

**COTTON  
2008  
PLANNING BUDGETS**

**Mississippi State University  
Department of Agricultural Economics  
Budget Report 2007-01**

**December 2007**



## 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 2008 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.

## 2008 Budget Committees

### Corn, Grain Sorghum, and Wheat

John Anderson, MSU-ES, Chairman  
 John Byrd, MSU-ES  
 Wayne Ebelhar, MAFES  
 Eric Larson, MSU-ES/MAFES  
 Larry Oldham, MSU-ES  
 Glover Triplett, MAFES

### Cotton

Steve Martin, MSU-ES, Chairman  
 Gordon Andrews, MSU-ES  
 Angus Catchot, MSU-ES  
 Steve Cummings, MSU-ES  
 Darrin Dodds, MSU-ES  
 Dan Reynolds, MAFES

### Peanuts

Steve W. Martin, MSU-ES, Chairman  
 John Black, MAFES  
 Mike Howell, MSU-ES  
 J. Mike Steede, MSU-ES

### Rice

Steve W. Martin, MSU-ES, Chairman  
 Gordon Andrews, MSU-ES  
 Jason Bond, MAFES  
 Nathan Buehring, MSU-ES  
 Tim Walker, MAFES

### Soybeans

Stan R. Spurlock, MAFES, Chairman  
 Normie W. Buehring, MAFES  
 Angus Catchot, MSU-ES  
 Dan Poston, MAFES  
 Al Rankins, MSU-ES

### Vegetables

Ken Hood, MSU-ES, Chairman  
 John Black, MAFES  
 Allen Henn, MSU-ES  
 David Ingram, MAFES  
 David H. Nagel, MSU-ES  
 Blake Layton, MSU-ES

### Fruit & Nut

Ken Hood, MSU-ES, Chairman  
 John Black, MAFES  
 John Braswell, MSU-ES  
 Frank Matta, MAFES  
 David Ingram, MAFES  
 Blake Layton, MSU-ES  
 Al Rankins, MSU-ES

## Supporting Committees

### Equipment

David H. Laughlin, MAFES, Chairman  
 John Black, MAFES  
 Stan R. Spurlock, MAFES  
 Michael H. Willcutt, MSU-ES

### Prices

David H. Laughlin, MAFES, Chairman  
 John Black, MAFES  
 W. Gail Gillis, MAFES  
 Stan R. Spurlock, MAFES

### Documentation and Data Processing

David H. Laughlin, MAFES, Chairman  
 W. Gail Gillis, MAFES  
 Stan R. Spurlock, MAFES

### Publication Review

Stan R. Spurlock, MAFES, Chairman  
 W. Gail Gillis, MAFES  
 David H. Laughlin, MAFES

## Table of Contents

	Page
Foreword.....	i
Acknowledgments.....	i
2008 Budget Committees.....	ii
2008 Planning Budgets .....	1
Budgets for Agricultural Enterprises.....	1
Methods and Procedures .....	1
Production Practices .....	1
Machinery .....	1
Estimates of Direct Costs.....	2
Estimates of Fixed Costs.....	2
Estimates of Returns .....	3
Irrigation Costs .....	3
Enterprise Budgets	
Table	
1    Cotton, 8R-38", solid, conservation tillage BtRR variety, Delta Area.....	6
2    Cotton, 8R-38" solid, conservation tillage BGII/Flex variety, Delta Area .....	12
3    Cotton, 8R-38", solid, no-till BtRR variety, Delta Area.....	18
4    Cotton, 8R-38", 2x1 full-skip, (8 rows planted) Conservation tillage, BtRR variety, Delta Area.....	24
5    Cotton, 8R-38", solid, conventional tillage Non-transgenic variety, Delta Area .....	30
6    Cotton, 8R-38", solid, conservation tillage RR variety, Delta Area.....	36
7    Cotton, 12R-38", solid, conservation tillage BtRR variety, Delta Area.....	42
8    Cotton, 12R-38" solid, conservation tillage BGII/ Flex variety, Delta Area.....	48
9    Cotton, 12R-38", solid, no-till BtRR variety, Delta Area.....	54
10   Cotton, 12R-38", solid, conventional tillage Non-transgenic variety, Delta Area .....	60
11   Cotton, 8R-38", solid, conservation tillage BtRR variety, Brown Loam Area .....	66
12   Cotton, 8R-38" solid, conservation tillage BGII/ Flex variety, Brown Loam Area .....	72
13   Cotton, 8R-38", solid, no-till BtRR variety, Brown Loam Area .....	78
14   Cotton, 8R-38", solid, conventional tillage Non-transgenic variety, Brown Loam Area.....	84

15	Cotton, 8R-38", solid, conservation tillage BtRR variety, Black Belt/Coastal Plains Areas.....	90
16	Cotton, 8R-38" solid, conservation tillage BGII/ Flex variety, Black Belt/Coastal Plain Areas .....	96
17	Cotton, 8R-38", solid, no-till BtRR variety, Black Belt/Coastal Plains Areas.....	102
18	Cotton, 8R-38", solid, conventional tillage Non-transgenic variety, Black Belt/Coastal Plains Areas .....	108

## Appendix

### Table

1	Tractors/Harvesters: estimated purchase price, annual use, useful life, fuel use, and direct and fixed costs per hour .....	116
2	Self-propelled machines: estimated purchase price, annual use, useful life, fuel use, performance rate, and direct and fixed costs per hour .....	117
3	Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed costs per acre .....	118
4	Operating inputs: estimated prices .....	125
5	Estimated fuel prices and interest rates .....	129
6	Labor types, wage rates and unallocated labor multipliers for crop enterprises.....	129
7	Futures contract prices, basis levels, forward contract prices, and loan rates used in row crop budgets .....	130
8	Additional practices for irrigated cotton 160-acre roll-out pipe system, 10.5 ac-in., Delta Area.....	131
9	Additional practices for irrigated cotton 135-acre ¼-mile pivot system, 7.5 ac-in., Delta Area.....	132
	Literature Cited .....	133

# 2008 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 2007. (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 2007 crop year. Government payments for commodities are not included in the budgets except to the extent that they are included in loan rates.

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

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

### Irrigation Costs

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



## Enterprise Budgets

Table 1.A Estimated costs per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	4.50	2.0000	9.00	_____
App by Air ( 3 gal)	appl	3.50	3.5000	12.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	13.00	1.5000	19.50	_____
UAN (32% N)	cwt	12.00	4.0000	48.00	_____
HERBICIDES					
Clarity	pt	11.60	0.5000	5.80	_____
Glyphosate Plus 4L	pt	2.35	3.4375	8.08	_____
Dual II Magnum	pt	13.43	1.0000	13.43	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Karate Z	oz	3.10	2.0000	6.20	_____
Bidrin 8L	oz	0.84	8.0000	6.72	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed BtRR	thous	0.46	52.5000	24.15	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradiation Fee	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	1.1322	11.54	_____
Self-Propelled	hour	10.21	0.3106	3.17	_____
HAND LABOR					
Implements	hour	7.31	0.4491	3.27	_____
Self-Propelled	hour	7.31	0.2842	2.06	_____
UNALLOCATED LABOR	hour	10.20	1.1543	11.78	_____
DIESEL FUEL					
Tractors	gal	2.33	11.0733	25.79	_____
Self-Propelled	gal	2.33	5.1885	12.08	_____
REPAIR & MAINTENANCE					
Implements	acre	8.77	1.0000	8.77	_____
Tractors	acre	4.22	1.0000	4.22	_____
Self-Propelled	acre	13.01	1.0000	13.01	_____
INTEREST ON OP. CAP.	acre	15.82	1.0000	15.82	_____
TOTAL DIRECT EXPENSES				495.72	_____
FIXED EXPENSES					
Implements	acre	18.66	1.0000	18.66	_____
Tractors	acre	32.68	1.0000	32.68	_____
Self-Propelled	acre	63.59	1.0000	63.59	_____
TOTAL FIXED EXPENSES				114.93	_____
TOTAL SPECIFIED EXPENSES				610.65	_____

Note: Cost of production estimates are based on 2007 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  
 BtRR variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	900.0000	644.40	_____
Cotton Seed	lb	0.04	1350.0000	60.75	_____
				-----	
TOTAL INCOME				705.15	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.25	1.0000	21.25	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	67.50	1.0000	67.50	_____
HERBICIDES	acre	30.46	1.0000	30.46	_____
INSECTICIDES	acre	52.33	1.0000	52.33	_____
SEED/PLANTS	acre	24.15	1.0000	24.15	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.7333	5.33	_____
OPERATOR LABOR	hour	10.21	1.4429	14.71	_____
UNALLOCATED LABOR	hour	10.20	1.1543	11.78	_____
DIESEL FUEL	gal	2.33	16.2618	37.87	_____
REPAIR & MAINTENANCE	acre	26.00	1.0000	26.00	_____
INTEREST ON OP. CAP.	acre	15.82	1.0000	15.82	_____
				-----	
TOTAL DIRECT EXPENSES				495.72	_____
RETURNS ABOVE DIRECT EXPENSES				209.43	_____
				-----	
TOTAL FIXED EXPENSES				114.93	_____
				-----	
TOTAL SPECIFIED EXPENSES				610.65	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				94.50	_____

Note: Cost of production estimates are based on 2007 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  
BtRR variety, Delta Area, Mississippi, 2008

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				
Paratill & Bed 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 Plus 4L	pt					1.3750				
Disk Bed (Hipper)Rdg	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 (Plant)Rdg	26'	MFWD 190	0.078	1.00	May		0.07	0.07	0.07	0.06
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed BtRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Fee	acre					1.0000				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Dual II Magnum	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	0.50	May			0.00	0.01	0.00
Glyphosate Plus 4L	pt					0.6875				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
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 80%	lb					1.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					6.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8L	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	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'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	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							1.44	1.13	2.17	1.15

Note: Cost of production estimates are based on 2007 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  
 BtRR variety, Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Paratill & Bed Fold.	8R-38		1.84	1.20	1.48			0.40	4.92	4.34	9.26
App by Air ( 5 gal)	appl	4.50						0.26	4.76		4.76
Clarity	pt	5.80						0.34	6.14		6.14
Glyphosate Plus 4L	pt	3.23						0.19	3.42		3.42
Disk Bed (Hipper)Rdg	8R-38		0.84	0.27	0.68			0.10	1.89	1.50	3.39
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	19.50						1.14	20.64		20.64
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.23	4.72	3.26	7.98
UAN (32% N)	cwt	24.00						1.23	25.23		25.23
Row Cond (Plant)Rdg	26'		1.79	0.48	1.44			0.16	3.87	3.25	7.12
Plant & Pre-Rigid	8R-38		1.83	1.16	2.07			0.22	5.28	4.39	9.67
Cotton Seed BtRR	thous	24.15						1.06	25.21		25.21
BG/RR Cot Tech Fee	cap/ac	49.00						2.14	51.14		51.14
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Fee	acre	5.50						0.24	5.74		5.74
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.04	0.97	1.04	2.01
Dual II Magnum	pt	13.43						0.59	14.02		14.02
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.02	0.48	0.52	1.00
Glyphosate Plus 4L	pt	1.62						0.07	1.69		1.69
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.03	0.96	1.04	2.00
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.16	4.65	3.26	7.91
UAN (32% N)	cwt	24.00						0.88	24.88		24.88
Spray (Direct/Layby)	8R-38		1.52	0.57	1.47			0.10	3.66	2.41	6.07
Diuron 80%	lb	3.15						0.09	3.24		3.24
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Acephate 90%	lb	4.22						0.12	4.34		4.34
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Bidrin 8L	oz	6.72						0.20	6.92		6.92
Incidental Pest											
App by Air ( 3 gal)	appl	1.75						0.05	1.80		1.80
Incidental Pest Trt	acre	6.00						0.18	6.18		6.18
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.01	0.47	0.52	0.99
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	4R-38(350)		10.82	12.63	6.62			0.22	30.29	60.47	90.76
Boll Buggy-1st pick	4R-38(325)		5.87	2.63	4.74			0.10	13.34	11.74	25.08
Module Builder-1st	4R-38(325)		5.87	3.11	6.62			0.11	15.71	12.97	28.68
Gin & Haul	lb	81.00						0.59	81.59		81.59
Stalk Shredder	14'		2.69	1.53	2.16			0.05	6.43	4.22	10.65
TOTALS		384.21	37.87	26.00	31.82	0.00	15.82	495.72	114.93	610.65	

Note: Cost of production estimates are based on 2007 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  
 BtRR variety, Delta Area, Mississippi, 2008

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	705.15
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	8.75	3.50	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	19.50	24.00	0.00	24.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.03	0.00	18.28	0.00	3.15	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	10.08	23.14	5.76	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	24.15	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	5.50	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.48	0.00	0.00	0.00	0.68	1.70	4.08	2.08	1.47	0.00	0.19	20.14
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.84	0.00	0.00	0.00	0.84	1.77	4.25	2.19	1.52	0.00	0.21	25.25
REPAIR & MAINTENANCE	1.20	0.00	0.00	0.00	0.27	1.02	1.83	1.15	0.57	0.00	0.06	19.90
INTEREST ON OP. CAP.	2.15	0.00	0.00	0.00	2.32	1.46	5.57	1.54	1.20	0.21	0.30	1.07
TOTAL DIRECT EXPENSES	26.67	0.00	0.00	0.00	42.14	29.95	133.01	43.86	42.62	9.47	20.64	147.36
NET INCOME	-26.67	0.00	0.00	0.00	-42.14	-29.95	-133.01	-43.86	-42.62	-9.47	-20.64	557.79
NET INCOME TO DATE	-26.67	-26.67	-26.67	-26.67	-68.81	-98.76	-231.77	-275.63	-318.25	-327.72	-348.36	209.43

Note: Cost of production estimates are based on 2007 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  
 BtRR variety, Delta Area, Mississippi, 2008

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			-----PRODUCT PRICE-----										
			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	-----dollars-----										
50	450.00	lb	-152	-136	-120	-104	-88	-71	-55	-39	-23	-7	8
			-267	-251	-235	-219	-203	-186	-170	-154	-138	-122	-106
60	540.00	lb	-112	-93	-73	-54	-35	-15	3	22	42	61	80
			-227	-207	-188	-169	-149	-130	-111	-91	-72	-53	-33
70	630.00	lb	-72	-49	-27	-4	18	40	63	85	108	130	153
			-187	-164	-142	-119	-96	-74	-51	-29	-6	15	38
80	720.00	lb	-32	-6	19	45	71	96	122	148	174	199	225
			-146	-121	-95	-69	-43	-18	7	33	59	85	110
90	810.00	lb	8	37	66	95	124	153	182	211	240	269	298
			-106	-77	-48	-19	9	38	67	96	125	154	183
100	900.00	lb	48	80	112	144	177	209	241	273	306	338	370
			-66	-34	-2	30	62	94	126	158	191	223	255
110	990.00	lb	88	123	159	194	230	265	301	336	372	407	442
			-26	9	44	79	115	150	186	221	257	292	327
120	1080.00	lb	128	167	206	244	283	321	360	399	437	476	515
			13	52	91	129	168	207	245	284	323	361	400
130	1170.00	lb	168	210	252	294	336	378	420	462	503	545	587
			53	95	137	179	221	263	305	347	389	430	472
140	1260.00	lb	209	254	299	344	389	434	479	524	569	614	660
			94	139	184	229	274	319	364	409	454	500	545
150	1350.00	lb	249	297	345	394	442	490	539	587	635	684	732
			134	182	230	279	327	375	424	472	520	569	617

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 2007 input prices.

Table 2.A Estimated costs per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	4.50	2.0000	9.00	_____
App by Air ( 3 gal)	appl	3.50	3.2500	11.38	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	13.00	1.5000	19.50	_____
UAN (32% N)	cwt	12.00	4.0000	48.00	_____
HERBICIDES					
Clarity	pt	11.60	0.5000	5.80	_____
Glyphosate Plus 4L	pt	2.35	5.5000	12.93	_____
Dual II Magnum	pt	13.43	1.0000	13.43	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Karate Z	oz	3.10	0.5000	1.55	_____
Bidrin 8L	oz	0.84	2.0000	1.68	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed BtRR	thous	0.46	52.5000	24.15	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradiation Fee	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	1.1322	11.54	_____
Self-Propelled	hour	10.21	0.3194	3.26	_____
HAND LABOR					
Implements	hour	7.31	0.4491	3.27	_____
Self-Propelled	hour	7.31	0.2886	2.09	_____
UNALLOCATED LABOR	hour	10.20	1.1614	11.85	_____
DIESEL FUEL					
Tractors	gal	2.33	11.0733	25.79	_____
Self-Propelled	gal	2.33	5.2792	12.29	_____
REPAIR & MAINTENANCE					
Implements	acre	8.77	1.0000	8.77	_____
Tractors	acre	4.22	1.0000	4.22	_____
Self-Propelled	acre	13.08	1.0000	13.08	_____
INTEREST ON OP. CAP.	acre	15.90	1.0000	15.90	_____
TOTAL DIRECT EXPENSES				496.55	_____
FIXED EXPENSES					
Implements	acre	18.66	1.0000	18.66	_____
Tractors	acre	32.68	1.0000	32.68	_____
Self-Propelled	acre	64.11	1.0000	64.11	_____
TOTAL FIXED EXPENSES				115.45	_____
TOTAL SPECIFIED EXPENSES				612.00	_____

Note: Cost of production estimates are based on 2007 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, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	900.0000	644.40	_____
Cotton Seed	lb	0.04	1350.0000	60.75	_____
				-----	
TOTAL INCOME				705.15	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	20.38	1.0000	20.38	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	67.50	1.0000	67.50	_____
HERBICIDES	acre	35.30	1.0000	35.30	_____
INSECTICIDES	acre	48.64	1.0000	48.64	_____
SEED/PLANTS	acre	24.15	1.0000	24.15	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.7377	5.36	_____
OPERATOR LABOR	hour	10.21	1.4517	14.80	_____
UNALLOCATED LABOR	hour	10.20	1.1614	11.85	_____
DIESEL FUEL	gal	2.33	16.3525	38.08	_____
REPAIR & MAINTENANCE	acre	26.07	1.0000	26.07	_____
INTEREST ON OP. CAP.	acre	15.90	1.0000	15.90	_____
				-----	
TOTAL DIRECT EXPENSES				496.55	_____
RETURNS ABOVE DIRECT EXPENSES				208.60	_____
				-----	
TOTAL FIXED EXPENSES				115.45	_____
				-----	
TOTAL SPECIFIED EXPENSES				612.00	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				93.15	_____

Note: Cost of production estimates are based on 2007 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, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2008

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				
Paratill & Bed 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 Plus 4L	pt					1.3750				
Disk Bed (Hipper)Rdg	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 (Plant)Rdg	26'	MFWD 190	0.078	1.00	May		0.07	0.07	0.07	0.06
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed BtRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Fee	acre					1.0000				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Dual II Magnum	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Glyphosate Plus 4L	pt					1.3750				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
Glyphosate Plus 4L	pt					1.3750				
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 80%	lb					1.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					6.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8L	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'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	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							1.45	1.13	2.18	1.16

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 2.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, conservation tillage  
BGII/Flex variety, Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Paratill & Bed Fold.	8R-38		1.84	1.20	1.48			0.40	4.92	4.34	9.26
App by Air ( 5 gal)	appl	4.50						0.26	4.76		4.76
Clarity	pt	5.80						0.34	6.14		6.14
Glyphosate Plus 4L	pt	3.23						0.19	3.42		3.42
Disk Bed (Hipper)Rdg	8R-38		0.84	0.27	0.68			0.10	1.89	1.50	3.39
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	19.50						1.14	20.64		20.64
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.23	4.72	3.26	7.98
UAN (32% N)	cwt	24.00						1.23	25.23		25.23
Row Cond (Plant)Rdg	26'		1.79	0.48	1.44			0.16	3.87	3.25	7.12
Plant & Pre-Rigid	8R-38		1.83	1.16	2.07			0.22	5.28	4.39	9.67
Cotton Seed BtRR	thous	24.15						1.06	25.21		25.21
BG/RR Cot Tech Fee	cap/ac	49.00						2.14	51.14		51.14
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Fee	acre	5.50						0.24	5.74		5.74
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.04	0.97	1.04	2.01
Dual II Magnum	pt	13.43						0.59	14.02		14.02
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.04	0.97	1.04	2.01
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.03	0.96	1.04	2.00
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Glyphosate Plus 4L	pt	3.23						0.12	3.35		3.35
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.16	4.65	3.26	7.91
UAN (32% N)	cwt	24.00						0.88	24.88		24.88
Spray (Direct/Layby)	8R-38		1.52	0.57	1.47			0.10	3.66	2.41	6.07
Diuron 80%	lb	3.15						0.09	3.24		3.24
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Acephate 90%	lb	4.22						0.12	4.34		4.34
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
App by Air ( 3 gal)	appl	0.88						0.03	0.91		0.91
Karate Z	oz	1.55						0.05	1.60		1.60
Bidrin 8L	oz	1.68						0.05	1.73		1.73
Incidental Pest											
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Incidental Pest Trt	acre	12.00						0.35	12.35		12.35
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.01	0.47	0.52	0.99
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	4R-38(350)		10.82	12.63	6.62			0.22	30.29	60.47	90.76
Boll Buggy-1st pick	4R-38(325)		5.87	2.63	4.74			0.10	13.34	11.74	25.08
Module Builder-1st	4R-38(325)		5.87	3.11	6.62			0.11	15.71	12.97	28.68
Gin & Haul	lb	81.00						0.59	81.59		81.59
Stalk Shredder	14'		2.69	1.53	2.16			0.05	6.43	4.22	10.65
TOTALS			384.49	38.08	26.07	32.01	0.00	15.90	496.55	115.45	612.00

Note: Cost of production estimates are based on 2007 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, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2008

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	705.15
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	7.88	3.50	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	19.50	24.00	0.00	24.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.03	0.00	19.89	3.23	3.15	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	10.08	19.45	5.76	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	24.15	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	5.50	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.48	0.00	0.00	0.00	0.68	1.70	4.27	2.08	1.47	0.00	0.19	20.14
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.84	0.00	0.00	0.00	0.84	1.77	4.46	2.19	1.52	0.00	0.21	25.25
REPAIR & MAINTENANCE	1.20	0.00	0.00	0.00	0.27	1.02	1.90	1.15	0.57	0.00	0.06	19.90
INTEREST ON OP. CAP.	2.15	0.00	0.00	0.00	2.32	1.46	5.66	1.66	1.07	0.21	0.30	1.07
TOTAL DIRECT EXPENSES	26.67	0.00	0.00	0.00	42.14	29.95	135.18	47.21	37.93	9.47	20.64	147.36
NET INCOME	-26.67	0.00	0.00	0.00	-42.14	-29.95	-135.18	-47.21	-37.93	-9.47	-20.64	557.79
NET INCOME TO DATE	-26.67	-26.67	-26.67	-26.67	-68.81	-98.76	-233.94	-281.15	-319.08	-328.55	-349.19	208.60

Note: Cost of production estimates are based on 2007 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, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2008

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			-----PRODUCT PRICE-----										
			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	-----dollars-----										
50	450.00	lb	-153	-137	-121	-105	-88	-72	-56	-40	-24	-8	7
			-268	-252	-236	-220	-204	-188	-172	-156	-139	-123	-107
60	540.00	lb	-113	-93	-74	-55	-35	-16	2	22	41	60	80
			-228	-209	-189	-170	-151	-131	-112	-93	-73	-54	-35
70	630.00	lb	-73	-50	-27	-5	17	39	62	84	107	129	152
			-188	-165	-143	-120	-98	-75	-53	-30	-8	14	37
80	720.00	lb	-32	-7	18	44	70	96	121	147	173	199	224
			-148	-122	-96	-70	-45	-19	6	32	57	83	109
90	810.00	lb	7	36	65	94	123	152	181	210	239	268	297
			-108	-79	-50	-21	7	36	65	94	123	152	181
100	900.00	lb	47	79	111	144	176	208	240	273	305	337	369
			-67	-35	-3	28	60	93	125	157	189	222	254
110	990.00	lb	87	123	158	193	229	264	300	335	371	406	442
			-27	7	43	78	113	149	184	220	255	291	326
120	1080.00	lb	127	166	205	243	282	321	359	398	437	475	514
			12	51	89	128	167	205	244	283	321	360	399
130	1170.00	lb	168	209	251	293	335	377	419	461	503	544	586
			52	94	136	178	220	261	303	345	387	429	471
140	1260.00	lb	208	253	298	343	388	433	478	523	569	614	659
			92	137	182	228	273	318	363	408	453	498	543
150	1350.00	lb	248	296	345	393	441	490	538	586	634	683	731
			132	181	229	277	326	374	422	471	519	567	616

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 2007 input prices.

Table 3.A Estimated costs per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	4.50	2.0000	9.00	_____
App by Air ( 3 gal)	appl	3.50	3.5000	12.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Amm Nitrate (34% N)	cwt	16.00	2.0000	32.00	_____
Potash (60% K2O)	cwt	13.00	1.5000	19.50	_____
UAN (32% N)	cwt	12.00	2.0000	24.00	_____
HERBICIDES					
Clarity	pt	11.60	0.5000	5.80	_____
Glyphosate Plus 4L	pt	2.35	3.4375	8.08	_____
Dual II Magnum	pt	13.43	1.0000	13.43	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Karate Z	oz	3.10	2.0000	6.20	_____
Bidrin 8L	oz	0.84	8.0000	6.72	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed BtRR	thous	0.46	52.5000	24.15	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradiation Fee	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	0.9401	9.58	_____
Self-Propelled	hour	10.21	0.3106	3.17	_____
HAND LABOR					
Implements	hour	7.31	0.4136	3.01	_____
Self-Propelled	hour	7.31	0.2842	2.06	_____
UNALLOCATED LABOR	hour	10.20	1.0006	10.21	_____
DIESEL FUEL					
Tractors	gal	2.33	9.1944	21.42	_____
Self-Propelled	gal	2.33	5.1885	12.08	_____
REPAIR & MAINTENANCE					
Implements	acre	7.16	1.0000	7.16	_____
Tractors	acre	3.50	1.0000	3.50	_____
Self-Propelled	acre	13.01	1.0000	13.01	_____
INTEREST ON OP. CAP.	acre	15.79	1.0000	15.79	_____
TOTAL DIRECT EXPENSES				493.20	_____
FIXED EXPENSES					
Implements	acre	15.57	1.0000	15.57	_____
Tractors	acre	27.13	1.0000	27.13	_____
Self-Propelled	acre	63.59	1.0000	63.59	_____
TOTAL FIXED EXPENSES				106.29	_____
TOTAL SPECIFIED EXPENSES				599.49	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 3.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	900.0000	644.40	_____
Cotton Seed	lb	0.04	1350.0000	60.75	_____
				-----	
TOTAL INCOME				705.15	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.25	1.0000	21.25	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	75.50	1.0000	75.50	_____
HERBICIDES	acre	30.46	1.0000	30.46	_____
INSECTICIDES	acre	52.33	1.0000	52.33	_____
SEED/PLANTS	acre	24.15	1.0000	24.15	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.6978	5.07	_____
OPERATOR LABOR	hour	10.21	1.2508	12.75	_____
UNALLOCATED LABOR	hour	10.20	1.0006	10.21	_____
DIESEL FUEL	gal	2.33	14.3829	33.50	_____
REPAIR & MAINTENANCE	acre	23.67	1.0000	23.67	_____
INTEREST ON OP. CAP.	acre	15.79	1.0000	15.79	_____
				-----	
TOTAL DIRECT EXPENSES				493.20	_____
RETURNS ABOVE DIRECT EXPENSES				211.95	_____
				-----	
TOTAL FIXED EXPENSES				106.29	_____
				-----	
TOTAL SPECIFIED EXPENSES				599.49	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				105.66	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 3.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2008

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 Plus 4L	pt					1.3750				
Custom Apply Fert	acre			1.00	Mar	1.0000				
Amm Nitrate (34% N)	cwt					2.0000				
Potash (60% K2O)	cwt					1.5000				
Row Cond (Plant)Rdg	26'	MFWD 190	0.078	1.00	May		0.07	0.07	0.07	0.06
NT Plant&Pre-Rigid	8R-38	MFWD 190	0.083	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed BtRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Fee	acre					1.0000				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Dual II Magnum	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	0.50	May			0.00	0.01	0.00
Glyphosate Plus 4L	pt					0.6875				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
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 80%	lb					1.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					6.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8L	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	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'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	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							1.25	0.94	1.94	1.00

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 3.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, no-till  
BtRR variety, Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
App by Air ( 5 gal)	appl	4.50						0.26	4.76		4.76
Clarity	pt	5.80						0.34	6.14		6.14
Glyphosate Plus 4L	pt	3.23						0.19	3.42		3.42
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Amm Nitrate (34% N)	cwt	32.00						1.87	33.87		33.87
Potash (60% K2O)	cwt	19.50						1.14	20.64		20.64
Row Cond (Plant)Rdg	26'		1.79	0.48	1.44			0.16	3.87	3.25	7.12
NT Plant&Pre-Rigid	8R-38		1.91	1.32	2.14			0.23	5.60	4.85	10.45
Cotton Seed BtRR	thous	24.15						1.06	25.21		25.21
BG/RR Cot Tech Fee	cap/ac	49.00						2.14	51.14		51.14
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Fee	acre	5.50						0.24	5.74		5.74
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.04	0.97	1.04	2.01
Dual II Magnum	pt	13.43						0.59	14.02		14.02
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.02	0.48	0.52	1.00
Glyphosate Plus 4L	pt	1.62						0.07	1.69		1.69
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.03	0.96	1.04	2.00
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.16	4.65	3.26	7.91
UAN (32% N)	cwt	24.00						0.88	24.88		24.88
Spray (Direct/Layby)	8R-38		1.52	0.57	1.47			0.13	3.69	2.41	6.10
Diuron 80%	lb	3.15						0.11	3.26		3.26
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Acephate 90%	lb	4.22						0.12	4.34		4.34
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Bidrin 8L	oz	6.72						0.20	6.92		6.92
Incidental Pest											
App by Air ( 3 gal)	appl	1.75						0.05	1.80		1.80
Incidental Pest Trt	acre	6.00						0.18	6.18		6.18
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.01	0.47	0.52	0.99
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	4R-38(350)		10.82	12.63	6.62			0.22	30.29	60.47	90.76
Boll Buggy-1st pick	4R-38(325)		5.87	2.63	4.74			0.10	13.34	11.74	25.08
Module Builder-1st	4R-38(325)		5.87	3.11	6.62			0.11	15.71	12.97	28.68
Gin & Haul	lb	81.00						0.59	81.59		81.59
Stalk Shredder	14'		2.69	1.53	2.16			0.05	6.43	4.22	10.65
TOTALS		392.21	33.50	23.67	28.03	0.00	15.79	493.20	106.29	599.49	

Note: Cost of production estimates are based on 2007 input prices.

