

**COTTON  
2014  
PLANNING BUDGETS**

**Mississippi State University  
Department of Agricultural Economics  
Budget Report 2013-01**

**December 2013**



## 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 2014 planning decisions. This would be a one-year short-run decision. Decisions beyond one year, or long-run decisions, should be based on "**Returns Above Specified Expenses.**"

## Acknowledgments

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

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

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

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# 2013 Planning Budgets

## Budgets for Agricultural Enterprises

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

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

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

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

## Methods and Procedures

### Production Practices

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

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

### Machinery

Machinery manufacturers form the basis for machinery prices used in these publications. Prices by size of equipment are determined from the most common sales in each category as reported by machinery dealers. Prices used in the budgets reflect prices paid by farmers in 2013. (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 2013 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.

### Net Returns

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



## Enterprise Budgets

Table 1.A Estimated costs per acre  
Cotton, 8R-38" solid, conservation tillage  
B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	3.2500	16.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
UAN (32% N)	cwt	19.50	4.0000	78.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	128.0000	16.64	_____
Gramonone SL 2.0	oz	0.22	80.0000	17.60	_____
Reflex 2LC	pt	7.51	1.0000	7.51	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	2.0000	25.24	_____
Diuron 4L	pt	3.49	1.6000	5.58	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	45.0000	32.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	1.1134	13.91	_____
Self-Propelled	hour	12.50	0.3547	4.43	_____
HAND LABOR					
Implements	hour	9.06	0.4491	4.07	_____
Self-Propelled	hour	9.06	0.3062	2.78	_____
UNALLOCATED LABOR					
	hour	12.53	1.1745	14.72	_____
DIESEL FUEL					
Tractors	gal	3.30	10.8888	35.95	_____
Self-Propelled	gal	3.30	5.5165	18.18	_____
REPAIR & MAINTENANCE					
Implements	acre	10.52	1.0000	10.52	_____
Tractors	acre	5.57	1.0000	5.57	_____
Self-Propelled	acre	17.23	1.0000	17.23	_____
INTEREST ON OP. CAP.	acre	9.97	1.0000	9.97	_____
TOTAL DIRECT EXPENSES				674.36	_____
FIXED EXPENSES					
Implements	acre	16.89	1.0000	16.89	_____
Tractors	acre	33.95	1.0000	33.95	_____
Self-Propelled	acre	68.32	1.0000	68.32	_____
TOTAL FIXED EXPENSES				119.16	_____
TOTAL SPECIFIED EXPENSES				793.52	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 1.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	900.0000	706.50	_____
Cotton Seed	lb	0.10	1350.0000	144.45	_____
				-----	
TOTAL INCOME				850.95	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	28.25	1.0000	28.25	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	113.63	1.0000	113.63	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	89.27	1.0000	89.27	_____
INSECTICIDES	acre	34.88	1.0000	34.88	_____
SEED/PLANTS	acre	32.40	1.0000	32.40	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.7553	6.85	_____
OPERATOR LABOR	hour	12.50	1.4681	18.34	_____
UNALLOCATED LABOR	hour	12.53	1.1745	14.72	_____
DIESEL FUEL	gal	3.30	16.4054	54.13	_____
REPAIR & MAINTENANCE	acre	33.32	1.0000	33.32	_____
INTEREST ON OP. CAP.	acre	9.97	1.0000	9.97	_____
				-----	
TOTAL DIRECT EXPENSES				674.36	_____
RETURNS ABOVE DIRECT EXPENSES				176.59	_____
				-----	
TOTAL FIXED EXPENSES				119.16	_____
				-----	
TOTAL SPECIFIED EXPENSES				793.52	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				57.43	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 1.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2014

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

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 1.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, conservation tillage  
B2RF variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Bed-Paratill Fold	8R-38		2.61	1.99	1.82			0.24	6.66	5.10	11.76
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Bed-Disk (Hipper)Rd	8R-38		1.20	0.34	0.83			0.06	2.43	1.51	3.94
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
Potash (60% K20)	cwt	35.63						0.89	36.52		36.52
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.13	5.95	3.26	9.21
UAN (32% N)	cwt	39.00						0.85	39.85		39.85
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04	2.23
Gramonone SL 2.0	oz	10.56						0.23	10.79		10.79
Reflex 2LC	pt	7.51						0.16	7.67		7.67
Row Cond Rigid	26'		1.93	0.49	1.35			0.07	3.84	2.58	6.42
Plant & Pre-Rigid	8R-38		2.59	1.48	2.53			0.12	6.72	4.45	11.17
Cotton Seed B2RF	thous	32.40						0.61	33.01		33.01
B2RF Cot Tech Fee	thous	67.05						1.26	68.31		68.31
Cotton Seed Trt.	acre	20.00						0.38	20.38		20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Acephate 90%	lb	1.47						0.03	1.50		1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Centric 40WG	oz	9.40						0.15	9.55		9.55
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.09	5.91	3.26	9.17
UAN (32% N)	cwt	39.00						0.61	39.61		39.61
Spray (Direct/Layby)	8R-38		2.16	0.73	1.81			0.06	4.76	2.51	7.27
Diuron 4L	pt	5.58						0.07	5.65		5.65
Glyphosate 3lbs a.e	oz	4.16						0.05	4.21		4.21
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Acephate 90%	lb	3.67						0.05	3.72		3.72
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
App by Air ( 3 gal)	appl	1.25						0.02	1.27		1.27
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.96						0.02	1.98		1.98
Incidental Pest											
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Incidental Pest Trt	acre	12.00						0.15	12.15		12.15
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Acephate 90%	lb	5.01						0.05	5.06		5.06
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-750gal	60' 175hp		0.26	0.08	0.24				0.58	0.52	1.10
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	4R-38(350)		15.32	16.35	8.14			0.12	39.93	62.60	102.53
Boll Buggy	4R-38(350)		8.32	3.26	5.80			0.05	17.43	11.71	29.14
Module Builder	4R-38(350)		8.32	3.45	8.14			0.06	19.97	12.09	32.06
Bin & Haul	lb	99.00						0.31	99.31		99.31
Stalk Shredder	14'		3.80	1.93	2.65			0.03	8.41	4.37	12.78
TOTALS		537.03	54.13	33.32	39.91	0.00	9.97	674.36	119.16	793.52	

Note: Cost of production estimates are based on 2013 input prices.

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

Table 1.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2014

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	850.95
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	11.25	5.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.13	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.63	39.00	0.00	39.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.26	18.07	52.20	0.00	9.74	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	19.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.82	0.00	0.00	0.00	0.83	2.58	5.32	2.58	1.81	0.00	0.24	24.73
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.61	0.00	0.00	0.00	1.20	3.03	6.08	3.03	2.16	0.00	0.26	35.76
REPAIR & MAINTENANCE	1.99	0.00	0.00	0.00	0.34	1.37	2.45	1.37	0.73	0.00	0.08	24.99
INTEREST ON OP. CAP.	1.14	0.00	0.00	0.00	1.52	1.40	3.67	0.89	0.57	0.10	0.11	0.57
TOTAL DIRECT EXPENSES	31.56	0.00	0.00	0.00	62.28	65.45	198.64	57.23	46.22	10.11	17.82	185.05
NET INCOME	-31.56	0.00	0.00	0.00	-62.28	-65.45	-198.64	-57.23	-46.22	-10.11	-17.82	665.90
NET INCOME TO DATE	-31.56	-31.56	-31.56	-31.56	-93.84	-159.29	-357.93	-415.16	-461.38	-471.49	-489.31	176.59

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs.



Table 1.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2014

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-215 -334	-197 -316	-179 -299	-162 -281	-144 -263	-127 -246	-109 -228	-91 -210	-74 -193	-56 -175	-38 -157
60	540.00	lb	-172 -291	-151 -270	-129 -249	-108 -227	-87 -206	-66 -185	-45 -164	-23 -143	-2 -121	18 -100	39 -79
70	630.00	lb	-129 -248	-104 -223	-79 -198	-55 -174	-30 -149	-5 -124	19 -99	43 -75	68 -50	93 -25	118 -1
80	720.00	lb	-86 -205	-57 -177	-29 -148	-1 -120	26 -92	55 -64	83 -35	111 -7	139 20	168 49	196 77
90	810.00	lb	-43 -162	-11 -130	20 -98	52 -66	84 -35	115 -3	147 28	179 60	211 92	243 123	274 155
100	900.00	lb	-0 -119	35 -83	70 -48	105 -13	141 22	176 57	211 92	247 128	282 163	317 198	353 234
110	990.00	lb	43 -76	81 -37	120 1	159 40	198 79	237 118	276 157	315 195	353 234	392 273	431 312
120	1080.00	lb	86 -33	128 9	170 51	213 94	255 136	298 178	340 221	382 263	425 306	467 348	509 390
130	1170.00	lb	129 9	175 55	220 101	266 147	312 193	358 239	404 285	450 331	496 377	542 423	588 469
140	1260.00	lb	172 53	221 102	271 151	320 201	370 250	419 300	468 349	518 399	567 448	617 498	666 547
150	1350.00	lb	215 96	268 149	321 202	374 255	427 308	480 361	533 414	586 467	639 519	692 572	745 625

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 2013 input prices..

Table 2.A Estimated costs per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	3.2500	16.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
**Amm Nitrate (34% N	cwt	22.50	2.0000	45.00	_____
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
UAN (32% N)	cwt	19.50	2.0000	39.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	128.0000	16.64	_____
Gramonone SL 2.0	oz	0.22	80.0000	17.60	_____
Reflex 2LC	pt	7.51	1.0000	7.51	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	2.0000	25.24	_____
Diuron 4L	pt	3.49	1.6000	5.58	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	45.0000	32.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.9212	11.52	_____
Self-Propelled	hour	12.50	0.3547	4.43	_____
HAND LABOR					
Implements	hour	9.06	0.4136	3.75	_____
Self-Propelled	hour	9.06	0.3062	2.78	_____
UNALLOCATED LABOR					
	hour	12.53	1.0208	12.80	_____
DIESEL FUEL					
Tractors	gal	3.30	9.0100	29.74	_____
Self-Propelled	gal	3.30	5.5165	18.18	_____
REPAIR & MAINTENANCE					
Implements	acre	8.07	1.0000	8.07	_____
Tractors	acre	4.61	1.0000	4.61	_____
Self-Propelled	acre	17.23	1.0000	17.23	_____
INTEREST ON OP. CAP.	acre	9.88	1.0000	9.88	_____
TOTAL DIRECT EXPENSES				666.02	_____
FIXED EXPENSES					
Implements	acre	13.16	1.0000	13.16	_____
Tractors	acre	28.09	1.0000	28.09	_____
Self-Propelled	acre	68.32	1.0000	68.32	_____
TOTAL FIXED EXPENSES				109.57	_____
TOTAL SPECIFIED EXPENSES				775.59	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 2.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	900.0000	706.50	_____
Cotton Seed	lb	0.10	1350.0000	144.45	_____
				-----	
TOTAL INCOME				850.95	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	28.25	1.0000	28.25	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	119.63	1.0000	119.63	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	89.27	1.0000	89.27	_____
INSECTICIDES	acre	34.88	1.0000	34.88	_____
SEED/PLANTS	acre	32.40	1.0000	32.40	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.7199	6.53	_____
OPERATOR LABOR	hour	12.50	1.2760	15.95	_____
UNALLOCATED LABOR	hour	12.53	1.0208	12.80	_____
DIESEL FUEL	gal	3.30	14.5266	47.92	_____
REPAIR & MAINTENANCE	acre	29.91	1.0000	29.91	_____
INTEREST ON OP. CAP.	acre	9.88	1.0000	9.88	_____
				-----	
TOTAL DIRECT EXPENSES				666.02	_____
RETURNS ABOVE DIRECT EXPENSES				184.93	_____
TOTAL FIXED EXPENSES					
				109.57	_____
				-----	
TOTAL SPECIFIED EXPENSES				775.59	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				75.36	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 2.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

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

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 2.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, no-till  
B2RF variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	24.00						0.90	24.90	24.90
App by Air ( 5 gal)	appl	6.00						0.15	6.15	6.15
Clarity	pt	5.10						0.13	5.23	5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26	4.26
Custom Apply Fert	acre	7.50						0.19	7.69	7.69
**Amm Nitrate (34% N	cwt	45.00						1.13	46.13	46.13
Potash (60% K2O)	cwt	35.63						0.89	36.52	36.52
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04 2.23
Gramonone SL 2.0	oz	10.56						0.23	10.79	10.79
Reflex 2LC	pt	7.51						0.16	7.67	7.67
Row Cond Rigid	26'		1.93	0.49	1.35			0.07	3.84	2.58 6.42
NT Plant&Pre-Rigid	8R-38		2.70	1.61	2.65			0.13	7.09	4.73 11.82
Cotton Seed B2RF	thous	32.40						0.61	33.01	33.01
B2RF Cot Tech Fee	thous	67.05						1.26	68.31	68.31
Cotton Seed Trt.	acre	20.00						0.38	20.38	20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17	7.17
Cotoran 4L	pt	11.60						0.22	11.82	11.82
Insect Scouting	acre	7.00						0.13	7.13	7.13
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Dual Magnum	pt	12.62						0.24	12.86	12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24	4.24
Acephate 90%	lb	1.47						0.03	1.50	1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Dual Magnum	pt	12.62						0.24	12.86	12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24	4.24
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Centric 40WG	oz	9.40						0.15	9.55	9.55
Mepiquat Chloride	oz	0.96						0.02	0.98	0.98
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.09	5.91	3.26 9.17
UAN (32% N)	cwt	39.00						0.61	39.61	39.61
Spray (Direct/Layby)	8R-38		2.16	0.73	1.81			0.07	4.77	2.51 7.28
Diuron 4L	pt	5.58						0.09	5.67	5.67
Glyphosate 3lbs a.e	oz	4.16						0.07	4.23	4.23
App by Air ( 3 gal)	appl	5.00						0.06	5.06	5.06
Acephate 90%	lb	3.67						0.05	3.72	3.72
Mepiquat Chloride	oz	0.96						0.01	0.97	0.97
App by Air ( 3 gal)	appl	1.25						0.02	1.27	1.27
Karate Z	oz	1.37						0.02	1.39	1.39
Bidrin 8WM	oz	1.96						0.02	1.98	1.98
Incidental Pest										
App by Air ( 3 gal)	appl	5.00						0.06	5.06	5.06
Incidental Pest Trt	acre	12.00						0.15	12.15	12.15
App by Air ( 3 gal)	appl	5.00						0.05	5.05	5.05
Acephate 90%	lb	5.01						0.05	5.06	5.06
App by Air ( 5 gal)	appl	6.00						0.04	6.04	6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84	2.84
Ethephon 6E	pt	3.99						0.02	4.01	4.01
Sprayer 600-750gal	60' 175hp		0.26	0.08	0.24				0.58	0.52 1.10
Tribufos 6lb	pt	4.32						0.03	4.35	4.35
Cotton Picker	4R-38(350)		15.32	16.35	8.14			0.12	39.93	62.60 102.53
Boll Buggy	4R-38(350)		8.32	3.26	5.80			0.05	17.43	11.71 29.14
Module Builder	4R-38(350)		8.32	3.45	8.14			0.06	19.97	12.09 32.06
Gin & Haul	lb	99.00						0.31	99.31	99.31
Stalk Shredder	14'		3.80	1.93	2.65			0.03	8.41	4.37 12.78
TOTALS		543.03	47.92	29.91	35.28	0.00	9.88	666.02	109.57	775.59

Note: Cost of production estimates are based on 2013 input prices.

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

Table 2.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

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	850.95
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	11.25	5.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.13	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	80.63	0.00	0.00	39.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.26	18.07	52.20	9.74	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	19.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	24.00	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	0.48	5.44	4.39	0.00	0.00	0.24	24.73
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	0.52	6.19	5.19	0.00	0.00	0.26	35.76
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.16	2.58	2.10	0.00	0.00	0.08	24.99
INTEREST ON OP. CAP.	0.90	0.00	0.00	0.00	2.59	0.42	3.68	1.12	0.39	0.10	0.11	0.57
TOTAL DIRECT EXPENSES	24.90	0.00	0.00	0.00	105.98	19.65	199.01	71.90	31.60	10.11	17.82	185.05
NET INCOME	-24.90	0.00	0.00	0.00	-105.98	-19.65	-199.01	-71.90	-31.60	-10.11	-17.82	665.90
NET INCOME TO DATE	-24.90	-24.90	-24.90	-24.90	-130.88	-150.53	-349.54	-421.44	-453.04	-463.15	-480.97	184.93

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 2.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98		
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-206 -316	-189 -298	-171 -281	-153 -263	-136 -245	-118 -228	-101 -210	-83 -192	-65 -175	-48 -157	-30 -139
60	540.00	lb	-163 -273	-142 -252	-121 -231	-100 -209	-79 -188	-57 -167	-36 -146	-15 -125	5 -103	26 -82	48 -61
70	630.00	lb	-120 -230	-96 -205	-71 -180	-46 -156	-21 -131	2 -106	27 -82	52 -57	76 -32	101 -7	126 16
80	720.00	lb	-77 -187	-49 -159	-21 -130	6 -102	35 -74	63 -46	91 -17	120 10	148 38	176 66	204 95
90	810.00	lb	-34 -144	-2 -112	28 -80	60 -48	92 -17	124 14	156 46	187 78	219 110	251 141	283 173
100	900.00	lb	8 -101	43 -65	78 -30	114 4	149 40	184 75	220 110	255 146	290 181	326 216	361 251
110	990.00	lb	51 -58	90 -19	129 19	167 58	206 97	245 136	284 174	323 213	362 252	401 291	439 330
120	1080.00	lb	94 -15	136 27	179 69	221 112	263 154	306 196	348 239	391 281	433 323	475 366	518 408
130	1170.00	lb	137 27	183 73	229 119	275 165	321 211	367 257	413 303	458 349	504 395	550 441	596 487
140	1260.00	lb	180 70	229 120	279 169	328 219	378 268	427 318	477 367	526 417	576 466	625 516	675 565
150	1350.00	lb	223 114	276 167	329 219	382 272	435 325	488 378	541 431	594 484	647 537	700 590	753 643

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 2013 input prices.

Table 3.A Estimated costs per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	3.2500	16.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	811.0000	89.21	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.3500	32.06	_____
UAN (32% N)	cwt	19.50	3.6000	70.20	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	0.6700	13.40	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	106.8800	13.89	_____
Gramonone SL 2.0	oz	0.22	80.0000	17.60	_____
Reflex 2LC	pt	7.51	1.0000	7.51	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	1.6700	21.08	_____
Diuron 4L	pt	3.49	1.1000	3.84	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	1.3400	6.30	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	30.0000	21.60	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	30.0000	44.70	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	20.0000	1.60	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.8722	10.91	_____
Self-Propelled	hour	12.50	0.2340	2.92	_____
HAND LABOR					
Implements	hour	9.06	0.3442	3.10	_____
Self-Propelled	hour	9.06	0.2031	1.84	_____
UNALLOCATED LABOR	hour	12.53	0.8849	11.09	_____
DIESEL FUEL					
Tractors	gal	3.30	8.5299	28.16	_____
Self-Propelled	gal	3.30	3.6595	12.06	_____
REPAIR & MAINTENANCE					
Implements	acre	9.72	1.0000	9.72	_____
Tractors	acre	4.35	1.0000	4.35	_____
Self-Propelled	acre	11.68	1.0000	11.68	_____
INTEREST ON OP. CAP.	acre	8.53	1.0000	8.53	_____
TOTAL DIRECT EXPENSES				568.42	_____
FIXED EXPENSES					
Implements	acre	15.33	1.0000	15.33	_____
Tractors	acre	26.60	1.0000	26.60	_____
Self-Propelled	acre	46.21	1.0000	46.21	_____
TOTAL FIXED EXPENSES				88.14	_____
TOTAL SPECIFIED EXPENSES				656.56	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 3.B Summary of estimated costs and returns per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	811.0000	636.64	_____
Cotton Seed	lb	0.10	1217.0000	130.22	_____
				-----	
TOTAL INCOME				766.86	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	28.25	1.0000	28.25	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	89.21	1.0000	89.21	_____
FERTILIZERS	acre	102.26	1.0000	102.26	_____
FUNGICIDES	acre	13.40	1.0000	13.40	_____
HERBICIDES	acre	80.63	1.0000	80.63	_____
INSECTICIDES	acre	31.78	1.0000	31.78	_____
SEED/PLANTS	acre	21.60	1.0000	21.60	_____
TECHNOLOGY FEE	acre	44.70	1.0000	44.70	_____
GROWTH REGULATORS	acre	1.60	1.0000	1.60	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.5473	4.94	_____
OPERATOR LABOR	hour	12.50	1.1062	13.83	_____
UNALLOCATED LABOR	hour	12.53	0.8849	11.09	_____
DIESEL FUEL	gal	3.30	12.1895	40.22	_____
REPAIR & MAINTENANCE	acre	25.75	1.0000	25.75	_____
INTEREST ON OP. CAP.	acre	8.53	1.0000	8.53	_____
				-----	
TOTAL DIRECT EXPENSES				568.42	_____
RETURNS ABOVE DIRECT EXPENSES				198.44	_____
				-----	
TOTAL FIXED EXPENSES				88.14	_____
				-----	
TOTAL SPECIFIED EXPENSES				656.56	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				110.30	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 3.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2014

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

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 3.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Bed-Paratill Fold	8R-38 2x1		1.74	1.61	1.21			0.17	4.73	3.88	8.61
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Bed-Disk (Hipper)	8R-38 2x1		0.80	0.29	0.56			0.04	1.69	1.19	2.88
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
Potash (60% K2O)	cwt	32.06						0.80	32.86		32.86
Fert Appl (Liquid)	8R-38 2x1		1.67	0.86	1.40			0.09	4.02	2.23	6.25
UAN (32% N)	cwt	35.10						0.77	35.87		35.87
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04	2.23
Gramonone SL 2.0	oz	10.56						0.23	10.79		10.79
Reflex 2LC	pt	7.51						0.16	7.67		7.67
Row Cond Folding	38'		1.32	0.48	0.92			0.05	2.77	2.38	5.15
Plant & Pre-Folding	8R-38 2x1		1.72	1.71	1.68			0.10	5.21	4.29	9.50
Cotton Seed B2RF	thous	21.60						0.41	22.01		22.01
B2RF Cot Tech Fee	thous	44.70						0.84	45.54		45.54
Cotton Seed Trt.	acre	13.40						0.25	13.65		13.65
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Spray (Direct/Layby)	8R-38 2x1		1.44	0.62	1.21			0.06	3.33	1.82	5.15
Dual Magnum	pt	8.46						0.16	8.62		8.62
Glyphosate 3lbs a.e	oz	2.79						0.05	2.84		2.84
Acephate 90%	lb	1.47						0.03	1.50		1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Spray (Direct/Layby)	8R-38 2x1		1.44	0.62	1.21			0.05	3.32	1.82	5.14
Centric 40WG	oz	6.30						0.10	6.40		6.40
Mepiquat Chloride	oz	0.64						0.01	0.65		0.65
Fert Appl (Liquid)	8R-38 2x1		1.67	0.86	1.40			0.06	3.99	2.23	6.22
UAN (32% N)	cwt	35.10						0.55	35.65		35.65
Spray (Direct/Layby)	8R-38 2x1		1.44	0.62	1.21			0.04	3.31	1.82	5.13
Diuron 4L	pt	3.84						0.05	3.89		3.89
Glyphosate 3lbs a.e	oz	2.79						0.03	2.82		2.82
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Acephate 90%	lb	3.67						0.05	3.72		3.72
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
App by Air ( 3 gal)	appl	1.25						0.02	1.27		1.27
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.96						0.02	1.98		1.98
Incidental Pest											
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Incidental Pest Trt	acre	12.00						0.15	12.15		12.15
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Acephate 90%	lb	5.01						0.05	5.06		5.06
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-750gal	60' 175hp		0.26	0.08	0.24				0.58	0.52	1.10
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	4R2x1(350)		10.24	11.12	5.43			0.08	26.87	42.57	69.44
Boll Buggy	4R2x1(350)		5.56	2.17	3.87			0.04	11.64	7.82	19.46
Module Builder	4R2x1(350)		5.56	2.30	5.43			0.04	13.33	8.08	21.41
Bin & Haul		89.21						0.28	89.49		89.49
Stalk Shredder	14'		3.80	1.93	2.65			0.03	8.41	4.37	12.78
TOTALS		464.06	40.22	25.75	29.86	0.00	8.53	568.42	88.14	656.56	

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 3.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2014

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	766.86
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	11.25	5.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.13	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.21
FERTILIZERS	0.00	0.00	0.00	0.00	32.06	35.10	0.00	35.10	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	13.40	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.26	18.07	46.67	0.00	6.63	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	6.30	19.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	21.60	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	44.70	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.64	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	0.56	1.88	4.77	2.61	1.21	0.00	0.24	17.38
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.74	0.00	0.00	0.00	0.80	2.19	5.52	3.11	1.44	0.00	0.26	25.16
REPAIR & MAINTENANCE	1.61	0.00	0.00	0.00	0.29	1.02	3.13	1.48	0.62	0.00	0.08	17.52
INTEREST ON OP. CAP.	1.07	0.00	0.00	0.00	1.41	1.28	2.81	0.77	0.51	0.10	0.11	0.47
TOTAL DIRECT EXPENSES	29.63	0.00	0.00	0.00	57.88	59.54	152.07	50.01	41.62	10.11	17.82	149.74
NET INCOME	-29.63	0.00	0.00	0.00	-57.88	-59.54	-152.07	-50.01	-41.62	-10.11	-17.82	617.12
NET INCOME TO DATE	-29.63	-29.63	-29.63	-29.63	-87.51	-147.05	-299.12	-349.13	-390.75	-400.86	-418.68	198.44

Note: Cost of production estimates are based on 2013 input prices.

