CORN, GRAIN SORGHUM &WHEAT 2026 PLANNING BUDGETS

Mississippi State University
Department of Agricultural Economics
Budget Report 2025-03

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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 2026 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.

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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Table of Contents

Appendix
Table

2026 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.

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 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 2025. (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:

$$RPH = \frac{RLC \; x \; RP}{THL}$$

$$RPA = RPH \; x \; PR$$

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

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

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:

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

$$CRCPA = CRCPH \; x \; PR$$

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 2025 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 first five trading days in 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 specified harvest month futures contract. 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
Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	2.0000	16.10	
App by Air (3 gal)	appl	7.50	0.2000	1.50	
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	1.9570	63.11	
Potash (60% K2O)	cwt	25.56	1.5000	38.34	
Fert 10-34-0	gal	4.43	4.0000	17.72	
Zinc Plus	pt	3.50	2.0000	7.00	
UAN + Sulfur (28%)	gal	2.71	32.1712	87.18	
UAN (32%)	gal	2.63	30.0000	78.90	
Urea, Solid (46% N)	cwt	31.08	1.0000	31.08	
FUNGICIDES					
Trivapro	oz	1.44	13.7000	19.73	
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	
Clarity	pt	15.00	0.5000	7.50	
Select Max	pt	11.55	1.0000	11.55	
Atrazine 4L	pt	2.17	4.0000	8.68	
Halex GT	pt	5.76	3.6000	20.74	
INSECTICIDES					
Bifenthrin	oz	0.42	1.2800	0.54	
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.24	33.0000	7.92	
SEED/PLANTS					
Corn Seed BtRR	thous	6.02	36.0000	216.72	
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	
App Fert by Air	cwt	13.60	1.0000	13.60	
HAULING					
Haul Corn	bu	0.31	235.0000	72.85	
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	
OPERATOR LABOR					
Tractors	hour	19.28	0.4484	8.64	
Harvesters	hour	19.28	0.1277	2.46	
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3250	2.96	
Implements	hour	9.06	0.0625	0.57	
HAND LABOR					
Implements	hour	9.06	0.1462	1.33	
UNALLOCATED LABOR	hour	19.26	0.4478	8.63	
DIESEL FUEL					
Tractors	gal	2.94	5.0106	14.73	
Harvesters	gal	2.94	1.7419	5.12	
Roll-Out Pipe Irr.	gal	2.94	10.5901	31.12	
REPAIR & MAINTENANCE					
Implements	acre	14.82	1.0000	14.82	
Tractors	acre	4.15	1.0000	4.15	
Harvesters	acre	6.16	1.0000	6.16	
Roll-Out Pipe Irr.	acre	7.16	1.0000	7.16	
INTEREST ON OP. CAP.	acre	39.50	1.0000	39.50	

TOTAL DIRECT EXPENSES				934.66	
FIXED EXPENSES					
Implements	acre	30.52	1.0000	30.52	
Tractors	acre	32.17	1.0000	32.17	
Harvesters	acre	29.49	1.0000	29.49	
Roll-Out Pipe Irr.	acre	74.47	1.0000	74.47	

TOTAL FIXED EXPENSES				166.65	

TOTAL SPECIFIED EXPENSES				1101.31	

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 1.B Summary of estimated costs and returns per acre
Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.52	235.0000	1062.20	
TOTAL INCOME				1062.20	
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.60	1.0000	17.60	
FERTILIZERS	acre	323.33	1.0000	323.33	
FUNGICIDES	acre	19.73	1.0000	19.73	
HERBICIDES	acre	52.31	1.0000	52.31	
INSECTICIDES	acre	0.54	1.0000	0.54	
IRRIGATION SUPPLIES	acre	7.92	1.0000	7.92	
SEED/PLANTS	acre	216.72	1.0000	216.72	
ADJUVANTS	acre	1.98	1.0000	1.98	
CUSTOM FERTILIZE	acre	22.60	1.0000	22.60	
HAULING	acre	72.85	1.0000	72.85	
CUSTOM LIME	acre	42.40	1.0000	42.40	
CROP CONSULTANT	acre	6.00	1.0000	6.00	
SOIL TEST	acre	3.33	1.0000	3.33	
HAND LABOR	hour	9.06	0.1462	1.33	
IRRIGATE LABOR	hour	9.06	0.3875	3.53	
OPERATOR LABOR	hour	19.28	0.5761	11.10	
UNALLOCATED LABOR	hour	19.26	0.4478	8.63	
DIESEL FUEL	gal	2.94	17.3427	50.97	
REPAIR & MAINTENANCE	acre	32.29	1.0000	32.29	
INTEREST ON OP. CAP.	acre	39.50	1.0000	39.50	
TOTAL DIRECT EXPENSES				934.66	
RETURNS ABOVE DIRECT EXPENSES				127.54	
TOTAL FIXED EXPENSES				166.65	
TOTAL SPECIFIED EXPENSES				1101.31	
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-39.11	

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 1.C Estimated resource use for field operations, per acre
Corn, stale seedbed, BtRR, 16-row 30", 220 bu yield goal
Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Soil Test	acre			0.33	Oct	0.3330				
Lime (Spread)	ton			0.33	Oct	0.6660				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Oct		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					1.9570				
Potash (60% K2O)	cwt					1.5000				
Bed/Disk w/roller	12R-30/40	MFWD 225	0.062	1.00	Oct		0.06	0.06	0.06	0.05
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Clarity	pt					0.5000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Plant & Pre-Folding	16R-30	MFWD 225	0.050	1.00	Mar		0.05	0.05	0.10	0.04
Corn Seed BtRR	thous					36.0000				
Fert 10-34-0	gal					4.0000				
Zinc Plus	pt					2.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	gal					32.1712				
Spray (Broadcast)	60'	MFWD 225	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Surfactant	pt					0.3000				
App by Air (3 gal)	appl			0.20	May	0.2000				
Bifenthrin	oz					1.2800				
Corn Consultant	acre			1.00	May	1.0000				
Fert Appl (Liquid)	12R-30	MFWD 225	0.078	1.00	May		0.07	0.07	0.11	0.07
UAN (32%)	gal					30.0000				
App Fert by Air	cwt			1.00	Jun	1.0000				
Urea, Solid (46% N)	cwt					1.0000				
App by Air (5 gal)	appl			1.00	Jul	1.0000				
Trivapro	oz					13.7000				
Header - Corn	8R-30	265 hp	0.127	1.00	Sep		0.12	0.12	0.12	0.11
Grain Cart Corn	700 bu	MFWD 225	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					235.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep		0.08	0.08	0.08	0.07
Roll-Out Pipe Irr.	acre				Jul	1.0000	0.07	0.07	0.46	
TOTALS							0.57	0.57	1.10	0.44

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 1.D Estimated costs for field operations, per acre
Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST: OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Spin Spreader	5 ton		1.43	0.74	1.92		0.34	4.43	3.98	8.41
Phosphorus(46% P2O5)	cwt	63.11					5.21	68.32		68.32
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Bed/Disk w/roller	12R-30/40		2.13	2.37	2.29		0.56	7.35	10.47	17.82
App by Air (5 gal)	appl	8.05					0.44	8.49		8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Clarity	pt	7.50					0.41	7.91		7.91
Select Max	pt	11.55					0.64	12.19		12.19
Surfactant	pt	0.99					0.05	1.04		1.04
Plant & Pre-Folding	16R-30		1.73	4.30	2.32		0.40	8.75	12.96	21.71
Corn Seed BtRR	thous	216.72					10.43	227.15		227.15
Fert 10-34-0	gal	17.72					0.85	18.57		18.57
Zinc Plus	pt	7.00					0.34	7.34		7.34
Custom Apply Fert	acre	9.00					0.37	9.37		9.37
UAN + Sulfur (28%)	gal	87.18					3.60	90.78		90.78
Spray (Broadcast)	60'		0.96	0.52	1.16		0.11	2.75	2.46	5.21
Atrazine 4L	pt	8.68					0.36	9.04		9.04
Halex GT	pt	20.74					0.86	21.60		21.60
Surfactant	pt	0.99					0.04	1.03		1.03
App by Air (3 gal)	appl	1.50					0.05	1.55		1.55
Bifenthrin	oz	0.54					0.02	0.56		0.56
Corn Consultant	acre	6.00					0.21	6.21		6.21
Fert Appl (Liquid)	12R-30		2.68	2.68	3.23		0.30	8.89	8.54	17.43
UAN (32%)	gal	78.90					2.71	81.61		81.61
App Fert by Air	cwt	13.60					0.37	13.97		13.97
Urea, Solid (46% N)	cwt	31.08					0.85	31.93		31.93
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Trivapro	oz	19.73					0.41	20.14		20.14
Header - Corn	8R-30		5.12	9.90	4.68		0.14	19.84	36.48	56.32
Grain Cart Corn	700 bu		0.86	0.58	0.93		0.02	2.39	2.64	5.03
Haul Corn	bu	72.85					0.50	73.35		73.35
Stalk Shredder Flex	20'		2.81	3.18	3.02		0.06	9.07	7.92	16.99
Roll-Out Pipe Irr.	acre	7.92	33.25	8.02	5.04		1.54	55.77	81.20	136.97
TOTALS		787.31	50.97	32.29	24.59	0.00	39.50	934.66	166.65	1101.31

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 1.E Estimated monthly income and expense flows per acre
Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2026

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1062.20
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	0.00	8.05	0.00	0.00
FERTILIZERS	101.45	0.00	0.00	0.00	0.00	24.72	87.18	78.90	31.08	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.73	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	22.89	0.00	29.42	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.54	0.00	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.92	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	216.72	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	13.60	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.85
CUSTOM LIME	42.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	4.94	0.00	0.00	0.00	0.00	2.32	1.16	3.46	3.15	0.23	0.70	8.63
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.65	0.00	0.00	0.00	0.00	1.73	0.96	2.68	23.90	7.78	0.48	8.79
REPAIR & MAINTENANCE	3.54	0.00	0.00	0.00	0.00	4.30	0.52	2.68	6.34	1.05	0.20	13.66
INTEREST ON OP. CAP.	13.23	0.00	0.00	0.00	1.75	12.02	5.34	3.30	2.36	0.76	0.02	0.72
TOTAL DIRECT EXPENSES	173.54	0.00	0.00	0.00	33.68	261.81	134.57	99.06	88.35	37.60	1.40	104.65
NET INCOME	-173.54	0.00	0.00	0.00	-33.68	-261.81	-134.57	-99.06	-88.35	-37.60	-1.40	957.55
NET INCOME TO DATE	-173.54	-173.54	-173.54	-173.54	-207.22	-469.03	-603.60	-702.66	-791.01	-828.61	-830.01	127.54

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
* Lease costs are based on hourly usage costs.

Table 1.F Estimated returns for various price/yield combinations, per acre
Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.39	3.61	3.84	4.06	4.29	4.52	4.74	4.97	5.19	5.42	5.65
PERCENT	YIELD	UNIT	dollars										
50	117.50	bu	-499	-473	-446	-419	-393	-366	-340	-313	-287	-260	-234
			-666	-639	-613	-586	-560	-533	-506	-480	-453	-427	-400
60	141.00	bu	-427	-395	-363	-331	-299	-268	-236	-204	-172	-140	-108
			-593	-562	-530	-498	-466	-434	-402	-370	-339	-307	-275
70	164.50	bu	-355	-317	-280	-243	-206	-169	-131	-94	-57	-20	16
			-521	-484	-447	-410	-372	-335	-298	-261	-224	-187	-149
80	188.00	bu	-282	-240	-197	-155	-112	-70	-27	14	57	99	142
			-449	-406	-364	-321	-279	-236	-194	-151	-109	-66	-24
90	211.50	bu	-210	-162	-114	-66	-19	28	76	124	172	219	267
			-376	-329	-281	-233	-185	-137	-90	-42	5	53	101
100	235.00	bu	-138	-84	-31	21	74	127	180	233	286	339	393
			-304	-251	-198	-145	-92	-39	14	67	120	173	226
110	258.50	bu	-65	-7	51	109	168	226	284	343	401	460	518
			-232	-173	-115	-57	1	59	118	176	235	293	351
120	282.00	bu	6	70	134	197	261	325	389	452	516	580	643
			-160	-96	-32	31	94	158	222	286	349	413	477
130	305.50	bu	78	148	217	286	355	424	493	562	631	700	769
			-87	-18	50	119	188	257	326	395	464	533	602
140	329.00	bu	151	225	300	374	448	523	597	671	746	820	894
			-15	59	133	207	282	356	430	505	579	653	728
150	352.50	bu	223	303	382	462	542	621	701	781	860	940	1020
			56	136	216	295	375	455	534	614	694	773	853

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 2025 input prices.

Table 2.A Estimated costs per acre
Corn, stale seedbed, BtRR, 12row 38", 170 bu yield goal
Non-irrigated, Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	1.0000	8.05	_____
App by Air (3 gal)	appl	7.50	0.2000	1.50	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	1.6300	52.57	_____
Potash (60% K2O)	cwt	25.56	1.2500	31.95	_____
Fert 10-34-0	gal	4.43	4.0000	17.72	_____
Zinc Plus	pt	3.50	2.0000	7.00	_____
UAN + Sulfur (28%)	gal	2.71	19.3063	52.32	_____
UAN (32%)	gal	2.63	36.7200	96.57	_____
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	_____
Clarity	pt	15.00	0.5000	7.50	_____
Select Max	pt	11.55	1.0000	11.55	_____
Atrazine 4L	pt	2.17	4.0000	8.68	_____
Halex GT	pt	5.76	3.6000	20.74	_____
INSECTICIDES					
Bifenthrin	oz	0.42	1.2800	0.54	_____
SEED/PLANTS					
Corn Seed BtRR	thous	6.02	28.0000	168.56	_____
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_____
HAULING					
Haul Corn	bu	0.31	170.0000	52.70	_____
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_____
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	_____
SOIL TEST					
Soil Test	acre	10.00	0.3333	3.33	_____
OPERATOR LABOR					
Tractors	hour	19.28	0.3457	6.67	_____
Harvesters	hour	19.28	0.1009	1.95	_____
HAND LABOR					
Implements	hour	9.06	0.1354	1.22	_____
UNALLOCATED LABOR	hour	19.27	0.4020	7.75	_____
DIESEL FUEL					
Tractors	gal	2.94	4.0040	11.77	_____
Harvesters	gal	2.94	1.3770	4.05	_____
REPAIR & MAINTENANCE					
Implements	acre	11.40	1.0000	11.40	_____
Tractors	acre	3.31	1.0000	3.31	_____
Harvesters	acre	4.87	1.0000	4.87	_____
INTEREST ON OP. CAP.	acre	31.30	1.0000	31.30	_____

TOTAL DIRECT EXPENSES				688.79	_____
FIXED EXPENSES					
Implements	acre	22.52	1.0000	22.52	_____
Tractors	acre	25.66	1.0000	25.66	_____
Harvesters	acre	23.31	1.0000	23.31	_____

TOTAL FIXED EXPENSES				71.49	_____

TOTAL SPECIFIED EXPENSES				760.28	_____

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 2.B Summary of estimated costs and returns per acre
Corn, stale seedbed, BtRR, 12row 38", 170 bu yield goal
Non-irrigated, Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.52	170.0000	768.40	
TOTAL INCOME				768.40	
DIRECT EXPENSES					
CUSTOM SPRAY	acre	9.55	1.0000	9.55	
FERTILIZERS	acre	258.13	1.0000	258.13	
HERBICIDES	acre	52.31	1.0000	52.31	
INSECTICIDES	acre	0.54	1.0000	0.54	
SEED/PLANTS	acre	168.56	1.0000	168.56	
ADJUVANTS	acre	1.98	1.0000	1.98	
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	
HAULING	acre	52.70	1.0000	52.70	
CUSTOM LIME	acre	42.40	1.0000	42.40	
CROP CONSULTANT	acre	6.00	1.0000	6.00	
SOIL TEST	acre	3.33	1.0000	3.33	
HAND LABOR	hour	9.06	0.1354	1.22	
OPERATOR LABOR	hour	19.28	0.4466	8.62	
UNALLOCATED LABOR	hour	19.27	0.4020	7.75	
DIESEL FUEL	gal	2.94	5.3810	15.82	
REPAIR & MAINTENANCE	acre	19.58	1.0000	19.58	
INTEREST ON OP. CAP.	acre	31.30	1.0000	31.30	
TOTAL DIRECT EXPENSES				688.79	
RETURNS ABOVE DIRECT EXPENSES				79.61	
TOTAL FIXED EXPENSES				71.49	
TOTAL SPECIFIED EXPENSES				760.28	
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				8.12	

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 2.C Estimated resource use for field operations, per acre
Corn, stale seedbed, BtRR, 12row 38", 170 bu yield goal
Non-irrigated, Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Soil Test	acre			0.33	Oct	0.3330				
Lime (Spread)	ton			0.33	Oct	0.6660				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Oct		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					1.6300				
Potash (60% K2O)	cwt					1.2500				
Bed/Disk w/roller	12R-30/40	MFWD 225	0.062	1.00	Oct		0.06	0.06	0.06	0.05
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Clarity	pt					0.5000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Plant & Pre-Folding	12R-38	MFWD 225	0.053	1.00	Mar		0.05	0.05	0.10	0.04
Corn Seed BtRR	thous					28.0000				
Fert 10-34-0	gal					4.0000				
Zinc Plus	pt					2.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	gal					19.3063				
Spray (Broadcast)	60'	MFWD 225	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Surfactant	pt					0.3000				
App by Air (3 gal)	appl			0.20	May	0.2000				
Bifenthrin	oz					1.2800				
Corn Consultant	acre			1.00	May	1.0000				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	May		0.05	0.05	0.07	0.04
UAN (32%)	gal					36.7200				
Header - Corn	8R-38	265 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 225	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					170.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.44	0.44	0.58	0.40

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 2.D Estimated costs for field operations, per acre
Corn, stale seedbed, BtRR, 12row 38", 170 bu yield goal
Non-irrigated, Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	DIRECT COST FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Spin Spreader	5 ton		1.43	0.74	1.92		0.34	4.43	3.98	8.41
Phosphorus(46% P2O5)	cwt	52.57					4.34	56.91		56.91
Potash (60% K2O)	cwt	31.95					2.64	34.59		34.59
Bed/Disk w/roller	12R-30/40		2.13	2.37	2.29		0.56	7.35	10.47	17.82
App by Air (5 gal)	appl	8.05					0.44	8.49		8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Clarity	pt	7.50					0.41	7.91		7.91
Select Max	pt	11.55					0.64	12.19		12.19
Surfactant	pt	0.99					0.05	1.04		1.04
Plant & Pre-Folding	12R-38		1.82	3.46	2.44		0.37	8.09	11.08	19.17
Corn Seed BtRR	thous	168.56					8.11	176.67		176.67
Fert 10-34-0	gal	17.72					0.85	18.57		18.57
Zinc Plus	pt	7.00					0.34	7.34		7.34
Custom Apply Fert	acre	9.00					0.37	9.37		9.37
UAN + Sulfur (28%)	gal	52.32					2.16	54.48		54.48
Spray (Broadcast)	60'		0.96	0.52	1.16		0.11	2.75	2.46	5.21
Atrazine 4L	pt	8.68					0.36	9.04		9.04
Halex GT	pt	20.74					0.86	21.60		21.60
Surfactant	pt	0.99					0.04	1.03		1.03
App by Air (3 gal)	appl	1.50					0.05	1.55		1.55
Bifenthrin	oz	0.54					0.02	0.56		0.56
Corn Consultant	acre	6.00					0.21	6.21		6.21
Fert Appl (Liquid)	12R-38		1.76	1.57	2.13		0.19	5.65	5.34	10.99
UAN (32%)	gal	96.57					3.32	99.89		99.89
Header - Corn	8R-38		4.05	7.16	3.70		0.10	15.01	27.60	42.61
Grain Cart Corn	700 bu		0.86	0.58	0.93		0.02	2.39	2.64	5.03
Haul Corn	bu	52.70					0.36	53.06		53.06
Stalk Shredder Flex	20'		2.81	3.18	3.02		0.06	9.07	7.92	16.99
TOTALS		604.50	15.82	19.58	17.59	0.00	31.30	688.79	71.49	760.28

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 2.E Estimated monthly income and expense flows per acre
Corn, stale seedbed, BtRR, 12row 38", 170 bu yield goal
Non-irrigated, Delta Area, Mississippi, 2026

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	768.40
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	0.00	0.00	0.00	0.00
FERTILIZERS	84.52	0.00	0.00	0.00	0.00	24.72	52.32	96.57	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	22.89	0.00	29.42	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.54	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	168.56	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.70
CUSTOM LIME	42.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	4.21	0.00	0.00	0.00	0.00	2.44	1.16	2.13	0.00	0.00	0.00	7.65
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	3.56	0.00	0.00	0.00	0.00	1.82	0.96	1.76	0.00	0.00	0.00	7.72
REPAIR & MAINTENANCE	3.11	0.00	0.00	0.00	0.00	3.46	0.52	1.57	0.00	0.00	0.00	10.92
INTEREST ON OP. CAP.	11.65	0.00	0.00	0.00	1.75	9.67	3.90	3.79	0.00	0.00	0.00	0.54
TOTAL DIRECT EXPENSES	152.78	0.00	0.00	0.00	33.68	210.67	98.27	113.86	0.00	0.00	0.00	79.53
NET INCOME	-152.78	0.00	0.00	0.00	-33.68	-210.67	-98.27	-113.86	0.00	0.00	0.00	688.87
NET INCOME TO DATE	-152.78	-152.78	-152.78	-152.78	-186.46	-397.13	-495.40	-609.26	-609.26	-609.26	-609.26	79.61

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
* Lease costs are based on hourly usage costs.

Table 2.F Estimated returns for various price/yield combinations, per acre
Corn, stale seedbed, BtRR, 12row 38", 170 bu yield goal
Non-irrigated, Delta Area, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.39	3.61	3.84	4.06	4.29	4.52	4.74	4.97	5.19	5.42	5.65
PERCENT	YIELD	UNIT	dollars										
50	85.00	bu	-374	-354	-335	-316	-297	-278	-258	-239	-220	-201	-182
			-445	-426	-407	-387	-368	-349	-330	-311	-291	-272	-253
60	102.00	bu	-321	-298	-275	-252	-229	-206	-183	-160	-137	-114	-91
			-393	-370	-347	-324	-301	-278	-254	-231	-208	-185	-162
70	119.00	bu	-269	-242	-215	-188	-161	-134	-108	-81	-54	-27	-0
			-340	-314	-287	-260	-233	-206	-179	-152	-125	-98	-72
80	136.00	bu	-217	-186	-155	-124	-94	-63	-32	-1	28	59	90
			-288	-257	-227	-196	-165	-134	-104	-73	-42	-12	18
90	153.00	bu	-164	-130	-95	-61	-26	8	42	77	111	146	180
			-236	-201	-167	-132	-97	-63	-28	5	40	74	109
100	170.00	bu	-112	-74	-35	2	41	79	118	156	194	233	271
			-183	-145	-107	-68	-30	8	46	84	123	161	200
110	187.00	bu	-60	-17	24	66	108	151	193	235	277	320	362
			-131	-89	-47	-4	37	79	121	164	206	248	290
120	204.00	bu	-7	38	84	130	176	222	268	314	360	407	453
			-79	-33	12	58	105	151	197	243	289	335	381
130	221.00	bu	44	94	144	194	244	294	344	394	444	493	543
			-27	22	72	122	172	222	272	322	372	422	472
140	238.00	bu	96	150	204	258	311	365	419	473	527	580	634
			25	79	132	186	240	294	348	401	455	509	563
150	255.00	bu	149	206	264	322	379	437	494	552	610	667	725
			77	135	192	250	308	365	423	481	538	596	653

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 2025 input prices.