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

Table 3.E Estimated monthly income and expense flows per acre  
Cotton, 8R-38" solid, no-till  
BtRR variety, Delta Area, Mississippi, 2008

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	705.15
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	8.75	3.50	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	51.50	0.00	0.00	24.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.03	0.00	18.28	3.15	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	10.08	23.14	5.76	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	24.15	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	5.50	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	4.15	3.55	0.00	0.00	0.19	20.14
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	4.33	3.71	0.00	0.00	0.21	25.25
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	1.99	1.72	0.00	0.00	0.06	19.90
INTEREST ON OP. CAP.	1.75	0.00	0.00	0.00	4.09	0.00	5.58	1.78	1.01	0.21	0.30	1.07
TOTAL DIRECT EXPENSES	21.75	0.00	0.00	0.00	74.12	0.00	133.33	50.81	35.72	9.47	20.64	147.36
NET INCOME	-21.75	0.00	0.00	0.00	-74.12	0.00	-133.33	-50.81	-35.72	-9.47	-20.64	557.79
NET INCOME TO DATE	-21.75	-21.75	-21.75	-21.75	-95.87	-95.87	-229.20	-280.01	-315.73	-325.20	-345.84	211.95

Note: Cost of production estimates are based on 2007 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 3.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2008

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT			dollars										
YIELD	UNIT												
50	450.00	lb	-150	-133	-117	-101	-85	-69	-53	-37	-21	-5	11
			-256	-240	-224	-207	-191	-175	-159	-143	-127	-111	-95
60	540.00	lb	-109	-90	-71	-51	-32	-13	6	25	44	64	83
			-216	-196	-177	-158	-138	-119	-100	-80	-61	-42	-22
70	630.00	lb	-69	-47	-24	-2	20	43	65	88	110	133	155
			-175	-153	-130	-108	-85	-63	-40	-18	4	27	49
80	720.00	lb	-29	-3	22	47	73	99	125	150	176	202	228
			-135	-110	-84	-58	-32	-6	18	44	70	96	121
90	810.00	lb	10	39	68	97	126	155	184	213	242	271	300
			-95	-66	-37	-8	20	49	78	107	136	165	194
100	900.00	lb	50	83	115	147	179	211	244	276	308	340	373
			-55	-23	9	41	73	105	137	170	202	234	266
110	990.00	lb	91	126	161	197	232	268	303	339	374	409	445
			-15	20	55	91	126	161	197	232	268	303	339
120	1080.00	lb	131	169	208	247	285	324	363	401	440	479	517
			24	63	102	140	179	218	256	295	334	372	411
130	1170.00	lb	171	213	255	297	338	380	422	464	506	548	590
			65	106	148	190	232	274	316	358	400	442	483
140	1260.00	lb	211	256	301	346	391	437	482	527	572	617	662
			105	150	195	240	285	330	375	421	466	511	556
150	1350.00	lb	251	300	348	396	445	493	541	590	638	686	735
			145	193	242	290	338	387	435	483	532	580	628

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 2007 input prices.

Table 4.A Estimated costs per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, BtRR variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	4.50	2.0000	9.00	_____
App by Air ( 3 gal)	appl	3.50	3.5000	12.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	811.0000	72.99	_____
FERTILIZERS					
Potash (60% K2O)	cwt	13.00	1.3500	17.55	_____
UAN (32% N)	cwt	12.00	3.6000	43.20	_____
HERBICIDES					
Clarity	pt	11.60	0.5000	5.80	_____
Glyphosate Plus 4L	pt	2.35	2.7850	6.54	_____
Dual II Magnum	pt	13.43	0.6700	9.00	_____
Diuron 80%	lb	3.15	0.6700	2.11	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	2.3500	7.83	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	1.3400	6.75	_____
Karate Z	oz	3.10	2.0000	6.20	_____
Bidrin 8L	oz	0.84	8.0000	6.72	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed BtRR	thous	0.46	35.0000	16.10	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	thous	1.09	35.0000	38.15	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	10.0000	4.70	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradication Fee	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	0.9073	9.26	_____
Self-Propelled	hour	10.21	0.1987	2.03	_____
HAND LABOR					
Implements	hour	7.31	0.3553	2.59	_____
Self-Propelled	hour	7.31	0.1855	1.35	_____
UNALLOCATED LABOR					
	hour	10.19	0.8848	9.02	_____
DIESEL FUEL					
Tractors	gal	2.33	8.8738	20.69	_____
Self-Propelled	gal	2.33	3.3764	7.86	_____
REPAIR & MAINTENANCE					
Implements	acre	8.38	1.0000	8.38	_____
Tractors	acre	3.38	1.0000	3.38	_____
Self-Propelled	acre	8.86	1.0000	8.86	_____
INTEREST ON OP. CAP.	acre	13.65	1.0000	13.65	_____
TOTAL DIRECT EXPENSES				422.51	_____
FIXED EXPENSES					
Implements	acre	17.11	1.0000	17.11	_____
Tractors	acre	26.15	1.0000	26.15	_____
Self-Propelled	acre	43.09	1.0000	43.09	_____
TOTAL FIXED EXPENSES				86.35	_____
TOTAL SPECIFIED EXPENSES				508.86	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 4.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, BtRR variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	811.0000	580.68	_____
Cotton Seed	lb	0.04	1217.0000	54.77	_____
				-----	
TOTAL INCOME				635.45	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.25	1.0000	21.25	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	72.99	1.0000	72.99	_____
FERTILIZERS	acre	60.75	1.0000	60.75	_____
HERBICIDES	acre	23.45	1.0000	23.45	_____
INSECTICIDES	acre	45.17	1.0000	45.17	_____
SEED/PLANTS	acre	16.10	1.0000	16.10	_____
TECHNOLOGY FEE	acre	38.15	1.0000	38.15	_____
GROWTH REGULATORS	acre	4.70	1.0000	4.70	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.5409	3.94	_____
OPERATOR LABOR	hour	10.21	1.1061	11.29	_____
UNALLOCATED LABOR	hour	10.19	0.8848	9.02	_____
DIESEL FUEL	gal	2.33	12.2503	28.55	_____
REPAIR & MAINTENANCE	acre	20.62	1.0000	20.62	_____
INTEREST ON OP. CAP.	acre	13.65	1.0000	13.65	_____
				-----	
TOTAL DIRECT EXPENSES				422.51	_____
RETURNS ABOVE DIRECT EXPENSES				212.94	_____
				-----	
TOTAL FIXED EXPENSES				86.35	_____
				-----	
TOTAL SPECIFIED EXPENSES				508.86	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				126.59	_____

Note: Cost of production estimates are based on 2007 input prices.

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

Table 4.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, BtRR variety, Delta Area, Mississippi, 2008

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				
Paratill & Bed Fold.	8R-38 2x1	MFWD 190	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 Plus 4L	pt					1.3750				
Disk Bed (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 (Plant)Fld	38'	MFWD 190	0.053	1.00	May		0.05	0.05	0.05	0.04
Plant & Pre-Folding	8R-38 2x1	MFWD 190	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed BtRR	thous					35.0000				
BG/RR Cot Tech Fee	thous					35.0000				
Temik 15G Gypsum	lb					2.3500				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Fee	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 II Magnum	pt					0.6700				
Glyphosate Plus 4L	pt					0.9400				
Acephate 90%	lb					0.2200				
Spray (Direct/Layby)	8R-38 2x1	MFWD 190	0.044	0.50	May		0.02	0.02	0.03	0.01
Glyphosate Plus 4L	pt					0.4700				
Spray (Direct/Layby)	8R-38 2x1	MFWD 190	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Sprayer( 600-750Gal)	60'		0.017					0.01	0.02	0.01
Centric 40WG	oz					1.3400				
Mepiquat Chloride	oz					4.0000				
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 80%	lb					0.6700				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					6.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8L	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	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'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R2x1(350)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy-1st pick	4R2x1(255)	MFWD 190	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder-1st	4R2x1(255)	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							1.10	0.90	1.64	0.88

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 4.D Estimated costs for field operations, per acre  
Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
Conservation tillage, BtRR variety, Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Paratill & Bed Fold.	8R-38 2x1		1.23	1.03	0.99			0.28	3.53	3.41	6.94
App by Air ( 5 gal)	appl	4.50						0.26	4.76		4.76
Clarity	pt	5.80						0.34	6.14		6.14
Glyphosate Plus 4L	pt	3.23						0.19	3.42		3.42
Disk Bed (Hipper)	8R-38 2x1		0.56	0.24	0.45			0.07	1.32	1.21	2.53
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	17.55						1.02	18.57		18.57
Fert Appl (Liquid)	8R-38 2x1		1.18	0.78	1.14			0.16	3.26	2.32	5.58
UAN (32% N)	cwt	21.60						1.10	22.70		22.70
Row Cond (Plant)Fld	38'		1.23	0.42	0.99			0.12	2.76	2.73	5.49
Plant & Pre-Folding	8R-38 2x1		1.22	1.27	1.38			0.17	4.04	4.13	8.17
Cotton Seed BtRR	thous	16.10						0.70	16.80		16.80
BG/RR Cot Tech Fee	thous	38.15						1.67	39.82		39.82
Temik 15G Gypsum	lb	7.83						0.34	8.17		8.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Fee	acre	5.50						0.24	5.74		5.74
Spray (Direct/Layby)	8R-38 2x1		1.01	0.54	0.97			0.11	2.63	1.83	4.46
Dual II Magnum	pt	9.00						0.39	9.39		9.39
Glyphosate Plus 4L	pt	2.21						0.10	2.31		2.31
Acephate 90%	lb	1.69						0.07	1.76		1.76
Spray (Direct/Layby)	8R-38 2x1		0.51	0.26	0.49			0.06	1.32	0.92	2.24
Glyphosate Plus 4L	pt	1.10						0.05	1.15		1.15
Spray (Direct/Layby)	8R-38 2x1		1.01	0.54	0.97			0.09	2.61	1.83	4.44
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.03	0.96	1.04	2.00
Centric 40WG	oz	6.75						0.25	7.00		7.00
Mepiquat Chloride	oz	1.88						0.07	1.95		1.95
Fert Appl (Liquid)	8R-38 2x1		1.18	0.78	1.14			0.11	3.21	2.32	5.53
UAN (32% N)	cwt	21.60						0.79	22.39		22.39
Spray (Direct/Layby)	8R-38 2x1		1.01	0.54	0.97			0.07	2.59	1.83	4.42
Diuron 80%	lb	2.11						0.06	2.17		2.17
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Acephate 90%	lb	4.22						0.12	4.34		4.34
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Bidrin 8L	oz	6.72						0.20	6.92		6.92
Incidental Pest											
App by Air ( 3 gal)	appl	1.75						0.05	1.80		1.80
Incidental Pest Trt	acre	6.00						0.18	6.18		6.18
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.01	0.47	0.52	0.99
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	4R2x1(350)		7.23	8.67	4.43			0.15	20.48	41.53	62.01
Boll Buggy-1st pick	4R2x1(255)		3.93	1.76	3.17			0.06	8.92	7.84	16.76
Module Builder-1st	4R2x1(255)		3.93	2.07	4.43			0.08	10.51	8.67	19.18
Gin & Haul	lb	72.99						0.53	73.52		73.52
Stalk Shredder	14'		2.69	1.53	2.16			0.05	6.43	4.22	10.65
TOTALS		335.44	28.55	20.62	24.25	0.00	13.65	422.51	86.35	508.86	

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 4.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, BtRR variety, Delta Area, Mississippi, 2008

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	635.45
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	8.75	3.50	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.99
FERTILIZERS	0.00	0.00	0.00	0.00	17.55	21.60	0.00	21.60	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.03	0.00	12.31	0.00	2.11	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	9.52	6.75	23.14	5.76	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	16.10	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	38.15	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	1.88	2.82	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	5.50	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.99	0.00	0.00	0.00	0.45	1.14	3.83	2.49	0.97	0.00	0.19	14.19
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	1.23	0.00	0.00	0.00	0.56	1.18	3.97	2.61	1.01	0.00	0.21	17.78
REPAIR & MAINTENANCE	1.03	0.00	0.00	0.00	0.24	0.78	2.49	1.45	0.54	0.00	0.06	14.03
INTEREST ON OP. CAP.	2.03	0.00	0.00	0.00	2.17	1.26	4.33	1.34	1.14	0.21	0.30	0.87
TOTAL DIRECT EXPENSES	25.28	0.00	0.00	0.00	39.50	25.96	103.20	38.12	40.48	9.47	20.64	119.86
NET INCOME	-25.28	0.00	0.00	0.00	-39.50	-25.96	-103.20	-38.12	-40.48	-9.47	-20.64	515.59
NET INCOME TO DATE	-25.28	-25.28	-25.28	-25.28	-64.78	-90.74	-193.94	-232.06	-272.54	-282.01	-302.65	212.94

Note: Cost of production estimates are based on 2007 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" 2X1 full-skip (8 rows planted)  
 Conservation tillage, BtRR variety, Delta Area, Mississippi, 2008

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	dollars										
50	405.50	lb	-113	-98	-84	-69	-55	-40	-26	-11	2	17	31
			-199	-185	-170	-156	-141	-126	-112	-97	-83	-68	-54
60	486.60	lb	-77	-59	-42	-24	-7	10	27	44	62	79	97
			-163	-145	-128	-111	-93	-76	-58	-41	-24	-6	10
70	567.70	lb	-40	-20	-0	20	40	60	81	101	121	142	162
			-127	-106	-86	-66	-45	-25	-5	15	35	55	76
80	648.80	lb	-4	18	41	65	88	111	134	157	181	204	227
			-90	-67	-44	-21	1	25	48	71	94	118	141
90	729.90	lb	31	57	83	109	136	162	188	214	240	266	292
			-54	-28	-2	23	49	75	102	128	154	180	206
100	811.00	lb	67	96	125	154	183	212	241	271	300	329	358
			-18	10	39	68	97	126	155	184	213	242	271
110	892.10	lb	103	135	167	199	231	263	295	327	359	391	423
			17	49	81	113	145	177	209	241	273	305	336
120	973.20	lb	140	175	209	244	279	314	349	384	418	453	488
			53	88	123	158	193	228	262	297	332	367	402
130	1054.30	lb	176	214	251	289	327	365	402	440	478	516	553
			90	127	165	203	240	278	316	354	391	429	467
140	1135.40	lb	212	253	293	334	375	415	456	497	537	578	619
			126	166	207	248	288	329	370	410	451	492	532
150	1216.50	lb	248	292	335	379	422	466	510	553	597	640	684
			162	205	249	293	336	380	423	467	510	554	597

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 2007 input prices.

Table 5.A Estimated costs per acre  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 3 gal)	appl	3.50	5.5000	19.25	_____
App by Air ( 5 gal)	appl	4.50	1.0000	4.50	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	13.00	1.5000	19.50	_____
UAN (32% N)	cwt	12.00	4.0000	48.00	_____
HERBICIDES					
Treflan HFP	pt	2.35	1.0000	2.35	_____
Staple	oz	18.97	0.6000	11.38	_____
Suprend	lb	10.17	1.5000	15.26	_____
MSMA6 + Surfactant	pt	1.98	1.3300	2.63	_____
Select 2EC	oz	1.35	2.4000	3.24	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
Layby Pro	qt	9.04	1.0000	9.04	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Tracer	oz	6.38	5.1120	32.61	_____
Karate Z	oz	3.10	6.0000	18.60	_____
Bidrin 8L	oz	0.84	8.0000	6.72	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed Conv.	thous	0.39	52.5000	20.48	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
ADJUVANTS					
Surfactant	pt	1.55	0.4600	0.71	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradication Fee	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	1.6050	16.39	_____
Self-Propelled	hour	10.21	0.2912	2.97	_____
HAND LABOR					
Implements	hour	7.31	0.5818	4.25	_____
Self-Propelled	hour	7.31	0.2745	2.00	_____
UNALLOCATED LABOR	hour	10.21	1.5170	15.49	_____
DIESEL FUEL					
Tractors	gal	2.33	15.6969	36.56	_____
Self-Propelled	gal	2.33	4.9888	11.62	_____
REPAIR & MAINTENANCE					
Implements	acre	10.60	1.0000	10.60	_____
Tractors	acre	5.97	1.0000	5.97	_____
Self-Propelled	acre	12.87	1.0000	12.87	_____
INTEREST ON OP. CAP.	acre	16.25	1.0000	16.25	_____
TOTAL DIRECT EXPENSES				-----	531.33
FIXED EXPENSES					
Implements	acre	25.44	1.0000	25.44	_____
Tractors	acre	46.32	1.0000	46.32	_____
Self-Propelled	acre	62.44	1.0000	62.44	_____
TOTAL FIXED EXPENSES				-----	134.20
TOTAL SPECIFIED EXPENSES				-----	665.53

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	900.0000	644.40	_____
Cotton Seed	lb	0.04	1350.0000	60.75	_____
				-----	
TOTAL INCOME				705.15	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.75	1.0000	23.75	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	67.50	1.0000	67.50	_____
HERBICIDES	acre	47.05	1.0000	47.05	_____
INSECTICIDES	acre	97.35	1.0000	97.35	_____
SEED/PLANTS	acre	20.48	1.0000	20.48	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
ADJUVANTS	acre	0.71	1.0000	0.71	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.8564	6.25	_____
OPERATOR LABOR	hour	10.21	1.8963	19.36	_____
UNALLOCATED LABOR	hour	10.21	1.5170	15.49	_____
DIESEL FUEL	gal	2.33	20.6858	48.18	_____
REPAIR & MAINTENANCE	acre	29.44	1.0000	29.44	_____
INTEREST ON OP. CAP.	acre	16.25	1.0000	16.25	_____
				-----	
TOTAL DIRECT EXPENSES				531.33	_____
RETURNS ABOVE DIRECT EXPENSES				173.82	_____
				-----	
TOTAL FIXED EXPENSES				134.20	_____
				-----	
TOTAL SPECIFIED EXPENSES				665.53	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				39.62	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.C Estimated resource use for field operations, per acre  
Cotton, 8R-38" solid, conventional tillage  
Non-transgenic variety, Delta Area, Mississippi, 2008

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				
Subsoiler	3 shank	MFWD 190	0.204	1.00	Nov		0.20	0.20	0.20	0.16
Disk & Incorporate	32'	MFWD 190	0.065	1.00	Mar		0.06	0.06	0.09	0.05
Treflan HFP	pt					1.0000				
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Field Cultivate Fld	32'	MFWD 190	0.046	1.00	Mar		0.04	0.04	0.04	0.03
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				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	1.00	Apr		0.07	0.07	0.07	0.05
Row Cond (Plant)Rdg	26'	MFWD 190	0.078	1.00	May		0.07	0.07	0.07	0.06
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed Conv.	thous					52.5000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Fee	acre					1.0000				
Cult & Post	8R-38	MFWD 190	0.086	1.00	May		0.08	0.08	0.13	0.06
Staple	oz					0.6000				
Surfactant	pt					0.2000				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
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				
Cult & Post	8R-38	MFWD 190	0.086	1.00	Jun		0.08	0.08	0.13	0.06
Suprend	lb					1.5000				
MSMA6 + Surfactant	pt					1.3300				
Sprayer( 600-750Gal)	60'		0.017	0.40	Jun			0.00	0.01	0.00
Tracer	oz					0.8520				
Cult & Post	8R-38	MFWD 190	0.086	0.30	Jul		0.02	0.02	0.03	0.02
Select 2EC	oz					2.4000				
Surfactant	pt					0.0600				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Diuron 80%	lb					1.0000				
Layby Pro	qt					1.0000				
Surfactant	pt					0.2000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					6.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8L	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				
Tracer	oz					2.1300				
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				
Tracer	oz					2.1300				
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'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	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							1.89	1.60	2.75	1.51

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Subsoiler	3 shank		4.66	1.05	3.76			0.83	10.30	6.83	17.13
Disk & Incorporate	32'		1.49	1.03	1.44			0.23	4.19	3.64	7.83
Treflan HFP	pt	2.35						0.14	2.49		2.49
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	19.50						1.14	20.64		20.64
Field Cultivate Fld	32'		1.06	0.50	0.86			0.14	2.56	3.09	5.65
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.23	4.72	3.26	7.98
UAN (32% N)	cwt	24.00						1.23	25.23		25.23
Disk Bed (Hipper)Rdg	8R-38		1.69	0.54	1.37			0.18	3.78	3.00	6.78
Row Cond (Plant)Rdg	26'		1.79	0.48	1.44			0.16	3.87	3.25	7.12
Plant & Pre-Rigid	8R-38		1.83	1.16	2.07			0.22	5.28	4.39	9.67
Cotton Seed Conv.	thous	20.48						0.90	21.38		21.38
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Fee	acre	5.50						0.24	5.74		5.74
Cult & Post	8R-38		1.98	0.84	1.92			0.21	4.95	4.22	9.17
Staple	oz	11.38						0.50	11.88		11.88
Surfactant	pt	0.31						0.01	0.32		0.32
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.03	0.96	1.04	2.00
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.16	4.65	3.26	7.91
UAN (32% N)	cwt	24.00						0.88	24.88		24.88
Cult & Post	8R-38		1.98	0.84	1.92			0.17	4.91	4.22	9.13
Suprend	lb	15.26						0.56	15.82		15.82
MSMA6 + Surfactant	pt	2.63						0.10	2.73		2.73
Sprayer( 600-750Gal)	60'		0.17	0.05	0.16			0.01	0.39	0.41	0.80
Tracer	oz	5.44						0.20	5.64		5.64
Cult & Post	8R-38		0.59	0.25	0.58			0.04	1.46	1.26	2.72
Select 2EC	oz	3.24						0.09	3.33		3.33
Surfactant	pt	0.09						0.00	0.09		0.09
Spray (Direct/Layby)	8R-38		1.52	0.57	1.47			0.10	3.66	2.41	6.07
Diuron 80%	lb	3.15						0.09	3.24		3.24
Layby Pro	qt	9.04						0.26	9.30		9.30
Surfactant	pt	0.31						0.01	0.32		0.32
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Acephate 90%	lb	4.22						0.12	4.34		4.34
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Bidrin 8L	oz	6.72						0.20	6.92		6.92
Incidental Pest											
App by Air ( 3 gal)	appl	1.75						0.05	1.80		1.80
Incidental Pest Trt	acre	6.00						0.18	6.18		6.18
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Tracer	oz	13.59						0.40	13.99		13.99
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Tracer	oz	13.59						0.30	13.89		13.89
Karate Z	oz	6.20						0.14	6.34		6.34
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.01	0.47	0.52	0.99
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	4R-38(350)		10.82	12.63	6.62			0.22	30.29	60.47	90.76
Boll Buggy-1st pick	4R-38(325)		5.87	2.63	4.74			0.10	13.34	11.74	25.08
Module Builder-1st	4R-38(325)		5.87	3.11	6.62			0.11	15.71	12.97	28.68
Gin & Haul	lb	81.00						0.59	81.59		81.59
Stalk Shredder	14'		2.69	1.53	2.16			0.05	6.43	4.22	10.65
TOTALS		396.36	48.18	29.44	41.10	0.00	16.25	531.33	134.20	665.53	

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Delta Area, Mississippi, 2008

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	705.15
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.25	7.00	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	19.50	24.00	0.00	24.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	2.35	0.00	11.38	17.89	15.43	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	15.52	42.93	25.55	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	20.48	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.31	0.00	0.40	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	5.50	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	3.76	0.00	0.00	0.00	2.30	3.07	5.43	4.16	2.05	0.00	0.19	20.14
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.66	0.00	0.00	0.00	2.55	3.46	5.60	4.34	2.11	0.00	0.21	25.25
REPAIR & MAINTENANCE	1.05	0.00	0.00	0.00	1.53	1.56	2.48	2.04	0.82	0.00	0.06	19.90
INTEREST ON OP. CAP.	2.58	0.00	0.00	0.00	1.94	1.64	3.13	2.58	2.28	0.73	0.30	1.07
TOTAL DIRECT EXPENSES	32.05	0.00	0.00	0.00	35.17	33.73	74.66	73.35	81.09	33.28	20.64	147.36
NET INCOME	-32.05	0.00	0.00	0.00	-35.17	-33.73	-74.66	-73.35	-81.09	-33.28	-20.64	557.79
NET INCOME TO DATE	-32.05	-32.05	-32.05	-32.05	-67.22	-100.95	-175.61	-248.96	-330.05	-363.33	-383.97	173.82

Note: Cost of production estimates are based on 2007 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, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Delta Area, Mississippi, 2008

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-188	-172	-155	-139	-123	-107	-91	-75	-59	-43	-27
			-322	-306	-290	-274	-257	-241	-225	-209	-193	-177	-161
60	540.00	lb	-147	-128	-109	-89	-70	-51	-31	-12	6	26	45
			-282	-262	-243	-224	-204	-185	-166	-146	-127	-108	-88
70	630.00	lb	-107	-85	-62	-40	-17	4	27	50	72	95	117
			-241	-219	-196	-174	-151	-129	-106	-84	-61	-39	-16
80	720.00	lb	-67	-41	-16	9	35	61	87	112	138	164	190
			-201	-176	-150	-124	-98	-72	-47	-21	4	30	55
90	810.00	lb	-27	1	30	59	88	117	146	175	204	233	262
			-161	-132	-103	-74	-45	-16	12	41	70	99	128
100	900.00	lb	12	44	77	109	141	173	206	238	270	302	334
			-121	-89	-57	-24	7	39	71	104	136	168	200
110	990.00	lb	52	88	123	159	194	230	265	300	336	371	407
			-81	-45	-10	25	60	95	131	166	202	237	273
120	1080.00	lb	93	131	170	209	247	286	325	363	402	441	479
			-41	-2	36	74	113	152	190	229	268	306	345
130	1170.00	lb	133	175	217	258	300	342	384	426	468	510	552
			-0	40	82	124	166	208	250	292	334	376	417
140	1260.00	lb	173	218	263	308	353	398	444	489	534	579	624
			39	84	129	174	219	264	309	354	400	445	490
150	1350.00	lb	213	261	310	358	406	455	503	551	600	648	696
			79	127	176	224	272	321	369	417	466	514	562

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 2007 input prices.

Table 6.A Estimated costs per acre  
Cotton, 8R-38" solid, conservation tillage  
RR variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	4.50	2.0000	9.00	_____
App by Air ( 3 gal)	appl	3.50	5.5000	19.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	13.00	1.5000	19.50	_____
UAN (32% N)	cwt	12.00	4.0000	48.00	_____
HERBICIDES					
Clarity	pt	11.60	0.5000	5.80	_____
Glyphosate Plus 4L	pt	2.35	3.4375	8.08	_____
Dual II Magnum	pt	13.43	1.0000	13.43	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Tracer	oz	6.38	5.1120	32.61	_____
Karate Z	oz	3.10	6.0000	18.60	_____
Bidrin 8L	oz	0.84	8.0000	6.72	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed RR	thous	0.36	52.5000	18.90	_____
TECHNOLOGY FEE					
RR Cotton Tech Fee	cap/ac	29.00	1.0000	29.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradiation Fee	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	1.1322	11.54	_____
Self-Propelled	hour	10.21	0.3177	3.24	_____
HAND LABOR					
Implements	hour	7.31	0.4491	3.27	_____
Self-Propelled	hour	7.31	0.2877	2.09	_____
UNALLOCATED LABOR	hour	10.20	1.1599	11.84	_____
DIESEL FUEL					
Tractors	gal	2.33	11.0733	25.79	_____
Self-Propelled	gal	2.33	5.2611	12.25	_____
REPAIR & MAINTENANCE					
Implements	acre	8.77	1.0000	8.77	_____
Tractors	acre	4.22	1.0000	4.22	_____
Self-Propelled	acre	13.06	1.0000	13.06	_____
INTEREST ON OP. CAP.	acre	16.13	1.0000	16.13	_____
TOTAL DIRECT EXPENSES				523.18	_____
FIXED EXPENSES					
Implements	acre	18.66	1.0000	18.66	_____
Tractors	acre	32.68	1.0000	32.68	_____
Self-Propelled	acre	64.00	1.0000	64.00	_____
TOTAL FIXED EXPENSES				115.34	_____
TOTAL SPECIFIED EXPENSES				638.52	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 6.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, conservation tillage  
 RR variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	900.0000	644.40	_____
Cotton Seed	lb	0.04	1350.0000	60.75	_____
				-----	
TOTAL INCOME				705.15	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	28.25	1.0000	28.25	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	67.50	1.0000	67.50	_____
HERBICIDES	acre	30.46	1.0000	30.46	_____
INSECTICIDES	acre	97.35	1.0000	97.35	_____
SEED/PLANTS	acre	18.90	1.0000	18.90	_____
TECHNOLOGY FEE	acre	29.00	1.0000	29.00	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.7368	5.36	_____
OPERATOR LABOR	hour	10.21	1.4499	14.78	_____
UNALLOCATED LABOR	hour	10.20	1.1599	11.84	_____
DIESEL FUEL	gal	2.33	16.3344	38.04	_____
REPAIR & MAINTENANCE	acre	26.05	1.0000	26.05	_____
INTEREST ON OP. CAP.	acre	16.13	1.0000	16.13	_____
				-----	
TOTAL DIRECT EXPENSES				523.18	_____
RETURNS ABOVE DIRECT EXPENSES				181.97	_____
				-----	
TOTAL FIXED EXPENSES				115.34	_____
				-----	
TOTAL SPECIFIED EXPENSES				638.52	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				66.63	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 6.C Estimated resource use for field operations, per acre  
Cotton, 8R-38" solid, conservation tillage  
RR variety, Delta Area, Mississippi, 2008

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				
Paratill & Bed 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 Plus 4L	pt					1.3750				
Disk Bed (Hipper)Rdg	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 (Plant)Rdg	26'	MFWD 190	0.078	1.00	May		0.07	0.07	0.07	0.06
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed RR	thous					52.5000				
RR Cotton Tech Fee	cap/ac					1.0000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Fee	acre					1.0000				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Dual II Magnum	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	0.50	May			0.00	0.01	0.00
Glyphosate Plus 4L	pt					0.6875				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
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				
Sprayer( 600-750Gal)	60'		0.017	0.40	Jun			0.00	0.01	0.00
Tracer	oz					0.8520				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Diuron 80%	lb					1.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Mepiquat Chloride	oz					6.0000				
Acephate 90%	lb					0.5500				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8L	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				
Tracer	oz					2.1300				
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				
Tracer	oz					2.1300				
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'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	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							1.44	1.13	2.18	1.15

Note: Cost of production estimates are based on 2007 input prices.