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

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

\* Lease costs are based on hourly usage costs.

Table 3.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" 2X1 full-skip (8 rows planted)  
 Conservation tillage, B2RF variety, Delta Area, Mississippi, 2014

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98		
PERCENT	YIELD	UNIT	dollars										
50	405.50	lb	-154 -242	-138 -226	-122 -211	-106 -195	-91 -179	-75 -163	-59 -147	-43 -131	-27 -115	-11 -99	4 -83
60	486.60	lb	-115 -204	-96 -184	-77 -165	-58 -146	-39 -127	-20 -108	-1 -89	17 -70	36 -51	55 -32	75 -13
70	567.70	lb	-77 -165	-54 -142	-32 -120	-10 -98	12 -76	34 -53	56 -31	78 -9	101 13	123 35	145 57
80	648.80	lb	-38 -126	-12 -100	12 -75	38 -50	63 -24	89 0	114 26	139 51	165 77	190 102	216 128
90	729.90	lb	0 -87	29 -59	57 -30	86 -1	115 26	143 55	172 84	201 112	229 141	258 170	286 198
100	811.00	lb	39 -48	71 -17	102 14	134 46	166 78	198 110	230 142	262 173	293 205	325 237	357 269
110	892.10	lb	78 -10	113 24	148 59	183 94	218 130	253 165	288 200	323 235	358 270	393 305	428 340
120	973.20	lb	116 28	155 66	193 105	231 143	269 181	307 219	346 257	384 296	422 334	460 372	498 410
130	1054.30	lb	155 67	197 108	238 150	279 191	321 233	362 274	403 315	445 357	486 398	528 439	569 481
140	1135.40	lb	194 106	239 150	283 195	328 240	372 284	417 329	461 373	506 418	550 462	595 507	640 551
150	1216.50	lb	233 145	281 192	328 240	376 288	424 336	472 383	519 431	567 479	615 527	663 574	710 622

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 2013 input prices.

Table 4.A Estimated costs per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	5.5000	27.50	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
UAN (32% N)	cwt	19.50	4.0000	78.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	32.0000	4.16	_____
Gramonone SL 2.0	oz	0.22	32.0000	7.04	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	1.0000	12.62	_____
Liberty 280	oz	0.63	58.0000	36.54	_____
Valor SX	oz	5.49	2.0000	10.98	_____
MSMA 6.6	pt	3.16	2.7500	8.69	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	6.0000	16.38	_____
Bidrin 8WM	oz	0.98	8.0000	7.84	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed LLB2	thous	1.17	45.0000	52.65	_____
TECHNOLOGY FEE					
B2 Cot Tech Fee	thous	0.76	45.0000	34.20	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	1.1134	13.91	_____
Self-Propelled	hour	12.50	0.3194	3.99	_____
HAND LABOR					
Implements	hour	9.06	0.4491	4.07	_____
Self-Propelled	hour	9.06	0.2886	2.62	_____
UNALLOCATED LABOR					
	hour	12.52	1.1463	14.36	_____
DIESEL FUEL					
Tractors	gal	3.30	10.8888	35.95	_____
Self-Propelled	gal	3.30	5.1992	17.14	_____
REPAIR & MAINTENANCE					
Implements	acre	10.52	1.0000	10.52	_____
Tractors	acre	5.57	1.0000	5.57	_____
Self-Propelled	acre	16.91	1.0000	16.91	_____
INTEREST ON OP. CAP.	acre	9.94	1.0000	9.94	_____
TOTAL DIRECT EXPENSES				693.01	_____
FIXED EXPENSES					
Implements	acre	16.89	1.0000	16.89	_____
Tractors	acre	33.95	1.0000	33.95	_____
Self-Propelled	acre	66.24	1.0000	66.24	_____
TOTAL FIXED EXPENSES				117.08	_____
TOTAL SPECIFIED EXPENSES				810.09	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 4.B Summary of estimated costs and returns per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	900.0000	706.50	_____
Cotton Seed	lb	0.10	1350.0000	144.45	_____
				-----	
TOTAL INCOME				850.95	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	39.50	1.0000	39.50	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	113.63	1.0000	113.63	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	96.73	1.0000	96.73	_____
INSECTICIDES	acre	49.77	1.0000	49.77	_____
SEED/PLANTS	acre	52.65	1.0000	52.65	_____
TECHNOLOGY FEE	acre	34.20	1.0000	34.20	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.7377	6.69	_____
OPERATOR LABOR	hour	12.50	1.4328	17.90	_____
UNALLOCATED LABOR	hour	12.52	1.1463	14.36	_____
DIESEL FUEL	gal	3.30	16.0881	53.09	_____
REPAIR & MAINTENANCE	acre	33.00	1.0000	33.00	_____
INTEREST ON OP. CAP.	acre	9.94	1.0000	9.94	_____
				-----	
TOTAL DIRECT EXPENSES				693.01	_____
RETURNS ABOVE DIRECT EXPENSES				157.94	_____
TOTAL FIXED EXPENSES					
				117.08	_____
				-----	
TOTAL SPECIFIED EXPENSES				810.09	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				40.86	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 4.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

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

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 4.D Estimated costs for field operations, per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Bed-Paratill Fold	8R-38		2.61	1.99	1.82			0.24	6.66	5.10	11.76
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Bed-Disk (Hipper)Rd	8R-38		1.20	0.34	0.83			0.06	2.43	1.51	3.94
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
Potash (60% K2O)	cwt	35.63						0.89	36.52		36.52
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.13	5.95	3.26	9.21
UAN (32% N)	cwt	39.00						0.85	39.85		39.85
Row Cond Rigid	26'		1.93	0.49	1.35			0.07	3.84	2.58	6.42
Plant & Pre-Rigid	8R-38		2.59	1.48	2.53			0.12	6.72	4.45	11.17
Cotton Seed LLB2	thous	52.65						0.99	53.64		53.64
B2 Cot Tech Fee	thous	34.20						0.64	34.84		34.84
Cotton Seed Trt.	acre	20.00						0.38	20.38		20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Dual Magnum	pt	12.62						0.24	12.86		12.86
Liberty 280	oz	18.27						0.34	18.61		18.61
Acephate 90%	lb	1.47						0.03	1.50		1.50
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.09	5.91	3.26	9.17
UAN (32% N)	cwt	39.00						0.61	39.61		39.61
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Centric 40WG	oz	9.40						0.15	9.55		9.55
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Liberty 280	oz	18.27						0.29	18.56		18.56
Spray (Direct/Layby)	8R-38		2.16	0.73	1.81			0.06	4.76	2.51	7.27
Valor SX	oz	10.98						0.14	11.12		11.12
MSMA 6.6	pt	8.69						0.11	8.80		8.80
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
Acephate 90%	lb	3.67						0.05	3.72		3.72
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Karate Z	oz	5.46						0.07	5.53		5.53
Bidrin 8WM	oz	7.84						0.10	7.94		7.94
Incidental Pest											
App by Air ( 3 gal)	appl	2.50						0.03	2.53		2.53
Incidental Pest Trt	acre	6.00						0.07	6.07		6.07
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Karate Z	oz	5.46						0.07	5.53		5.53
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Acephate 90%	lb	5.01						0.05	5.06		5.06
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Karate Z	oz	5.46						0.05	5.51		5.51
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-750gal	60' 175hp		0.26	0.08	0.24				0.58	0.52	1.10
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	4R-38(350)		15.32	16.35	8.14			0.12	39.93	62.60	102.53
Boll Buggy	4R-38(350)		8.32	3.26	5.80			0.05	17.43	11.71	29.14
Module Builder	4R-38(350)		8.32	3.45	8.14			0.06	19.97	12.09	32.06
Gin & Haul	lb	99.00						0.31	99.31		99.31
Stalk Shredder	14'		3.80	1.93	2.65			0.03	8.41	4.37	12.78
TOTALS		558.03	53.09	33.00	38.95	0.00	9.94	693.01	117.08	810.09	

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 4.E Estimated monthly income and expense flows per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

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	850.95
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	17.50	10.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.13	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.63	39.00	0.00	39.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.26	0.00	49.53	18.27	19.67	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	28.43	10.47	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	52.65	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	34.20	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.82	0.00	0.00	0.00	0.83	2.10	4.84	2.58	1.81	0.00	0.24	24.73
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.61	0.00	0.00	0.00	1.20	2.51	5.56	3.03	2.16	0.00	0.26	35.76
REPAIR & MAINTENANCE	1.99	0.00	0.00	0.00	0.34	1.21	2.29	1.37	0.73	0.00	0.08	24.99
INTEREST ON OP. CAP.	1.14	0.00	0.00	0.00	1.52	0.98	3.35	1.18	0.89	0.20	0.11	0.57
TOTAL DIRECT EXPENSES	31.56	0.00	0.00	0.00	62.28	45.80	181.89	75.79	72.15	20.67	17.82	185.05
NET INCOME	-31.56	0.00	0.00	0.00	-62.28	-45.80	-181.89	-75.79	-72.15	-20.67	-17.82	665.90
NET INCOME TO DATE	-31.56	-31.56	-31.56	-31.56	-93.84	-139.64	-321.53	-397.32	-469.47	-490.14	-507.96	157.94

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 4.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

PRODUCT	PERCENT													
	75	80	85	90	95	100	105	110	115	120	125			
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98			
PERCENT	YIELD	UNIT	dollars											
50	450.00	lb	-233 -351	-216 -333	-198 -315	-180 -298	-163 -280	-145 -262	-127 -245	-110 -227	-92 -209	-75 -192	-57 -174	
60	540.00	lb	-190 -307	-169 -286	-148 -265	-127 -244	-106 -223	-84 -202	-63 -180	-42 -159	-21 -138	-0 -117	21 -96	
70	630.00	lb	-147 -264	-123 -240	-98 -215	-73 -190	-48 -166	-24 -141	0 -116	25 -91	49 -67	74 -42	99 -17	
80	720.00	lb	-104 -221	-76 -193	-48 -165	-20 -137	8 -108	36 -80	64 -52	93 -24	121 4	149 32	177 60	
90	810.00	lb	-61 -178	-29 -147	1 -115	33 -83	65 -51	97 -19	129 11	160 43	192 75	224 107	256 139	
100	900.00	lb	-18 -135	16 -100	51 -65	87 -29	122 5	157 40	193 76	228 111	263 146	299 182	334 217	
110	990.00	lb	24 -92	63 -53	102 -14	140 23	179 62	218 101	257 140	296 179	335 218	374 257	412 295	
120	1080.00	lb	67 -49	109 -7	152 35	194 77	236 119	279 162	321 204	364 247	406 289	448 331	491 374	
130	1170.00	lb	110 -6	156 39	202 85	248 131	294 177	340 223	386 268	431 314	477 360	523 406	569 452	
140	1260.00	lb	153 36	202 85	252 135	301 184	351 234	400 283	450 333	499 382	549 432	598 481	648 531	
150	1350.00	lb	196 79	249 132	302 185	355 238	408 291	461 344	514 397	567 450	620 503	673 556	726 609	

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 2013 input prices.

Table 5.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	3.2500	16.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
UAN (32% N)	cwt	19.50	4.0000	78.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	128.0000	16.64	_____
Gramonone SL 2.0	oz	0.22	80.0000	17.60	_____
Reflex 2LC	pt	7.51	1.0000	7.51	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	2.0000	25.24	_____
Diuron 4L	pt	3.49	1.6000	5.58	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	45.0000	32.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.7477	9.35	_____
Self-Propelled	hour	12.50	0.2545	3.18	_____
HAND LABOR					
Implements	hour	9.06	0.2997	2.70	_____
Self-Propelled	hour	9.06	0.2134	1.93	_____
UNALLOCATED LABOR	hour	12.53	0.8018	10.05	_____
DIESEL FUEL					
Tractors	gal	3.30	8.6602	28.58	_____
Self-Propelled	gal	3.30	3.9988	13.18	_____
REPAIR & MAINTENANCE					
Implements	acre	9.48	1.0000	9.48	_____
Tractors	acre	5.08	1.0000	5.08	_____
Self-Propelled	acre	13.73	1.0000	13.73	_____
INTEREST ON OP. CAP.	acre	9.75	1.0000	9.75	_____
TOTAL DIRECT EXPENSES				-----	_____
				644.04	_____
FIXED EXPENSES					
Implements	acre	14.74	1.0000	14.74	_____
Tractors	acre	31.07	1.0000	31.07	_____
Self-Propelled	acre	54.78	1.0000	54.78	_____
TOTAL FIXED EXPENSES				-----	_____
				100.59	_____
TOTAL SPECIFIED EXPENSES				-----	_____
				744.63	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.B Summary of estimated costs and returns per acre  
Cotton, 12R-38" solid, conservation tillage  
B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	900.0000	706.50	_____
Cotton Seed	lb	0.10	1350.0000	144.45	_____
				-----	
TOTAL INCOME				850.95	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	28.25	1.0000	28.25	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	113.63	1.0000	113.63	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	89.27	1.0000	89.27	_____
INSECTICIDES	acre	34.88	1.0000	34.88	_____
SEED/PLANTS	acre	32.40	1.0000	32.40	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.5131	4.63	_____
OPERATOR LABOR	hour	12.50	1.0023	12.53	_____
UNALLOCATED LABOR	hour	12.53	0.8018	10.05	_____
DIESEL FUEL	gal	3.30	12.6591	41.76	_____
REPAIR & MAINTENANCE	acre	28.29	1.0000	28.29	_____
INTEREST ON OP. CAP.	acre	9.75	1.0000	9.75	_____
				-----	
TOTAL DIRECT EXPENSES				644.04	_____
RETURNS ABOVE DIRECT EXPENSES				206.91	_____
TOTAL FIXED EXPENSES					
				100.59	_____
				-----	
TOTAL SPECIFIED EXPENSES				744.63	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				106.32	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 5.C Estimated resource use for field operations, per acre  
Cotton, 12R-38" solid, conservation tillage  
B2RF variety, Delta Area, Mississippi, 2014

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

Note: Cost of production estimates are based on 2013 input prices.

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

Table 5.D Estimated costs for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Bed-Paratill Fold	12R-38		2.05	1.71	1.21			0.19	5.16	4.47	9.63
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Bed-Disk (Hipper)	12R-38		0.94	0.34	0.56			0.05	1.89	1.46	3.35
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
Potash (60% K20)	cwt	35.63						0.89	36.52		36.52
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.09	4.42	2.80	7.22
UAN (32% N)	cwt	39.00						0.85	39.85		39.85
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04	2.23
Gramonone SL 2.0	oz	10.56						0.23	10.79		10.79
Reflex 2LC	pt	7.51						0.16	7.67		7.67
Row Cond Folding	38'		1.56	0.56	0.92			0.06	3.10	2.83	5.93
Plant & Pre-Folding	12R-38		2.04	1.80	1.68			0.10	5.62	4.88	10.50
Cotton Seed B2RF	thous	32.40						0.61	33.01		33.01
B2RF Cot Tech Fee	thous	67.05						1.26	68.31		68.31
Cotton Seed Trt.	acre	20.00						0.38	20.38		20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Acephate 90%	lb	1.47						0.03	1.50		1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Centric 40WG	oz	9.40						0.15	9.55		9.55
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.07	4.40	2.80	7.20
UAN (32% N)	cwt	39.00						0.61	39.61		39.61
Spray (Direct/Layby)	12R-38		1.70	0.70	1.21			0.05	3.66	2.31	5.97
Diuron 4L	pt	5.58						0.07	5.65		5.65
Glyphosate 3lbs a.e	oz	4.16						0.05	4.21		4.21
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Acephate 90%	lb	3.67						0.05	3.72		3.72
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
App by Air ( 3 gal)	appl	1.25						0.02	1.27		1.27
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.96						0.02	1.98		1.98
Incidental Pest											
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Incidental Pest Trt	acre	12.00						0.15	12.15		12.15
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Acephate 90%	lb	5.01						0.05	5.06		5.06
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-825gal	90' 250hp		0.25	0.08	0.16				0.49	0.48	0.97
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	6R-38(355)		10.39	12.87	5.43			0.09	28.78	49.26	78.04
Boll Buggy	6R-38(355)		6.59	2.48	3.87			0.04	12.98	9.73	22.71
Module Builder	6R-38(355)		6.59	2.61	5.43			0.05	14.68	9.99	24.67
Gin & Haul	lb	99.00						0.31	99.31		99.31
Stalk Shredder-Flail	20'		3.15	2.46	1.86			0.02	7.49	4.54	12.03
TOTALS		537.03	41.76	28.29	27.21	0.00	9.75	644.04	100.59	744.63	

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 5.E Estimated monthly income and expense flows per acre  
Cotton, 12R-38" solid, conservation tillage  
B2RF variety, Delta Area, Mississippi, 2014

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	850.95
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	11.25	5.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.13	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.63	39.00	0.00	39.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.26	18.07	52.20	0.00	9.74	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	19.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	0.56	1.88	3.88	1.72	1.21	0.00	0.16	16.59
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.05	0.00	0.00	0.00	0.94	2.50	5.13	2.47	1.70	0.00	0.25	26.72
REPAIR & MAINTENANCE	1.71	0.00	0.00	0.00	0.34	1.11	2.83	1.10	0.70	0.00	0.08	20.42
INTEREST ON OP. CAP.	1.09	0.00	0.00	0.00	1.51	1.36	3.64	0.87	0.56	0.10	0.11	0.51
TOTAL DIRECT EXPENSES	30.06	0.00	0.00	0.00	61.74	63.92	196.60	55.52	45.12	10.11	17.73	163.24
NET INCOME	-30.06	0.00	0.00	0.00	-61.74	-63.92	-196.60	-55.52	-45.12	-10.11	-17.73	687.71
NET INCOME TO DATE	-30.06	-30.06	-30.06	-30.06	-91.80	-155.72	-352.32	-407.84	-452.96	-463.07	-480.80	206.91

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs.



Table 5.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 B2RF variety, Delta Area, Mississippi, 2014

PRODUCT	PERCENT													
	75	80	85	90	95	100	105	110	115	120	125			
	PRODUCT PRICE													
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98			
PERCENT	YIELD	UNIT	dollars											
50	450.00	lb	-184 -285	-167 -267	-149 -250	-132 -232	-114 -214	-96 -197	-79 -179	-61 -161	-43 -144	-26 -126	-8 -108	
60	540.00	lb	-141 -242	-120 -221	-99 -200	-78 -178	-57 -157	-35 -136	-14 -115	6 -94	27 -72	48 -51	70 -30	
70	630.00	lb	-98 -199	-74 -174	-49 -150	-24 -125	0 -100	24 -75	49 -51	74 -26	98 -1	123 23	148 47	
80	720.00	lb	-55 -156	-27 -128	0 -99	28 -71	57 -43	85 -15	113 13	141 41	170 69	198 97	226 126	
90	810.00	lb	-12 -113	19 -81	50 -49	82 -17	114 13	146 45	177 77	209 109	241 140	273 172	305 204	
100	900.00	lb	30 -70	65 -34	100 0	136 35	171 70	206 106	242 141	277 176	312 212	348 247	383 282	
110	990.00	lb	73 -27	112 11	151 50	189 89	228 128	267 167	306 205	345 244	384 283	423 322	461 361	
120	1080.00	lb	116 15	158 58	201 100	243 142	285 185	328 227	370 270	413 312	455 354	497 397	540 439	
130	1170.00	lb	159 58	205 104	251 150	297 196	343 242	389 288	434 334	480 380	526 426	572 472	618 518	
140	1260.00	lb	202 101	251 151	301 200	350 250	400 299	449 349	499 398	548 448	598 497	647 547	697 596	
150	1350.00	lb	245 144	298 197	351 250	404 303	457 356	510 409	563 462	616 515	669 568	722 621	775 674	

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 2013 input prices.