Table 3.A Estimated costs per acre
Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
Pivot Irrigated, 7.5 ac-in., Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	2.0000	16.10	
App by Air (3 gal)	appl	7.50	0.2000	1.50	
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	1.9570	63.11	
Potash (60% K2O)	cwt	25.56	1.5000	38.34	
Fert 10-34-0	gal	4.43	4.0000	17.72	
Zinc Plus	pt	3.50	2.0000	7.00	
UAN + Sulfur (28%)	gal	2.71	32.1712	87.18	
UAN (32%)	gal	2.63	30.0000	78.90	
Urea, Solid (46% N)	cwt	31.08	1.0000	31.08	
FUNGICIDES					
Trivapro	oz	1.44	13.7000	19.73	
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	
Clarity	pt	15.00	0.5000	7.50	
Select Max	pt	11.55	1.0000	11.55	
Atrazine 4L	pt	2.17	4.0000	8.68	
Halex GT	pt	5.76	3.6000	20.74	
INSECTICIDES					
Bifenthrin	oz	0.42	1.2800	0.54	
SEED/PLANTS					
Corn Seed BtRR	thous	6.02	36.0000	216.72	
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	
App Fert by Air	cwt	13.60	1.0000	13.60	
HAULING					
Haul Corn	bu	0.31	235.0000	72.85	
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	
OPERATOR LABOR					
Tractors	hour	19.28	0.3699	7.13	
Harvesters	hour	19.28	0.1277	2.46	
IRRIGATE LABOR					
Special Labor	hour	9.06	0.2036	1.84	
HAND LABOR					
Implements	hour	9.06	0.1462	1.33	
UNALLOCATED LABOR	hour	19.26	0.4478	8.63	
DIESEL FUEL					
Tractors	gal	2.94	4.2843	12.60	
Harvesters	gal	2.94	1.7419	5.12	
1/4-mi. Pivot Irr.	gal	2.94	11.2011	32.93	
REPAIR & MAINTENANCE					
Implements	acre	14.57	1.0000	14.57	
Tractors	acre	3.54	1.0000	3.54	
Harvesters	acre	6.16	1.0000	6.16	
1/4-mi. Pivot Irr.	acre	21.95	1.0000	21.95	
INTEREST ON OP. CAP.	acre	39.65	1.0000	39.65	
TOTAL DIRECT EXPENSES				937.30	
FIXED EXPENSES					
Implements	acre	28.51	1.0000	28.51	
Tractors	acre	27.45	1.0000	27.45	
Harvesters	acre	29.49	1.0000	29.49	
1/4-mi. Pivot Irr.	acre	99.50	1.0000	99.50	
TOTAL FIXED EXPENSES				184.95	
TOTAL SPECIFIED EXPENSES				1122.25	

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 3.B Summary of estimated costs and returns per acre
Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
Pivot Irrigated, 7.5 ac-in., Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.52	235.0000	1062.20	_____
TOTAL INCOME				1062.20	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.60	1.0000	17.60	_____
FERTILIZERS	acre	323.33	1.0000	323.33	_____
FUNGICIDES	acre	19.73	1.0000	19.73	_____
HERBICIDES	acre	52.31	1.0000	52.31	_____
INSECTICIDES	acre	0.54	1.0000	0.54	_____
SEED/PLANTS	acre	216.72	1.0000	216.72	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
CUSTOM FERTILIZE	acre	22.60	1.0000	22.60	_____
HAULING	acre	72.85	1.0000	72.85	_____
CUSTOM LIME	acre	42.40	1.0000	42.40	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1462	1.33	_____
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_____
OPERATOR LABOR	hour	19.28	0.4976	9.59	_____
UNALLOCATED LABOR	hour	19.26	0.4478	8.63	_____
DIESEL FUEL	gal	2.94	17.2274	50.65	_____
REPAIR & MAINTENANCE	acre	46.22	1.0000	46.22	_____
INTEREST ON OP. CAP.	acre	39.65	1.0000	39.65	_____
TOTAL DIRECT EXPENSES				937.30	_____
RETURNS ABOVE DIRECT EXPENSES				124.90	_____
TOTAL FIXED EXPENSES				184.95	_____
TOTAL SPECIFIED EXPENSES				1122.25	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-60.05	_____

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 3.C Estimated resource use for field operations, per acre
Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
Pivot Irrigated, 7.5 ac-in., Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Soil Test	acre			0.33	Oct	0.3330				
Lime (Spread)	ton			0.33	Oct	0.6660				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Oct		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					1.9570				
Potash (60% K2O)	cwt					1.5000				
Bed/Disk w/roller	12R-30/40	MFWD 225	0.062	1.00	Oct		0.06	0.06	0.06	0.05
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Clarity	pt					0.5000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Plant & Pre-Folding	16R-30	MFWD 225	0.050	1.00	Mar		0.05	0.05	0.10	0.04
Corn Seed BtRR	thous					36.0000				
Fert 10-34-0	gal					4.0000				
Zinc Plus	pt					2.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	gal					32.1712				
Spray (Broadcast)	60'	MFWD 225	0.028	1.00	Apr		0.02	0.02	0.04	0.02
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Surfactant	pt					0.3000				
App by Air (3 gal)	appl			0.20	May	0.2000				
Bifenthrin	oz					1.2800				
Corn Consultant	acre			1.00	May	1.0000				
Fert Appl (Liquid)	12R-30	MFWD 225	0.078	1.00	May		0.07	0.07	0.11	0.07
UAN (32%)	gal					30.0000				
App Fert by Air	cwt			1.00	Jun	1.0000				
Urea, Solid (46% N)	cwt					1.0000				
App by Air (5 gal)	appl			1.00	Jul	1.0000				
Trivapro	oz					13.7000				
Header - Corn	8R-30	265 hp	0.127	1.00	Sep		0.12	0.12	0.12	0.11
Grain Cart Corn	700 bu	MFWD 225	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					235.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep		0.08	0.08	0.08	0.07
1/4-mi. Pivot Irr.	acre				Jul	1.0000			0.20	
TOTALS							0.49	0.49	0.84	0.44

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 3.D Estimated costs for field operations, per acre
Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
Pivot Irrigated, 7.5 ac-in., Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST: OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Spin Spreader	5 ton		1.43	0.74	1.92		0.34	4.43	3.98	8.41
Phosphorus(46% P2O5)	cwt	63.11					5.21	68.32		68.32
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Bed/Disk w/roller	12R-30/40		2.13	2.37	2.29		0.56	7.35	10.47	17.82
App by Air (5 gal)	appl	8.05					0.44	8.49		8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Clarity	pt	7.50					0.41	7.91		7.91
Select Max	pt	11.55					0.64	12.19		12.19
Surfactant	pt	0.99					0.05	1.04		1.04
Plant & Pre-Folding	16R-30		1.73	4.30	2.32		0.40	8.75	12.96	21.71
Corn Seed BtRR	thous	216.72					10.43	227.15		227.15
Fert 10-34-0	gal	17.72					0.85	18.57		18.57
Zinc Plus	pt	7.00					0.34	7.34		7.34
Custom Apply Fert	acre	9.00					0.37	9.37		9.37
UAN + Sulfur (28%)	gal	87.18					3.60	90.78		90.78
Spray (Broadcast)	60'		0.96	0.52	1.16		0.11	2.75	2.46	5.21
Atrazine 4L	pt	8.68					0.36	9.04		9.04
Halex GT	pt	20.74					0.86	21.60		21.60
Surfactant	pt	0.99					0.04	1.03		1.03
App by Air (3 gal)	appl	1.50					0.05	1.55		1.55
Bifenthrin	oz	0.54					0.02	0.56		0.56
Corn Consultant	acre	6.00					0.21	6.21		6.21
Fert Appl (Liquid)	12R-30		2.68	2.68	3.23		0.30	8.89	8.54	17.43
UAN (32%)	gal	78.90					2.71	81.61		81.61
App Fert by Air	cwt	13.60					0.37	13.97		13.97
Urea, Solid (46% N)	cwt	31.08					0.85	31.93		31.93
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Trivapro	oz	19.73					0.41	20.14		20.14
Header - Corn	8R-30		5.12	9.90	4.68		0.14	19.84	36.48	56.32
Grain Cart Corn	700 bu		0.86	0.58	0.93		0.02	2.39	2.64	5.03
Haul Corn	bu	72.85					0.50	73.35		73.35
Stalk Shredder Flex	20'		2.81	3.18	3.02		0.06	9.07	7.92	16.99
1/4-mi. Pivot Irr.	acre		32.93	21.95	1.84		1.69	58.41	99.50	157.91
TOTALS		779.39	50.65	46.22	21.39	0.00	39.65	937.30	184.95	1122.25

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 3.E Estimated monthly income and expense flows per acre
Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
Pivot Irrigated, 7.5 ac-in., Delta Area, Mississippi, 2026

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1062.20
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	0.00	8.05	0.00	0.00
FERTILIZERS	101.45	0.00	0.00	0.00	0.00	24.72	87.18	78.90	31.08	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.73	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	22.89	0.00	29.42	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.54	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	216.72	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	13.60	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.85
CUSTOM LIME	42.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	4.21	0.00	0.00	0.00	0.00	2.32	2.50	3.38	0.20	0.15	0.00	8.63
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	3.56	0.00	0.00	0.00	0.00	1.73	0.96	12.56	13.17	9.88	0.00	8.79
REPAIR & MAINTENANCE	3.11	0.00	0.00	0.00	0.00	4.30	0.52	21.15	1.99	1.49	0.00	13.66
INTEREST ON OP. CAP.	13.04	0.00	0.00	0.00	1.75	12.02	5.39	4.27	1.65	0.81	0.00	0.72
TOTAL DIRECT EXPENSES	171.10	0.00	0.00	0.00	33.68	261.81	135.96	128.30	61.69	40.11	0.00	104.65
NET INCOME	-171.10	0.00	0.00	0.00	-33.68	-261.81	-135.96	-128.30	-61.69	-40.11	0.00	957.55
NET INCOME TO DATE	-171.10	-171.10	-171.10	-171.10	-204.78	-466.59	-602.55	-730.85	-792.54	-832.65	-832.65	124.90

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
* Lease costs are based on hourly usage costs.

Table 3.F Estimated returns for various price/yield combinations, per acre
Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
Pivot Irrigated, 7.5 ac-in., Delta Area, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.39	3.61	3.84	4.06	4.29	4.52	4.74	4.97	5.19	5.42	5.65
PERCENT	YIELD	UNIT	dollars										
50	117.50	bu	-502	-475	-449	-422	-396	-369	-342	-316	-289	-263	-236
			-687	-660	-634	-607	-581	-554	-527	-501	-474	-448	-421
60	141.00	bu	-429	-398	-366	-334	-302	-270	-238	-206	-175	-143	-111
			-614	-583	-551	-519	-487	-455	-423	-391	-359	-328	-296
70	164.50	bu	-357	-320	-283	-246	-208	-171	-134	-97	-60	-23	14
			-542	-505	-468	-431	-393	-356	-319	-282	-245	-207	-170
80	188.00	bu	-285	-242	-200	-157	-115	-72	-30	12	54	97	139
			-470	-427	-385	-342	-300	-257	-215	-172	-130	-87	-45
90	211.50	bu	-212	-165	-117	-69	-21	26	73	121	169	217	265
			-397	-350	-302	-254	-206	-158	-111	-63	-15	32	80
100	235.00	bu	-140	-87	-34	18	71	124	178	231	284	337	390
			-325	-272	-219	-166	-113	-60	-6	46	99	152	205
110	258.50	bu	-68	-9	48	106	165	223	282	340	399	457	515
			-253	-194	-136	-78	-19	38	97	155	214	272	330
120	282.00	bu	4	67	131	195	258	322	386	450	513	577	641
			-180	-117	-53	10	73	137	201	265	328	392	456
130	305.50	bu	76	145	214	283	352	421	490	559	628	697	766
			-108	-39	29	98	167	236	305	374	443	512	581
140	329.00	bu	148	223	297	371	446	520	594	669	743	817	892
			-36	38	112	186	261	335	409	484	558	632	707
150	352.50	bu	221	300	380	459	539	619	698	778	858	937	1017
			36	115	195	275	354	434	514	593	673	753	832

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 2025 input prices.

Table 4.A Estimated costs per acre
Corn, conventional tillage, RR2, 12-row 38",
220 bu yld goal, furrow irrigated, 13 ac-in.,Delta Area,
Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	2.0000	16.10	_____
App by Air (3 gal)	appl	7.50	1.2000	9.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	1.9570	63.11	_____
Potash (60% K2O)	cwt	25.56	1.5000	38.34	_____
UAN + Sulfur (28%)	gal	2.71	32.1712	87.18	_____
UAN (32%)	gal	2.63	30.0000	78.90	_____
Urea, Solid (46% N)	cwt	31.08	1.0000	31.08	_____
FUNGICIDES					
Trivapro	oz	1.44	13.7000	19.73	_____
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	_____
Clarity	pt	15.00	0.5000	7.50	_____
Select Max	pt	11.55	1.0000	11.55	_____
Atrazine 4L	pt	2.17	4.0000	8.68	_____
Halex GT	pt	5.76	3.6000	20.74	_____
INSECTICIDES					
Bifenthrin	oz	0.42	1.2800	0.54	_____
Intrepid 2F	oz	2.44	4.0000	9.76	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.24	33.0000	7.92	_____
SEED/PLANTS					
Corn Seed RR2	thous	3.92	34.0000	133.28	_____
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_____
App Fert by Air	cwt	13.60	1.0000	13.60	_____
HAULING					
Haul Corn	bu	0.31	220.0000	68.20	_____
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_____
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	_____
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_____
OPERATOR LABOR					
Tractors	hour	19.28	0.6423	12.39	_____
Harvesters	hour	19.28	0.1009	1.95	_____
Self-Propelled	hour	19.28	0.0176	0.34	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3250	2.96	_____
Implements	hour	9.06	0.0625	0.57	_____
HAND LABOR					
Implements	hour	9.06	0.1175	1.06	_____
Self-Propelled	hour	9.06	0.0088	0.08	_____
UNALLOCATED LABOR	hour	19.26	0.6141	11.83	_____
DIESEL FUEL					
Tractors	gal	2.94	7.2557	21.33	_____
Harvesters	gal	2.94	1.3770	4.05	_____
Self-Propelled	gal	2.94	0.1586	0.47	_____
Roll-Out Pipe Irr.	gal	2.94	10.5901	31.12	_____
REPAIR & MAINTENANCE					
Implements	acre	14.69	1.0000	14.69	_____
Tractors	acre	6.02	1.0000	6.02	_____
Harvesters	acre	4.87	1.0000	4.87	_____
Self-Propelled	acre	0.20	1.0000	0.20	_____
Roll-Out Pipe Irr.	acre	7.16	1.0000	7.16	_____
INTEREST ON OP. CAP.	acre	36.02	1.0000	36.02	_____

TOTAL DIRECT EXPENSES				848.87	_____
FIXED EXPENSES					
Implements	acre	34.08	1.0000	34.08	_____
Tractors	acre	46.56	1.0000	46.56	_____
Harvesters	acre	23.31	1.0000	23.31	_____
Self-Propelled	acre	1.63	1.0000	1.63	_____
Roll-Out Pipe Irr.	acre	74.47	1.0000	74.47	_____

TOTAL FIXED EXPENSES				180.05	_____

TOTAL SPECIFIED EXPENSES				1028.92	_____

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 4.B Summary of estimated costs and returns per acre
Corn, conventional tillage, RR2, 12-row 38",
220 bu yld goal, furrow irrigated, 13 ac-in.,Delta Area,
Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.52	220.0000	994.40	_____
TOTAL INCOME				994.40	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	25.10	1.0000	25.10	_____
FERTILIZERS	acre	298.61	1.0000	298.61	_____
FUNGICIDES	acre	19.73	1.0000	19.73	_____
HERBICIDES	acre	52.31	1.0000	52.31	_____
INSECTICIDES	acre	10.30	1.0000	10.30	_____
IRRIGATION SUPPLIES	acre	7.92	1.0000	7.92	_____
SEED/PLANTS	acre	133.28	1.0000	133.28	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
CUSTOM FERTILIZE	acre	22.60	1.0000	22.60	_____
HAULING	acre	68.20	1.0000	68.20	_____
CUSTOM LIME	acre	42.40	1.0000	42.40	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1263	1.14	_____
IRRIGATE LABOR	hour	9.06	0.3875	3.53	_____
OPERATOR LABOR	hour	19.28	0.7609	14.68	_____
UNALLOCATED LABOR	hour	19.26	0.6141	11.83	_____
DIESEL FUEL	gal	2.94	19.3816	56.97	_____
REPAIR & MAINTENANCE	acre	32.94	1.0000	32.94	_____
INTEREST ON OP. CAP.	acre	36.02	1.0000	36.02	_____
TOTAL DIRECT EXPENSES				848.87	_____
RETURNS ABOVE DIRECT EXPENSES				145.53	_____
TOTAL FIXED EXPENSES				180.05	_____
TOTAL SPECIFIED EXPENSES				1028.92	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-34.52	_____

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 4.C Estimated resource use for field operations, per acre
Corn, conventional tillage, RR2, 12-row 38",
220 bu yld goal, furrow irrigated, 13 ac-in.,Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Subsoiler	3 shank	MFWD 225	0.204	0.50	Oct		0.10	0.10	0.10	0.09
Disk Harrow	42'	MFWD 225	0.046	1.00	Oct		0.04	0.04	0.04	0.04
Soil Test	acre			0.33	Oct	0.3330				
Lime (Spread)	ton			0.33	Oct	0.6660				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Oct		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					1.9570				
Potash (60% K2O)	cwt					1.5000				
Bed/Disk w/roller	12R-30/40	MFWD 225	0.062	1.00	Oct		0.06	0.06	0.06	0.05
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Clarity	pt					0.5000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Row Cond./Roll-Fold.	40'	MFWD 225	0.046	1.00	Mar		0.04	0.04	0.04	0.04
Plant - Folding	12R-38	MFWD 225	0.049	1.00	Mar		0.04	0.04	0.09	0.04
Corn Seed RR2	thous					34.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	gal					32.1712				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Surfactant	pt					0.3000				
Corn Consultant	acre			1.00	May	1.0000				
App by Air (3 gal)	appl			0.20	May	0.2000				
Bifenthrin	oz					1.2800				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	May		0.05	0.05	0.07	0.04
UAN (32%)	gal					30.0000				
Cultivate	12R-38	MFWD 225	0.054	1.00	May		0.05	0.05	0.05	0.04
App Fert by Air	cwt			1.00	Jun	1.0000				
Urea, Solid (46% N)	cwt					1.0000				
App by Air (3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
App by Air (5 gal)	appl			1.00	Jul	1.0000				
Trivapro	oz					13.7000				
Header - Corn	8R-38	265 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 225	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					220.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep		0.08	0.08	0.08	0.07
Roll-Out Pipe Irr.	acre				Jul	1.0000	0.07	0.07	0.46	
TOTALS							0.76	0.74	1.27	0.61

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 4.D Estimated costs for field operations, per acre
Corn, conventional tillage, RR2, 12-row 38",
220 bu yld goal, furrow irrigated, 13 ac-in.,Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	DIRECT COST FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Subsoiler	3 shank		3.48	1.19	3.74		0.69	9.10	8.27	17.37
Disk Harrow	42'		1.59	2.32	1.71		0.46	6.08	8.42	14.50
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Spin Spreader	5 ton		1.43	0.74	1.92		0.34	4.43	3.98	8.41
Phosphorus(46% P2O5)	cwt	63.11					5.21	68.32		68.32
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Bed/Disk w/roller	12R-30/40		2.13	2.37	2.29		0.56	7.35	10.47	17.82
App by Air (5 gal)	appl	8.05					0.44	8.49		8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Clarity	pt	7.50					0.41	7.91		7.91
Select Max	pt	11.55					0.64	12.19		12.19
Surfactant	pt	0.99					0.05	1.04		1.04
Row Cond./Roll-Fold.	40'		1.60	1.12	1.71		0.21	4.64	5.69	10.33
Plant - Folding	12R-38		1.69	3.09	2.27		0.34	7.39	9.97	17.36
Corn Seed RR2	thous	133.28					6.41	139.69		139.69
Custom Apply Fert	acre	9.00					0.37	9.37		9.37
UAN + Sulfur (28%)	gal	87.18					3.60	90.78		90.78
Sprayer 600-750gal	60' 175hp		0.47	0.20	0.73		0.06	1.46	1.63	3.09
Atrazine 4L	pt	8.68					0.36	9.04		9.04
Halex GT	pt	20.74					0.86	21.60		21.60
Surfactant	pt	0.99					0.04	1.03		1.03
Corn Consultant	acre	6.00					0.21	6.21		6.21
App by Air (3 gal)	appl	1.50					0.05	1.55		1.55
Bifenthrin	oz	0.54					0.02	0.56		0.56
Fert Appl (Liquid)	12R-38		1.76	1.57	2.13		0.19	5.65	5.34	10.99
UAN (32%)	gal	78.90					2.71	81.61		81.61
Cultivate	12R-38		1.85	1.40	1.99		0.18	5.42	6.92	12.34
App Fert by Air	cwt	13.60					0.37	13.97		13.97
Urea, Solid (46% N)	cwt	31.08					0.85	31.93		31.93
App by Air (3 gal)	appl	7.50					0.21	7.71		7.71
Intrepid 2F	oz	9.76					0.27	10.03		10.03
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Trivapro	oz	19.73					0.41	20.14		20.14
Header - Corn	8R-38		4.05	7.16	3.70		0.10	15.01	27.60	42.61
Grain Cart Corn	700 bu		0.86	0.58	0.93		0.02	2.39	2.64	5.03
Haul Corn	bu	68.20					0.47	68.67		68.67
Stalk Shredder Flex	20'		2.81	3.18	3.02		0.06	9.07	7.92	16.99
Roll-Out Pipe Irr.	acre	7.92	33.25	8.02	5.04		1.54	55.77	81.20	136.97
TOTALS		691.76	56.97	32.94	31.18	0.00	36.02	848.87	180.05	1028.92

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 4.E Estimated monthly income and expense flows per acre
Corn, conventional tillage, RR2, 12-row 38",
220 bu yld goal, furrow irrigated, 13 ac-in.,Delta Area, Mississippi, 2026

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	994.40
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	7.50	8.05	0.00	0.00
FERTILIZERS	101.45	0.00	0.00	0.00	0.00	0.00	87.18	78.90	31.08	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.73	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	22.89	0.00	29.42	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.54	9.76	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.92	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	133.28	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	13.60	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68.20
CUSTOM LIME	42.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	10.39	0.00	0.00	0.00	0.00	3.98	0.73	4.35	3.15	0.23	0.70	7.65
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	9.72	0.00	0.00	0.00	0.00	3.29	0.47	3.61	23.90	7.78	0.48	7.72
REPAIR & MAINTENANCE	7.05	0.00	0.00	0.00	0.00	4.21	0.20	2.97	6.34	1.05	0.20	10.92
INTEREST ON OP. CAP.	14.38	0.00	0.00	0.00	1.75	6.96	5.29	3.37	2.84	0.76	0.02	0.65
TOTAL DIRECT EXPENSES	188.72	0.00	0.00	0.00	33.68	151.72	133.28	101.24	106.09	37.60	1.40	95.14
NET INCOME	-188.72	0.00	0.00	0.00	-33.68	-151.72	-133.28	-101.24	-106.09	-37.60	-1.40	899.26
NET INCOME TO DATE	-188.72	-188.72	-188.72	-188.72	-222.40	-374.12	-507.40	-608.64	-714.73	-752.33	-753.73	145.53

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
* Lease costs are based on hourly usage costs.

Table 4.F Estimated returns for various price/yield combinations, per acre
Corn, conventional tillage, RR2, 12-row 38",
220 bu yld goal, furrow irrigated, 13 ac-in.,Delta Area, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.39	3.61	3.84	4.06	4.29	4.52	4.74	4.97	5.19	5.42	5.65
PERCENT	YIELD	UNIT	dollars										
50	110.00	bu	-441	-416	-391	-367	-342	-317	-292	-267	-242	-217	-193
			-621	-596	-571	-547	-522	-497	-472	-447	-422	-397	-373
60	132.00	bu	-373	-344	-314	-284	-254	-224	-194	-165	-135	-105	-75
			-553	-524	-494	-464	-434	-404	-374	-345	-315	-285	-255
70	154.00	bu	-306	-271	-236	-201	-166	-132	-97	-62	-27	7	41
			-486	-451	-416	-381	-347	-312	-277	-242	-207	-173	-138
80	176.00	bu	-238	-198	-158	-119	-79	-39	0	39	79	119	159
			-418	-378	-338	-299	-259	-219	-179	-140	-100	-60	-20
90	198.00	bu	-170	-126	-81	-36	8	52	97	142	187	231	276
			-350	-306	-261	-216	-171	-127	-82	-37	7	51	96
100	220.00	bu	-103	-53	-3	46	95	145	195	244	294	344	394
			-283	-233	-183	-133	-84	-34	15	64	114	164	214
110	242.00	bu	-35	19	74	128	183	238	292	347	402	456	511
			-215	-160	-106	-51	3	58	112	167	222	276	331
120	264.00	bu	32	92	151	211	271	330	390	450	509	569	628
			-147	-88	-28	31	90	150	210	269	329	389	448
130	286.00	bu	100	164	229	293	358	423	487	552	617	681	746
			-79	-15	49	113	178	243	307	372	437	501	566
140	308.00	bu	167	237	306	376	446	515	585	655	724	794	863
			-12	57	126	196	266	335	405	474	544	614	683
150	330.00	bu	235	310	384	459	533	608	682	757	832	906	981
			55	130	204	279	353	428	502	577	652	726	801

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 2025 input prices.

