 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, 2013

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'		3.19	1.19	2.07		0.27	6.72	6.07	12.79
Harrow - Folding	40'		1.33	0.41	0.86		0.11	2.71	1.54	4.25
Grain Drill	24'		2.69	2.09	2.46		0.15	7.39	5.75	13.14
Rice Clearfield	lb	68.00					1.45	69.45		69.45
Roller/Cultipacker	30'		1.70	0.44	1.10		0.07	3.31	1.80	5.11
Spray (Broadcast)	60'		0.97	0.29	0.76		0.04	2.06	1.05	3.11
Command 3ME	pt	17.08					0.36	17.44		17.44
Glyphosate 3lbs a.e	pt	5.37					0.11	5.48		5.48
Seed Levees										
Rice Seed CF(Levees)	lb	11.90					0.25	12.15		12.15
App by Air (10 gal)	appl	7.75					0.16	7.91		7.91
Newpath 2SL	oz	12.60					0.27	12.87		12.87
Crop Oil Conc.(Pet.)	pt	3.00					0.06	3.06		3.06
App Fert by Air	cwt	4.88					0.09	4.97		4.97
Amm Sulfate (21% N)	cwt	15.52					0.27	15.79		15.79
App Fert by Air	cwt	16.25					0.29	16.54		16.54
Urea, Solid (46% N)	cwt	71.00					1.26	72.26		72.26
App by Air (5 gal)	appl	6.00					0.11	6.11		6.11
Clearpath	lb	24.05					0.43	24.48		24.48
Karate Z	oz	6.30					0.11	6.41		6.41
Crop Oil Conc.(Pet.)	pt	3.00					0.05	3.05		3.05
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air (5 gal)	appl	1.50					0.02	1.52		1.52
Beyond	oz	4.88					0.07	4.95		4.95
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	9.75					0.14	9.89		9.89
Urea, Solid (46% N)	cwt	42.60					0.60	43.20		43.20
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air (5 gal)	appl	6.00					0.06	6.06		6.06
Stratego	pt	21.97					0.23	22.20		22.20
App by Air (3 gal)	appl	2.38					0.03	2.41		2.41
Karate Z	oz	3.15					0.03	3.18		3.18
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		10.31	7.48	3.91		0.15	21.85	25.10	46.95
Grain Cart Rice	700 bu		0.38	0.14	0.25		0.01	0.78	0.50	1.28
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	50.84					0.36	51.20		51.20
Dry Rice	bu	65.60					0.46	66.06		66.06
Disk Heavy	28'		5.18	2.47	3.37		0.04	11.06	8.40	19.46
Flood Irr.	acre		54.18	9.59	9.53		1.15	74.45	57.80	132.25
TOTALS		481.37	79.93	24.10	32.92	0.00	9.36	627.68	108.01	735.69

Note: Cost of production estimates are based on 2012 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, 2013

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	1025.00	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	6.00	1.50	8.38	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.52	42.60	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	21.97	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	35.05	24.05	4.88	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.30	0.00	3.15	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	79.90	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.13	9.75	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	50.84	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	2.93	0.00	0.00	0.00	0.00	0.00	7.04	3.18	4.08	4.08	8.24	3.37
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	4.52	0.00	0.00	0.00	0.00	0.00	16.76	14.26	14.26	14.26	10.69	5.18
REPAIR & MAINTENANCE	1.60	0.00	0.00	0.00	0.00	0.00	3.81	6.12	1.24	1.24	7.62	2.47
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	3.24	3.03	1.11	0.55	1.01	0.04
TOTAL DIRECT EXPENSES	9.43	0.00	0.00	0.00	0.00	0.00	156.55	173.59	79.42	53.63	144.00	11.06
NET INCOME	-9.43	0.00	0.00	0.00	0.00	0.00	-156.55	-173.59	-79.42	-53.63	881.00	-11.06
NET INCOME TO DATE	-9.43	-9.43	-9.43	-9.43	-9.43	-9.43	-165.98	-339.57	-418.99	-472.62	408.38	397.32

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 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, 2013

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
-----			-----PRODUCT PRICE-----										
Rice			4.68	5.00	5.31	5.62	5.93	6.25	6.56	6.87	7.18	7.50	7.81
PERCENT YIELD UNIT			-----dollars-----										
50	82.00	bu	-184 -292	-159 -267	-133 -241	-107 -215	-82 -190	-56 -164	-30 -138	-5 -113	20 -87	45 -62	71 -36
60	98.40	bu	-119 -227	-88 -196	-58 -166	-27 -135	3 -104	34 -73	64 -43	95 -12	126 18	157 49	187 79
70	114.80	bu	-54 -162	-18 -126	17 -90	53 -54	89 -18	124 16	160 52	196 88	232 124	268 160	304 196
80	131.20	bu	10 -97	51 -56	92 -15	133 25	174 66	215 107	256 148	297 189	338 230	379 271	420 312
90	147.60	bu	75 -32	122 14	168 60	214 106	260 152	306 198	352 244	398 290	444 336	491 383	537 429
100	164.00	bu	141 33	192 84	243 135	294 186	346 238	397 289	448 340	499 391	551 443	602 494	653 545
110	180.40	bu	206 98	262 154	318 210	375 267	431 323	488 380	544 436	600 492	657 549	713 605	769 661
120	196.80	bu	271 163	332 224	394 286	455 347	517 409	578 470	640 532	701 593	763 655	824 716	886 778
130	213.20	bu	336 228	403 295	469 361	536 428	603 495	669 561	736 628	802 694	869 761	936 828	1002 894
140	229.60	bu	401 293	473 365	545 437	616 508	688 580	760 652	832 724	903 795	975 867	1047 939	1119 1011
150	246.00	bu	466 358	543 435	620 512	697 589	774 666	851 743	928 820	1004 896	1081 973	1158 1050	1235 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 2012 input prices.

Table 30.A Estimated costs per acre
Clearfield hybrid straight levee rice
Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (10 gal)	appl	7.75	1.0000	7.75	_____
App by Air (5 gal)	appl	6.00	1.2500	7.50	_____
App by Air (3 gal)	appl	4.75	0.5000	2.38	_____
FERTILIZERS					
Amm Sulfate (21% N)	cwt	20.70	0.7500	15.52	_____
Urea, Solid (46% N)	cwt	28.40	3.6700	104.23	_____
HERBICIDES					
Command 3ME	pt	17.08	1.0000	17.08	_____
Glyphosate 3lbs a.e	pt	1.79	3.0000	5.37	_____
Newpath 2SL	oz	3.15	4.0000	12.60	_____
Clearpath	lb	48.09	0.5000	24.05	_____
Beyond	oz	3.90	1.2500	4.88	_____
INSECTICIDES					
Karate Z	oz	3.15	3.0000	9.45	_____
SEED/PLANTS					
Rice Clearfield Hyb	lb	6.90	25.0000	172.50	_____
Rice Seed CFH(Levee)	lb	6.90	14.0000	96.60	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	3.75	1.6000	6.00	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	6.50	4.4200	28.73	_____
HAULING					
Haul Rice/Field	bu	0.31	179.0000	55.49	_____
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	11.71	0.5281	6.17	_____
Harvesters	hour	11.71	0.1760	2.06	_____
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	11.71	0.5643	6.61	_____
DIESEL FUEL					
Tractors	gal	3.50	5.0192	17.57	_____
Harvesters	gal	3.50	2.9444	10.31	_____
Flood Irr.	gal	3.50	21.9949	76.99	_____
REPAIR & MAINTENANCE					
Implements	acre	6.94	1.0000	6.94	_____
Tractors	acre	2.47	1.0000	2.47	_____
Harvesters	acre	5.46	1.0000	5.46	_____
Flood Irr.	acre	11.59	1.0000	11.59	_____
INTEREST ON OP. CAP.	acre	13.74	1.0000	13.74	_____
TOTAL DIRECT EXPENSES				834.87	_____
FIXED EXPENSES					
Implements	acre	14.77	1.0000	14.77	_____
Tractors	acre	15.76	1.0000	15.76	_____
Harvesters	acre	21.88	1.0000	21.88	_____
Flood Irr.	acre	58.39	1.0000	58.39	_____
TOTAL FIXED EXPENSES				110.80	_____
TOTAL SPECIFIED EXPENSES				945.67	_____