Table 6.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	4.7500	23.75	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	1100.0000	121.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
UAN (32% N)	cwt	19.50	4.6000	89.70	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	128.0000	16.64	_____
Gramonone SL 2.0	oz	0.22	80.0000	17.60	_____
Reflex 2LC	pt	7.51	1.0000	7.51	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	2.0000	25.24	_____
Caparol 4L	pt	2.68	1.0000	2.68	_____
MSMA 6.6	pt	3.16	2.7500	8.69	_____
Diuron 4L	pt	3.49	1.6000	5.58	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.5000	18.00	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.26	33.0000	8.58	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	45.0000	32.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	36.0000	2.88	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradiation	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.8955	11.20	_____
Self-Propelled	hour	12.50	0.2545	3.18	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3000	2.73	_____
Implements	hour	9.06	0.0625	0.57	_____
HAND LABOR					
Implements	hour	9.06	0.3219	2.90	_____
Self-Propelled	hour	9.06	0.2134	1.93	_____
UNALLOCATED LABOR	hour	12.52	0.8572	10.74	_____
DIESEL FUEL					
Tractors	gal	3.30	10.1043	33.35	_____
Self-Propelled	gal	3.30	3.9988	13.18	_____
Roll-Out Pipe Irr.	gal	3.30	8.5535	28.23	_____
REPAIR & MAINTENANCE					
Implements	acre	10.23	1.0000	10.23	_____
Tractors	acre	5.87	1.0000	5.87	_____
Self-Propelled	acre	13.73	1.0000	13.73	_____
Roll-Out Pipe Irr.	acre	5.98	1.0000	5.98	_____
INTEREST ON OP. CAP.	acre	11.16	1.0000	11.16	_____
TOTAL DIRECT EXPENSES				760.12	_____
FIXED EXPENSES					
Implements	acre	16.54	1.0000	16.54	_____
Tractors	acre	35.81	1.0000	35.81	_____
Self-Propelled	acre	54.78	1.0000	54.78	_____
Roll-Out Pipe Irr.	acre	45.14	1.0000	45.14	_____
TOTAL FIXED EXPENSES				152.27	_____
TOTAL SPECIFIED EXPENSES				912.39	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 6.B Summary of estimated costs and returns per acre  
 Cotton, 12R-38" solid, conservation tillage,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	1100.0000	863.50	_____
Cotton Seed	lb	0.10	1650.0000	176.55	_____
				-----	
TOTAL INCOME				1040.05	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	35.75	1.0000	35.75	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	121.00	1.0000	121.00	_____
FERTILIZERS	acre	125.33	1.0000	125.33	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	100.64	1.0000	100.64	_____
INSECTICIDES	acre	40.88	1.0000	40.88	_____
IRRIGATION SUPPLIES	acre	8.58	1.0000	8.58	_____
SEED/PLANTS	acre	32.40	1.0000	32.40	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	2.88	1.0000	2.88	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.5354	4.83	_____
IRRIGATE LABOR	hour	9.06	0.3625	3.30	_____
OPERATOR LABOR	hour	12.50	1.1500	14.38	_____
UNALLOCATED LABOR	hour	12.52	0.8572	10.74	_____
DIESEL FUEL	gal	3.30	22.6567	74.76	_____
REPAIR & MAINTENANCE	acre	35.81	1.0000	35.81	_____
INTEREST ON OP. CAP.	acre	11.16	1.0000	11.16	_____
				-----	
TOTAL DIRECT EXPENSES				760.12	_____
RETURNS ABOVE DIRECT EXPENSES				279.93	_____
TOTAL FIXED EXPENSES					
				152.27	_____
				-----	
TOTAL SPECIFIED EXPENSES				912.39	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				127.66	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 6.C Estimated resource use for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Lime (Spread)	ton			0.25	Nov	0.5000				
Bed-Paratill Fold	12R-38	MFWD 225	0.053	1.00	Nov		0.05	0.05	0.05	0.04
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Bed-Disk (Hipper)	12R-38	MFWD 225	0.049	1.00	Mar		0.04	0.04	0.04	0.03
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K2O)	cwt					1.5000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.3000				
Sprayer 600-750gal	60' 175hp			0.017	1.00	Apr		0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Folding	38'	MFWD 225	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant & Pre-Folding	12R-38	MFWD 225	0.053	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp			0.017	1.00	May		0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp			0.011	1.00	May		0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-750gal	60' 175hp			0.017	1.00	May		0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-825gal	90' 250hp			0.011	1.00	Jun		0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.3000				
Spray (Direct/Hood)	12R-38	MFWD 225	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Caparol 4L	pt					1.0000				
MSMA 6.6	pt					2.7500				
App by Air ( 3 gal)	appl			1.00	Jun	1.0000				
Mepiquat Chloride	oz					12.0000				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jul		0.04	0.04	0.06	0.03
Diuron 4L	pt					1.6000				
Glyphosate 3lbs a.e	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					12.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.50	Jul					
App by Air ( 3 gal)	appl					1.5000				
Incidental Pest Trt	acre					1.5000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-825gal	90' 250hp			0.011	0.50	Sep		0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	6R-38(355)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	1100.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
Roll-Out Pipe Irr.	acre				Jan	1.0000		0.07	0.07	0.44
TOTALS							1.15	0.89	2.04	0.85

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 6.D Estimated costs for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Bed-Paratill Fold	12R-38		2.05	1.71	1.21			0.19	5.16	4.47	9.63
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Bed-Disk (Hipper)	12R-38		1.89	0.69	1.11			0.09	3.78	2.94	6.72
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
Potash (60% K2O)	cwt	35.63						0.89	36.52		36.52
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.09	4.42	2.80	7.22
UAN (32% N)	cwt	44.85						0.98	45.83		45.83
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04	2.23
Gramonone SL 2.0	oz	10.56						0.23	10.79		10.79
Reflex 2LC	pt	7.51						0.16	7.67		7.67
Row Cond Folding	38'		1.56	0.56	0.92			0.06	3.10	2.83	5.93
Plant & Pre-Folding	12R-38		2.04	1.80	1.68			0.10	5.62	4.88	10.50
Cotton Seed B2RF	thous	32.40						0.61	33.01		33.01
B2RF Cot Tech Fee	thous	67.05						1.26	68.31		68.31
Cotton Seed Trt.	acre	20.00						0.38	20.38		20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Acephate 90%	lb	1.47						0.03	1.50		1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Centric 40WG	oz	9.40						0.15	9.55		9.55
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.07	4.40	2.80	7.20
UAN (32% N)	cwt	44.85						0.70	45.55		45.55
Spray (Direct/Hood)	12R-38		1.70	0.70	1.21			0.06	3.67	2.32	5.99
Caparol 4L	pt	2.68						0.04	2.72		2.72
MSMA 6.6	pt	8.69						0.14	8.83		8.83
App by Air ( 3 gal)	appl	5.00						0.08	5.08		5.08
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Spray (Direct/Layby)	12R-38		1.70	0.70	1.21			0.05	3.66	2.31	5.97
Diuron 4L	pt	5.58						0.07	5.65		5.65
Glyphosate 3lbs a.e	oz	4.16						0.05	4.21		4.21
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Acephate 90%	lb	3.67						0.05	3.72		3.72
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
App by Air ( 3 gal)	appl	1.25						0.02	1.27		1.27
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.96						0.02	1.98		1.98
Incidental Pest											
App by Air ( 3 gal)	appl	7.50						0.09	7.59		7.59
Incidental Pest Trt	acre	18.00						0.22	18.22		18.22
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Acephate 90%	lb	5.01						0.05	5.06		5.06
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-825gal	90' 250hp		0.25	0.08	0.16				0.49	0.48	0.97
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	6R-38(355)		10.39	12.87	5.43			0.09	28.78	49.26	78.04
Boll Buggy	6R-38(355)		6.59	2.48	3.87			0.04	12.98	9.73	22.71
Module Builder	6R-38(355)		6.59	2.61	5.43			0.05	14.68	9.99	24.67
Gin & Haul	lb	121.00						0.38	121.38		121.38
Stalk Shredder-Flail	20'		3.15	2.46	1.86			0.02	7.49	4.54	12.03
Roll-Out Pipe Irr.	acre	8.58	30.35	6.47	4.28			0.64	50.32	47.88	98.20
TOTALS		605.14	74.76	35.81	33.25	0.00	11.16	760.12	152.27	912.39	

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 6.E Estimated monthly income and expense flows per acre  
 Cotton, 12R-38" solid, conservation tillage,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2014

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	1040.05
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	5.00	13.75	5.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.13	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.63	44.85	0.00	44.85	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.26	18.07	52.20	11.37	9.74	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	25.00	5.01	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.58	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.92	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	1.11	1.88	4.11	5.48	1.44	0.23	0.73	17.06
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.05	0.00	0.00	0.00	1.89	2.50	5.13	14.07	11.11	9.41	0.66	27.94
REPAIR & MAINTENANCE	1.71	0.00	0.00	0.00	0.69	1.11	2.83	5.53	1.88	1.18	0.18	20.70
INTEREST ON OP. CAP.	1.09	0.00	0.00	0.00	1.55	1.49	3.64	1.69	0.79	0.20	0.12	0.59
TOTAL DIRECT EXPENSES	30.06	0.00	0.00	0.00	63.63	69.90	196.83	107.89	64.67	21.03	18.82	187.29
NET INCOME	-30.06	0.00	0.00	0.00	-63.63	-69.90	-196.83	-107.89	-64.67	-21.03	-18.82	852.76
NET INCOME TO DATE	-30.06	-30.06	-30.06	-30.06	-93.69	-163.59	-360.42	-468.31	-532.98	-554.01	-572.83	279.93

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 6.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, conservation tillage,  
 B2RF variety, furrow irrigated, 10.5 ac-in., Delta Area, Mississippi, 2014

PRODUCT	PERCENT													
	75	80	85	90	95	100	105	110	115	120	125			
	PRODUCT PRICE													
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98			
PERCENT	YIELD	UNIT	dollars											
50	550.00	lb	-199	-177	-155	-134	-112	-91	-69	-47	-26	-4	16	
			-351	-329	-308	-286	-264	-243	-221	-200	-178	-157	-135	
60	660.00	lb	-146	-120	-94	-68	-42	-16	8	34	60	86	112	
			-298	-272	-246	-220	-195	-169	-143	-117	-91	-65	-39	
70	770.00	lb	-93	-63	-33	-3	27	57	87	117	147	178	208	
			-246	-215	-185	-155	-125	-94	-64	-34	-4	25	56	
80	880.00	lb	-41	-6	27	62	96	131	166	200	235	269	304	
			-193	-158	-124	-89	-55	-20	13	48	82	117	151	
90	990.00	lb	11	50	89	128	166	205	244	283	322	361	400	
			-140	-101	-63	-24	14	53	92	131	170	208	247	
100	1100.00	lb	64	107	150	193	236	279	323	366	409	452	495	
			-88	-45	-1	41	84	127	170	214	257	300	343	
110	1210.00	lb	116	164	211	259	306	354	401	449	496	544	591	
			-35	11	59	106	154	201	249	296	344	391	439	
120	1320.00	lb	169	221	272	324	376	428	480	531	583	635	687	
			17	68	120	172	224	276	327	379	431	483	535	
130	1430.00	lb	221	278	334	390	446	502	558	614	670	727	783	
			69	125	181	238	294	350	406	462	518	574	630	
140	1540.00	lb	274	334	395	455	516	576	637	697	758	818	879	
			122	182	243	303	364	424	484	545	605	666	726	
150	1650.00	lb	327	391	456	521	586	650	715	780	845	910	974	
			174	239	304	369	433	498	563	628	693	757	822	

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 2013 input prices.

Table 7.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	4.7500	23.75	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	1100.0000	121.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
UAN (32% N)	cwt	19.50	4.6000	89.70	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	128.0000	16.64	_____
Gramonone SL 2.0	oz	0.22	80.0000	17.60	_____
Reflex 2LC	pt	7.51	1.0000	7.51	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	2.0000	25.24	_____
Caparol 4L	pt	2.68	1.0000	2.68	_____
MSMA 6.6	pt	3.16	2.7500	8.69	_____
Diuron 4L	pt	3.49	1.6000	5.58	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.5000	18.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	45.0000	32.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	36.0000	2.88	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.7923	9.91	_____
Self-Propelled	hour	12.50	0.2545	3.18	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.2036	1.84	_____
HAND LABOR					
Implements	hour	9.06	0.3219	2.90	_____
Self-Propelled	hour	9.06	0.2134	1.93	_____
UNALLOCATED LABOR					
	hour	12.53	0.8375	10.50	_____
DIESEL FUEL					
Tractors	gal	3.30	9.1759	30.28	_____
Self-Propelled	gal	3.30	3.9988	13.18	_____
1/4-mi. Pivot Irr.	gal	3.30	11.2011	36.97	_____
REPAIR & MAINTENANCE					
Implements	acre	9.88	1.0000	9.88	_____
Tractors	acre	5.38	1.0000	5.38	_____
Self-Propelled	acre	13.73	1.0000	13.73	_____
1/4-mi. Pivot Irr.	acre	18.33	1.0000	18.33	_____
INTEREST ON OP. CAP.	acre	11.26	1.0000	11.26	_____
TOTAL DIRECT EXPENSES				765.83	_____
FIXED EXPENSES					
Implements	acre	15.21	1.0000	15.21	_____
Tractors	acre	32.92	1.0000	32.92	_____
Self-Propelled	acre	54.78	1.0000	54.78	_____
1/4-mi. Pivot Irr.	acre	59.91	1.0000	59.91	_____
TOTAL FIXED EXPENSES				162.82	_____
TOTAL SPECIFIED EXPENSES				928.65	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 7.B Summary of estimated costs and returns per acre  
 Cotton, 12R-38" solid, conservation tillage, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	1100.0000	863.50	_____
Cotton Seed	lb	0.10	1650.0000	176.55	_____
				-----	
TOTAL INCOME				1040.05	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	35.75	1.0000	35.75	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	121.00	1.0000	121.00	_____
FERTILIZERS	acre	125.33	1.0000	125.33	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	100.64	1.0000	100.64	_____
INSECTICIDES	acre	40.88	1.0000	40.88	_____
SEED/PLANTS	acre	32.40	1.0000	32.40	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	2.88	1.0000	2.88	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.5354	4.83	_____
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_____
OPERATOR LABOR	hour	12.50	1.0468	13.09	_____
UNALLOCATED LABOR	hour	12.53	0.8375	10.50	_____
DIESEL FUEL	gal	3.30	24.3759	80.43	_____
REPAIR & MAINTENANCE	acre	47.32	1.0000	47.32	_____
INTEREST ON OP. CAP.	acre	11.26	1.0000	11.26	_____
				-----	
TOTAL DIRECT EXPENSES				765.83	_____
RETURNS ABOVE DIRECT EXPENSES				274.22	_____
				-----	
TOTAL FIXED EXPENSES				162.82	_____
				-----	
TOTAL SPECIFIED EXPENSES				928.65	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				111.40	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 7.C Estimated resource use for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2014

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

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 7.D Estimated costs for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Bed-Paratill Fold	12R-38		2.05	1.71	1.21			0.19	5.16	4.47	9.63
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Bed-Disk (Hipper)	12R-38		0.94	0.34	0.56			0.05	1.89	1.46	3.35
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
Potash (60% K2O)	cwt	35.63						0.89	36.52		36.52
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.09	4.42	2.80	7.22
UAN (32% N)	cwt	44.85						0.98	45.83		45.83
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04	2.23
Gramonone SL 2.0	oz	10.56						0.23	10.79		10.79
Reflex 2LC	pt	7.51						0.16	7.67		7.67
Row Cond Folding	38'		1.56	0.56	0.92			0.06	3.10	2.83	5.93
Plant & Pre-Folding	12R-38		2.04	1.80	1.68			0.10	5.62	4.88	10.50
Cotton Seed B2RF	thous	32.40						0.61	33.01		33.01
B2RF Cot Tech Fee	thous	67.05						1.26	68.31		68.31
Cotton Seed Trt.	acre	20.00						0.38	20.38		20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Acephate 90%	lb	1.47						0.03	1.50		1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Dual Magnum	pt	12.62						0.24	12.86		12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Centric 40WG	oz	9.40						0.15	9.55		9.55
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.07	4.40	2.80	7.20
UAN (32% N)	cwt	44.85						0.70	45.55		45.55
Spray (Direct/Hood)	12R-38		1.70	0.70	1.21			0.06	3.67	2.32	5.99
Caparol 4L	pt	2.68						0.04	2.72		2.72
MSMA 6.6	pt	8.69						0.14	8.83		8.83
App by Air ( 3 gal)	appl	5.00						0.08	5.08		5.08
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Spray (Direct/Layby)	12R-38		1.70	0.70	1.21			0.05	3.66	2.31	5.97
Diuron 4L	pt	5.58						0.07	5.65		5.65
Glyphosate 3lbs a.e	oz	4.16						0.05	4.21		4.21
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Acephate 90%	lb	3.67						0.05	3.72		3.72
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
App by Air ( 3 gal)	appl	1.25						0.02	1.27		1.27
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.96						0.02	1.98		1.98
Incidental Pest											
App by Air ( 3 gal)	appl	7.50						0.09	7.59		7.59
Incidental Pest Trt	acre	18.00						0.22	18.22		18.22
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Acephate 90%	lb	5.01						0.05	5.06		5.06
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-825gal	90' 250hp		0.25	0.08	0.16				0.49	0.48	0.97
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	6R-38(355)		10.39	12.87	5.43			0.09	28.78	49.26	78.04
Boll Buggy	6R-38(355)		6.59	2.48	3.87			0.04	12.98	9.73	22.71
Module Builder	6R-38(355)		6.59	2.61	5.43			0.05	14.68	9.99	24.67
Gin & Haul	lb	121.00						0.38	121.38		121.38
Stalk Shredder-Flail	20'		3.15	2.46	1.86			0.02	7.49	4.54	12.03
1/4-mi. Pivot Irr.	acre		36.97	18.33	1.84			0.78	57.92	59.91	117.83
TOTALS		596.56	80.43	47.32	30.26	0.00	11.26	765.83	162.82	928.65	

Note: Cost of production estimates are based on 2013 input prices.  
 Fertilization decisions should be based on soil tests.

Table 7.E Estimated monthly income and expense flows per acre  
 Cotton, 12R-38" solid, conservation tillage, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2014

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	1040.05
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	5.00	13.75	5.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.13	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.63	44.85	0.00	44.85	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.26	18.07	52.20	11.37	9.74	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	25.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.92	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	0.56	1.88	5.22	3.08	1.41	0.15	0.16	16.59
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.05	0.00	0.00	0.00	0.94	2.50	5.13	15.26	16.49	11.09	0.25	26.72
REPAIR & MAINTENANCE	1.71	0.00	0.00	0.00	0.34	1.11	2.83	17.19	2.38	1.26	0.08	20.42
INTEREST ON OP. CAP.	1.09	0.00	0.00	0.00	1.51	1.49	3.67	1.72	0.87	0.22	0.11	0.58
TOTAL DIRECT EXPENSES	30.06	0.00	0.00	0.00	61.74	69.90	197.97	109.79	70.60	22.73	17.73	185.31
NET INCOME	-30.06	0.00	0.00	0.00	-61.74	-69.90	-197.97	-109.79	-70.60	-22.73	-17.73	854.74
NET INCOME TO DATE	-30.06	-30.06	-30.06	-30.06	-91.80	-161.70	-359.67	-469.46	-540.06	-562.79	-580.52	274.22

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 7.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, conservation tillage, B2RF  
 Pivot irrigated, 7.5 ac.-in., Delta Area, Mississippi, 2014

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98
PERCENT	YIELD	UNIT	dollars										
50	550.00	lb	-204 -367	-183 -346	-161 -324	-140 -302	-118 -281	-96 -259	-75 -238	-53 -216	-32 -194	-10 -173	11 -151
60	660.00	lb	-152 -314	-126 -289	-100 -263	-74 -237	-48 -211	-22 -185	3 -159	29 -133	55 -107	80 -81	106 -55
70	770.00	lb	-99 -262	-69 -232	-39 -201	-8 -171	21 -141	51 -111	81 -81	112 -50	142 -20	172 9	202 39
80	880.00	lb	-46 -209	-12 -175	22 -140	56 -106	91 -71	125 -37	160 -2	194 32	229 66	263 101	298 135
90	990.00	lb	5 -157	44 -118	83 -79	122 -40	161 -1	200 37	238 76	277 114	316 153	355 192	394 231
100	1100.00	lb	58 -104	101 -61	144 -18	187 25	231 68	274 111	317 154	360 197	403 240	446 284	490 327
110	1210.00	lb	110 -51	158 -4	205 43	253 90	300 138	348 185	395 233	443 280	490 328	538 375	585 423
120	1320.00	lb	163 0	215 52	267 104	319 156	370 208	422 259	474 311	526 363	578 415	629 467	681 518
130	1430.00	lb	216 53	272 109	328 165	384 221	440 277	496 334	552 390	609 446	665 502	721 558	777 614
140	1540.00	lb	268 106	329 166	389 226	450 287	510 347	571 408	631 468	691 529	752 589	812 650	873 710
150	1650.00	lb	321 158	386 223	450 288	515 352	580 417	645 482	710 547	774 611	839 676	904 741	969 806

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 2013 input prices.

Table 8.A Estimated costs per acre  
 Cotton, 12R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	3.2500	16.25	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
**Amm Nitrate (34% N	cwt	22.50	2.0000	45.00	_____
UAN (32% N)	cwt	19.50	2.0000	39.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	128.0000	16.64	_____
Gramonone SL 2.0	oz	0.22	80.0000	17.60	_____
Reflex 2LC	pt	7.51	1.0000	7.51	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	2.0000	25.24	_____
Diuron 4L	pt	3.49	1.6000	5.58	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	45.0000	32.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.6198	7.75	_____
Self-Propelled	hour	12.50	0.2545	3.18	_____
HAND LABOR					
Implements	hour	9.06	0.2760	2.49	_____
Self-Propelled	hour	9.06	0.2134	1.93	_____
UNALLOCATED LABOR					
	hour	12.53	0.6995	8.77	_____
DIESEL FUEL					
Tractors	gal	3.30	7.1790	23.70	_____
Self-Propelled	gal	3.30	3.9988	13.18	_____
REPAIR & MAINTENANCE					
Implements	acre	7.49	1.0000	7.49	_____
Tractors	acre	4.21	1.0000	4.21	_____
Self-Propelled	acre	13.73	1.0000	13.73	_____
INTEREST ON OP. CAP.	acre	9.76	1.0000	9.76	_____
TOTAL DIRECT EXPENSES				639.22	_____
FIXED EXPENSES					
Implements	acre	11.63	1.0000	11.63	_____
Tractors	acre	25.76	1.0000	25.76	_____
Self-Propelled	acre	54.78	1.0000	54.78	_____
TOTAL FIXED EXPENSES				92.17	_____
TOTAL SPECIFIED EXPENSES				731.39	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 8.B Summary of estimated costs and returns per acre  
 Cotton, 12R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	900.0000	706.50	_____
Cotton Seed	lb	0.10	1350.0000	144.45	_____
				-----	
TOTAL INCOME				850.95	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	28.25	1.0000	28.25	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	119.63	1.0000	119.63	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	89.27	1.0000	89.27	_____
INSECTICIDES	acre	34.88	1.0000	34.88	_____
SEED/PLANTS	acre	32.40	1.0000	32.40	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.4895	4.42	_____
OPERATOR LABOR	hour	12.50	0.8744	10.93	_____
UNALLOCATED LABOR	hour	12.53	0.6995	8.77	_____
DIESEL FUEL	gal	3.30	11.1778	36.88	_____
REPAIR & MAINTENANCE	acre	25.43	1.0000	25.43	_____
INTEREST ON OP. CAP.	acre	9.76	1.0000	9.76	_____
				-----	
TOTAL DIRECT EXPENSES				639.22	_____
RETURNS ABOVE DIRECT EXPENSES				211.73	_____
				-----	
TOTAL FIXED EXPENSES				92.17	_____
				-----	
TOTAL SPECIFIED EXPENSES				731.39	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				119.56	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 8.C Estimated resource use for field operations, per acre  
 Cotton, 12R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
						-----hours-----				
Lime (Spread)	ton			0.25	Nov	0.5000				
App by Air ( 5 gal)	appl			1.00	Mar	1.0000				
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Custom Apply Fert	acre			1.00	Mar	1.0000				
Potash (60% K20)	cwt					1.5000				
**Amm Nitrate (34% N	cwt					2.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Gramonone SL 2.0	oz					48.0000				
Reflex 2LC	pt					1.0000				
Row Cond Folding	38'	MFWD 225	0.040	1.00	May		0.04	0.04	0.04	0.03
NT Plant&Pre-Folding	12R-38	MFWD 225	0.055	1.00	May		0.05	0.05	0.11	0.04
Cotton Seed B2RF	thous					45.0000				
B2RF Cot Tech Fee	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Gramonone SL 2.0	oz					32.0000				
Cotoran 4L	pt					2.0000				
Insect Scouting	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Acephate 90%	lb					0.2200				
Sprayer 600-750gal	60' 175hp		0.017	1.00	May			0.01	0.02	0.01
Dual Magnum	pt					1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					12.0000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32% N)	cwt					2.0000				
Spray (Direct/Layby)	12R-38	MFWD 225	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Diuron 4L	pt					1.6000				
Glyphosate 3lbs a.e	oz					32.0000				
App by Air ( 3 gal)	appl			1.00	Jul	1.0000				
Acephate 90%	lb					0.5500				
Mepiquat Chloride	oz					12.0000				
App by Air ( 3 gal)	appl			0.25	Jul	0.2500				
Karate Z	oz					0.5000				
Bidrin 8WM	oz					2.0000				
Incidental Pest				1.00	Jul					
App by Air ( 3 gal)	appl					1.0000				
Incidental Pest Trt	acre					1.0000				
App by Air ( 3 gal)	appl			1.00	Aug	1.0000				
Acephate 90%	lb					0.7500				
App by Air ( 5 gal)	appl			1.00	Sep	1.0000				
Thidiazuron 4lb	oz					2.0000				
Ethephon 6E	pt					1.3300				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Cotton Picker	6R-38(355)		0.172	1.00	Oct			0.17	0.34	0.13
Boll Buggy	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.17	0.13
Module Builder	6R-38(355)	MFWD 225	0.172	1.00	Oct		0.17	0.17	0.34	0.13
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	20'	MFWD 225	0.082	1.00	Oct		0.08	0.08	0.08	0.06
TOTALS							0.87	0.61	1.36	0.69