Table 5.A Estimated costs per acre
Corn, conventional tillage, RR2, 12-row 38"
170 bu yield goal, non-irrigated, Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	1.0000	8.05	_____
App by Air (3 gal)	appl	7.50	1.2000	9.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	1.6300	52.57	_____
Potash (60% K2O)	cwt	25.56	1.2500	31.95	_____
UAN + Sulfur (28%)	gal	2.71	19.3063	52.32	_____
UAN (32%)	gal	2.63	36.7200	96.57	_____
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	_____
Clarity	pt	15.00	0.5000	7.50	_____
Select Max	pt	11.55	1.0000	11.55	_____
Atrazine 4L	pt	2.17	4.0000	8.68	_____
Halex GT	pt	5.76	3.6000	20.74	_____
INSECTICIDES					
Bifenthrin	oz	0.42	1.2804	0.54	_____
Intrepid 2F	oz	2.44	4.0000	9.76	_____
SEED/PLANTS					
Corn Seed RR2	thous	3.92	28.0000	109.76	_____
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_____
HAULING					
Haul Corn	bu	0.31	170.0000	52.70	_____
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_____
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	_____
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_____
OPERATOR LABOR					
Tractors	hour	19.28	0.4903	9.46	_____
Harvesters	hour	19.28	0.1009	1.95	_____
Self-Propelled	hour	19.28	0.0176	0.34	_____
HAND LABOR					
Implements	hour	9.06	0.1175	1.06	_____
Self-Propelled	hour	9.06	0.0088	0.08	_____
UNALLOCATED LABOR	hour	19.28	0.5480	10.57	_____
DIESEL FUEL					
Tractors	gal	2.94	5.6788	16.69	_____
Harvesters	gal	2.94	1.3770	4.05	_____
Self-Propelled	gal	2.94	0.1586	0.47	_____
REPAIR & MAINTENANCE					
Implements	acre	12.94	1.0000	12.94	_____
Tractors	acre	4.70	1.0000	4.70	_____
Harvesters	acre	4.87	1.0000	4.87	_____
Self-Propelled	acre	0.20	1.0000	0.20	_____
INTEREST ON OP. CAP.	acre	28.89	1.0000	28.89	_____

TOTAL DIRECT EXPENSES				634.51	_____
FIXED EXPENSES					
Implements	acre	27.96	1.0000	27.96	_____
Tractors	acre	36.38	1.0000	36.38	_____
Harvesters	acre	23.31	1.0000	23.31	_____
Self-Propelled	acre	1.63	1.0000	1.63	_____

TOTAL FIXED EXPENSES				89.28	_____

TOTAL SPECIFIED EXPENSES				723.79	_____

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 5.B Summary of estimated costs and returns per acre
Corn, conventional tillage, RR2, 12-row 38"
170 bu yield goal, non-irrigated, Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.52	170.0000	768.40	_____
TOTAL INCOME				768.40	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.05	1.0000	17.05	_____
FERTILIZERS	acre	233.41	1.0000	233.41	_____
HERBICIDES	acre	52.31	1.0000	52.31	_____
INSECTICIDES	acre	10.30	1.0000	10.30	_____
SEED/PLANTS	acre	109.76	1.0000	109.76	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_____
HAULING	acre	52.70	1.0000	52.70	_____
CUSTOM LIME	acre	42.40	1.0000	42.40	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1263	1.14	_____
OPERATOR LABOR	hour	19.28	0.6089	11.75	_____
UNALLOCATED LABOR	hour	19.28	0.5480	10.57	_____
DIESEL FUEL	gal	2.94	7.2145	21.21	_____
REPAIR & MAINTENANCE	acre	22.71	1.0000	22.71	_____
INTEREST ON OP. CAP.	acre	28.89	1.0000	28.89	_____
TOTAL DIRECT EXPENSES				634.51	_____
RETURNS ABOVE DIRECT EXPENSES				133.89	_____
TOTAL FIXED EXPENSES				89.28	_____
TOTAL SPECIFIED EXPENSES				723.79	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				44.61	_____

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 5.C Estimated resource use for field operations, per acre
Corn, conventional tillage, RR2, 12-row 38"
170 bu yield goal, non-irrigated, Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Subsoiler	3 shank	MFWD 225	0.204	0.50	Oct		0.10	0.10	0.10	0.09
Disk Harrow	42'	MFWD 225	0.046	1.00	Oct		0.04	0.04	0.04	0.04
Soil Test	acre			0.33	Oct	0.3330				
Lime (Spread)	ton			0.33	Oct	0.6660				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Oct		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					1.6300				
Potash (60% K2O)	cwt					1.2500				
Bed/Disk (Hipper)	12R-38	MFWD 225	0.049	1.00	Oct		0.04	0.04	0.04	0.04
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Clarity	pt					0.5000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Row Cond Folding	38'	MFWD 225	0.040	1.00	Mar		0.04	0.04	0.04	0.03
Plant - Folding	12R-38	MFWD 225	0.049	1.00	Mar		0.04	0.04	0.09	0.04
Corn Seed RR2	thous					28.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	gal					19.3063				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Surfactant	pt					0.3000				
Corn Consultant	acre			1.00	May	1.0000				
App by Air (3 gal)	appl			0.20	May	0.2000				
Bifenthrin	oz					1.2804				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	May		0.05	0.05	0.07	0.04
UAN (32%)	gal					36.7200				
App by Air (3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-38	265 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 225	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					170.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.60	0.59	0.73	0.54

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 5.D Estimated costs for field operations, per acre
Corn, conventional tillage, RR2, 12-row 38"
170 bu yield goal, non-irrigated, Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST: OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Subsoiler	3 shank		3.48	1.19	3.74		0.69	9.10	8.27	17.37
Disk Harrow	42'		1.59	2.32	1.71		0.46	6.08	8.42	14.50
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Spin Spreader	5 ton		1.43	0.74	1.92		0.34	4.43	3.98	8.41
Phosphorus(46% P2O5)	cwt	52.57					4.34	56.91		56.91
Potash (60% K2O)	cwt	31.95					2.64	34.59		34.59
Bed/Disk (Hipper)	12R-38		1.68	1.88	1.81		0.44	5.81	8.31	14.12
App by Air (5 gal)	appl	8.05					0.44	8.49		8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Clarity	pt	7.50					0.41	7.91		7.91
Select Max	pt	11.55					0.64	12.19		12.19
Surfactant	pt	0.99					0.05	1.04		1.04
Row Cond Folding	38'		1.39	0.80	1.50		0.18	3.87	5.20	9.07
Plant - Folding	12R-38		1.69	3.09	2.27		0.34	7.39	9.97	17.36
Corn Seed RR2	thous	109.76					5.28	115.04		115.04
Custom Apply Fert	acre	9.00					0.37	9.37		9.37
UAN + Sulfur (28%)	gal	52.32					2.16	54.48		54.48
Sprayer 600-750gal	60' 175hp		0.47	0.20	0.73		0.06	1.46	1.63	3.09
Atrazine 4L	pt	8.68					0.36	9.04		9.04
Halex GT	pt	20.74					0.86	21.60		21.60
Surfactant	pt	0.99					0.04	1.03		1.03
Corn Consultant	acre	6.00					0.21	6.21		6.21
App by Air (3 gal)	appl	1.50					0.05	1.55		1.55
Bifenthrin	oz	0.54					0.02	0.56		0.56
Fert Appl (Liquid)	12R-38		1.76	1.57	2.13		0.19	5.65	5.34	10.99
UAN (32%)	gal	96.57					3.32	99.89		99.89
App by Air (3 gal)	appl	7.50					0.21	7.71		7.71
Intrepid 2F	oz	9.76					0.27	10.03		10.03
Header - Corn	8R-38		4.05	7.16	3.70		0.10	15.01	27.60	42.61
Grain Cart Corn	700 bu		0.86	0.58	0.93		0.02	2.39	2.64	5.03
Haul Corn	bu	52.70					0.36	53.06		53.06
Stalk Shredder Flex	20'		2.81	3.18	3.02		0.06	9.07	7.92	16.99
TOTALS		538.24	21.21	22.71	23.46	0.00	28.89	634.51	89.28	723.79

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 5.E Estimated monthly income and expense flows per acre
Corn, conventional tillage, RR2, 12-row 38"
170 bu yield goal, non-irrigated, Delta Area, Mississippi, 2026

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	768.40
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	7.50	0.00	0.00	0.00
FERTILIZERS	84.52	0.00	0.00	0.00	0.00	0.00	52.32	96.57	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	22.89	0.00	29.42	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.54	9.76	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	109.76	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.70
CUSTOM LIME	42.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	9.18	0.00	0.00	0.00	0.00	3.77	0.73	2.13	0.00	0.00	0.00	7.65
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	8.18	0.00	0.00	0.00	0.00	3.08	0.47	1.76	0.00	0.00	0.00	7.72
REPAIR & MAINTENANCE	6.13	0.00	0.00	0.00	0.00	3.89	0.20	1.57	0.00	0.00	0.00	10.92
INTEREST ON OP. CAP.	12.68	0.00	0.00	0.00	1.75	5.80	3.85	3.79	0.48	0.00	0.00	0.54
TOTAL DIRECT EXPENSES	166.42	0.00	0.00	0.00	33.68	126.30	96.98	113.86	17.74	0.00	0.00	79.53
NET INCOME	-166.42	0.00	0.00	0.00	-33.68	-126.30	-96.98	-113.86	-17.74	0.00	0.00	688.87
NET INCOME TO DATE	-166.42	-166.42	-166.42	-166.42	-200.10	-326.40	-423.38	-537.24	-554.98	-554.98	-554.98	133.89

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
* Lease costs are based on hourly usage costs.

Table 5.F Estimated returns for various price/yield combinations, per acre
Corn, conventional tillage, RR2, 12-row 38"
170 bu yield goal, non-irrigated, Delta Area, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.39	3.61	3.84	4.06	4.29	4.52	4.74	4.97	5.19	5.42	5.65
PERCENT	YIELD	UNIT	dollars										
50	85.00	bu	-319	-300	-281	-262	-242	-223	-204	-185	-166	-146	-127
			-409	-389	-370	-351	-332	-313	-293	-274	-255	-236	-217
60	102.00	bu	-267	-244	-221	-198	-175	-152	-129	-106	-83	-60	-36
			-356	-333	-310	-287	-264	-241	-218	-195	-172	-149	-126
70	119.00	bu	-215	-188	-161	-134	-107	-80	-53	-26	-0	26	53
			-304	-277	-250	-223	-196	-169	-143	-116	-89	-62	-35
80	136.00	bu	-162	-132	-101	-70	-39	-9	21	52	83	113	144
			-252	-221	-190	-159	-129	-98	-67	-36	-6	24	55
90	153.00	bu	-110	-75	-41	-6	27	62	96	131	166	200	235
			-199	-165	-130	-96	-61	-26	7	42	76	111	145
100	170.00	bu	-58	-19	18	57	95	133	172	210	249	287	325
			-147	-109	-70	-32	6	44	83	121	159	198	236
110	187.00	bu	-5	36	78	120	163	205	247	289	332	374	416
			-95	-52	-10	31	73	116	158	200	242	285	327
120	204.00	bu	46	92	138	184	230	276	323	369	415	461	507
			-42	3	49	95	141	187	233	279	325	372	418
130	221.00	bu	98	148	198	248	298	348	398	448	498	548	598
			9	59	109	159	209	259	309	359	409	458	508
140	238.00	bu	151	204	258	312	366	420	473	527	581	635	688
			61	115	169	223	276	330	384	438	492	545	599
150	255.00	bu	203	261	318	376	433	491	549	606	664	722	779
			114	171	229	287	344	402	459	517	575	632	690

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 2025 input prices.

Table 6.A Estimated costs per acre
Corn, conventional tillage, RR2, 12-row 38",
220 bu yld goal, -pivot irrigated, 7.5 ac-in.,Delta Area,
Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	2.0000	16.10	
App by Air (3 gal)	appl	7.50	1.2000	9.00	
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	1.9570	63.11	
Potash (60% K2O)	cwt	25.56	1.5000	38.34	
UAN + Sulfur (28%)	gal	2.71	32.1712	87.18	
UAN (32%)	gal	2.63	30.0000	78.90	
Urea, Solid (46% N)	cwt	31.08	1.0000	31.08	
FUNGICIDES					
Trivapro	oz	1.44	13.7000	19.73	
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	
Clarity	pt	15.00	0.5000	7.50	
Select Max	pt	11.55	1.0000	11.55	
Atrazine 4L	pt	2.17	4.0000	8.68	
Halex GT	pt	5.76	3.6000	20.74	
INSECTICIDES					
Bifenthrin	oz	0.42	1.2800	0.54	
Intrepid 2F	oz	2.44	4.0000	9.76	
SEED/PLANTS					
Corn Seed RR2	thous	3.92	34.0000	133.28	
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	
App Fert by Air	cwt	13.60	1.0000	13.60	
HAULING					
Haul Corn	bu	0.31	220.0000	68.20	
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	
OPERATOR LABOR					
Tractors	hour	19.28	0.5637	10.88	
Harvesters	hour	19.28	0.1009	1.95	
Self-Propelled	hour	19.28	0.0176	0.34	
IRRIGATE LABOR					
Special Labor	hour	9.06	0.2036	1.84	
HAND LABOR					
Implements	hour	9.06	0.1175	1.06	
Self-Propelled	hour	9.06	0.0088	0.08	
UNALLOCATED LABOR	hour	19.26	0.6141	11.83	
DIESEL FUEL					
Tractors	gal	2.94	6.5294	19.20	
Harvesters	gal	2.94	1.3770	4.05	
Self-Propelled	gal	2.94	0.1586	0.47	
1/4-mi. Pivot Irr.	gal	2.94	11.2011	32.93	
REPAIR & MAINTENANCE					
Implements	acre	14.44	1.0000	14.44	
Tractors	acre	5.41	1.0000	5.41	
Harvesters	acre	4.87	1.0000	4.87	
Self-Propelled	acre	0.20	1.0000	0.20	
1/4-mi. Pivot Irr.	acre	21.95	1.0000	21.95	
INTEREST ON OP. CAP.	acre	36.17	1.0000	36.17	
TOTAL DIRECT EXPENSES				851.51	
FIXED EXPENSES					
Implements	acre	32.07	1.0000	32.07	
Tractors	acre	41.84	1.0000	41.84	
Harvesters	acre	23.31	1.0000	23.31	
Self-Propelled	acre	1.63	1.0000	1.63	
1/4-mi. Pivot Irr.	acre	99.50	1.0000	99.50	
TOTAL FIXED EXPENSES				198.35	
TOTAL SPECIFIED EXPENSES				1049.86	

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 6.B Summary of estimated costs and returns per acre
Corn, conventional tillage, RR2, 12-row 38",
220 bu yld goal, pivot irrigated, 13 ac-in.,Delta Area,
Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.52	220.0000	994.40	_____
TOTAL INCOME				994.40	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	25.10	1.0000	25.10	_____
FERTILIZERS	acre	298.61	1.0000	298.61	_____
FUNGICIDES	acre	19.73	1.0000	19.73	_____
HERBICIDES	acre	52.31	1.0000	52.31	_____
INSECTICIDES	acre	10.30	1.0000	10.30	_____
SEED/PLANTS	acre	133.28	1.0000	133.28	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
CUSTOM FERTILIZE	acre	22.60	1.0000	22.60	_____
HAULING	acre	68.20	1.0000	68.20	_____
CUSTOM LIME	acre	42.40	1.0000	42.40	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1263	1.14	_____
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_____
OPERATOR LABOR	hour	19.28	0.6823	13.17	_____
UNALLOCATED LABOR	hour	19.26	0.6141	11.83	_____
DIESEL FUEL	gal	2.94	19.2663	56.65	_____
REPAIR & MAINTENANCE	acre	46.87	1.0000	46.87	_____
INTEREST ON OP. CAP.	acre	36.17	1.0000	36.17	_____
TOTAL DIRECT EXPENSES				851.51	_____
RETURNS ABOVE DIRECT EXPENSES				142.89	_____
TOTAL FIXED EXPENSES				198.35	_____
TOTAL SPECIFIED EXPENSES				1049.86	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-55.46	_____

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 6.C Estimated resource use for field operations, per acre
Corn, conventional tillage, RR2, 12-row 38",
220 bu yld goal, pivot irrigated, 7.5 ac-in.,Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Subsoiler	3 shank	MFWD 225	0.204	0.50	Oct		0.10	0.10	0.10	0.09
Disk Harrow	42'	MFWD 225	0.046	1.00	Oct		0.04	0.04	0.04	0.04
Soil Test	acre			0.33	Oct	0.3330				
Lime (Spread)	ton			0.33	Oct	0.6660				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Oct		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					1.9570				
Potash (60% K2O)	cwt					1.5000				
Bed/Disk w/roller	12R-30/40	MFWD 225	0.062	1.00	Oct		0.06	0.06	0.06	0.05
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Clarity	pt					0.5000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Row Cond./Roll-Fold.	40'	MFWD 225	0.046	1.00	Mar		0.04	0.04	0.04	0.04
Plant - Folding	12R-38	MFWD 225	0.049	1.00	Mar		0.04	0.04	0.09	0.04
Corn Seed RR2	thous					34.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	gal					32.1712				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Surfactant	pt					0.3000				
Corn Consultant	acre			1.00	May	1.0000				
App by Air (3 gal)	appl			0.20	May	0.2000				
Bifenthrin	oz					1.2800				
Fert Appl (Liquid)	12R-38	MFWD 225	0.051	1.00	May		0.05	0.05	0.07	0.04
UAN (32%)	gal					30.0000				
Cultivate	12R-38	MFWD 225	0.054	1.00	May		0.05	0.05	0.05	0.04
App Fert by Air	cwt			1.00	Jun	1.0000				
Urea, Solid (46% N)	cwt					1.0000				
App by Air (3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
App by Air (5 gal)	appl			1.00	Jul	1.0000				
Trivapro	oz					13.7000				
Header - Corn	8R-38	265 hp	0.100	1.00	Sep		0.10	0.10	0.10	0.09
Grain Cart Corn	700 bu	MFWD 225	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					220.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep		0.08	0.08	0.08	0.07
1/4-mi. Pivot Irr.	acre				Jul	1.0000			0.20	
TOTALS							0.68	0.66	1.01	0.61

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 6.D Estimated costs for field operations, per acre
Corn, conventional tillage, RR2, 12-row 38",
220 bu yld goal, pivot irrigated, 7.5 ac-in.,Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST: OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Subsoiler	3 shank		3.48	1.19	3.74		0.69	9.10	8.27	17.37
Disk Harrow	42'		1.59	2.32	1.71		0.46	6.08	8.42	14.50
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Spin Spreader	5 ton		1.43	0.74	1.92		0.34	4.43	3.98	8.41
Phosphorus(46% P2O5)	cwt	63.11					5.21	68.32		68.32
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Bed/Disk w/roller	12R-30/40		2.13	2.37	2.29		0.56	7.35	10.47	17.82
App by Air (5 gal)	appl	8.05					0.44	8.49		8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Clarity	pt	7.50					0.41	7.91		7.91
Select Max	pt	11.55					0.64	12.19		12.19
Surfactant	pt	0.99					0.05	1.04		1.04
Row Cond./Roll-Fold.	40'		1.60	1.12	1.71		0.21	4.64	5.69	10.33
Plant - Folding	12R-38		1.69	3.09	2.27		0.34	7.39	9.97	17.36
Corn Seed RR2	thous	133.28					6.41	139.69		139.69
Custom Apply Fert	acre	9.00					0.37	9.37		9.37
UAN + Sulfur (28%)	gal	87.18					3.60	90.78		90.78
Sprayer 600-750gal	60' 175hp		0.47	0.20	0.73		0.06	1.46	1.63	3.09
Atrazine 4L	pt	8.68					0.36	9.04		9.04
Halex GT	pt	20.74					0.86	21.60		21.60
Surfactant	pt	0.99					0.04	1.03		1.03
Corn Consultant	acre	6.00					0.21	6.21		6.21
App by Air (3 gal)	appl	1.50					0.05	1.55		1.55
Bifenthrin	oz	0.54					0.02	0.56		0.56
Fert Appl (Liquid)	12R-38		1.76	1.57	2.13		0.19	5.65	5.34	10.99
UAN (32%)	gal	78.90					2.71	81.61		81.61
Cultivate	12R-38		1.85	1.40	1.99		0.18	5.42	6.92	12.34
App Fert by Air	cwt	13.60					0.37	13.97		13.97
Urea, Solid (46% N)	cwt	31.08					0.85	31.93		31.93
App by Air (3 gal)	appl	7.50					0.21	7.71		7.71
Intrepid 2F	oz	9.76					0.27	10.03		10.03
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Trivapro	oz	19.73					0.41	20.14		20.14
Header - Corn	8R-38		4.05	7.16	3.70		0.10	15.01	27.60	42.61
Grain Cart Corn	700 bu		0.86	0.58	0.93		0.02	2.39	2.64	5.03
Haul Corn	bu	68.20					0.47	68.67		68.67
Stalk Shredder Flex	20'		2.81	3.18	3.02		0.06	9.07	7.92	16.99
1/4-mi. Pivot Irr.	acre		32.93	21.95	1.84		1.69	58.41	99.50	157.91
TOTALS		683.84	56.65	46.87	27.98	0.00	36.17	851.51	198.35	1049.86

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 6.E Estimated monthly income and expense flows per acre
Corn, conventional tillage, RR2, 12-row 38",
220 bu yld goal, pivot irrigated, 7.5 ac-in.,Delta Area, Mississippi, 2026

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	994.40
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	7.50	8.05	0.00	0.00
FERTILIZERS	101.45	0.00	0.00	0.00	0.00	0.00	87.18	78.90	31.08	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.73	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	22.89	0.00	29.42	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.54	9.76	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	133.28	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	13.60	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68.20
CUSTOM LIME	42.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	9.66	0.00	0.00	0.00	0.00	3.98	2.07	4.27	0.20	0.15	0.00	7.65
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	8.63	0.00	0.00	0.00	0.00	3.29	0.47	13.49	13.17	9.88	0.00	7.72
REPAIR & MAINTENANCE	6.62	0.00	0.00	0.00	0.00	4.21	0.20	21.44	1.99	1.49	0.00	10.92
INTEREST ON OP. CAP.	14.19	0.00	0.00	0.00	1.75	6.96	5.34	4.34	2.13	0.81	0.00	0.65
TOTAL DIRECT EXPENSES	186.28	0.00	0.00	0.00	33.68	151.72	134.67	130.48	79.43	40.11	0.00	95.14
NET INCOME	-186.28	0.00	0.00	0.00	-33.68	-151.72	-134.67	-130.48	-79.43	-40.11	0.00	899.26
NET INCOME TO DATE	-186.28	-186.28	-186.28	-186.28	-219.96	-371.68	-506.35	-636.83	-716.26	-756.37	-756.37	142.89

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
* Lease costs are based on hourly usage costs.

Table 6.F Estimated returns for various price/yield combinations, per acre
Corn, conventional tillage, RR2, 12-row 38",
220 bu yld goal, pivot irrigated, 7.5 ac-in.,Delta Area, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.39	3.61	3.84	4.06	4.29	4.52	4.74	4.97	5.19	5.42	5.65
PERCENT	YIELD	UNIT	dollars										
50	110.00	bu	-444	-419	-394	-369	-344	-319	-295	-270	-245	-220	-195
			-642	-617	-592	-568	-543	-518	-493	-468	-443	-418	-394
60	132.00	bu	-376	-346	-316	-287	-257	-227	-197	-167	-137	-108	-78
			-574	-545	-515	-485	-455	-425	-395	-366	-336	-306	-276
70	154.00	bu	-308	-274	-239	-204	-169	-134	-100	-65	-30	4	39
			-507	-472	-437	-402	-367	-333	-298	-263	-228	-193	-159
80	176.00	bu	-241	-201	-161	-121	-82	-42	-2	37	77	116	156
			-439	-399	-359	-320	-280	-240	-200	-161	-121	-81	-41
90	198.00	bu	-173	-128	-83	-39	5	50	95	139	184	229	274
			-371	-327	-282	-237	-192	-148	-103	-58	-13	30	75
100	220.00	bu	-105	-55	-6	43	93	142	192	242	292	341	391
			-304	-254	-204	-154	-105	-55	-5	43	93	143	193
110	242.00	bu	-37	16	71	126	180	235	290	344	399	454	508
			-236	-181	-126	-72	-17	37	91	146	201	255	310
120	264.00	bu	29	89	149	208	268	328	387	447	507	566	626
			-168	-108	-49	10	70	129	189	249	308	368	428
130	286.00	bu	97	162	226	291	355	420	485	549	614	679	743
			-100	-36	28	92	157	222	286	351	416	480	545
140	308.00	bu	165	234	304	373	443	513	582	652	722	791	861
			-33	36	106	175	245	314	384	454	523	593	662
150	330.00	bu	232	307	382	456	531	605	680	754	829	904	978
			34	109	183	258	332	407	481	556	631	705	780

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 2025 input prices.