Note: Cost of production estimates are based on 2012 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, 2013

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Rice	bu	6.25	179.0000	1118.75	_____
TOTAL INCOME				1118.75	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.63	1.0000	17.63	_____
FERTILIZERS	acre	119.75	1.0000	119.75	_____
HERBICIDES	acre	63.98	1.0000	63.98	_____
INSECTICIDES	acre	9.45	1.0000	9.45	_____
SEED/PLANTS	acre	269.10	1.0000	269.10	_____
ADJUVANTS	acre	6.00	1.0000	6.00	_____
CUSTOM FERTILIZE	acre	28.74	1.0000	28.74	_____
HAULING	acre	55.49	1.0000	55.49	_____
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	11.71	0.7041	8.23	_____
RICE MGT. LABOR	hour	9.06	0.7000	6.34	_____
UNALLOCATED LABOR	hour	11.71	0.5643	6.61	_____
DIESEL FUEL	gal	3.50	29.9586	104.87	_____
REPAIR & MAINTENANCE	acre	26.46	1.0000	26.46	_____
INTEREST ON OP. CAP.	acre	13.74	1.0000	13.74	_____
TOTAL DIRECT EXPENSES				834.87	_____
RETURNS ABOVE DIRECT EXPENSES				283.88	_____
TOTAL FIXED EXPENSES				110.80	_____
TOTAL SPECIFIED EXPENSES				945.67	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				173.08	_____

Note: Cost of production estimates are based on 2012 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, 2013

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 2012 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, 2013

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'		3.19	1.19	2.07		0.27	6.72	6.07	12.79
Harrow - Folding	40'		1.33	0.41	0.86		0.11	2.71	1.54	4.25
Grain Drill	24'		2.69	2.09	2.46		0.15	7.39	5.75	13.14
Rice Clearfield Hyb	lb	172.50					3.67	176.17		176.17
Roller/Cultipacker	30'		1.70	0.44	1.10		0.07	3.31	1.80	5.11
Spray (Broadcast)	60'		0.97	0.29	0.76		0.04	2.06	1.05	3.11
Command 3ME	pt	17.08					0.36	17.44		17.44
Glyphosate 3lbs a.e	pt	5.37					0.11	5.48		5.48
Seed Levees										
Rice Seed CFH(Levee)	lb	96.60					2.05	98.65		98.65
App by Air (10 gal)	appl	7.75					0.16	7.91		7.91
Newpath 2SL	oz	12.60					0.27	12.87		12.87
Crop Oil Conc.(Pet.)	pt	3.00					0.06	3.06		3.06
App Fert by Air	cwt	4.88					0.09	4.97		4.97
Amm Sulfate (21% N)	cwt	15.52					0.27	15.79		15.79
App Fert by Air	cwt	17.36					0.31	17.67		17.67
Urea, Solid (46% N)	cwt	75.83					1.34	77.17		77.17
App by Air (5 gal)	appl	6.00					0.11	6.11		6.11
Clearpath	lb	24.05					0.43	24.48		24.48
Karate Z	oz	6.30					0.11	6.41		6.41
Crop Oil Conc.(Pet.)	pt	3.00					0.05	3.05		3.05
Rice Management										
RICE MGT. LABOR	hour				0.91		0.02	0.93		0.93
App by Air (5 gal)	appl	1.50					0.02	1.52		1.52
Beyond	oz	4.88					0.07	4.95		4.95
Rice Management										
RICE MGT. LABOR	hour				1.81		0.03	1.84		1.84
App Fert by Air	cwt	6.50					0.09	6.59		6.59
Urea, Solid (46% N)	cwt	28.40					0.40	28.80		28.80
Rice Management										
RICE MGT. LABOR	hour				1.81		0.02	1.83		1.83
App by Air (3 gal)	appl	2.38					0.03	2.41		2.41
Karate Z	oz	3.15					0.03	3.18		3.18
Rice Management										
RICE MGT. LABOR	hour				1.81		0.01	1.82		1.82
Header - Draper (SL)	25' Rigid		10.31	7.48	3.91		0.15	21.85	25.10	46.95
Grain Cart Rice	700 bu		0.38	0.14	0.25		0.01	0.78	0.50	1.28
Handling & Storage										
HAND LABOR	hour				2.27		0.02	2.29		2.29
Haul Rice/Field	bu	55.49					0.39	55.88		55.88
Dry Rice	bu	71.60					0.51	72.11		72.11
Disk Heavy	28'		5.18	2.47	3.37		0.04	11.06	8.40	19.46
Flood Irr.	acre	2.25	79.12	11.95	22.42		1.87	117.61	60.59	178.20
TOTALS		643.99	104.87	26.46	45.81	0.00	13.74	834.87	110.80	945.67

Note: Cost of production estimates are based on 2012 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, 2013

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	1118.75	0.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	7.75	6.00	1.50	2.38	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91.35	28.40	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	35.05	24.05	4.88	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.30	0.00	3.15	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	269.10	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.24	6.50	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.49	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	2.93	0.00	0.00	0.00	0.00	0.00	11.95	5.44	6.34	6.34	9.44	3.37
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	4.52	0.00	0.00	0.00	0.00	0.00	23.92	19.96	19.96	19.96	11.37	5.18
REPAIR & MAINTENANCE	1.60	0.00	0.00	0.00	0.00	0.00	4.55	6.62	1.74	1.74	7.74	2.47
INTEREST ON OP. CAP.	0.38	0.00	0.00	0.00	0.00	0.00	7.59	3.28	0.98	0.36	1.11	0.04
TOTAL DIRECT EXPENSES	9.43	0.00	0.00	0.00	0.00	0.00	365.16	188.24	70.30	33.93	156.75	11.06
NET INCOME	-9.43	0.00	0.00	0.00	0.00	0.00	-365.16	-188.24	-70.30	-33.93	962.00	-11.06
NET INCOME TO DATE	-9.43	-9.43	-9.43	-9.43	-9.43	-9.43	-374.59	-562.83	-633.13	-667.06	294.94	283.88

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

Fertilization decisions should be based on soil tests.

* Lease costs are based on hourly usage costs.