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

Table 6.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 RR variety, Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Paratill & Bed Fold.	8R-38		1.84	1.20	1.48			0.40	4.92	4.34	9.26
App by Air ( 5 gal)	appl	4.50						0.26	4.76		4.76
Clarity	pt	5.80						0.34	6.14		6.14
Glyphosate Plus 4L	pt	3.23						0.19	3.42		3.42
Disk Bed (Hipper)Rdg	8R-38		0.84	0.27	0.68			0.10	1.89	1.50	3.39
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	19.50						1.14	20.64		20.64
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.23	4.72	3.26	7.98
UAN (32% N)	cwt	24.00						1.23	25.23		25.23
Row Cond (Plant)Rdg	26'		1.79	0.48	1.44			0.16	3.87	3.25	7.12
Plant & Pre-Rigid	8R-38		1.83	1.16	2.07			0.22	5.28	4.39	9.67
Cotton Seed RR	thous	18.90						0.83	19.73		19.73
RR Cotton Tech Fee	cap/ac	29.00						1.27	30.27		30.27
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Fee	acre	5.50						0.24	5.74		5.74
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.04	0.97	1.04	2.01
Dual II Magnum	pt	13.43						0.59	14.02		14.02
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.02	0.48	0.52	1.00
Glyphosate Plus 4L	pt	1.62						0.07	1.69		1.69
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.03	0.96	1.04	2.00
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.16	4.65	3.26	7.91
UAN (32% N)	cwt	24.00						0.88	24.88		24.88
Sprayer( 600-750Gal)	60'		0.17	0.05	0.16			0.01	0.39	0.41	0.80
Tracer	oz	5.44						0.20	5.64		5.64
Spray (Direct/Layby)	8R-38		1.52	0.57	1.47			0.10	3.66	2.41	6.07
Diuron 80%	lb	3.15						0.09	3.24		3.24
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
Acephate 90%	lb	4.22						0.12	4.34		4.34
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Bidrin 8L	oz	6.72						0.20	6.92		6.92
Incidental Pest											
App by Air ( 3 gal)	appl	1.75						0.05	1.80		1.80
Incidental Pest Trt	acre	6.00						0.18	6.18		6.18
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Tracer	oz	13.59						0.40	13.99		13.99
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Tracer	oz	13.59						0.30	13.89		13.89
Karate Z	oz	6.20						0.14	6.34		6.34
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.01	0.47	0.52	0.99
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	4R-38(350)		10.82	12.63	6.62			0.22	30.29	60.47	90.76
Boll Buggy-1st pick	4R-38(325)		5.87	2.63	4.74			0.10	13.34	11.74	25.08
Module Builder-1st	4R-38(325)		5.87	3.11	6.62			0.11	15.71	12.97	28.68
Gin & Haul	lb	81.00						0.59	81.59		81.59
Stalk Shredder	14'		2.69	1.53	2.16			0.05	6.43	4.22	10.65
TOTALS		410.98	38.04	26.05	31.98	0.00	16.13	523.18	115.34	638.52	

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 6.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, conservation tillage  
 RR variety, Delta Area, Mississippi, 2008

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	705.15
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	12.25	7.00	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	19.50	24.00	0.00	24.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.03	0.00	18.28	0.00	3.15	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	15.52	42.93	25.55	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	18.90	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	29.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	5.50	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.48	0.00	0.00	0.00	0.68	1.70	4.08	2.24	1.47	0.00	0.19	20.14
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.84	0.00	0.00	0.00	0.84	1.77	4.25	2.36	1.52	0.00	0.21	25.25
REPAIR & MAINTENANCE	1.20	0.00	0.00	0.00	0.27	1.02	1.83	1.20	0.57	0.00	0.06	19.90
INTEREST ON OP. CAP.	2.15	0.00	0.00	0.00	2.32	1.46	4.47	1.75	1.88	0.73	0.30	1.07
TOTAL DIRECT EXPENSES	26.67	0.00	0.00	0.00	42.14	29.95	106.66	49.89	66.59	33.28	20.64	147.36
NET INCOME	-26.67	0.00	0.00	0.00	-42.14	-29.95	-106.66	-49.89	-66.59	-33.28	-20.64	557.79
NET INCOME TO DATE	-26.67	-26.67	-26.67	-26.67	-68.81	-98.76	-205.42	-255.31	-321.90	-355.18	-375.82	181.97

Note: Cost of production estimates are based on 2007 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, 8R-38" solid, conservation tillage  
 RR variety, Delta Area, Mississippi, 2008

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-179	-163	-147	-131	-115	-99	-83	-67	-51	-34	-18
			-295	-279	-263	-246	-230	-214	-198	-182	-166	-150	-134
60	540.00	lb	-139	-120	-101	-81	-62	-43	-23	-4	14	34	53
			-255	-235	-216	-197	-177	-158	-139	-119	-100	-81	-61
70	630.00	lb	-99	-77	-54	-31	-9	13	35	58	80	103	125
			-214	-192	-169	-147	-124	-102	-79	-57	-34	-11	10
80	720.00	lb	-59	-33	-7	17	43	69	95	120	146	172	198
			-174	-149	-123	-97	-71	-45	-20	5	31	57	82
90	810.00	lb	-19	9	38	67	96	125	154	183	212	241	270
			-134	-105	-76	-47	-18	10	39	68	97	126	155
100	900.00	lb	20	53	85	117	149	181	214	246	278	310	343
			-94	-62	-30	2	34	66	98	131	163	195	227
110	990.00	lb	61	96	131	167	202	238	273	309	344	380	415
			-54	-18	16	52	87	122	158	193	229	264	300
120	1080.00	lb	101	139	178	217	255	294	333	371	410	449	487
			-14	24	63	101	140	179	217	256	295	333	372
130	1170.00	lb	141	183	225	267	308	350	392	434	476	518	560
			26	67	109	151	193	235	277	319	361	403	444
140	1260.00	lb	181	226	271	316	361	407	452	497	542	587	632
			66	111	156	201	246	291	336	381	427	472	517
150	1350.00	lb	221	270	318	366	415	463	511	560	608	656	705
			106	154	203	251	299	348	396	444	493	541	589

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 2007 input prices.

Table 7.A Estimated costs per acre  
Cotton, 12R-38" solid, conservation tillage  
BtRR variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	4.50	2.0000	9.00	_____
App by Air ( 3 gal)	appl	3.50	3.5000	12.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	13.00	1.5000	19.50	_____
UAN (32% N)	cwt	12.00	4.0000	48.00	_____
HERBICIDES					
Clarity	pt	11.60	0.5000	5.80	_____
Glyphosate Plus 4L	pt	2.35	3.4375	8.08	_____
Dual II Magnum	pt	13.43	1.0000	13.43	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Karate Z	oz	3.10	2.0000	6.20	_____
Bidrin 8L	oz	0.84	8.0000	6.72	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed BtRR	thous	0.46	52.5000	24.15	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradiation Fee	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	0.7606	7.77	_____
Self-Propelled	hour	10.21	0.2075	2.12	_____
HAND LABOR					
Implements	hour	7.31	0.2997	2.19	_____
Self-Propelled	hour	7.31	0.1899	1.38	_____
UNALLOCATED LABOR	hour	10.22	0.7745	7.92	_____
DIESEL FUEL					
Tractors	gal	2.33	8.8096	20.52	_____
Self-Propelled	gal	2.33	3.4671	8.07	_____
REPAIR & MAINTENANCE					
Implements	acre	7.77	1.0000	7.77	_____
Tractors	acre	3.37	1.0000	3.37	_____
Self-Propelled	acre	10.69	1.0000	10.69	_____
INTEREST ON OP. CAP.	acre	15.35	1.0000	15.35	_____
TOTAL DIRECT EXPENSES				471.36	_____
FIXED EXPENSES					
Implements	acre	15.99	1.0000	15.99	_____
Tractors	acre	25.93	1.0000	25.93	_____
Self-Propelled	acre	52.20	1.0000	52.20	_____
TOTAL FIXED EXPENSES				94.12	_____
TOTAL SPECIFIED EXPENSES				565.48	_____

Note: Cost of production estimates are based on 2007 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  
 BtRR variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	900.0000	644.40	_____
Cotton Seed	lb	0.04	1350.0000	60.75	_____
				-----	
TOTAL INCOME				705.15	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.25	1.0000	21.25	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	67.50	1.0000	67.50	_____
HERBICIDES	acre	30.46	1.0000	30.46	_____
INSECTICIDES	acre	52.33	1.0000	52.33	_____
SEED/PLANTS	acre	24.15	1.0000	24.15	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.4896	3.57	_____
OPERATOR LABOR	hour	10.21	0.9682	9.89	_____
UNALLOCATED LABOR	hour	10.22	0.7745	7.92	_____
DIESEL FUEL	gal	2.33	12.2767	28.59	_____
REPAIR & MAINTENANCE	acre	21.83	1.0000	21.83	_____
INTEREST ON OP. CAP.	acre	15.35	1.0000	15.35	_____
				-----	
TOTAL DIRECT EXPENSES				471.36	_____
RETURNS ABOVE DIRECT EXPENSES				233.79	_____
				-----	
TOTAL FIXED EXPENSES				94.12	_____
				-----	
TOTAL SPECIFIED EXPENSES				565.48	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				139.67	_____

Note: Cost of production estimates are based on 2007 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  
 BtRR variety, Delta Area, Mississippi, 2008

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				
Paratill & Bed 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 Plus 4L	pt					1.3750				
Disk Bed (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 (Plant)Fld	38'	MFWD 225	0.053	1.00	May		0.05	0.05	0.05	0.04
Plant & Pre-Folding	12R-38	MFWD 225	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed BtRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Fee	acre					1.0000				
Sprayer( 600-825Gal)	90'		0.011	1.00	May			0.01	0.01	0.00
Dual II Magnum	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Acephate 90%	lb					0.2200				
Sprayer( 600-825Gal)	90'		0.011	0.50	May			0.00	0.00	0.00
Glyphosate Plus 4L	pt					0.6875				
Sprayer( 600-825Gal)	90'		0.011	1.00	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
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 80%	lb					1.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					6.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8L	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	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'		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	6R-38(350)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy-1st pick	6R-38(325)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder-1st	6R-38(325)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
<b>TOTALS</b>							<b>0.96</b>	<b>0.76</b>	<b>1.45</b>	<b>0.77</b>

Note: Cost of production estimates are based on 2007 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  
BtRR variety, Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Paratill & Bed Fold.	12R-38		1.45	1.07	0.99			0.31	3.82	3.69	7.51
App by Air ( 5 gal)	appl	4.50						0.26	4.76		4.76
Clarity	pt	5.80						0.34	6.14		6.14
Glyphosate Plus 4L	pt	3.23						0.19	3.42		3.42
Disk Bed (Hipper)	12R-38		0.67	0.26	0.45			0.08	1.46	1.34	2.80
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	19.50						1.14	20.64		20.64
Fert Appl (Liquid)	12R-38		1.39	0.82	1.14			0.17	3.52	2.59	6.11
UAN (32% N)	cwt	24.00						1.23	25.23		25.23
Row Cond (Plant)Fld	38'		1.45	0.46	0.99			0.13	3.03	3.01	6.04
Plant & Pre-Folding	12R-38		1.44	1.32	1.38			0.18	4.32	4.44	8.76
Cotton Seed BtRR	thous	24.15						1.06	25.21		25.21
BG/RR Cot Tech Fee	cap/ac	49.00						2.14	51.14		51.14
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Fee	acre	5.50						0.24	5.74		5.74
Sprayer( 600-825Gal)	90'		0.28	0.11	0.26			0.03	0.68	0.89	1.57
Dual II Magnum	pt	13.43						0.59	14.02		14.02
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-825Gal)	90'		0.14	0.06	0.13			0.01	0.34	0.44	0.78
Glyphosate Plus 4L	pt	1.62						0.07	1.69		1.69
Sprayer( 600-825Gal)	90'		0.28	0.11	0.26			0.02	0.67	0.89	1.56
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Fert Appl (Liquid)	12R-38		1.39	0.82	1.14			0.12	3.47	2.59	6.06
UAN (32% N)	cwt	24.00						0.88	24.88		24.88
Spray (Direct/Layby)	12R-38		1.20	0.57	0.97			0.08	2.82	2.07	4.89
Diuron 80%	lb	3.15						0.09	3.24		3.24
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Acephate 90%	lb	4.22						0.12	4.34		4.34
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Bidrin 8L	oz	6.72						0.20	6.92		6.92
Incidental Pest											
App by Air ( 3 gal)	appl	1.75						0.05	1.80		1.80
Incidental Pest Trt	acre	6.00						0.18	6.18		6.18
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-825Gal)	90'		0.14	0.06	0.13				0.33	0.44	0.77
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	6R-38(350)		7.23	10.35	4.43			0.16	22.17	49.54	71.71
Boll Buggy-1st pick	6R-38(325)		4.65	1.88	3.17			0.07	9.77	8.75	18.52
Module Builder-1st	6R-38(325)		4.65	2.19	4.43			0.08	11.35	9.58	20.93
Gin & Haul	lb	81.00						0.59	81.59		81.59
Stalk Shredder-Flail	20'		2.23	1.75	1.51			0.04	5.53	3.86	9.39
TOTALS		384.21	28.59	21.83	21.38	0.00	15.35	471.36	94.12	565.48	

Note: Cost of production estimates are based on 2007 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  
 BtRR variety, Delta Area, Mississippi, 2008

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	705.15
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	8.75	3.50	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	19.50	24.00	0.00	24.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.03	0.00	18.28	0.00	3.15	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	10.08	23.14	5.76	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	24.15	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	5.50	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.99	0.00	0.00	0.00	0.45	1.14	2.76	1.40	0.97	0.00	0.13	13.54
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	1.45	0.00	0.00	0.00	0.67	1.39	3.31	1.67	1.20	0.00	0.14	18.76
REPAIR & MAINTENANCE	1.07	0.00	0.00	0.00	0.26	0.82	1.95	0.93	0.57	0.00	0.06	16.17
INTEREST ON OP. CAP.	2.06	0.00	0.00	0.00	2.30	1.40	5.48	1.49	1.18	0.21	0.29	0.94
TOTAL DIRECT EXPENSES	25.57	0.00	0.00	0.00	41.71	28.75	130.78	42.39	41.78	9.47	20.50	130.41
NET INCOME	-25.57	0.00	0.00	0.00	-41.71	-28.75	-130.78	-42.39	-41.78	-9.47	-20.50	574.74
NET INCOME TO DATE	-25.57	-25.57	-25.57	-25.57	-67.28	-96.03	-226.81	-269.20	-310.98	-320.45	-340.95	233.79

Note: Cost of production estimates are based on 2007 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  
 BtRR variety, Delta Area, Mississippi, 2008

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			-----PRODUCT PRICE-----										
			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	-----dollars-----										
50	450.00	lb	-128	-112	-95	-79	-63	-47	-31	-15	0	16	32
			-222	-206	-190	-173	-157	-141	-125	-109	-93	-77	-61
60	540.00	lb	-87	-68	-49	-29	-10	8	27	47	66	85	105
			-182	-162	-143	-124	-104	-85	-66	-46	-27	-8	11
70	630.00	lb	-47	-25	-2	19	42	64	87	110	132	155	177
			-141	-119	-96	-74	-51	-29	-6	15	38	61	83
80	720.00	lb	-7	18	43	69	95	121	147	172	198	224	250
			-101	-75	-50	-24	1	27	52	78	104	130	155
90	810.00	lb	32	61	90	119	148	177	206	235	264	293	322
			-61	-32	-3	25	54	83	112	141	170	199	228
100	900.00	lb	72	104	137	169	201	233	266	298	330	362	394
			-21	10	43	75	107	139	171	204	236	268	300
110	990.00	lb	112	148	183	219	254	290	325	360	396	431	467
			18	54	89	125	160	195	231	266	302	337	373
120	1080.00	lb	153	191	230	269	307	346	385	423	462	501	539
			58	97	136	174	213	252	290	329	368	406	445
130	1170.00	lb	193	235	276	318	360	402	444	486	528	570	612
			99	140	182	224	266	308	350	392	434	476	517
140	1260.00	lb	233	278	323	368	413	458	504	549	594	639	684
			139	184	229	274	319	364	409	455	500	545	590
150	1350.00	lb	273	321	370	418	466	515	563	611	660	708	756
			179	227	276	324	372	421	469	517	566	614	662

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 2007 input prices.

Table 8.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	4.50	2.0000	9.00	_____
App by Air ( 3 gal)	appl	3.50	3.2500	11.38	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	13.00	1.5000	19.50	_____
UAN (32% N)	cwt	12.00	4.0000	48.00	_____
HERBICIDES					
Clarity	pt	11.60	0.5000	5.80	_____
Glyphosate Plus 4L	pt	2.35	5.5000	12.93	_____
Dual II Magnum	pt	13.43	1.0000	13.43	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Karate Z	oz	3.10	0.5000	1.55	_____
Bidrin 8L	oz	0.84	2.0000	1.68	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed BtRR	thous	0.46	52.5000	24.15	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradiation Fee	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	0.7606	7.77	_____
Self-Propelled	hour	10.21	0.2134	2.18	_____
HAND LABOR					
Implements	hour	7.31	0.2997	2.19	_____
Self-Propelled	hour	7.31	0.1928	1.40	_____
UNALLOCATED LABOR	hour	10.22	0.7792	7.97	_____
DIESEL FUEL					
Tractors	gal	2.33	8.8096	20.52	_____
Self-Propelled	gal	2.33	3.5276	8.21	_____
REPAIR & MAINTENANCE					
Implements	acre	7.77	1.0000	7.77	_____
Tractors	acre	3.37	1.0000	3.37	_____
Self-Propelled	acre	10.74	1.0000	10.74	_____
INTEREST ON OP. CAP.	acre	15.43	1.0000	15.43	_____
TOTAL DIRECT EXPENSES				472.04	_____
FIXED EXPENSES					
Implements	acre	15.99	1.0000	15.99	_____
Tractors	acre	25.93	1.0000	25.93	_____
Self-Propelled	acre	52.65	1.0000	52.65	_____
TOTAL FIXED EXPENSES				94.57	_____
TOTAL SPECIFIED EXPENSES				566.61	_____

Note: Cost of production estimates are based on 2007 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, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	900.0000	644.40	_____
Cotton Seed	lb	0.04	1350.0000	60.75	_____
				-----	
TOTAL INCOME				705.15	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	20.38	1.0000	20.38	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	67.50	1.0000	67.50	_____
HERBICIDES	acre	35.30	1.0000	35.30	_____
INSECTICIDES	acre	48.64	1.0000	48.64	_____
SEED/PLANTS	acre	24.15	1.0000	24.15	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.4925	3.59	_____
OPERATOR LABOR	hour	10.21	0.9741	9.95	_____
UNALLOCATED LABOR	hour	10.22	0.7792	7.97	_____
DIESEL FUEL	gal	2.33	12.3372	28.73	_____
REPAIR & MAINTENANCE	acre	21.88	1.0000	21.88	_____
INTEREST ON OP. CAP.	acre	15.43	1.0000	15.43	_____
				-----	
TOTAL DIRECT EXPENSES				472.04	_____
RETURNS ABOVE DIRECT EXPENSES				233.11	_____
				-----	
TOTAL FIXED EXPENSES				94.57	_____
				-----	
TOTAL SPECIFIED EXPENSES				566.61	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				138.54	_____

Note: Cost of production estimates are based on 2007 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, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2008

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				
Paratill & Bed 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 Plus 4L	pt					1.3750				
Disk Bed (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 (Plant)Fld	38'	MFWD 225	0.053	1.00	May		0.05	0.05	0.05	0.04
Plant & Pre-Folding	12R-38	MFWD 225	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed BTRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Fee	acre					1.0000				
Sprayer( 600-825Gal)	90'		0.011	1.00	May			0.01	0.01	0.00
Dual II Magnum	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Acephate 90%	lb					0.2200				
Sprayer( 600-825Gal)	90'		0.011	1.00	May			0.01	0.01	0.00
Glyphosate Plus 4L	pt					1.3750				
Sprayer( 600-825Gal)	90'		0.011	1.00	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
Glyphosate Plus 4L	pt					1.3750				
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 80%	lb					1.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					6.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8L	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'		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	6R-38(350)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy-1st pick	6R-38(325)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder-1st	6R-38(325)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
<b>TOTALS</b>							<b>0.97</b>	<b>0.76</b>	<b>1.46</b>	<b>0.77</b>

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 8.D Estimated costs for field operations, per acre  
Cotton, 12R-38" solid, conservation tillage  
BGII/Flex variety, Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Paratill & Bed Fold.	12R-38		1.45	1.07	0.99			0.31	3.82	3.69	7.51
App by Air ( 5 gal)	appl	4.50						0.26	4.76		4.76
Clarity	pt	5.80						0.34	6.14		6.14
Glyphosate Plus 4L	pt	3.23						0.19	3.42		3.42
Disk Bed (Hipper)	12R-38		0.67	0.26	0.45			0.08	1.46	1.34	2.80
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	19.50						1.14	20.64		20.64
Fert Appl (Liquid)	12R-38		1.39	0.82	1.14			0.17	3.52	2.59	6.11
UAN (32% N)	cwt	24.00						1.23	25.23		25.23
Row Cond (Plant)Fld	38'		1.45	0.46	0.99			0.13	3.03	3.01	6.04
Plant & Pre-Folding	12R-38		1.44	1.32	1.38			0.18	4.32	4.44	8.76
Cotton Seed BtRR	thous	24.15						1.06	25.21		25.21
BG/RR Cot Tech Fee	cap/ac	49.00						2.14	51.14		51.14
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Fee	acre	5.50						0.24	5.74		5.74
Sprayer( 600-825Gal)	90'		0.28	0.11	0.26			0.03	0.68	0.89	1.57
Dual II Magnum	pt	13.43						0.59	14.02		14.02
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-825Gal)	90'		0.28	0.11	0.26			0.03	0.68	0.89	1.57
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Sprayer( 600-825Gal)	90'		0.28	0.11	0.26			0.02	0.67	0.89	1.56
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Glyphosate Plus 4L	pt	3.23						0.12	3.35		3.35
Fert Appl (Liquid)	12R-38		1.39	0.82	1.14			0.12	3.47	2.59	6.06
UAN (32% N)	cwt	24.00						0.88	24.88		24.88
Spray (Direct/Layby)	12R-38		1.20	0.57	0.97			0.08	2.82	2.07	4.89
Diuron 80%	lb	3.15						0.09	3.24		3.24
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Acephate 90%	lb	4.22						0.12	4.34		4.34
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
App by Air ( 3 gal)	appl	0.88						0.03	0.91		0.91
Karate Z	oz	1.55						0.05	1.60		1.60
Bidrin 8L	oz	1.68						0.05	1.73		1.73
Incidental Pest											
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Incidental Pest Trt	acre	12.00						0.35	12.35		12.35
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-825Gal)	90'		0.14	0.06	0.13				0.33	0.44	0.77
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	6R-38(350)		7.23	10.35	4.43			0.16	22.17	49.54	71.71
Boll Buggy-1st pick	6R-38(325)		4.65	1.88	3.17			0.07	9.77	8.75	18.52
Module Builder-1st	6R-38(325)		4.65	2.19	4.43			0.08	11.35	9.58	20.93
Gin & Haul	lb	81.00						0.59	81.59		81.59
Stalk Shredder-Flail	20'		2.23	1.75	1.51			0.04	5.53	3.86	9.39
TOTALS			384.49	28.73	21.88	21.51	0.00	15.43	472.04	94.57	566.61

Note: Cost of production estimates are based on 2007 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, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2008

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	705.15
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	7.88	3.50	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	19.50	24.00	0.00	24.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.03	0.00	19.89	3.23	3.15	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	10.08	19.45	5.76	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	24.15	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	5.50	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.99	0.00	0.00	0.00	0.45	1.14	2.89	1.40	0.97	0.00	0.13	13.54
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	1.45	0.00	0.00	0.00	0.67	1.39	3.45	1.67	1.20	0.00	0.14	18.76
REPAIR & MAINTENANCE	1.07	0.00	0.00	0.00	0.26	0.82	2.00	0.93	0.57	0.00	0.06	16.17
INTEREST ON OP. CAP.	2.06	0.00	0.00	0.00	2.30	1.40	5.57	1.61	1.05	0.21	0.29	0.94
TOTAL DIRECT EXPENSES	25.57	0.00	0.00	0.00	41.71	28.75	132.80	45.74	37.09	9.47	20.50	130.41
NET INCOME	-25.57	0.00	0.00	0.00	-41.71	-28.75	-132.80	-45.74	-37.09	-9.47	-20.50	574.74
NET INCOME TO DATE	-25.57	-25.57	-25.57	-25.57	-67.28	-96.03	-228.83	-274.57	-311.66	-321.13	-341.63	233.11

Note: Cost of production estimates are based on 2007 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, conservation tillage  
 BGII/Flex variety, Delta Area, Mississippi, 2008

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-128	-112	-96	-80	-64	-48	-32	-16	0	16	32
			-223	-207	-191	-175	-158	-142	-126	-110	-94	-78	-62
60	540.00	lb	-88	-69	-50	-30	-11	7	27	46	65	85	104
			-183	-163	-144	-125	-105	-86	-67	-47	-28	-9	10
70	630.00	lb	-48	-25	-3	19	41	64	86	109	131	154	177
			-143	-120	-97	-75	-52	-30	-7	14	37	59	82
80	720.00	lb	-8	17	43	68	94	120	146	172	197	223	249
			-102	-77	-51	-25	0	25	51	77	103	129	154
90	810.00	lb	31	60	89	118	147	176	205	234	263	292	321
			-62	-33	-4	24	53	82	111	140	169	198	227
100	900.00	lb	72	104	136	168	200	233	265	297	329	361	394
			-22	9	41	74	106	138	170	202	235	267	299
110	990.00	lb	112	147	183	218	253	289	324	360	395	431	466
			17	53	88	123	159	194	230	265	301	336	372
120	1080.00	lb	152	191	229	268	307	345	384	423	461	500	538
			57	96	135	173	212	251	289	328	367	405	444
130	1170.00	lb	192	234	276	318	360	401	443	485	527	569	611
			97	139	181	223	265	307	349	391	433	474	516
140	1260.00	lb	232	277	322	368	413	458	503	548	593	638	683
			138	183	228	273	318	363	408	453	498	544	589
150	1350.00	lb	272	321	369	417	466	514	562	611	659	707	756
			178	226	274	323	371	419	468	516	564	613	661

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 2007 input prices.