Table 7.A Estimated costs per acre
Corn, stale seedbed, RR2, 12-row 30",
170 bu yield goal, Non-Delta, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	1.0000	8.05	
App by Air (3 gal)	appl	7.50	1.2000	9.00	
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	1.6300	52.57	
Potash (60% K2O)	cwt	25.56	1.2500	31.95	
UAN + Sulfur (28%)	gal	2.71	56.0263	151.83	
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	
Clarity	pt	15.00	0.5000	7.50	
Select Max	pt	11.55	1.0000	11.55	
Atrazine 4L	pt	2.17	4.0000	8.68	
Halex GT	pt	5.76	3.6000	20.74	
INSECTICIDES					
Bifenthrin	oz	0.42	1.2804	0.54	
Intrepid 2F	oz	2.44	4.0000	9.76	
SEED/PLANTS					
Corn Seed RR2	thous	3.92	30.0000	117.60	
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	
HAULING					
Haul Corn	bu	0.31	170.0000	52.70	
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	
OPERATOR LABOR					
Tractors	hour	19.28	0.4295	8.28	
Harvesters	hour	19.28	0.1277	2.46	
Self-Propelled	hour	19.28	0.0176	0.34	
HAND LABOR					
Implements	hour	9.06	0.1442	1.31	
Self-Propelled	hour	9.06	0.0088	0.08	
UNALLOCATED LABOR	hour	19.27	0.5173	9.97	
DIESEL FUEL					
Tractors	gal	2.94	4.9741	14.63	
Harvesters	gal	2.94	1.7419	5.12	
Self-Propelled	gal	2.94	0.1586	0.47	
REPAIR & MAINTENANCE					
Implements	acre	13.94	1.0000	13.94	
Tractors	acre	4.11	1.0000	4.11	
Harvesters	acre	6.16	1.0000	6.16	
Self-Propelled	acre	0.20	1.0000	0.20	
INTEREST ON OP. CAP.	acre	28.97	1.0000	28.97	
TOTAL DIRECT EXPENSES				645.06	
FIXED EXPENSES					
Implements	acre	27.64	1.0000	27.64	
Tractors	acre	31.87	1.0000	31.87	
Harvesters	acre	29.49	1.0000	29.49	
Self-Propelled	acre	1.63	1.0000	1.63	
TOTAL FIXED EXPENSES				90.63	
TOTAL SPECIFIED EXPENSES				735.69	

Note: Cost of production estimates are based on 2025 input prices..
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 7.B Summary of estimated costs and returns per acre
Corn, stale seedbed, RR2, 12-row 30",
170 bu yield goal, Non-Delta, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.52	170.0000	768.40	_____
TOTAL INCOME				768.40	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.05	1.0000	17.05	_____
FERTILIZERS	acre	236.35	1.0000	236.35	_____
HERBICIDES	acre	52.31	1.0000	52.31	_____
INSECTICIDES	acre	10.30	1.0000	10.30	_____
SEED/PLANTS	acre	117.60	1.0000	117.60	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_____
HAULING	acre	52.70	1.0000	52.70	_____
CUSTOM LIME	acre	42.40	1.0000	42.40	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1530	1.39	_____
OPERATOR LABOR	hour	19.28	0.5748	11.08	_____
UNALLOCATED LABOR	hour	19.27	0.5173	9.97	_____
DIESEL FUEL	gal	2.94	6.8748	20.22	_____
REPAIR & MAINTENANCE	acre	24.41	1.0000	24.41	_____
INTEREST ON OP. CAP.	acre	28.97	1.0000	28.97	_____
TOTAL DIRECT EXPENSES				645.06	_____
RETURNS ABOVE DIRECT EXPENSES				123.34	_____
TOTAL FIXED EXPENSES				90.63	_____
TOTAL SPECIFIED EXPENSES				735.69	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				32.71	_____

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 7.C Estimated resource use for field operations, per acre
Corn, stale seedbed, RR2, 12-row 30",
170 bu yield goal, Non-Delta, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Soil Test	acre			0.33	Oct	0.3330				
Lime (Spread)	ton			0.33	Oct	0.6660				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Oct		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					1.6300				
Potash (60% K2O)	cwt					1.2500				
Disk Heavy	28'	MFWD 225	0.075	1.00	Oct		0.07	0.07	0.07	0.06
Bed/Disk w/roller	12R-30/40	MFWD 225	0.062	1.00	Oct		0.06	0.06	0.06	0.05
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Clarity	pt					0.5000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Plant - Rigid	12R-30	MFWD 225	0.062	1.00	Mar		0.06	0.06	0.12	0.05
Corn Seed RR2	thous					30.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	gal					19.3063				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Surfactant	pt					0.3000				
Fert Appl (Liquid)	12R-30	MFWD 225	0.078	1.00	May		0.07	0.07	0.11	0.07
UAN + Sulfur (28%)	gal					36.7200				
Corn Consultant	acre			1.00	May	1.0000				
App by Air (3 gal)	appl			0.20	May	0.2000				
Bifenthrin	oz					1.2804				
App by Air (3 gal)	appl			1.00	Jun	1.0000				
Intrepid 2F	oz					4.0000				
Header - Corn	8R-30	265 hp	0.127	1.00	Sep		0.12	0.12	0.12	0.11
Grain Cart Corn	500 bu	MFWD 225	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					170.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.57	0.55	0.72	0.51

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 7.D Estimated costs for field operations, per acre
Corn, stale seedbed, RR2, 12-row 30",
170 bu yield goal, Non-Delta, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST: OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Spin Spreader	5 ton		1.43	0.74	1.92		0.34	4.43	3.98	8.41
Phosphorus(46% P2O5)	cwt	52.57					4.34	56.91		56.91
Potash (60% K2O)	cwt	31.95					2.64	34.59		34.59
Disk Heavy	28'		2.58	2.42	2.77		0.64	8.41	10.08	18.49
Bed/Disk w/roller	12R-30/40		2.13	2.37	2.29		0.56	7.35	10.47	17.82
App by Air (5 gal)	appl	8.05					0.44	8.49		8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Clarity	pt	7.50					0.41	7.91		7.91
Select Max	pt	11.55					0.64	12.19		12.19
Surfactant	pt	0.99					0.05	1.04		1.04
Plant - Rigid	12R-30		2.14	2.43	2.87		0.36	7.80	9.09	16.89
Corn Seed RR2	thous	117.60					5.66	123.26		123.26
Custom Apply Fert	acre	9.00					0.37	9.37		9.37
UAN + Sulfur (28%)	gal	52.32					2.16	54.48		54.48
Sprayer 600-750gal	60' 175hp		0.47	0.20	0.73		0.06	1.46	1.63	3.09
Atrazine 4L	pt	8.68					0.36	9.04		9.04
Halex GT	pt	20.74					0.86	21.60		21.60
Surfactant	pt	0.99					0.04	1.03		1.03
Fert Appl (Liquid)	12R-30		2.68	2.68	3.23		0.30	8.89	8.54	17.43
UAN + Sulfur (28%)	gal	99.51					3.42	102.93		102.93
Corn Consultant	acre	6.00					0.21	6.21		6.21
App by Air (3 gal)	appl	1.50					0.05	1.55		1.55
Bifenthrin	oz	0.54					0.02	0.56		0.56
App by Air (3 gal)	appl	7.50					0.21	7.71		7.71
Intrepid 2F	oz	9.76					0.27	10.03		10.03
Header - Corn	8R-30		5.12	9.90	4.68		0.14	19.84	36.48	56.32
Grain Cart Corn	500 bu		0.86	0.49	0.93		0.02	2.30	2.44	4.74
Haul Corn	bu	52.70					0.36	53.06		53.06
Stalk Shredder Flex	20'		2.81	3.18	3.02		0.06	9.07	7.92	16.99
TOTALS		549.02	20.22	24.41	22.44	0.00	28.97	645.06	90.63	735.69

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 7.E Estimated monthly income and expense flows per acre
Corn, stale seedbed, RR2, 12-row 30",
170 bu yield goal, Non-Delta, Mississippi, 2026

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	768.40
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	7.50	0.00	0.00	0.00
FERTILIZERS	84.52	0.00	0.00	0.00	0.00	0.00	52.32	99.51	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	22.89	0.00	29.42	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.54	9.76	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	117.60	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.70
CUSTOM LIME	42.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	6.98	0.00	0.00	0.00	0.00	2.87	0.73	3.23	0.00	0.00	0.00	8.63
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	6.14	0.00	0.00	0.00	0.00	2.14	0.47	2.68	0.00	0.00	0.00	8.79
REPAIR & MAINTENANCE	5.53	0.00	0.00	0.00	0.00	2.43	0.20	2.68	0.00	0.00	0.00	13.57
INTEREST ON OP. CAP.	12.29	0.00	0.00	0.00	1.75	6.02	3.85	4.00	0.48	0.00	0.00	0.58
TOTAL DIRECT EXPENSES	161.19	0.00	0.00	0.00	33.68	131.06	96.98	120.14	17.74	0.00	0.00	84.27
NET INCOME	-161.19	0.00	0.00	0.00	-33.68	-131.06	-96.98	-120.14	-17.74	0.00	0.00	684.13
NET INCOME TO DATE	-161.19	-161.19	-161.19	-161.19	-194.87	-325.93	-422.91	-543.05	-560.79	-560.79	-560.79	123.34

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
* Lease costs are based on hourly usage costs.

Table 7.F Estimated returns for various price/yield combinations, per acre
Corn, stale seedbed, RR2, 12-row 30",
170 bu yield goal, Non-Delta, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.39	3.61	3.84	4.06	4.29	4.52	4.74	4.97	5.19	5.42	5.65
PERCENT	YIELD	UNIT	dollars										
50	85.00	bu	-330	-311	-291	-272	-253	-234	-215	-195	-176	-157	-138
			-421	-401	-382	-363	-344	-324	-305	-286	-267	-248	-228
60	102.00	bu	-278	-255	-231	-208	-185	-162	-139	-116	-93	-70	-47
			-368	-345	-322	-299	-276	-253	-230	-207	-184	-161	-138
70	119.00	bu	-225	-198	-171	-145	-118	-91	-64	-37	-10	16	43
			-316	-289	-262	-235	-208	-181	-154	-128	-101	-74	-47
80	136.00	bu	-173	-142	-111	-81	-50	-19	11	41	72	103	133
			-264	-233	-202	-171	-141	-110	-79	-48	-18	12	43
90	153.00	bu	-121	-86	-51	-17	17	51	86	120	155	190	224
			-211	-177	-142	-107	-73	-38	-4	30	64	99	134
100	170.00	bu	-68	-30	8	46	84	123	161	200	238	277	315
			-159	-120	-82	-44	-5	32	71	109	147	186	224
110	187.00	bu	-16	25	68	110	152	194	237	279	321	363	406
			-107	-64	-22	19	61	104	146	188	231	273	315
120	204.00	bu	35	81	128	174	220	266	312	358	404	450	496
			-54	-8	37	83	129	175	221	267	314	360	406
130	221.00	bu	88	138	188	238	287	337	387	437	487	537	587
			-2	47	97	147	197	247	297	347	397	447	497
140	238.00	bu	140	194	248	301	355	409	463	517	570	624	678
			49	103	157	211	265	318	372	426	480	533	587
150	255.00	bu	192	250	308	365	423	481	538	596	653	711	769
			102	159	217	275	332	390	448	505	563	620	678

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 2025 input prices.

Table 8.A Estimated costs per acre
Corn, stale seedbed, BtRR, 16-row 30",
Pivot irrigated, 235 bu yield goal, Non-Delta, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	2.0000	16.10	_____
App by Air (3 gal)	appl	7.50	0.2000	1.50	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	1.6300	52.57	_____
Potash (60% K2O)	cwt	25.56	1.2500	31.95	_____
UAN + Sulfur (28%)	gal	2.71	56.0263	151.83	_____
FUNGICIDES					
Trivapro	oz	1.44	13.7000	19.73	_____
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	_____
Clarity	pt	15.00	0.5000	7.50	_____
Select Max	pt	11.55	1.0000	11.55	_____
Atrazine 4L	pt	2.17	4.0000	8.68	_____
Halex GT	pt	5.76	3.6000	20.74	_____
INSECTICIDES					
Bifenthrin	oz	0.42	1.2804	0.54	_____
SEED/PLANTS					
Corn Seed BtRR	thous	6.02	36.0000	216.72	_____
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_____
HAULING					
Haul Corn	bu	0.31	235.0000	72.85	_____
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_____
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	_____
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_____
OPERATOR LABOR					
Tractors	hour	19.28	0.4137	7.98	_____
Harvesters	hour	19.28	0.1277	2.46	_____
Self-Propelled	hour	19.28	0.0176	0.34	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.2036	1.84	_____
HAND LABOR					
Implements	hour	9.06	0.1285	1.17	_____
Self-Propelled	hour	9.06	0.0088	0.08	_____
UNALLOCATED LABOR	hour	19.27	0.5032	9.70	_____
DIESEL FUEL					
Tractors	gal	2.94	4.7921	14.10	_____
Harvesters	gal	2.94	1.7419	5.12	_____
Self-Propelled	gal	2.94	0.1586	0.47	_____
1/4-mi. Pivot Irr.	gal	2.94	11.2011	32.93	_____
REPAIR & MAINTENANCE					
Implements	acre	15.54	1.0000	15.54	_____
Tractors	acre	3.96	1.0000	3.96	_____
Harvesters	acre	6.16	1.0000	6.16	_____
Self-Propelled	acre	0.20	1.0000	0.20	_____
1/4-mi. Pivot Irr.	acre	21.95	1.0000	21.95	_____
INTEREST ON OP. CAP.	acre	35.68	1.0000	35.68	_____

TOTAL DIRECT EXPENSES				838.49	_____
FIXED EXPENSES					
Implements	acre	31.49	1.0000	31.49	_____
Tractors	acre	30.71	1.0000	30.71	_____
Harvesters	acre	29.49	1.0000	29.49	_____
Self-Propelled	acre	1.63	1.0000	1.63	_____
1/4-mi. Pivot Irr.	acre	99.50	1.0000	99.50	_____

TOTAL FIXED EXPENSES				192.82	_____

TOTAL SPECIFIED EXPENSES				1031.31	_____

Note: Cost of production estimates are based on 2025 input prices..
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 8.B Summary of estimated costs and returns per acre
Corn, stale seedbed, BtRR, 16-row 30",
Pivot irrigated, 235 bu yield goal, Non-Delta, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.52	235.0000	1062.20	
TOTAL INCOME				1062.20	
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.60	1.0000	17.60	
FERTILIZERS	acre	236.35	1.0000	236.35	
FUNGICIDES	acre	19.73	1.0000	19.73	
HERBICIDES	acre	52.31	1.0000	52.31	
INSECTICIDES	acre	0.54	1.0000	0.54	
SEED/PLANTS	acre	216.72	1.0000	216.72	
ADJUVANTS	acre	1.98	1.0000	1.98	
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	
HAULING	acre	72.85	1.0000	72.85	
CUSTOM LIME	acre	42.40	1.0000	42.40	
CROP CONSULTANT	acre	6.00	1.0000	6.00	
SOIL TEST	acre	3.33	1.0000	3.33	
HAND LABOR	hour	9.06	0.1373	1.25	
IRRIGATE LABOR	hour	9.06	0.2036	1.84	
OPERATOR LABOR	hour	19.28	0.5591	10.78	
UNALLOCATED LABOR	hour	19.27	0.5032	9.70	
DIESEL FUEL	gal	2.94	17.8938	52.62	
REPAIR & MAINTENANCE	acre	47.81	1.0000	47.81	
INTEREST ON OP. CAP.	acre	35.68	1.0000	35.68	
TOTAL DIRECT EXPENSES				838.49	
RETURNS ABOVE DIRECT EXPENSES				223.71	
TOTAL FIXED EXPENSES				192.82	
TOTAL SPECIFIED EXPENSES				1031.31	
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				30.89	

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 8.C Estimated resource use for field operations, per acre
Corn, stale seedbed, BtRR, 16-row 30",
Pivot irrigated, 235 bu yield goal, Non-Delta, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Soil Test	acre			0.33	Oct	0.3330				
Lime (Spread)	ton			0.33	Oct	0.6660				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Oct		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					1.6300				
Potash (60% K2O)	cwt					1.2500				
Disk Heavy	28'	MFWD 225	0.075	1.00	Oct		0.07	0.07	0.07	0.06
Bed/Disk w/roller	12R-30/40	MFWD 225	0.062	1.00	Oct		0.06	0.06	0.06	0.05
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Clarity	pt					0.5000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Plant - Folding	16R-30	MFWD 225	0.047	1.00	Mar		0.04	0.04	0.09	0.04
Corn Seed BtRR	thous					36.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	gal					19.3063				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Surfactant	pt					0.3000				
Fert Appl (Liquid)	12R-30	MFWD 225	0.078	1.00	May		0.07	0.07	0.11	0.07
UAN + Sulfur (28%)	gal					36.7200				
Corn Consultant	acre			1.00	May	1.0000				
App by Air (3 gal)	appl			0.20	May	0.2000				
Bifenthrin	oz					1.2804				
App by Air (5 gal)	appl			1.00	Jul	1.0000				
Trivapro	oz					13.7000				
Header - Corn	8R-30	265 hp	0.127	1.00	Sep		0.12	0.12	0.12	0.11
Grain Cart Corn	500 bu	MFWD 225	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					235.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep		0.08	0.08	0.08	0.07
1/4-mi. Pivot Irr.	acre				Jul	1.0000			0.20	
TOTALS							0.55	0.54	0.90	0.50

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 8.D Estimated costs for field operations, per acre
Corn, stale seedbed, BtRR, 16-row 30",
Pivot irrigated, 235 bu yield goal, Non-Delta, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	DIRECT COST FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Spin Spreader	5 ton		1.43	0.74	1.92		0.34	4.43	3.98	8.41
Phosphorus(46% P2O5)	cwt	52.57					4.34	56.91		56.91
Potash (60% K2O)	cwt	31.95					2.64	34.59		34.59
Disk Heavy	28'		2.58	2.42	2.77		0.64	8.41	10.08	18.49
Bed/Disk w/roller	12R-30/40		2.13	2.37	2.29		0.56	7.35	10.47	17.82
App by Air (5 gal)	appl	8.05					0.44	8.49		8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Clarity	pt	7.50					0.41	7.91		7.91
Select Max	pt	11.55					0.64	12.19		12.19
Surfactant	pt	0.99					0.05	1.04		1.04
Plant - Folding	16R-30		1.61	3.88	2.16		0.37	8.02	11.78	19.80
Corn Seed BtRR	thous	216.72					10.43	227.15		227.15
Custom Apply Fert	acre	9.00					0.37	9.37		9.37
UAN + Sulfur (28%)	gal	52.32					2.16	54.48		54.48
Sprayer 600-750gal	60' 175hp		0.47	0.20	0.73		0.06	1.46	1.63	3.09
Atrazine 4L	pt	8.68					0.36	9.04		9.04
Halex GT	pt	20.74					0.86	21.60		21.60
Surfactant	pt	0.99					0.04	1.03		1.03
Fert Appl (Liquid)	12R-30		2.68	2.68	3.23		0.30	8.89	8.54	17.43
UAN + Sulfur (28%)	gal	99.51					3.42	102.93		102.93
Corn Consultant	acre	6.00					0.21	6.21		6.21
App by Air (3 gal)	appl	1.50					0.05	1.55		1.55
Bifenthrin	oz	0.54					0.02	0.56		0.56
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Trivapro	oz	19.73					0.41	20.14		20.14
Header - Corn	8R-30		5.12	9.90	4.68		0.14	19.84	36.48	56.32
Grain Cart Corn	500 bu		0.86	0.49	0.93		0.02	2.30	2.44	4.74
Haul Corn	bu	72.85					0.50	73.35		73.35
Stalk Shredder Flex	20'		2.81	3.18	3.02		0.06	9.07	7.92	16.99
1/4-mi. Pivot Irr.	acre		32.93	21.95	1.84		1.69	58.41	99.50	157.91
TOTALS		678.81	52.62	47.81	23.57	0.00	35.68	838.49	192.82	1031.31

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 8.E Estimated monthly income and expense flows per acre
Corn, stale seedbed, BtRR, 16-row 30",
Pivot irrigated, 235 bu yield goal, Non-Delta, Mississippi, 2026

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1062.20
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	0.00	8.05	0.00	0.00
FERTILIZERS	84.52	0.00	0.00	0.00	0.00	0.00	52.32	99.51	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.73	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	22.89	0.00	29.42	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.54	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	216.72	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.85
CUSTOM LIME	42.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	6.98	0.00	0.00	0.00	0.00	2.16	2.07	3.38	0.20	0.15	0.00	8.63
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	6.14	0.00	0.00	0.00	0.00	1.61	0.47	12.56	13.17	9.88	0.00	8.79
REPAIR & MAINTENANCE	5.53	0.00	0.00	0.00	0.00	3.88	0.20	21.15	1.99	1.49	0.00	13.57
INTEREST ON OP. CAP.	12.29	0.00	0.00	0.00	1.75	10.80	3.90	4.98	0.43	0.81	0.00	0.72
TOTAL DIRECT EXPENSES	161.19	0.00	0.00	0.00	33.68	235.17	98.37	149.62	15.79	40.11	0.00	104.56
NET INCOME	-161.19	0.00	0.00	0.00	-33.68	-235.17	-98.37	-149.62	-15.79	-40.11	0.00	957.64
NET INCOME TO DATE	-161.19	-161.19	-161.19	-161.19	-194.87	-430.04	-528.41	-678.03	-693.82	-733.93	-733.93	223.71

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
* Lease costs are based on hourly usage costs.

Table 8.F Estimated returns for various price/yield combinations, per acre
Corn, stale seedbed, BtRR, 16-row 30",
Pivot irrigated, 235 bu yield goal, Non-Delta, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.39	3.61	3.84	4.06	4.29	4.52	4.74	4.97	5.19	5.42	5.65
PERCENT	YIELD	UNIT	dollars										
50	117.50	bu	-403	-376	-350	-323	-297	-270	-244	-217	-191	-164	-137
			-596	-569	-543	-516	-490	-463	-436	-410	-383	-357	-330
60	141.00	bu	-331	-299	-267	-235	-203	-171	-139	-108	-76	-44	-12
			-523	-492	-460	-428	-396	-364	-332	-300	-269	-237	-205
70	164.50	bu	-258	-221	-184	-147	-110	-72	-35	1	38	75	112
			-451	-414	-377	-340	-302	-265	-228	-191	-154	-117	-79
80	188.00	bu	-186	-144	-101	-59	-16	25	68	110	153	195	238
			-379	-336	-294	-251	-209	-166	-124	-81	-39	3	45
90	211.50	bu	-114	-66	-18	29	77	124	172	220	268	316	363
			-306	-259	-211	-163	-115	-67	-20	27	75	123	171
100	235.00	bu	-41	11	64	117	170	223	276	329	383	436	489
			-234	-181	-128	-75	-22	30	84	137	190	243	296
110	258.50	bu	30	88	147	205	264	322	381	439	497	556	614
			-162	-103	-45	12	71	129	188	246	305	363	421
120	282.00	bu	102	166	230	294	357	421	485	548	612	676	740
			-90	-26	37	101	164	228	292	356	419	483	547
130	305.50	bu	175	244	313	382	451	520	589	658	727	796	865
			-17	51	120	189	258	327	396	465	534	603	672
140	329.00	bu	247	321	396	470	544	619	693	767	842	916	991
			54	129	203	277	352	426	500	575	649	723	798
150	352.50	bu	319	399	479	558	638	718	797	877	957	1036	1116
			126	206	286	365	445	525	604	684	764	843	923

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 2025 input prices.