Table 30.F Estimated returns for various price/yield combinations, per acre
 Clearfield hybrid straight levee rice
 Flood irrigated, 27 ac-in., Delta Area, Mississippi, 2013

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Rice			4.68	5.00	5.31	5.62	5.93	6.25	6.56	6.87	7.18	7.50	7.81
PERCENT	YIELD	UNIT	-----dollars-----										
50	89.50	bu	-351 -462	-323 -434	-295 -406	-267 -378	-239 -350	-211 -322	-183 -294	-155 -266	-127 -238	-99 -210	-71 -182
60	107.40	bu	-280 -391	-246 -357	-213 -323	-179 -290	-145 -256	-112 -223	-78 -189	-45 -156	-11 -122	21 -88	55 -55
70	125.30	bu	-209 -319	-169 -280	-130 -241	-91 -202	-52 -163	-13 -124	25 -84	64 -45	104 -6	143 32	182 71
80	143.20	bu	-138 -248	-93 -204	-48 -159	-3 -114	40 -69	85 -25	130 19	175 64	219 109	264 153	309 198
90	161.10	bu	-66 -177	-16 -127	33 -77	84 -26	134 23	184 74	235 124	285 174	335 225	386 275	436 325
100	179.00	bu	4 -106	60 -50	116 5	172 61	227 117	283 173	339 229	395 284	451 340	507 396	563 452
110	196.90	bu	75 -35	136 26	198 87	259 149	321 210	382 272	444 333	506 395	567 456	629 518	690 579
120	214.80	bu	146 35	213 102	280 169	347 236	414 304	482 371	549 438	616 505	683 572	750 639	817 706
130	232.70	bu	217 106	290 179	362 252	435 324	508 397	581 470	653 543	726 615	799 688	871 761	944 833
140	250.60	bu	288 177	366 256	445 334	523 412	601 491	680 569	758 647	836 726	915 804	993 882	1071 960
150	268.50	bu	359 248	443 332	527 416	611 500	695 584	779 668	863 752	947 836	1030 920	1114 1004	1198 1087

The top number in each cell is Returns Above Direct Expenses.
 The bottom number in each cell is Returns Above Total Specified Expenses.
 Only the product listed has been varied to calculate net returns.
 Note: Cost of production estimates are based on 2012 input prices.

APPENDIX

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

Item Name	Size	Purchase Price	Annual Use	Useful Life	Fuel Use	Labor	Fuel	R&M	Total Direct	Fixed	Total Cost
		dollars	hours	years	gal/hr	-----\$/hour-----					
Combine (250-299 hp)	265 hp	259,000	300	8	13.64	11.60	47.74	26.97	86.31	108.04	194.36
Combine (300-349 hp)	325 hp	298,000	300	8	16.73	11.60	58.55	31.04	101.19	124.31	225.51
Combine (350-399 hp)	355 hp	316,000	300	8	18.27	11.60	63.94	32.91	108.46	131.82	240.28
Combine (400-449 hp)	425 hp	339,000	300	8	21.87	11.60	76.56	35.31	123.47	141.42	264.90
Combine (450-499hp)	475 hp	356,000	300	8	24.44	11.60	85.57	37.08	134.25	148.51	282.76
Cotton Stripper	173 hp	170,000	200	8	8.08	11.60	28.28	26.56	66.44	106.37	172.82
Tractor(20-39hp)CB	MFWD 30	28,100	600	8	1.54	11.60	5.40	0.87	17.88	5.37	23.25
Tractor(20-39hp)RB	MFWD 30	17,400	600	8	1.54	11.60	5.40	0.54	17.54	3.32	20.87
Tractor(40-59hp)CB	2WD 50	35,200	600	8	2.57	11.60	9.00	1.10	21.70	6.73	28.44
Tractor(40-59hp)CB	MFWD 50	36,700	600	8	2.57	11.60	9.00	1.14	21.75	7.02	28.77
Tractor(40-59hp)RB	2WD 50	20,500	600	8	2.57	11.60	9.00	0.64	21.24	3.92	25.16
Tractor(40-59hp)RB	MFWD 50	29,000	600	8	2.57	11.60	9.00	0.90	21.51	5.54	27.06
Tractor(60-89hp)CB	2WD 75	45,300	600	8	3.86	11.60	13.51	1.41	26.52	8.66	35.19
Tractor(60-89hp)CB	MFWD 75	49,400	600	8	3.86	11.60	13.51	1.54	26.65	9.44	36.10
Tractor(60-89hp)RB	2WD 75	33,600	600	8	3.86	11.60	13.51	1.05	26.16	6.42	32.58
Tractor(60-89hp)RB	MFWD 75	40,300	600	8	3.86	11.60	13.51	1.25	26.37	7.70	34.07
Tractor(90-119hp)CB	2WD 105	57,700	600	8	5.40	11.60	18.91	1.80	32.31	11.03	43.35
Tractor(90-119hp)CB	MFWD 105	74,700	600	8	5.40	11.60	18.91	2.33	32.85	14.28	47.13
Tractor(90-119hp)RB	2WD 105	45,800	600	8	5.40	11.60	18.91	1.43	31.94	8.76	40.70
Tractor(90-119hp)RB	MFWD 105	51,800	600	8	5.40	11.60	18.91	1.61	32.13	9.90	42.04
Tractor(120-139hp)CB	2WD 130	82,300	600	8	6.69	11.60	23.41	2.57	37.59	15.74	53.33
Tractor(120-139hp)CB	MFWD 130	101,000	600	8	6.69	11.60	23.41	3.15	38.17	19.32	57.49
Tractor(140-159hp)CB	2WD 150	131,000	600	8	7.72	11.60	27.02	4.09	42.71	25.05	67.77
Tractor(140-159hp)CB	MFWD 150	133,000	600	8	7.72	11.60	27.02	4.15	42.77	25.44	68.22
Tractor(160-179hp)CB	MFWD 170	144,000	600	8	8.75	11.60	30.62	4.50	46.72	28.79	75.51
Tractor(180-199hp)CB	MFWD 190	154,000	600	8	9.77	11.60	34.22	4.81	50.64	30.79	81.43
Tractor(200-249hp)CB	MFWD 225	208,000	600	8	11.58	11.60	40.53	6.50	58.63	41.58	100.22
Tractor(200-249hp)CB	Track 225	258,000	600	8	11.58	11.60	40.53	8.06	60.19	51.58	111.78
Tractor(250-349hp)CB	4WD 300	262,000	600	8	15.44	11.60	54.04	8.18	73.83	52.38	126.21
Tractor(250-349hp)CB	MFWD 300	247,000	600	8	15.44	11.60	54.04	7.71	73.36	49.38	122.74
Tractor(250-349hp)CB	Track 300	260,000	600	8	15.44	11.60	54.04	8.12	73.77	51.98	125.75
Tractor(350-449hp)CB	4WD 400	300,000	600	8	20.58	11.60	72.06	9.37	93.03	59.98	153.01
Tractor(350-449hp)CB	Track 400	345,000	600	8	20.58	11.60	72.06	10.78	94.44	68.97	163.42
Tractor(450-550hp)CB	4WD 500	343,000	600	8	25.73	11.60	90.07	10.71	112.39	68.57	180.97
Tractor(450-550hp)CB	Track 500	376,000	600	8	25.73	11.60	90.07	11.75	113.42	75.17	188.60
Utility Vehicle	800 CC	7,400	200	8	0.70	11.60	2.38	1.15	15.13	4.63	19.76
Utility Vehicle-mule	600 CC	7,100	200	8	0.50	11.60	1.70	1.10	14.40	4.44	18.85

Notes:

Labor: Includes allocated labor from power unit.