Table 9.A Estimated costs per acre  
 Cotton, 12R-38" solid, no-till  
 BtRR variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	4.50	2.0000	9.00	_____
App by Air ( 3 gal)	appl	3.50	3.5000	12.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	13.00	1.5000	19.50	_____
Amm Nitrate (34% N)	cwt	16.00	2.0000	32.00	_____
UAN (32% N)	cwt	12.00	2.0000	24.00	_____
HERBICIDES					
Clarity	pt	11.60	0.5000	5.80	_____
Glyphosate Plus 4L	pt	2.35	3.4375	8.08	_____
Dual II Magnum	pt	13.43	1.0000	13.43	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Karate Z	oz	3.10	2.0000	6.20	_____
Bidrin 8L	oz	0.84	8.0000	6.72	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed BtRR	thous	0.46	52.5000	24.15	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradication Fee	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	0.6327	6.46	_____
Self-Propelled	hour	10.21	0.2075	2.12	_____
HAND LABOR					
Implements	hour	7.31	0.2760	2.02	_____
Self-Propelled	hour	7.31	0.1899	1.38	_____
UNALLOCATED LABOR					
	hour	10.21	0.6722	6.87	_____
DIESEL FUEL					
Tractors	gal	2.33	7.3284	17.07	_____
Self-Propelled	gal	2.33	3.4671	8.07	_____
REPAIR & MAINTENANCE					
Implements	acre	6.36	1.0000	6.36	_____
Tractors	acre	2.80	1.0000	2.80	_____
Self-Propelled	acre	10.69	1.0000	10.69	_____
INTEREST ON OP. CAP.	acre	15.48	1.0000	15.48	_____
TOTAL DIRECT EXPENSES				471.53	_____
FIXED EXPENSES					
Implements	acre	13.19	1.0000	13.19	_____
Tractors	acre	21.58	1.0000	21.58	_____
Self-Propelled	acre	52.20	1.0000	52.20	_____
TOTAL FIXED EXPENSES				86.97	_____
TOTAL SPECIFIED EXPENSES				558.50	_____

Note: Cost of production estimates are based on 2007 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, no-till  
 BtRR variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	900.0000	644.40	_____
Cotton Seed	lb	0.04	1350.0000	60.75	_____
				-----	
TOTAL INCOME				705.15	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.25	1.0000	21.25	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	75.50	1.0000	75.50	_____
HERBICIDES	acre	30.46	1.0000	30.46	_____
INSECTICIDES	acre	52.33	1.0000	52.33	_____
SEED/PLANTS	acre	24.15	1.0000	24.15	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.4660	3.40	_____
OPERATOR LABOR	hour	10.21	0.8403	8.58	_____
UNALLOCATED LABOR	hour	10.21	0.6722	6.87	_____
DIESEL FUEL	gal	2.33	10.7955	25.14	_____
REPAIR & MAINTENANCE	acre	19.85	1.0000	19.85	_____
INTEREST ON OP. CAP.	acre	15.48	1.0000	15.48	_____
				-----	
TOTAL DIRECT EXPENSES				471.53	_____
RETURNS ABOVE DIRECT EXPENSES				233.62	_____
				-----	
TOTAL FIXED EXPENSES				86.97	_____
				-----	
TOTAL SPECIFIED EXPENSES				558.50	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				146.65	_____

Note: Cost of production estimates are based on 2007 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, no-till  
 BtRR variety, Delta Area, Mississippi, 2008

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 Plus 4L	pt					1.3750				
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K20)	cwt					1.5000				
Amm Nitrate (34% N)	cwt					2.0000				
Row Cond (Plant)Fld	38'	MFWD 225	0.053	1.00	May		0.05	0.05	0.05	0.04
NT Plant&Pre-Folding	12R-38	MFWD 225	0.055	1.00	May		0.05	0.05	0.11	0.04
Cotton Seed BtRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Fee	acre					1.0000				
Sprayer( 600-825Gal)	90'		0.011	1.00	May			0.01	0.01	0.00
Dual II Magnum	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Acephate 90%	lb					0.2200				
Sprayer( 600-825Gal)	90'		0.011	0.50	May			0.00	0.00	0.00
Glyphosate Plus 4L	pt					0.6875				
Sprayer( 600-825Gal)	90'		0.011	1.00	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
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 80%	lb					1.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					6.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8L	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	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'		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	6R-38(350)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy-1st pick	6R-38(325)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder-1st	6R-38(325)	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							0.84	0.63	1.30	0.67

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 9.D Estimated costs for field operations, per acre  
Cotton, 12R-38" solid, no-till  
BtRR variety, Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
App by Air ( 5 gal)	appl	4.50						0.26	4.76		4.76
Clarity	pt	5.80						0.34	6.14		6.14
Glyphosate Plus 4L	pt	3.23						0.19	3.42		3.42
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	19.50						1.14	20.64		20.64
Amm Nitrate (34% N)	cwt	32.00						1.87	33.87		33.87
Row Cond (Plant)Fld	38'		1.45	0.46	0.99			0.13	3.03	3.01	6.04
NT Plant&Pre-Folding	12R-38		1.50	1.49	1.43			0.19	4.61	4.91	9.52
Cotton Seed BtRR	thous	24.15						1.06	25.21		25.21
BG/RR Cot Tech Fee	cap/ac	49.00						2.14	51.14		51.14
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Fee	acre	5.50						0.24	5.74		5.74
Sprayer( 600-825Gal)	90'		0.28	0.11	0.26			0.03	0.68	0.89	1.57
Dual II Magnum	pt	13.43						0.59	14.02		14.02
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-825Gal)	90'		0.14	0.06	0.13			0.01	0.34	0.44	0.78
Glyphosate Plus 4L	pt	1.62						0.07	1.69		1.69
Sprayer( 600-825Gal)	90'		0.28	0.11	0.26			0.02	0.67	0.89	1.56
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Fert Appl (Liquid)	12R-38		1.39	0.82	1.14			0.12	3.47	2.59	6.06
UAN (32% N)	cwt	24.00						0.88	24.88		24.88
Spray (Direct/Layby)	12R-38		1.20	0.57	0.97			0.10	2.84	2.07	4.91
Diuron 80%	lb	3.15						0.11	3.26		3.26
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Acephate 90%	lb	4.22						0.12	4.34		4.34
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Bidrin 8L	oz	6.72						0.20	6.92		6.92
Incidental Pest											
App by Air ( 3 gal)	appl	1.75						0.05	1.80		1.80
Incidental Pest Trt	acre	6.00						0.18	6.18		6.18
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-825Gal)	90'		0.14	0.06	0.13				0.33	0.44	0.77
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	6R-38(350)		7.23	10.35	4.43			0.16	22.17	49.54	71.71
Boll Buggy-1st pick	6R-38(325)		4.65	1.88	3.17			0.07	9.77	8.75	18.52
Module Builder-1st	6R-38(325)		4.65	2.19	4.43			0.08	11.35	9.58	20.93
Gin & Haul	lb	81.00						0.59	81.59		81.59
Stalk Shredder-Flail	20'		2.23	1.75	1.51			0.04	5.53	3.86	9.39
TOTALS			392.21	25.14	19.85	18.85	0.00	15.48	471.53	86.97	558.50

Note: Cost of production estimates are based on 2007 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, no-till  
BtRR variety, Delta Area, Mississippi, 2008

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	705.15
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	8.75	3.50	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	51.50	0.00	0.00	24.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.03	0.00	18.28	3.15	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	10.08	23.14	5.76	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	24.15	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	5.50	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	2.81	2.37	0.00	0.00	0.13	13.54
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	3.37	2.87	0.00	0.00	0.14	18.76
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	2.12	1.50	0.00	0.00	0.06	16.17
INTEREST ON OP. CAP.	1.75	0.00	0.00	0.00	4.09	0.00	5.49	1.70	1.01	0.21	0.29	0.94
TOTAL DIRECT EXPENSES	21.75	0.00	0.00	0.00	74.12	0.00	131.07	48.49	35.72	9.47	20.50	130.41
NET INCOME	-21.75	0.00	0.00	0.00	-74.12	0.00	-131.07	-48.49	-35.72	-9.47	-20.50	574.74
NET INCOME TO DATE	-21.75	-21.75	-21.75	-21.75	-95.87	-95.87	-226.94	-275.43	-311.15	-320.62	-341.12	233.62

Note: Cost of production estimates are based on 2007 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, no-till  
 BtRR variety, Delta Area, Mississippi, 2008

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-128	-112	-96	-80	-63	-47	-31	-15	0	16	32
			-215	-199	-183	-166	-150	-134	-118	-102	-86	-70	-54
60	540.00	lb	-88	-68	-49	-30	-10	8	27	47	66	85	105
			-175	-155	-136	-117	-97	-78	-59	-39	-20	-1	18
70	630.00	lb	-47	-25	-2	19	42	64	87	109	132	154	177
			-134	-112	-89	-67	-44	-22	0	22	45	68	90
80	720.00	lb	-7	17	43	69	95	121	146	172	198	224	249
			-94	-69	-43	-17	8	34	59	85	111	137	162
90	810.00	lb	32	61	90	119	148	177	206	235	264	293	322
			-54	-25	3	32	61	90	119	148	177	206	235
100	900.00	lb	72	104	136	169	201	233	265	298	330	362	394
			-14	17	49	82	114	146	178	211	243	275	307
110	990.00	lb	112	148	183	219	254	289	325	360	396	431	467
			25	61	96	132	167	202	238	273	309	344	380
120	1080.00	lb	152	191	230	268	307	346	384	423	462	500	539
			65	104	143	181	220	259	297	336	375	413	452
130	1170.00	lb	193	234	276	318	360	402	444	486	528	570	611
			106	147	189	231	273	315	357	399	441	483	524
140	1260.00	lb	233	278	323	368	413	458	503	548	594	639	684
			146	191	236	281	326	371	416	461	507	552	597
150	1350.00	lb	273	321	370	418	466	515	563	611	660	708	756
			186	234	283	331	379	428	476	524	573	621	669

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 2007 input prices.

Table 10.A Estimated costs per acre  
 Cotton, 12R-38" solid, conventional tillage  
 Non-transgenic variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 3 gal)	appl	3.50	5.5000	19.25	_____
App by Air ( 5 gal)	appl	4.50	1.0000	4.50	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	900.0000	81.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	13.00	1.5000	19.50	_____
UAN (32% N)	cwt	12.00	4.0000	48.00	_____
HERBICIDES					
Treflan HFP	pt	2.35	1.0000	2.35	_____
Staple	oz	18.97	0.6000	11.38	_____
Suprend	lb	10.17	1.5000	15.26	_____
MSMA6 + Surfactant	pt	1.98	1.3300	2.63	_____
Select 2EC	oz	1.35	2.4000	3.24	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
Layby Pro	qt	9.04	2.0000	18.08	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Tracer	oz	6.38	5.1120	32.61	_____
Karate Z	oz	3.10	6.0000	18.60	_____
Bidrin 8L	oz	0.84	8.0000	6.72	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed Conv.	thous	0.39	52.5000	20.48	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
ADJUVANTS					
Surfactant	pt	1.55	0.4600	0.71	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradication Fee	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	1.0717	10.94	_____
Self-Propelled	hour	10.21	0.1946	1.99	_____
HAND LABOR					
Implements	hour	7.31	0.3908	2.85	_____
Self-Propelled	hour	7.31	0.1834	1.34	_____
UNALLOCATED LABOR					
	hour	10.20	1.0131	10.34	_____
DIESEL FUEL					
Tractors	gal	2.33	12.4122	28.91	_____
Self-Propelled	gal	2.33	3.3340	7.76	_____
REPAIR & MAINTENANCE					
Implements	acre	8.83	1.0000	8.83	_____
Tractors	acre	4.76	1.0000	4.76	_____
Self-Propelled	acre	10.56	1.0000	10.56	_____
INTEREST ON OP. CAP.	acre	15.67	1.0000	15.67	_____
TOTAL DIRECT EXPENSES				509.35	_____
FIXED EXPENSES					
Implements	acre	20.97	1.0000	20.97	_____
Tractors	acre	36.55	1.0000	36.55	_____
Self-Propelled	acre	51.23	1.0000	51.23	_____
TOTAL FIXED EXPENSES				108.75	_____
TOTAL SPECIFIED EXPENSES				618.10	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 10.B Summary of estimated costs and returns per acre  
 Cotton, 12R-38" solid, conventional tillage  
 Non-transgenic variety, Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	900.0000	644.40	_____
Cotton Seed	lb	0.04	1350.0000	60.75	_____
				-----	
TOTAL INCOME				705.15	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.75	1.0000	23.75	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	81.00	1.0000	81.00	_____
FERTILIZERS	acre	67.50	1.0000	67.50	_____
HERBICIDES	acre	56.09	1.0000	56.09	_____
INSECTICIDES	acre	97.35	1.0000	97.35	_____
SEED/PLANTS	acre	20.48	1.0000	20.48	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
ADJUVANTS	acre	0.71	1.0000	0.71	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	5.50	1.0000	5.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.5743	4.19	_____
OPERATOR LABOR	hour	10.21	1.2663	12.93	_____
UNALLOCATED LABOR	hour	10.20	1.0131	10.34	_____
DIESEL FUEL	gal	2.33	15.7462	36.67	_____
REPAIR & MAINTENANCE	acre	24.15	1.0000	24.15	_____
INTEREST ON OP. CAP.	acre	15.67	1.0000	15.67	_____
				-----	
TOTAL DIRECT EXPENSES				509.35	_____
RETURNS ABOVE DIRECT EXPENSES				195.80	_____
				-----	
TOTAL FIXED EXPENSES				108.75	_____
				-----	
TOTAL SPECIFIED EXPENSES				618.10	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				87.05	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 10.C Estimated resource use for field operations, per acre  
 Cotton, 12R-38" solid, conventional tillage  
 Non-transgenic variety, Delta Area, Mississippi, 2008

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				
Subsoiler	5 shank	MFWD 225	0.122	1.00	Nov		0.12	0.12	0.12	0.09
Disk & Incorporate	42'	MFWD 225	0.049	1.00	Mar		0.04	0.04	0.07	0.03
Treflan HFP	pt					1.0000				
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Field Cultivate	42'	MFWD 225	0.035	1.00	Mar		0.03	0.03	0.03	0.02
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				
Disk Bed (Hipper)	12R-38	MFWD 225	0.049	1.00	Apr		0.04	0.04	0.04	0.03
Row Cond (Plant)Fld	38'	MFWD 225	0.053	1.00	May		0.05	0.05	0.05	0.04
Plant & Pre-Folding	12R-38	MFWD 225	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed Conv.	thous					52.5000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Fee	acre					1.0000				
Cult & Post	12R-38	MFWD 225	0.057	1.00	May		0.05	0.05	0.08	0.04
Staple	oz					0.6000				
Acephate 90%	lb					0.2200				
Surfactant	pt					0.2000				
Sprayer( 600-825Gal)	90'		0.011	1.00	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
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				
Cult & Post	12R-38	MFWD 225	0.057	1.00	Jun		0.05	0.05	0.08	0.04
Suprend	lb					1.5000				
MSMA6 + Surfactant	pt					1.3300				
Sprayer( 600-825Gal)	90'		0.011	0.40	Jun			0.00	0.00	0.00
Tracer	oz					0.8520				
Cult & Post	12R-38	MFWD 225	0.057	0.30	Jul		0.01	0.01	0.02	0.01
Select 2EC	oz					2.4000				
Surfactant	pt					0.0600				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Diuron 80%	lb					1.0000				
Layby Pro	qt					2.0000				
Surfactant	pt					0.2000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Mepiquat Chloride	oz					6.0000				
Acephate 90%	lb					0.5500				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8L	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				
Tracer	oz					2.1300				
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				
Tracer	oz					2.1300				
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'		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	6R-38(350)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy-1st pick	6R-38(325)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder-1st	6R-38(325)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
TOTALS							1.26	1.07	1.84	1.01

Note: Cost of production estimates are based on 2006 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 10.D Estimated costs for field operations, per acre  
 Cotton, 12R-38" solid, conventional tillage  
 Non-transgenic variety, Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Subsoiler	5 shank		3.30	0.80	2.25			0.56	6.91	5.02	11.93
Disk & Incorporate	42'		1.33	0.22	1.08			0.15	2.78	1.68	4.46
Treflan HFP	pt	2.35						0.14	2.49		2.49
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	19.50						1.14	20.64		20.64
Field Cultivate	42'		0.96	0.49	0.65			0.12	2.22	2.94	5.16
Fert Appl (Liquid)	12R-38		1.39	0.82	1.14			0.17	3.52	2.59	6.11
UAN (32% N)	cwt	24.00						1.23	25.23		25.23
Disk Bed (Hipper)	12R-38		1.33	0.52	0.90			0.14	2.89	2.67	5.56
Row Cond (Plant)Fld	38'		1.45	0.46	0.99			0.13	3.03	3.01	6.04
Plant & Pre-Folding	12R-38		1.44	1.32	1.38			0.18	4.32	4.44	8.76
Cotton Seed Conv.	thous	20.48						0.90	21.38		21.38
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Fee	acre	5.50						0.24	5.74		5.74
Cult & Post	12R-38		1.56	0.76	1.27			0.16	3.75	3.62	7.37
Staple	oz	11.38						0.50	11.88		11.88
Acephate 90%	lb	1.69						0.07	1.76		1.76
Surfactant	pt	0.31						0.01	0.32		0.32
Sprayer( 600-825Gal)	90'		0.28	0.11	0.26			0.02	0.67	0.89	1.56
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Fert Appl (Liquid)	12R-38		1.39	0.82	1.14			0.12	3.47	2.59	6.06
UAN (32% N)	cwt	24.00						0.88	24.88		24.88
Cult & Post	12R-38		1.56	0.76	1.27			0.13	3.72	3.62	7.34
Suprend	lb	15.26						0.56	15.82		15.82
MSMA6 + Surfactant	pt	2.63						0.10	2.73		2.73
Sprayer( 600-825Gal)	90'		0.11	0.04	0.11			0.01	0.27	0.36	0.63
Tracer	oz	5.44						0.20	5.64		5.64
Cult & Post	12R-38		0.47	0.23	0.38			0.03	1.11	1.08	2.19
Select 2EC	oz	3.24						0.09	3.33		3.33
Surfactant	pt	0.09							0.09		0.09
Spray (Direct/Layby)	12R-38		1.20	0.57	0.97			0.08	2.82	2.07	4.89
Diuron 80%	lb	3.15						0.09	3.24		3.24
Layby Pro	qt	18.08						0.53	18.61		18.61
Surfactant	pt	0.31						0.01	0.32		0.32
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
Acephate 90%	lb	4.22						0.12	4.34		4.34
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Bidrin 8L	oz	6.72						0.20	6.92		6.92
Incidental Pest											
App by Air ( 3 gal)	appl	1.75						0.05	1.80		1.80
Incidental Pest Trt	acre	6.00						0.18	6.18		6.18
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Tracer	oz	13.59						0.40	13.99		13.99
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Tracer	oz	13.59						0.30	13.89		13.89
Karate Z	oz	6.20						0.14	6.34		6.34
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-825Gal)	90'		0.14	0.06	0.13				0.33	0.44	0.77
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	6R-38(350)		7.23	10.35	4.43			0.16	22.17	49.54	71.71
Boll Buggy-1st pick	6R-38(325)		4.65	1.88	3.17			0.07	9.77	8.75	18.52
Module Builder-1st	6R-38(325)		4.65	2.19	4.43			0.08	11.35	9.58	20.93
Gin & Haul	lb	81.00						0.59	81.59		81.59
Stalk Shredder-Flail	20'		2.23	1.75	1.51			0.04	5.53	3.86	9.39
TOTALS		405.40	36.67	24.15	27.46	0.00	15.67	509.35	108.75	618.10	

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 10.E Estimated monthly income and expense flows per acre  
 Cotton, 12R-38" solid, conventional tillage  
 Non-transgenic variety, Delta Area, Mississippi, 2008

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	705.15
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.25	7.00	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.00
FERTILIZERS	0.00	0.00	0.00	0.00	19.50	24.00	0.00	24.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	2.35	0.00	11.38	17.89	24.47	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	15.52	42.93	25.55	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	20.48	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.31	0.00	0.40	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	5.50	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	2.25	0.00	0.00	0.00	1.73	2.04	3.64	2.78	1.35	0.00	0.13	13.54
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	3.30	0.00	0.00	0.00	2.29	2.72	4.45	3.34	1.67	0.00	0.14	18.76
REPAIR & MAINTENANCE	0.80	0.00	0.00	0.00	0.71	1.34	2.54	1.73	0.80	0.00	0.06	16.17
INTEREST ON OP. CAP.	2.31	0.00	0.00	0.00	1.84	1.54	3.01	2.49	2.52	0.73	0.29	0.94
TOTAL DIRECT EXPENSES	28.66	0.00	0.00	0.00	33.42	31.64	71.66	70.57	89.21	33.28	20.50	130.41
NET INCOME	-28.66	0.00	0.00	0.00	-33.42	-31.64	-71.66	-70.57	-89.21	-33.28	-20.50	574.74
NET INCOME TO DATE	-28.66	-28.66	-28.66	-28.66	-62.08	-93.72	-165.38	-235.95	-325.16	-358.44	-378.94	195.80

Note: Cost of production estimates are based on 2007 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 10.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, conventional tillage  
 Non-transgenic variety, Delta Area, Mississippi, 2008

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			-----PRODUCT PRICE-----										
			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	-----dollars-----										
50	450.00	lb	-166	-150	-133	-117	-101	-85	-69	-53	-37	-21	-5
			-274	-258	-242	-226	-210	-194	-178	-162	-146	-129	-113
60	540.00	lb	-125	-106	-87	-67	-48	-29	-9	9	28	48	67
			-234	-215	-196	-176	-157	-138	-118	-99	-80	-60	-41
70	630.00	lb	-85	-63	-40	-18	4	26	49	72	94	117	139
			-194	-172	-149	-126	-104	-81	-59	-36	-14	8	30
80	720.00	lb	-45	-19	5	31	57	83	109	134	160	186	212
			-154	-128	-102	-77	-51	-25	0	26	51	77	103
90	810.00	lb	-5	23	52	81	110	139	168	197	226	255	284
			-114	-85	-56	-27	1	30	59	88	117	146	175
100	900.00	lb	34	66	99	131	163	195	228	260	292	324	356
			-74	-41	-9	22	54	87	119	151	183	215	248
110	990.00	lb	74	110	145	181	216	252	287	322	358	393	429
			-33	1	37	72	107	143	178	214	249	285	320
120	1080.00	lb	115	153	192	231	269	308	347	385	424	463	501
			6	44	83	122	160	199	238	276	315	354	392
130	1170.00	lb	155	197	238	280	322	364	406	448	490	532	574
			46	88	130	172	214	255	297	339	381	423	465
140	1260.00	lb	195	240	285	330	375	420	466	511	556	601	646
			86	131	176	221	267	312	357	402	447	492	537
150	1350.00	lb	235	283	332	380	428	477	525	573	622	670	718
			126	175	223	271	320	368	416	465	513	561	610

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2007 input prices.

Table 11.A Estimated costs per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Brown Loam Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	4.50	2.0000	9.00	_____
App by Air ( 3 gal)	appl	3.50	3.5000	12.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	800.0000	72.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.1750	2.45	_____
Potash (60% K2O)	cwt	13.00	1.4000	18.20	_____
UAN (32% N)	cwt	12.00	3.6000	43.20	_____
HERBICIDES					
2,4-D Amine 4	pt	1.72	1.0000	1.72	_____
Glyphosate Plus 4L	pt	2.35	3.4375	8.08	_____
Dual II Magnum	pt	13.43	1.0000	13.43	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Karate Z	oz	3.10	2.0000	6.20	_____
Bidrin 8L	oz	0.84	8.0000	6.72	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed BtRR	thous	0.46	52.5000	24.15	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradication Zone 3	acre	12.00	1.0000	12.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	1.1322	11.54	_____
Self-Propelled	hour	10.21	0.3106	3.17	_____
HAND LABOR					
Implements	hour	7.31	0.4491	3.27	_____
Self-Propelled	hour	7.31	0.2842	2.06	_____
UNALLOCATED LABOR					
	hour	10.20	1.1543	11.78	_____
DIESEL FUEL					
Tractors	gal	2.33	11.0733	25.79	_____
Self-Propelled	gal	2.33	5.1885	12.08	_____
REPAIR & MAINTENANCE					
Implements	acre	8.77	1.0000	8.77	_____
Tractors	acre	4.22	1.0000	4.22	_____
Self-Propelled	acre	13.01	1.0000	13.01	_____
INTEREST ON OP. CAP.	acre	15.72	1.0000	15.72	_____
TOTAL DIRECT EXPENSES				485.39	_____
FIXED EXPENSES					
Implements	acre	18.66	1.0000	18.66	_____
Tractors	acre	32.68	1.0000	32.68	_____
Self-Propelled	acre	63.59	1.0000	63.59	_____
TOTAL FIXED EXPENSES				114.93	_____
TOTAL SPECIFIED EXPENSES				600.32	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 11.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Brown Loam Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	800.0000	572.80	_____
Cotton Seed	lb	0.04	1200.0000	54.00	_____
				-----	
TOTAL INCOME				626.80	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.25	1.0000	21.25	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	72.00	1.0000	72.00	_____
FERTILIZERS	acre	63.85	1.0000	63.85	_____
HERBICIDES	acre	26.38	1.0000	26.38	_____
INSECTICIDES	acre	52.33	1.0000	52.33	_____
SEED/PLANTS	acre	24.15	1.0000	24.15	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	12.00	1.0000	12.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.7333	5.33	_____
OPERATOR LABOR	hour	10.21	1.4429	14.71	_____
UNALLOCATED LABOR	hour	10.20	1.1543	11.78	_____
DIESEL FUEL	gal	2.33	16.2618	37.87	_____
REPAIR & MAINTENANCE	acre	26.00	1.0000	26.00	_____
INTEREST ON OP. CAP.	acre	15.72	1.0000	15.72	_____
				-----	
TOTAL DIRECT EXPENSES				485.39	_____
RETURNS ABOVE DIRECT EXPENSES				141.41	_____
				-----	
TOTAL FIXED EXPENSES				114.93	_____
				-----	
TOTAL SPECIFIED EXPENSES				600.32	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				26.48	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 11.C Estimated resource use for field operations, per acre  
Cotton, 8R-38" solid, conservation tillage  
BtRR variety, Brown Loam Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Phosphorus(46% P2O5)	cwt					0.1750				
Paratill & Bed 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				
2,4-D Amine 4	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	0.50	Mar		0.03	0.03	0.03	0.02
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.4000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Row Cond (Plant)Rdg	26'	MFWD 190	0.078	1.00	May		0.07	0.07	0.07	0.06
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed BtRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Zone 3	acre					1.0000				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Dual II Magnum	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	0.50	May			0.00	0.01	0.00
Glyphosate Plus 4L	pt					0.6875				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Diuron 80%	lb					1.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Mepiquat Chloride	oz					6.0000				
Acephate 90%	lb					0.5500				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8L	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	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'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	800.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
<b>TOTALS</b>							<b>1.44</b>	<b>1.13</b>	<b>2.17</b>	<b>1.15</b>

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 11.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, conservation tillage  
BtRR variety, Brown Loam Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Phosphorus(46% P2O5)	cwt	2.45						0.21	2.66		2.66
Paratill & Bed Fold.	8R-38		1.84	1.20	1.48			0.40	4.92	4.34	9.26
App by Air ( 5 gal)	appl	4.50						0.26	4.76		4.76
2,4-D Amine 4	pt	1.72						0.10	1.82		1.82
Glyphosate Plus 4L	pt	3.23						0.19	3.42		3.42
Disk Bed (Hipper)Rdg	8R-38		0.84	0.27	0.68			0.10	1.89	1.50	3.39
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	18.20						1.06	19.26		19.26
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.23	4.72	3.26	7.98
UAN (32% N)	cwt	21.60						1.10	22.70		22.70
Row Cond (Plant)Rdg	26'		1.79	0.48	1.44			0.16	3.87	3.25	7.12
Plant & Pre-Rigid	8R-38		1.83	1.16	2.07			0.22	5.28	4.39	9.67
Cotton Seed BtRR	thous	24.15						1.06	25.21		25.21
BG/RR Cot Tech Fee	cap/ac	49.00						2.14	51.14		51.14
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Zone 3	acre	12.00						0.53	12.53		12.53
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.04	0.97	1.04	2.01
Dual II Magnum	pt	13.43						0.59	14.02		14.02
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.02	0.48	0.52	1.00
Glyphosate Plus 4L	pt	1.62						0.07	1.69		1.69
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.03	0.96	1.04	2.00
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.16	4.65	3.26	7.91
UAN (32% N)	cwt	21.60						0.79	22.39		22.39
Spray (Direct/Layby)	8R-38		1.52	0.57	1.47			0.10	3.66	2.41	6.07
Diuron 80%	lb	3.15						0.09	3.24		3.24
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
Acephate 90%	lb	4.22						0.12	4.34		4.34
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Bidrin 8L	oz	6.72						0.20	6.92		6.92
Incidental Pest											
App by Air ( 3 gal)	appl	1.75						0.05	1.80		1.80
Incidental Pest Trt	acre	6.00						0.18	6.18		6.18
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.01	0.47	0.52	0.99
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	4R-38(350)		10.82	12.63	6.62			0.22	30.29	60.47	90.76
Boll Buggy-1st pick	4R-38(325)		5.87	2.63	4.74			0.10	13.34	11.74	25.08
Module Builder-1st	4R-38(325)		5.87	3.11	6.62			0.11	15.71	12.97	28.68
Gin & Haul	lb	72.00						0.53	72.53		72.53
Stalk Shredder	14'		2.69	1.53	2.16			0.05	6.43	4.22	10.65
TOTALS			373.98	37.87	26.00	31.82	0.00	15.72	485.39	114.93	600.32

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 11.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Brown Loam Area, Mississippi, 2008

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	626.80
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	8.75	3.50	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.00
FERTILIZERS	2.45	0.00	0.00	0.00	18.20	21.60	0.00	21.60	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	4.95	0.00	18.28	0.00	3.15	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	10.08	23.14	5.76	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	24.15	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	12.00	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	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.48	0.00	0.00	0.00	0.68	1.70	4.08	2.08	1.47	0.00	0.19	20.14
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.84	0.00	0.00	0.00	0.84	1.77	4.25	2.19	1.52	0.00	0.21	25.25
REPAIR & MAINTENANCE	1.20	0.00	0.00	0.00	0.27	1.02	1.83	1.15	0.57	0.00	0.06	19.90
INTEREST ON OP. CAP.	2.36	0.00	0.00	0.00	2.00	1.33	5.86	1.45	1.20	0.21	0.30	1.01
TOTAL DIRECT EXPENSES	29.33	0.00	0.00	0.00	36.44	27.42	139.80	41.37	42.62	9.47	20.64	138.30
NET INCOME	-29.33	0.00	0.00	0.00	-36.44	-27.42	-139.80	-41.37	-42.62	-9.47	-20.64	488.50
NET INCOME TO DATE	-29.33	-29.33	-29.33	-29.33	-65.77	-93.19	-232.99	-274.36	-316.98	-326.45	-347.09	141.41

Note: Cost of production estimates are based on 2007 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 11.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Brown Loam Area, Mississippi, 2008

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			-----PRODUCT PRICE-----										
			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	-----dollars-----										
50	400.00	lb	-180	-166	-151	-137	-123	-108	-94	-80	-65	-51	-37
			-295	-280	-266	-252	-237	-223	-209	-195	-180	-166	-152
60	480.00	lb	-144	-127	-110	-93	-75	-58	-41	-24	-7	10	27
			-259	-242	-225	-207	-190	-173	-156	-139	-122	-104	-87
70	560.00	lb	-108	-88	-68	-48	-28	-8	11	31	51	71	91
			-223	-203	-183	-163	-143	-123	-103	-83	-63	-43	-23
80	640.00	lb	-73	-50	-27	-4	18	41	64	87	110	133	155
			-188	-165	-142	-119	-96	-73	-50	-27	-4	18	40
90	720.00	lb	-37	-11	14	39	65	91	117	142	168	194	220
			-152	-126	-100	-75	-49	-23	2	28	53	79	105
100	800.00	lb	-1	26	55	84	112	141	170	198	227	255	284
			-116	-88	-59	-30	-2	26	55	83	112	141	169
110	880.00	lb	33	65	96	128	159	191	222	254	285	317	348
			-81	-49	-18	13	45	76	108	139	171	202	234
120	960.00	lb	69	103	138	172	207	241	275	310	344	378	413
			-45	-10	23	57	92	126	160	195	229	264	298
130	1040.00	lb	105	142	179	217	254	291	328	365	403	440	477
			-9	27	64	102	139	176	213	251	288	325	362
140	1120.00	lb	141	181	221	261	301	341	381	421	461	501	541
			26	66	106	146	186	226	266	306	346	386	427
150	1200.00	lb	176	219	262	305	348	391	434	477	520	563	606
			61	104	147	190	233	276	319	362	405	448	491

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 2007 input prices.