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 8.D Estimated costs for field operations, per acre  
Cotton, 12R-38" solid, no-till  
B2RF variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	24.00						0.90	24.90	24.90
App by Air ( 5 gal)	appl	6.00						0.15	6.15	6.15
Clarity	pt	5.10						0.13	5.23	5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26	4.26
Custom Apply Fert	acre	7.50						0.19	7.69	7.69
Potash (60% K20)	cwt	35.63						0.89	36.52	36.52
**Amm Nitrate (34% N	cwt	45.00						1.13	46.13	46.13
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04 2.23
Gramonone SL 2.0	oz	10.56						0.23	10.79	10.79
Reflex 2LC	pt	7.51						0.16	7.67	7.67
Row Cond Folding	38'		1.56	0.56	0.92			0.06	3.10	2.83 5.93
NT Plant&Pre-Folding	12R-38		2.13	1.94	1.76			0.11	5.94	5.19 11.13
Cotton Seed B2RF	thous	32.40						0.61	33.01	33.01
B2RF Cot Tech Fee	thous	67.05						1.26	68.31	68.31
Cotton Seed Trt.	acre	20.00						0.38	20.38	20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17	7.17
Cotoran 4L	pt	11.60						0.22	11.82	11.82
Insect Scouting	acre	7.00						0.13	7.13	7.13
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96 1.94
Dual Magnum	pt	12.62						0.24	12.86	12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24	4.24
Acephate 90%	lb	1.47						0.03	1.50	1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Dual Magnum	pt	12.62						0.24	12.86	12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24	4.24
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96 1.94
Centric 40WG	oz	9.40						0.15	9.55	9.55
Mepiquat Chloride	oz	0.96						0.02	0.98	0.98
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.07	4.40	2.80 7.20
UAN (32% N)	cwt	39.00						0.61	39.61	39.61
Spray (Direct/Layby)	12R-38		1.70	0.70	1.21			0.06	3.67	2.31 5.98
Diuron 4L	pt	5.58						0.09	5.67	5.67
Glyphosate 3lbs a.e	oz	4.16						0.07	4.23	4.23
App by Air ( 3 gal)	appl	5.00						0.06	5.06	5.06
Acephate 90%	lb	3.67						0.05	3.72	3.72
Mepiquat Chloride	oz	0.96						0.01	0.97	0.97
App by Air ( 3 gal)	appl	1.25						0.02	1.27	1.27
Karate Z	oz	1.37						0.02	1.39	1.39
Bidrin 8WM	oz	1.96						0.02	1.98	1.98
Incidental Pest										
App by Air ( 3 gal)	appl	5.00						0.06	5.06	5.06
Incidental Pest Trt	acre	12.00						0.15	12.15	12.15
App by Air ( 3 gal)	appl	5.00						0.05	5.05	5.05
Acephate 90%	lb	5.01						0.05	5.06	5.06
App by Air ( 5 gal)	appl	6.00						0.04	6.04	6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84	2.84
Ethephon 6E	pt	3.99						0.02	4.01	4.01
Sprayer 600-825gal	90' 250hp		0.25	0.08	0.16				0.49	0.48 0.97
Tribufos 6lb	pt	4.32						0.03	4.35	4.35
Cotton Picker	6R-38(355)		10.39	12.87	5.43			0.09	28.78	49.26 78.04
Boll Buggy	6R-38(355)		6.59	2.48	3.87			0.04	12.98	9.73 22.71
Module Builder	6R-38(355)		6.59	2.61	5.43			0.05	14.68	9.99 24.67
Gin & Haul	lb	99.00						0.31	99.31	99.31
Stalk Shredder-Flail	20'		3.15	2.46	1.86			0.02	7.49	4.54 12.03
TOTALS		543.03	36.88	25.43	24.12	0.00	9.76	639.22	92.17	731.39

Note: Cost of production estimates are based on 2013 input prices.

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

Table 8.E Estimated monthly income and expense flows per acre  
Cotton, 12R-38" solid, no-till  
B2RF variety, Delta Area, Mississippi, 2014

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	850.95
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	11.25	5.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.13	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	80.63	0.00	0.00	39.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.26	18.07	52.20	9.74	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	19.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	24.00	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	0.48	3.96	2.93	0.00	0.00	0.16	16.59
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.52	5.22	4.17	0.00	0.00	0.25	26.72
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.16	2.97	1.80	0.00	0.00	0.08	20.42
INTEREST ON OP. CAP.	0.90	0.00	0.00	0.00	2.59	0.42	3.65	1.09	0.39	0.10	0.11	0.51
TOTAL DIRECT EXPENSES	24.90	0.00	0.00	0.00	105.98	19.65	196.92	69.09	31.60	10.11	17.73	163.24
NET INCOME	-24.90	0.00	0.00	0.00	-105.98	-19.65	-196.92	-69.09	-31.60	-10.11	-17.73	687.71
NET INCOME TO DATE	-24.90	-24.90	-24.90	-24.90	-130.88	-150.53	-347.45	-416.54	-448.14	-458.25	-475.98	211.73

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 8.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, no-till  
 B2RF variety, Delta Area, Mississippi, 2014

PRODUCT	PERCENT												
	75	80	85	90	95	100	105	110	115	120	125		
	PRODUCT PRICE												
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98		
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-180 -272	-162 -254	-144 -237	-127 -219	-109 -201	-91 -184	-74 -166	-56 -148	-38 -131	-21 -113	-3 -95
60	540.00	lb	-137 -229	-115 -208	-94 -186	-73 -165	-52 -144	-31 -123	-9 -102	11 -80	32 -59	53 -38	74 -17
70	630.00	lb	-94 -186	-69 -161	-44 -136	-19 -112	4 -87	29 -62	54 -37	79 -13	103 11	128 36	153 61
80	720.00	lb	-51 -143	-22 -114	5 -86	33 -58	62 -30	90 -1	118 26	146 54	175 82	203 111	231 139
90	810.00	lb	-7 -100	23 -68	55 -36	87 -4	119 27	151 58	182 90	214 122	246 154	278 186	309 217
100	900.00	lb	35 -57	70 -21	105 13	141 48	176 84	211 119	247 154	282 190	317 225	353 260	388 296
110	990.00	lb	78 -14	117 24	155 63	194 102	233 141	272 180	311 219	350 257	389 296	427 335	466 374
120	1080.00	lb	121 29	163 71	205 113	248 156	290 198	333 240	375 283	417 325	460 368	502 410	545 452
130	1170.00	lb	164 72	210 118	256 163	302 209	347 255	393 301	439 347	485 393	531 439	577 485	623 531
140	1260.00	lb	207 115	256 164	306 214	355 263	405 312	454 362	504 411	553 461	602 510	652 560	701 609
150	1350.00	lb	250 158	303 211	356 264	409 317	462 370	515 423	568 476	621 529	674 582	727 635	780 688

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2013 input prices.

Table 9.A Estimated costs per acre  
 Cotton, 12R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air ( 5 gal)	appl	6.00	2.0000	12.00	_____
App by Air ( 3 gal)	appl	5.00	5.5000	27.50	_____
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_____
FERTILIZERS					
Potash (60% K2O)	cwt	23.75	1.5000	35.63	_____
UAN (32% N)	cwt	19.50	4.0000	78.00	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	32.0000	4.16	_____
Gramonone SL 2.0	oz	0.22	32.0000	7.04	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	1.0000	12.62	_____
Liberty 280	oz	0.63	58.0000	36.54	_____
Valor SX	oz	5.49	2.0000	10.98	_____
MSMA 6.6	pt	3.16	2.7500	8.69	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	6.0000	16.38	_____
Bidrin 8WM	oz	0.98	8.0000	7.84	_____
Incidental Pest Trt	acre	12.00	0.5000	6.00	_____
SEED/PLANTS					
Cotton Seed LLB2	thous	1.17	45.0000	52.65	_____
TECHNOLOGY FEE					
B2 Cot Tech Fee	thous	0.76	45.0000	34.20	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.7477	9.35	_____
Self-Propelled	hour	12.50	0.2193	2.74	_____
HAND LABOR					
Implements	hour	9.06	0.2997	2.70	_____
Self-Propelled	hour	9.06	0.1958	1.77	_____
UNALLOCATED LABOR					
	hour	12.52	0.7736	9.69	_____
DIESEL FUEL					
Tractors	gal	3.30	8.6602	28.58	_____
Self-Propelled	gal	3.30	3.6814	12.14	_____
REPAIR & MAINTENANCE					
Implements	acre	9.48	1.0000	9.48	_____
Tractors	acre	5.08	1.0000	5.08	_____
Self-Propelled	acre	13.41	1.0000	13.41	_____
INTEREST ON OP. CAP.	acre	9.72	1.0000	9.72	_____
TOTAL DIRECT EXPENSES				662.69	_____
FIXED EXPENSES					
Implements	acre	14.74	1.0000	14.74	_____
Tractors	acre	31.07	1.0000	31.07	_____
Self-Propelled	acre	52.70	1.0000	52.70	_____
TOTAL FIXED EXPENSES				98.51	_____
TOTAL SPECIFIED EXPENSES				761.20	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 9.B Summary of estimated costs and returns per acre  
 Cotton, 12R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	900.0000	706.50	_____
Cotton Seed	lb	0.10	1350.0000	144.45	_____
				-----	
TOTAL INCOME				850.95	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	39.50	1.0000	39.50	_____
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	99.00	1.0000	99.00	_____
FERTILIZERS	acre	113.63	1.0000	113.63	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	96.73	1.0000	96.73	_____
INSECTICIDES	acre	49.77	1.0000	49.77	_____
SEED/PLANTS	acre	52.65	1.0000	52.65	_____
TECHNOLOGY FEE	acre	34.20	1.0000	34.20	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.4955	4.47	_____
OPERATOR LABOR	hour	12.50	0.9670	12.09	_____
UNALLOCATED LABOR	hour	12.52	0.7736	9.69	_____
DIESEL FUEL	gal	3.30	12.3417	40.72	_____
REPAIR & MAINTENANCE	acre	27.97	1.0000	27.97	_____
INTEREST ON OP. CAP.	acre	9.72	1.0000	9.72	_____
				-----	
TOTAL DIRECT EXPENSES				662.69	_____
RETURNS ABOVE DIRECT EXPENSES				188.26	_____
				-----	
TOTAL FIXED EXPENSES				98.51	_____
				-----	
TOTAL SPECIFIED EXPENSES				761.20	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				89.75	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 9.C Estimated resource use for field operations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

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

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 9.D Estimated costs for field operations, per acre  
Cotton, 12R-38" solid, conservation tillage  
LLB2 variety, Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Bed-Paratill Fold	12R-38		2.05	1.71	1.21			0.19	5.16	4.47	9.63
App by Air ( 5 gal)	appl	6.00						0.15	6.15		6.15
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Bed-Disk (Hipper)	12R-38		0.94	0.34	0.56			0.05	1.89	1.46	3.35
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
Potash (60% K2O)	cwt	35.63						0.89	36.52		36.52
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.09	4.42	2.80	7.22
UAN (32% N)	cwt	39.00						0.85	39.85		39.85
Row Cond Folding	38'		1.56	0.56	0.92			0.06	3.10	2.83	5.93
Plant & Pre-Folding	12R-38		2.04	1.80	1.68			0.10	5.62	4.88	10.50
Cotton Seed LLB2	thous	52.65						0.99	53.64		53.64
B2 Cot Tech Fee	thous	34.20						0.64	34.84		34.84
Cotton Seed Trt.	acre	20.00						0.38	20.38		20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Dual Magnum	pt	12.62						0.24	12.86		12.86
Liberty 280	oz	18.27						0.34	18.61		18.61
Acephate 90%	lb	1.47						0.03	1.50		1.50
Fert Appl (Liquid)	12R-38		1.98	0.95	1.40			0.07	4.40	2.80	7.20
UAN (32% N)	cwt	39.00						0.61	39.61		39.61
Sprayer 600-825gal	90' 250hp		0.49	0.15	0.32			0.02	0.98	0.96	1.94
Centric 40WG	oz	9.40						0.15	9.55		9.55
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Liberty 280	oz	18.27						0.29	18.56		18.56
Spray (Direct/Layby)	12R-38		1.70	0.70	1.21			0.05	3.66	2.31	5.97
Valor SX	oz	10.98						0.14	11.12		11.12
MSMA 6.6	pt	8.69						0.11	8.80		8.80
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Acephate 90%	lb	3.67						0.05	3.72		3.72
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Karate Z	oz	5.46						0.07	5.53		5.53
Bidrin 8WM	oz	7.84						0.10	7.94		7.94
Incidental Pest											
App by Air ( 3 gal)	appl	2.50						0.03	2.53		2.53
Incidental Pest Trt	acre	6.00						0.07	6.07		6.07
App by Air ( 3 gal)	appl	5.00						0.06	5.06		5.06
Karate Z	oz	5.46						0.07	5.53		5.53
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Acephate 90%	lb	5.01						0.05	5.06		5.06
App by Air ( 3 gal)	appl	5.00						0.05	5.05		5.05
Karate Z	oz	5.46						0.05	5.51		5.51
App by Air ( 5 gal)	appl	6.00						0.04	6.04		6.04
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-825gal	90' 250hp		0.25	0.08	0.16				0.49	0.48	0.97
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	6R-38(355)		10.39	12.87	5.43			0.09	28.78	49.26	78.04
Boll Buggy	6R-38(355)		6.59	2.48	3.87			0.04	12.98	9.73	22.71
Module Builder	6R-38(355)		6.59	2.61	5.43			0.05	14.68	9.99	24.67
Gin & Haul	lb	99.00						0.31	99.31		99.31
Stalk Shredder-Flail	20'		3.15	2.46	1.86			0.02	7.49	4.54	12.03
TOTALS		558.03	40.72	27.97	26.25	0.00	9.72	662.69	98.51	761.20	

Note: Cost of production estimates are based on 2013 input prices.  
Fertilization decisions should be based on soil tests.

Table 9.E Estimated monthly income and expense flows per acre  
 Cotton, 12R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

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	850.95
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	17.50	10.00	6.00	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.13	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	0.00	0.00	0.00	0.00	35.63	39.00	0.00	39.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.26	0.00	49.53	18.27	19.67	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	28.43	10.47	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	52.65	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	34.20	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.21	0.00	0.00	0.00	0.56	1.40	3.40	1.72	1.21	0.00	0.16	16.59
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.05	0.00	0.00	0.00	0.94	1.98	4.61	2.47	1.70	0.00	0.25	26.72
REPAIR & MAINTENANCE	1.71	0.00	0.00	0.00	0.34	0.95	2.67	1.10	0.70	0.00	0.08	20.42
INTEREST ON OP. CAP.	1.09	0.00	0.00	0.00	1.51	0.94	3.32	1.16	0.88	0.20	0.11	0.51
TOTAL DIRECT EXPENSES	30.06	0.00	0.00	0.00	61.74	44.27	179.85	74.08	71.05	20.67	17.73	163.24
NET INCOME	-30.06	0.00	0.00	0.00	-61.74	-44.27	-179.85	-74.08	-71.05	-20.67	-17.73	687.71
NET INCOME TO DATE	-30.06	-30.06	-30.06	-30.06	-91.80	-136.07	-315.92	-390.00	-461.05	-481.72	-499.45	188.26

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs.



Table 9.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 12R-38" solid, conservation tillage  
 LLB2 variety, Delta Area, Mississippi, 2014

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
Cotton Lint			0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-203 -302	-185 -284	-168 -266	-150 -249	-132 -231	-115 -213	-97 -196	-80 -178	-62 -160	-44 -143	-27 -125
60	540.00	lb	-160 -259	-139 -237	-118 -216	-97 -195	-75 -174	-54 -153	-33 -131	-12 -110	8 -89	30 -68	51 -47
70	630.00	lb	-117 -216	-92 -191	-68 -166	-43 -141	-18 -117	6 -92	30 -67	55 -42	80 -18	105 6	129 31
80	720.00	lb	-74 -172	-46 -144	-17 -116	10 -88	38 -59	66 -31	95 -3	123 24	151 53	179 81	208 109
90	810.00	lb	-31 -129	0 -98	32 -66	63 -34	95 -2	127 29	159 60	191 92	222 124	254 156	286 187
100	900.00	lb	11 -86	46 -51	82 -16	117 19	152 54	188 89	223 125	258 160	294 195	329 231	364 266
110	990.00	lb	54 -43	93 -4	132 33	171 72	210 111	248 150	287 189	326 228	365 267	404 305	443 344
120	1080.00	lb	97 -0	140 41	182 84	224 126	267 168	309 211	352 253	394 295	436 338	479 380	521 423
130	1170.00	lb	140 42	186 88	232 134	278 180	324 225	370 271	416 317	462 363	508 409	554 455	600 501
140	1260.00	lb	183 85	233 134	282 184	332 233	381 283	431 332	480 382	530 431	579 480	628 530	678 579
150	1350.00	lb	226 128	279 181	332 234	385 287	438 340	491 393	544 446	597 499	650 552	703 605	756 658

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2013 input prices.

Table 10.A Estimated costs per acre  
Cotton, 8R-38" solid, conservation tillage  
B2RF variety, Non-Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	750.0000	82.50	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	24.00	0.1000	2.40	_____
Potash (60% K2O)	cwt	23.75	1.4000	33.25	_____
UAN (32% N)	cwt	19.50	3.6000	70.20	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	96.0000	12.48	_____
Gramonone SL 2.0	oz	0.22	32.0000	7.04	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	1.0000	12.62	_____
Diuron 4L	pt	3.49	1.6000	5.58	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	45.0000	32.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	1.1134	13.91	_____
Self-Propelled	hour	12.50	0.4120	5.15	_____
HAND LABOR					
Implements	hour	9.06	0.4491	4.07	_____
Self-Propelled	hour	9.06	0.3349	3.04	_____
UNALLOCATED LABOR					
	hour	12.53	1.2203	15.30	_____
DIESEL FUEL					
Tractors	gal	3.30	10.8888	35.95	_____
Self-Propelled	gal	3.30	6.0322	19.87	_____
REPAIR & MAINTENANCE					
Implements	acre	10.52	1.0000	10.52	_____
Tractors	acre	5.57	1.0000	5.57	_____
Self-Propelled	acre	17.75	1.0000	17.75	_____
INTEREST ON OP. CAP.	acre	8.74	1.0000	8.74	_____
TOTAL DIRECT EXPENSES				589.52	_____
FIXED EXPENSES					
Implements	acre	16.89	1.0000	16.89	_____
Tractors	acre	33.95	1.0000	33.95	_____
Self-Propelled	acre	71.70	1.0000	71.70	_____
TOTAL FIXED EXPENSES				122.54	_____
TOTAL SPECIFIED EXPENSES				712.06	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 10.B Summary of estimated costs and returns per acre  
Cotton, 8R-38" solid, conservation tillage  
B2RF variety, Non-Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	750.0000	588.75	_____
Cotton Seed	lb	0.10	1125.0000	120.38	_____
				-----	
TOTAL INCOME				709.13	_____
DIRECT EXPENSES					
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	82.50	1.0000	82.50	_____
FERTILIZERS	acre	105.85	1.0000	105.85	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	54.42	1.0000	54.42	_____
INSECTICIDES	acre	34.88	1.0000	34.88	_____
SEED/PLANTS	acre	32.40	1.0000	32.40	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.7840	7.11	_____
OPERATOR LABOR	hour	12.50	1.5254	19.06	_____
UNALLOCATED LABOR	hour	12.53	1.2203	15.30	_____
DIESEL FUEL	gal	3.30	16.9211	55.82	_____
REPAIR & MAINTENANCE	acre	33.84	1.0000	33.84	_____
INTEREST ON OP. CAP.	acre	8.74	1.0000	8.74	_____
				-----	
TOTAL DIRECT EXPENSES				589.52	_____
RETURNS ABOVE DIRECT EXPENSES				119.61	_____
				-----	
TOTAL FIXED EXPENSES				122.54	_____
				-----	
TOTAL SPECIFIED EXPENSES				712.06	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-2.93	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 10.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 B2RF variety, Non-Delta Area, Mississippi, 2014

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

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 10.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 B2RF variety, Non-Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	24.00						0.90	24.90	24.90
Phosphorus(46% P2O5)	cwt	2.40						0.09	2.49	2.49
Bed-Paratill Fold	8R-38		2.61	1.99	1.82			0.24	6.66	5.10 11.76
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04 2.23
Clarity	pt	5.10						0.13	5.23	5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26	4.26
Bed-Disk (Hipper)Rd	8R-38		1.20	0.34	0.83			0.06	2.43	1.51 3.94
Custom Apply Fert	acre	7.50						0.19	7.69	7.69
Potash (60% K2O)	cwt	33.25						0.83	34.08	34.08
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.13	5.95	3.26 9.21
UAN (32% N)	cwt	35.10						0.77	35.87	35.87
Row Cond Rigid	26'		1.93	0.49	1.35			0.07	3.84	2.58 6.42
Plant & Pre-Rigid	8R-38		2.59	1.48	2.53			0.12	6.72	4.45 11.17
Cotton Seed B2RF	thous	32.40						0.61	33.01	33.01
B2RF Cot Tech Fee	thous	67.05						1.26	68.31	68.31
Cotton Seed Trt.	acre	20.00						0.38	20.38	20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17	7.17
Cotoran 4L	pt	11.60						0.22	11.82	11.82
Insect Scouting	acre	7.00						0.13	7.13	7.13
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Dual Magnum	pt	12.62						0.24	12.86	12.86
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24	4.24
Acephate 90%	lb	1.47						0.03	1.50	1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Centric 40WG	oz	9.40						0.15	9.55	9.55
Mepiquat Chloride	oz	0.96						0.02	0.98	0.98
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.09	5.91	3.26 9.17
UAN (32% N)	cwt	35.10						0.55	35.65	35.65
Spray (Direct/Layby)	8R-38		2.16	0.73	1.81			0.06	4.76	2.51 7.27
Diuron 4L	pt	5.58						0.07	5.65	5.65
Glyphosate 3lbs a.e	oz	4.16						0.05	4.21	4.21
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.01	1.17	1.04 2.21
Mepiquat Chloride	oz	0.96						0.01	0.97	0.97
Acephate 90%	lb	3.67						0.05	3.72	3.72
Sprayer 600-750gal	60' 175hp		0.13	0.04	0.12				0.29	0.26 0.55
Karate Z	oz	1.37						0.02	1.39	1.39
Bidrin 8WM	oz	1.96						0.02	1.98	1.98
Incidental Pest										
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.01	1.17	1.04 2.21
Incidental Pest Trt	acre	12.00						0.15	12.15	12.15
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.01	1.17	1.04 2.21
Acephate 90%	lb	5.01						0.05	5.06	5.06
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.01	1.17	1.04 2.21
Thidiazuron 4lb	oz	2.82						0.02	2.84	2.84
Ethephon 6E	pt	3.99						0.02	4.01	4.01
Sprayer 600-750gal	60' 175hp		0.26	0.08	0.24				0.58	0.52 1.10
Tribufos 6lb	pt	4.32						0.03	4.35	4.35
Cotton Picker	4R-38(350)		15.32	16.35	8.14			0.12	39.93	62.60 102.53
Boll Buggy	4R-38(350)		8.32	3.26	5.80			0.05	17.43	11.71 29.14
Module Builder	4R-38(350)		8.32	3.45	8.14			0.06	19.97	12.09 32.06
Gin & Haul	lb	82.50						0.26	82.76	82.76
Stalk Shredder	14'		3.80	1.93	2.65			0.03	8.41	4.37 12.78
TOTALS		449.65	55.82	33.84	41.47	0.00	8.74	589.52	122.54	712.06

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 10.E Estimated monthly income and expense flows per acre  
Cotton, 8R-38" solid, conservation tillage  
B2RF variety, Non-Delta Area, Mississippi, 2014

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	709.13
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.13	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.50
FERTILIZERS	2.40	0.00	0.00	0.00	33.25	35.10	0.00	35.10	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.26	0.00	35.42	0.00	9.74	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	19.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.82	0.00	0.00	0.00	1.31	2.10	4.84	2.58	2.89	0.48	0.72	24.73
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.61	0.00	0.00	0.00	1.72	2.51	5.56	3.03	3.33	0.52	0.78	35.76
REPAIR & MAINTENANCE	1.99	0.00	0.00	0.00	0.50	1.21	2.29	1.37	1.09	0.16	0.24	24.99
INTEREST ON OP. CAP.	1.23	0.00	0.00	0.00	1.34	0.90	3.33	0.83	0.45	0.06	0.08	0.52
TOTAL DIRECT EXPENSES	34.05	0.00	0.00	0.00	54.88	41.82	180.36	53.27	37.46	6.23	12.95	168.50
NET INCOME	-34.05	0.00	0.00	0.00	-54.88	-41.82	-180.36	-53.27	-37.46	-6.23	-12.95	540.63
NET INCOME TO DATE	-34.05	-34.05	-34.05	-34.05	-88.93	-130.75	-311.11	-364.38	-401.84	-408.07	-421.02	119.61

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 10.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 B2RF variety, Non-Delta Area, Mississippi, 2014

PRODUCT	PERCENT													
	75	80	85	90	95	100	105	110	115	120	125			
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98			
PERCENT	YIELD	UNIT	dollars											
50	375.00	lb	-206 -329	-192 -314	-177 -300	-162 -285	-148 -270	-133 -255	-118 -241	-103 -226	-89 -211	-74 -197	-59 -182	
60	450.00	lb	-171 -293	-153 -275	-135 -258	-118 -240	-100 -222	-82 -205	-65 -187	-47 -170	-29 -152	-12 -134	5 -117	
70	525.00	lb	-135 -257	-114 -237	-94 -216	-73 -195	-52 -175	-32 -154	-11 -134	9 -113	29 -92	50 -72	70 -51	
80	600.00	lb	-99 -221	-75 -198	-52 -174	-28 -151	-5 -127	18 -104	41 -80	65 -57	89 -33	112 -9	136 13	
90	675.00	lb	-63 -185	-36 -159	-10 -133	16 -106	42 -80	69 -53	95 -27	121 -0	148 25	174 52	201 78	
100	750.00	lb	-27 -150	1 -120	31 -91	60 -61	90 -32	119 -2	149 26	178 55	207 85	237 114	266 144	
110	825.00	lb	8 -114	40 -81	73 -49	105 -17	137 15	170 47	202 80	234 112	267 144	299 177	332 209	
120	900.00	lb	44 -78	79 -43	114 -7	150 27	185 62	220 98	256 133	291 168	326 204	362 239	397 274	
130	975.00	lb	80 -42	118 -4	156 34	194 72	233 110	271 148	309 187	347 225	386 263	424 301	462 340	
140	1050.00	lb	115 -6	157 34	198 75	239 117	280 158	322 199	363 240	404 281	445 323	486 364	528 405	
150	1125.00	lb	151 29	195 73	240 117	284 161	328 205	372 250	416 294	460 338	505 382	549 426	593 470	

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 2013 input prices.