Total Direct: Does not include interest on operating capital.

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, 2013

Item Name	Size	Purchase Price	Annual Use	Useful Life	Fuel Use	Perf Rate	Labor	Fuel	R&M	Total Direct	Fixed	Total Cost
		dollars	hours	years	gal/hr	hr/ac	-----\$/acre-----					
Backhoe	2WD Cab	73,000	0	0	0.00	0.000	0.00	0.00	0.00	0.00	0.00	0.00
Cotton Picker	4R-30(350)	350,000	200	8	18.01	0.327	6.76	20.64	17.90	45.30	71.70	117.01
Cotton Picker	4R-38(255)	267,000	200	8	13.12	0.257	5.32	11.84	10.75	27.92	43.06	70.99
Cotton Picker	4R-38(350)	382,000	200	8	18.01	0.257	5.32	16.25	15.38	36.96	61.62	98.58
Cotton Picker	4R2x1(350)	388,000	200	8	18.01	0.172	3.55	10.86	10.44	24.87	41.83	66.70
Cotton Picker	6R-30(355)	441,000	200	8	18.27	0.218	4.50	13.95	15.03	33.50	60.22	93.73
Cotton Picker	6R-38(355)	441,000	200	8	18.27	0.172	3.55	11.02	11.87	26.45	47.55	74.00
Cotton Picker/Module	4R-38(365)	515,000	200	8	18.78	0.257	5.32	16.95	20.74	43.01	83.07	126.09
Cotton Picker/Module	6R-30(365)	572,000	200	8	18.78	0.218	4.50	14.35	19.50	38.36	78.11	116.48
Cotton Picker/Module	6R-30(500)	609,000	200	8	25.73	0.218	4.50	19.65	20.76	44.93	83.17	128.10
Cotton Picker/Module	6R-38(365)	571,000	200	8	18.78	0.172	3.55	11.33	15.37	30.26	61.56	91.83
Cotton Picker/Module	6R-38(500)	610,000	200	8	25.73	0.172	3.55	15.52	16.42	35.50	65.77	101.27
Dry Applicator SP	70'300cuft	281,000	350	8	16.98	0.015	0.24	0.89	0.22	1.36	1.51	2.88
Sprayer 110Gal	30' 50hp	43,300	350	8	2.41	0.035	0.56	0.29	0.08	0.94	0.54	1.49
Sprayer 300-450gal	60' 125hp	103,000	350	8	5.66	0.017	0.28	0.34	0.09	0.73	0.64	1.38
Sprayer 300-450gal	80' 125hp	103,000	350	8	6.43	0.013	0.21	0.29	0.07	0.58	0.48	1.07
Sprayer 600-750gal	60' 175hp	161,000	350	8	9.00	0.017	0.28	0.55	0.15	0.99	1.01	2.00
Sprayer 600-825gal	80' 175hp	161,000	350	8	11.81	0.013	0.21	0.54	0.11	0.87	0.76	1.63
Sprayer 600-825gal	90' 250hp	237,000	350	8	12.73	0.011	0.18	0.52	0.14	0.86	0.99	1.85
Sprayer 800gal	100' 250hp	232,000	350	8	14.15	0.010	0.17	0.52	0.13	0.82	0.87	1.70
Sprayer 800gal	80' 250hp	233,000	350	8	12.86	0.013	0.21	0.59	0.16	0.97	1.10	2.07
Sprayer 1000-1400gal	90' 275hp	272,000	350	8	14.15	0.010	0.17	0.52	0.15	0.84	1.02	1.87
Sprayer 1000gal	100' 300hp	274,000	350	8	15.44	0.010	0.17	0.57	0.15	0.89	1.03	1.93
Sprayer 1200+gal	120' 300hp	286,000	350	8	15.44	0.008	0.14	0.47	0.13	0.75	0.90	1.65
Utility Vehicle	20'	7,400	200	8	0.70	0.052	0.85	0.12	0.06	1.03	0.24	1.28
Utility Vehicle	75"ropewic	7,100	200	8	0.50	0.170	2.75	0.29	0.18	3.23	0.75	3.98

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, 2013 (continued)

Table with 14 columns: Item Name, Size, Power Unit, Purchase Price, Annual Use, Useful Life, Perf Rate, Labor, Fuel, ---R&M--- Imp., P.U., Total Direct, ---Fixed--- Imp., P.U., Total Cost. The table lists various agricultural equipment such as Plant - Rigid, Roller/Cultipacker, Rotary Cutter, Row Cond, Spray, and Stalk Shredder, with their respective specifications and costs.

(continued)

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

Item Name	Size	Power Unit	Purchase Price	Annual Use	Useful Life	Perf Rate	Labor	Fuel	---R&M---		Total Direct	--Fixed--		Total Cost
									Imp.	P.U.		Imp.	P.U.	
			dollars	hours	years	hr/ac	-----\$/acre-----							
Stalk Shredder-Flail	18'	MFWD 150	24,900	200	10	0.091	1.06	2.47	1.99	0.38	5.91	1.22	2.33	9.47
Stalk Shredder-Flail	20'	MFWD 150	25,600	200	10	0.082	0.95	2.22	1.84	0.34	5.37	1.13	2.09	8.61
Stalk Shredder-Flail	25'	MFWD 150	34,100	200	10	0.066	0.76	1.78	1.96	0.27	4.79	1.20	1.67	7.68
Strip Till	8R38/12R30	MFWD 225	32,000	150	10	0.061	0.71	2.49	0.85	0.40	4.46	1.41	2.56	8.44
Subsoiler	3 shank	MFWD 190	3,390	100	15	0.204	2.37	6.99	0.23	0.98	10.57	0.58	6.29	17.45
Subsoiler	4 shank	MFWD 225	7,610	100	15	0.153	1.78	6.22	0.38	0.99	9.39	0.98	6.38	16.77
Subsoiler	5 shank	MFWD 225	7,300	100	15	0.122	1.41	4.95	0.29	0.79	7.47	0.75	5.08	13.31
Subsoiler low-till	6 shank	MFWD 225	10,200	100	15	0.102	1.18	4.14	0.34	0.66	6.33	0.87	4.24	11.46
Subsoiler low-till	8 shank	MFWD 225	19,600	100	15	0.076	0.88	3.10	0.50	0.49	4.98	1.26	3.18	9.43