Table 12.A Estimated costs per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Brown Loam Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	4.50	2.0000	9.00	_____
App by Air ( 3 gal)	appl	3.50	3.2500	11.38	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	800.0000	72.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.1750	2.45	_____
Potash (60% K2O)	cwt	13.00	1.4000	18.20	_____
UAN (32% N)	cwt	12.00	3.6000	43.20	_____
HERBICIDES					
2,4-D Amine 4	pt	1.72	1.0000	1.72	_____
Glyphosate Plus 4L	pt	2.35	5.5000	12.93	_____
Dual II Magnum	pt	13.43	1.0000	13.43	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Karate Z	oz	3.10	0.5000	1.55	_____
Bidrin 8L	oz	0.84	2.0000	1.68	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed BtRR	thous	0.46	52.5000	24.15	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradiation Zone 3	acre	12.00	1.0000	12.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	1.1322	11.54	_____
Self-Propelled	hour	10.21	0.3194	3.26	_____
HAND LABOR					
Implements	hour	7.31	0.4491	3.27	_____
Self-Propelled	hour	7.31	0.2886	2.09	_____
UNALLOCATED LABOR	hour	10.20	1.1614	11.85	_____
DIESEL FUEL					
Tractors	gal	2.33	11.0733	25.79	_____
Self-Propelled	gal	2.33	5.2792	12.29	_____
REPAIR & MAINTENANCE					
Implements	acre	8.77	1.0000	8.77	_____
Tractors	acre	4.22	1.0000	4.22	_____
Self-Propelled	acre	13.08	1.0000	13.08	_____
INTEREST ON OP. CAP.	acre	15.80	1.0000	15.80	_____
TOTAL DIRECT EXPENSES				486.22	_____
FIXED EXPENSES					
Implements	acre	18.66	1.0000	18.66	_____
Tractors	acre	32.68	1.0000	32.68	_____
Self-Propelled	acre	64.11	1.0000	64.11	_____
TOTAL FIXED EXPENSES				115.45	_____
TOTAL SPECIFIED EXPENSES				601.67	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 12.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Brown Loam Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	800.0000	572.80	_____
Cotton Seed	lb	0.04	1200.0000	54.00	_____
				-----	
TOTAL INCOME				626.80	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	20.38	1.0000	20.38	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	72.00	1.0000	72.00	_____
FERTILIZERS	acre	63.85	1.0000	63.85	_____
HERBICIDES	acre	31.22	1.0000	31.22	_____
INSECTICIDES	acre	48.64	1.0000	48.64	_____
SEED/PLANTS	acre	24.15	1.0000	24.15	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	12.00	1.0000	12.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.7377	5.36	_____
OPERATOR LABOR	hour	10.21	1.4517	14.80	_____
UNALLOCATED LABOR	hour	10.20	1.1614	11.85	_____
DIESEL FUEL	gal	2.33	16.3525	38.08	_____
REPAIR & MAINTENANCE	acre	26.07	1.0000	26.07	_____
INTEREST ON OP. CAP.	acre	15.80	1.0000	15.80	_____
				-----	
TOTAL DIRECT EXPENSES				486.22	_____
RETURNS ABOVE DIRECT EXPENSES				140.58	_____
				-----	
TOTAL FIXED EXPENSES				115.45	_____
				-----	
TOTAL SPECIFIED EXPENSES				601.67	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				25.13	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 12.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Brown Loam Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
Phosphorus(46% P2O5)	cwt					0.1750				
Paratill & Bed 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				
2,4-D Amine 4	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	0.50	Mar		0.03	0.03	0.03	0.02
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.4000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Row Cond (Plant)Rdg	26'	MFWD 190	0.078	1.00	May		0.07	0.07	0.07	0.06
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed BtRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Zone 3	acre					1.0000				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Dual II Magnum	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Glyphosate Plus 4L	pt					1.3750				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
Glyphosate Plus 4L	pt					1.3750				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Diuron 80%	lb					1.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Mepiquat Chloride	oz					6.0000				
Acephate 90%	lb					0.5500				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8L	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'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	800.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
<b>TOTALS</b>							<b>1.45</b>	<b>1.13</b>	<b>2.18</b>	<b>1.16</b>

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 12.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Brown Loam Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Phosphorus(46% P2O5)	cwt	2.45						0.21	2.66		2.66
Paratill & Bed Fold.	8R-38		1.84	1.20	1.48			0.40	4.92	4.34	9.26
App by Air ( 5 gal)	appl	4.50						0.26	4.76		4.76
2,4-D Amine 4	pt	1.72						0.10	1.82		1.82
Glyphosate Plus 4L	pt	3.23						0.19	3.42		3.42
Disk Bed (Hipper)Rdg	8R-38		0.84	0.27	0.68			0.10	1.89	1.50	3.39
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	18.20						1.06	19.26		19.26
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.23	4.72	3.26	7.98
UAN (32% N)	cwt	21.60						1.10	22.70		22.70
Row Cond (Plant)Rdg	26'		1.79	0.48	1.44			0.16	3.87	3.25	7.12
Plant & Pre-Rigid	8R-38		1.83	1.16	2.07			0.22	5.28	4.39	9.67
Cotton Seed BtRR	thous	24.15						1.06	25.21		25.21
BG/RR Cot Tech Fee	cap/ac	49.00						2.14	51.14		51.14
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Zone 3	acre	12.00						0.53	12.53		12.53
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.04	0.97	1.04	2.01
Dual II Magnum	pt	13.43						0.59	14.02		14.02
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.04	0.97	1.04	2.01
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.03	0.96	1.04	2.00
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Glyphosate Plus 4L	pt	3.23						0.12	3.35		3.35
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.16	4.65	3.26	7.91
UAN (32% N)	cwt	21.60						0.79	22.39		22.39
Spray (Direct/Layby)	8R-38		1.52	0.57	1.47			0.10	3.66	2.41	6.07
Diuron 80%	lb	3.15						0.09	3.24		3.24
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
Acephate 90%	lb	4.22						0.12	4.34		4.34
App by Air ( 3 gal)	appl	0.88						0.03	0.91		0.91
Karate Z	oz	1.55						0.05	1.60		1.60
Bidrin 8L	oz	1.68						0.05	1.73		1.73
Incidental Pest											
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Incidental Pest Trt	acre	12.00						0.35	12.35		12.35
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.01	0.47	0.52	0.99
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	4R-38(350)		10.82	12.63	6.62			0.22	30.29	60.47	90.76
Boll Buggy-1st pick	4R-38(325)		5.87	2.63	4.74			0.10	13.34	11.74	25.08
Module Builder-1st	4R-38(325)		5.87	3.11	6.62			0.11	15.71	12.97	28.68
Gin & Haul	lb	72.00						0.53	72.53		72.53
Stalk Shredder	14'		2.69	1.53	2.16			0.05	6.43	4.22	10.65
TOTALS			374.26	38.08	26.07	32.01	0.00	15.80	486.22	115.45	601.67

Note: Cost of production estimates are based on 2007 input prices.

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

Table 12.E Estimated monthly income and expense flows per acre  
Cotton, 8R-38" solid, conservation tillage  
BGII/Flex variety, Brown Loam Area, Mississippi, 2008

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	626.80
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	7.88	3.50	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.00
FERTILIZERS	2.45	0.00	0.00	0.00	18.20	21.60	0.00	21.60	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	4.95	0.00	19.89	3.23	3.15	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	10.08	19.45	5.76	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	24.15	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	12.00	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	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.48	0.00	0.00	0.00	0.68	1.70	4.27	2.08	1.47	0.00	0.19	20.14
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.84	0.00	0.00	0.00	0.84	1.77	4.46	2.19	1.52	0.00	0.21	25.25
REPAIR & MAINTENANCE	1.20	0.00	0.00	0.00	0.27	1.02	1.90	1.15	0.57	0.00	0.06	19.90
INTEREST ON OP. CAP.	2.36	0.00	0.00	0.00	2.00	1.33	5.95	1.57	1.07	0.21	0.30	1.01
TOTAL DIRECT EXPENSES	29.33	0.00	0.00	0.00	36.44	27.42	141.97	44.72	37.93	9.47	20.64	138.30
NET INCOME	-29.33	0.00	0.00	0.00	-36.44	-27.42	-141.97	-44.72	-37.93	-9.47	-20.64	488.50
NET INCOME TO DATE	-29.33	-29.33	-29.33	-29.33	-65.77	-93.19	-235.16	-279.88	-317.81	-327.28	-347.92	140.58

Note: Cost of production estimates are based on 2007 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 12.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Brown Loam Area, Mississippi, 2008

PRODUCT			-----PERCENT-----										
			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Cotton Lint			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	-----dollars-----										
50	400.00	lb	-181	-166	-152	-138	-123	-109	-95	-80	-66	-52	-37
			-296	-282	-267	-253	-239	-225	-210	-196	-182	-167	-153
60	480.00	lb	-145	-128	-111	-93	-76	-59	-42	-25	-7	9	26
			-260	-243	-226	-209	-192	-174	-157	-140	-123	-106	-89
70	560.00	lb	-109	-89	-69	-49	-29	-9	10	30	50	70	90
			-225	-205	-185	-165	-144	-124	-104	-84	-64	-44	-24
80	640.00	lb	-74	-51	-28	-5	17	40	63	86	109	132	155
			-189	-166	-143	-120	-97	-74	-52	-29	-6	16	39
90	720.00	lb	-38	-12	13	39	64	90	116	142	167	193	219
			-153	-128	-102	-76	-50	-24	0	26	52	78	103
100	800.00	lb	-2	26	54	83	111	140	169	197	226	255	283
			-118	-89	-60	-32	-3	25	53	82	111	139	168
110	880.00	lb	33	64	96	127	159	190	222	253	285	316	348
			-82	-50	-19	12	43	75	106	138	169	201	232
120	960.00	lb	68	103	137	171	206	240	275	309	343	378	412
			-46	-12	22	56	90	125	159	193	228	262	297
130	1040.00	lb	104	141	178	216	253	290	327	365	402	439	476
			-10	26	63	100	137	175	212	249	286	324	361
140	1120.00	lb	140	180	220	260	300	340	380	420	460	501	541
			24	64	104	145	185	225	265	305	345	385	425
150	1200.00	lb	175	218	261	304	347	390	433	476	519	562	605
			60	103	146	189	232	275	318	361	404	447	490

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 2007 input prices.

Table 13.A Estimated costs per acre  
Cotton, 8R-38" solid, no-till  
BtRR variety, Brown Loam Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	4.50	2.0000	9.00	_____
App by Air ( 3 gal)	appl	3.50	3.5000	12.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	800.0000	72.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.1750	2.45	_____
Amm Nitrate (34% N)	cwt	16.00	1.8000	28.80	_____
Potash (60% K2O)	cwt	13.00	1.4000	18.20	_____
UAN (32% N)	cwt	12.00	1.8000	21.60	_____
HERBICIDES					
2,4-D Amine 4	pt	1.72	1.0000	1.72	_____
Glyphosate Plus 4L	pt	2.35	3.4375	8.08	_____
Dual II Magnum	pt	13.43	1.0000	13.43	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Karate Z	oz	3.10	2.0000	6.20	_____
Bidrin 8L	oz	0.84	8.0000	6.72	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed BtRR	thous	0.46	52.5000	24.15	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradication Zone 3	acre	12.00	1.0000	12.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	0.9401	9.58	_____
Self-Propelled	hour	10.21	0.3106	3.17	_____
HAND LABOR					
Implements	hour	7.31	0.4136	3.01	_____
Self-Propelled	hour	7.31	0.2842	2.06	_____
UNALLOCATED LABOR					
	hour	10.20	1.0006	10.21	_____
DIESEL FUEL					
Tractors	gal	2.33	9.1944	21.42	_____
Self-Propelled	gal	2.33	5.1885	12.08	_____
REPAIR & MAINTENANCE					
Implements	acre	7.16	1.0000	7.16	_____
Tractors	acre	3.50	1.0000	3.50	_____
Self-Propelled	acre	13.01	1.0000	13.01	_____
INTEREST ON OP. CAP.	acre	15.63	1.0000	15.63	_____
TOTAL DIRECT EXPENSES				482.01	_____
FIXED EXPENSES					
Implements	acre	15.57	1.0000	15.57	_____
Tractors	acre	27.13	1.0000	27.13	_____
Self-Propelled	acre	63.59	1.0000	63.59	_____
TOTAL FIXED EXPENSES				106.29	_____
TOTAL SPECIFIED EXPENSES				588.30	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 13.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Brown Loam Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	800.0000	572.80	_____
Cotton Seed	lb	0.04	1200.0000	54.00	_____
				-----	
TOTAL INCOME				626.80	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.25	1.0000	21.25	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	72.00	1.0000	72.00	_____
FERTILIZERS	acre	71.05	1.0000	71.05	_____
HERBICIDES	acre	26.38	1.0000	26.38	_____
INSECTICIDES	acre	52.33	1.0000	52.33	_____
SEED/PLANTS	acre	24.15	1.0000	24.15	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	12.00	1.0000	12.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.6978	5.07	_____
OPERATOR LABOR	hour	10.21	1.2508	12.75	_____
UNALLOCATED LABOR	hour	10.20	1.0006	10.21	_____
DIESEL FUEL	gal	2.33	14.3829	33.50	_____
REPAIR & MAINTENANCE	acre	23.67	1.0000	23.67	_____
INTEREST ON OP. CAP.	acre	15.63	1.0000	15.63	_____
				-----	
TOTAL DIRECT EXPENSES				482.01	_____
RETURNS ABOVE DIRECT EXPENSES				144.79	_____
				-----	
TOTAL FIXED EXPENSES				106.29	_____
				-----	
TOTAL SPECIFIED EXPENSES				588.30	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				38.50	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 13.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Brown Loam Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Phosphorus(46% P2O5)	cwt					0.1750				
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
2,4-D Amine 4	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Custom Apply Fert	acre			1.00	Mar	1.0000				
Amm Nitrate (34% N)	cwt					1.8000				
Potash (60% K2O)	cwt					1.4000				
Row Cond (Plant)Rdg	26'	MFWD 190	0.078	1.00	May		0.07	0.07	0.07	0.06
NT Plant&Pre-Rigid	8R-38	MFWD 190	0.083	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed BtRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Zone 3	acre					1.0000				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Glyphosate Plus 4L	pt					1.3750				
Dual II Magnum	pt					1.0000				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	0.50	May			0.00	0.01	0.00
Glyphosate Plus 4L	pt					0.6875				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jun		0.06	0.06	0.10	0.05
Diuron 80%	lb					1.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Mepiquat Chloride	oz					6.0000				
Acephate 90%	lb					0.5500				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8L	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	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'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	800.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
<b>TOTALS</b>							<b>1.25</b>	<b>0.94</b>	<b>1.94</b>	<b>1.00</b>

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 13.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Brown Loam Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	20.00						1.75	21.75	21.75
Phosphorus(46% P2O5)	cwt	2.45						0.21	2.66	2.66
App by Air ( 5 gal)	appl	4.50						0.26	4.76	4.76
2,4-D Amine 4	pt	1.72						0.10	1.82	1.82
Glyphosate Plus 4L	pt	3.23						0.19	3.42	3.42
Custom Apply Fert	acre	5.00						0.29	5.29	5.29
Amm Nitrate (34% N)	cwt	28.80						1.68	30.48	30.48
Potash (60% K2O)	cwt	18.20						1.06	19.26	19.26
Row Cond (Plant)Rdg	26'		1.79	0.48	1.44			0.16	3.87	3.25
NT Plant&Pre-Rigid	8R-38		1.91	1.32	2.14			0.23	5.60	4.85
Cotton Seed BtRR	thous	24.15						1.06	25.21	25.21
BG/RR Cot Tech Fee	cap/ac	49.00						2.14	51.14	51.14
Temik 15G Gypsum	lb	11.66						0.51	12.17	12.17
Insect Scouting	acre	7.00						0.31	7.31	7.31
Eradication Zone 3	acre	12.00						0.53	12.53	12.53
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.04	0.97	1.04
Glyphosate Plus 4L	pt	3.23						0.14	3.37	3.37
Dual II Magnum	pt	13.43						0.59	14.02	14.02
Acephate 90%	lb	1.69						0.07	1.76	1.76
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.02	0.48	0.52
Glyphosate Plus 4L	pt	1.62						0.07	1.69	1.69
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.03	0.96	1.04
Centric 40WG	oz	10.08						0.37	10.45	10.45
Mepiquat Chloride	oz	2.82						0.10	2.92	2.92
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.16	4.65	3.26
UAN (32% N)	cwt	21.60						0.79	22.39	22.39
Spray (Direct/Layby)	8R-38		1.52	0.57	1.47			0.13	3.69	2.41
Diuron 80%	lb	3.15						0.11	3.26	3.26
App by Air ( 3 gal)	appl	3.50						0.10	3.60	3.60
Mepiquat Chloride	oz	2.82						0.08	2.90	2.90
Acephate 90%	lb	4.22						0.12	4.34	4.34
App by Air ( 3 gal)	appl	3.50						0.10	3.60	3.60
Karate Z	oz	6.20						0.18	6.38	6.38
Bidrin 8L	oz	6.72						0.20	6.92	6.92
Incidental Pest										
App by Air ( 3 gal)	appl	1.75						0.05	1.80	1.80
Incidental Pest Trt	acre	6.00						0.18	6.18	6.18
App by Air ( 3 gal)	appl	3.50						0.08	3.58	3.58
Acephate 90%	lb	5.76						0.13	5.89	5.89
App by Air ( 5 gal)	appl	4.50						0.07	4.57	4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93	4.93
Ethephon 6E	pt	6.94						0.10	7.04	7.04
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.01	0.47	0.52
Tribufos 6lb	pt	3.58						0.05	3.63	3.63
Cotton Picker-1st-BB	4R-38(350)		10.82	12.63	6.62			0.22	30.29	60.47
Boll Buggy-1st pick	4R-38(325)		5.87	2.63	4.74			0.10	13.34	11.74
Module Builder-1st	4R-38(325)		5.87	3.11	6.62			0.11	15.71	12.97
Gin & Haul	lb	72.00						0.53	72.53	72.53
Stalk Shredder	14'		2.69	1.53	2.16			0.05	6.43	4.22
TOTALS		381.18	33.50	23.67	28.03	0.00	15.63	482.01	106.29	588.30

Note: Cost of production estimates are based on 2007 input prices.

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

Table 13.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Brown Loam Area, Mississippi, 2008

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	626.80
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	8.75	3.50	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.00
FERTILIZERS	2.45	0.00	0.00	0.00	47.00	0.00	0.00	21.60	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	4.95	0.00	18.28	3.15	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	10.08	23.14	5.76	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	24.15	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	12.00	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	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	4.15	3.55	0.00	0.00	0.19	20.14
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	4.33	3.71	0.00	0.00	0.21	25.25
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	1.99	1.72	0.00	0.00	0.06	19.90
INTEREST ON OP. CAP.	1.96	0.00	0.00	0.00	3.58	0.00	5.87	1.69	1.01	0.21	0.30	1.01
TOTAL DIRECT EXPENSES	24.41	0.00	0.00	0.00	65.03	0.00	140.12	48.32	35.72	9.47	20.64	138.30
NET INCOME	-24.41	0.00	0.00	0.00	-65.03	0.00	-140.12	-48.32	-35.72	-9.47	-20.64	488.50
NET INCOME TO DATE	-24.41	-24.41	-24.41	-24.41	-89.44	-89.44	-229.56	-277.88	-313.60	-323.07	-343.71	144.79

Note: Cost of production estimates are based on 2007 input prices.

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

\* Lease costs are based on hourly usage costs.



Table 13.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Brown Loam Area, Mississippi, 2008

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	dollars										
50	400.00	lb	-176	-162	-148	-133	-119	-105	-91	-76	-62	-48	-33
			-283	-268	-254	-240	-225	-211	-197	-182	-168	-154	-140
60	480.00	lb	-141	-124	-106	-89	-72	-55	-38	-20	-3	13	30
			-247	-230	-213	-195	-178	-161	-144	-127	-110	-92	-75
70	560.00	lb	-105	-85	-65	-45	-25	-5	14	34	54	74	94
			-211	-191	-171	-151	-131	-111	-91	-71	-51	-31	-11
80	640.00	lb	-69	-46	-24	-1	21	44	67	90	113	136	159
			-176	-153	-130	-107	-84	-61	-38	-15	7	30	53
90	720.00	lb	-34	-8	17	43	68	94	120	146	172	197	223
			-140	-114	-88	-63	-37	-11	14	40	65	91	117
100	800.00	lb	1	30	58	87	116	144	173	202	230	259	287
			-104	-76	-47	-18	9	38	67	95	124	153	181
110	880.00	lb	37	68	100	131	163	194	226	257	289	320	352
			-68	-37	-5	25	57	88	120	151	183	214	246
120	960.00	lb	73	107	141	176	210	244	279	313	347	382	416
			-33	1	35	69	104	138	172	207	241	276	310
130	1040.00	lb	108	145	183	220	257	294	332	369	406	443	481
			2	39	76	114	151	188	225	263	300	337	374
140	1120.00	lb	144	184	224	264	304	344	384	425	465	505	545
			38	78	118	158	198	238	278	318	358	398	439
150	1200.00	lb	180	223	266	309	351	394	437	480	523	566	609
			73	116	159	202	245	288	331	374	417	460	503

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 2007 input prices.

Table 14.A Estimated costs per acre  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Brown Loam Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 3 gal)	appl	3.50	5.5000	19.25	_____
App by Air ( 5 gal)	appl	4.50	1.0000	4.50	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	800.0000	72.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.1750	2.45	_____
Potash (60% K2O)	cwt	13.00	1.4000	18.20	_____
UAN (32% N)	cwt	12.00	3.6000	43.20	_____
HERBICIDES					
Treflan HFP	pt	2.35	1.0000	2.35	_____
Staple	oz	18.97	0.6000	11.38	_____
Suprend	lb	10.17	1.5000	15.26	_____
MSMA6 + Surfactant	pt	1.98	1.3300	2.63	_____
Select 2EC	oz	1.35	2.4000	3.24	_____
Layby Pro	qt	9.04	1.0000	9.04	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Tracer	oz	6.38	5.1120	32.61	_____
Karate Z	oz	3.10	6.0000	18.60	_____
Bidrin 8L	oz	0.84	8.0000	6.72	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed Conv.	thous	0.39	52.5000	20.48	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
ADJUVANTS					
Surfactant	pt	1.55	0.4600	0.71	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradication Zone 3	acre	12.00	1.0000	12.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	1.6050	16.39	_____
Self-Propelled	hour	10.21	0.2912	2.97	_____
HAND LABOR					
Implements	hour	7.31	0.5818	4.25	_____
Self-Propelled	hour	7.31	0.2745	2.00	_____
UNALLOCATED LABOR					
	hour	10.21	1.5170	15.49	_____
DIESEL FUEL					
Tractors	gal	2.33	15.6969	36.56	_____
Self-Propelled	gal	2.33	4.9888	11.62	_____
REPAIR & MAINTENANCE					
Implements	acre	10.60	1.0000	10.60	_____
Tractors	acre	5.97	1.0000	5.97	_____
Self-Propelled	acre	12.87	1.0000	12.87	_____
INTEREST ON OP. CAP.	acre	16.39	1.0000	16.39	_____
TOTAL DIRECT EXPENSES				525.32	_____
FIXED EXPENSES					
Implements	acre	25.44	1.0000	25.44	_____
Tractors	acre	46.32	1.0000	46.32	_____
Self-Propelled	acre	62.44	1.0000	62.44	_____
TOTAL FIXED EXPENSES				134.20	_____
TOTAL SPECIFIED EXPENSES				659.52	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 14.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Brown Loam Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	800.0000	572.80	_____
Cotton Seed	lb	0.04	1200.0000	54.00	_____
				-----	
TOTAL INCOME				626.80	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.75	1.0000	23.75	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	72.00	1.0000	72.00	_____
FERTILIZERS	acre	63.85	1.0000	63.85	_____
HERBICIDES	acre	47.05	1.0000	47.05	_____
INSECTICIDES	acre	97.35	1.0000	97.35	_____
SEED/PLANTS	acre	20.48	1.0000	20.48	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
ADJUVANTS	acre	0.71	1.0000	0.71	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	12.00	1.0000	12.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.8564	6.25	_____
OPERATOR LABOR	hour	10.21	1.8963	19.36	_____
UNALLOCATED LABOR	hour	10.21	1.5170	15.49	_____
DIESEL FUEL	gal	2.33	20.6858	48.18	_____
REPAIR & MAINTENANCE	acre	29.44	1.0000	29.44	_____
INTEREST ON OP. CAP.	acre	16.39	1.0000	16.39	_____
				-----	
TOTAL DIRECT EXPENSES				525.32	_____
RETURNS ABOVE DIRECT EXPENSES				101.48	_____
				-----	
TOTAL FIXED EXPENSES				134.20	_____
				-----	
TOTAL SPECIFIED EXPENSES				659.52	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-32.72	_____

Note: Cost of production estimates are based on 2007 input prices.

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

Table 14.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Brown Loam Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Phosphorus(46% P2O5)	cwt					0.1750				
Subsoiler	3 shank	MFWD 190	0.204	1.00	Nov		0.20	0.20	0.20	0.16
Disk & Incorporate	32'	MFWD 190	0.065	1.00	Mar		0.06	0.06	0.09	0.05
Treflan HFP	pt					1.0000				
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.4000				
Field Cultivate Fld	32'	MFWD 190	0.046	1.00	Mar		0.04	0.04	0.04	0.03
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	1.00	Apr		0.07	0.07	0.07	0.05
Row Cond (Plant)Rdg	26'	MFWD 190	0.078	1.00	May		0.07	0.07	0.07	0.06
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed Conv.	thous					52.5000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Zone 3	acre					1.0000				
Cult & Post	8R-38	MFWD 190	0.086	1.00	May		0.08	0.08	0.13	0.06
Staple	oz					0.6000				
Surfactant	pt					0.2000				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Cult & Post	8R-38	MFWD 190	0.086	1.00	Jun		0.08	0.08	0.13	0.06
Suprend	lb					1.5000				
MSMA6 + Surfactant	pt					1.3300				
Sprayer( 600-750Gal)	60'		0.017	0.40	Jun			0.00	0.01	0.00
Tracer	oz					0.8520				
Cult & Post	8R-38	MFWD 190	0.086	0.30	Jul		0.02	0.02	0.03	0.02
Select 2EC	oz					2.4000				
Surfactant	pt					0.0600				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Layby Pro	qt					1.0000				
Diuron 80%	lb					1.0000				
Surfactant	pt					0.2000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Mepiquat Chloride	oz					6.0000				
Acephate 90%	lb					0.5500				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8L	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				
Tracer	oz					2.1300				
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				
Tracer	oz					2.1300				
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'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	800.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
TOTALS							1.89	1.60	2.75	1.51

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 14.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Brown Loam Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Phosphorus(46% P2O5)	cwt	2.45						0.21	2.66		2.66
Subsoiler	3 shank		4.66	1.05	3.76			0.83	10.30	6.83	17.13
Disk & Incorporate	32'		1.49	1.03	1.44			0.23	4.19	3.64	7.83
Treflan HFP	pt	2.35						0.14	2.49		2.49
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	18.20						1.06	19.26		19.26
Field Cultivate Fld	32'		1.06	0.50	0.86			0.14	2.56	3.09	5.65
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.23	4.72	3.26	7.98
UAN (32% N)	cwt	21.60						1.10	22.70		22.70
Disk Bed (Hipper)Rdg	8R-38		1.69	0.54	1.37			0.18	3.78	3.00	6.78
Row Cond (Plant)Rdg	26'		1.79	0.48	1.44			0.16	3.87	3.25	7.12
Plant & Pre-Rigid	8R-38		1.83	1.16	2.07			0.22	5.28	4.39	9.67
Cotton Seed Conv.	thous	20.48						0.90	21.38		21.38
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Zone 3	acre	12.00						0.53	12.53		12.53
Cult & Post	8R-38		1.98	0.84	1.92			0.21	4.95	4.22	9.17
Staple	oz	11.38						0.50	11.88		11.88
Surfactant	pt	0.31						0.01	0.32		0.32
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.03	0.96	1.04	2.00
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.16	4.65	3.26	7.91
UAN (32% N)	cwt	21.60						0.79	22.39		22.39
Cult & Post	8R-38		1.98	0.84	1.92			0.17	4.91	4.22	9.13
Suprend	lb	15.26						0.56	15.82		15.82
MSMA6 + Surfactant	pt	2.63						0.10	2.73		2.73
Sprayer( 600-750Gal)	60'		0.17	0.05	0.16			0.01	0.39	0.41	0.80
Tracer	oz	5.44						0.20	5.64		5.64
Cult & Post	8R-38		0.59	0.25	0.58			0.04	1.46	1.26	2.72
Select 2EC	oz	3.24						0.09	3.33		3.33
Surfactant	pt	0.09							0.09		0.09
Spray (Direct/Layby)	8R-38		1.52	0.57	1.47			0.10	3.66	2.41	6.07
Layby Pro	qt	9.04						0.26	9.30		9.30
Diuron 80%	lb	3.15						0.09	3.24		3.24
Surfactant	pt	0.31						0.01	0.32		0.32
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
Acephate 90%	lb	4.22						0.12	4.34		4.34
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Bidrin 8L	oz	6.72						0.20	6.92		6.92
Incidental Pest											
App by Air ( 3 gal)	appl	1.75						0.05	1.80		1.80
Incidental Pest Trt	acre	6.00						0.18	6.18		6.18
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Tracer	oz	13.59						0.40	13.99		13.99
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Tracer	oz	13.59						0.30	13.89		13.89
Karate Z	oz	6.20						0.14	6.34		6.34
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.01	0.47	0.52	0.99
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	4R-38(350)		10.82	12.63	6.62			0.22	30.29	60.47	90.76
Boll Buggy-1st pick	4R-38(325)		5.87	2.63	4.74			0.10	13.34	11.74	25.08
Module Builder-1st	4R-38(325)		5.87	3.11	6.62			0.11	15.71	12.97	28.68
Gin & Haul	lb	72.00						0.53	72.53		72.53
Stalk Shredder	14'		2.69	1.53	2.16			0.05	6.43	4.22	10.65
TOTALS			390.21	48.18	29.44	41.10	0.00	16.39	525.32	134.20	659.52

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 14.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Brown Loam Area, Mississippi, 2008

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	626.80
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.25	7.00	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.00
FERTILIZERS	2.45	0.00	0.00	0.00	18.20	21.60	0.00	21.60	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	2.35	0.00	11.38	17.89	15.43	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	15.52	42.93	25.55	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	20.48	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.31	0.00	0.40	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	12.00	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	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	3.76	0.00	0.00	0.00	2.30	3.07	5.43	4.16	2.05	0.00	0.19	20.14
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.66	0.00	0.00	0.00	2.55	3.46	5.60	4.34	2.11	0.00	0.21	25.25
REPAIR & MAINTENANCE	1.05	0.00	0.00	0.00	1.53	1.56	2.48	2.04	0.82	0.00	0.06	19.90
INTEREST ON OP. CAP.	2.79	0.00	0.00	0.00	1.86	1.51	3.42	2.49	2.28	0.73	0.30	1.01
TOTAL DIRECT EXPENSES	34.71	0.00	0.00	0.00	33.79	31.20	81.45	70.86	81.09	33.28	20.64	138.30
NET INCOME	-34.71	0.00	0.00	0.00	-33.79	-31.20	-81.45	-70.86	-81.09	-33.28	-20.64	488.50
NET INCOME TO DATE	-34.71	-34.71	-34.71	-34.71	-68.50	-99.70	-181.15	-252.01	-333.10	-366.38	-387.02	101.48

Note: Cost of production estimates are based on 2007 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 14.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Brown Loam Area, Mississippi, 2008

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	dollars										
50	400.00	lb	-220	-205	-191	-177	-162	-148	-134	-120	-105	-91	-77
			-354	-340	-325	-311	-297	-282	-268	-254	-239	-225	-211
60	480.00	lb	-184	-167	-150	-132	-115	-98	-81	-64	-47	-29	-12
			-318	-301	-284	-267	-250	-232	-215	-198	-181	-164	-146
70	560.00	lb	-148	-128	-108	-88	-68	-48	-28	-8	11	31	51
			-283	-262	-242	-222	-202	-182	-162	-142	-122	-102	-82
80	640.00	lb	-113	-90	-67	-44	-21	1	24	47	70	93	115
			-247	-224	-201	-178	-155	-132	-109	-86	-64	-41	-18
90	720.00	lb	-77	-51	-25	-0	25	51	77	103	128	154	180
			-211	-185	-160	-134	-108	-82	-56	-31	-5	20	46
100	800.00	lb	-41	-13	15	44	72	101	130	158	187	216	244
			-175	-147	-118	-90	-61	-32	-4	24	53	81	110
110	880.00	lb	-6	25	56	88	120	151	183	214	246	277	309
			-140	-108	-77	-45	-14	17	48	80	111	143	174
120	960.00	lb	29	64	98	132	167	201	235	270	304	339	373
			-104	-70	-35	-1	32	67	101	136	170	204	239
130	1040.00	lb	65	102	139	177	214	251	288	326	363	400	437
			-68	-31	5	42	80	117	154	191	229	266	303
140	1120.00	lb	101	141	181	221	261	301	341	381	421	461	502
			-33	7	47	87	127	167	207	247	287	327	367
150	1200.00	lb	136	179	222	265	308	351	394	437	480	523	566
			2	45	88	131	174	217	260	303	346	389	432

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 2007 input prices.