Table 11.A Estimated costs per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Non-Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	750.0000	82.50	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	24.00	0.1000	2.40	_____
**Amm Nitrate (34% N	cwt	22.50	1.8000	40.50	_____
Potash (60% K2O)	cwt	23.75	1.4000	33.25	_____
UAN (32% N)	cwt	19.50	1.8000	35.10	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	96.0000	12.48	_____
Gramonone SL 2.0	oz	0.22	32.0000	7.04	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	1.0000	12.62	_____
Diuron 4L	pt	3.49	1.6000	5.58	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed B2RF	thous	0.72	45.0000	32.40	_____
TECHNOLOGY FEE					
B2RF Cot Tech Fee	thous	1.49	45.0000	67.05	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	0.9212	11.52	_____
Self-Propelled	hour	12.50	0.4120	5.15	_____
HAND LABOR					
Implements	hour	9.06	0.4136	3.75	_____
Self-Propelled	hour	9.06	0.3349	3.04	_____
UNALLOCATED LABOR	hour	12.54	1.0666	13.38	_____
DIESEL FUEL					
Tractors	gal	3.30	9.0100	29.74	_____
Self-Propelled	gal	3.30	6.0322	19.87	_____
REPAIR & MAINTENANCE					
Implements	acre	8.07	1.0000	8.07	_____
Tractors	acre	4.61	1.0000	4.61	_____
Self-Propelled	acre	17.75	1.0000	17.75	_____
INTEREST ON OP. CAP.	acre	8.61	1.0000	8.61	_____
TOTAL DIRECT EXPENSES				580.54	_____
FIXED EXPENSES					
Implements	acre	13.16	1.0000	13.16	_____
Tractors	acre	28.09	1.0000	28.09	_____
Self-Propelled	acre	71.70	1.0000	71.70	_____
TOTAL FIXED EXPENSES				112.95	_____
TOTAL SPECIFIED EXPENSES				693.49	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 11.B Summary of estimated costs and returns per acre  
Cotton, 8R-38" solid, no-till  
B2RF variety, Non-Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	750.0000	588.75	_____
Cotton Seed	lb	0.10	1125.0000	120.38	_____
				-----	
TOTAL INCOME				709.13	_____
DIRECT EXPENSES					
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	82.50	1.0000	82.50	_____
FERTILIZERS	acre	111.25	1.0000	111.25	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	54.42	1.0000	54.42	_____
INSECTICIDES	acre	34.88	1.0000	34.88	_____
SEED/PLANTS	acre	32.40	1.0000	32.40	_____
TECHNOLOGY FEE	acre	67.05	1.0000	67.05	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.7485	6.79	_____
OPERATOR LABOR	hour	12.50	1.3333	16.67	_____
UNALLOCATED LABOR	hour	12.54	1.0666	13.38	_____
DIESEL FUEL	gal	3.30	15.0423	49.61	_____
REPAIR & MAINTENANCE	acre	30.43	1.0000	30.43	_____
INTEREST ON OP. CAP.	acre	8.61	1.0000	8.61	_____
				-----	
TOTAL DIRECT EXPENSES				580.54	_____
RETURNS ABOVE DIRECT EXPENSES				128.59	_____
				-----	
TOTAL FIXED EXPENSES				112.95	_____
				-----	
TOTAL SPECIFIED EXPENSES				693.49	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				15.64	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 11.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Non-Delta Area, Mississippi, 2014

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

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 11.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Non-Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL			
-----dollars-----											
Lime (Spread)	ton	24.00						0.90	24.90		24.90
Phosphorus(46% P2O5)	cwt	2.40						0.09	2.49		2.49
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04	2.23
Clarity	pt	5.10						0.13	5.23		5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26		4.26
Custom Apply Fert	acre	7.50						0.19	7.69		7.69
**Amm Nitrate (34% N	cwt	40.50						1.01	41.51		41.51
Potash (60% K2O)	cwt	33.25						0.83	34.08		34.08
Row Cond Rigid	26'		1.93	0.49	1.35			0.07	3.84	2.58	6.42
NT Plant&Pre-Rigid	8R-38		2.70	1.61	2.65			0.13	7.09	4.73	11.82
Cotton Seed B2RF	thous	32.40						0.61	33.01		33.01
B2RF Cot Tech Fee	thous	67.05						1.26	68.31		68.31
Cotton Seed Trt.	acre	20.00						0.38	20.38		20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17		7.17
Cotoran 4L	pt	11.60						0.22	11.82		11.82
Insect Scouting	acre	7.00						0.13	7.13		7.13
Eradication	acre	1.00						0.02	1.02		1.02
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Glyphosate 3lbs a.e	oz	4.16						0.08	4.24		4.24
Dual Magnum	pt	12.62						0.24	12.86		12.86
Acephate 90%	lb	1.47						0.03	1.50		1.50
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04	2.22
Centric 40WG	oz	9.40						0.15	9.55		9.55
Mepiquat Chloride	oz	0.96						0.02	0.98		0.98
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.09	5.91	3.26	9.17
UAN (32% N)	cwt	35.10						0.55	35.65		35.65
Spray (Direct/Layby)	8R-38		2.16	0.73	1.81			0.07	4.77	2.51	7.28
Diuron 4L	pt	5.58						0.09	5.67		5.67
Glyphosate 3lbs a.e	oz	4.16						0.07	4.23		4.23
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.01	1.17	1.04	2.21
Mepiquat Chloride	oz	0.96						0.01	0.97		0.97
Acephate 90%	lb	3.67						0.05	3.72		3.72
Sprayer 600-750gal	60' 175hp		0.13	0.04	0.12				0.29	0.26	0.55
Karate Z	oz	1.37						0.02	1.39		1.39
Bidrin 8WM	oz	1.96						0.02	1.98		1.98
Incidental Pest											
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.01	1.17	1.04	2.21
Incidental Pest Trt	acre	12.00						0.15	12.15		12.15
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.01	1.17	1.04	2.21
Acephate 90%	lb	5.01						0.05	5.06		5.06
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.01	1.17	1.04	2.21
Thidiazuron 4lb	oz	2.82						0.02	2.84		2.84
Ethephon 6E	pt	3.99						0.02	4.01		4.01
Sprayer 600-750gal	60' 175hp		0.26	0.08	0.24				0.58	0.52	1.10
Tribufos 6lb	pt	4.32						0.03	4.35		4.35
Cotton Picker	4R-38(350)		15.32	16.35	8.14			0.12	39.93	62.60	102.53
Boll Buggy	4R-38(350)		8.32	3.26	5.80			0.05	17.43	11.71	29.14
Module Builder	4R-38(350)		8.32	3.45	8.14			0.06	19.97	12.09	32.06
Gin & Haul	lb	82.50						0.26	82.76		82.76
Stalk Shredder	14'		3.80	1.93	2.65			0.03	8.41	4.37	12.78
<b>TOTALS</b>			<b>455.05</b>	<b>49.61</b>	<b>30.43</b>	<b>36.84</b>	<b>0.00</b>	<b>8.61</b>	<b>580.54</b>	<b>112.95</b>	<b>693.49</b>

Note: Cost of production estimates are based on 2013 input prices.

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

Table 11.E Estimated monthly income and expense flows per acre  
Cotton, 8R-38" solid, no-till  
B2RF variety, Non-Delta Area, Mississippi, 2014

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	709.13
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.13	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.50
FERTILIZERS	2.40	0.00	0.00	0.00	73.75	0.00	0.00	35.10	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.26	0.00	35.42	9.74	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	19.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	32.40	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	67.05	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	24.00	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	0.48	0.00	4.96	4.39	1.08	0.48	0.72	24.73
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	0.52	0.00	5.67	5.19	1.17	0.52	0.78	35.76
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.16	0.00	2.42	2.10	0.36	0.16	0.24	24.99
INTEREST ON OP. CAP.	0.99	0.00	0.00	0.00	2.29	0.00	3.34	1.06	0.27	0.06	0.08	0.52
TOTAL DIRECT EXPENSES	27.39	0.00	0.00	0.00	93.96	0.00	180.73	67.94	22.84	6.23	12.95	168.50
NET INCOME	-27.39	0.00	0.00	0.00	-93.96	0.00	-180.73	-67.94	-22.84	-6.23	-12.95	540.63
NET INCOME TO DATE	-27.39	-27.39	-27.39	-27.39	-121.35	-121.35	-302.08	-370.02	-392.86	-399.09	-412.04	128.59

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 11.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, no-till  
 B2RF variety, Non-Delta Area, Mississippi, 2014

PRODUCT	PERCENT													
	75	80	85	90	95	100	105	110	115	120	125			
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98			
PERCENT	YIELD	UNIT	dollars											
50	375.00	lb	-197 -310	-183 -296	-168 -281	-153 -266	-139 -252	-124 -237	-109 -222	-94 -207	-80 -193	-65 -178	-50 -163	
60	450.00	lb	-162 -275	-144 -257	-126 -239	-109 -222	-91 -204	-73 -186	-56 -169	-38 -151	-20 -133	-3 -116	14 -98	
70	525.00	lb	-126 -239	-105 -218	-85 -197	-64 -177	-43 -156	-23 -136	-2 -115	18 -94	38 -74	59 -53	79 -33	
80	600.00	lb	-90 -203	-66 -179	-43 -156	-19 -132	3 -109	27 -85	50 -62	74 -38	98 -14	121 8	145 32	
90	675.00	lb	-54 -167	-27 -140	-1 -114	25 -87	51 -61	77 -34	104 -8	130 18	157 44	183 71	210 97	
100	750.00	lb	-18 -131	10 -102	40 -72	69 -43	99 -13	128 15	158 45	187 74	216 103	246 133	275 162	
110	825.00	lb	17 -95	49 -63	82 -30	114 1	146 33	179 66	211 98	243 131	276 163	308 195	341 228	
120	900.00	lb	53 -59	88 -24	123 10	159 46	194 81	229 116	265 152	300 187	335 222	371 258	406 293	
130	975.00	lb	89 -23	127 14	165 52	203 90	242 129	280 167	318 205	356 243	395 282	433 320	471 358	
140	1050.00	lb	124 11	166 53	207 94	248 135	289 176	330 218	372 259	413 300	454 341	495 382	537 424	
150	1125.00	lb	160 47	204 92	249 136	293 180	337 224	381 268	425 312	469 356	514 401	558 445	602 489	

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 2013 input prices.

Table 12.A Estimated costs per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Non-Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.41	2.0000	2.82	_____
Ethephon 6E	pt	3.00	1.3300	3.99	_____
Tribufos 6lb	pt	8.63	0.5000	4.32	_____
GINNING					
Gin & Haul	lb	0.11	750.0000	82.50	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	24.00	0.1000	2.40	_____
Potash (60% K2O)	cwt	23.75	1.4000	33.25	_____
UAN (32% N)	cwt	19.50	3.6000	70.20	_____
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_____
HERBICIDES					
Clarity	pt	10.19	0.5000	5.10	_____
Glyphosate 3lbs a.e	oz	0.13	32.0000	4.16	_____
Gramonone SL 2.0	oz	0.22	32.0000	7.04	_____
Cotoran 4L	pt	5.80	2.0000	11.60	_____
Dual Magnum	pt	12.62	1.0000	12.62	_____
Liberty 280	oz	0.63	58.0000	36.54	_____
Valor SX	oz	5.49	2.0000	10.98	_____
MSMA 6.6	pt	3.16	2.7500	8.69	_____
INSECTICIDES					
Acephate 90%	lb	6.68	1.5200	10.15	_____
Centric 40WG	oz	4.70	2.0000	9.40	_____
Karate Z	oz	2.73	0.5000	1.37	_____
Bidrin 8WM	oz	0.98	2.0000	1.96	_____
Incidental Pest Trt	acre	12.00	1.0000	12.00	_____
SEED/PLANTS					
Cotton Seed LLB2	thous	1.17	45.0000	52.65	_____
TECHNOLOGY FEE					
B2 Cot Tech Fee	thous	0.76	45.0000	34.20	_____
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.08	24.0000	1.92	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	7.50	1.0000	7.50	_____
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING					
Insect Scouting	acre	7.00	1.0000	7.00	_____
CUSTOM LIME					
Lime (Spread)	ton	48.00	0.5000	24.00	_____
OPERATOR LABOR					
Tractors	hour	12.50	1.1134	13.91	_____
Self-Propelled	hour	12.50	0.4120	5.15	_____
HAND LABOR					
Implements	hour	9.06	0.4491	4.07	_____
Self-Propelled	hour	9.06	0.3349	3.04	_____
UNALLOCATED LABOR					
	hour	12.53	1.2203	15.30	_____
DIESEL FUEL					
Tractors	gal	3.30	10.8888	35.95	_____
Self-Propelled	gal	3.30	6.0322	19.87	_____
REPAIR & MAINTENANCE					
Implements	acre	10.52	1.0000	10.52	_____
Tractors	acre	5.57	1.0000	5.57	_____
Self-Propelled	acre	17.75	1.0000	17.75	_____
INTEREST ON OP. CAP.	acre	9.18	1.0000	9.18	_____
TOTAL DIRECT EXPENSES				619.67	_____
FIXED EXPENSES					
Implements	acre	16.89	1.0000	16.89	_____
Tractors	acre	33.95	1.0000	33.95	_____
Self-Propelled	acre	71.70	1.0000	71.70	_____
TOTAL FIXED EXPENSES				122.54	_____
TOTAL SPECIFIED EXPENSES				742.21	_____

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**

Table 12.B Summary of estimated costs and returns per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Non-Delta Area, Mississippi, 2014

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.78	750.0000	588.75	_____
Cotton Seed	lb	0.10	1125.0000	120.38	_____
				-----	
TOTAL INCOME				709.13	_____
DIRECT EXPENSES					
HARVEST AIDS	acre	11.13	1.0000	11.13	_____
GINNING	acre	82.50	1.0000	82.50	_____
FERTILIZERS	acre	105.85	1.0000	105.85	_____
FUNGICIDES	acre	20.00	1.0000	20.00	_____
HERBICIDES	acre	96.73	1.0000	96.73	_____
INSECTICIDES	acre	34.88	1.0000	34.88	_____
SEED/PLANTS	acre	52.65	1.0000	52.65	_____
TECHNOLOGY FEE	acre	34.20	1.0000	34.20	_____
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_____
CUSTOM FERTILIZE	acre	7.50	1.0000	7.50	_____
ERADICATION FEE	acre	1.00	1.0000	1.00	_____
INSECT SCOUTING	acre	7.00	1.0000	7.00	_____
CUSTOM LIME	acre	24.00	1.0000	24.00	_____
HAND LABOR	hour	9.06	0.7840	7.11	_____
OPERATOR LABOR	hour	12.50	1.5254	19.06	_____
UNALLOCATED LABOR	hour	12.53	1.2203	15.30	_____
DIESEL FUEL	gal	3.30	16.9211	55.82	_____
REPAIR & MAINTENANCE	acre	33.84	1.0000	33.84	_____
INTEREST ON OP. CAP.	acre	9.18	1.0000	9.18	_____
				-----	
TOTAL DIRECT EXPENSES				619.67	_____
RETURNS ABOVE DIRECT EXPENSES				89.46	_____
				-----	
TOTAL FIXED EXPENSES				122.54	_____
				-----	
TOTAL SPECIFIED EXPENSES				742.21	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-33.08	_____

Note: Cost of production estimates are based on 2013 input prices.

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

Table 12.C Estimated resource use for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Non-Delta Area, Mississippi, 2014

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

Note: Cost of production estimates are based on 2013 input prices.  
**Fertilization decisions should be based on soil tests.**



Table 12.D Estimated costs for field operations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Non-Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Lime (Spread)	ton	24.00						0.90	24.90	24.90
Phosphorus(46% P2O5)	cwt	2.40						0.09	2.49	2.49
Bed-Paratill Fold	8R-38		2.61	1.99	1.82			0.24	6.66	5.10 11.76
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.03	1.19	1.04 2.23
Clarity	pt	5.10						0.13	5.23	5.23
Glyphosate 3lbs a.e	oz	4.16						0.10	4.26	4.26
Bed-Disk (Hipper)Rd	8R-38		1.20	0.34	0.83			0.06	2.43	1.51 3.94
Custom Apply Fert	acre	7.50						0.19	7.69	7.69
Potash (60% K2O)	cwt	33.25						0.83	34.08	34.08
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.13	5.95	3.26 9.21
UAN (32% N)	cwt	35.10						0.77	35.87	35.87
Row Cond Rigid	26'		1.93	0.49	1.35			0.07	3.84	2.58 6.42
Plant & Pre-Rigid	8R-38		2.59	1.48	2.53			0.12	6.72	4.45 11.17
Cotton Seed LLB2	thous	52.65						0.99	53.64	53.64
B2 Cot Tech Fee	thous	34.20						0.64	34.84	34.84
Cotton Seed Trt.	acre	20.00						0.38	20.38	20.38
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Gramonone SL 2.0	oz	7.04						0.13	7.17	7.17
Cotoran 4L	pt	11.60						0.22	11.82	11.82
Insect Scouting	acre	7.00						0.13	7.13	7.13
Eradication	acre	1.00						0.02	1.02	1.02
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Dual Magnum	pt	12.62						0.24	12.86	12.86
Liberty 280	oz	18.27						0.34	18.61	18.61
Acephate 90%	lb	1.47						0.03	1.50	1.50
Fert Appl (Liquid)	8R-38		2.51	1.21	2.10			0.09	5.91	3.26 9.17
UAN (32% N)	cwt	35.10						0.55	35.65	35.65
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.02	1.18	1.04 2.22
Centric 40WG	oz	9.40						0.15	9.55	9.55
Mepiquat Chloride	oz	0.96						0.02	0.98	0.98
Liberty 280	oz	18.27						0.29	18.56	18.56
Spray (Direct/Layby)	8R-38		2.16	0.73	1.81			0.06	4.76	2.51 7.27
Valor SX	oz	10.98						0.14	11.12	11.12
MSMA 6.6	pt	8.69						0.11	8.80	8.80
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.01	1.17	1.04 2.21
Mepiquat Chloride	oz	0.96						0.01	0.97	0.97
Acephate 90%	lb	3.67						0.05	3.72	3.72
Sprayer 600-750gal	60' 175hp		0.13	0.04	0.12				0.29	0.26 0.55
Karate Z	oz	1.37						0.02	1.39	1.39
Bidrin 8WM	oz	1.96						0.02	1.98	1.98
Incidental Pest										
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.01	1.17	1.04 2.21
Incidental Pest Trt	acre	12.00						0.15	12.15	12.15
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.01	1.17	1.04 2.21
Acephate 90%	lb	5.01						0.05	5.06	5.06
Sprayer 600-750gal	60' 175hp		0.52	0.16	0.48			0.01	1.17	1.04 2.21
Thidiazuron 4lb	oz	2.82						0.02	2.84	2.84
Ethephon 6E	pt	3.99						0.02	4.01	4.01
Sprayer 600-750gal	60' 175hp		0.26	0.08	0.24				0.58	0.52 1.10
Tribufos 6lb	pt	4.32						0.03	4.35	4.35
Cotton Picker	4R-38(350)		15.32	16.35	8.14			0.12	39.93	62.60 102.53
Boll Buggy	4R-38(350)		8.32	3.26	5.80			0.05	17.43	11.71 29.14
Module Builder	4R-38(350)		8.32	3.45	8.14			0.06	19.97	12.09 32.06
Gin & Haul	lb	82.50						0.26	82.76	82.76
Stalk Shredder	14'		3.80	1.93	2.65			0.03	8.41	4.37 12.78
TOTALS		479.36	55.82	33.84	41.47	0.00	9.18	619.67	122.54	742.21

Note: Cost of production estimates are based on 2013 input prices.

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

Table 12.E Estimated monthly income and expense flows per acre  
Cotton, 8R-38" solid, conservation tillage  
LLB2 variety, Non-Delta Area, Mississippi, 2014

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	709.13
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.13	0.00
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.50
FERTILIZERS	2.40	0.00	0.00	0.00	33.25	35.10	0.00	35.10	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	9.26	0.00	49.53	18.27	19.67	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	1.47	9.40	19.00	5.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	52.65	0.00	0.00	0.00	0.00	0.00
TECHNOLOGY FEE	0.00	0.00	0.00	0.00	0.00	0.00	34.20	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	7.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
INSECT SCOUTING	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00
CUSTOM LIME	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	1.82	0.00	0.00	0.00	1.31	2.10	4.84	2.58	2.89	0.48	0.72	24.73
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.61	0.00	0.00	0.00	1.72	2.51	5.56	3.03	3.33	0.52	0.78	35.76
REPAIR & MAINTENANCE	1.99	0.00	0.00	0.00	0.50	1.21	2.29	1.37	1.09	0.16	0.24	24.99
INTEREST ON OP. CAP.	1.23	0.00	0.00	0.00	1.34	0.90	3.35	1.12	0.58	0.06	0.08	0.52
TOTAL DIRECT EXPENSES	34.05	0.00	0.00	0.00	54.88	41.82	181.89	71.83	47.52	6.23	12.95	168.50
NET INCOME	-34.05	0.00	0.00	0.00	-54.88	-41.82	-181.89	-71.83	-47.52	-6.23	-12.95	540.63
NET INCOME TO DATE	-34.05	-34.05	-34.05	-34.05	-88.93	-130.75	-312.64	-384.47	-431.99	-438.22	-451.17	89.46

Note: Cost of production estimates are based on 2013 input prices.