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, 2013

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
ADJUVANTS			Dithane Rainshield	lb	2.84
Crop Oil Conc.(Pet.)	pt	3.75	Enable 2F	oz	1.93
Crop Oil Conc.(Veg.)	pt	4.34	Folicur 3.6	oz	1.08
Drift/Defoamer	pt	5.25	Headline EC	oz	2.81
Spreader Sticker	pt	3.28	Headline SC	oz	3.06
Surfactant	pt	3.50	Manzate 75 DF	lb	4.93
CLEANING			Moncut 70 DF	lb	24.85
Cleaning Peanuts	ton	18.00	Prevail	lb	28.26
CROP CONSULTANT			Provost	oz	2.18
Crop Consultant	acre	5.50	Quadris	oz	2.47
Rice Consultant	acre	8.00	Quilt	pt	19.37
CUSTOM FERTILIZE			Quilt XCEL	pt	26.52
App Fert by Air	cwt	6.50	Ridomil Gold	oz	6.22
App Fert by Air(Min)	appl	6.50	Ridomil Gold PC GR	lb	2.42
Custom Apply Fert	acre	7.00	Rovral 4F	pt	17.72
CUSTOM LIME			Stiletto	oz	0.56
Lime (Spread)	ton	45.00	Stratego	pt	21.97
CUSTOM PLANT			Stratego YLD	oz	4.60
Custom Plant	acre	7.00	Terrachlor 2EC	pt	1.87
Custom Plant Air	cwt	6.50	Tilt 3.6 EC	oz	1.17
CUSTOM SPRAY			Tilt/ Bravo SE	oz	0.38
App by Air (2 gal)	appl	4.00	Uniform	oz	4.42
App by Air (3 gal)	appl	4.75	Vitavax RTU-Thiram	oz	0.35
App by Air (5 gal)	appl	6.00	GINNING		
App by Air (10 gal)	appl	7.75	Gin & Haul	lb	0.11
Custom Spray	acre	6.50	GROWTH REGULATORS		
DRYING			Early Harvest PGR	oz	1.55
Dry Corn	bu	0.19	Mepex	oz	0.10
Dry Grain Sorghum	cwt	0.25	Mepex Gin Out	oz	0.15
Dry Peanuts	ton	24.00	Mepichlor 4.2%	oz	0.13
Dry Rice	bu	0.40	Mepiquat	oz	0.11
ERADICATION FEE			Mepiquat Extra	oz	0.08
Eradication	acre	1.00	Pentia	pt	5.72
FERTILIZERS			Pix Plus	oz	0.25
Amm Nitrate (34% N)	cwt	22.50	Stance	oz	1.24
Amm Sulfate (21% N)	cwt	20.70	SuperBoll	pt	3.24
Amm Sulfate dry/mix	lb	0.28	HARVEST AIDS		
Boron 15G	lb	0.40	Adios	oz	1.30
Boron Plus	pt	4.00	Aim 2EC	oz	7.38
DAP	cwt	32.00	Ammonium Sulfate	lb	0.28
Fert 10-34-0	cwt	35.00	CottonQuik	pt	4.25
Fert 11-37-0	cwt	36.50	Def 6	pt	7.34
Fert 30-0-0-5	cwt	18.32	Def/Folex	pt	8.42
Fert 33-0-0-12s	cwt	21.50	Defol 3	gal	3.45
Fert 41-0-0-4	cwt	26.30	Defol 5	gal	6.11
Lime	ton	35.00	Defol 750	pt	1.72
MAP	cwt	33.33	Dropp SC	oz	2.34
Phosphorus(46% P2O5)	cwt	29.30	ET	pt	47.80
Potash (60% K2O)	cwt	29.80	Ethephon 6E	pt	3.34
Sulfur 90%	lb	0.27	Finish 6	pt	9.22
Sulfur 90%	lb	0.27	First Pick	pt	3.66
Sulfur Plus	pt	2.37	Folex 6EC	pt	9.50
SuperMax AMS	pt	2.47	Freefall SC	oz	1.57
UAN (32% N)	cwt	21.10	Ginstar EC	pt	31.92
UAN + Sulfur (28%)	cwt	20.90	Gramoxone SL	oz	0.25
Urea, Solid (46% N)	cwt	28.40	Paraquat	oz	0.25
Zinc Plus	pt	2.62	Prep	pt	3.00
Zinc Sulfate 31%	lb	0.55	Sharpen	oz	5.30
FUNGICIDES			Shed-a-leaf	gal	3.60
Abound	pt	30.16	Sodium Chlorate 3L	gal	3.45
Allegiance Flowable	pt	59.52	Sodium Chlorate 5L	gal	6.11
Apron Maxx RTA	oz	0.87	TDZ SC	oz	1.41
Apron Maxx RTA+Moly	pt	15.47	Thidiazuron 4lb	oz	1.80
Apron XL LS	oz	7.93	Tribufos 6lb	pt	8.42
Artisan	oz	0.96	HAULING		
Bravo Ultrex	lb	5.48	Haul Corn/Bin	bu	0.23
Bravo Weather Stick	pt	4.42	Haul Corn/Field	bu	0.28
Captan 50 WP	lb	6.00	Haul Cotton	lb	0.02
Cotton Seed Trt.	acre	20.00	Haul Peanuts	ton	14.50
CruiserMaxx	oz	4.07	Haul Rice/Bin	bu	0.30
Dithane F-45	qt	8.17			

(continued)

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

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Haul Rice/Field	bu	0.31	Fusion	pt	26.64
Haul Sorghum/Bin	bu	0.23	Glyfos	pt	1.94
Haul Sorghum/Field	bu	0.28	Glyfos Xtra	pt	1.80
Haul Soybeans/Bin	bu	0.23	Glyphosate 3lbs a.e	pt	1.79
Haul Soybeans/Field	bu	0.28	Glyphosate 3lbs a.e	oz	0.13
Haul Wheat/Bin	bu	0.23	Glystar	pt	1.81
Haul Wheat/Field	bu	0.28	Glystar Plus	pt	1.80
HERBICIDES			Goal 2XL	pt	9.87
2,4-D Amine 4	pt	2.54	Gramonone SL 2.0	oz	0.25
2,4-D LV 4Ester	pt	2.31	Grandstand R	qt	28.37
2,4-D Weedar 64	pt	2.54	Guardman Max	pt	6.92
AAtrex 4L	pt	2.28	Halex GT	pt	6.16
AAtrex NINE-O	lb	4.22	Halomax	oz	18.42
Accent Q	oz	32.47	Harmony Extra SG	oz	13.27
Aim 2EC	oz	7.38	Harmony Extra XP	oz	14.40
Armezon	oz	0.00	Harmony GT	oz	20.72
Assure II	oz	0.90	Harness	pt	11.88
Atrazine 4L	pt	1.72	Harness XTRA	pt	7.00
Atrazine 90DF	lb	3.24	Hoelon 3EC	pt	11.03
Axial	oz	0.98	Impact	oz	20.34
Axiom 68DF	oz	1.73	Karmex XP	lb	6.81
Banvel	pt	6.98	Lariat	qt	7.29
Basagran	pt	13.23	Laudis	oz	4.89
Basis	oz	18.57	Layby Pro	qt	13.87
Beyond	oz	3.90	Lexar	pt	6.85
Bicep II Magnum	qt	11.82	Liberty 280	pt	8.84
Bicep Lite Magnum	pt	7.95	Linex 4L	pt	9.92
Blazer Ultra	pt	9.40	Londax 60DF	oz	14.75
Bolero 8EC	pt	7.30	Lorox 50DF	lb	20.60
Boundary 6.5 EC	pt	9.67	Makaze	pt	1.50
Buccaneer Plus	pt	1.74	MSMA 6.6	pt	2.79
Bullet	pt	3.65	MSMA6 Plus	pt	2.71
Butoxone 200(2,4-D	pt	3.21	Newpath 2SL	oz	3.15
Butyrac 200 (2,4-DB)	pt	4.18	Osprey	oz	3.20
Cadre	oz	3.65	Outlook	pt	22.99
Callisto 4SC	oz	5.50	Paraquat	oz	0.25
Canopy 75%	oz	2.21	Parazone 3SL	oz	0.26
Canopy EX	oz	7.76	Parrlay	pt	8.13
Caparol 4L	pt	2.54	Peak Accu Pak	oz	14.69
Capreno	oz	5.78	Permit 75 DF	oz	19.79
Celebrity Plus	lb	84.50	Poast 1.53	pt	11.25
Clarity	pt	10.83	Poast Plus	pt	8.42
Classic	oz	16.06	Prefix	pt	6.84
Clearpath	lb	48.09	Propimax EC	pt	20.31
Clincher SF	oz	2.10	Prowl 3.3 EC	pt	5.51
Cobra 2EC	oz	1.47	Prowl H20	pt	5.37
Command 3ME	pt	17.08	Pursuit 2S	oz	3.93
Cornerstone Plus	pt	1.56	Python WDG	oz	13.22
Cotoran 4L	pt	6.12	Quinstar	lb	48.70
Cotton Pro	pt	3.44	Raptor	oz	4.05
Credit Extra	pt	2.04	Reflex 2LC	pt	16.10
Direx 4L	pt	4.05	Regiment 80WP	oz	40.64
Diuron 4L	pt	3.85	Remedy Ultra	pt	8.45
Diuron 80 DF	lb	5.13	Resolve SG	oz	7.77
Diuron 80%	lb	5.13	Resource .86EC	pt	27.28
Dual II Magnum	pt	14.43	Ricebeaux	pt	5.17
Dual Magnum	pt	13.54	RicePro	pt	4.85
Duet	pt	4.78	Riceshot	pt	3.48
Envoke	oz	88.92	Ricestar HT	pt	22.25
Evik DF 80W	lb	10.11	Rifel	pt	4.38
Exceed	oz	10.71	Roundup Power Max	oz	0.18
Expert	pt	4.19	Roundup PowerMax	pt	2.83
Facet L	pt	14.25	Roundup WeatherMax	oz	0.24
Finesse	oz	15.34	Roundup WeatherMax	pt	3.77
First Rate	oz	39.68	Salvo	pt	3.56
Flexstar	pt	16.78	Scepter 70 DG	oz	4.33
Frontier 6.0	oz	0.63	Select Max	pt	12.59
Fultime	pt	5.21	Sequence	pt	5.08
Fusilade DX	oz	1.23			