Table 15.A Estimated costs per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	4.50	2.0000	9.00	_____
App by Air ( 3 gal)	appl	3.50	3.5000	12.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	700.0000	63.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.1750	2.45	_____
Potash (60% K2O)	cwt	13.00	1.4000	18.20	_____
UAN (32% N)	cwt	12.00	3.6000	43.20	_____
HERBICIDES					
2,4-D Amine 4	pt	1.72	1.0000	1.72	_____
Glyphosate Plus 4L	pt	2.35	3.4375	8.08	_____
Dual II Magnum	pt	13.43	1.0000	13.43	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Karate Z	oz	3.10	2.0000	6.20	_____
Bidrin 8L	oz	0.84	8.0000	6.72	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed BtRR	thous	0.46	52.5000	24.15	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradiation Zone 4	acre	10.50	1.0000	10.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	1.1322	11.54	_____
Self-Propelled	hour	10.21	0.3106	3.17	_____
HAND LABOR					
Implements	hour	7.31	0.4491	3.27	_____
Self-Propelled	hour	7.31	0.2842	2.06	_____
UNALLOCATED LABOR	hour	10.20	1.1543	11.78	_____
DIESEL FUEL					
Tractors	gal	2.33	11.0733	25.79	_____
Self-Propelled	gal	2.33	5.1885	12.08	_____
REPAIR & MAINTENANCE					
Implements	acre	8.77	1.0000	8.77	_____
Tractors	acre	4.22	1.0000	4.22	_____
Self-Propelled	acre	13.01	1.0000	13.01	_____
INTEREST ON OP. CAP.	acre	15.58	1.0000	15.58	_____
TOTAL DIRECT EXPENSES				474.75	_____
FIXED EXPENSES					
Implements	acre	18.66	1.0000	18.66	_____
Tractors	acre	32.68	1.0000	32.68	_____
Self-Propelled	acre	63.59	1.0000	63.59	_____
TOTAL FIXED EXPENSES				114.93	_____
TOTAL SPECIFIED EXPENSES				589.68	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 15.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	700.0000	501.20	_____
Cotton Seed	lb	0.04	1050.0000	47.25	_____
				-----	
TOTAL INCOME				548.45	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.25	1.0000	21.25	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	63.00	1.0000	63.00	_____
FERTILIZERS	acre	63.85	1.0000	63.85	_____
HERBICIDES	acre	26.38	1.0000	26.38	_____
INSECTICIDES	acre	52.33	1.0000	52.33	_____
SEED/PLANTS	acre	24.15	1.0000	24.15	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	10.50	1.0000	10.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.7333	5.33	_____
OPERATOR LABOR	hour	10.21	1.4429	14.71	_____
UNALLOCATED LABOR	hour	10.20	1.1543	11.78	_____
DIESEL FUEL	gal	2.33	16.2618	37.87	_____
REPAIR & MAINTENANCE	acre	26.00	1.0000	26.00	_____
INTEREST ON OP. CAP.	acre	15.58	1.0000	15.58	_____
				-----	
TOTAL DIRECT EXPENSES				474.75	_____
RETURNS ABOVE DIRECT EXPENSES				73.70	_____
				-----	
TOTAL FIXED EXPENSES				114.93	_____
				-----	
TOTAL SPECIFIED EXPENSES				589.68	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-41.23	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 15.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
Phosphorus(46% P2O5)	cwt					0.1750				
Paratill & Bed 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				
2,4-D Amine 4	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	0.50	Mar		0.03	0.03	0.03	0.02
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.4000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Row Cond (Plant)Rdg	26'	MFWD 190	0.078	1.00	May		0.07	0.07	0.07	0.06
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed BtRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Zone 4	acre					1.0000				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Glyphosate Plus 4L	pt					1.3750				
Dual II Magnum	pt					1.0000				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	0.50	May			0.00	0.01	0.00
Glyphosate Plus 4L	pt					0.6875				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Diuron 80%	lb					1.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Mepiquat Chloride	oz					6.0000				
Acephate 90%	lb					0.5500				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8L	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	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'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	700.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
<b>TOTALS</b>							<b>1.44</b>	<b>1.13</b>	<b>2.17</b>	<b>1.15</b>

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 15.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Phosphorus(46% P2O5)	cwt	2.45						0.21	2.66		2.66
Paratill & Bed Fold.	8R-38		1.84	1.20	1.48			0.40	4.92	4.34	9.26
App by Air ( 5 gal)	appl	4.50						0.26	4.76		4.76
2,4-D Amine 4	pt	1.72						0.10	1.82		1.82
Glyphosate Plus 4L	pt	3.23						0.19	3.42		3.42
Disk Bed (Hipper)Rdg	8R-38		0.84	0.27	0.68			0.10	1.89	1.50	3.39
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	18.20						1.06	19.26		19.26
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.23	4.72	3.26	7.98
UAN (32% N)	cwt	21.60						1.10	22.70		22.70
Row Cond (Plant)Rdg	26'		1.79	0.48	1.44			0.16	3.87	3.25	7.12
Plant & Pre-Rigid	8R-38		1.83	1.16	2.07			0.22	5.28	4.39	9.67
Cotton Seed BtRR	thous	24.15						1.06	25.21		25.21
BG/RR Cot Tech Fee	cap/ac	49.00						2.14	51.14		51.14
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Zone 4	acre	10.50						0.46	10.96		10.96
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.04	0.97	1.04	2.01
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Dual II Magnum	pt	13.43						0.59	14.02		14.02
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.02	0.48	0.52	1.00
Glyphosate Plus 4L	pt	1.62						0.07	1.69		1.69
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.03	0.96	1.04	2.00
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.16	4.65	3.26	7.91
UAN (32% N)	cwt	21.60						0.79	22.39		22.39
Spray (Direct/Layby)	8R-38		1.52	0.57	1.47			0.10	3.66	2.41	6.07
Diuron 80%	lb	3.15						0.09	3.24		3.24
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
Acephate 90%	lb	4.22						0.12	4.34		4.34
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Bidrin 8L	oz	6.72						0.20	6.92		6.92
Incidental Pest											
App by Air ( 3 gal)	appl	1.75						0.05	1.80		1.80
Incidental Pest Trt	acre	6.00						0.18	6.18		6.18
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.01	0.47	0.52	0.99
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	4R-38(350)		10.82	12.63	6.62			0.22	30.29	60.47	90.76
Boll Buggy-1st pick	4R-38(325)		5.87	2.63	4.74			0.10	13.34	11.74	25.08
Module Builder-1st	4R-38(325)		5.87	3.11	6.62			0.11	15.71	12.97	28.68
Gin & Haul	lb	63.00						0.46	63.46		63.46
Stalk Shredder	14'		2.69	1.53	2.16			0.05	6.43	4.22	10.65
TOTALS			363.48	37.87	26.00	31.82	0.00	15.58	474.75	114.93	589.68

Note: Cost of production estimates are based on 2007 input prices.

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

Table 15.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

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	548.45
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	8.75	3.50	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	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	63.00
FERTILIZERS	2.45	0.00	0.00	0.00	18.20	21.60	0.00	21.60	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	4.95	0.00	18.28	0.00	3.15	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	10.08	23.14	5.76	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	24.15	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	10.50	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.48	0.00	0.00	0.00	0.68	1.70	4.08	2.08	1.47	0.00	0.19	20.14
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.84	0.00	0.00	0.00	0.84	1.77	4.25	2.19	1.52	0.00	0.21	25.25
REPAIR & MAINTENANCE	1.20	0.00	0.00	0.00	0.27	1.02	1.83	1.15	0.57	0.00	0.06	19.90
INTEREST ON OP. CAP.	2.36	0.00	0.00	0.00	2.00	1.33	5.79	1.45	1.20	0.21	0.30	0.94
TOTAL DIRECT EXPENSES	29.33	0.00	0.00	0.00	36.44	27.42	138.23	41.37	42.62	9.47	20.64	129.23
NET INCOME	-29.33	0.00	0.00	0.00	-36.44	-27.42	-138.23	-41.37	-42.62	-9.47	-20.64	419.22
NET INCOME TO DATE	-29.33	-29.33	-29.33	-29.33	-65.77	-93.19	-231.42	-272.79	-315.41	-324.88	-345.52	73.70

Note: Cost of production estimates are based on 2007 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 15.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BtRR variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Cotton Lint			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	-----dollars-----										
50	350.00	lb	-207	-195	-182	-170	-157	-145	-132	-120	-107	-95	-82
			-322	-310	-297	-285	-272	-260	-247	-235	-222	-209	-197
60	420.00	lb	-176	-161	-146	-131	-116	-101	-86	-71	-56	-41	-26
			-291	-276	-261	-246	-231	-216	-201	-186	-171	-156	-141
70	490.00	lb	-145	-127	-110	-92	-75	-57	-40	-22	-4	12	30
			-260	-242	-225	-207	-190	-172	-155	-137	-119	-102	-84
80	560.00	lb	-114	-94	-73	-53	-33	-13	6	26	46	66	86
			-229	-208	-188	-168	-148	-128	-108	-88	-68	-48	-28
90	630.00	lb	-82	-60	-37	-15	7	29	52	75	97	120	142
			-197	-175	-152	-130	-107	-85	-62	-39	-17	5	27
100	700.00	lb	-51	-26	-1	23	48	73	98	123	148	173	199
			-166	-141	-116	-91	-66	-41	-16	8	33	59	84
110	770.00	lb	-20	7	34	62	89	117	145	172	200	227	255
			-135	-107	-80	-52	-25	2	30	57	85	112	140
120	840.00	lb	10	40	71	101	131	161	191	221	251	281	311
			-104	-73	-43	-13	16	46	76	106	136	166	196
130	910.00	lb	42	74	107	139	172	205	237	270	302	335	367
			-72	-40	-7	24	57	90	122	155	187	220	252
140	980.00	lb	73	108	143	178	213	248	283	318	354	389	424
			-41	-6	28	63	98	133	168	204	239	274	309
150	1050.00	lb	104	142	179	217	254	292	330	367	405	442	480
			-10	27	64	102	140	177	215	252	290	328	365

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 2007 input prices.

Table 16.A Estimated costs per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	4.50	2.0000	9.00	_____
App by Air ( 3 gal)	appl	3.50	3.2500	11.38	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	700.0000	63.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.1750	2.45	_____
Potash (60% K2O)	cwt	13.00	1.4000	18.20	_____
UAN (32% N)	cwt	12.00	3.6000	43.20	_____
HERBICIDES					
2,4-D Amine 4	pt	1.72	1.0000	1.72	_____
Glyphosate Plus 4L	pt	2.35	5.5000	12.93	_____
Dual II Magnum	pt	13.43	1.0000	13.43	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Karate Z	oz	3.10	0.5000	1.55	_____
Bidrin 8L	oz	0.84	2.0000	1.68	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed BtRR	thous	0.46	52.5000	24.15	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradiation Zone 4	acre	10.50	1.0000	10.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	1.1322	11.54	_____
Self-Propelled	hour	10.21	0.3194	3.26	_____
HAND LABOR					
Implements	hour	7.31	0.4491	3.27	_____
Self-Propelled	hour	7.31	0.2886	2.09	_____
UNALLOCATED LABOR	hour	10.20	1.1614	11.85	_____
DIESEL FUEL					
Tractors	gal	2.33	11.0733	25.79	_____
Self-Propelled	gal	2.33	5.2792	12.29	_____
REPAIR & MAINTENANCE					
Implements	acre	8.77	1.0000	8.77	_____
Tractors	acre	4.22	1.0000	4.22	_____
Self-Propelled	acre	13.08	1.0000	13.08	_____
INTEREST ON OP. CAP.	acre	15.66	1.0000	15.66	_____
TOTAL DIRECT EXPENSES				475.58	_____
FIXED EXPENSES					
Implements	acre	18.66	1.0000	18.66	_____
Tractors	acre	32.68	1.0000	32.68	_____
Self-Propelled	acre	64.11	1.0000	64.11	_____
TOTAL FIXED EXPENSES				115.45	_____
TOTAL SPECIFIED EXPENSES				591.03	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 16.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	700.0000	501.20	_____
Cotton Seed	lb	0.04	1050.0000	47.25	_____
				-----	
TOTAL INCOME				548.45	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	20.38	1.0000	20.38	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	63.00	1.0000	63.00	_____
FERTILIZERS	acre	63.85	1.0000	63.85	_____
HERBICIDES	acre	31.22	1.0000	31.22	_____
INSECTICIDES	acre	48.64	1.0000	48.64	_____
SEED/PLANTS	acre	24.15	1.0000	24.15	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	10.50	1.0000	10.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.7377	5.36	_____
OPERATOR LABOR	hour	10.21	1.4517	14.80	_____
UNALLOCATED LABOR	hour	10.20	1.1614	11.85	_____
DIESEL FUEL	gal	2.33	16.3525	38.08	_____
REPAIR & MAINTENANCE	acre	26.07	1.0000	26.07	_____
INTEREST ON OP. CAP.	acre	15.66	1.0000	15.66	_____
				-----	
TOTAL DIRECT EXPENSES				475.58	_____
RETURNS ABOVE DIRECT EXPENSES				72.87	_____
				-----	
TOTAL FIXED EXPENSES				115.45	_____
				-----	
TOTAL SPECIFIED EXPENSES				591.03	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-42.58	_____

Note: Cost of production estimates are based on 2007 input prices.

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

Table 16.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
Phosphorus(46% P2O5)	cwt					0.1750				
Paratill & Bed 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				
2,4-D Amine 4	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	0.50	Mar		0.03	0.03	0.03	0.02
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.4000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Row Cond (Plant)Rdg	26'	MFWD 190	0.078	1.00	May		0.07	0.07	0.07	0.06
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed BtRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Zone 4	acre					1.0000				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Glyphosate Plus 4L	pt					1.3750				
Dual II Magnum	pt					1.0000				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Glyphosate Plus 4L	pt					1.3750				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
Glyphosate Plus 4L	pt					1.3750				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Diuron 80%	lb					1.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Mepiquat Chloride	oz					6.0000				
Acephate 90%	lb					0.5500				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8L	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'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	700.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
<b>TOTALS</b>							<b>1.45</b>	<b>1.13</b>	<b>2.18</b>	<b>1.16</b>

Note: Cost of production estimates are based on 2007 input prices.

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



Table 16.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Phosphorus(46% P2O5)	cwt	2.45						0.21	2.66		2.66
Paratill & Bed Fold.	8R-38		1.84	1.20	1.48			0.40	4.92	4.34	9.26
App by Air ( 5 gal)	appl	4.50						0.26	4.76		4.76
2,4-D Amine 4	pt	1.72						0.10	1.82		1.82
Glyphosate Plus 4L	pt	3.23						0.19	3.42		3.42
Disk Bed (Hipper)Rdg	8R-38		0.84	0.27	0.68			0.10	1.89	1.50	3.39
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	18.20						1.06	19.26		19.26
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.23	4.72	3.26	7.98
UAN (32% N)	cwt	21.60						1.10	22.70		22.70
Row Cond (Plant)Rdg	26'		1.79	0.48	1.44			0.16	3.87	3.25	7.12
Plant & Pre-Rigid	8R-38		1.83	1.16	2.07			0.22	5.28	4.39	9.67
Cotton Seed BtRR	thous	24.15						1.06	25.21		25.21
BG/RR Cot Tech Fee	cap/ac	49.00						2.14	51.14		51.14
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Zone 4	acre	10.50						0.46	10.96		10.96
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.04	0.97	1.04	2.01
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Dual II Magnum	pt	13.43						0.59	14.02		14.02
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.04	0.97	1.04	2.01
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.03	0.96	1.04	2.00
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Glyphosate Plus 4L	pt	3.23						0.12	3.35		3.35
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.16	4.65	3.26	7.91
UAN (32% N)	cwt	21.60						0.79	22.39		22.39
Spray (Direct/Layby)	8R-38		1.52	0.57	1.47			0.10	3.66	2.41	6.07
Diuron 80%	lb	3.15						0.09	3.24		3.24
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
Acephate 90%	lb	4.22						0.12	4.34		4.34
App by Air ( 3 gal)	appl	0.88						0.03	0.91		0.91
Karate Z	oz	1.55						0.05	1.60		1.60
Bidrin 8L	oz	1.68						0.05	1.73		1.73
Incidental Pest											
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Incidental Pest Trt	acre	12.00						0.35	12.35		12.35
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.01	0.47	0.52	0.99
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	4R-38(350)		10.82	12.63	6.62			0.22	30.29	60.47	90.76
Boll Buggy-1st pick	4R-38(325)		5.87	2.63	4.74			0.10	13.34	11.74	25.08
Module Builder-1st	4R-38(325)		5.87	3.11	6.62			0.11	15.71	12.97	28.68
Gin & Haul	lb	63.00						0.46	63.46		63.46
Stalk Shredder	14'		2.69	1.53	2.16			0.05	6.43	4.22	10.65
TOTALS			363.76	38.08	26.07	32.01	0.00	15.66	475.58	115.45	591.03

Note: Cost of production estimates are based on 2007 input prices.

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

Table 16.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

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	548.45
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	7.88	3.50	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	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	63.00
FERTILIZERS	2.45	0.00	0.00	0.00	18.20	21.60	0.00	21.60	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	4.95	0.00	19.89	3.23	3.15	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	10.08	19.45	5.76	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	24.15	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	10.50	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.48	0.00	0.00	0.00	0.68	1.70	4.27	2.08	1.47	0.00	0.19	20.14
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.84	0.00	0.00	0.00	0.84	1.77	4.46	2.19	1.52	0.00	0.21	25.25
REPAIR & MAINTENANCE	1.20	0.00	0.00	0.00	0.27	1.02	1.90	1.15	0.57	0.00	0.06	19.90
INTEREST ON OP. CAP.	2.36	0.00	0.00	0.00	2.00	1.33	5.88	1.57	1.07	0.21	0.30	0.94
TOTAL DIRECT EXPENSES	29.33	0.00	0.00	0.00	36.44	27.42	140.40	44.72	37.93	9.47	20.64	129.23
NET INCOME	-29.33	0.00	0.00	0.00	-36.44	-27.42	-140.40	-44.72	-37.93	-9.47	-20.64	419.22
NET INCOME TO DATE	-29.33	-29.33	-29.33	-29.33	-65.77	-93.19	-233.59	-278.31	-316.24	-325.71	-346.35	72.87

Note: Cost of production estimates are based on 2007 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 16.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 BGII/Flex variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

			-----PERCENT-----										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			-----PRODUCT PRICE-----										
Cotton Lint			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	-----dollars-----										
50	350.00	lb	-208	-196	-183	-171	-158	-146	-133	-120	-108	-95	-83
			-324	-311	-299	-286	-273	-261	-248	-236	-223	-211	-198
60	420.00	lb	-177	-162	-147	-132	-117	-102	-87	-72	-57	-42	-27
			-292	-277	-262	-247	-232	-217	-202	-187	-172	-157	-142
70	490.00	lb	-146	-128	-111	-93	-75	-58	-40	-23	-5	11	29
			-261	-244	-226	-208	-191	-173	-156	-138	-121	-103	-86
80	560.00	lb	-114	-94	-74	-54	-34	-14	5	25	45	65	85
			-230	-210	-190	-170	-150	-130	-110	-90	-69	-49	-29
90	630.00	lb	-83	-61	-38	-16	6	29	51	74	96	119	141
			-199	-176	-154	-131	-108	-86	-63	-41	-18	3	26
100	700.00	lb	-52	-27	-2	22	47	72	97	122	148	173	198
			-167	-142	-117	-92	-67	-42	-17	7	32	57	82
110	770.00	lb	-21	6	33	61	89	116	144	171	199	226	254
			-136	-109	-81	-53	-26	1	28	56	83	111	139
120	840.00	lb	10	40	70	100	130	160	190	220	250	280	310
			-105	-75	-45	-15	14	44	75	105	135	165	195
130	910.00	lb	41	73	106	139	171	204	236	269	301	334	367
			-74	-41	-8	23	56	88	121	153	186	219	251
140	980.00	lb	72	107	142	177	212	247	283	318	353	388	423
			-42	-7	27	62	97	132	167	202	237	272	307
150	1050.00	lb	103	141	178	216	254	291	329	366	404	442	479
			-11	25	63	101	138	176	213	251	289	326	364

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 2007 input prices.

Table 17.A Estimated costs per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	4.50	2.0000	9.00	_____
App by Air ( 3 gal)	appl	3.50	3.5000	12.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	700.0000	63.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.1750	2.45	_____
Amm Nitrate (34% N)	cwt	16.00	1.8000	28.80	_____
Potash (60% K2O)	cwt	13.00	1.4000	18.20	_____
UAN (32% N)	cwt	12.00	1.8000	21.60	_____
HERBICIDES					
2,4-D Amine 4	pt	1.72	1.0000	1.72	_____
Glyphosate Plus 4L	pt	2.35	3.4375	8.08	_____
Dual II Magnum	pt	13.43	1.0000	13.43	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Karate Z	oz	3.10	2.0000	6.20	_____
Bidrin 8L	oz	0.84	8.0000	6.72	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed BtRR	thous	0.46	52.5000	24.15	_____
TECHNOLOGY FEE					
BG/RR Cot Tech Fee	cap/ac	49.00	1.0000	49.00	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradication Zone 4	acre	10.50	1.0000	10.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	0.9401	9.58	_____
Self-Propelled	hour	10.21	0.3106	3.17	_____
HAND LABOR					
Implements	hour	7.31	0.4136	3.01	_____
Self-Propelled	hour	7.31	0.2842	2.06	_____
UNALLOCATED LABOR					
	hour	10.20	1.0006	10.21	_____
DIESEL FUEL					
Tractors	gal	2.33	9.1944	21.42	_____
Self-Propelled	gal	2.33	5.1885	12.08	_____
REPAIR & MAINTENANCE					
Implements	acre	7.16	1.0000	7.16	_____
Tractors	acre	3.50	1.0000	3.50	_____
Self-Propelled	acre	13.01	1.0000	13.01	_____
INTEREST ON OP. CAP.	acre	15.49	1.0000	15.49	_____
TOTAL DIRECT EXPENSES				471.37	_____
FIXED EXPENSES					
Implements	acre	15.57	1.0000	15.57	_____
Tractors	acre	27.13	1.0000	27.13	_____
Self-Propelled	acre	63.59	1.0000	63.59	_____
TOTAL FIXED EXPENSES				106.29	_____
TOTAL SPECIFIED EXPENSES				577.66	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 17.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	700.0000	501.20	_____
Cotton Seed	lb	0.04	1050.0000	47.25	_____
				-----	
TOTAL INCOME				548.45	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	21.25	1.0000	21.25	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	63.00	1.0000	63.00	_____
FERTILIZERS	acre	71.05	1.0000	71.05	_____
HERBICIDES	acre	26.38	1.0000	26.38	_____
INSECTICIDES	acre	52.33	1.0000	52.33	_____
SEED/PLANTS	acre	24.15	1.0000	24.15	_____
TECHNOLOGY FEE	acre	49.00	1.0000	49.00	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	10.50	1.0000	10.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.6978	5.07	_____
OPERATOR LABOR	hour	10.21	1.2508	12.75	_____
UNALLOCATED LABOR	hour	10.20	1.0006	10.21	_____
DIESEL FUEL	gal	2.33	14.3829	33.50	_____
REPAIR & MAINTENANCE	acre	23.67	1.0000	23.67	_____
INTEREST ON OP. CAP.	acre	15.49	1.0000	15.49	_____
				-----	
TOTAL DIRECT EXPENSES				471.37	_____
RETURNS ABOVE DIRECT EXPENSES				77.08	_____
				-----	
TOTAL FIXED EXPENSES				106.29	_____
				-----	
TOTAL SPECIFIED EXPENSES				577.66	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-29.21	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 17.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Phosphorus(46% P2O5)	cwt					0.1750				
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
2,4-D Amine 4	pt					1.0000				
Glyphosate Plus 4L	pt					1.3750				
Custom Apply Fert	acre			1.00	Mar	1.0000				
Amm Nitrate (34% N)	cwt					1.8000				
Potash (60% K2O)	cwt					1.4000				
Row Cond (Plant)Rdg	26'	MFWD 190	0.078	1.00	May		0.07	0.07	0.07	0.06
NT Plant&Pre-Rigid	8R-38	MFWD 190	0.083	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed BtRR	thous					52.5000				
BG/RR Cot Tech Fee	cap/ac					1.0000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Zone 4	acre					1.0000				
Sprayer( 600-750Gal)	60'		0.017	1.00	May			0.01	0.02	0.01
Glyphosate Plus 4L	pt					1.3750				
Dual II Magnum	pt					1.0000				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	0.50	May			0.00	0.01	0.00
Glyphosate Plus 4L	pt					0.6875				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jun		0.06	0.06	0.10	0.05
Diuron 80%	lb					1.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Mepiquat Chloride	oz					6.0000				
Acephate 90%	lb					0.5500				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8L	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	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'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	700.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
<b>TOTALS</b>							-----			
							1.25	0.94	1.94	1.00

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 17.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Phosphorus(46% P2O5)	cwt	2.45						0.21	2.66		2.66
App by Air ( 5 gal)	appl	4.50						0.26	4.76		4.76
2,4-D Amine 4	pt	1.72						0.10	1.82		1.82
Glyphosate Plus 4L	pt	3.23						0.19	3.42		3.42
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Amm Nitrate (34% N)	cwt	28.80						1.68	30.48		30.48
Potash (60% K2O)	cwt	18.20						1.06	19.26		19.26
Row Cond (Plant)Rdg	26'		1.79	0.48	1.44			0.16	3.87	3.25	7.12
NT Plant&Pre-Rigid	8R-38		1.91	1.32	2.14			0.23	5.60	4.85	10.45
Cotton Seed BtRR	thous	24.15						1.06	25.21		25.21
BG/RR Cot Tech Fee	cap/ac	49.00						2.14	51.14		51.14
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Zone 4	acre	10.50						0.46	10.96		10.96
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.04	0.97	1.04	2.01
Glyphosate Plus 4L	pt	3.23						0.14	3.37		3.37
Dual II Magnum	pt	13.43						0.59	14.02		14.02
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.02	0.48	0.52	1.00
Glyphosate Plus 4L	pt	1.62						0.07	1.69		1.69
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.03	0.96	1.04	2.00
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.16	4.65	3.26	7.91
UAN (32% N)	cwt	21.60						0.79	22.39		22.39
Spray (Direct/Layby)	8R-38		1.52	0.57	1.47			0.13	3.69	2.41	6.10
Diuron 80%	lb	3.15						0.11	3.26		3.26
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
Acephate 90%	lb	4.22						0.12	4.34		4.34
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Bidrin 8L	oz	6.72						0.20	6.92		6.92
Incidental Pest											
App by Air ( 3 gal)	appl	1.75						0.05	1.80		1.80
Incidental Pest Trt	acre	6.00						0.18	6.18		6.18
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.01	0.47	0.52	0.99
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	4R-38(350)		10.82	12.63	6.62			0.22	30.29	60.47	90.76
Boll Buggy-1st pick	4R-38(325)		5.87	2.63	4.74			0.10	13.34	11.74	25.08
Module Builder-1st	4R-38(325)		5.87	3.11	6.62			0.11	15.71	12.97	28.68
Gin & Haul	lb	63.00						0.46	63.46		63.46
Stalk Shredder	14'		2.69	1.53	2.16			0.05	6.43	4.22	10.65
TOTALS			370.68	33.50	23.67	28.03	0.00	15.49	471.37	106.29	577.66

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 17.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

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	548.45
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	8.75	3.50	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	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	63.00
FERTILIZERS	2.45	0.00	0.00	0.00	47.00	0.00	0.00	21.60	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	4.95	0.00	18.28	3.15	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	10.08	23.14	5.76	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	24.15	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	10.50	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	4.15	3.55	0.00	0.00	0.19	20.14
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	4.33	3.71	0.00	0.00	0.21	25.25
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	1.99	1.72	0.00	0.00	0.06	19.90
INTEREST ON OP. CAP.	1.96	0.00	0.00	0.00	3.58	0.00	5.80	1.69	1.01	0.21	0.30	0.94
TOTAL DIRECT EXPENSES	24.41	0.00	0.00	0.00	65.03	0.00	138.55	48.32	35.72	9.47	20.64	129.23
NET INCOME	-24.41	0.00	0.00	0.00	-65.03	0.00	-138.55	-48.32	-35.72	-9.47	-20.64	419.22
NET INCOME TO DATE	-24.41	-24.41	-24.41	-24.41	-89.44	-89.44	-227.99	-276.31	-312.03	-321.50	-342.14	77.08

Note: Cost of production estimates are based on 2007 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  
 Cotton, 8R-38" solid, no-till  
 BtRR variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	dollars										
50	350.00	lb	-204	-191	-179	-166	-154	-141	-129	-116	-104	-91	-79
			-310	-298	-285	-273	-260	-248	-235	-223	-210	-197	-185
60	420.00	lb	-173	-158	-143	-128	-113	-98	-82	-67	-52	-37	-22
			-279	-264	-249	-234	-219	-204	-189	-174	-159	-144	-129
70	490.00	lb	-141	-124	-106	-89	-71	-54	-36	-19	-1	15	33
			-248	-230	-213	-195	-178	-160	-142	-125	-107	-90	-72
80	560.00	lb	-110	-90	-70	-50	-30	-10	9	29	49	69	89
			-216	-196	-176	-156	-136	-116	-96	-76	-56	-36	-16
90	630.00	lb	-79	-56	-34	-11	10	33	55	78	100	123	146
			-185	-163	-140	-118	-95	-72	-50	-27	-5	17	39
100	700.00	lb	-48	-23	1	26	52	77	102	127	152	177	202
			-154	-129	-104	-79	-54	-29	-4	20	45	71	96
110	770.00	lb	-16	10	38	65	93	120	148	175	203	231	258
			-123	-95	-68	-40	-13	14	42	69	97	124	152
120	840.00	lb	14	44	74	104	134	164	194	224	254	284	314
			-92	-61	-31	-1	28	58	88	118	148	178	208
130	910.00	lb	45	78	110	143	175	208	240	273	306	338	371
			-60	-28	4	36	69	102	134	167	199	232	265
140	980.00	lb	76	111	146	182	217	252	287	322	357	392	427
			-29	5	40	75	110	145	180	216	251	286	321
150	1050.00	lb	108	145	183	220	258	295	333	371	408	446	483
			1	39	76	114	152	189	227	264	302	340	377

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 2007 input prices.