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

\* Lease costs are based on hourly usage costs.

Table 12.F Estimated returns for various price/yield combinations, per acre  
 Cotton, 8R-38" solid, conservation tillage  
 LLB2 variety, Non-Delta Area, Mississippi, 2014

PRODUCT	-----PERCENT-----													
	75	80	85	90	95	100	105	110	115	120	125			
	-----PRODUCT PRICE-----													
Cotton Lint	0.58	0.62	0.66	0.70	0.74	0.78	0.82	0.86	0.90	0.94	0.98			
PERCENT	YIELD	UNIT	-----dollars-----											
50	375.00	lb	-237	-222	-207	-192	-178	-163	-148	-134	-119	-104	-89	
			-359	-344	-330	-315	-300	-286	-271	-256	-241	-227	-212	
60	450.00	lb	-201	-183	-165	-148	-130	-112	-95	-77	-59	-42	-24	
			-323	-306	-288	-270	-253	-235	-217	-200	-182	-164	-147	
70	525.00	lb	-165	-144	-124	-103	-82	-62	-41	-21	-0	20	40	
			-287	-267	-246	-226	-205	-184	-164	-143	-123	-102	-81	
80	600.00	lb	-129	-105	-82	-58	-35	-11	11	35	58	82	106	
			-252	-228	-204	-181	-157	-134	-110	-87	-63	-40	-16	
90	675.00	lb	-93	-67	-40	-14	12	38	65	91	118	144	171	
			-216	-189	-163	-136	-110	-83	-57	-30	-4	22	48	
100	750.00	lb	-57	-28	1	30	60	89	118	148	177	207	236	
			-180	-150	-121	-91	-62	-33	-3	25	55	84	114	
110	825.00	lb	-21	10	42	75	107	140	172	204	237	269	301	
			-144	-112	-79	-47	-14	17	49	82	114	147	179	
120	900.00	lb	14	49	84	120	155	190	225	261	296	331	367	
			-108	-73	-37	-2	32	68	103	138	174	209	244	
130	975.00	lb	49	88	126	164	202	241	279	317	356	394	432	
			-72	-34	3	42	80	118	156	195	233	271	310	
140	1050.00	lb	85	127	168	209	250	291	333	374	415	456	497	
			-36	4	45	86	128	169	210	251	292	334	375	
150	1125.00	lb	121	165	209	254	298	342	386	430	474	519	563	
			-0	43	87	131	175	219	264	308	352	396	440	

The top number in each cell is Returns Above Direct Expenses.  
 The bottom number in each cell is Returns Above Total Specified Expenses.  
 Only the product listed has been varied to calculate net returns.  
 Note: Cost of production estimates are based on 2013 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, 2014

Item Name	Size	Purchase Price	Annual Use	Useful Life	Fuel Use	Labor	Fuel	R&M	Total Direct	Fixed	Total Cost
		dollars	hours	years	gal/hr	-----\$/hour-----					
Combine (250-299 hp)	265 hp	274,000	300	8	13.64	12.50	45.01	28.54	86.05	109.25	195.31
Combine (300-349 hp)	325 hp	313,000	300	8	16.73	12.50	55.20	32.60	100.31	124.81	225.12
Combine (350-399 hp)	355 hp	344,000	300	8	18.27	12.50	60.29	35.83	108.62	137.17	245.79
Combine (400-449 hp)	425 hp	356,000	300	8	21.87	12.50	72.19	37.08	121.77	141.95	263.73
Combine (450-499hp)	475 hp	378,000	300	8	24.44	12.50	80.68	39.37	132.55	150.72	283.28
Cotton Stripper	173 hp	166,000	200	8	8.08	12.50	26.66	25.93	65.10	99.29	164.39
Tractor( 20-39hp)CB	MFWD 30	29,900	600	8	1.54	12.50	5.09	0.93	18.52	5.43	23.95
Tractor( 20-39hp)RB	MFWD 30	17,700	600	8	1.54	12.50	5.09	0.55	18.14	3.21	21.36
Tractor( 40-59hp)CB	2WD 50	35,100	600	8	2.57	12.50	8.49	1.09	22.08	6.37	28.46
Tractor( 40-59hp)CB	MFWD 50	37,500	600	8	2.57	12.50	8.49	1.17	22.16	6.81	28.97
Tractor( 40-59hp)RB	2WD 50	19,300	600	8	2.57	12.50	8.49	0.60	21.59	3.50	25.10
Tractor( 40-59hp)RB	MFWD 50	27,700	600	8	2.57	12.50	8.49	0.86	21.85	5.03	26.88
Tractor( 60-89hp)CB	2WD 75	43,400	600	8	3.86	12.50	12.73	1.35	26.59	7.88	34.47
Tractor( 60-89hp)CB	MFWD 75	49,200	600	8	3.86	12.50	12.73	1.53	26.77	8.93	35.71
Tractor( 60-89hp)RB	2WD 75	32,200	600	8	3.86	12.50	12.73	1.00	26.24	5.84	32.09
Tractor( 60-89hp)RB	MFWD 75	40,600	600	8	3.86	12.50	12.73	1.26	26.50	7.37	33.88
Tractor( 90-119hp)CB	2WD 105	62,100	600	8	5.40	12.50	17.83	1.94	32.27	11.27	43.55
Tractor( 90-119hp)CB	MFWD 105	73,400	600	8	5.40	12.50	17.83	2.29	32.62	13.33	45.95
Tractor( 90-119hp)RB	2WD 105	50,200	600	8	5.40	12.50	17.83	1.56	31.90	9.11	41.02
Tractor( 90-119hp)RB	MFWD 105	55,700	600	8	5.40	12.50	17.83	1.74	32.07	10.11	42.19
Tractor(120-139hp)CB	2WD 130	95,400	600	8	6.69	12.50	22.08	2.98	37.56	17.32	54.88
Tractor(120-139hp)CB	MFWD 130	106,000	600	8	6.69	12.50	22.08	3.31	37.89	19.25	57.14
Tractor(140-159hp)CB	2WD 150	130,000	600	8	7.72	12.50	25.47	4.06	42.04	23.60	65.65
Tractor(140-159hp)CB	MFWD 150	137,000	600	8	7.72	12.50	25.47	4.28	42.26	24.88	67.14
Tractor(160-179hp)CB	MFWD 170	148,000	600	8	8.75	12.50	28.87	4.62	46.00	28.19	74.19
Tractor(180-199hp)CB	MFWD 190	160,000	600	8	9.77	12.50	32.27	5.00	49.77	30.47	80.25
Tractor(200-249hp)CB	MFWD 225	218,000	600	8	11.58	12.50	38.21	6.81	57.53	41.52	99.05
Tractor(200-249hp)CB	Track 225	268,000	600	8	11.58	12.50	38.21	8.37	59.09	51.05	110.14
Tractor(250-349hp)CB	4WD 300	269,000	600	8	15.44	12.50	50.95	8.40	71.86	51.24	123.10
Tractor(250-349hp)CB	MFWD 300	242,000	600	8	15.44	12.50	50.95	7.56	71.02	46.09	117.11
Tractor(250-349hp)CB	Track 300	273,000	600	8	15.44	12.50	50.95	8.53	71.98	52.00	123.99
Tractor(350-449hp)CB	4WD 400	290,000	600	8	20.58	12.50	67.94	9.06	89.50	55.24	144.74
Tractor(350-449hp)CB	Track 400	340,000	600	8	20.58	12.50	67.94	10.62	91.06	64.76	155.83
Tractor(450-550hp)CB	4WD 500	346,000	600	8	25.73	12.50	84.92	10.81	108.24	65.91	174.15
Tractor(450-550hp)CB	Track 500	391,000	600	8	25.73	12.50	84.92	12.21	109.64	74.48	184.13
Utility Vehicle	800 CC	7,500	200	8	0.70	12.50	2.31	1.17	15.98	4.48	20.46
Utility Vehicle-mule	600 CC	6,200	200	8	0.50	12.50	1.65	0.96	15.11	3.70	18.82

## Notes:

Labor: Includes allocated labor from power unit.

Total Direct: Does not include interest on operating capital.

CB = Cab, RB = Roll Bar

Appendix Table 2. Self-propelled machines: estimated purchase price, annual use, useful life, fuel use, performance rate, and direct and fixed cost per acre, Mississippi, 2014

Item Name	Size	Purchase Price	Annual Use	Useful Life	Fuel Use	Perf Rate	Labor	Fuel	R&M	Total Direct	Fixed	Total Cost
		dollars	hours	years	gal/hr	hr/ac	-----\$/acre-----					
Backhoe	2WD Cab	73,000	0	0	0.00	0.000	0.00	0.00	0.00	0.00	0.00	0.00
Cotton Picker	4R-30(350)	350,000	200	8	18.01	0.327	7.05	19.46	17.90	44.42	68.53	112.96
Cotton Picker	4R-38(255)	267,000	200	8	13.12	0.257	5.55	11.16	10.75	27.47	41.16	68.64
Cotton Picker	4R-38(350)	406,000	200	8	18.01	0.257	5.55	15.32	16.35	37.23	62.59	99.83
Cotton Picker	4R2x1(350)	413,000	200	8	18.01	0.172	3.71	10.24	11.11	25.07	42.56	67.64
Cotton Picker	6R-30(355)	465,000	200	8	18.27	0.218	4.70	13.16	15.85	33.72	60.70	94.42
Cotton Picker	6R-38(355)	478,000	200	8	18.27	0.172	3.71	10.39	12.86	26.97	49.26	76.23
Cotton Picker/Module	4R-38(365)	515,000	200	8	18.78	0.257	5.55	15.98	20.74	42.28	79.40	121.68
Cotton Picker/Module	6R-30(365)	608,000	200	8	18.78	0.218	4.70	13.53	20.73	38.97	79.36	118.34
Cotton Picker/Module	6R-30(500)	672,000	200	8	25.73	0.218	4.70	18.53	22.91	46.15	87.72	133.88
Cotton Picker/Module	6R-38(365)	571,000	200	8	18.78	0.172	3.71	10.68	15.37	29.77	58.84	88.62
Cotton Picker/Module	6R-38(500)	672,000	200	8	25.73	0.172	3.71	14.63	18.09	36.44	69.25	105.70
Dry Applicator SP	70'300cuft	270,000	350	8	16.98	0.015	0.25	0.84	0.21	1.32	1.39	2.71
Sprayer 110Gal	30' 50hp	43,300	350	8	2.41	0.035	0.60	0.28	0.08	0.96	0.52	1.48
Sprayer 300-450gal	60' 125hp	103,000	350	8	5.66	0.017	0.30	0.32	0.09	0.72	0.62	1.34
Sprayer 300-450gal	80' 125hp	103,000	350	8	6.43	0.013	0.22	0.28	0.07	0.57	0.46	1.04
Sprayer 600-750gal	60' 175hp	172,000	350	8	9.00	0.017	0.30	0.52	0.16	0.98	1.03	2.02
Sprayer 600-825gal	80' 175hp	174,000	350	8	11.81	0.013	0.22	0.51	0.12	0.86	0.78	1.64
Sprayer 600-825gal	90' 250hp	240,000	350	8	12.73	0.011	0.20	0.49	0.15	0.84	0.96	1.80
Sprayer 800gal	100' 250hp	242,000	350	8	14.15	0.010	0.18	0.49	0.13	0.81	0.87	1.68
Sprayer 800gal	80' 250hp	237,000	350	8	12.86	0.013	0.22	0.56	0.16	0.95	1.07	2.02
Sprayer 1000-1400gal	90' 275hp	286,000	350	8	14.15	0.010	0.18	0.49	0.16	0.83	1.03	1.87
Sprayer 1000gal	100' 300hp	288,000	350	8	15.44	0.010	0.18	0.53	0.16	0.88	1.04	1.92
Sprayer 1200+gal	120' 300hp	289,000	350	8	15.44	0.008	0.15	0.44	0.13	0.73	0.87	1.60
Utility Vehicle	20'	8,830	200	8	0.70	0.052	0.90	0.12	0.07	1.09	0.27	1.37
Utility Vehicle	75"ropewic	8,750	200	8	0.50	0.170	2.90	0.28	0.23	3.42	0.89	4.31

## Notes:

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

Direct: Does not include interest on operating capital.





Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2014 (continued)

Item Name	Size	Power Unit	Purchase Price	Annual Use	Useful Life	Perf Rate	Labor	Fuel	---R&M---		Total Direct	--Fixed--		Total Cost
									Imp.	P.U.		Imp.	P.U.	
			dollars	hours	years	hr/ac	-----\$/acre-----							
Chisel Plow-Folding	50'	MFWD 225	69,700	150	10	0.036	0.46	1.41	1.11	0.25	3.24	1.75	1.53	6.53
Chisel Plow-Folding	61'	MFWD 225	77,200	150	12	0.030	0.37	1.15	0.84	0.20	2.58	1.40	1.25	5.25
Chisel Plow-Rigid	10'	MFWD 170	7,790	150	12	0.184	2.31	5.33	0.52	0.85	9.02	0.86	5.21	15.10
Chisel Plow-Rigid	15'	2WD 130	11,200	150	12	0.123	1.54	2.72	0.49	0.36	5.12	0.83	2.13	8.09
Chisel Plow-Rigid	20'	MFWD 225	9,900	150	12	0.102	1.28	3.92	0.36	0.69	6.27	0.61	4.26	11.15
Chisel Plow-Rigid	24'	MFWD 190	10,000	150	12	0.077	0.96	2.48	0.27	0.38	4.11	0.46	2.34	6.92
Chisel-Harrow	21 shank	2WD 190	12,100	150	12	0.088	1.10	2.84	0.38	0.30	4.62	0.64	1.84	7.11
Chisel-Harrow	27 shank	MFWD 225	13,600	150	12	0.068	0.85	2.61	0.33	0.46	4.27	0.56	2.84	7.67
Coulter-Chisel-Harro	21 shank	2WD 190	18,800	150	12	0.088	1.10	2.84	0.59	0.30	4.84	0.99	1.84	7.68
Coulter-Chisel-Harro	27 shank	MFWD 225	23,500	150	12	0.068	0.85	2.61	0.58	0.46	4.52	0.96	2.84	8.33
Cult & PD Ridge Till	8R-30	2WD 150	30,500	200	12	0.110	1.87	2.80	1.60	0.44	6.73	1.56	2.59	10.89
Cult & PD Ridge Till	12R-30	2WD 190	43,200	200	12	0.073	1.24	2.36	1.51	0.25	5.38	1.48	1.53	8.40
Cultivate	4R-30	2WD 105	11,200	150	10	0.206	2.57	3.67	0.61	0.40	7.27	1.57	2.32	11.16
Cultivate	4R-38	2WD 105	10,900	150	10	0.162	2.03	2.89	0.47	0.25	5.65	1.20	1.48	8.33
Cultivate	6R-30	MFWD 150	16,300	150	10	0.137	1.71	3.50	0.59	0.58	6.40	1.52	3.42	11.35
Cultivate	6R-38	MFWD 150	16,600	150	10	0.108	1.35	2.76	0.48	0.46	5.06	1.22	2.70	8.99
Cultivate	8R-30	MFWD 190	20,100	150	10	0.103	1.28	3.32	0.55	0.51	5.68	1.40	3.14	10.23
Cultivate	8R-38	MFWD 190	20,500	150	10	0.073	0.92	2.37	0.40	0.36	4.06	1.02	2.24	7.34
Cultivate	8R-38 2x1	MFWD 190	31,100	150	10	0.054	0.67	1.75	0.45	0.27	3.15	1.14	1.65	5.95
Cultivate	10R-30	MFWD 225	27,400	150	10	0.082	1.03	3.15	0.60	0.56	5.34	1.53	3.42	10.31
Cultivate	12R-30	MFWD 225	36,200	150	10	0.068	0.85	2.62	0.66	0.46	4.61	1.69	2.85	9.16
Cultivate	12R-38	MFWD 225	38,200	150	10	0.054	0.67	2.07	0.55	0.36	3.67	1.40	2.25	7.33
Cultivate	16R-30	MFWD 225	43,500	150	10	0.051	0.64	1.97	0.59	0.35	3.56	1.52	2.14	7.23
Cultivate & Post	4R-30	2WD 105	16,600	150	10	0.220	3.74	3.92	0.97	0.34	8.98	2.48	2.00	13.47
Cultivate & Post	4R-38	2WD 105	16,400	150	10	0.173	2.95	3.08	0.75	0.27	7.06	1.93	1.57	10.57
Cultivate & Post	6R-30	MFWD 150	21,800	150	10	0.146	2.49	3.73	0.85	0.62	7.71	2.17	3.64	13.53
Cultivate & Post	6R-38	MFWD 150	22,100	150	10	0.115	1.97	2.95	0.68	0.49	6.10	1.73	2.88	10.72
Cultivate & Post	8R-30	MFWD 190	25,600	150	10	0.110	1.87	3.55	0.75	0.55	6.72	1.91	3.35	11.99
Cultivate & Post	8R-38	MFWD 190	26,000	150	10	0.086	1.48	2.80	0.60	0.43	5.32	1.53	2.65	9.51
Cultivate & Post	8R-38 2x1	MFWD 190	38,400	150	10	0.057	0.98	1.86	0.59	0.28	3.73	1.51	1.76	7.01
Cultivate & Post	10R-30	MFWD 225	32,800	150	10	0.088	1.49	3.36	0.76	0.59	6.23	1.96	3.65	11.84
Cultivate & Post	12R-30	MFWD 225	41,700	150	10	0.073	1.24	2.80	0.81	0.49	5.36	2.07	3.04	10.49
Cultivate & Post	12R-38	MFWD 225	45,400	150	10	0.057	0.98	2.21	0.70	0.39	4.29	1.78	2.40	8.48
Cultivate & Post	16R-30	MFWD 225	50,700	150	10	0.055	0.93	2.10	0.74	0.37	4.15	1.89	2.28	8.33
Cultivate Ridge Till	8R-30	2WD 170	25,000	200	12	0.103	1.28	2.97	1.23	0.38	5.88	1.20	2.33	9.42
Cultivate Ridge Till	12R-30	2WD 190	37,700	200	12	0.068	0.85	2.21	1.24	0.23	4.55	1.21	1.44	7.20
Disk & Incorporate	14'	2WD 130	27,600	200	10	0.149	2.54	3.30	1.23	0.44	7.53	2.10	2.59	12.23
Disk & Incorporate	20'	MFWD 190	39,800	180	10	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disk & Incorporate	24'	MFWD 190	41,400	200	10	0.087	1.48	2.81	1.08	0.43	5.82	1.84	2.66	10.32
Disk & Incorporate	28'	MFWD 225	47,600	200	10	0.074	1.27	2.85	1.06	0.50	5.71	1.81	3.10	10.63
Disk & Incorporate	32'	MFWD 225	54,100	200	10	0.065	1.11	2.50	1.06	0.44	5.12	1.80	2.71	9.65
Disk Harrow	14'	2WD 130	22,100	180	10	0.140	1.75	3.09	0.86	0.41	6.13	1.75	2.43	10.31
Disk Harrow	20'	MFWD 190	34,300	180	10	0.098	1.22	3.16	0.93	0.49	5.82	1.90	2.99	10.72
Disk Harrow	24'	MFWD 190	35,900	180	10	0.081	1.02	2.64	0.81	0.40	4.89	1.66	2.49	9.04
Disk Harrow	28'	MFWD 225	42,200	180	10	0.070	0.87	2.68	0.82	0.47	4.85	1.67	2.91	9.44
Disk Harrow	32'	MFWD 225	46,900	180	10	0.061	0.76	2.34	0.79	0.41	4.33	1.63	2.54	8.51
Disk Harrow	42'	MFWD 225	92,500	180	10	0.046	0.58	1.78	1.20	0.31	3.89	2.45	1.94	8.28
Disk Harrow 40-100hp	14'	2WD 75	15,700	180	10	0.140	1.75	1.78	0.61	0.14	4.29	1.24	0.82	6.36
Disk Heavy	14'	MFWD 150	22,100	180	10	0.145	1.82	3.71	0.89	0.62	7.06	1.82	3.63	12.52
Disk Heavy	20'	MFWD 170	34,300	180	10	0.097	1.21	2.80	0.92	0.45	5.40	1.89	2.74	10.03
Disk Heavy	28'	MFWD 190	42,200	180	10	0.075	0.94	2.44	0.88	0.37	4.65	1.80	2.30	8.76
Disk Ripper	15'	MFWD 225	45,400	180	10	0.136	1.70	5.20	1.71	0.92	9.55	3.50	5.65	18.71
Ditcher	2WD 130		4,860	200	10	0.020	0.25	0.44	0.03	0.05	0.79	0.04	0.34	1.18
Ditcher (1m/160a)	2WD 130		4,860	200	10	0.009	0.11	0.20	0.01	0.02	0.37	0.02	0.16	0.55
Fert Appl (Liquid)	4R-38	MFWD 150	13,100	150	8	0.154	2.63	3.94	1.35	0.66	8.58	1.47	3.84	13.90
Fert Appl (Liquid)	6R-30	MFWD 170	14,300	150	8	0.130	2.23	3.78	1.24	0.60	7.86	1.36	3.69	12.91
Fert Appl (Liquid)	6R-38	MFWD 170	14,200	150	8	0.103	1.76	2.98	0.97	0.47	6.20	1.06	2.91	10.18
Fert Appl (Liquid)	8R-30	MFWD 190	15,100	150	8	0.098	1.67	3.16	0.98	0.49	6.32	1.07	2.99	10.39
Fert Appl (Liquid)	8R-38	MFWD 190	15,800	150	8	0.077	1.32	2.50	0.81	0.38	5.03	0.89	2.36	8.29
Fert Appl (Liquid)	8R-38 2x1	MFWD 190	17,400	150	8	0.051	0.88	1.66	0.59	0.25	3.40	0.65	1.57	5.63
Fert Appl (Liquid)	10R-30	MFWD 225	17,700	150	8	0.078	1.33	3.00	0.92	0.53	5.80	1.01	3.26	10.07
Fert Appl (Liquid)	10R-38	MFWD 225	17,700	150	8	0.061	1.05	2.36	0.73	0.42	4.57	0.79	2.57	7.94
Fert Appl (Liquid)	12R-30	MFWD 225	18,200	150	8	0.078	1.33	3.00	0.95	0.53	5.82	1.03	3.26	10.13
Fert Appl (Liquid)	12R-38	MFWD 225	17,400	150	8	0.051	0.88	1.97	0.59	0.35	3.80	0.65	2.14	6.60
Field Cult & Inc	42'	MFWD 225	58,700	100	10	0.037	0.64	1.44	0.55	0.25	2.89	2.26	1.56	6.72
Field Cult & Inc	50'	MFWD 225	68,700	100	10	0.031	0.54	1.21	0.54	0.21	2.51	2.22	1.31	6.05
Field Cult & Inc Fld	24'	MFWD 170	31,500	100	10	0.066	1.12	1.90	0.52	0.30	3.86	2.12	1.86	7.84
Field Cult & Inc Fld	32'	MFWD 190	45,000	100	10	0.049	0.84	1.60	0.55	0.24	3.25	2.27	1.51	7.03
Field Cult & Inc Rdg	12'	2WD 150	16,600	100	10	0.132	2.25	3.36	0.54	0.53	6.70	2.23	3.12	12.06
Field Cultivate Fld	24'	MFWD 170	26,000	100	10	0.062	0.77	1.79	0.40	0.28	3.26	1.64	1.75	6.67
Field Cultivate Fld	32'	MFWD 190	39,500	100	10	0.046	0.58	1.50	0.46	0.23	2.78	1.87	1.42	6.08
Field Cultivate Fld	42'	MFWD 225	51,500	100	10	0.035	0.44	1.35	0.45	0.24	2.50	1.86	1.47	5.84
Field Cultivate Fld	50'	MFWD 225	61,300	100	10	0.029	0.37	1.14	0.45	0.20	2.17	1.86	1.24	5.28
Field Cultivate Rdg	12'	2WD 150	11,100	100	10	0.124	1.55	3.17	0.34	0.50	5.57	1.40	2.93	9.92
Grain Cart Corn	500 bu	MFWD 190	23,700	200	12	0.031	0.39	1.03	0.20	0.15	1.79	0.34	0.97	3.10
Grain Cart Corn	700 bu	MFWD 190	34,000	200	12	0.025	0.31	0.80	0.23	0.12	1.47	0.38	0.76	2.62
Grain Cart Corn	1000 bu	MFWD 225	43,700	200	12	0.025	0.31	0.95	0.29	0.17	1.73	0.49	1.03	3.26
Grain Cart Rice	500 bu	MFWD 190	23,700	200	12	0.062	0.78	2.01	0.40	0.31	3.51	0.66	1.90	6.08
Grain Cart Rice	700 bu	MFWD 190	34,000	200	12	0.055	0.68	1.77	0.50	0.27	3.24	0.84	1.67	5.76
Grain Cart Rice	1000 bu	MFWD 190	43,700	200	12	0.045	0.57	1.47	0.54	0.22	2.82	0.90	1.39	5.12