(continued)

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

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Simazine 4L	pt	2.86	Intrepid 2F	oz	1.81
Stalwart	pt	6.25	Intruder 70WSP	oz	8.75
Stam 80 EDF	lb	7.13	Karate Z	oz	3.15
Stam M4	qt	7.51	Kelthane MF 4EC	pt	5.03
Staple LX	oz	8.25	Lannate LV	pt	9.87
Steadfast	oz	23.95	Lannate SP	oz	1.83
Steadfast ATZ	oz	0.00	Larvin 3.2	oz	0.62
Sterling Blue	pt	9.81	Leverage 2.7	oz	1.33
Storm	pt	10.62	Lorsban 15G	lb	2.24
Strada WG	oz	5.96	Lorsban 4E	pt	5.54
Strongarm	oz	47.07	Malathion 5E	pt	4.60
Superwham	qt	8.49	Malathion 8E	pt	5.50
Suprend	lb		Methyl Parathion 4	pt	5.58
Surpass EC	qt	25.92	Monitor 4	pt	16.33
Synchrony XP	oz	11.75	Mustang Max	oz	1.58
Touchdown Total	qt	5.49	Oberon 4 SC	pt	76.18
Treflan TR-10	lb	1.10	Orthene 90S	lb	6.50
Tricor DF	lb	14.46	Penncap-M	pt	5.90
Trifluralin 4EC	pt	3.19	Phorate	lb	3.00
Valor SX	oz	5.55	Pounce 25WP	lb	12.77
Valor XLT	oz	4.10	Prolex	oz	2.62
Verdict	oz	1.58	Respect .8EC	pt	33.79
Zidua	oz	0.00	Sevin 4F	pt	6.01
Zorial Rapid 80DF	lb	13.95	Sevin 80S	lb	7.35
INOCULANT			Sevin XLR Plus	qt	12.39
Nitrastick S	lbseed	0.02	Sniper	oz	0.70
Nitro Fix	lbseed	0.03	Steward	pt	31.20
Optimize LIFT	oz	0.70	Temik 15G Grit	lb	4.11
INSECT SCOUTING			Temik 15G Gypsum	lb	4.11
Insect Scouting	acre	7.00	Thimet 20-G Lock N L	lb	3.33
INSECTICIDES			Thionex 3 EC	pt	4.46
Acephate 90%	lb	6.53	Thionex 50W	lb	10.51
Acephate 90SP	lb	6.56	Tombstone Helios	pt	36.30
Acramite-4SC	oz	1.37	Tracer 4SC	oz	8.45
Ambush 25 WP	.66	0.00	Trimax Pro	oz	1.85
Asana .66 XL	oz	0.75	Tundra	oz	0.78
Aztec 2.1% G	lb	3.40	Vydate C-LV	oz	0.83
Baythroid XL	oz	2.27	Warrior Z	oz	1.80
Bidrin 8WM	oz	1.01	Zeal	oz	18.59
Bidrin XP	oz	0.78	Zephyr	oz	2.20
Bifenture 2EC	pt	12.50	IRRIGATION SUPPLIES		
Brigade EC	pt	14.58	Roll-Out Pipe	ft	0.24
Brigade WSB	lb	22.22	SEED/PLANTS		
Capture 2EC	oz	1.76	Corn Seed Bt	thous	2.60
Capture LFR	oz	2.16	Corn Seed BtRR	thous	3.34
Carbaryl 4L	pt	4.88	Corn Seed Conv.	thous	2.57
Carbine 50WG	oz	5.50	Corn Seed RR2	thous	3.11
Centric 40WG	oz	4.46	Corn Seed VT3	thous	3.29
Comite 1l	pt	7.23	Corn Seed VT3Pro	thous	3.38
Confirm 2F	oz	1.94	Corn Seed YGCB	thous	2.60
Counter 15G	lb	2.55	Cotton Seed B2RF	thous	0.68
Curacron 8E	pt	10.74	Cotton Seed LL	thous	1.15
Cypermethrin	oz	0.47	Cotton Seed LLB2	thous	1.16
Denim 0.16 EC	pt	30.23	Cotton Seed RF	thous	0.63
Diamond .83EC	pt	17.83	Cotton Seed W	thous	0.67
Dimethoate 4E	pt	5.45	Cotton Seed WRF	thous	0.67
Dimilin 2L	oz	1.84	Peanut Seed	lb	1.13
Dipel DF	lb	13.98	Rice Clearfield	lb	0.85
Dipel ES	pt	5.28	Rice Clearfield Hyb	lb	6.90
Discipline 2 EC	oz	0.78	Rice Conv. Hybrid	lb	5.34
Endigo ZC	pt	29.19	Rice Seed (Levees)	lb	0.29
Fanfare 2EC	oz	0.78	Rice Seed CF(Levees)	lb	0.85
Force 3G	lb	6.25	Rice Seed CFH(Levee)	lb	6.90
Furadan 4F	pt	9.81	Rice Seed Conv.	lb	0.29
Furadan 4FLFR	pt	9.81	Rice Seed Std.Blend	lb	2.30
Gaucha 600	oz	5.75	Sorghum Concept	lb	2.03
Hero	pt	23.05	Soybean Seed LL	lb	1.13
Holster	pt	0.80	Soybean Seed RR2	lb	1.04
Imidan 70 WSB	oz	0.70	Wheat Seed Private	lb	0.37
Incidental Pest Trt	acre	12.00			