Table 18.A Estimated costs per acre  
Cotton, 8R-38" solid, conventional tillage  
Non-transgenic variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 3 gal)	appl	3.50	5.5000	19.25	_____
App by Air ( 5 gal)	appl	4.50	1.0000	4.50	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	2.43	2.0000	4.86	_____
Ethephon 6E	pt	5.22	1.3300	6.94	_____
Tribufos 6lb	pt	7.15	0.5000	3.58	_____
GINNING					
Gin & Haul	lb	0.09	700.0000	63.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.1750	2.45	_____
Potash (60% K2O)	cwt	13.00	1.4000	18.20	_____
UAN (32% N)	cwt	12.00	3.6000	43.20	_____
HERBICIDES					
Treflan HFP	pt	2.35	1.0000	2.35	_____
Staple	oz	18.97	0.6000	11.38	_____
Suprend	lb	10.17	1.5000	15.26	_____
MSMA6 + Surfactant	pt	1.98	1.3300	2.63	_____
Select 2EC	oz	1.35	2.4000	3.24	_____
Layby Pro	qt	9.04	1.0000	9.04	_____
Diuron 80%	lb	3.15	1.0000	3.15	_____
INSECTICIDES					
Temik 15G Gypsum	lb	3.33	3.5000	11.66	_____
Acephate 90%	lb	7.68	1.5200	11.67	_____
Centric 40WG	oz	5.04	2.0000	10.08	_____
Tracer	oz	6.38	5.1120	32.61	_____
Karate Z	oz	3.10	6.0000	18.60	_____
Bidrin 8L	oz	0.84	8.0000	6.72	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed Conv.	thous	0.39	52.5000	20.48	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.47	12.0000	5.64	_____
ADJUVANTS					
Surfactant	pt	1.55	0.2600	0.40	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	5.00	1.0000	5.00	_____
ERADICATION FEE					
Eradication Zone 4	acre	10.50	1.0000	10.50	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.5000	20.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	1.6050	16.39	_____
Self-Propelled	hour	10.21	0.2912	2.97	_____
HAND LABOR					
Implements	hour	7.31	0.5818	4.25	_____
Self-Propelled	hour	7.31	0.2745	2.00	_____
UNALLOCATED LABOR					
	hour	10.21	1.5170	15.49	_____
DIESEL FUEL					
Tractors	gal	2.33	15.6969	36.56	_____
Self-Propelled	gal	2.33	4.9888	11.62	_____
REPAIR & MAINTENANCE					
Implements	acre	10.60	1.0000	10.60	_____
Tractors	acre	5.97	1.0000	5.97	_____
Self-Propelled	acre	12.87	1.0000	12.87	_____
INTEREST ON OP. CAP.	acre	16.24	1.0000	16.24	_____
TOTAL DIRECT EXPENSES				514.36	_____
FIXED EXPENSES					
Implements	acre	25.44	1.0000	25.44	_____
Tractors	acre	46.32	1.0000	46.32	_____
Self-Propelled	acre	62.44	1.0000	62.44	_____
TOTAL FIXED EXPENSES				134.20	_____
TOTAL SPECIFIED EXPENSES				648.56	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 18.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.71	700.0000	501.20	_____
Cotton Seed	lb	0.04	1050.0000	47.25	_____
				-----	
TOTAL INCOME				548.45	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.75	1.0000	23.75	_____
HARVEST AIDS	acre	15.38	1.0000	15.38	_____
GINNING	acre	63.00	1.0000	63.00	_____
FERTILIZERS	acre	63.85	1.0000	63.85	_____
HERBICIDES	acre	47.05	1.0000	47.05	_____
INSECTICIDES	acre	97.35	1.0000	97.35	_____
SEED/PLANTS	acre	20.48	1.0000	20.48	_____
GROWTH REGULATORS	acre	5.64	1.0000	5.64	_____
ADJUVANTS	acre	0.40	1.0000	0.40	_____
CUSTOM FERTILIZE	acre	5.00	1.0000	5.00	_____
ERADICATION FEE	acre	10.50	1.0000	10.50	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	20.00	1.0000	20.00	_____
HAND LABOR	hour	7.31	0.8564	6.25	_____
OPERATOR LABOR	hour	10.21	1.8963	19.36	_____
UNALLOCATED LABOR	hour	10.21	1.5170	15.49	_____
DIESEL FUEL	gal	2.33	20.6858	48.18	_____
REPAIR & MAINTENANCE	acre	29.44	1.0000	29.44	_____
INTEREST ON OP. CAP.	acre	16.24	1.0000	16.24	_____
				-----	
TOTAL DIRECT EXPENSES				514.36	_____
RETURNS ABOVE DIRECT EXPENSES				34.09	_____
				-----	
TOTAL FIXED EXPENSES				134.20	_____
				-----	
TOTAL SPECIFIED EXPENSES				648.56	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-100.11	_____

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 18.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Phosphorus(46% P2O5)	cwt					0.1750				
Subsoiler	3 shank	MFWD 190	0.204	1.00	Nov		0.20	0.20	0.20	0.16
Disk & Incorporate	32'	MFWD 190	0.065	1.00	Mar		0.06	0.06	0.09	0.05
Treflan HFP	pt					1.0000				
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.4000				
Field Cultivate Fld	32'	MFWD 190	0.046	1.00	Mar		0.04	0.04	0.04	0.03
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	0.074	1.00	Apr		0.07	0.07	0.07	0.05
Row Cond (Plant)Rdg	26'	MFWD 190	0.078	1.00	May		0.07	0.07	0.07	0.06
Plant & Pre-Rigid	8R-38	MFWD 190	0.080	1.00	May		0.08	0.08	0.16	0.06
Cotton Seed Conv.	thous					52.5000				
Temik 15G Gypsum	lb					3.5000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication Zone 4	acre					1.0000				
Cult & Post	8R-38	MFWD 190	0.086	1.00	May		0.08	0.08	0.13	0.06
Staple	oz					0.6000				
Surfactant	pt					0.2000				
Acephate 90%	lb					0.2200				
Sprayer( 600-750Gal)	60'		0.017	1.00	Jun			0.01	0.02	0.01
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					6.0000				
Fert Appl (Liquid)	8R-38	MFWD 190	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32% N)	cwt					1.8000				
Cult & Post	8R-38	MFWD 190	0.086	1.00	Jun		0.08	0.08	0.13	0.06
Suprend	lb					1.5000				
MSMA6 + Surfactant	pt					1.3300				
Sprayer( 600-750Gal)	60'		0.017	0.40	Jun			0.00	0.01	0.00
Tracer	oz					0.8520				
Cult & Post	8R-38	MFWD 190	0.086	0.30	Jul		0.02	0.02	0.03	0.02
Select 2EC	oz					2.4000				
Surfactant	pt					0.0600				
Spray (Direct/Layby)	8R-38	MFWD 190	0.066	1.00	Jul		0.06	0.06	0.10	0.05
Layby Pro	qt					1.0000				
Diuron 80%	lb					1.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Mepiquat Chloride	oz					6.0000				
Acephate 90%	lb					0.5500				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Karate Z	oz					2.0000				
Bidrin 8L	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				
Tracer	oz					2.1300				
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				
Tracer	oz					2.1300				
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'		0.017	0.50	Sep			0.00	0.01	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker-1st-BB	4R-38(350)		0.257	1.00	Oct			0.25	0.51	0.20
Boll Buggy-1st pick	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.25	0.20
Module Builder-1st	4R-38(325)	MFWD 190	0.257	1.00	Oct		0.25	0.25	0.51	0.20
Gin & Haul	lb			1.00	Oct	700.0000				
Stalk Shredder	14'	MFWD 190	0.117	1.00	Oct		0.11	0.11	0.11	0.09
TOTALS							1.89	1.60	2.75	1.51

Note: Cost of production estimates are based on 2007 input prices.

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

Table 18.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	20.00						1.75	21.75		21.75
Phosphorus(46% P2O5)	cwt	2.45						0.21	2.66		2.66
Subsoiler	3 shank		4.66	1.05	3.76			0.83	10.30	6.83	17.13
Disk & Incorporate	32'		1.49	1.03	1.44			0.23	4.19	3.64	7.83
Treflan HFP	pt	2.35						0.14	2.49		2.49
Custom Apply Fert	acre	5.00						0.29	5.29		5.29
Potash (60% K2O)	cwt	18.20						1.06	19.26		19.26
Field Cultivate Fld	32'		1.06	0.50	0.86			0.14	2.56	3.09	5.65
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.23	4.72	3.26	7.98
UAN (32% N)	cwt	21.60						1.10	22.70		22.70
Disk Bed (Hipper)Rdg	8R-38		1.69	0.54	1.37			0.18	3.78	3.00	6.78
Row Cond (Plant)Rdg	26'		1.79	0.48	1.44			0.16	3.87	3.25	7.12
Plant & Pre-Rigid	8R-38		1.83	1.16	2.07			0.22	5.28	4.39	9.67
Cotton Seed Conv.	thous	20.48						0.90	21.38		21.38
Temik 15G Gypsum	lb	11.66						0.51	12.17		12.17
Insect Scouting	acre	7.00						0.31	7.31		7.31
Eradication Zone 4	acre	10.50						0.46	10.96		10.96
Cult & Post	8R-38		1.98	0.84	1.92			0.21	4.95	4.22	9.17
Staple	oz	11.38						0.50	11.88		11.88
Surfactant	pt	0.31						0.01	0.32		0.32
Acephate 90%	lb	1.69						0.07	1.76		1.76
Sprayer( 600-750Gal)	60'		0.42	0.13	0.38			0.03	0.96	1.04	2.00
Centric 40WG	oz	10.08						0.37	10.45		10.45
Mepiquat Chloride	oz	2.82						0.10	2.92		2.92
Fert Appl (Liquid)	8R-38		1.77	1.02	1.70			0.16	4.65	3.26	7.91
UAN (32% N)	cwt	21.60						0.79	22.39		22.39
Cult & Post	8R-38		1.98	0.84	1.92			0.17	4.91	4.22	9.13
Suprend	lb	15.26						0.56	15.82		15.82
MSMA6 + Surfactant	pt	2.63						0.10	2.73		2.73
Sprayer( 600-750Gal)	60'		0.17	0.05	0.16			0.01	0.39	0.41	0.80
Tracer	oz	5.44						0.20	5.64		5.64
Cult & Post	8R-38		0.59	0.25	0.58			0.04	1.46	1.26	2.72
Select 2EC	oz	3.24						0.09	3.33		3.33
Surfactant	pt	0.09							0.09		0.09
Spray (Direct/Layby)	8R-38		1.52	0.57	1.47			0.10	3.66	2.41	6.07
Layby Pro	qt	9.04						0.26	9.30		9.30
Diuron 80%	lb	3.15						0.09	3.24		3.24
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Mepiquat Chloride	oz	2.82						0.08	2.90		2.90
Acephate 90%	lb	4.22						0.12	4.34		4.34
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Bidrin 8L	oz	6.72						0.20	6.92		6.92
Incidental Pest											
App by Air ( 3 gal)	appl	1.75						0.05	1.80		1.80
Incidental Pest Trt	acre	6.00						0.18	6.18		6.18
App by Air ( 3 gal)	appl	3.50						0.10	3.60		3.60
Karate Z	oz	6.20						0.18	6.38		6.38
Tracer	oz	13.59						0.40	13.99		13.99
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Acephate 90%	lb	5.76						0.13	5.89		5.89
App by Air ( 3 gal)	appl	3.50						0.08	3.58		3.58
Tracer	oz	13.59						0.30	13.89		13.89
Karate Z	oz	6.20						0.14	6.34		6.34
App by Air ( 5 gal)	appl	4.50						0.07	4.57		4.57
Thidiazuron 4lb	oz	4.86						0.07	4.93		4.93
Ethephon 6E	pt	6.94						0.10	7.04		7.04
Sprayer( 600-750Gal)	60'		0.21	0.06	0.19			0.01	0.47	0.52	0.99
Tribufos 6lb	pt	3.58						0.05	3.63		3.63
Cotton Picker-1st-BB	4R-38(350)		10.82	12.63	6.62			0.22	30.29	60.47	90.76
Boll Buggy-1st pick	4R-38(325)		5.87	2.63	4.74			0.10	13.34	11.74	25.08
Module Builder-1st	4R-38(325)		5.87	3.11	6.62			0.11	15.71	12.97	28.68
Gin & Haul	lb	63.00						0.46	63.46		63.46
Stalk Shredder	14'		2.69	1.53	2.16			0.05	6.43	4.22	10.65
TOTALS		379.40	48.18	29.44	41.10	0.00	16.24	514.36	134.20	648.56	

Note: Cost of production estimates are based on 2007 input prices.  
**Fertilization should be based on soil tests.**

Table 18.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

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	548.45
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.25	7.00	4.50	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.38	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	63.00
FERTILIZERS	2.45	0.00	0.00	0.00	18.20	21.60	0.00	21.60	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	2.35	0.00	11.38	17.89	15.43	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.35	15.52	42.93	25.55	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	20.48	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.31	0.00	0.09	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	5.00	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	10.50	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	3.76	0.00	0.00	0.00	2.30	3.07	5.43	4.16	2.05	0.00	0.19	20.14
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.66	0.00	0.00	0.00	2.55	3.46	5.60	4.34	2.11	0.00	0.21	25.25
REPAIR & MAINTENANCE	1.05	0.00	0.00	0.00	1.53	1.56	2.48	2.04	0.82	0.00	0.06	19.90
INTEREST ON OP. CAP.	2.79	0.00	0.00	0.00	1.86	1.51	3.35	2.49	2.27	0.73	0.30	0.94
TOTAL DIRECT EXPENSES	34.71	0.00	0.00	0.00	33.79	31.20	79.88	70.86	80.77	33.28	20.64	129.23
NET INCOME	-34.71	0.00	0.00	0.00	-33.79	-31.20	-79.88	-70.86	-80.77	-33.28	-20.64	419.22
NET INCOME TO DATE	-34.71	-34.71	-34.71	-34.71	-68.50	-99.70	-179.58	-250.44	-331.21	-364.49	-385.13	34.09

Note: Cost of production estimates are based on 2007 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  
 Cotton, 8R-38" solid, conventional tillage  
 Non-transgenic variety, Black Belt/Coastal Plain Areas, Mississippi, 2008

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.53	0.57	0.60	0.64	0.68	0.71	0.75	0.78	0.82	0.85	0.89
PERCENT	YIELD	UNIT	dollars										
50	350.00	lb	-247	-234	-222	-209	-197	-184	-172	-159	-147	-134	-122
			-381	-369	-356	-344	-331	-318	-306	-293	-281	-268	-256
60	420.00	lb	-216	-201	-186	-171	-156	-141	-125	-110	-95	-80	-65
			-350	-335	-320	-305	-290	-275	-260	-245	-230	-215	-200
70	490.00	lb	-184	-167	-149	-132	-114	-97	-79	-62	-44	-27	-9
			-319	-301	-284	-266	-248	-231	-213	-196	-178	-161	-143
80	560.00	lb	-153	-133	-113	-93	-73	-53	-33	-13	6	26	46
			-287	-267	-247	-227	-207	-187	-167	-147	-127	-107	-87
90	630.00	lb	-122	-99	-77	-54	-32	-9	12	35	57	80	103
			-256	-234	-211	-188	-166	-143	-121	-98	-76	-53	-31
100	700.00	lb	-91	-66	-41	-16	9	34	59	84	109	134	159
			-225	-200	-175	-150	-125	-100	-75	-49	-24	0	25
110	770.00	lb	-59	-32	-4	22	50	77	105	132	160	188	215
			-194	-166	-139	-111	-83	-56	-28	-1	26	53	81
120	840.00	lb	-28	1	31	61	91	121	151	181	211	241	271
			-162	-132	-102	-72	-42	-12	17	47	77	107	137
130	910.00	lb	2	35	67	100	132	165	197	230	263	295	328
			-131	-99	-66	-33	-1	31	63	96	128	161	194
140	980.00	lb	33	68	103	139	174	209	244	279	314	349	384
			-100	-65	-30	4	39	74	110	145	180	215	250
150	1050.00	lb	65	102	140	177	215	252	290	328	365	403	440
			-69	-31	5	43	81	118	156	193	231	269	306

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 2007 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, 2008

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 (200-249 hp)	240hp	161,548	300	8	12.35	10.21	28.77	16.82	55.81	80.57	136.38
Combine (250-299 hp)	275hp	190,410	300	8	14.15	10.21	32.96	19.83	63.01	94.97	157.98
Combine (250-299 hp)	Grass295hp	211,248	300	8	15.18	10.21	35.36	22.00	67.58	105.36	172.94
Combine (300-349 hp)	325hp	224,696	300	8	16.73	10.21	38.98	23.40	72.59	112.07	184.66
Combine (350-379 hp)	370hp	241,674	300	8	19.04	10.21	44.36	25.17	79.74	120.54	200.28
Combine (395-420)	400hp	272,072	300	8	20.58	10.21	47.95	28.34	86.50	135.70	222.20
Cotton Stripper	173 hp	127,505	200	8	8.08	10.21	18.82	19.92	48.95	95.39	144.35
Tractor( 40-59hp)Cab	2WD 50	28,063	600	8	2.57	10.21	5.99	0.87	17.08	6.56	23.65
Tractor( 40-59hp)Cab	MFWD 50	31,198	600	8	2.57	10.21	5.99	0.97	17.18	7.30	24.48
Tractor( 40-59hp)RB	2WD 50	18,365	600	8	2.57	10.21	5.99	0.57	16.78	4.29	21.07
Tractor( 40-59hp)RB	MFWD 50	23,443	600	8	2.57	10.21	5.99	0.73	16.93	5.48	22.42
Tractor( 60-89hp)CAB	2WD 75	38,645	600	8	3.86	10.21	8.99	1.20	20.41	9.04	29.45
Tractor( 60-89hp)CAB	MFWD 75	43,217	600	8	3.86	10.21	8.99	1.35	20.55	10.11	30.66
Tractor( 60-89hp)RB	2WD 75	28,341	600	8	3.86	10.21	8.99	0.88	20.09	6.63	26.72
Tractor( 60-89hp)RB	MFWD 75	32,988	600	8	3.86	10.21	8.99	1.03	20.23	7.71	27.95
Tractor( 90-119hp)CB	2WD 105	54,618	600	8	5.40	10.21	12.59	1.70	24.50	12.78	37.29
Tractor( 90-119hp)CB	MFWD 105	63,805	600	8	5.40	10.21	12.59	1.99	24.79	14.93	39.72
Tractor( 90-119hp)RB	2WD 105	39,972	600	8	5.40	10.21	12.59	1.24	24.05	9.35	33.40
Tractor( 90-119hp)RB	MFWD 105	47,062	600	8	5.40	10.21	12.59	1.47	24.27	11.01	35.28
Tractor(120-139hp)CB	2WD 130	78,141	600	8	6.69	10.21	15.59	2.44	28.24	18.28	46.52
Tractor(120-139hp)CB	MFWD 130	87,621	600	8	6.69	10.21	15.59	2.73	28.53	20.50	49.04
Tractor(140-159hp)CB	2WD 150	86,566	600	8	7.72	10.21	17.98	2.70	30.90	20.25	51.16
Tractor(140-159hp)CB	MFWD 150	101,499	600	8	7.72	10.21	17.98	3.17	31.37	23.75	55.12
Tractor(160-179hp)CB	2WD 170	92,716	600	8	8.75	10.21	20.38	2.89	33.49	22.40	55.90
Tractor(160-179hp)CB	MFWD 170	113,379	600	8	8.75	10.21	20.38	3.54	34.14	27.40	61.54
Tractor(160-199hp)CB	Track 180	142,710	600	8	9.26	10.21	21.58	4.45	36.25	34.49	70.74
Tractor(180-199hp)CB	2WD 190	107,324	600	8	9.77	10.21	22.78	3.35	36.35	25.93	62.29
Tractor(180-199hp)CB	MFWD 190	119,337	600	8	9.77	10.21	22.78	3.72	36.72	28.84	65.56
Tractor(200-249hp)CB	4WD 225	147,066	600	8	11.58	10.21	26.98	4.59	41.79	35.54	77.33
Tractor(200-249hp)CB	MFWD 225	141,170	600	8	11.58	10.21	26.98	4.41	41.60	34.11	75.72
Tractor(200-249hp)CB	Track 225	163,877	600	8	11.58	10.21	26.98	5.12	42.31	39.60	81.92
Tractor(250-349hp)CB	4WD 300	151,284	600	8	15.44	10.21	35.97	4.72	50.91	36.56	87.48
Tractor(250-349hp)CB	MFWD 300	167,310	600	8	15.44	10.21	35.97	5.22	51.41	40.43	91.85
Tractor(250-349hp)CB	Track 300	197,006	600	8	15.44	10.21	35.97	6.15	52.34	47.61	99.96
Tractor(350-449hp)CB	4WD 400	195,126	600	8	20.58	10.21	47.97	6.09	64.28	47.16	111.44
Tractor(350-449hp)CB	Track 400	233,337	600	8	20.58	10.21	47.97	7.29	65.47	56.39	121.86
Tractor(450-550hp)CB	4WD 500	229,879	600	8	24.44	10.21	56.96	7.18	74.35	55.55	129.91
Tractor(450-uphp)CB	Track 475	268,277	600	8	24.44	10.21	56.96	8.38	75.55	64.84	140.40

## Notes:

Labor: Includes allocated labor from power unit.

Total Direct: Does not include interest on operating capital.

Appendix Table 2. Self-propelled machines: estimated purchase price, annual use, useful life, fuel use, performance rate, and direct and fixed cost per acre, Mississippi, 2008

Item Name	Size	Purchase Price	Annual Use	Useful Life	Fuel Use	Perf Rate	Labor	Fuel	R&M	Total Direct	Fixed	Total Cost
		dollars	hours	years	gal/hr	hr/ac	-----\$/acre-----					
ATV - 4 Wheeler	20' Rope W	8,350	100	8	0.50	0.052	0.73	0.07	0.13	0.94	0.64	1.58
Cotton Picker-1st-BB	2R-38(157)	144,912	200	8	8.08	0.519	9.10	9.78	11.76	30.65	56.33	86.99
Cotton Picker-1st-BB	4R-30(250)	251,681	200	8	12.86	0.327	5.73	9.81	12.87	28.42	61.64	90.07
Cotton Picker-1st-BB	4R-30(325)	292,421	200	8	16.72	0.327	5.73	12.76	14.95	33.45	71.62	105.07
Cotton Picker-1st-BB	4R-30(350)	299,830	200	8	18.01	0.327	5.73	13.74	15.33	34.81	73.43	108.25
Cotton Picker-1st-BB	4R-38(255)	248,193	200	8	13.12	0.257	4.51	7.88	9.99	22.39	47.86	70.26
Cotton Picker-1st-BB	4R-38(350)	313,556	200	8	18.01	0.257	4.51	10.82	12.62	27.96	60.47	88.43
Cotton Picker-1st-BB	4R2x1(350)	322,137	200	8	18.01	0.172	3.01	7.23	8.67	18.92	41.52	60.45
Cotton Picker-1st-BB	5R-30(255)	260,177	200	8	13.12	0.261	4.58	8.00	10.64	23.24	50.97	74.22
Cotton Picker-1st-BB	5R-38(250)	270,541	200	8	12.86	0.207	3.63	6.21	8.75	18.60	41.93	60.54
Cotton Picker-1st-BB	6R-30(350)	381,665	200	8	18.01	0.218	3.82	9.16	13.01	26.00	62.32	88.32
Cotton Picker-1st-BB	6R-38(350)	384,306	200	8	18.01	0.172	3.01	7.23	10.34	20.59	49.54	70.14
Cotton Picker-1st-Tr	2R-38(157)	144,912	200	8	8.08	0.519	9.10	9.78	11.76	30.65	56.33	86.99
Cotton Picker-1st-Tr	4R-30(250)	251,681	200	8	12.86	0.327	5.73	9.81	12.87	28.42	61.64	90.07
Cotton Picker-1st-Tr	4R-30(325)	292,421	200	8	16.72	0.327	5.73	12.76	14.95	33.45	71.62	105.07
Cotton Picker-1st-Tr	4R-30(350)	299,830	200	8	18.01	0.327	5.73	13.74	15.33	34.81	73.43	108.25
Cotton Picker-1st-Tr	4R-38(255)	248,193	200	8	13.12	0.257	4.51	7.88	9.99	22.39	47.86	70.26
Cotton Picker-1st-Tr	4R-38(350)	313,556	200	8	18.01	0.257	4.51	10.82	12.62	27.96	60.47	88.43
Cotton Picker-1st-Tr	4R2x1(350)	322,137	200	8	18.01	0.172	3.01	7.23	8.67	18.92	41.52	60.45
Cotton Picker-1st-Tr	5R-30(255)	260,177	200	8	13.12	0.261	4.58	8.00	10.64	23.24	50.97	74.22
Cotton Picker-1st-Tr	5R-38(250)	270,541	200	8	12.86	0.207	3.63	6.21	8.75	18.60	41.93	60.54
Cotton Picker-1st-Tr	6R-30(350)	381,665	200	8	18.01	0.218	3.82	9.16	13.01	26.00	62.32	88.32
Cotton Picker-1st-Tr	6R-38(350)	384,306	200	8	18.01	0.172	3.01	7.23	10.34	20.59	49.54	70.14
Cotton Picker-2nd-BB	2R-38(157)	144,912	200	8	8.08	0.440	7.71	8.28	9.96	25.96	47.72	73.68
Cotton Picker-2nd-BB	4R-30(250)	251,681	200	8	12.86	0.277	4.85	8.31	10.90	24.07	52.21	76.29
Cotton Picker-2nd-BB	4R-30(325)	292,421	200	8	16.72	0.277	4.85	10.80	12.67	28.33	60.66	89.00
Cotton Picker-2nd-BB	4R-30(350)	299,830	200	8	18.01	0.277	4.85	11.64	12.99	29.49	62.20	91.69
Cotton Picker-2nd-BB	4R-38(255)	248,193	200	8	13.12	0.218	3.82	6.67	8.46	18.97	40.54	59.51
Cotton Picker-2nd-BB	4R-38(350)	313,556	200	8	18.01	0.218	3.82	9.16	10.69	23.68	51.22	74.91
Cotton Picker-2nd-BB	4R2x1(350)	322,137	200	8	18.01	0.145	2.55	6.12	7.34	16.02	35.17	51.20
Cotton Picker-2nd-BB	5R-30(255)	260,177	200	8	13.12	0.221	3.88	6.78	9.01	19.69	43.18	62.87
Cotton Picker-2nd-BB	5R-38(250)	270,541	200	8	12.86	0.175	3.07	5.26	7.41	15.75	35.52	51.28
Cotton Picker-2nd-BB	6R-30(350)	381,665	200	8	18.01	0.184	3.23	7.76	11.02	22.02	52.78	74.81
Cotton Picker-2nd-BB	6R-38(350)	384,306	200	8	18.01	0.145	2.55	6.12	8.76	17.44	41.96	59.41
Cotton Picker-2nd-Tr	2R-38(157)	144,912	200	8	8.08	0.440	7.71	8.28	9.96	25.96	47.72	73.68
Cotton Picker-2nd-Tr	4R-30(250)	251,681	200	8	12.86	0.277	4.85	8.31	10.90	24.07	52.21	76.29
Cotton Picker-2nd-Tr	4R-30(325)	292,421	200	8	16.72	0.277	4.85	10.80	12.67	28.33	60.66	89.00
Cotton Picker-2nd-Tr	4R-30(350)	299,830	200	8	18.01	0.277	4.85	11.64	12.99	29.49	62.20	91.69
Cotton Picker-2nd-Tr	4R-38(255)	248,193	200	8	13.12	0.218	3.82	6.67	8.46	18.97	40.54	59.51
Cotton Picker-2nd-Tr	4R-38(350)	313,556	200	8	18.01	0.218	3.82	9.16	10.69	23.68	51.22	74.91
Cotton Picker-2nd-Tr	4R2x1(350)	322,137	200	8	18.01	0.145	2.55	6.12	7.34	16.02	35.17	51.20
Cotton Picker-2nd-Tr	5R-30(255)	260,177	200	8	13.12	0.221	3.88	6.78	9.01	19.69	43.18	62.87
Cotton Picker-2nd-Tr	5R-38(250)	270,541	200	8	12.86	0.175	3.07	5.26	7.41	15.75	35.52	51.28
Cotton Picker-2nd-Tr	6R-30(350)	381,665	200	8	18.01	0.184	3.23	7.76	11.02	22.02	52.78	74.81
Cotton Picker-2nd-Tr	6R-38(350)	384,306	200	8	18.01	0.145	2.55	6.12	8.76	17.44	41.96	59.41
Dry Applicator SP	70' 300cuft	236,102	350	8	15.44	0.015	0.20	0.54	0.19	0.94	1.52	2.46
Sprayer( 110Gal)	30' 47hp	35,591	350	8	2.57	0.035	0.48	0.21	0.06	0.76	0.53	1.30
Sprayer( 300-450Gal)	60'	78,034	350	8	5.66	0.017	0.24	0.23	0.07	0.55	0.58	1.13
Sprayer( 300-450Gal)	80'	79,024	350	8	5.66	0.013	0.18	0.17	0.05	0.41	0.44	0.86
Sprayer( 600-750Gal)	60'	137,403	350	8	10.29	0.017	0.24	0.42	0.12	0.79	1.03	1.83
Sprayer( 600-825Gal)	80'	155,036	350	8	10.29	0.013	0.18	0.31	0.10	0.61	0.87	1.48
Sprayer( 600-825Gal)	90'	177,012	350	8	10.29	0.011	0.16	0.28	0.11	0.55	0.88	1.44
Sprayer(1000-1400Gal)	100'	224,279	350	8	14.15	0.010	0.14	0.34	0.12	0.62	1.01	1.63
Sprayer(1200PlusGal)	120'	243,280	350	8	15.44	0.008	0.12	0.31	0.11	0.55	0.91	1.47
Utility Vehicle	20'	12,081	200	8	0.70	0.052	0.73	0.10	0.09	0.93	0.47	1.41
Utility Vehicle	75" Rope W	10,095	200	8	0.50	0.167	2.32	0.22	0.26	2.82	1.26	4.08

## Notes:

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

Direct: Does not include interest on operating capital.

















Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2008

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
ADJUVANTS			Fungicide	lb	2.30
Crop Oil Conc.(Pet.)	pt	0.80	Gem 25 WG	oz	3.41
Crop Oil Conc.(Veg.)	pt	2.46	Headline	oz	1.88
Drift/Defoamer	pt	5.01	Headline SBR Copak	oz	1.55
Spreader Sticker	pt	3.18	Manzate 75 DF	lb	2.61
Surfactant	pt	1.55	Manzate Flowable	pt	1.77
CLEANING			Moncut 70 DF	lb	25.09
Cleaning Peanuts	ton	18.00	Moncut SC	pt	13.13
CROP CONSULTANT			Optimizer LIFT	1.1gal	91.00
Rice Consultant	acre	7.00	Phorate	lb	2.28
CROP INSURANCE			Prevail	lb	11.53
Insurance - Peanuts	acre	13.00	Quadris	oz	1.97
CUSTOM FERTILIZE			Quilt	pt	15.06
App Fert by Air	cwt	5.00	Ridomil Gold PC GR	lb	2.04
App Fert by Air(Min)	appl	5.00	Rovral 4F	pt	19.93
Custom Apply Fert	acre	5.00	Stiletto	oz	0.54
CUSTOM LIME			Stratego	pt	18.52
Lime (Spread)	ton	40.00	Terrachlor Flowable	pt	4.74
CUSTOM SPRAY			Terraclor 2EC	pt	1.91
App by Air ( 1 gal)	appl	2.50	Terraclor Super X EC	pt	3.89
App by Air ( 2 gal)	appl	3.00	Terraclor Super X G	lb	2.39
App by Air ( 3 gal)	appl	3.50	Tilt 3.6 EC	oz	2.62
App by Air ( 5 gal)	appl	4.50	Uniform	oz	3.07
App by Air (10 gal)	appl	6.50	Vitavax 200	oz	0.49
Custom Apply	acre	5.00	Vitavax RTU-Thiram	oz	0.35
Custom Terragator	acre	5.00	Vitavax T-L	oz	0.29
DRYING			GINNING		
Dry Corn	bu	0.19	Gin & Haul	lb	0.09
Dry Grain Sorghum	cwt	0.25	GROWTH REGULATORS		
Dry Peanuts	ton	24.00	Early Harvest PGR	oz	1.55
Dry Rice	bu	0.40	First Pick	pt	3.09
ERADICATION FEE			Mepex	oz	0.30
Eradication Fee	acre	5.50	Mepex Gin Out	oz	0.46
Eradication Zone 1	acre	5.50	Mepichlor 4.2% Liq	oz	0.39
Eradication Zone 1A	acre	5.50	Mepiquat Chloride	oz	0.47
Eradication Zone 1B	acre	5.50	Mepiquat Extra	oz	0.63
Eradication Zone 2	acre	6.00	Pentia	pt	8.98
Eradication Zone 3	acre	12.00	PGR IV	oz	1.64
Eradication Zone 4	acre	10.50	PGR Plus	oz	4.95
FERTILIZERS			Pix Plus	oz	0.56
Amm Nitrate (34% N)	cwt	16.00	Pix Ultra	oz	0.47
Amm Sulfate (21% N)	cwt	12.00	Stance	pt	24.88
Anhy Ammonia (82% N)	cwt	26.85	SuperBoll	pt	4.23
Boron 15%	lb	0.40	HARVEST AIDS		
Boron Plus	pt	3.62	Accelerate	pt	2.76
DAP	cwt	16.00	Aim 2EC	oz	5.82
Fert 10-34-0	cwt	16.00	Ammonium Sulfate	lb	0.12
Fert 11-37-0	cwt	17.00	CottonQuik	pt	3.59
Fert 41-0-0-4	cwt	21.25	Def 6	pt	7.14
Phosphorus(46% P2O5)	cwt	14.00	Def/Folex	pt	7.15
Potash (60% K2O)	cwt	13.00	Defol 3	gal	3.04
Sulfur 90%	lb	0.20	Defol 5	gal	3.12
Sulfur Plus	pt	1.24	Defol 6	gal	4.80
UAN (32% N)	cwt	12.00	Dropp 50 WP	lb	44.00
UAN + Sulfur (28% N)	cwt	12.00	Dropp SC	oz	2.67
Urea, Solid (46% N)	cwt	17.00	ET	pt	44.13
Zinc Sulfate 31%	lb	0.65	Ethephon 6E	pt	5.22
FUNGICIDES			Finish 6	pt	9.40
Abound	pt	31.49	Folex 6EC	pt	7.16
Apron Maxx RTA	oz	0.80	Freefall SC	oz	2.32
Apron XL	oz	5.78	Ginstar EC	pt	27.59
Apron XL LS	oz	7.27	Gramoxone Inteon	oz	0.23
Bravo Weather Stick	pt	5.57	Gramoxone Max	pt	5.09
Captan 50 WP	lb	3.41	Harvade 5F	oz	0.60
Cruiser 5FS	oz	17.38	Leafless	pt	18.56
Dithane F-45	qt	3.63	Prep	pt	5.44
Dithane Rainshield	lb	2.46	Shed-a-leaf	gal	3.00
Folicur 3.6	oz	2.19	Sodium Chlorate 3L	gal	3.04

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2008 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Sodium Chlorate 5L	gal	3.12	Direx 80 DF	lb	3.89
Sodium Chlorate 6L	gal	4.80	Diuron 4L	pt	2.22
TDZ SC	oz	2.07	Diuron 80 DF	lb	3.15
Thidiazuron 4lb	oz	2.43	Diuron 80%	lb	3.15
Thidiazuron 4SC	oz	2.66	Domain	lb	12.75
Tribufos 6lb	pt	7.15	DSMA 4	pt	0.87
HAULING			Dual II Magnum	pt	13.43
Haul Corn	bu	0.20	Dual Magnum	pt	12.64
Haul Cotton	lb	0.02	Duet	pt	3.54
Haul Peanuts	ton	14.50	Envoke	oz	75.62
Haul Rice	bu	0.22	Evik DF 80W	lb	6.78
Haul Sorghum	bu	0.20	Exceed	oz	10.71
Haul Soybeans	bu	0.20	Expert	pt	3.65
Haul Wheat	bu	0.20	Facet 75DF	lb	50.75
HERBICIDES			First Rate	oz	27.04
2,4-D Amine 4	pt	1.72	Flexstar HL	pt	12.88
2,4-D LV 4Ester	pt	1.93	FloMet 4L	pt	4.82
AAtrex 4L	pt	1.57	Fluometuron 4lb	pt	4.86
AAtrex NINE-O	lb	2.74	Frontier 6.0	oz	0.63
Accent Gold	oz	7.14	Fultime	pt	3.75
Accent SP	oz	31.60	Fusilade DX	oz	1.16
Aim 2EC	oz	5.82	Fusion	pt	19.84
Aim DF	oz	8.78	Glyfos	pt	2.26
Arrosolo	qt	7.50	Glyfos Xtra	pt	2.35
Arrow 2EC	pt	15.00	Glyphomax	pt	3.49
Assure II	oz	1.04	Glyphosate Plus 4L	pt	2.35
Atrazine 4L	pt	1.17	Glystar Plus	pt	2.35
Atrazine 90DF	lb	2.10	Goal 2XL	pt	10.54
Axiom 68DF	lb	22.02	Gramoxone Inteon	oz	0.23
Backdraft SL	pt	2.34	Gramoxone Max	pt	5.09
Banvel	pt	9.51	Grandstand R	qt	21.53
Basagran	pt	10.48	Guardzman Max	pt	5.50
Basis Gold	lb	18.87	Harmony Extra XP	oz	14.83
Beacon 75% WSP	oz	27.44	Hoelon 3EC	pt	9.71
Beyond	oz	4.10	Ignite 280	pt	6.32
Bicep II Magnum	qt	9.41	Karmex DF	lb	4.35
Blazer Ultra	pt	7.81	Lariat	qt	5.33
Bolero 8EC	pt	5.96	Lasso 4EC	qt	6.06
Boundary 7.5	pt	10.13	Lasso MT	qt	5.94
Buccaneer	pt	1.97	Layby Pro	qt	9.04
Buctril 4EC	pt	15.51	Lexar	pt	4.90
Butoxone 175(2,4-DB)	pt	2.70	Liberty	pt	8.76
Butoxone 200(2,4-DB)	pt	4.05	Lightning	oz	12.18
Butyrac 175 (2,4-DB)	pt	2.64	Linex 4L	pt	6.93
Butyrac 200 (2,4-DB)	pt	4.15	Londax 60DF	oz	11.25
Cadre DG Eco-Pak	oz	13.75	Lorox 50DF	lb	15.75
Callisto 4SC	oz	4.28	Me-Too-Lachlor	pt	5.36
Canopy 75%	oz	2.55	MSMA 6.6	pt	2.01
Canopy EX	oz	5.50	MSMA6 + Surfactant	pt	1.98
Canopy XL	oz	1.93	Newpath 2SL	oz	3.60
Caparol 4L	pt	3.99	Ordram 15-GM	lb	1.38
Celebrity Plus	lb	87.70	Ordram 8-E	pt	7.60
Clarity	pt	11.60	Osprey	oz	3.44
Classic	oz	13.26	Outlook	pt	18.47
Clearpath	lb	7.08	Parrlay	pt	8.13
Clincher SF	oz	1.68	Pendimax 3.3	pt	2.84
Cobra 2EC	oz	1.19	Permit 75 DF	oz	17.49
Command 3ME	pt	12.75	Poast 1.53	pt	8.46
Conclude XACT	pt	9.59	Poast Plus	pt	6.37
Cornerstone	pt	1.38	Prefix	pt	26.36
Cornerstone Plus	pt	1.44	Propimax EC	pt	37.07
Cotoran 4L	pt	4.90	Prowl 3.3 EC	pt	3.10
Cotoran DF	lb	8.05	Prowl H20	pt	3.80
Cotton Pro	pt	3.32	Pursuit DG	oz	11.34
Credit Extra	pt	2.34	Pursuit Plus EC	pt	6.33
Crossbow	pt	7.18	Python WDG	oz	9.35
Direx 4L	pt	2.29			

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2008 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Raptor	oz	4.13	Couraze 2F	pt	47.67
Rascal Plus	pt	1.38	Curacron 8E	pt	9.66
Reflex 2LC	pt	12.55	Decis 1.5EC	oz	2.84
Regiment 80WP	oz	35.00	Declare	pt	3.67
Remedy	pt	12.17	Delta Gold	pt	40.50
Resource .86EC	pt	21.24	Denim 0.16 EC	pt	26.81
Ricestar	pt	15.45	Di-Syston 15G	lb	3.35
Ricestar HT	pt	17.55	Di-Syston 8	pt	13.10
Rifel	pt	10.38	Diamond .83EC	pt	16.75
Roundup Original	pt	4.56	Dimethoate 4E	pt	4.69
Roundup Original Max	oz	0.27	Dimilin 2L	oz	1.64
Roundup Ultra MAX	pt	5.97	Dipel DF	lb	10.56
Roundup Ultra Dry	lb	6.14	Dipel ES	pt	4.04
Roundup WeatherMax	oz	0.35	Discipline 2 EC	oz	1.90
Scepter 70 DG	oz	2.97	Force 3G	lb	4.54
Select 2EC	oz	1.35	Furadan 4F	pt	9.13
Sencor 4F	pt	10.13	Gaucha 480	oz	7.30
Sencor DF	lb	14.81	Incidental Pest Trt	acre	12.00
Sequence	pt	6.38	Intrepid 2F	oz	1.93
Stalwart	pt	6.88	Intruder 70WSP	oz	8.00
Stam 4E	qt	5.12	Karate EC	oz	1.70
Stam 80 EDF	lb	4.81	Karate Z	oz	3.10
Stam M4	qt	5.98	Lannate LV	pt	7.10
Staple	oz	18.97	Lannate SP	oz	1.41
Staple LX	oz	6.83	Larvin 3.2	oz	0.48
Steadfast	oz	22.36	Leverage 2.7	oz	3.00
Storm	pt	9.50	Lorsban 15G	lb	1.58
Strongarm	oz	43.04	Lorsban 4E	pt	4.40
Superwham	qt	6.56	Malathion 5E	pt	3.18
Suprend	lb	10.17	Malathion 8E	pt	4.68
Surpass 20G	lb	2.36	Malathion ULV	pt	4.93
Surpass EC	qt	19.06	Methyl Parathion	pt	4.26
Synchrony XP	oz	6.08	Monitor 4	pt	13.16
Touchdown 4 IQ	pt	3.33	Mustang Max	oz	1.63
Touchdown HiTech	qt	8.06	Orthene 90S	lb	8.85
Touchdown Total	qt	8.68	Orthene 97	lb	11.81
Treflan 4L	pt	2.75	PennCap-M	pt	11.37
Treflan HFP	pt	2.35	Pounce 25WP	lb	10.48
Treflan TR-10	lb	0.79	Prolex	oz	3.48
Trifluralin 4EC	pt	2.23	Provado 1.6F	oz	3.42
Valor SX	oz	4.32	Sevin 80S	lb	5.90
Whip 360	pt	22.99	Sevin XLR Plus	qt	8.14
Zorial Rapid 80DF	lb	13.95	Spintor 2SC	oz	4.71
INOCULANT			Steward	pt	22.28
Innoculant (Liquid)	pt	10.34	Temik 15G Grit	lb	3.20
Nitragin S	oz	0.25	Temik 15G Gypsum	lb	3.33
So-Fast Sterile Peat	oz	0.80	Thimet 20-G Lock N L	lb	2.67
INSECT SCOUTING			Thionex 3 EC	pt	3.47
Insect Scouting	acre	7.00	Thionex 50W	lb	7.99
INSECTICIDES			Tracer	oz	6.38
Acephate 90%	lb	7.68	Trimax	oz	4.13
Acephate 90SP	lb	6.50	Vydate C-LV	oz	0.56
Admire 2	oz	4.78	Warrior ZT	oz	2.16
Ammo 2.5 EC	oz	0.65	Zephyr	oz	4.48
Asana .66 XL	oz	0.71	IRRIGATION SUPPLIES		
Aztec 2.1% G	lb	2.32	Roll-Out Pipe	ft	0.20
Baythroid 2	oz	2.88	SEED/PLANTS		
Bidrin 8L	oz	0.84	Corn Seed Bt	thous	1.96
Brigade EC	pt	28.25	Corn Seed BtRR	thous	2.01
Brigade WSB	lb	19.89	Corn Seed Conv.	thous	1.55
Capture 2EC	oz	2.59	Corn Seed RR	thous	1.87
Carbine	oz	4.10	Cotton Seed BtRR	thous	0.46
Centric 40WG	oz	5.04	Cotton Seed BtRRF	thous	0.50
Comite	pt	7.06	Cotton Seed Conv.	thous	0.39
Comite 1l	pt	8.46	Cotton Seed Liberty	thous	0.62
Confirm 2F	oz	1.48	Cotton Seed RR	thous	0.36
Counter 15G	lb	2.21	Cotton Seed RRF	thous	0.39
Counter CR	lb	2.86	Peanut Seed	lb	0.57
Couraze 1.6F	pt	33.33			

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2008 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Rice Clearfield 161	lb	0.50	Survey & Mark Levees	acre	4.00
Rice Clearfield Hyb	lb	3.10	Survey & Mark Levees	acre	3.50
Rice Seed (Levees)	lb	0.26	TECHNOLOGY FEE		
Rice Seed CF(Levees)	lb	0.50	BG Cot Tech Fee	thous	0.28
Rice Seed CFH(Levee)	lb	3.10	BG Cot Tech Fee	cap/ac	19.50
Rice Seed Conv.	lb	0.26	BG II/RR Tech Fee	cap/ac	56.00
Sorghum Concept	lb	1.40	BG 11/RRF Tech Fee	thous	1.38
Sorghum Hybrid Sudax	lb	0.56	BG 11/RRF Tech Fee	cap/ac	64.00
Sorghum NonConcept	lb	1.18	BG/RR Cot Tech Fee	thous	1.09
Soybean Seed Private	lb	0.38	BG/RR Cot Tech Fee	cap/ac	49.00
Soybean Seed RR	lb	0.66	RR Cotton Tech Fee	thous	0.62
Soybean Seed Stack	lb	0.63	RR Cotton Tech Fee	cap/ac	29.00
Wheat Seed Private	lb	0.27	RRF Cotton Tech Fee	thous	0.88
SURVEY & MARK LEVEES			RRF Cotton Tech Fee	cap/ac	40.00

Appendix Table 5. Estimated fuel prices  
and interest rates, Mississippi, 2008

ITEM NAME	UNIT	PRICE
dollars		
FUEL TYPES		
Diesel Fuel	gal	2.33
Electricity	kWh	0.14
Gasoline	gal	2.73
LP Gas	gal	1.88
INTEREST RATES		
Short-term	%	8.75
Intermediate-term	%	8.50

Appendix Table 6. Labor types, wage rates and unallocated labor  
multipliers for crop enterprises, Mississippi, 2008

Item name	
LABOR TYPES	
	WAGE RATE (\$/HR)
OPERATOR LABOR	10.21
IRRIGATE LABOR	7.31
HAND LABOR	7.31
HAND. & STOR. LABOR	7.31
RICE MGT. LABOR	7.31
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, 2008

	Unit	Futures Contract Month	Futures Contract Price <sup>a</sup>	Basis <sup>b</sup>	Forward Contract Price <sup>c</sup>	Loan Rate <sup>d</sup>	Budget Price <sup>e</sup>
Corn	bu	Dec '08	4.06	-0.2529	3.81	2.09	3.81
Cotton Lint	lb	Dec '08	0.739	-0.0232	0.716	0.524	0.716
Cotton Seed	lb						0.045 <sup>f</sup>
Grain Sorghum	bu				3.32	2.01	3.32
Peanuts	ton				475.00	355.00	475.00
Rice	bu	Sep '08	5.52	-0.3220	5.20	2.97	5.20
Soybeans	bu	Nov '08	9.59	-0.2510	9.34	5.14	9.34
Wheat	bu	Jul '08	6.60	-0.3616	6.24	2.62	6.24

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

<sup>b</sup> The basis is computed by subtracting the 2001-2007 average near futures contract month closings in October from the daily spot cash prices reported in October.

Sources: Arkansas Farm Bureau Commodity Report and Daily Grain Report, Mississippi Department of Ag-USDA Market News.

<sup>c</sup> Forward contract price for cotton, soybeans, corn, wheat, and rice is the futures contract price plus the basis. Forward contract price for grain sorghum is the average contract bids reported in October in the Daily Grain Report, Mississippi Department of Ag-USDA Market News. The forward contract price for peanuts is estimated from a poll of industry peanut buyers.

<sup>d</sup> Average Mississippi loan rate for the 2007 crop year for soybeans, corn, grain sorghum, and wheat. 2007 Mississippi base loan rate for Delta area for cotton. 2007 Mississippi loan rate for long grain rice. 2007 national average loan rate for peanuts.

<sup>e</sup> Price used in the 2008 MAFES Planning Budgets.

<sup>f</sup> Cottonseed price is the marketing year average price averaged over the years 2002-2006, Agricultural Prices Summary, USDA.



Appendix Table 8. Estimated costs for field operations, per acre  
 Additional practices for irrigated cotton  
 160-acre roll-out pipe system, 10.5 ac-in., Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----						FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER			
-----dollars-----										
Land Plane	50'x16'		0.86	0.19	0.39		0.01	1.45	1.27	2.72
Disk Bed (Hipper)Rdg	8R-38		0.42	0.14	0.19		0.04	0.79	0.75	1.54
UAN (32% N)	cwt	3.60					0.18	3.78		3.78
Set Up Engine										
IRRIGATE LABOR	hour				0.18		0.01	0.19		0.19
Ditcher (1m/160a)			0.15	0.04	0.10		0.01	0.30	0.20	0.50
UAN (32% N)	cwt	3.60					0.13	3.73		3.73
Roll-Out Pipe	ft	6.60					0.24	6.84		6.84
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.19	0.05	0.31		0.02	0.57	0.57	1.14
IRRIGATE LABOR	hour				1.46		0.05	1.51		1.51
Apply Water										
IRRIGATE LABOR	hour				0.18		0.01	0.19		0.19
Sprayer( 600-750Gal)	60'		0.42	0.13	0.24		0.03	0.82	1.04	1.86
Caparol 4L	pt	3.99					0.15	4.14		4.14
MSMA 6.6	pt	5.53					0.20	5.73		5.73
App by Air ( 3 gal)	appl	3.50					0.13	3.63		3.63
Mepiquat Chloride	oz	3.76					0.14	3.90		3.90
Apply Water										
IRRIGATE LABOR	hour				0.18		0.01	0.19		0.19
App by Air ( 3 gal)	appl	1.75					0.05	1.80		1.80
Incidental Pest Trt	acre	6.00					0.18	6.18		6.18
Apply Water										
IRRIGATE LABOR	hour				0.18			0.18		0.18
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.29	0.09	0.46		0.01	0.85	0.85	1.70
Land Forming (\$300)	each								29.31	29.31
Well & Pump, Furrow	each			2.03			0.07	2.10	8.24	10.34
Main Line Pipe	each								5.80	5.80
Engine, RPF, 75	each								6.60	6.60
June Irrigation	ac-in		6.64	0.78			0.27	7.69		7.69
July Irrigation	ac-in		6.64	0.78			0.22	7.64		7.64
August Irrigation	ac-in		6.64	0.78			0.16	7.58		7.58
TOTALS		38.33	22.25	5.01	3.87	0.00	2.32	71.78	54.63	126.41

Note: Cost of production estimates are based on 2007 input prices.

Appendix Table 9. Estimated costs for field operations, per acre  
 Additional practices for irrigated cotton  
 135-acre 1/4-mile pivot system, 7.5 ac-in., Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
UAN (32% N)	cwt	3.60						0.18	3.78	3.78
Set Up Engine										
IRRIGATE LABOR	hour				0.22			0.01	0.23	0.23
Maintenance										
IRRIGATE LABOR	hour				0.87			0.04	0.91	0.91
UAN (32% N)	cwt	3.60						0.13	3.73	3.73
Apply Water										
IRRIGATE LABOR	hour				0.12				0.12	0.12
Sprayer( 600-750Gal)	60'		0.42	0.13	0.24			0.03	0.82	1.04
Caparol 4L	pt	3.99						0.15	4.14	4.14
MSMA 6.6	pt	5.53						0.20	5.73	5.73
App by Air ( 3 gal)	appl	3.50						0.13	3.63	3.63
Mepiquat Chloride	oz	3.76						0.14	3.90	3.90
Apply Water										
IRRIGATE LABOR	hour				0.16				0.16	0.16
App by Air ( 3 gal)	appl	1.75						0.05	1.80	1.80
Incidental Pest Trt	acre	6.00						0.18	6.18	6.18
Apply Water										
IRRIGATE LABOR	hour				0.12				0.12	0.12
Pivot, 1/4 CP	each			8.15				0.30	8.45	43.05
Well & Pump, 1/4 CP	each			2.40				0.09	2.49	9.77
Engine, 1/4 CP, 65	each									7.04
June Irr. 3app@.75"	ac-in		7.83	0.75				0.31	8.89	8.89
July Irr. 4app@.75"	ac-in		10.44	1.00				0.33	11.77	11.77
Aug Irr. 3app@.75"	ac-in		7.83	0.75				0.19	8.77	8.77
TOTALS		31.73	26.52	13.18	1.73	0.00		2.46	75.62	60.90

Note: Cost of production estimates are based on 2007 input prices.

## Literature Cited

1. Agricultural Engineers Yearbook of Standards. American Society of Agricultural Engineers, St. Joseph, Michigan.
2. Boehlje, M.D. and V.R. Eidman. *Farm Management*. New York: John Wiley and Sons, 1984.
3. Bolton, Bill, J.B. Penn, Fred T. Cooke Jr., and Arthur M. Heagler. "Days Suitable for Fieldwork, Mississippi River Delta Cotton Area." D.A.E. Research Report No. 384, Louisiana State University, November 1968."
4. Budgets for Major Farm Enterprises in the Mississippi River Delta of Arkansas, Louisiana, and Mississippi." D.A.E. Circular No. 281, Department of Agricultural Economics and Agribusiness, Agricultural Experiment Station, Louisiana State University, June 1961
5. Caillavet, DeWitt F. "An Economic Assessment of Production Alternatives Resulting From Changes in the Machinery Complement of Representative Farms in the Delta Area of Mississippi." Master of Science Thesis, Department of Agricultural Economics, Mississippi State University, May 1984.
6. Cooke, Fred T. Jr., J.M. Anderson, and Arthur M. Heagler. "Crop Budgets and Planning Data for Major Farm Enterprises in the Yazoo-Mississippi Delta." Mississippi Agricultural and Forestry Experiment Station Bulletin 794, July 1972.
7. Cooke, Fred T. Jr., J.M. Anderson, D.W. Parvin Jr., A.M. Heagler, Kenneth Paxton, Shelby Holders Jr., and James G. Hamill. "Crop Budgets and Planning Data for Major Farm Enterprises in the Mississippi-Louisiana Delta, 1975." Mississippi Agricultural and Forestry Experiment Station Bulletin 834, May 1975.
8. "Corn, Grain Sorghum & Wheat 2007 Planning Budgets." Budget Report No. 2006-03, Department of Agricultural Economics, Mississippi State University, December 2006.
9. "Costs of Producing Selected Crops in the U.S., 1974." Senate Committee Project No. 63-092, Committee on Agriculture and Forestry, U.S. Senate, January 8, 1976.
10. "Cotton 2007 Planning Budgets." Budget Report No. 2006-01, Department of Agricultural Economics, Mississippi State University, December 2006.
11. Cox, Laura Rebecca. "Overhead Labor Cost in the Delta Area of Mississippi." Master of Science Thesis, Department of Agricultural Economics, Mississippi State University, October 1982.
12. "Forage 2007 Planning Budgets." Budget Report No. 2006-10, Department of Agricultural Economics, Mississippi State University, July 2006.
13. Laughlin, David H. and Robert K. Mehrle. "An Economic Evaluation: Straight Versus Contour Levee Rice Production Practices in Mississippi." Mississippi Agricultural and Forestry Experiment Station Bulletin 1063. December 1996.
14. Laughlin, David H. and Stan Spurlock. "User's Guide for the Mississippi State Budget Generator Version 6.0 for Windows." AEC Staff Report No. 2003-01, Department of Agricultural Economics, Mississippi State University, March 2003.
15. "Mississippi Agricultural Statistics." Mississippi Department of Agriculture and Commerce and Department of Agriculture, Mississippi Agriculture Statistical Service, Jackson, Mississippi.
16. "Rice 2007 Planning Budgets." Budget Report No. 2006-04, Department of Agricultural Economics, Mississippi State University, December 2006.
17. "Soybeans 2007 Planning Budgets." Budget Report No. 2006-02, Department of Agricultural Economics, Mississippi State University, December 2006.
18. "Vegetables 2007 Planning Budgets." Budget Report No. 2006-08, Department of Agricultural Economics, Mississippi State University, December 2006.
19. "Peanuts 2007 Planning Budgets." Budget Report No. 2006-09, Department of Agricultural Economics, Mississippi State University, December 2006.





**Robert H. Foglesong, President**

**Division of Agriculture, Forestry, and Veterinary Medicine  
Vance H. Watson, Vice President**

**Mississippi Agricultural and Forestry Experiment Station  
Vance H. Watson, Director**

**University Extension and Outreach  
Vance H. Watson, Interim Director**

**College of Agriculture and Life Sciences  
Vance H. Watson, Dean**

**Department of Agricultural Economics  
Steven C. Turner, Head**

Mississippi State University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation or group affiliation, age, disability, or veteran status.