Table 9.A Estimated costs per acre
Corn, no-tillage, BtRR, 12-row 30", 170 bu yield goal
Non-irrigated, Non-Delta, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	1.0000	8.05	_____
App by Air (3 gal)	appl	7.50	1.0000	7.50	_____
FERTILIZERS					
DAP	cwt	43.41	1.6300	70.76	_____
Potash (60% K2O)	cwt	25.56	1.2500	31.95	_____
Fert 10-34-0	gal	4.43	5.0000	22.15	_____
UAN (32%)	gal	2.63	43.8348	115.29	_____
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	_____
Clarity	pt	15.00	0.5000	7.50	_____
Select Max	pt	11.55	1.0000	11.55	_____
Atrazine 4L	pt	2.17	4.0000	8.68	_____
Halex GT	pt	5.76	3.6000	20.74	_____
INSECTICIDES					
Bifenthrin	oz	0.42	6.4020	2.69	_____
SEED/PLANTS					
Corn Seed BtRR	thous	6.02	30.0000	180.60	_____
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	_____
HAULING					
Haul Corn	bu	0.31	170.0000	52.70	_____
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_____
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	_____
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_____
OPERATOR LABOR					
Tractors	hour	19.28	0.3616	6.97	_____
Harvesters	hour	19.28	0.1277	2.46	_____
HAND LABOR					
Implements	hour	9.06	0.1832	1.66	_____
UNALLOCATED LABOR	hour	19.27	0.4404	8.49	_____
DIESEL FUEL					
Tractors	gal	2.94	4.1883	12.31	_____
Harvesters	gal	2.94	1.7419	5.12	_____
REPAIR & MAINTENANCE					
Implements	acre	11.49	1.0000	11.49	_____
Tractors	acre	3.46	1.0000	3.46	_____
Harvesters	acre	6.16	1.0000	6.16	_____
INTEREST ON OP. CAP.	acre	28.60	1.0000	28.60	_____

TOTAL DIRECT EXPENSES				684.43	_____
FIXED EXPENSES					
Implements	acre	19.62	1.0000	19.62	_____
Tractors	acre	26.83	1.0000	26.83	_____
Harvesters	acre	29.49	1.0000	29.49	_____

TOTAL FIXED EXPENSES				75.94	_____

TOTAL SPECIFIED EXPENSES				760.37	_____

Note: Cost of production estimates are based on 2025 input prices. .
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 9.B Summary of estimated costs and returns per acre
Corn, no-tillage, BtRR, 12-row 30", 170 bu yield goal
Non-irrigated, Non-Delta, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.52	170.0000	768.40	_____
TOTAL INCOME				768.40	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	15.55	1.0000	15.55	_____
FERTILIZERS	acre	240.15	1.0000	240.15	_____
HERBICIDES	acre	52.31	1.0000	52.31	_____
INSECTICIDES	acre	2.69	1.0000	2.69	_____
SEED/PLANTS	acre	180.60	1.0000	180.60	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
HAULING	acre	52.70	1.0000	52.70	_____
CUSTOM LIME	acre	42.40	1.0000	42.40	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1832	1.66	_____
OPERATOR LABOR	hour	19.28	0.4893	9.43	_____
UNALLOCATED LABOR	hour	19.27	0.4404	8.49	_____
DIESEL FUEL	gal	2.94	5.9303	17.43	_____
REPAIR & MAINTENANCE	acre	21.11	1.0000	21.11	_____
INTEREST ON OP. CAP.	acre	28.60	1.0000	28.60	_____
TOTAL DIRECT EXPENSES				684.43	_____
RETURNS ABOVE DIRECT EXPENSES				83.97	_____
TOTAL FIXED EXPENSES				75.94	_____
TOTAL SPECIFIED EXPENSES				760.37	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				8.03	_____

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 9.C Estimated resource use for field operations, per acre
Corn, no-tillage, BtRR, 12-row 30", 170 bu yield goal
Non-irrigated, Non-Delta, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Soil Test	acre			0.33	Oct	0.3330				
Lime (Spread)	ton			0.33	Oct	0.6660				
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Clarity	pt					0.5000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Mar		0.04	0.04	0.08	0.03
DAP	cwt					1.6300				
Potash (60% K2O)	cwt					1.2500				
NT Plant&Pre-Rigid	12R-30	MFWD 225	0.070	1.00	Mar		0.07	0.07	0.14	0.06
Corn Seed BtRR	thous					30.0000				
Fert 10-34-0	gal					5.0000				
Spray (Broadcast)	27'	MFWD 225	0.062	1.00	Apr		0.06	0.06	0.09	0.05
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Surfactant	pt					0.3000				
Fert Appl (Liquid)	12R-30	MFWD 225	0.078	1.00	Apr		0.07	0.07	0.11	0.07
UAN (32%)	gal					43.8348				
Corn Consultant	acre			1.00	May	1.0000				
App by Air (3 gal)	appl			1.00	May	1.0000				
Bifenthrin	oz					6.4020				
Header - Corn	8R-30	265 hp	0.127	1.00	Sep		0.12	0.12	0.12	0.11
Grain Cart Corn	500 bu	MFWD 225	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					170.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep		0.08	0.08	0.08	0.07
TOTALS							0.48	0.48	0.67	0.44

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 9.D Estimated costs for field operations, per acre
Corn, no-tillage, BtRR, 12-row 30", 170 bu yield goal
Non-irrigated, Non-Delta, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	DIRECT COST FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
App by Air (5 gal)	appl	8.05					0.44	8.49		8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Clarity	pt	7.50					0.41	7.91		7.91
Select Max	pt	11.55					0.64	12.19		12.19
Surfactant	pt	0.99					0.05	1.04		1.04
Spin Spreader	5 ton		1.43	0.74	1.92		0.20	4.29	3.98	8.27
DAP	cwt	70.76					3.41	74.17		74.17
Potash (60% K2O)	cwt	31.95					1.54	33.49		33.49
NT Plant&Pre-Rigid	12R-30		2.40	3.34	3.22		0.43	9.39	11.66	21.05
Corn Seed BtRR	thous	180.60					8.69	189.29		189.29
Fert 10-34-0	gal	22.15					1.07	23.22		23.22
Spray (Broadcast)	27'		2.13	0.78	2.58		0.23	5.72	4.92	10.64
Atrazine 4L	pt	8.68					0.36	9.04		9.04
Halex GT	pt	20.74					0.86	21.60		21.60
Surfactant	pt	0.99					0.04	1.03		1.03
Fert Appl (Liquid)	12R-30		2.68	2.68	3.23		0.35	8.94	8.54	17.48
UAN (32%)	gal	115.29					4.76	120.05		120.05
Corn Consultant	acre	6.00					0.21	6.21		6.21
App by Air (3 gal)	appl	7.50					0.26	7.76		7.76
Bifenthrin	oz	2.69					0.09	2.78		2.78
Header - Corn	8R-30		5.12	9.90	4.68		0.14	19.84	36.48	56.32
Grain Cart Corn	500 bu		0.86	0.49	0.93		0.02	2.30	2.44	4.74
Haul Corn	bu	52.70					0.36	53.06		53.06
Stalk Shredder Flex	20'		2.81	3.18	3.02		0.06	9.07	7.92	16.99
TOTALS		597.71	17.43	21.11	19.58	0.00	28.60	684.43	75.94	760.37

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 9.E Estimated monthly income and expense flows per acre
Corn, no-tillage, BtRR, 12-row 30", 170 bu yield goal
Non-irrigated, Non-Delta, Mississippi, 2026

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	768.40
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	7.50	0.00	0.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	124.86	115.29	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	22.89	0.00	29.42	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.69	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	180.60	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.70
CUSTOM LIME	42.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	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	5.14	5.81	0.00	0.00	0.00	0.00	8.63
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	3.83	4.81	0.00	0.00	0.00	0.00	8.79
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	4.08	3.46	0.00	0.00	0.00	0.00	13.57
INTEREST ON OP. CAP.	3.77	0.00	0.00	0.00	1.75	15.34	6.60	0.56	0.00	0.00	0.00	0.58
TOTAL DIRECT EXPENSES	49.50	0.00	0.00	0.00	33.68	333.85	166.38	16.75	0.00	0.00	0.00	84.27
NET INCOME	-49.50	0.00	0.00	0.00	-33.68	-333.85	-166.38	-16.75	0.00	0.00	0.00	684.13
NET INCOME TO DATE	-49.50	-49.50	-49.50	-49.50	-83.18	-417.03	-583.41	-600.16	-600.16	-600.16	-600.16	83.97

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
* Lease costs are based on hourly usage costs.

Table 9.F Estimated returns for various price/yield combinations, per acre
Corn, no-tillage, BtRR, 12-row 30", 170 bu yield goal
Non-irrigated, Non-Delta, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.39	3.61	3.84	4.06	4.29	4.52	4.74	4.97	5.19	5.42	5.65
PERCENT	YIELD	UNIT	dollars										
50	85.00	bu	-369	-350	-331	-312	-292	-273	-254	-235	-216	-196	-177
			-445	-426	-407	-388	-368	-349	-330	-311	-292	-272	-253
60	102.00	bu	-317	-294	-271	-248	-225	-202	-179	-156	-133	-109	-86
			-393	-370	-347	-324	-301	-278	-255	-232	-208	-185	-162
70	119.00	bu	-265	-238	-211	-184	-157	-130	-103	-76	-49	-23	3
			-341	-314	-287	-260	-233	-206	-179	-152	-125	-98	-72
80	136.00	bu	-212	-182	-151	-120	-89	-59	-28	2	33	63	94
			-288	-257	-227	-196	-165	-135	-104	-73	-42	-12	18
90	153.00	bu	-160	-125	-91	-56	-22	12	47	81	116	150	185
			-236	-201	-167	-132	-98	-63	-28	5	40	74	109
100	170.00	bu	-108	-69	-31	7	45	83	122	160	199	237	276
			-184	-145	-107	-68	-30	8	46	84	123	161	200
110	187.00	bu	-55	-13	28	70	113	155	197	240	282	324	366
			-131	-89	-47	-4	37	79	121	164	206	248	290
120	204.00	bu	-3	42	88	134	180	227	273	319	365	411	457
			-79	-33	12	58	104	151	197	243	289	335	381
130	221.00	bu	48	98	148	198	248	298	348	398	448	498	548
			-27	22	72	122	172	222	272	322	372	422	472
140	238.00	bu	101	154	208	262	316	370	423	477	531	585	639
			25	79	132	186	240	294	347	401	455	509	563
150	255.00	bu	153	211	268	326	384	441	499	556	614	672	729
			77	135	192	250	308	365	423	480	538	596	653

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 2025 input prices.

Table 10.A Estimated costs per acre
Corn, no-tillage, BtRR, 12-row 30", 235 bu yield goal
Pivot Irrigated, Non-Delta, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	2.0000	16.10	
App by Air (3 gal)	appl	7.50	1.0000	7.50	
FERTILIZERS					
DAP	cwt	43.41	1.6300	70.76	
Potash (60% K2O)	cwt	25.56	1.2500	31.95	
Fert 10-34-0	gal	4.43	5.0000	22.15	
UAN (32%)	gal	2.63	43.8348	115.29	
FUNGICIDES					
Trivapro	oz	1.44	13.7000	19.73	
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	
Clarity	pt	15.00	0.5000	7.50	
Select Max	pt	11.55	1.0000	11.55	
Atrazine 4L	pt	2.17	4.0000	8.68	
Halex GT	pt	5.76	3.6000	20.74	
INSECTICIDES					
Bifenthrin	oz	0.42	6.4020	2.69	
SEED/PLANTS					
Corn Seed BtRR	thous	6.02	36.0000	216.72	
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	
HAULING					
Haul Corn	bu	0.31	235.0000	72.85	
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	
OPERATOR LABOR					
Tractors	hour	19.28	0.3616	6.97	
Harvesters	hour	19.28	0.1277	2.46	
IRRIGATE LABOR					
Special Labor	hour	9.06	0.2036	1.84	
HAND LABOR					
Implements	hour	9.06	0.1832	1.66	
UNALLOCATED LABOR	hour	19.27	0.4404	8.49	
DIESEL FUEL					
Tractors	gal	2.94	4.1883	12.31	
Harvesters	gal	2.94	1.7419	5.12	
1/4-mi. Pivot Irr.	gal	2.94	11.2011	32.93	
REPAIR & MAINTENANCE					
Implements	acre	11.49	1.0000	11.49	
Tractors	acre	3.46	1.0000	3.46	
Harvesters	acre	6.16	1.0000	6.16	
1/4-mi. Pivot Irr.	acre	21.95	1.0000	21.95	
INTEREST ON OP. CAP.	acre	32.75	1.0000	32.75	
TOTAL DIRECT EXPENSES				829.35	
FIXED EXPENSES					
Implements	acre	19.62	1.0000	19.62	
Tractors	acre	26.83	1.0000	26.83	
Harvesters	acre	29.49	1.0000	29.49	
1/4-mi. Pivot Irr.	acre	99.50	1.0000	99.50	
TOTAL FIXED EXPENSES				175.44	
TOTAL SPECIFIED EXPENSES				1004.79	

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 10.B Summary of estimated costs and returns per acre
Corn, no-tillage, BtRR, 12-row 30", 235 bu yield goal
Pivot Irrigated, Non-Delta, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.52	235.0000	1062.20	_____
TOTAL INCOME				1062.20	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.60	1.0000	23.60	_____
FERTILIZERS	acre	240.15	1.0000	240.15	_____
FUNGICIDES	acre	19.73	1.0000	19.73	_____
HERBICIDES	acre	52.31	1.0000	52.31	_____
INSECTICIDES	acre	2.69	1.0000	2.69	_____
SEED/PLANTS	acre	216.72	1.0000	216.72	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
HAULING	acre	72.85	1.0000	72.85	_____
CUSTOM LIME	acre	42.40	1.0000	42.40	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1832	1.66	_____
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_____
OPERATOR LABOR	hour	19.28	0.4893	9.43	_____
UNALLOCATED LABOR	hour	19.27	0.4404	8.49	_____
DIESEL FUEL	gal	2.94	17.1314	50.36	_____
REPAIR & MAINTENANCE	acre	43.06	1.0000	43.06	_____
INTEREST ON OP. CAP.	acre	32.75	1.0000	32.75	_____
TOTAL DIRECT EXPENSES				829.35	_____
RETURNS ABOVE DIRECT EXPENSES				232.85	_____
TOTAL FIXED EXPENSES				175.44	_____
TOTAL SPECIFIED EXPENSES				1004.79	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				57.41	_____

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 10.C Estimated resource use for field operations, per acre
Corn, no-tillage, BtRR, 12-row 30", 235 bu yield goal
Pivot Irrigated, Non-Delta, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Soil Test	acre			0.33	Oct	0.3330				
Lime (Spread)	ton			0.33	Oct	0.6660				
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Clarity	pt					0.5000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Mar		0.04	0.04	0.08	0.03
DAP	cwt					1.6300				
Potash (60% K2O)	cwt					1.2500				
NT Plant&Pre-Rigid	12R-30	MFWD 225	0.070	1.00	Mar		0.07	0.07	0.14	0.06
Corn Seed BtRR	thous					36.0000				
Fert 10-34-0	gal					5.0000				
Spray (Broadcast)	27'	MFWD 225	0.062	1.00	Apr		0.06	0.06	0.09	0.05
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Surfactant	pt					0.3000				
Fert Appl (Liquid)	12R-30	MFWD 225	0.078	1.00	Apr		0.07	0.07	0.11	0.07
UAN (32%)	gal					43.8348				
Corn Consultant	acre			1.00	May	1.0000				
App by Air (3 gal)	appl			1.00	May	1.0000				
Bifenthrin	oz					6.4020				
App by Air (5 gal)	appl			1.00	Jul	1.0000				
Trivapro	oz					13.7000				
Header - Corn	8R-30	265 hp	0.127	1.00	Sep		0.12	0.12	0.12	0.11
Grain Cart Corn	500 bu	MFWD 225	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					235.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep		0.08	0.08	0.08	0.07
1/4-mi. Pivot Irr.	acre				Jul	1.0000			0.20	
TOTALS							0.48	0.48	0.87	0.44

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 10.D Estimated costs for field operations, per acre
Corn, no-tillage, BtRR, 12-row 30", 235 bu yield goal
Pivot Irrigated, Non-Delta, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
		dollars								
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
App by Air (5 gal)	appl	8.05					0.44	8.49		8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Clarity	pt	7.50					0.41	7.91		7.91
Select Max	pt	11.55					0.64	12.19		12.19
Surfactant	pt	0.99					0.05	1.04		1.04
Spin Spreader	5 ton		1.43	0.74	1.92		0.20	4.29	3.98	8.27
DAP	cwt	70.76					3.41	74.17		74.17
Potash (60% K2O)	cwt	31.95					1.54	33.49		33.49
NT Plant&Pre-Rigid	12R-30		2.40	3.34	3.22		0.43	9.39	11.66	21.05
Corn Seed BtRR	thous	216.72					10.43	227.15		227.15
Fert 10-34-0	gal	22.15					1.07	23.22		23.22
Spray (Broadcast)	27'		2.13	0.78	2.58		0.23	5.72	4.92	10.64
Atrazine 4L	pt	8.68					0.36	9.04		9.04
Halex GT	pt	20.74					0.86	21.60		21.60
Surfactant	pt	0.99					0.04	1.03		1.03
Fert Appl (Liquid)	12R-30		2.68	2.68	3.23		0.35	8.94	8.54	17.48
UAN (32%)	gal	115.29					4.76	120.05		120.05
Corn Consultant	acre	6.00					0.21	6.21		6.21
App by Air (3 gal)	appl	7.50					0.26	7.76		7.76
Bifenthrin	oz	2.69					0.09	2.78		2.78
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Trivapro	oz	19.73					0.41	20.14		20.14
Header - Corn	8R-30		5.12	9.90	4.68		0.14	19.84	36.48	56.32
Grain Cart Corn	500 bu		0.86	0.49	0.93		0.02	2.30	2.44	4.74
Haul Corn	bu	72.85					0.50	73.35		73.35
Stalk Shredder Flex	20'		2.81	3.18	3.02		0.06	9.07	7.92	16.99
1/4-mi. Pivot Irr.	acre		32.93	21.95	1.84		1.69	58.41	99.50	157.91
TOTALS		681.76	50.36	43.06	21.42	0.00	32.75	829.35	175.44	1004.79

Note: Cost of production estimates are based on 2025 input prices.

Fertilization decisions should be based on soil tests.

Soil test cost is prorated for a test every 3rd year.

Lime cost prorated for application every 3rd year.

Table 10.E Estimated monthly income and expense flows per acre
Corn, no-tillage, BtRR, 12-row 30", 235 bu yield goal
Pivot Irrigated, Non-Delta, Mississippi, 2026

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1062.20
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	7.50	0.00	8.05	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	124.86	115.29	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.73	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	22.89	0.00	29.42	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.69	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	216.72	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.85
CUSTOM LIME	42.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	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	5.14	7.15	0.15	0.20	0.15	0.00	8.63
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	3.83	4.81	9.88	13.17	9.88	0.00	8.79
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	4.08	3.46	18.47	1.99	1.49	0.00	13.57
INTEREST ON OP. CAP.	3.77	0.00	0.00	0.00	1.75	17.08	6.65	1.54	0.43	0.81	0.00	0.72
TOTAL DIRECT EXPENSES	49.50	0.00	0.00	0.00	33.68	371.71	167.77	46.23	15.79	40.11	0.00	104.56
NET INCOME	-49.50	0.00	0.00	0.00	-33.68	-371.71	-167.77	-46.23	-15.79	-40.11	0.00	957.64
NET INCOME TO DATE	-49.50	-49.50	-49.50	-49.50	-83.18	-454.89	-622.66	-668.89	-684.68	-724.79	-724.79	232.85

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
* Lease costs are based on hourly usage costs.

Table 10.F Estimated returns for various price/yield combinations, per acre
Corn, no-tillage, BtRR, 12-row 30", 235 bu yield goal
Pivot Irrigated, Non-Delta, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.39	3.61	3.84	4.06	4.29	4.52	4.74	4.97	5.19	5.42	5.65
PERCENT	YIELD	UNIT	dollars										
50	117.50	bu	-394	-367	-341	-314	-288	-261	-235	-208	-181	-155	-128
			-569	-543	-516	-490	-463	-437	-410	-383	-357	-330	-304
60	141.00	bu	-322	-290	-258	-226	-194	-162	-130	-98	-67	-35	-3
			-497	-465	-433	-401	-369	-338	-306	-274	-242	-210	-178
70	164.50	bu	-249	-212	-175	-138	-100	-63	-26	10	47	84	122
			-425	-387	-350	-313	-276	-239	-202	-164	-127	-90	-53
80	188.00	bu	-177	-134	-92	-49	-7	35	77	120	162	205	247
			-352	-310	-267	-225	-182	-140	-97	-55	-12	29	72
90	211.50	bu	-105	-57	-9	38	86	133	181	229	277	325	372
			-280	-232	-184	-137	-89	-41	6	54	101	149	197
100	235.00	bu	-32	20	73	126	179	232	285	339	392	445	498
			-208	-155	-101	-48	4	57	110	163	216	269	322
110	258.50	bu	39	98	156	214	273	331	390	448	506	565	623
			-135	-77	-18	39	97	156	214	273	331	389	448
120	282.00	bu	111	175	239	303	366	430	494	558	621	685	749
			-63	0	63	127	191	255	318	382	446	510	573
130	305.50	bu	184	253	322	391	460	529	598	667	736	805	874
			8	77	146	215	285	354	423	492	561	630	699
140	329.00	bu	256	330	405	479	554	628	702	777	851	925	1000
			81	155	229	304	378	452	527	601	676	750	824
150	352.50	bu	328	408	488	567	647	727	806	886	966	1045	1125
			153	233	312	392	472	551	631	711	790	870	950

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 2025 input prices.

Table 11.A Estimated costs per acre
Grain sorghum, 12-row 30", 100 bu yield goal
All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	1.0000	8.05	
FERTILIZERS					
DAP	cwt	43.41	1.3000	56.43	
Potash (60% K2O)	cwt	25.56	1.0000	25.56	
UAN + Sulfur (28%)	gal	2.71	38.2883	103.76	
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	
2,4-D Amine 4	pt	2.69	2.0000	5.38	
Select Max	pt	11.55	1.0000	11.55	
Lexar	pt	5.36	6.0000	32.16	
INSECTICIDES					
Sivanto Prime	oz	3.24	8.0000	25.92	
Warrior II	oz	2.74	1.5000	4.11	
Prevathon	oz	1.52	14.0000	21.28	
SEED/PLANTS					
Sorghum Concept+ Po	lb	3.26	4.0000	13.04	
ADJUVANTS					
Surfactant	pt	3.30	0.3000	0.99	
HAULING					
Haul Sorghum	bu	0.35	100.0000	35.00	
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	
CROP CONSULTANT					
Sorghum Consultant	acre	6.00	1.0000	6.00	
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	
OPERATOR LABOR					
Tractors	hour	19.28	0.2915	5.61	
Harvesters	hour	19.28	0.1021	1.97	
Self-Propelled	hour	19.28	0.0661	1.25	
HAND LABOR					
Implements	hour	9.06	0.1442	1.31	
Self-Propelled	hour	9.06	0.0330	0.30	
UNALLOCATED LABOR	hour	19.28	0.4138	7.98	
DIESEL FUEL					
Tractors	gal	2.94	3.3766	9.93	
Harvesters	gal	2.94	1.3935	4.10	
Self-Propelled	gal	2.94	0.8505	2.50	
REPAIR & MAINTENANCE					
Implements	acre	8.58	1.0000	8.58	
Tractors	acre	2.79	1.0000	2.79	
Harvesters	acre	4.93	1.0000	4.93	
Self-Propelled	acre	1.05	1.0000	1.05	
INTEREST ON OP. CAP.	acre	17.60	1.0000	17.60	

TOTAL DIRECT EXPENSES				468.70	
FIXED EXPENSES					
Implements	acre	20.69	1.0000	20.69	
Tractors	acre	21.62	1.0000	21.62	
Harvesters	acre	23.59	1.0000	23.59	
Self-Propelled	acre	8.25	1.0000	8.25	

TOTAL FIXED EXPENSES				74.15	

TOTAL SPECIFIED EXPENSES				542.85	

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 11.B Summary of estimated costs and returns per acre
Grain sorghum, 12-row 30", 100 bu yield goal
All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Grain Sorghum	bu	4.30	100.0000	430.00	_____
TOTAL INCOME				430.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	8.05	1.0000	8.05	_____
FERTILIZERS	acre	185.75	1.0000	185.75	_____
HERBICIDES	acre	52.93	1.0000	52.93	_____
INSECTICIDES	acre	51.31	1.0000	51.31	_____
SEED/PLANTS	acre	13.04	1.0000	13.04	_____
ADJUVANTS	acre	0.99	1.0000	0.99	_____
HAULING	acre	35.00	1.0000	35.00	_____
CUSTOM LIME	acre	42.40	1.0000	42.40	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1772	1.61	_____
OPERATOR LABOR	hour	19.28	0.4598	8.83	_____
UNALLOCATED LABOR	hour	19.28	0.4138	7.98	_____
DIESEL FUEL	gal	2.94	5.6208	16.53	_____
REPAIR & MAINTENANCE	acre	17.35	1.0000	17.35	_____
INTEREST ON OP. CAP.	acre	17.60	1.0000	17.60	_____
TOTAL DIRECT EXPENSES				468.70	_____
RETURNS ABOVE DIRECT EXPENSES				-38.70	_____
TOTAL FIXED EXPENSES				74.15	_____
TOTAL SPECIFIED EXPENSES				542.85	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-112.85	_____

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 11.C Estimated resource use for field operations, per acre
Grain sorghum, 12-row 30", 100 bu yield goal
All Areas, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Soil Test	acre			0.33	Oct	0.3330				
Lime (Spread)	ton			0.33	Oct	0.6660				
Disk Harrow	32'	MFWD 225	0.061	1.00	Nov		0.06	0.06	0.06	0.05
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
2,4-D Amine 4	pt					2.0000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Apr		0.04	0.04	0.08	0.03
DAP	cwt					1.3000				
Potash (60% K2O)	cwt					1.0000				
Field Cultivate Fld	32'	MFWD 225	0.046	1.00	Apr		0.04	0.04	0.04	0.04
Plant - Folding	12R-30	MFWD 225	0.062	1.00	Apr		0.06	0.06	0.12	0.05
Sorghum Concept+ Po	lb					4.0000				
Sprayer 800gal	80' 250hp		0.013	1.00	Apr			0.01	0.01	0.01
Lexar	pt					6.0000				
Sorghum Consultant	acre			1.00	May	1.0000				
Fert Appl (Liquid)	12R-30	MFWD 225	0.078	1.00	May		0.07	0.07	0.11	0.07
UAN + Sulfur (28%)	gal					38.2883				
Sprayer 800gal	80' 250hp		0.013	1.00	Jun			0.01	0.01	0.01
Sivanto Prime	oz					4.0000				
Sprayer 800gal	80' 250hp		0.013	1.00	Jul			0.01	0.01	0.01
Warrior II	oz					1.5000				
Sprayer 800gal	80' 250hp		0.013	1.00	Jul			0.01	0.01	0.01
Prevathon	oz					14.0000				
Sprayer 800gal	80' 250hp		0.013	1.00	Jul			0.01	0.01	0.01
Sivanto Prime	oz					4.0000				
Header Wheat/Sorghum	25' Rigid	265 hp	0.102	1.00	Sep		0.10	0.10	0.10	0.09
Haul Sorghum	bu					100.0000				
TOTALS							0.45	0.39	0.63	0.41

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 11.D Estimated costs for field operations, per acre
Grain sorghum, 12-row 30", 100 bu yield goal
All Areas, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
		dollars								
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Disk Harrow	32'		2.09	2.10	2.25		0.49	6.93	8.54	15.47
App by Air (5 gal)	appl	8.05					0.44	8.49		8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
2,4-D Amine 4	pt	5.38					0.30	5.68		5.68
Select Max	pt	11.55					0.64	12.19		12.19
Surfactant	pt	0.99					0.05	1.04		1.04
Spin Spreader	5 ton		1.43	0.74	1.92		0.17	4.26	3.98	8.24
DAP	cwt	56.43					2.33	58.76		58.76
Potash (60% K2O)	cwt	25.56					1.05	26.61		26.61
Field Cultivate Fld	32'		1.59	1.22	1.71		0.19	4.71	7.55	12.26
Plant - Folding	12R-30		2.14	3.37	2.87		0.35	8.73	11.35	20.08
Sorghum Concept+ Po	lb	13.04					0.54	13.58		13.58
Sprayer 800gal	80' 250hp		0.50	0.21	0.54		0.05	1.30	1.65	2.95
Lexar	pt	32.16					1.33	33.49		33.49
Sorghum Consultant	acre	6.00					0.21	6.21		6.21
Fert Appl (Liquid)	12R-30		2.68	2.68	3.23		0.30	8.89	8.54	17.43
UAN + Sulfur (28%)	gal	103.76					3.57	107.33		107.33
Sprayer 800gal	80' 250hp		0.50	0.21	0.54		0.03	1.28	1.65	2.93
Sivanto Prime	oz	12.96					0.36	13.32		13.32
Sprayer 800gal	80' 250hp		0.50	0.21	0.54		0.03	1.28	1.65	2.93
Warrior II	oz	4.11					0.08	4.19		4.19
Sprayer 800gal	80' 250hp		0.50	0.21	0.54		0.03	1.28	1.65	2.93
Prevathon	oz	21.28					0.44	21.72		21.72
Sprayer 800gal	80' 250hp		0.50	0.21	0.54		0.03	1.28	1.65	2.93
Sivanto Prime	oz	12.96					0.27	13.23		13.23
Header Wheat/Sorghum	25' Rigid		4.10	6.19	3.74		0.10	14.13	25.94	40.07
Haul Sorghum	bu	35.00					0.24	35.24		35.24
TOTALS		398.80	16.53	17.35	18.42	0.00	17.60	468.70	74.15	542.85

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 11.E Estimated monthly income and expense flows per acre
Grain sorghum, 12-row 30", 100 bu yield goal
All Areas, Mississippi, 2026

ITEM	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	430.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	0.00	81.99	103.76	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	20.77	0.00	32.16	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.96	38.35	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	13.04	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00
CUSTOM LIME	42.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	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	2.25	0.00	0.00	0.00	0.00	7.04	3.23	0.54	1.62	0.00	3.74
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	2.09	0.00	0.00	0.00	0.00	5.66	2.68	0.50	1.50	0.00	4.10
REPAIR & MAINTENANCE	0.00	2.10	0.00	0.00	0.00	0.00	5.54	2.68	0.21	0.63	0.00	6.19
INTEREST ON OP. CAP.	3.77	0.49	0.00	0.00	1.64	0.00	6.01	4.08	0.39	0.88	0.00	0.34
TOTAL DIRECT EXPENSES	49.50	6.93	0.00	0.00	31.45	0.00	151.44	122.43	14.60	42.98	0.00	49.37
NET INCOME	-49.50	-6.93	0.00	0.00	-31.45	0.00	-151.44	-122.43	-14.60	-42.98	0.00	380.63
NET INCOME TO DATE	-49.50	-56.43	-56.43	-56.43	-87.88	-87.88	-239.32	-361.75	-376.35	-419.33	-419.33	-38.70

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
* Lease costs are based on hourly usage costs.