(continued)

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

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

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

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

Appendix Table 6. Labor types, wage rates and unallocated labor
multipliers for crop enterprises, Mississippi, 2013

Item name	Unit	Wage Rate
OPERATOR LABOR	hour	11.71
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, 2013

	Unit	Futures Contract Month	Futures Contract Price ^a	Basis ^b	Forward Contract Price ^c	Loan Rate ^d	Budget Price ^e
Corn	bu	Dec '13	6.32	-0.3012	6.02	2.09	6.02
Cotton Lint	lb	Dec '13	0.770	-0.0276	0.743	.524	0.74
Cottonseed	lb						0.103 ^f
Grain Sorghum	bu				5.72	3.61	5.72
Peanuts	ton				575.00	355.00	575.00
Soybeans	bu	Nov '13	13.35	-0.3030	13.05	5.21	13.05
Rice	bu	Sep '13	7.07	-0.8110	6.25	2.97	6.25
Wheat	bu	Jul '13	8.51	-0.6908	7.82	2.87	7.82

^a Average of the futures contract month closings in October.

^b The basis is computed by subtracting the 2001-2012 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.

^c 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.

^d Average Mississippi loan rate for the 2012 crop year for soybeans, corn, grain sorghum, and wheat. 2012 Mississippi base loan rate for the Delta area for cotton. 2012 Mississippi loan rate for long grain rice. 2012 national average loan rate for peanuts.

^e Price used in the 2013 MAFES Planning Budgets.

^f Cottonseed price is the marketing year average price averaged over the years 2008-2012, 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, 2013

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'		1.30	0.27	0.44		0.01	2.02	1.40	3.42
Set Up Engine										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Ditcher (1m/160a)			0.22	0.04	0.11		0.01	0.38	0.17	0.55
Roll-Out Pipe	ft	7.92					0.14	8.06		8.06
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.29	0.05	0.38		0.01	0.73	0.47	1.20
IRRIGATE LABOR	hour				1.81		0.03	1.84		1.84
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.44	0.09	0.56		0.01	1.10	0.70	1.80
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								5.10	5.10
Engine, RPF, 75	each								7.32	7.32
June Irrigation	ac-in		9.98	1.12			0.20	11.30		11.30
July Irrigation	ac-in		9.98	1.12			0.16	11.26		11.26
August Irrigation	ac-in		9.98	1.12			0.12	11.22		11.22
TOTALS		7.92	32.19	6.25	4.22	0.00	0.73	51.31	50.92	102.23

Note: Cost of production estimates are based on 2012 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, 2013

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			12.44			0.22	12.66	50.99
Well & Pump, 1/4 CP	each			2.89			0.05	2.94	8.76
Engine, 1/4 CP, 65	each								8.68
June Irr. 3app@.75"	ac-in		11.76	1.19			0.23	13.18	13.18
July Irr. 4app@.75"	ac-in		15.68	1.59			0.24	17.51	17.51
Aug Irr. 3app@.75"	ac-in		11.76	1.19			0.14	13.09	13.09
TOTALS		0.00	39.20	19.30	1.84	0.00	0.91	61.25	68.43
									129.68

Note: Cost of production estimates are based on 2012 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, 2013

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'		1.30	0.27	0.44			0.09	2.10	1.40	3.50
Set Up Engine											
IRRIGATE LABOR	hour				0.23				0.23		0.23
Ditcher (1m/160a)			0.22	0.04	0.11			0.01	0.38	0.17	0.55
Roll-Out Pipe	ft	7.92						0.11	8.03		8.03
Lay Roll-out Pipe											
Pipe Spool 160ac	1/4m roll		0.29	0.05	0.38			0.01	0.73	0.47	1.20
IRRIGATE LABOR	hour				1.81			0.03	1.84		1.84
Apply Water											
IRRIGATE LABOR	hour				0.23				0.23		0.23
Apply Water											
IRRIGATE LABOR	hour				0.23				0.23		0.23
Apply Water											
IRRIGATE LABOR	hour				0.23				0.23		0.23
Pick Up Pipe											
Pipe Spool 160ac	1/4m roll		0.44	0.09	0.56				1.09	0.70	1.79
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									5.10	5.10
Engine, RPF, ESB	each									7.32	7.32
1st June Irrigation	ac-in		9.98	1.30				0.16	11.44		11.44
2nd June Irrigation	ac-in		9.98	1.30				0.16	11.44		11.44
July Irrigation	ac-in		9.98	1.30				0.12	11.40		11.40
TOTALS		7.92	32.19	6.79	4.22	0.00		0.72	51.84	50.92	102.76

Note: Cost of production estimates are based on 2012 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, 2013

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		0.49	0.09	0.19			0.01	0.78	1.36
Survey & Mark Levees	acre	2.25						0.04	2.29	2.29
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.66	0.13	0.25			0.02	1.06	1.84
Butt Levees										
Blade-Box	6'-7'		0.47	0.06	0.23			0.01	0.77	1.09
IRRIGATE LABOR	hour				0.68			0.01	0.69	0.69
Apply Water										
IRRIGATE LABOR	hour				0.11				0.11	0.11
Tear Down Levees										
Levee Splitter (1/80)	32"		0.45	0.08	0.20			0.01	0.74	1.22
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.66	0.13	0.25			0.01	1.05	1.83
Butt Levees										
Blade-Box	6'-7'		0.47	0.06	0.23			0.01	0.77	1.09
IRRIGATE LABOR	hour				0.68			0.01	0.69	0.69
Apply Water										
IRRIGATE LABOR	hour				0.11				0.11	0.11
Tear Down Levees										
Levee Splitter (1/80)	32"		0.45	0.08	0.20			0.01	0.74	1.22
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.66	0.13	0.25			0.01	1.05	1.83
Butt Levees										
Blade-Box	6'-7'		0.47	0.06	0.23			0.01	0.77	1.09
IRRIGATE LABOR	hour				0.68			0.01	0.69	0.69
Apply Water										
IRRIGATE LABOR	hour				0.11				0.11	0.11
Tear Down Levees										
Levee Splitter (1/80)	32"		0.45	0.08	0.20			0.01	0.74	1.22
Tear Down Levees										
Levee Splitter (1/80)	32"		0.34	0.06	0.15				0.55	0.90
Land Forming (\$75)	each								7.09	7.09
Well & Pump, Flood	each			4.88				0.09	4.97	14.78
Engine, CF, 75	each								14.65	14.65
June Irrigation	ac-in		12.83	2.23				0.27	15.33	15.33
July Irrigation	ac-in		12.83	2.23				0.21	15.27	15.27
August Irrigation	ac-in		12.83	2.23				0.16	15.22	15.22
TOTALS		2.25	44.06	12.53	5.20	0.00	0.92	64.96	42.19	107.15