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2014 (continued)

Item Name	Size	Power Unit	Purchase Price	Annual Use	Useful Life	Perf Rate	Labor	Fuel	---R&M---	Total Imp. P.U.	---Fixed---	Total Imp. P.U.	Total Cost	
			dollars	hours	years	hr/ac	-----\$/acre-----							
Grain Cart Soybean	500 bu	MFWD 190	23,700	200	12	0.025	0.31	0.82	0.16	0.12	1.43	0.27	0.77	2.48
Grain Cart Soybean	700 bu	MFWD 190	34,000	200	12	0.021	0.26	0.68	0.19	0.10	1.25	0.32	0.64	2.22
Grain Cart Soybean	1000 bu	MFWD 190	43,700	200	12	0.021	0.26	0.68	0.25	0.10	1.30	0.41	0.64	2.37
Grain Cart Wht/Sor	500 bu	MFWD 190	23,700	200	12	0.025	0.31	0.82	0.16	0.12	1.43	0.27	0.77	2.48
Grain Cart Wht/Sor	700 bu	MFWD 190	34,000	200	12	0.021	0.26	0.68	0.19	0.10	1.25	0.32	0.64	2.22
Grain Cart Wht/Sor	1000 bu	MFWD 190	43,700	200	12	0.021	0.26	0.68	0.25	0.10	1.30	0.41	0.64	2.37
Grain Drill	8'	2WD 130	19,700	150	8	0.235	5.08	5.20	1.74	0.70	12.73	3.20	4.08	20.02
Grain Drill	10'	2WD 130	23,600	150	8	0.188	4.06	4.16	1.66	0.56	10.46	3.07	3.26	16.80
Grain Drill	12'	2WD 130	22,000	150	8	0.157	3.38	3.46	1.29	0.46	8.62	2.38	2.72	13.73
Grain Drill	15'	MFWD 150	28,300	150	8	0.125	2.71	3.20	1.33	0.53	7.78	2.45	3.12	13.37
Grain Drill	20'	MFWD 170	35,500	150	8	0.094	2.03	2.72	1.25	0.43	6.44	2.31	2.65	11.41
Grain Drill	24'	MFWD 190	54,000	150	8	0.078	1.69	2.53	1.59	0.39	6.21	2.93	2.39	11.53
Grain Drill	30'	MFWD 225	58,600	150	8	0.062	1.35	2.40	1.38	0.42	5.56	2.54	2.61	10.72
Grain Drill	35'	MFWD 225	80,200	150	8	0.053	1.16	2.05	1.62	0.36	5.20	2.98	2.23	10.43
Grain Drill & Pre	8'	2WD 130	25,200	150	8	0.253	5.47	5.60	2.39	0.75	14.23	4.41	4.39	23.05
Grain Drill & Pre	10'	2WD 130	29,100	150	8	0.203	4.37	4.48	2.21	0.60	11.68	4.08	3.51	19.28
Grain Drill & Pre	12'	2WD 130	27,500	150	8	0.169	3.64	3.73	1.74	0.50	9.63	3.21	2.93	15.78
Grain Drill & Pre	15'	MFWD 150	33,800	150	8	0.135	2.91	3.44	1.71	0.57	8.66	3.16	3.36	15.19
Grain Drill & Pre	20'	MFWD 170	41,000	150	8	0.101	2.18	2.93	1.56	0.46	7.15	2.87	2.86	12.89
Grain Drill & Pre	24'	MFWD 190	59,500	150	8	0.084	1.82	2.73	1.88	0.42	6.86	3.47	2.57	12.92
Grain Drill & Pre	30'	MFWD 225	64,100	150	8	0.067	1.45	2.58	1.62	0.46	6.13	2.99	2.81	11.94
Grain Drill & Pre	35'	MFWD 225	85,700	150	8	0.058	1.25	2.21	1.86	0.39	5.72	3.43	2.40	11.57
Grain Drill & Pre T	8R-38	MFWD 225	44,000	150	8	0.062	1.35	2.40	1.03	0.42	5.22	1.91	2.61	9.74
Harrow - Rigid	21'	2WD 150	5,400	200	10	0.073	0.92	1.88	0.13	0.30	3.24	0.20	1.74	5.19
Harrow - Folding	16'	MFWD 190	5,000	200	10	0.097	1.21	3.13	0.16	0.48	5.00	0.24	2.95	8.20
Harrow - Folding	24'	MFWD 190	12,100	200	10	0.064	0.80	2.08	0.27	0.32	3.49	0.39	1.97	5.86
Harrow - Folding	30'	MFWD 190	13,600	200	10	0.051	0.64	1.67	0.24	0.25	2.82	0.35	1.57	4.75
Harrow - Folding	40'	MFWD 190	16,700	200	10	0.038	0.48	1.25	0.22	0.19	2.15	0.33	1.18	3.67
Harrow - Folding	48'	MFWD 225	21,000	200	10	0.032	0.40	1.23	0.23	0.22	2.09	0.34	1.34	3.78
Harrow - Rigid	13'	2WD 130	3,780	200	10	0.119	1.49	2.63	0.15	0.35	4.64	0.23	2.06	6.94
Header - Corn	6R-30	265 hp	42,300	300	8	0.170	2.12	7.66	1.80	4.86	16.45	2.61	18.60	37.67
Header - Corn	6R-38	265 hp	43,500	300	8	0.134	1.68	6.05	1.46	3.83	13.03	2.12	14.68	29.84
Header - Corn	8R-30	265 hp	54,700	300	8	0.127	1.59	5.74	1.74	3.64	12.73	2.53	13.95	29.22
Header - Corn	8R-38	325 hp	56,300	300	8	0.100	1.26	5.57	1.42	3.29	11.54	2.06	12.60	26.21
Header - Corn	12R-20	325 hp	76,200	300	8	0.127	1.59	7.05	2.43	4.16	15.24	3.53	15.93	34.71
Header - Corn	12R-30	325 hp	85,800	300	8	0.085	1.06	4.70	1.82	2.77	10.36	2.65	10.62	23.64
Header - Draper (CL)	25' Rigid	265 hp	52,000	300	8	0.203	2.53	9.14	2.42	5.79	19.89	3.64	22.18	45.73
Header - Draper (CL)	30' Rigid	325 hp	56,300	300	8	0.169	2.11	9.34	2.18	5.51	19.15	3.29	21.12	43.57
Header - Draper (CL)	36' Rigid	355 hp	61,600	300	8	0.141	1.76	8.50	1.99	5.05	17.31	3.00	19.34	39.65
Header - Draper (SL)	25' Rigid	325 hp	52,000	300	8	0.176	2.20	9.71	2.09	5.73	19.75	3.16	21.96	44.88
Header - Draper (SL)	30' Rigid	325 hp	56,300	300	8	0.146	1.83	8.09	1.89	4.78	16.60	2.85	18.30	37.76
Header - Draper (SL)	36' Rigid	355 hp	61,600	300	8	0.122	1.52	7.36	1.72	4.37	15.00	2.60	16.76	34.36
Header - Rice (CL)	25' Rigid	325 hp	51,600	300	8	0.253	3.17	14.01	3.27	8.27	28.73	4.75	31.68	65.18
Header - Rice (CL)	30' Rigid	325 hp	59,000	300	8	0.211	2.64	11.67	3.12	6.89	24.34	4.53	26.40	55.27
Header - Rice (SL)	25' Rigid	325 hp	51,600	300	8	0.220	2.75	12.14	2.83	7.17	24.90	4.12	27.45	56.48
Header - Rice (SL)	30' Rigid	325 hp	59,000	300	8	0.183	2.29	10.12	2.70	5.97	21.09	3.92	22.88	47.90
Header -RiceStrp(CL)	20'	265 hp	46,300	300	8	0.253	3.17	11.42	2.93	7.24	24.78	4.26	27.73	56.78
Header -RiceStrp(CL)	24'	325 hp	50,800	300	8	0.211	2.64	11.67	2.68	6.89	23.90	3.90	26.40	54.21
Header -RiceStrp(CL)	32'	325 hp	56,000	300	8	0.158	1.98	8.75	2.22	5.17	18.13	3.22	19.80	41.16
Header -RiceStrp(SL)	20'	265 hp	46,300	300	8	0.220	2.75	9.90	2.54	6.27	21.47	3.69	24.03	49.21
Header -RiceStrp(SL)	24'	325 hp	50,800	300	8	0.183	2.29	10.12	2.32	5.97	20.71	3.38	22.88	46.98
Header -RiceStrp(SL)	32'	325 hp	56,000	300	8	0.137	1.71	7.59	1.92	4.48	15.71	2.79	17.16	35.67
Header -Soybean	22' Flex	265 hp	28,900	300	8	0.116	1.45	5.22	0.83	3.31	10.82	1.21	12.68	24.73
Header -Soybean	25' Flex	325 hp	31,300	300	8	0.102	1.27	5.64	0.79	3.33	11.04	1.16	12.75	24.96
Header -Soybean	30' Flex	325 hp	27,900	300	8	0.085	1.06	4.70	0.59	2.77	9.13	0.86	10.62	20.62
Header -Soybean	35' Flex	355 hp	41,200	300	8	0.072	0.91	4.40	0.75	2.61	8.67	1.09	10.01	19.78
Header Wheat/Sorghum	22' Rigid	265 hp	23,100	300	8	0.116	1.45	5.22	0.67	3.31	10.66	0.97	12.68	24.32
Header Wheat/Sorghum	25' Rigid	325 hp	27,000	300	8	0.102	1.27	5.64	0.68	3.33	10.93	1.00	12.75	24.69
Header Wheat/Sorghum	30' Rigid	325 hp	30,000	300	8	0.085	1.06	4.70	0.63	2.77	9.17	0.92	10.62	20.73
Header-Cotton Bcast	13'	173 hp	19,400	200	8	0.251	5.42	6.71	0.91	6.53	19.59	2.66	25.00	47.25
Header-Cotton-Bcast	16'	173 hp	21,600	200	8	0.204	4.41	5.45	0.82	5.30	16.00	2.40	20.31	38.72
Header-Cotton-Bcast	19'	173 hp	23,900	200	8	0.172	3.71	4.59	0.77	4.46	13.55	2.24	17.10	32.90
Header-Cotton-Brush	4R-30 2x1	173 hp	33,400	200	8	0.218	4.70	5.81	1.36	5.66	17.55	3.97	21.67	43.19
Header-Cotton-Brush	4R-36	173 hp	33,300	200	8	0.272	5.88	7.27	1.70	7.07	21.93	4.94	27.08	53.97
Header-Cotton-Brush	4R-38	173 hp	33,300	200	8	0.257	5.55	6.87	1.60	6.68	20.72	4.67	25.59	50.99
Header-Cotton-Brush	4R-38 2x1	173 hp	35,200	200	8	0.172	3.71	4.59	1.13	4.46	13.91	3.30	17.10	34.32
Header-Cotton-Brush	5R-30	173 hp	41,900	200	8	0.261	5.64	6.98	2.05	6.79	21.48	5.97	26.00	53.46
Header-Cotton-Brush	5R-38	173 hp	43,300	200	8	0.207	4.46	5.52	1.68	5.37	17.04	4.88	20.57	42.50
Header-Cotton-Brush	6R-30	173 hp	51,500	200	8	0.218	4.70	5.81	2.10	5.66	18.29	6.12	21.67	46.08
Header-Cotton-Brush	6R-38	173 hp	53,100	200	8	0.172	3.71	4.59	1.71	4.46	14.49	4.98	17.10	36.58
Header-Cotton-Brush	8R-30	173 hp	71,100	200	8	0.163	3.52	4.36	2.18	4.24	14.32	6.34	16.25	36.91
Header-Cotton-Brush	8R-36/38	173 hp	72,600	200	8	0.129	2.78	3.45	1.76	3.35	11.35	5.11	12.84	29.32
Land Plane	50'x16'	MFWD 190	12,000	200	10	0.151	1.89	4.89	0.36	0.75	7.91	0.92	4.62	13.46
Levee Pull & Seed	8 Blade	MFWD 170	10,200	100	10	0.003	0.04	0.10	0.00	0.01	0.17	0.03	0.10	0.30
Levee Pull (1m/80a)	8 blade	MFWD 170	7,120	100	10	0.003	0.04	0.10	0.00	0.01	0.16	0.02	0.10	0.29
Levee Splitter (1/80)	32"	MFWD 150	3,280	100	10	0.004	0.05	0.10	0.00	0.01	0.17	0.01	0.10	0.29
Module Builder	4R-30(350)	MFWD 190	33,500	200	10	0.327	7.05	10.56	2.74	1.63	22.00	5.36	9.97	37.34
Module Builder	4R-38(255)	MFWD 190	33,500	200	10	0.257	5.55	8.31	2.15	1.28	17.32	4.22	7.85	29.40
Module Builder	4R-38(350)	MFWD 190	33,500	200	10	0.257	5.55	8.31	2.15	1.28	17.32	4.22	7.85	29.40

(continued)





Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2014 (continued)

Item Name	Size	Power Unit	Purchase Price	Annual Use	Useful Life	Perf Rate	Labor	Fuel	---R&M---		Total Direct	--Fixed--		Total Cost
									Imp.	P.U.		Imp.	P.U.	
			dollars	hours	years	hr/ac	-----\$/acre-----							
Plant - TwinRow	8R-30/40	MFWD 225	103,000	150	8	0.074	1.60	2.84	2.87	0.50	7.84	5.30	3.09	16.24
Roller/Cultipacker	12'	2WD 130	4,130	300	12	0.124	1.55	2.74	0.12	0.37	4.79	0.16	2.15	7.11
Roller/Cultipacker	20'	MFWD 150	15,700	300	12	0.074	0.93	1.90	0.27	0.31	3.43	0.36	1.85	5.65
Roller/Cultipacker	30'	MFWD 170	17,500	300	12	0.049	0.62	1.43	0.20	0.23	2.49	0.27	1.40	4.16
Roller/Cultipacker	38'	MFWD 225	19,100	300	12	0.039	0.49	1.50	0.17	0.26	2.43	0.23	1.63	4.30
Roller/Stubble	20'	2WD 50	12,800	300	12	0.074	0.93	0.63	0.22	0.04	1.83	0.29	0.26	2.39
Roller/Stubble	32'	MFWD 225	21,700	300	12	0.046	0.58	1.78	0.23	0.31	2.92	0.31	1.93	5.17
Rotary Cutter	7'	MFWD 130	4,250	185	10	0.168	2.10	3.71	0.58	0.55	6.96	0.39	3.24	10.59
Rotary Cutter	12'	2WD 150	12,900	185	10	0.098	1.22	2.50	1.02	0.39	5.15	0.69	2.31	8.17
Rotary Cutter-Flex	15'	MFWD 150	19,000	185	10	0.078	0.98	2.00	1.21	0.33	4.53	0.82	1.95	7.30
Rotary Cutter-Flex	20'	MFWD 150	26,700	185	10	0.058	0.73	1.50	1.27	0.25	3.76	0.86	1.46	6.09
Row Cond & Inc-Fold.	26'	MFWD 190	23,700	100	10	0.063	1.08	2.04	0.37	0.31	3.82	1.53	1.93	7.28
Row Cond & Inc-Fold.	38'	MFWD 225	34,300	100	10	0.043	0.73	1.65	0.37	0.29	3.06	1.51	1.80	6.38
Row Cond & Inc-Rigid	13'	2WD 130	12,600	100	10	0.126	2.16	2.80	0.39	0.37	5.74	1.63	2.19	9.57
Row Cond & Inc-Rigid	21'	2WD 170	17,200	100	10	0.078	1.33	2.26	0.33	0.29	4.23	1.37	1.78	7.39
Row Cond & Inc-Rigid	26'	MFWD 190	17,900	100	10	0.026	0.45	0.85	0.11	0.13	1.56	0.48	0.81	2.86
Row Cond Folding	26'	MFWD 225	18,200	100	10	0.059	0.74	2.28	0.27	0.40	3.70	1.10	2.48	7.29
Row Cond Folding	38'	MFWD 225	27,100	100	10	0.040	0.51	1.56	0.27	0.27	2.62	1.12	1.69	5.45
Row Cond Rigid	13'	2WD 130	7,120	100	10	0.119	1.49	2.63	0.21	0.35	4.69	0.86	2.06	7.63
Row Cond Rigid	21'	2WD 170	11,700	100	10	0.073	0.92	2.13	0.21	0.27	3.55	0.88	1.67	6.10
Row Cond Rigid	26'	MFWD 190	12,400	100	10	0.059	0.74	1.92	0.18	0.29	3.15	0.75	1.82	5.73
Row Cond./Roll-Fold.	26'	MFWD 190	26,300	160	10	0.072	0.90	2.32	0.47	0.36	4.06	1.20	2.19	7.47
Row Cond./Roll-Fold.	30'	MFWD 190	38,600	160	10	0.062	0.78	2.01	0.60	0.31	3.71	1.53	1.90	7.15
Row Cond./Roll-Fold.	40'	MFWD 225	36,700	160	10	0.046	0.58	1.79	0.43	0.31	3.12	1.09	1.94	6.17
Row Cond./Roll-Rigid	21'	MFWD 190	22,800	160	10	0.089	1.11	2.88	0.50	0.44	4.95	1.29	2.72	8.97
Row Cond./Roll-Rigid	26'	MFWD 190	22,800	160	10	0.072	0.90	2.32	0.41	0.36	4.00	1.04	2.19	7.24
Spin Spreader	5 ton	MFWD 190	11,300	100	8	0.042	0.90	1.35	0.26	0.21	2.74	0.51	1.28	4.54
Spray (ATV Ropewick)	75"	800 CC	600	200	8	0.260	4.43	0.60	0.07	0.30	5.41	0.08	1.16	6.66
Spray (ATV)	12'/17'	800 CC	530	200	8	0.112	1.92	0.26	0.02	0.13	2.34	0.03	0.50	2.88
Spray (ATV)	20'	800 CC	1,350	200	8	0.084	1.44	0.19	0.05	0.09	1.78	0.06	0.37	2.23
Spray (Band)	27' Fold	MFWD 170	5,480	200	8	0.062	1.06	1.80	0.16	0.28	3.32	0.18	1.76	5.28
Spray (Band)	40' Fold	MFWD 170	7,220	200	8	0.042	0.72	1.22	0.14	0.19	2.28	0.16	1.19	3.64
Spray (Band)	50' Fold	MFWD 170	7,410	200	8	0.033	0.57	0.97	0.11	0.15	1.82	0.13	0.95	2.91
Spray (Band)	53' Fold	MFWD 170	8,340	200	8	0.031	0.54	0.92	0.12	0.14	1.73	0.14	0.90	2.78
Spray (Band)	60' Fold	MFWD 170	10,400	200	8	0.028	0.48	0.81	0.13	0.13	1.56	0.15	0.79	2.51
Spray (Bcast/HB)	13' Rigid	MFWD 150	5,800	200	8	0.130	2.21	3.31	0.35	0.55	6.44	0.41	3.23	10.09
Spray (Bcast/HB)	20' Rigid	MFWD 150	6,840	200	8	0.084	1.44	2.15	0.27	0.36	4.23	0.31	2.10	6.65
Spray (Bcast/HB)	27' Fold	MFWD 170	10,700	200	8	0.062	1.06	1.80	0.31	0.28	3.48	0.36	1.76	5.61
Spray (Bcast/HB)	27' Rigid	MFWD 170	7,870	200	8	0.062	1.06	1.80	0.23	0.28	3.39	0.26	1.76	5.43
Spray (Bcast/HB)	30' Fold	MFWD 170	15,300	200	8	0.056	0.96	1.62	0.40	0.26	3.25	0.47	1.59	5.31
Spray (Bcast/HB)	40' Fold	MFWD 170	17,400	200	8	0.042	0.72	1.22	0.34	0.19	2.48	0.40	1.19	4.07
Spray (Bcast/HB/HD)	27'	MFWD 170	12,100	200	8	0.062	1.06	1.80	0.35	0.28	3.52	0.41	1.76	5.70
Spray (Bcast/HB/HD)	40'	MFWD 170	19,100	200	8	0.042	0.72	1.22	0.37	0.19	2.51	0.44	1.19	4.14
Spray (Broadcast)	27'	MFWD 170	5,480	200	8	0.062	1.06	1.80	0.16	0.28	3.32	0.18	1.76	5.28
Spray (Broadcast)	40'	MFWD 170	7,220	200	8	0.042	0.72	1.22	0.14	0.19	2.28	0.16	1.19	3.64
Spray (Broadcast)	50'	MFWD 170	7,410	200	8	0.033	0.57	0.97	0.11	0.15	1.82	0.13	0.95	2.91
Spray (Broadcast)	53'	MFWD 170	8,340	200	8	0.031	0.54	0.92	0.12	0.14	1.73	0.14	0.90	2.78
Spray (Broadcast)	60'	MFWD 170	10,400	200	8	0.028	0.48	0.81	0.13	0.13	1.56	0.15	0.79	2.51
Spray (Direct/Hood)	8R-30	MFWD 170	12,400	200	8	0.084	1.44	2.44	0.49	0.39	4.76	0.57	2.38	7.72
Spray (Direct/Hood)	8R-38	MFWD 170	13,700	200	8	0.066	1.13	1.93	0.42	0.30	3.80	0.49	1.88	6.19
Spray (Direct/Hood)	12R-30	MFWD 170	19,000	200	8	0.056	0.96	1.62	0.50	0.26	3.35	0.58	1.59	5.52
Spray (Direct/Hood)	12R-38	MFWD 170	19,300	200	8	0.044	0.75	1.28	0.40	0.20	2.65	0.46	1.25	4.37
Spray (Direct/Layby)	8R-38	MFWD 170	12,900	200	8	0.066	1.13	1.93	0.40	0.30	3.78	0.47	1.88	6.14
Spray (Direct/Layby)	8R-38 2x1	MFWD 170	19,000	200	8	0.044	0.75	1.28	0.39	0.20	2.64	0.46	1.25	4.36
Spray (Direct/Layby)	12R-30	MFWD 170	17,000	200	8	0.056	0.96	1.62	0.44	0.26	3.29	0.52	1.59	5.41
Spray (Direct/Layby)	12R-38	MFWD 170	19,000	200	8	0.044	0.75	1.28	0.39	0.20	2.64	0.46	1.25	4.36
Spray (Levee Leaper)	50'	MFWD 225	13,500	200	8	0.033	0.57	1.29	0.21	0.23	2.31	0.24	1.40	3.96
Spray (Pull Type)	60'	MFWD 225	27,000	200	8	0.028	0.48	1.07	0.35	0.19	2.10	0.41	1.17	3.69
Spray (Pull Type)	80'	MFWD 225	38,000	200	8	0.021	0.36	0.80	0.37	0.14	1.68	0.43	0.87	3.00
Spray (Pull Type)	90'	2WD 50	38,500	200	8	0.018	0.32	0.15	0.33	0.01	0.83	0.39	0.06	1.29
Spray (Pull Type)	100'	MFWD 225	35,900	200	8	0.016	0.28	0.64	0.28	0.11	1.33	0.33	0.70	2.36
Spray (Pull Type)	120'	MFWD 225	50,800	200	8	0.014	0.24	0.53	0.33	0.09	1.21	0.39	0.58	2.18
Spray (Ropewick)	20'	MFWD 190	2,600	200	8	0.084	1.44	2.73	0.10	0.42	4.69	0.11	2.57	7.39
Spray (Spot)	27'	MFWD 170	5,480	200	8	0.062	1.06	1.80	0.16	0.28	3.32	0.18	1.76	5.28
Spray (Spot)	40'	MFWD 170	7,220	200	8	0.042	0.72	1.22	0.14	0.19	2.28	0.16	1.19	3.64
Spray (Spot)	50'	MFWD 170	7,410	200	8	0.033	0.57	0.97	0.11	0.15	1.82	0.13	0.95	2.91
Spray (Spot)	53'	MFWD 170	8,430	200	8	0.031	0.54	0.92	0.12	0.14	1.73	0.14	0.90	2.78
Spray (Spot)	60'	MFWD 225	10,400	200	8	0.028	0.48	1.07	0.13	0.19	1.88	0.15	1.17	3.21
Stalk Shredder	14'	MFWD 150	13,000	200	10	0.117	1.47	3.00	1.34	0.50	6.32	0.78	2.93	10.03
Stalk Shredder Flex	20'	MFWD 150	34,700	200	10	0.082	1.03	2.10	2.50	0.35	5.99	1.45	2.05	9.50
Stalk Shredder-Flail	12'	MFWD 150	15,800	200	10	0.137	1.71	3.50	1.90	0.58	7.71	1.10	3.42	12.24
Stalk Shredder-Flail	15'	MFWD 150	19,500	200	10	0.110	1.37	2.80	1.87	0.47	6.52	1.09	2.73	10.35
Stalk Shredder-Flail	18'	MFWD 150	25,300	200	10	0.091	1.14	2.33	2.02	0.39	5.90	1.18	2.28	9.36
Stalk Shredder-Flail	20'	MFWD 150	26,300	200	10	0.082	1.03	2.10	1.89	0.35	5.38	1.10	2.05	8.54
Stalk Shredder-Flail	25'	MFWD 150	37,600	200	10	0.066	0.82	1.68	2.17	0.28	4.96	1.26	1.64	7.86
Strip Till	8R38/12R30	MFWD 225	42,100	150	10	0.061	0.77	2.35	1.12	0.41	4.66	1.76	2.55	8.99
Subsoiler	3 shank	MFWD 190	3,550	100	15	0.204	2.55	6.59	0.24	1.02	10.41	0.57	6.22	17.21
Subsoiler	4 shank	MFWD 225	8,050	100	15	0.153	1.92	5.87	0.41	1.04	9.25	0.97	6.37	16.60

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2014

Item Name	Size	Power Unit	Purchase Price	Annual Use	Useful Life	Perf Rate	Labor	Fuel	---R&M--- Imp. P.U.	Total Direct	--Fixed-- Imp. P.U.	Total Cost		
			dollars	hours	years	hr/ac	-----\$/acre-----							
Subsoiler	5 shank	MFWD 225	7,870	100	15	0.122	1.52	4.67	0.32	0.83	7.36	0.75	5.08	13.19
Subsoiler low-till	6 shank	MFWD 225	10,500	100	15	0.102	1.27	3.90	0.35	0.69	6.23	0.84	4.24	11.32
Subsoiler low-till	8 shank	MFWD 225	19,600	100	15	0.076	0.95	2.92	0.50	0.52	4.90	1.18	3.17	9.26

Notes:

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

Total Direct: Does not include interest on operating capital.