Table 11.F Estimated returns for various price/yield combinations, per acre
Grain sorghum, 12-row 30", 100 bu yield goal
All Areas, Mississippi, 2026

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Grain Sorghum			3.22	3.44	3.65	3.87	4.08	4.30	4.51	4.73	4.94	5.16	5.37
PERCENT	YIELD	UNIT	dollars										
50	50.00	bu	-289	-279	-268	-257	-246	-236	-225	-214	-203	-193	-182
			-363	-353	-342	-331	-320	-310	-299	-288	-277	-267	-256
60	60.00	bu	-261	-248	-235	-222	-209	-196	-183	-170	-157	-145	-132
			-335	-322	-309	-296	-283	-270	-257	-244	-232	-219	-206
70	70.00	bu	-232	-217	-202	-187	-172	-157	-142	-127	-111	-96	-81
			-306	-291	-276	-261	-246	-231	-216	-201	-186	-171	-156
80	80.00	bu	-203	-186	-169	-152	-134	-117	-100	-83	-66	-48	-31
			-277	-260	-243	-226	-209	-191	-174	-157	-140	-123	-105
90	90.00	bu	-174	-155	-136	-116	-97	-78	-58	-39	-20	-0	18
			-249	-229	-210	-191	-171	-152	-132	-113	-94	-74	-55
100	100.00	bu	-146	-124	-103	-81	-60	-38	-17	4	25	47	68
			-220	-198	-177	-155	-134	-112	-91	-69	-48	-26	-5
110	110.00	bu	-117	-93	-70	-46	-22	0	24	48	71	95	119
			-191	-167	-144	-120	-97	-73	-49	-26	-2	21	44
120	120.00	bu	-88	-62	-37	-11	14	40	66	91	117	143	169
			-162	-137	-111	-85	-59	-33	-8	17	43	69	95
130	130.00	bu	-60	-32	-4	23	51	79	107	135	163	191	219
			-134	-106	-78	-50	-22	5	33	61	89	117	145
140	140.00	bu	-31	-1	28	59	89	119	149	179	209	239	269
			-105	-75	-45	-15	14	45	75	105	135	165	195
150	150.00	bu	-2	29	61	94	126	158	190	223	255	287	319
			-76	-44	-12	20	52	84	116	149	181	213	245

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 2025 input prices.

Table 12.A Estimated costs per acre
Wheat followed by soybeans, 70 bu yield goal
All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	2.0000	16.10	_____
App by Air (3 gal)	appl	7.50	1.0000	7.50	_____
FERTILIZERS					
DAP	cwt	43.41	1.0000	43.41	_____
Potash (60% K2O)	cwt	25.56	0.7500	19.17	_____
Fert 41-0-0-4	cwt	38.00	3.0480	115.82	_____
FUNGICIDES					
CruiserMaxx Vibrance	oz	4.46	4.5000	20.07	_____
Miravis Ace	oz	1.55	13.7000	21.24	_____
HERBICIDES					
Axiom	oz	2.25	10.0000	22.50	_____
Harmony Extra SG	oz	10.39	0.7500	7.79	_____
Axial XL	oz	1.71	16.4000	28.04	_____
SEED/PLANTS					
Wheat Seed Private	lb	0.34	90.0000	30.60	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	13.60	3.0480	41.45	_____
HAULING					
Haul Wheat	bu	0.30	70.0000	21.00	_____
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_____
CROP CONSULTANT					
Wheat Consultant	acre	5.50	1.0000	5.50	_____
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_____
OPERATOR LABOR					
Tractors	hour	19.28	0.2129	4.10	_____
Harvesters	hour	19.28	0.1021	1.97	_____
HAND LABOR					
Implements	hour	9.06	0.1049	0.95	_____
UNALLOCATED LABOR	hour	19.31	0.2521	4.87	_____
DIESEL FUEL					
Tractors	gal	2.94	2.4667	7.25	_____
Harvesters	gal	2.94	1.3935	4.10	_____
REPAIR & MAINTENANCE					
Implements	acre	6.30	1.0000	6.30	_____
Tractors	acre	2.04	1.0000	2.04	_____
Harvesters	acre	4.93	1.0000	4.93	_____
INTEREST ON OP. CAP.	acre	21.30	1.0000	21.30	_____

TOTAL DIRECT EXPENSES				503.74	_____
FIXED EXPENSES					
Implements	acre	17.14	1.0000	17.14	_____
Tractors	acre	15.79	1.0000	15.79	_____
Harvesters	acre	23.59	1.0000	23.59	_____

TOTAL FIXED EXPENSES				56.52	_____

TOTAL SPECIFIED EXPENSES				560.26	_____

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 12.B Summary of estimated costs and returns per acre
Wheat followed by soybeans, 70 bu yield goal
All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Wheat	bu	5.38	70.0000	376.60	_____
TOTAL INCOME				376.60	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.60	1.0000	23.60	_____
FERTILIZERS	acre	178.40	1.0000	178.40	_____
FUNGICIDES	acre	41.31	1.0000	41.31	_____
HERBICIDES	acre	58.33	1.0000	58.33	_____
SEED/PLANTS	acre	30.60	1.0000	30.60	_____
CUSTOM FERTILIZE	acre	41.46	1.0000	41.46	_____
HAULING	acre	21.00	1.0000	21.00	_____
CUSTOM LIME	acre	42.40	1.0000	42.40	_____
CROP CONSULTANT	acre	5.50	1.0000	5.50	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1049	0.95	_____
OPERATOR LABOR	hour	19.28	0.3151	6.07	_____
UNALLOCATED LABOR	hour	19.31	0.2521	4.87	_____
DIESEL FUEL	gal	2.94	3.8602	11.35	_____
REPAIR & MAINTENANCE	acre	13.27	1.0000	13.27	_____
INTEREST ON OP. CAP.	acre	21.30	1.0000	21.30	_____
TOTAL DIRECT EXPENSES				503.74	_____
RETURNS ABOVE DIRECT EXPENSES				-127.14	_____
TOTAL FIXED EXPENSES				56.52	_____
TOTAL SPECIFIED EXPENSES				560.26	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-183.66	_____

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 12.C Estimated resource use for field operations, per acre
Wheat followed by soybeans, 70 bu yield goal
All Areas, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Soil Test	acre			0.33	Sep	0.3330				
Lime (Spread)	ton			0.33	Sep	0.6660				
Disk Harrow	32'	MFWD 225	0.061	1.00	Sep		0.06	0.06	0.06	0.04
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Sep		0.04	0.04	0.08	0.03
DAP	cwt					1.0000				
Potash (60% K2O)	cwt					0.7500				
Field Cultivate Fld	32'	MFWD 225	0.046	1.00	Sep		0.04	0.04	0.04	0.03
Grain Drill	30'	MFWD 225	0.062	1.00	Oct		0.06	0.06	0.12	0.05
Wheat Seed Private	lb					90.0000				
CruiserMaxx Vibrance	oz					4.5000				
Wheat Consultant	acre			1.00	Oct	1.0000				
App by Air (5 gal)	appl			1.00	Nov	1.0000				
Axiom	oz					10.0000				
App by Air (3 gal)	appl			1.00	Feb	1.0000				
Harmony Extra SG	oz					0.7500				
Axial XL	oz					16.4000				
App Fert by Air	cwt			1.00	Feb	1.5240				
Fert 41-0-0-4	cwt					1.5240				
App Fert by Air	cwt			1.00	Mar	1.5240				
Fert 41-0-0-4	cwt					1.5240				
App by Air (5 gal)	appl			1.00	Apr	1.0000				
Miravis Ace	oz					13.7000				
Header Wheat/Sorghum	25' Rigid	265 hp	0.102	1.00	Jun		0.10	0.10	0.10	0.08
Haul Wheat	bu					70.0000				
TOTALS							0.31	0.31	0.42	0.25

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 12.D Estimated costs for field operations, per acre
Wheat followed by soybeans, 70 bu yield goal
All Areas, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
		dollars								
Soil Test	acre	3.33					0.23	3.56		3.56
Lime (Spread)	ton	42.40					2.92	45.32		45.32
Disk Harrow	32'		2.09	2.10	2.13		0.43	6.75	8.54	15.29
Spin Spreader	5 ton		1.43	0.74	1.84		0.28	4.29	3.98	8.27
DAP	cwt	43.41					2.98	46.39		46.39
Potash (60% K2O)	cwt	19.17					1.32	20.49		20.49
Field Cultivate Fld	32'		1.59	1.22	1.62		0.30	4.73	7.55	12.28
Grain Drill	30'		2.14	3.02	2.75		0.49	8.40	10.51	18.91
Wheat Seed Private	lb	30.60					1.89	32.49		32.49
CruiserMaxx Vibrance	oz	20.07					1.24	21.31		21.31
Wheat Consultant	acre	5.50					0.34	5.84		5.84
App by Air (5 gal)	appl	8.05					0.44	8.49		8.49
Axiom	oz	22.50					1.24	23.74		23.74
App by Air (3 gal)	appl	7.50					0.26	7.76		7.76
Harmony Extra SG	oz	7.79					0.27	8.06		8.06
Axial XL	oz	28.04					0.96	29.00		29.00
App Fert by Air	cwt	20.73					0.71	21.44		21.44
Fert 41-0-0-4	cwt	57.91					1.99	59.90		59.90
App Fert by Air	cwt	20.73					0.57	21.30		21.30
Fert 41-0-0-4	cwt	57.91					1.59	59.50		59.50
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Miravis Ace	oz	21.24					0.44	21.68		21.68
Header Wheat/Sorghum	25' Rigid		4.10	6.19	3.55		0.10	13.94	25.94	39.88
Haul Wheat	bu	21.00					0.14	21.14		21.14
TOTALS		445.93	11.35	13.27	11.89	0.00	21.30	503.74	56.52	560.26

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 12.E Estimated monthly income and expense flows per acre
Wheat followed by soybeans, 70 bu yield goal
All Areas, Mississippi, 2026

ITEM	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	376.60
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	7.50	0.00	8.05	0.00	0.00
FERTILIZERS	0.00	0.00	62.58	0.00	0.00	0.00	0.00	57.91	57.91	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	20.07	0.00	0.00	0.00	0.00	0.00	21.24	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	22.50	0.00	0.00	35.83	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	30.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.73	20.73	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.00
CUSTOM LIME	0.00	0.00	42.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	5.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SOIL TEST	0.00	0.00	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	5.59	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.55
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	5.11	2.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.10
REPAIR & MAINTENANCE	0.00	0.00	4.06	3.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.19
INTEREST ON OP. CAP.	0.00	0.00	8.46	3.96	1.68	0.00	0.00	4.19	2.16	0.61	0.00	0.24
TOTAL DIRECT EXPENSES	0.00	0.00	131.53	68.04	32.23	0.00	0.00	126.16	80.80	29.90	0.00	35.08
NET INCOME	0.00	0.00	-131.53	-68.04	-32.23	0.00	0.00	-126.16	-80.80	-29.90	0.00	341.52
NET INCOME TO DATE	0.00	0.00	-131.53	-199.57	-231.80	-231.80	-231.80	-357.96	-438.76	-468.66	-468.66	-127.14

Note: Cost of production estimates are based on 2025 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
* Lease costs are based on hourly usage costs.

Table 12.F Estimated returns for various price/yield combinations, per acre
Wheat followed by soybeans, 70 bu yield goal
All Areas, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Wheat			4.03	4.30	4.57	4.84	5.11	5.38	5.64	5.91	6.18	6.45	6.72
PERCENT	YIELD	UNIT	dollars										
50	35.00	bu	-351	-342	-333	-323	-314	-304	-295	-286	-276	-267	-257
			-408	-399	-389	-380	-370	-361	-351	-342	-333	-323	-314
60	42.00	bu	-325	-314	-303	-291	-280	-269	-258	-246	-235	-224	-212
			-382	-371	-359	-348	-337	-325	-314	-303	-291	-280	-269
70	49.00	bu	-299	-286	-273	-260	-246	-233	-220	-207	-194	-181	-167
			-356	-343	-329	-316	-303	-290	-277	-263	-250	-237	-224
80	56.00	bu	-273	-258	-243	-228	-213	-198	-183	-168	-153	-137	-122
			-330	-315	-299	-284	-269	-254	-239	-224	-209	-194	-179
90	63.00	bu	-247	-230	-213	-196	-179	-162	-145	-128	-111	-94	-77
			-303	-286	-270	-253	-236	-219	-202	-185	-168	-151	-134
100	70.00	bu	-221	-202	-183	-164	-145	-127	-108	-89	-70	-51	-32
			-277	-258	-240	-221	-202	-183	-164	-146	-127	-108	-89
110	77.00	bu	-195	-174	-153	-133	-112	-91	-70	-50	-29	-8	11
			-251	-230	-210	-189	-168	-148	-127	-106	-85	-65	-44
120	84.00	bu	-169	-146	-123	-101	-78	-56	-33	-10	11	34	56
			-225	-202	-180	-157	-135	-112	-89	-67	-44	-22	0
130	91.00	bu	-142	-118	-93	-69	-44	-20	3	28	52	77	101
			-199	-174	-150	-125	-101	-77	-52	-28	-3	20	45
140	98.00	bu	-116	-90	-64	-37	-11	15	41	67	94	120	146
			-173	-146	-120	-94	-67	-41	-15	11	37	63	90
150	105.00	bu	-90	-62	-34	-5	22	50	78	107	135	163	191
			-147	-118	-90	-62	-34	-5	22	50	78	107	135

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 2025 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, 2026

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	463,000	300	8	13.64	19.28	40.10	48.22	107.61	230.93	338.54
Combine (300-349 hp)	325 hp	560,000	300	8	16.73	19.28	49.18	58.33	126.79	279.31	406.11
Combine (350-399 hp)	355 hp	565,000	300	8	18.27	19.28	53.71	58.85	131.84	281.80	413.65
Combine (400-449 hp)	425 hp	568,000	300	8	21.87	19.28	64.31	59.16	142.76	283.30	426.06
Combine (450-499hp)	475 hp	613,000	300	8	24.44	19.28	71.88	63.85	155.01	305.74	460.76
Tractor(20-39hp)CB	MFWD 30	39,500	600	8	1.54	19.28	4.53	1.23	25.05	9.24	34.29
Tractor(20-39hp)RB	MFWD 30	27,700	600	8	1.54	19.28	4.53	0.86	24.68	6.48	31.16
Tractor(40-59hp)CB	2WD 50	39,800	600	8	2.57	19.28	7.56	1.24	28.09	9.31	37.40
Tractor(40-59hp)CB	MFWD 50	53,300	600	8	2.57	19.28	7.56	1.66	28.51	12.47	40.98
Tractor(40-59hp)RB	2WD 50	29,200	600	8	2.57	19.28	7.56	0.91	27.75	6.83	34.59
Tractor(40-59hp)RB	MFWD 50	34,300	600	8	2.57	19.28	7.56	1.07	27.91	8.02	35.94
Tractor(60-89hp)CB	2WD 75	73,800	600	8	3.86	19.28	11.34	2.30	32.93	17.26	50.20
Tractor(60-89hp)CB	MFWD 75	81,600	600	8	3.86	19.28	11.34	2.55	33.17	19.09	52.27
Tractor(60-89hp)RB	2WD 75	61,000	600	8	3.86	19.28	11.34	1.90	32.53	14.27	46.80
Tractor(60-89hp)RB	MFWD 75	53,300	600	8	3.86	19.28	11.34	1.66	32.29	12.47	44.76
Tractor(90-119hp)CB	2WD 105	113,000	600	8	5.40	19.28	15.88	3.53	38.70	26.44	65.14
Tractor(90-119hp)CB	MFWD 105	115,000	600	8	5.40	19.28	15.88	3.59	38.76	26.90	65.67
Tractor(90-119hp)RB	2WD 105	113,700	600	8	5.40	19.28	15.88	3.55	38.72	26.60	65.32
Tractor(90-119hp)RB	MFWD 105	111,000	600	8	5.40	19.28	15.88	3.46	38.63	25.97	64.61
Tractor(120-139hp)CB	2WD 130	144,300	600	8	6.69	19.28	19.67	4.50	43.46	33.76	77.22
Tractor(120-139hp)CB	MFWD 130	172,900	600	8	6.69	19.28	19.67	5.40	44.35	40.45	84.81
Tractor(140-159hp)	2WD 150	167,600	600	8	7.72	19.28	22.69	5.23	47.21	39.21	86.43
Tractor(140-159hp)CB	MFWD 150	193,900	600	8	7.72	19.28	22.69	6.05	48.03	45.37	93.41
Tractor(160-179hp)CB	MFWD 170	218,500	600	8	8.75	19.28	25.72	6.82	51.83	52.80	104.64
Tractor(180-199hp)CB	MFWD 190	281,000	600	8	9.77	19.28	28.75	8.78	56.81	67.91	124.72
Tractor(200-249hp)CB	MFWD 225	307,000	600	8	11.58	19.28	34.04	9.59	62.92	74.19	137.12
Tractor(250-349hp)CB	4WD 300	458,000	600	8	15.44	19.28	45.39	14.31	78.99	110.69	189.68
Tractor(250-349hp)CB	MFWD 300	395,000	600	8	15.44	19.28	45.39	12.34	77.02	95.46	172.49
Tractor(250-349hp)CB	Track 300	329,000	600	8	15.44	19.28	45.39	10.28	74.96	79.51	154.47
Tractor(350-449hp)	Track 400	645,000	600	8	20.58	19.28	60.53	20.15	99.96	155.89	255.85
Tractor(350-449hp)CB	4WD 400	519,000	600	8	20.58	19.28	60.53	16.21	96.03	125.43	221.46
Tractor(450-550hp)CB	4WD 500	601,000	600	8	25.73	19.28	75.66	18.78	113.72	145.25	258.98
Tractor(450-550hp)CB	Track 500	700,000	600	8	25.73	19.28	75.66	21.87	116.81	169.18	286.00
Utility Vehicle	800 CC	12,200	200	8	0.70	19.28	1.88	1.90	23.06	9.12	32.19
Utility Vehicle	900 CC	18,700	200	8	1.00	19.28	2.69	2.92	24.89	13.99	38.88

Notes:
Labor: Includes allocated labor from power unit.
Total Direct: Does not include interest on operating capital.

Appendix Table 2. Self-propelled machines: estimated purchase price, annual use, useful life, fuel use, performance rate, and direct and fixed cost per acre, Mississippi, 2026

Item Name	Size	Purchase Price	Annual Use	Useful Life	Fuel Use	Perf Rate	Labor	Fuel	R&M	Total Direct	Fixed	Total Cost
		dollars	hours	years	gal/hr	hr/ac	$/acre					
Cotton Picker	4R-38(250)	268,000	200	8	12.86	0.257	7.30	9.75	10.79	27.85	51.68	79.53
Cotton Picker	4R-38(350)	351,000	200	8	18.01	0.257	7.30	13.65	14.13	35.09	67.69	102.79
Cotton Picker	4R2x1(350)	357,000	200	8	18.01	0.172	4.88	9.12	9.61	23.62	46.02	69.64
Cotton Picker	6R-30(355)	465,000	200	8	18.27	0.218	6.18	11.72	15.85	33.76	75.92	109.69
Cotton Picker	6R-38(355)	465,000	200	8	18.27	0.172	4.88	9.25	12.51	26.65	59.94	86.60
Cotton Picker/Modu	4R-38(365)	536,000	200	8	20.58	0.257	7.30	15.60	21.58	44.49	103.37	147.87
Cotton Picker/Module	6R-30(500)	1,099,000	200	8	25.73	0.218	6.18	16.51	37.47	60.17	179.45	239.62
Cotton Picker/Module	6R-38(500)	1,100,000	200	8	25.73	0.172	4.88	13.03	29.61	47.53	141.80	189.34
Dry Applicator SP	70'300cuft	491,000	350	8	16.98	0.015	0.35	0.75	0.39	1.51	3.17	4.68
Sprayer 600-750gal	60' 175hp	216,000	350	8	9.00	0.017	0.41	0.46	0.20	1.09	1.62	2.71
Sprayer 600-825gal	80' 175hp	276,000	350	8	11.81	0.013	0.31	0.45	0.19	0.96	1.55	2.52
Sprayer 600-825gal	90' 250hp	356,000	350	8	12.73	0.011	0.27	0.44	0.22	0.94	1.78	2.73
Sprayer 800gal	100' 250hp	391,000	350	8	14.15	0.010	0.25	0.44	0.22	0.91	1.76	2.68
Sprayer 800gal	80' 250hp	292,000	350	8	12.86	0.013	0.31	0.50	0.20	1.02	1.65	2.67
Sprayer 1000-1400gal	90' 275hp	385,000	350	8	14.15	0.010	0.25	0.44	0.21	0.91	1.74	2.65
Sprayer 1000gal	100' 300hp	557,000	350	8	15.44	0.010	0.25	0.48	0.31	1.04	2.51	3.56
Sprayer 1200+gal	120' 300hp	531,000	350	8	15.44	0.008	0.20	0.39	0.25	0.86	1.99	2.86