Note: Cost of production estimates are based on 2012 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, 2013

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour				0.07				0.07	0.07
Maintenance										
IRRIGATE LABOR	hour				0.27		0.01		0.28	0.28
Apply Water										
IRRIGATE LABOR	hour				0.04				0.04	0.04
Apply Water										
IRRIGATE LABOR	hour				0.05				0.05	0.05
Apply Water										
IRRIGATE LABOR	hour				0.04				0.04	0.04
Pivot, 1/2 CP	each			6.87			0.12	6.99	28.14	35.13
Well & Pump, 1/2 CP	each			0.95			0.02	0.97	2.88	3.85
Engine, 1/2 CP, 264	each								4.55	4.55
June Irr. 3app@.75"	ac-in		17.23	0.62			0.32	18.17		18.17
July Irr. 4app@.75"	ac-in		22.97	0.83			0.34	24.14		24.14
Aug Irr. 3app@.75"	ac-in		17.23	0.62			0.19	18.04		18.04
TOTALS		0.00	57.43	9.89	0.47	0.00	1.00	68.79	35.57	104.36

Note: Cost of production estimates are based on 2012 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, 2013

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			12.44				0.22	12.66	63.65
Well & Pump, 1/4 CP	each			2.89				0.05	2.94	11.70
Engine, 1/4 CP, 65	each								8.68	8.68
June Irr. 3app@.75"	ac-in		11.76	1.19				0.23	13.18	13.18
July Irr. 4app@.75"	ac-in		15.68	1.59				0.24	17.51	17.51
Aug Irr. 3app@.75"	ac-in		11.76	1.19				0.14	13.09	13.09
TOTALS		0.00	39.20	19.30	1.84	0.00	0.91		61.25	68.43

Note: Cost of production estimates are based on 2012 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, 2013

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'		1.30	0.27	0.44		0.09	2.10	1.40	3.50
Set Up Engine										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Ditcher (1m/160a)			0.22	0.04	0.11		0.01	0.38	0.17	0.55
Roll-Out Pipe	ft	7.92					0.11	8.03		8.03
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.29	0.05	0.38		0.01	0.73	0.47	1.20
IRRIGATE LABOR	hour				1.81		0.03	1.84		1.84
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.44	0.09	0.56		0.01	1.10	0.70	1.80
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								5.10	5.10
Engine, RPF, Corn	each								7.32	7.32
1st June Irrigation	ac-in		9.27	0.84			0.14	10.25		10.25
2nd June Irrigation	ac-in		9.27	0.84			0.14	10.25		10.25
3rd June Irrigation	ac-in		9.27	0.84			0.14	10.25		10.25
1st July Irrigation	ac-in		9.27	0.84			0.11	10.22		10.22
TOTALS		7.92	39.33	6.25	4.45	0.00	0.82	58.77	50.92	109.69

Note: Cost of production estimates are based on 2012 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, 2013

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		0.49	0.09	0.19			0.02	0.79	1.37
Survey & Mark Levees	acre	4.50						0.10	4.60	4.60
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		1.31	0.25	0.50			0.04	2.10	3.64
Butt Levees										
Blade-Box	6'-7'		0.47	0.06	0.23			0.02	0.78	1.10
IRRIGATE LABOR	hour				0.68			0.01	0.69	0.69
***Gate Installer			0.47	0.23	0.41			0.02	1.13	2.05
IRRIGATE LABOR	hour				0.91			0.02	0.93	0.93
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	32"		0.90	0.16	0.39			0.01	1.46	2.42
Tear Down Levees										
Levee Splitter (1/80	32"		0.34	0.06	0.15				0.55	0.90
Land Forming (\$75)	each								7.09	7.09
Levee Gates	each								0.59	0.59
Well & Pump, Flood	each			4.88				0.09	4.97	14.78
Engine, Rice CL, 75	each								14.65	14.65
May Irrigation	ac-in		17.11	1.22				0.39	18.72	18.72
June Irrigation	ac-in		25.66	1.83				0.49	27.98	27.98
July Irrigation	ac-in		25.66	1.83				0.39	27.88	27.88
August Irrigation	ac-in		25.66	1.83				0.29	27.78	27.78
TOTALS		4.50	98.07	12.44	32.02	0.00		2.34	149.37	41.78
										191.15

Note: Cost of production estimates are based on 2012 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, 2013

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		0.98	0.18	0.38			0.03	1.57	1.16 2.73
Butt Levees										
Blade-Box	6'-7'		0.47	0.06	0.23			0.02	0.78	0.32 1.10
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	32"		0.68	0.12	0.29			0.01	1.10	0.72 1.82
Land Forming (\$390)	each									28.37 28.37
Levee Gates	each									0.59 0.59
Well & Pump, Flood	each			4.88				0.09	4.97	14.78 19.75
Engine, Rice SL, 75	each									14.65 14.65
May Irrigation	ac-in		17.11	1.49				0.40	19.00	19.00
June Irrigation	ac-in		19.96	1.74				0.38	22.08	22.08
July Irrigation	ac-in		19.96	1.74				0.31	22.01	22.01
August Irrigation	ac-in		19.96	1.74				0.23	21.93	21.93
TOTALS		2.25	79.12	11.95	22.42	0.00		1.87	117.61	60.59 178.20

Note: Cost of production estimates are based on 2012 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, 2013

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	
Survey & Mark Levees	acre	2.25					0.05	2.30	2.30	
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.98	0.18	0.38		0.03	1.57	1.16	
Butt Levees										
Blade-Box	6'-7'		0.47	0.06	0.23		0.02	0.78	0.32	
IRRIGATE LABOR	hour				0.68		0.01	0.69	0.69	
Ditcher (1m/160a)			0.22	0.04	0.11		0.01	0.38	0.17	
Roll-Out Pipe	ft	7.92					0.17	8.09	8.09	
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.29	0.05	0.38		0.02	0.74	0.47	
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)	32"		0.68	0.12	0.29		0.01	1.10	0.72	
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.15	0.03	0.18			0.36	0.23	
Land Forming (\$390)	each							28.37	28.37	
Levee Gates	each							0.30	0.30	
Well & Pump, Flood	each			4.88			0.09	4.97	14.78	
Engine, Mult In Rice	each							14.65	14.65	
May Irrigation	ac-in		14.26	1.40			0.33	15.99	15.99	
June Irrigation	ac-in		17.11	1.68			0.33	19.12	19.12	
July Irrigation	ac-in		17.11	1.68			0.27	19.06	19.06	
August Irrigation	ac-in		17.11	1.68			0.20	18.99	18.99	
TOTALS		10.17	68.38	11.80	11.75	0.00	1.70	103.80	61.17	164.97

Note: Cost of production estimates are based on 2012 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, 2013

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							14.65	14.65	
May Irrigation	ac-in		11.40	0.99			0.26	12.65	12.65	
June Irrigation	ac-in		14.26	1.24			0.27	15.77	15.77	
July Irrigation	ac-in		14.26	1.24			0.22	15.72	15.72	
August Irrigation	ac-in		14.26	1.24			0.16	15.66	15.66	
TOTALS		0.00	54.18	9.59	9.53	0.00	1.15	74.45	57.80	132.25

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

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