HB = Hooded Boom, HD = Hooded Direct

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2014

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
ADJUVANTS			Folicur 3.6	oz	1.08
Crop Oil Conc.(Pet.)	pt	3.72	Headline EC	oz	2.81
Crop Oil Conc.(Veg.)	pt	4.68	Headline SC	oz	2.99
Drift/Defoamer	pt	5.27	Manzate 75 DF	lb	5.25
Spreader Sticker	pt	3.54	Moncut 70 DF	lb	24.85
Surfactant	pt	3.68	Prevail	lb	28.25
CLEANING			Provost	oz	2.01
Cleaning Peanuts	ton	18.00	Quadris	oz	2.53
CROP CONSULTANT			Quilt	pt	19.55
Crop Consultant	acre	7.00	Quilt XCEL	pt	26.16
Rice Consultant	acre	7.00	Ridomil Gold	oz	6.22
CUSTOM FERTILIZE			Ridomil Gold PC GR	lb	2.42
App Fert by Air	cwt	7.00	Rovral 4F	pt	16.88
App Fert by Air(Min)	appl	7.00	Stiletto	oz	0.56
Custom Apply Fert	acre	7.50	Stratego	pt	22.50
CUSTOM LIME			Stratego YLD	oz	4.46
Lime (Spread)	ton	48.00	Terrachlor 2EC	pt	1.87
CUSTOM PLANT			Tilt 3.6 EC	oz	0.90
Custom Plant Air	cwt	7.00	Tilt/ Bravo SE	oz	0.37
Custom Plant Ground	acre	13.00	Uniform	oz	4.95
CUSTOM SPRAY			Vitavax RTU-Thiram	oz	0.35
App by Air ( 2 gal)	appl	4.00	GINNING		
App by Air ( 3 gal)	appl	5.00	Gin & Haul	lb	0.11
App by Air ( 5 gal)	appl	6.00	GROWTH REGULATORS		
App by Air (10 gal)	appl	7.75	Early Harvest PGR	oz	1.55
Custom Spray Ground	acre	7.00	Mepex	oz	0.08
Custom Spray Self Pr	acre	6.25	Mepex Gin Out	oz	0.14
Custom Spray Tractor	acre	7.50	Mepichlor 4.2%	oz	0.08
DRYING			Mepiquat	oz	0.10
Dry Corn	bu	0.19	Mepiquat Chloride	oz	0.08
Dry Grain Sorghum	cwt	0.25	Mepiquat Extra	oz	0.08
Dry Peanuts	ton	24.00	Pentia	pt	6.09
Dry Rice	bu	0.40	Pix Plus	oz	0.15
ERADICATION FEE			Stance	oz	1.18
Eradication	acre	1.00	SuperBoll	pt	3.00
FERTILIZERS			HARVEST AIDS		
Amm Sulfate (21% N)	cwt	17.75	Adios	oz	1.29
Amm Sulfate dry/mix	lb	0.20	Aim 2EC	oz	6.25
Boron 15G	lb	0.75	Ammonium Sulfate	lb	0.20
Boron Plus	pt	4.25	CottonQuik	pt	4.25
DAP	cwt	25.75	Def 6	pt	8.17
Fert 10-34-0	cwt	28.25	Def/Folex	pt	8.63
Fert 11-37-0	cwt	33.50	Defol 3	gal	3.45
Fert 30-0-0-5	cwt	18.00	Defol 5	gal	5.52
Fert 41-0-0-4	cwt	20.50	Defol 750	pt	1.26
Lime	ton	38.00	Dropp SC	oz	1.46
Phosphorus(46% P2O5)	cwt	24.00	ET	pt	44.69
Potash (60% K2O)	cwt	23.75	Ethephon 6E	pt	3.00
Sulfur 90%	lb	0.30	Finish 6	pt	8.44
Sulfur Plus	pt	2.60	First Pick	pt	3.12
SuperMax AMS	pt	2.70	Folex 6EC	pt	9.08
UAN (32% N)	cwt	19.50	Freefall SC	oz	1.41
UAN + Sulfur (28%)	cwt	19.50	Ginstar EC	pt	26.86
Urea, Solid (46% N)	cwt	22.60	Gramoxone SL	oz	0.22
Zinc Plus	pt	3.00	Paraquat	oz	0.22
Zinc Sulfate 31%	lb	0.50	Prep	pt	3.25
FUNGICIDES			Sharpen	oz	5.16
Abound	pt	28.50	Shed-a-leaf	gal	3.60
Allegiance Flowable	pt	58.75	Sodium Chlorate 3L	gal	3.45
Apron Maxx RTA	oz	0.74	Sodium Chlorate 5L	gal	5.52
Apron Maxx RTA+Moly	pt	13.63	TDZ SC	oz	1.41
Apron XL LS	oz	7.93	Thidiazuron 4lb	oz	1.41
Artisan	oz	0.96	Tribufos 6lb	pt	8.63
Bravo Ultrex	lb	5.80	HAULING		
Bravo Weather Stick	pt	4.29	Haul Corn	bu	0.23
Captan 50 WP	lb	6.00	Haul Peanuts	ton	14.50
Cotton Seed Trt.	acre	20.00	Haul Rice	bu	0.35
CruiserMaxx	oz	4.07	Haul Sorghum	bu	0.25
Dithane F-45	qt	8.63	Haul Soybeans	bu	0.27
Dithane Rainshield	lb	2.84	Haul Wheat	bu	0.26
Enable 2F	oz	1.95			

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2014(continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
HERBICIDES			Grandstand R	qt	28.38
2,4-D Amine 4	pt	2.94	Guardsman Max	pt	6.71
2,4-D Weedar 64	pt	2.28	Halex GT	pt	5.87
AAtrex 4L	pt	2.22	Halomax	oz	18.50
AAtrex NINE-0	lb	4.22	Harmony Extra SG	oz	11.80
Accent Q	oz	32.47	Harmony Extra XP	oz	14.40
Aim 2EC	oz	6.25	Harness XTRA	pt	6.28
Assure II	oz	0.70	Hoelon 3EC	pt	11.03
Atrazine 4L	pt	1.97	Impact	oz	16.83
Atrazine 90DF	lb	4.64	Karmex XP	lb	6.50
Axial XL	oz	0.98	Lariat	qt	7.46
Axiom 68DF	oz	1.65	Laudis	oz	4.88
Banvel	pt	7.69	Layby Pro	qt	14.27
Basagran	pt	11.88	Lexar	pt	6.54
Basis	oz	17.95	Liberty 280	oz	0.63
Beyond	oz	3.76	Linex 4L	pt	9.99
Bicep II Magnum	qt	11.22	Londax 60DF	oz	16.25
Bicep Lite Magnum	pt	7.12	Lorox 50DF	lb	18.70
Blazer Ultra	pt	9.37	Makaze	pt	1.88
Bolero 8EC	pt	7.25	MSMA 6.6	pt	3.16
Boundary 6.5 EC	9.37	9.37	MSMA6 Plus	pt	2.63
Buccaneer Plus	pt	2.19	Newpath 2SL	oz	3.24
Bullet	pt	3.73	Osprey	oz	3.08
Butyrac 175 (2,4-D)	pt	3.24	Outlook	pt	14.34
Butyrac 200 (2,4-DB)	pt	3.92	Paraquat	oz	0.22
Cadre	oz	3.52	Parazone 3SL	oz	0.26
Callisto 4SC	oz	5.28	Parrlay	pt	8.13
Canopy 75%	oz	2.50	Peak Accu Pak	oz	14.46
Canopy EX	oz	7.38	Permit 75 DF	oz	19.25
Caparol 4L	pt	2.68	Poast 1.53	pt	11.26
Capreno	oz	5.71	Poast Plus	pt	8.41
Celebrity Plus	lb	84.50	Prefix	pt	6.13
Clarity	pt	10.19	Propimax EC	pt	18.13
Classic	oz	15.28	Prowl 3.3 EC	pt	5.51
Clearpath	lb	49.11	Prowl H20	pt	5.04
Clincher SF	oz	2.15	Pursuit 2S	oz	2.98
Cobra 2EC	oz	1.45	Python WDG	oz	12.55
Command 3ME	pt	17.11	Quinstar	lb	44.50
Cornerstone Plus	pt	1.56	Raptor	oz	4.05
Cotoran 4L	pt	5.80	Reflex 2LC	pt	7.51
Cotton Pro	pt	3.44	Regiment 80WP	oz	38.57
Credit Extra	pt	1.80	Remedy Ultra	pt	8.22
Direx 4L	pt	3.74	Resolve SG	oz	7.95
Diuron 4L	pt	3.49	Resource .86EC	pt	27.09
Diuron 80 DF	lb	4.88	Ricebeaux	pt	5.37
Diuron 80%	lb	4.88	RicePro	pt	4.70
Dual II Magnum	pt	13.57	Riceshot	pt	3.62
Dual Magnum	pt	12.62	Ricestar HT	pt	21.20
Duet	pt	4.99	Rifel	pt	8.24
Envoke	oz	88.37	Roundup Power Max	oz	0.19
Evik DF 80W	lb	10.60	Roundup PowerMax	pt	3.00
Exceed	oz	10.71	Roundup WeatherMax	oz	0.25
Expert	pt	4.16	Roundup WeatherMax	pt	4.01
Facet L	pt	12.72	Salvo	pt	4.36
Finesse	oz	14.16	Scepter 70 DG	oz	3.99
First Rate	oz	37.80	Select Max	pt	11.94
First Shot	oz	7.68	Sequence	pt	5.07
Flexstar	pt	11.37	Simazine 4L	pt	2.57
Frontier 6.0	oz	0.63	Stalwart	pt	6.56
Fultime	pt	5.21	Stam 80 EDF	lb	7.95
Fusilade DX	oz	1.15	Stam M4	qt	7.74
Fusion	pt	27.38	Staple LX	oz	8.55
Glyfos	pt	1.66	Steadfast	oz	17.20
Glyfos Xtra	pt	1.44	Sterling Blue	pt	9.81
Glyphosate 3lbs a.e	pt	2.00	Storm	pt	11.09
Glyphosate 3lbs a.e	oz	0.13	Strada WG	oz	6.30
Glystar Plus	pt	1.56	Strongarm	oz	51.20
Goal 2XL	pt	10.00	Superwham	qt	8.31
Gramonone SL 2.0	oz	0.22			(continued)



Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2014

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Suprend	lb	12.74	Malathion 5E	pt	4.76
Surpass EC	qt	25.00	Malathion 8E	pt	5.50
Synchrony XP	oz	10.98	Methyl Parathion 4	pt	5.79
Touchdown Total	qt	5.93	Monitor 4	pt	16.33
Treflan 4D	pt	3.34	Mustang Max	oz	1.60
Tricor DF	lb	14.75	Oberon 4 SC	pt	76.19
Trifluralin 4EC	pt	3.28	Orthene 90S	lb	6.50
Valor SX	oz	5.49	Penncap-M	pt	6.71
Valor XLT	oz	4.06	Phorate	lb	3.00
Verdict	oz	1.51	Pounce 25WP	lb	12.77
Zidua	oz	7.27	Prolex	oz	2.62
Zorial Rapid 80DF	lb	13.99	Respect .8EC	pt	33.79
INOCULANT			Sevin 4F	pt	6.01
Nitrastick	lbseed	0.02	Sevin 80S	lb	7.35
Nitro Fix	lbseed	0.03	Sevin XLR Plus	qt	12.39
Optimize LIFT	oz	0.54	Sniper	oz	1.05
INSECT SCOUTING			Steward	pt	29.30
Insect Scouting	acre	7.00	Temik 15G Grit	lb	4.00
INSECTICIDES			Temik 15G Gypsum	lb	4.00
Acephate 90%	lb	6.68	Thimet 20-G Lock N L	lb	3.50
Acephate 90SP	lb	6.85	Thionex 3 EC	pt	4.46
Acramite-4SC	oz	1.91	Thionex 50W	lb	10.51
Asana .66 XL	oz	0.72	Tombstone Helios	pt	43.75
Aztec 2.1% G	lb	3.64	Tracer 4SC	oz	8.17
Baythroid XL	oz	2.15	Trimax Pro	oz	1.85
Bidrin 8WM	oz	0.98	Tundra	oz	0.78
Bidrin XP	oz	0.78	Vydate C-LV	oz	0.73
Bifenthrin	oz	0.78	Zeal Miticid I	oz	17.83
Bifenture 2EC	pt	12.50	Zephyr	oz	0.78
Brigade EC	pt	14.01	IRRIGATION SUPPLIES		
Brigade WSB	lb	22.22	Roll-Out Pipe	ft	0.26
Capture 2EC	oz	1.76	SEED/PLANTS		
Capture LFR	oz	2.15	Corn Seed BtRR	thous	3.21
Carbaryl 4L	pt	5.27	Corn Seed Conv.	thous	2.53
Carbine 50WG	oz	5.25	Corn Seed RR2	thous	3.05
Centric 40WG	oz	4.70	Corn Seed VT3	thous	3.48
Comite 1l	pt	8.21	Corn Seed VT3Pro	thous	3.45
Confirm 2F	oz	2.06	Cotton Seed B2RF	thous	0.72
Counter 15G	lb	2.55	Cotton Seed LLB2	thous	1.17
Cruiser Maxx Rice	lbseed	0.129	Peanut Seed	lb	0.74
Curacron 8E	pt	10.78	Rice Clearfield	lb	0.99
Cypermethrin	oz	0.55	Rice Clearfield Hyb	lb	6.12
Denim 0.16 EC	pt	32.63	Rice Conv. Hybrid	lb	5.80
Diamond .83EC	pt	14.83	Rice Seed (Levees)	lb	0.44
Dimethoate 4E	pt	6.24	Rice Seed CF(Levees)	lb	0.99
Dimilin 2L	oz	2.02	Rice Seed CFH(Levee)	lb	6.12
Dipel DF	lb	12.25	Rice Seed Conv.	lb	0.44
Dipel ES	pt	4.63	Sorghum Concept	lb	2.11
Discipline 2 EC	oz	0.78	Soybean Seed LL	lb	1.03
Endigo ZC	pt	26.88	Soybean Seed RR2	lb	1.11
Fanfare 2EC	oz	0.78	Wheat Seed Private	lb	0.37
Force 3G	lb	6.25	SURVEY & MARK LEVEES		
Furadan 4F	pt	9.81	Survey & Mark Levees	acre	4.50
Furadan 4FLFR	pt	9.81	Survey & Mark Levees	acre	4.50
Gaicho 600	oz	5.86	TECHNOLOGY FEE		
Hero	pt	22.50	B2 Cot Tech Fee	thous	0.76
Holster	pt	14.38	B2 Cot Tech Fee	cap/ac	31.91
Imidan 70 WSB	oz	0.74	B2RF Cot Tech Fee	thous	1.49
Incidental Pest Trt	acre	12.00	B2RF Cot Tech Fee	cap/ac	62.69
Intrepid 2F	oz	1.84	LLB2 Cot Tech Fee	thous	0.76
Intruder 70WSP	oz	9.65	RF Cot Tech Fee	thous	1.04
Karate Z	oz	2.73	RF Cot Tech Fee	cap/ac	43.66
Kelthane MF 4EC	pt	5.03	WRF Cot Tech Fee	thous	1.45
Lannate LV	pt	9.72	WS Cotton Tech Fee	cap/ac	24.00
Lannate SP	oz	1.68			
Larvin 3.2	oz	0.60			
Leverage 2.7	oz	1.61			
Lorsban 15G	lb	2.15			
Lorsban 4E	pt	5.63			

Appendix Table 5. Estimated fuel prices  
and interest rates, Mississippi, 2014

ITEM NAME	UNIT	PRICE
dollars		
FUEL TYPES		
Diesel Fuel	gal	3.30
Gasoline	gal	3.30
LP Gas	gal	1.59
INTEREST RATES		
Short-term	%	3.75
Intermediate-term	%	4.50

Appendix Table 6. Labor types, wage rates and unallocated labor  
multipliers for crop enterprises, Mississippi, 2014

Item name	Unit	Wage Rate
OPERATOR LABOR	hour	12.50
IRRIGATE LABOR	hour	9.06
HAND LABOR	hour	9.06
HAND. & STOR. LABOR	hour	9.06
RICE MGT. LABOR	hour	9.06
CROP ENTERPRISE	UNALLOCATED LABOR MULTIPLIERS (%)	
Corn		90
Cotton		80
Grain Sorghum		90
Peanuts		80
Rice		90
Soybeans		90
Wheat		80

Appendix Table 7. Futures contract prices, basis levels, forward contract prices, and loan rates used in row crop budgets, Mississippi, 2014

	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 '14	4.80	-0.2760	4.53	2.09	4.53
Cotton Lint	lb	Dec '14	0.800	-0.0147	0.785	.520	0.79
Cottonseed	lb						0.107 <sup>f</sup>
Grain Sorghum	bu				4.30	3.60	4.30
Peanuts	ton				550.00	355.00	550.00
Soybeans	bu	Nov '14	11.68	-0.2710	11.41	5.21	11.41
Rice	bu	Sep '14	6.62	-0.7510	5.86	3.02	5.86
Wheat	bu	Jul '14	6.93	-0.6441	6.29	2.69	6.29

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

<sup>b</sup> The basis is computed by subtracting the 2001-2013 average near futures contract month closings in October from the daily spot cash prices reported in October.  
Sources: Agricultural Marketing Service, Market News, USDA.

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

<sup>d</sup> Average Mississippi loan rate for the 2013 crop year for soybeans, corn, grain sorghum, and wheat. 2013 national average loan rate for cotton. 2013 Mississippi stored loan rate for long grain rice. 2013 national average loan rate for peanuts.

<sup>e</sup> Price used in the 2014 MAFES Planning Budgets.

<sup>f</sup> Cottonseed price is the marketing year average price averaged over the years 2009-2013, Agricultural Prices Summary, USDA.

Appendix Table 8. Estimated costs for field operations, per acre  
 Cotton irrigated with roll-out pipe  
 160-acre roll-out pipe system, 10.5 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----						FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER			TOTAL
-----dollars-----										
Land Plane	50'x16'		1.22	0.28	0.47		0.01	1.98	1.39	3.37
Set Up Engine										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Ditcher (1m/160a)			0.21	0.05	0.12		0.01	0.39	0.18	0.57
Roll-Out Pipe	ft	8.58					0.13	8.71		8.71
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.28	0.06	0.39		0.01	0.74	0.47	1.21
IRRIGATE LABOR	hour				1.81		0.03	1.84		1.84
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.41	0.10	0.57		0.01	1.09	0.70	1.79
Land Forming (\$390)	each								26.30	26.30
Well & Pump, Furrow	each			2.44			0.04	2.48	6.85	9.33
Main Line Pipe	each								4.73	4.73
Engine, RPF, 75	each								7.26	7.26
June Irrigation	ac-in		9.41	1.18			0.17	10.76		10.76
July Irrigation	ac-in		9.41	1.18			0.13	10.72		10.72
August Irrigation	ac-in		9.41	1.18			0.10	10.69		10.69
TOTALS		8.58	30.35	6.47	4.28	0.00	0.64	50.32	47.88	98.20

Note: Cost of production estimates are based on 2013 input prices.

Appendix Table 9. Estimated costs for field operations, per acre  
 Cotton irrigated with center pivot  
 135-acre 1/4-mile pivot system, 7.5 ac-in., Delta Area, Mississippi, 2014

OPERATION/ OPERATING INPUT	SIZE/ UNIT	-----DIRECT COST-----							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour				0.27		0.01	0.28		0.28
Maintenance										
IRRIGATE LABOR	hour				1.07		0.02	1.09		1.09
Apply Water										
IRRIGATE LABOR	hour				0.15			0.15		0.15
Apply Water										
IRRIGATE LABOR	hour				0.20			0.20		0.20
Apply Water										
IRRIGATE LABOR	hour				0.15			0.15		0.15
Pivot, 1/4 CP	each			11.24			0.18	11.42	43.19	54.61
Well & Pump, 1/4 CP	each			2.89			0.05	2.94	8.12	11.06
Engine, 1/4 CP, 65	each								8.60	8.60
June Irr. 3app@.75"	ac-in		11.09	1.26			0.19	12.54		12.54
July Irr. 4app@.75"	ac-in		14.79	1.68			0.21	16.68		16.68
Aug Irr. 3app@.75"	ac-in		11.09	1.26			0.12	12.47		12.47
TOTALS		0.00	36.97	18.33	1.84	0.00	0.78	57.92	59.91	117.83

Note: Cost of production estimates are based on 2013 input prices.



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