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, 2026

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							
Bed-Paratill w/ro	4R-30	MFWD 225	27,800	150	12	0.204	3.93	6.95	2.05	1.96	14.90	4.57	15.16	34.64
Bed-Paratill w/ro	4R-38	MFWD 225	27,800	150	12	0.160	3.10	5.47	1.61	1.54	11.73	3.60	11.93	27.27
Bed-Paratill w/ro	6R-38	MFWD 225	38,000	150	12	0.107	2.07	3.66	1.47	1.03	8.24	3.29	7.97	19.51
Bed-Rip/Disk Fold.	8R-38	MFWD 190	72,400	300	20	0.073	1.40	2.10	0.26	0.64	4.41	1.75	4.96	11.13
Bed-Rip/Disk Fold.	12R-30	MFWD 225	102,000	300	20	0.061	1.18	2.09	0.31	0.59	4.19	2.08	4.57	10.84
Bed-Rip/Disk Fold.	12R-38	MFWD 225	102,000	300	20	0.046	0.89	1.57	0.23	0.44	3.14	1.56	3.42	8.13
Bed-Rip/Disk Rigid	4R-30	MFWD 190	32,100	300	20	0.184	3.56	5.31	0.29	1.62	10.79	1.96	12.55	25.32
Bed-Rip/Disk Rigid	4R-38	MFWD 190	32,100	300	20	0.146	2.82	4.21	0.23	1.28	8.57	1.56	9.96	20.09
Bed-Rip/Disk Rigid	6R-30	MFWD 190	44,500	300	20	0.123	2.37	3.54	0.27	1.08	7.27	1.81	8.37	17.46
Bed-Rip/Disk Rigid	6R-38	MFWD 190	44,500	300	20	0.097	1.87	2.79	0.21	0.85	5.74	1.43	6.60	13.78
Bed-Rip/Disk Rigid	8R-30	MFWD 190	59,000	300	20	0.139	2.67	3.99	0.41	1.22	8.30	2.71	9.44	20.46
Bed-Rip/Disk Rigid	8R-38	MFWD 190	59,000	300	20	0.073	1.40	2.10	0.21	0.64	4.36	1.42	4.96	10.75
Bed-Rip/Disk/Cond.	6-Row	MFWD 225	44,500	150	12	0.107	2.07	3.66	1.72	1.03	8.49	3.85	7.97	20.32
Bed-Rip/Disk/Cond.	8-Row	MFWD 225	59,000	150	12	0.080	1.55	2.74	1.72	0.77	6.80	3.83	5.99	16.63
Bed-Subsoil Fold	8R-38	MFWD 225	72,400	150	12	0.080	1.55	2.74	2.11	0.77	7.19	4.70	5.99	17.89
Bed-Subsoil Fold	8R-38 2x1	MFWD 225	102,600	150	12	0.053	1.03	1.83	1.99	0.51	5.37	4.44	3.98	13.80
Bed-Subsoil Fold	12R-38	MFWD 225	102,600	150	12	0.053	1.03	1.83	1.99	0.51	5.37	4.44	3.98	13.80
Bed-Subsoil Rigid	4R-30	MFWD 225	26,100	150	12	0.204	3.93	6.95	1.92	1.96	14.78	4.29	15.16	34.23
Bed-Subsoil Rigid	4R-38	MFWD 225	27,800	150	12	0.160	3.10	5.47	1.61	1.54	11.73	3.60	11.93	27.27
Bed-Subsoil Rigid	6R-30	MFWD 225	36,300	150	12	0.136	2.62	4.63	1.78	1.30	10.35	3.98	10.10	24.44
Bed-Subsoil Rigid	6R-38	MFWD 225	37,700	150	12	0.107	2.07	3.66	1.46	1.03	8.23	3.26	7.97	19.47
Bed-Subsoil Rigid	8R-30	MFWD 225	48,500	150	12	0.102	1.96	3.47	1.78	0.98	8.21	3.99	7.58	19.79
Bed-Subsoil Rigid	8R-38	MFWD 225	50,100	150	12	0.080	1.55	2.74	1.46	0.77	6.54	3.25	5.99	15.79
Bed/Disk (Hipper)	4R-38	MFWD 150	15,700	160	10	0.147	2.84	3.35	0.57	0.89	7.67	1.91	6.69	16.28
Bed/Disk (Hipper)	6R-38	MFWD 170	29,900	160	10	0.098	1.90	2.53	0.73	0.67	5.85	2.43	5.21	13.50
Bed/Disk (Hipper)	8R-30	MFWD 190	33,100	160	10	0.093	1.80	2.69	0.77	0.82	6.10	2.56	6.36	15.03
Bed/Disk (Hipper)	8R-38 2x1	MFWD 190	114,000	160	10	0.049	0.95	1.41	1.40	0.43	4.20	4.64	3.35	12.20
Bed/Disk (Hipper)	12R-30	MFWD 225	85,400	160	10	0.062	1.20	2.12	1.33	0.59	5.26	4.40	4.63	14.31
Bed/Disk (Hipper)	12R-38	MFWD 225	114,000	160	10	0.049	0.95	1.67	1.40	0.47	4.51	4.64	3.66	12.81
Bed/Disk (Hipper)	16R40	MFWD 300	135,000	160	10	0.035	0.68	1.60	1.19	0.43	3.91	3.94	3.37	11.24
Bed/Disk (Hipper)Fl	8R-38	MFWD 190	83,500	160	10	0.074	1.42	2.13	1.54	0.65	5.75	5.11	5.03	15.90
Bed/Disk (Hipper)Rd	8R-38	MFWD 190	46,800	160	10	0.074	1.42	2.13	0.86	0.65	5.07	2.86	5.03	12.97
Bed/Disk w/roller	8R-30	MFWD 190	59,900	160	10	0.093	1.80	2.69	1.40	0.82	6.73	4.63	6.36	17.73
Bed/Disk w/roller	8R-38	MFWD 190	68,500	160	10	0.074	1.42	2.13	1.26	0.65	5.47	4.19	5.03	14.70
Bed/Disk w/roller	12R-30/40	MFWD 225	113,000	160	10	0.062	1.20	2.12	1.76	0.59	5.69	5.83	4.63	16.17
Bed/Lister	4R-38	MFWD 150	31,900	160	8	0.228	4.40	5.18	1.70	1.38	12.67	6.60	10.36	29.64
Bed/Lister	6R-38	MFWD 150	36,000	160	8	0.120	2.31	2.72	1.01	0.72	6.78	3.92	5.45	16.16
Bed/Lister	8R-30	MFWD 190	48,300	160	8	0.114	2.20	3.28	1.29	1.00	7.78	4.99	7.75	20.53
Bed/Lister	8R-38	MFWD 190	48,700	160	8	0.090	1.74	2.59	1.03	0.79	6.15	3.98	6.13	16.27
Bed/Lister	8R-38 2x1	MFWD 190	81,500	160	8	0.060	1.15	1.72	1.14	0.52	4.56	4.43	4.08	13.08
Bed/Lister	12R-38	MFWD 225	81,500	160	8	0.060	1.15	2.04	1.14	0.57	4.92	4.43	4.45	13.82
Bed/Lister	16R-30	MFWD 225	94,300	160	8	0.035	0.67	1.19	0.77	0.33	2.98	3.00	2.60	8.59
Bed/Lister	16R40	MFWD 300	99,200	160	8	0.043	0.83	1.95	1.00	0.53	4.32	3.87	4.11	12.30
Bed/Lister-Roll-Fo	8R-38	MFWD 190	31,400	160	10	0.095	1.84	2.75	0.75	0.84	6.20	2.48	6.51	15.20
Bed/Lister-Roll-Fo	12R-30	MFWD 225	37,800	160	10	0.080	1.55	2.75	0.76	0.77	5.85	2.52	6.00	14.38
Bed/Lister-Roll-Fo	12R-38	MFWD 225	60,900	160	10	0.063	1.23	2.17	0.97	0.61	4.98	3.21	4.73	12.93
Bed/Lister-Roll-Fo	16R-30	MFWD 225	79,500	160	10	0.060	1.16	2.06	1.20	0.58	5.02	3.98	4.50	13.50
Bed/Lister-Roll-Ri	8R-38	MFWD 190	25,000	160	10	0.095	1.84	2.75	0.59	0.84	6.04	1.98	6.51	14.54
Blade-Box	6'-7'	MFWD 105	2,120	200	20	0.020	0.38	0.31	0.02	0.06	0.79	0.02	0.51	1.33
Blade-Box	8'-10'	MFWD 105	3,790	200	20	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Blade-Box	12'-16'	MFWD 105	7,580	200	20	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Blade-Scraper	6'-7'	MFWD 105	1,740	200	20	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Blade-Scraper	8'-10'	MFWD 105	5,840	200	20	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Blade-Scraper	12'-16'	MFWD 105	12,200	200	20	0.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Boll Buggy	4R-38(250)	MFWD 190	30,500	200	10	0.257	4.97	7.41	1.96	2.26	16.61	5.06	17.50	39.18
Boll Buggy	4R-38(350)	MFWD 190	30,500	200	10	0.257	4.97	7.41	1.96	2.26	16.61	5.06	17.50	39.18
Boll Buggy	4R2x1(350)	MFWD 190	30,500	200	10	0.172	3.32	4.95	1.31	1.51	11.10	3.38	11.70	26.19
Boll Buggy	6R-30(355)	MFWD 190	30,500	200	10	0.218	4.20	6.27	1.66	1.91	14.06	4.28	14.82	33.17
Boll Buggy	6R-38(355)	MFWD 190	30,500	200	10	0.172	3.32	4.95	1.31	1.51	11.10	3.38	11.70	26.19
Chisel Plow-Folding	24'	MFWD 190	62,100	150	12	0.076	1.47	2.19	1.71	0.67	6.05	3.82	5.19	15.07
Chisel Plow-Folding	32'	MFWD 225	80,500	150	12	0.057	1.11	1.96	1.67	0.55	5.31	3.74	4.28	13.34
Chisel Plow-Folding	42'	MFWD 225	93,000	150	12	0.044	0.84	1.49	1.47	0.42	4.24	3.29	3.26	10.81
Chisel Plow-Folding	50'	MFWD 225	117,000	150	12	0.036	0.71	1.25	1.56	0.35	3.88	3.48	2.74	10.11
Chisel Plow-Folding	61'	MFWD 225	150,000	150	12	0.030	0.58	1.03	1.64	0.29	3.54	3.66	2.24	9.45
Chisel Plow-Rigid	10'	MFWD 170	13,400	150	12	0.184	3.56	4.75	0.89	1.26	10.47	1.99	9.76	22.23
Chisel Plow-Rigid	15'	2WD 130	20,100	150	12	0.123	2.37	2.42	0.89	0.55	6.25	1.99	4.16	12.40
Chisel Plow-Rigid	20'	MFWD 225	19,800	150	12	0.102	1.98	3.49	0.73	0.98	7.19	1.63	7.62	16.45
Cultivate	4R-30	2WD 105	21,600	150	10	0.206	3.97	3.27	1.18	0.72	9.17	3.92	5.45	18.54
Cultivate	4R-38	2WD 105	21,600	150	10	0.162	3.13	2.58	0.93	0.57	7.22	3.09	4.32	14.63
Cultivate	6R-30	MFWD 150	28,200	150	10	0.137	2.65	3.12	1.03	0.83	7.63	3.41	6.23	17.29
Cultivate	6R-38	MFWD 150	28,100	150	10	0.108	2.09	2.46	0.81	0.65	6.02	2.68	4.92	13.64
Cultivate	8R-30	MFWD 190	36,000	150	10	0.103	1.98	2.96	0.99	0.90	6.84	3.27	7.00	17.12
Cultivate	8R-38	MFWD 190	40,900	150	10	0.073	1.42	2.11	0.80	0.64	4.98	2.65	5.00	12.64
Cultivate	8R-38 2x1	MFWD 190	60,500	150	10	0.054	1.04	1.56	0.87	0.47	3.95	2.89	3.68	10.53
Cultivate	12R-30	MFWD 225	62,000	150	10	0.068	1.32	2.34	1.13	0.65	5.46	3.75	5.10	14.32
Cultivate	12R-38	MFWD 225	60,500	150	10	0.054	1.04	1.84	0.87	0.52	4.29	2.89	4.02	11.21
Cultivate	16R-30	MFWD 225	83,400	150	10	0.051	0.99	1.75	1.14	0.49	4.39	3.78	3.82	12.00
Cultivate & Post	4R-30	2WD 105	27,700	150	10	0.220	5.23	3.49	1.62	0.78	11.14	5.37	5.85	22.36
Cultivate & Post	4R-38	2WD 105	27,700	150	10	0.173	4.12	2.75	1.27	0.61	8.77	4.22	4.60	17.60
Cultivate & Post	6R-30	MFWD 150	34,300	150	10	0.146	3.49	3.32	1.34	0.88	9.05	4.43	6.65	20.13
Cultivate & Post	6R-38	MFWD 150	34,200	150	10	0.115	2.75	2.62	1.05	0.70	7.14	3.48	5.25	15.88
Cultivate & Post	8R-30	MFWD 190	42,100	150	10	0.110	2.61	3.16	1.23	0.96	7.98	4.08	7.47	19.53
Cultivate & Post	8R-38	MFWD 190	47,000	150	10	0.086	2.07	2.50	1.08	0.76	6.42	3.60	5.90	15.93

(continued)

Appendix Table 3. Towed Equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2026 (continued)

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----------							
Cultivate & Post	8R-38 2x1	MFWD 190	66,600	150	10	0.057	1.37	1.66	1.02	0.50	4.57	3.39	3.93	11.90
Cultivate & Post	12R-30	MFWD 225	68,100	150	10	0.073	1.74	2.49	1.33	0.70	6.27	4.40	5.44	16.11
Cultivate & Post	12R-38	MFWD 225	66,600	150	10	0.057	1.37	1.97	1.02	0.55	4.93	3.39	4.29	12.62
Cultivate & Post	16R-30	MFWD 225	89,500	150	10	0.055	1.30	1.87	1.31	0.52	5.02	4.33	4.08	13.44
Disk & Incorporate	14'	2WD 130	42,700	200	10	0.149	3.56	2.94	1.91	0.67	9.09	4.22	5.05	18.37
Disk & Incorporate	20'	MFWD 190	89,600	200	10	0.092	2.20	2.65	2.48	0.81	8.15	5.47	6.27	19.90
Disk & Incorporate	24'	MFWD 190	72,800	200	10	0.087	2.07	2.51	1.90	0.76	7.26	4.20	5.92	17.39
Disk & Incorporate	28'	MFWD 225	86,400	200	10	0.074	1.78	2.54	1.93	0.71	6.98	4.27	5.55	16.81
Disk & Incorporate	32'	MFWD 225	94,600	200	10	0.065	1.55	2.22	1.85	0.62	6.27	4.09	4.85	15.22
Disk Harrow	14'	2WD 130	36,600	180	10	0.140	2.70	2.76	1.42	0.63	7.52	3.77	4.73	16.03
Disk Harrow	20'	MFWD 190	83,500	180	10	0.098	1.89	2.82	2.27	0.86	7.85	6.02	6.66	20.54
Disk Harrow	24'	MFWD 190	66,700	180	10	0.081	1.57	2.35	1.51	0.71	6.16	4.00	5.55	15.73
Disk Harrow	28'	MFWD 225	80,300	180	10	0.070	1.35	2.38	1.56	0.67	5.97	4.13	5.20	15.32
Disk Harrow	32'	MFWD 225	88,500	180	10	0.061	1.18	2.08	1.50	0.58	5.37	3.98	4.55	13.91
Disk Harrow	42'	MFWD 225	144,000	180	10	0.046	0.90	1.59	1.87	0.44	4.81	4.94	3.47	13.22
Disk Harrow 40-100hp	14'	2WD 75	24,700	180	10	0.140	2.70	1.59	0.96	0.26	5.52	2.54	2.00	10.07
Disk Heavy	14'	MFWD 150	36,600	180	10	0.145	2.81	3.31	1.48	0.88	8.49	3.92	6.62	19.03
Disk Heavy	20'	MFWD 190	83,500	180	10	0.097	1.87	2.79	2.25	0.85	7.78	5.96	6.60	20.35
Disk Heavy	28'	MFWD 225	80,300	180	10	0.075	1.45	2.57	1.68	0.72	6.45	4.46	5.61	16.52
Disk Ripper	15'	MFWD 225	68,600	180	10	0.136	2.62	4.63	2.59	1.30	11.16	6.86	10.10	28.13
Ditcher		2WD 130	6,760	200	10	0.020	0.38	0.39	0.05	0.09	0.92	0.08	0.67	1.68
Ditcher (1m/160a)		2WD 130	6,760	200	10	0.009	0.18	0.18	0.02	0.04	0.43	0.04	0.31	0.79
Fert Appl (Liquid)	4R-38	MFWD 150	25,400	150	8	0.154	3.68	3.51	2.61	0.93	10.74	3.67	7.01	21.44
Fert Appl (Liquid)	6R-30	MFWD 170	25,300	150	8	0.130	3.11	3.36	2.20	0.89	9.58	3.10	6.91	19.60
Fert Appl (Liquid)	6R-38	MFWD 170	25,300	150	8	0.103	2.46	2.65	1.74	0.70	7.57	2.44	5.45	15.47
Fert Appl (Liquid)	8R-30	MFWD 190	26,300	150	8	0.098	2.33	2.82	1.72	0.86	7.74	2.41	6.66	16.83
Fert Appl (Liquid)	8R-38	MFWD 190	29,500	150	8	0.077	1.84	2.23	1.52	0.68	6.28	2.14	5.27	13.70
Fert Appl (Liquid)	8R-38 2x1	MFWD 190	32,900	150	8	0.051	1.23	1.48	1.13	0.45	4.30	1.59	3.51	9.40
Fert Appl (Liquid)	12R-30	MFWD 225	36,900	150	8	0.078	1.87	2.67	1.93	0.75	7.23	2.71	5.82	15.77
Fert Appl (Liquid)	12R-38	MFWD 225	31,100	150	8	0.051	1.23	1.75	1.07	0.49	4.55	1.50	3.83	9.89
Field Cult & Inc	42'	MFWD 225	101,000	100	10	0.037	0.89	1.28	0.95	0.36	3.50	5.04	2.80	11.34
Field Cult & Inc	50'	MFWD 225	112,000	100	10	0.031	0.75	1.08	0.88	0.30	3.02	4.69	2.35	10.08
Field Cult & Inc Fld	24'	MFWD 170	56,100	100	10	0.066	1.57	1.70	0.92	0.45	4.65	4.90	3.49	13.04
Field Cult & Inc Fld	32'	MFWD 190	72,400	100	10	0.049	1.18	1.42	0.89	0.43	3.93	4.74	3.36	12.05
Field Cult & Inc Rdg	12'	2WD 150	23,900	100	10	0.132	3.14	3.00	0.78	0.69	7.63	4.17	5.18	16.99
Field Cultivate Fld	24'	MFWD 170	50,000	100	10	0.062	1.19	1.60	0.77	0.42	4.00	4.11	3.28	11.40
Field Cultivate Fld	32'	MFWD 190	66,300	100	10	0.046	0.89	1.34	0.77	0.40	3.42	4.08	3.16	10.68
Field Cultivate Fld	42'	MFWD 225	90,700	100	10	0.035	0.68	1.21	0.80	0.34	3.04	4.26	2.63	9.94
Field Cultivate Fld	50'	MFWD 225	98,000	100	10	0.029	0.57	1.01	0.73	0.28	2.61	3.86	2.21	8.69
Field Cultivate Rdg	12'	2WD 150	17,800	100	10	0.124	2.39	2.82	0.55	0.65	6.42	2.92	4.87	14.23
Grain Cart Corn	500 bu	MFWD 190	36,400	200	12	0.025	0.48	0.72	0.24	0.22	1.68	0.55	1.71	3.96
Grain Cart Corn	700 bu	MFWD 190	49,900	200	12	0.025	0.48	0.72	0.34	0.22	1.77	0.76	1.71	4.26
Grain Cart Corn	1000 bu	MFWD 225	71,700	200	12	0.025	0.48	0.86	0.49	0.24	2.08	1.09	1.87	5.05
Grain Cart Rice	500 bu	MFWD 190	36,400	200	12	0.062	1.20	1.79	0.61	0.54	4.16	1.37	4.24	9.78
Grain Cart Rice	700 bu	MFWD 190	49,900	200	12	0.055	1.06	1.58	0.74	0.48	3.86	1.65	3.73	9.26
Grain Cart Rice	1000 bu	MFWD 190	71,700	200	12	0.045	0.88	1.31	0.89	0.40	3.49	1.98	3.11	8.59
Grain Cart Soybean	500 bu	MFWD 190	36,400	200	12	0.025	0.49	0.73	0.25	0.22	1.70	0.56	1.73	3.99
Grain Cart Soybean	700 bu	MFWD 190	49,900	200	12	0.021	0.40	0.61	0.28	0.18	1.49	0.64	1.44	3.57
Grain Cart Soybean	1000 bu	MFWD 190	71,700	200	12	0.021	0.40	0.61	0.41	0.18	1.61	0.92	1.44	3.98
Grain Cart Wht/Sor	500 bu	MFWD 190	36,400	200	12	0.025	0.49	0.73	0.25	0.22	1.70	0.56	1.73	3.99
Grain Cart Wht/Sor	700 bu	MFWD 190	49,900	200	12	0.021	0.40	0.61	0.28	0.18	1.49	0.64	1.44	3.57
Grain Cart Wht/Sor	1000 bu	MFWD 190	71,700	200	12	0.021	0.40	0.61	0.41	0.18	1.61	0.92	1.44	3.98
Grain Drill	10'	2WD 130	46,400	150	8	0.188	5.34	3.70	3.28	0.85	13.18	7.92	6.36	27.47
Grain Drill	12'	2WD 130	55,400	150	8	0.157	4.45	3.09	3.26	0.70	11.51	7.88	5.30	24.70
Grain Drill	15'	MFWD 150	49,900	150	8	0.125	3.56	2.85	2.35	0.76	9.53	5.67	5.70	20.91
Grain Drill	20'	MFWD 170	55,100	150	8	0.094	2.67	2.42	1.94	0.64	7.68	4.70	4.97	17.37
Grain Drill	24'	MFWD 190	87,400	150	8	0.078	2.22	2.25	2.57	0.68	7.75	6.21	5.33	19.30
Grain Drill	30'	MFWD 225	102,800	150	8	0.062	1.78	2.14	2.42	0.60	6.94	5.84	4.66	17.46
Grain Drill	35'	MFWD 225	119,000	150	8	0.053	1.52	1.83	2.40	0.51	6.28	5.80	3.99	16.08
Grain Drill & Pre	10'	2WD 130	52,500	150	8	0.203	5.75	3.99	3.99	0.91	14.66	9.65	6.85	31.17
Grain Drill & Pre	12'	2WD 130	61,500	150	8	0.169	4.79	3.32	3.90	0.76	12.79	9.42	5.71	27.92
Grain Drill & Pre	15'	MFWD 150	56,000	150	8	0.135	3.83	3.07	2.84	0.82	10.57	6.86	6.14	23.57
Grain Drill & Pre	20'	MFWD 170	61,200	150	8	0.101	2.87	2.61	2.33	0.69	8.51	5.62	5.36	19.50
Grain Drill & Pre	24'	MFWD 190	93,500	150	8	0.084	2.39	2.43	2.96	0.74	8.54	7.16	5.74	21.45
Grain Drill & Pre	30'	MFWD 225	109,000	150	8	0.067	1.91	2.30	2.76	0.64	7.63	6.67	5.02	19.34
Grain Drill & Pre	35'	MFWD 225	125,000	150	8	0.058	1.64	1.97	2.71	0.55	6.89	6.56	4.30	17.76
Grain Drill & Pre T	8R-38	MFWD 225	57,000	150	8	0.062	1.78	2.14	1.34	0.60	5.86	3.24	4.66	13.77
Harrow - Folding	24'	MFWD 190	13,800	200	10	0.064	1.24	1.86	0.31	0.56	3.98	0.59	4.39	8.97
Harrow - Folding	30'	MFWD 190	15,300	200	10	0.051	0.99	1.48	0.27	0.45	3.21	0.52	3.51	7.25
Harrow - Folding	40'	MFWD 190	21,300	200	10	0.038	0.74	1.11	0.28	0.34	2.49	0.54	2.63	5.67
Harrow - Folding	48'	MFWD 225	36,000	200	10	0.032	0.62	1.10	0.40	0.31	2.44	0.76	2.40	5.61
Header - Corn	6R-30	265 hp	76,100	300	8	0.170	3.28	6.82	3.23	8.21	21.56	6.06	39.32	66.95
Header - Corn	6R-38	265 hp	77,100	300	8	0.134	2.59	5.39	2.59	6.48	17.05	4.85	31.04	52.95
Header - Corn	8R-30	265 hp	117,000	300	8	0.127	2.46	5.12	3.73	6.15	17.47	6.99	29.49	53.96
Header - Corn	8R-38	325 hp	90,700	300	8	0.100	1.94	4.96	2.28	5.88	15.09	4.28	28.19	47.57
Header - Corn	12R-20	325 hp	156,000	300	8	0.127	2.46	6.28	4.98	7.44	21.17	9.32	35.67	66.16
Header - Corn	12R-30	325 hp	167,000	300	8	0.085	1.64	4.18	3.55	4.96	14.35	6.65	23.78	44.78
Header - Draper (CL)	25' Rigid	265 hp	83,200	300	8	0.203	3.91	8.14	3.87	9.79	25.72	7.64	46.89	80.27
Header - Draper (CL)	30' Rigid	325 hp	85,600	300	8	0.169	3.26	8.32	3.31	9.87	24.77	6.55	47.26	78.60
Header - Draper (CL)	36' Rigid	355 hp	100,000	300	8	0.141	2.71	7.57	3.23	8.30	21.82	6.38	39.74	67.95
Header - Draper (CL)	40' Rigid	425 hp	108,000	300	8	0.126	2.44	8.16	3.14	7.50	21.26	6.20	35.95	63.42
Header - Draper (SL)	25' Rigid	325 hp	83,200	300	8	0.176	3.39	8.65	3.35	10.26	25.67	6.62	49.15	81.45
Header - Draper (SL)	30' Rigid	325 hp	85,600	300	8	0.146	2.82	7.21	2.87	8.55	21.47	5.68	40.96	68.12

(continued)

Appendix Table 3. Towed Equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2026 (continued)

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							
Header - Draper (SL)	36' Rigid	355 hp	100,000	300	8	0.122	2.35	6.56	2.80	7.19	18.91	5.53	34.44	58.88
Header - Draper (SL)	40' Rigid	425 hp	108,000	300	8	0.110	2.12	7.07	2.72	6.50	18.42	5.37	31.16	54.96
Header -RiceStrp(CL)	20'	265 hp	50,600	300	8	0.253	4.89	10.17	3.21	12.24	30.52	6.01	58.62	95.16
Header -RiceStrp(CL)	24'	325 hp	54,000	300	8	0.211	4.07	10.40	2.85	12.33	29.67	5.34	59.08	94.11
Header -RiceStrp(CL)	32'	325 hp	70,800	300	8	0.158	3.05	7.80	2.80	9.25	22.92	5.25	44.31	72.49
Header -RiceStrp(SL)	20'	265 hp	50,600	300	8	0.220	4.24	8.82	2.78	10.61	26.45	5.20	50.80	82.47
Header -RiceStrp(SL)	24'	325 hp	54,000	300	8	0.183	3.53	9.01	2.47	10.69	25.72	4.63	51.20	81.56
Header -RiceStrp(SL)	32'	325 hp	70,800	300	8	0.137	2.65	6.76	2.43	8.02	19.86	4.55	38.40	62.83
Header -Soybean	22' Flex	265 hp	46,800	300	8	0.116	2.23	4.65	1.35	5.59	13.85	2.54	26.81	43.20
Header -Soybean	25' Flex	325 hp	45,700	300	8	0.102	1.96	5.02	1.16	5.95	14.12	2.18	28.53	44.84
Header -Soybean	30' Flex	325 hp	55,100	300	8	0.085	1.64	4.18	1.17	4.96	11.96	2.19	23.78	37.94
Header -Soybean	35' Flex	355 hp	62,900	300	8	0.072	1.40	3.92	1.14	4.29	10.76	2.14	20.56	33.48
Header Wheat/Sorghum	22' Rigid	265 hp	19,800	300	8	0.116	2.23	4.65	0.57	5.59	13.06	1.07	26.81	40.95
Header Wheat/Sorghum	25' Rigid	325 hp	49,200	300	8	0.102	1.96	5.02	1.25	5.95	14.21	2.35	28.53	45.10
Header Wheat/Sorghum	30' Rigid	325 hp	63,200	300	8	0.085	1.64	4.18	1.34	4.96	12.14	2.51	23.78	38.43
Land Plane	50'x16'	MFWD 190	13,500	200	10	0.151	2.92	4.36	0.40	1.33	9.02	1.35	10.29	20.67
Levee Pull & Seed	8 Blade	MFWD 170	17,600	100	10	0.003	0.06	0.09	0.01	0.02	0.19	0.08	0.18	0.46
Levee Pull (1m/80a)	8 blade	MFWD 170	12,500	100	10	0.003	0.06	0.09	0.00	0.02	0.19	0.05	0.18	0.44
Levee Splitter (1/80	32"	MFWD 150	9,220	100	10	0.004	0.08	0.09	0.00	0.02	0.20	0.05	0.18	0.44
Module Builder	4R-38(250)	MFWD 190	34,700	200	10	0.257	7.30	7.41	2.23	2.26	19.21	5.76	17.50	42.48
Module Builder	4R-38(350)	MFWD 190	34,700	200	10	0.257	7.30	7.41	2.23	2.26	19.21	5.76	17.50	42.48
Module Builder	4R2x1(350)	MFWD 190	34,700	200	10	0.172	4.88	4.95	1.49	1.51	12.84	3.85	11.70	28.39
Module Builder	6R-30(355)	MFWD 190	34,700	200	10	0.218	6.18	6.27	1.89	1.91	16.27	4.87	14.82	35.97
Module Builder	6R-38(355)	MFWD 190	34,700	200	10	0.172	4.88	4.95	1.49	1.51	12.84	3.85	11.70	28.39
Module Handler		MFWD 300	16,600	100	10	0.085	1.64	3.87	0.35	1.05	6.93	1.87	8.15	16.95
NT Grain Drill	10'	2WD 130	48,100	150	8	0.235	6.68	4.63	4.25	1.06	16.63	10.26	7.95	34.85
NT Grain Drill	12'	2WD 130	63,700	150	8	0.163	4.63	3.22	3.91	0.73	12.50	9.43	5.52	27.47
NT Grain Drill	15'	MFWD 150	77,100	150	8	0.130	3.71	2.97	3.78	0.79	11.26	9.13	5.94	26.34
NT Grain Drill	20'	MFWD 170	103,000	150	8	0.098	2.78	2.52	3.79	0.67	9.77	9.15	5.18	24.11
NT Grain Drill	24'	MFWD 190	111,300	150	8	0.081	2.31	2.35	3.41	0.71	8.80	8.24	5.55	22.61
NT Grain Drill	30'	MFWD 225	110,200	150	8	0.065	1.85	2.22	2.70	0.62	7.41	6.53	4.85	18.80
NT Grain Drill & Pre	10'	2WD 130	54,200	150	8	0.211	5.99	4.16	4.29	0.95	15.41	10.37	7.14	32.93
NT Grain Drill & Pre	12'	2WD 130	69,800	150	8	0.176	4.99	3.46	4.61	0.79	13.87	11.13	5.95	30.96
NT Grain Drill & Pre	15'	MFWD 150	83,200	150	8	0.141	3.99	3.20	4.40	0.85	12.45	10.62	6.39	29.47
NT Grain Drill & Pre	20'	MFWD 170	109,000	150	8	0.105	2.99	2.72	4.32	0.72	10.76	10.43	5.58	26.78
NT Grain Drill & Pre	24'	MFWD 190	117,000	150	8	0.088	2.49	2.53	3.86	0.77	9.67	9.33	5.98	24.99
NT Grain Drill & Pre	30'	MFWD 225	116,000	150	8	0.070	1.99	2.40	3.06	0.67	8.14	7.40	5.23	20.77
NT Plant&Pre-Folding	8R-38	MFWD 170	88,300	150	8	0.083	2.36	2.15	2.76	0.57	7.85	6.68	4.41	18.95
NT Plant&Pre-Folding	8R-38 2x1	MFWD 170	153,000	150	8	0.055	1.57	1.43	3.19	0.38	6.58	7.71	2.93	17.23
NT Plant&Pre-Folding	12R-20	MFWD 190	82,800	150	8	0.105	2.99	3.04	3.28	0.92	10.25	7.92	7.18	25.36
NT Plant&Pre-Folding	12R-30	MFWD 190	140,000	150	8	0.070	1.99	2.02	3.70	0.61	8.34	8.93	4.78	22.07
NT Plant&Pre-Folding	12R-38	MFWD 190	163,000	150	8	0.055	1.57	1.60	3.40	0.48	7.07	8.21	3.78	19.06
NT Plant&Pre-Folding	16R-30	MFWD 190	221,000	150	8	0.052	1.49	1.52	4.38	0.46	7.86	10.57	3.59	22.03
NT Plant&Pre-Folding	23R-15	MFWD 190	218,000	150	8	0.073	2.08	2.11	6.00	0.64	10.84	14.49	4.98	30.32
NT Plant&Pre-Folding	24R-20	MFWD 190	269,000	150	8	0.052	1.49	1.52	5.33	0.46	8.81	12.87	3.59	25.28
NT Plant&Pre-Folding	24R-30	MFWD 190	227,000	150	8	0.035	0.99	1.01	3.00	0.30	5.32	7.24	2.39	14.96
NT Plant&Pre-Folding	31R-15	MFWD 225	267,000	150	8	0.054	1.54	1.86	5.47	0.52	9.40	13.21	4.05	26.67
NT Plant&Pre-Folding	32R-15	MFWD 225	272,000	150	8	0.052	1.49	1.80	5.39	0.50	9.20	13.02	3.92	26.14
NT Plant&Pre-Rigid	4R-30	2WD 130	43,500	150	8	0.211	5.99	4.16	3.45	0.95	14.56	8.32	7.14	30.03
NT Plant&Pre-Rigid	4R-38	2WD 130	38,400	150	8	0.166	4.72	3.27	2.39	0.75	11.14	5.79	5.62	22.56
NT Plant&Pre-Rigid	6R-30	MFWD 150	52,900	150	8	0.141	3.99	3.20	2.79	0.85	10.85	6.75	6.39	24.00
NT Plant&Pre-Rigid	6R-38	MFWD 150	49,000	150	8	0.111	3.15	2.52	2.04	0.67	8.40	4.93	5.05	18.39
NT Plant&Pre-Rigid	8R-30	MFWD 170	69,400	150	8	0.105	2.99	2.72	2.75	0.72	9.19	6.64	5.58	21.42
NT Plant&Pre-Rigid	8R-38	MFWD 170	65,800	150	8	0.083	2.36	2.15	2.06	0.57	7.15	4.98	4.41	16.54
NT Plant&Pre-Rigid	11R-15	MFWD 170	71,100	150	8	0.143	4.07	3.70	3.83	0.98	12.59	9.26	7.59	29.46
NT Plant&Pre-Rigid	11R-20	MFWD 170	75,800	150	8	0.115	3.27	2.97	3.28	0.78	10.32	7.93	6.10	24.35
NT Plant&Pre-Rigid	12R-20	MFWD 190	80,800	150	8	0.105	2.99	3.04	3.20	0.92	10.17	7.73	7.18	25.09
NT Plant&Pre-Rigid	12R-30	MFWD 190	100,700	150	8	0.070	1.99	2.02	2.66	0.61	7.30	6.42	4.78	18.52
NT Plant&Pre-Rigid	15R-15	MFWD 190	99,300	150	8	0.113	3.20	3.25	4.21	0.99	11.66	10.16	7.68	29.51
NT Plant&Pre-TwinRow	12R-30/40	MFWD 225	173,000	150	8	0.055	1.57	1.89	3.61	0.53	7.61	8.71	4.13	20.46
NT Plant&Pre-TwinRow	8R-30/40	MFWD 225	135,600	150	8	0.083	2.36	2.84	4.25	0.80	10.27	10.26	6.20	26.73
NT Plant-Folding	8R-38	MFWD 170	82,200	150	8	0.077	2.20	1.99	2.39	0.53	7.12	5.77	4.10	16.99
NT Plant-Folding	8R-38 2x1	MFWD 170	153,000	150	8	0.051	1.46	1.32	2.96	0.35	6.11	7.15	2.72	16.00
NT Plant-Folding	12R-20	MFWD 190	77,500	150	8	0.098	2.78	2.82	2.85	0.86	9.32	6.88	6.66	22.88
NT Plant-Folding	12R-30	MFWD 190	129,800	150	8	0.065	1.85	1.88	3.18	0.57	7.50	7.69	4.44	19.64
NT Plant-Folding	12R-38	MFWD 190	153,000	150	8	0.051	1.46	1.48	2.96	0.45	6.37	7.15	3.51	17.04
NT Plant-Folding	16R-30	MFWD 190	210,000	150	8	0.049	1.39	1.41	3.86	0.43	7.10	9.33	3.33	19.77
NT Plant-Folding	23R-15	MFWD 190	207,000	150	8	0.068	1.93	1.96	5.29	0.59	9.78	12.77	4.63	27.19
NT Plant-Folding	24R-20	MFWD 190	258,000	150	8	0.049	1.39	1.41	4.75	0.43	7.98	11.46	3.33	22.79
NT Plant-Folding	24R-30	MFWD 190	208,000	150	8	0.032	0.92	0.94	2.55	0.28	4.71	6.16	2.22	13.09
NT Plant-Folding	31R-15	MFWD 225	256,000	150	8	0.050	1.43	1.72	4.87	0.48	8.52	11.76	3.76	24.05
NT Plant-Folding	32R-15	MFWD 225	261,000	150	8	0.049	1.39	1.67	4.80	0.47	8.34	11.60	3.64	23.58
NT Plant-Rigid	4R-30	2WD 130	37,400	150	8	0.196	5.56	3.86	2.75	0.88	13.07	6.65	6.63	26.35
NT Plant-Rigid	4R-38	2WD 130	32,300	150	8	0.154	4.38	3.04	1.87	0.69	9.99	4.52	5.22	19.74
NT Plant-Rigid	6R-30	MFWD 150	46,800	150	8	0.130	3.71	2.97	2.29	0.79	9.77	5.54	5.94	21.26
NT Plant-Rigid	6R-38	MFWD 150	42,900	150	8	0.103	2.92	2.34	1.66	0.62	7.56	4.01	4.69	16.27
NT Plant-Rigid	8R-30	MFWD 170	63,300	150	8	0.098	2.78	2.52	2.33	0.67	8.31	5.62	5.18	19.12
NT Plant-Rigid	8R-38	MFWD 170	59,700	150	8	0.077	2.20	1.99	1.73	0.53	6.46	4.19	4.10	14.76
NT Plant-Rigid	11R-15	MFWD 170	65,000	150	8	0.133	3.78	3.43	3.25	0.91	11.39	7.86	7.05	26.31
NT Plant-Rigid	11R-20	MFWD 170	69,700	150	8	0.107	3.04	2.76	2.80	0.73	9.34	6.77	5.66	21.78
NT Plant-Rigid	12R-20	MFWD 190	74,700	150	8	0.098	2.78	2.82	2.75	0.86	9.22	6.64	6.66	22.53
NT Plant-Rigid	12R-30	MFWD 190	90,000	150	8	0.065	1.85	1.88	2.20	0.57	6.52	5.33	4.44	16.30
NT Plant-Rigid	15R-15	MFWD 190	88,600	150	8	0.105	2.97	3.02	3.48	0.92	10.40	8.42	7.13	25.96

(continued)

Appendix Table 3. Towed Equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2026 (continued)

Item Name	Size	Power Unit	Purchase Price	Annual Use	Useful Life	Perf Rate	Labor	Fuel	R&M Imp.	R&M P.U.	Total Direct	Fixed Imp.	Fixed P.U.	Total Cost
			dollars	hours	years	hr/ac	$/acre							
NT Plant-TwinRow	12R-30/40	MFWD 225	163,000	150	8	0.051	1.46	1.75	3.15	0.49	6.88	7.62	3.83	18.34
NT Plant-TwinRow	8R-30/40	MFWD 225	130,000	150	8	0.077	2.20	2.64	3.78	0.74	9.37	9.13	5.76	24.27
Peanut Cond.& Lifter	6-Row	MFWD 190	15,200	300	20	0.100	1.92	2.87	0.25	0.87	5.93	0.51	6.79	13.24
Peanut Conditioner	6-Row	MFWD 190	25,700	300	20	0.100	1.92	2.87	0.51	0.87	6.19	0.81	6.79	13.80
Peanut Dig/Invertor	4R-30	MFWD 190	41,800	300	15	0.235	4.54	6.78	2.45	2.07	15.85	3.78	16.01	35.65
Peanut Dig/Invertor	4R-38	MFWD 190	41,800	300	15	0.186	3.59	5.35	1.93	1.63	12.51	2.98	12.64	28.15
Peanut Dig/Invertor	6R-38	MFWD 190	66,700	300	15	0.124	2.39	3.56	1.45	1.08	8.50	3.17	8.42	20.10
Peanut Dump Cart	6-Row	MFWD 190	70,900	300	20	0.310	5.97	8.91	1.28	2.72	18.89	7.28	21.05	47.23
Peanut Harvester	4R-30	MFWD 225	181,000	300	20	0.849	16.38	28.94	8.71	8.15	62.20	48.89	63.06	174.16
Peanut Harvester	4R-38	MFWD 225	181,000	300	20	0.934	18.01	31.82	9.58	8.96	68.39	54.92	69.34	192.65
Peanut Harvester	6R-38	MFWD 225	197,000	300	20	0.625	12.05	21.28	5.95	5.99	45.27	39.97	46.37	131.62
Peanut Lifter	6-Row	MFWD 225	10,100	300	20	0.100	1.92	3.40	0.20	0.95	6.50	0.32	7.41	14.24
Peanut Plt&Pre Fold.	12R-38	MFWD 190	147,000	150	8	0.080	2.27	2.31	4.43	0.70	9.72	10.69	5.46	25.89
Peanut Plt&Pre Rigid	8R-30	MFWD 190	61,200	150	8	0.152	4.32	4.39	3.50	1.34	13.57	8.46	10.37	32.41
Peanut Plt&Pre Rigid	8R-38	MFWD 190	57,700	150	8	0.120	3.42	3.47	2.61	1.06	10.56	6.30	8.20	25.07
Peanut Ptlt&PreTwin	8R-30/40	MFWD 190	127,000	150	8	0.120	3.42	3.47	5.75	1.06	13.70	13.88	8.20	35.79
Pipe Spool 160ac	1/4m roll	2WD 130	6,480	15	12	0.003	0.11	0.06	0.01	0.01	0.20	0.16	0.10	0.47
Pipe Trailer 1m/160a	30'	2WD 130	2,200	100	15	0.003	0.20	0.07	0.00	0.01	0.30	0.00	0.12	0.43
Plant & Pre-Folding	8R-38	MFWD 170	80,200	150	8	0.080	2.27	2.06	2.41	0.54	7.30	5.82	4.23	17.36
Plant & Pre-Folding	8R-38 2x1	MFWD 170	147,000	150	8	0.053	1.51	1.37	2.94	0.36	6.20	7.11	2.82	16.13
Plant & Pre-Folding	12R-20	MFWD 190	70,600	150	8	0.101	2.87	2.91	2.68	0.89	9.37	6.48	6.89	22.76
Plant & Pre-Folding	12R-30	MFWD 190	123,600	150	8	0.067	1.91	1.94	3.13	0.59	7.59	7.57	4.59	19.76
Plant & Pre-Folding	12R-38	MFWD 190	147,000	150	8	0.053	1.51	1.53	2.94	0.46	6.46	7.11	3.62	17.20
Plant & Pre-Folding	16R-30	MFWD 190	200,000	150	8	0.050	1.43	1.45	3.80	0.44	7.15	9.19	3.44	19.79
Plant & Pre-Folding	23R-15	MFWD 190	194,000	150	8	0.070	1.99	2.02	5.12	0.61	9.77	12.38	4.78	26.94
Plant & Pre-Folding	24R-20	MFWD 190	244,000	150	8	0.050	1.43	1.45	4.64	0.44	7.98	11.21	3.44	22.65
Plant & Pre-Folding	24R-30	MFWD 190	202,000	150	8	0.033	0.95	0.97	2.56	0.29	4.79	6.18	2.29	13.28
Plant & Pre-Folding	31R-15	MFWD 225	235,000	150	8	0.052	1.48	1.78	4.62	0.50	8.40	11.16	3.89	23.45
Plant & Pre-Folding	32R-15	MFWD 225	239,000	150	8	0.050	1.43	1.72	4.55	0.48	8.20	10.98	3.76	22.95
Plant & Pre-Rigid	4R-30	2WD 130	39,500	150	8	0.203	5.75	3.99	3.00	0.91	13.67	7.26	6.85	27.79
Plant & Pre-Rigid	4R-38	2WD 130	34,300	150	8	0.159	4.53	3.14	2.05	0.72	10.45	4.96	5.39	20.81
Plant & Pre-Rigid	6R-30	MFWD 150	46,800	150	8	0.135	3.83	3.07	2.37	0.82	10.10	5.73	6.14	21.98
Plant & Pre-Rigid	6R-38	MFWD 150	42,800	150	8	0.106	3.02	2.42	1.71	0.64	7.81	4.14	4.84	16.80
Plant & Pre-Rigid	8R-30	MFWD 170	61,200	150	8	0.101	2.87	2.61	2.33	0.69	8.51	5.62	5.36	19.50
Plant & Pre-Rigid	8R-38	MFWD 170	57,700	150	8	0.080	2.27	2.06	1.73	0.54	6.62	4.19	4.23	15.05
Plant & Pre-Rigid	11R-15	MFWD 170	59,900	150	8	0.148	4.20	3.81	3.32	1.01	12.35	8.03	7.82	28.22
Plant & Pre-Rigid	11R-20	MFWD 170	64,600	150	8	0.110	3.14	2.85	2.68	0.75	9.44	6.48	5.86	21.79
Plant & Pre-Rigid	12R-20	MFWD 190	68,600	150	8	0.101	2.87	2.91	2.61	0.89	9.30	6.30	6.89	22.50
Plant & Pre-Rigid	12R-30	MFWD 190	88,100	150	8	0.067	1.91	1.94	2.23	0.59	6.69	5.39	4.59	16.69
Plant & Pre-Rigid	15R-15	MFWD 190	83,600	150	8	0.108	3.07	3.12	3.40	0.95	10.55	8.21	7.37	26.15
Plant & Pre-TwinRow	12R-30/40	MFWD 225	161,000	150	8	0.053	1.51	1.81	3.22	0.51	7.07	7.78	3.96	18.82
Plant & Pre-TwinRow	8R-30/40	MFWD 225	127,000	150	8	0.080	2.27	2.73	3.82	0.77	9.60	9.22	5.95	24.78
Plant - Folding	8R-38	MFWD 170	74,100	150	8	0.074	2.11	1.91	2.07	0.50	6.60	4.99	3.93	15.54
Plant - Folding	8R-38 2x1	MFWD 170	140,000	150	8	0.049	1.40	1.27	2.60	0.33	5.62	6.28	2.62	14.53
Plant - Folding	12R-20	MFWD 190	65,200	150	8	0.094	2.67	2.71	2.30	0.82	8.51	5.56	6.40	20.48
Plant - Folding	12R-30	MFWD 190	117,500	150	8	0.062	1.78	1.80	2.76	0.55	6.91	6.68	4.26	17.86
Plant - Folding	12R-38	MFWD 190	140,000	150	8	0.049	1.40	1.42	2.60	0.43	5.87	6.28	3.36	15.53
Plant - Folding	16R-30	MFWD 190	194,000	150	8	0.047	1.33	1.35	3.42	0.41	6.53	8.27	3.20	18.01
Plant - Folding	23R-15	MFWD 190	184,000	150	8	0.065	1.85	1.88	4.51	0.57	8.83	10.90	4.44	24.18
Plant - Folding	24R-20	MFWD 190	234,000	150	8	0.047	1.33	1.35	4.13	0.41	7.24	9.98	3.20	20.42
Plant - Folding	24R-30	MFWD 190	184,000	150	8	0.031	0.89	0.90	2.16	0.27	4.23	5.23	2.13	11.60
Plant - Folding	31R-15	MFWD 225	225,000	150	8	0.048	1.38	1.65	4.11	0.46	7.61	9.92	3.61	21.16
Plant - Folding	32R-15	MFWD 225	229,000	150	8	0.047	1.33	1.60	4.04	0.45	7.44	9.77	3.49	20.71
Plant - Rigid	4R-30	2WD 130	33,400	150	8	0.188	5.34	3.70	2.36	0.85	12.26	5.70	6.36	24.33
Plant - Rigid	4R-38	2WD 130	28,200	150	8	0.148	4.20	2.92	1.57	0.66	9.36	3.79	5.01	18.17
Plant - Rigid	6R-30	MFWD 150	40,700	150	8	0.125	3.56	2.85	1.91	0.76	9.09	4.63	5.70	19.43
Plant - Rigid	6R-38	MFWD 150	36,700	150	8	0.099	2.81	2.25	1.36	0.60	7.03	3.29	4.50	14.83
Plant - Rigid	8R-30	MFWD 170	55,100	150	8	0.094	2.67	2.42	1.94	0.64	7.68	4.70	4.97	17.37
Plant - Rigid	8R-38	MFWD 170	51,600	150	8	0.074	2.11	1.91	1.44	0.50	5.98	3.48	3.93	13.39
Plant - Rigid	11R-15	MFWD 170	53,800	150	8	0.137	3.90	3.54	2.77	0.93	11.15	6.70	7.26	25.13
Plant - Rigid	11R-20	MFWD 170	58,500	150	8	0.103	2.92	2.65	2.26	0.70	8.53	5.45	5.44	19.43
Plant - Rigid	12R-20	MFWD 190	62,500	150	8	0.094	2.67	2.71	2.20	0.82	8.42	5.33	6.40	20.15
Plant - Rigid	12R-30	MFWD 190	77,800	150	8	0.062	1.78	1.80	1.83	0.55	5.97	4.42	4.26	14.67
Plant - Rigid	15R-15	2WD 150	73,300	150	8	0.094	2.67	2.14	2.59	0.49	7.89	6.25	3.69	17.85
Plant - TwinRow	12R-30/40	MFWD 225	150,000	150	8	0.049	1.40	1.68	2.79	0.47	6.36	6.73	3.68	16.78
Plant - TwinRow	8R-30/40	MFWD 225	121,000	150	8	0.074	2.11	2.53	3.38	0.71	8.74	8.16	5.53	22.44
Roller/Cultipacker	12'	2WD 130	7,470	300	12	0.124	2.39	2.44	0.21	0.56	5.62	0.38	4.20	10.21
Roller/Cultipacker	20'	MFWD 150	13,500	300	12	0.074	1.43	1.69	0.23	0.45	3.82	0.41	3.38	7.62
Roller/Cultipacker	30'	MFWD 170	21,100	300	12	0.049	0.95	1.28	0.24	0.33	2.82	0.43	2.62	5.88
Roller/Cultipacker	38'	MFWD 225	27,500	300	12	0.039	0.75	1.33	0.25	0.37	2.72	0.44	2.91	6.08
Roller/Stubble	20'	2WD 50	15,900	300	12	0.074	1.43	0.56	0.28	0.06	2.35	0.48	0.51	3.35
Roller/Stubble	32'	MFWD 225	23,700	300	12	0.046	0.89	1.58	0.26	0.44	3.19	0.45	3.46	7.11
Rotary Cutter	7'	MFWD 130	6,580	185	10	0.168	3.24	3.31	0.89	0.90	8.36	0.79	6.81	15.97
Rotary Cutter	12'	2WD 150	21,100	185	10	0.098	1.89	2.22	1.68	0.51	6.31	1.48	3.85	11.64
Rotary Cutter-Flex	15'	MFWD 150	27,600	185	10	0.078	1.51	1.78	1.75	0.47	5.53	1.54	3.56	10.64
Rotary Cutter-Flex	20'	MFWD 150	42,400	185	10	0.058	1.13	1.33	2.02	0.35	4.85	1.78	2.67	9.31
Row Cond & Inc-Fold.	26'	MFWD 190	37,600	100	10	0.063	1.51	1.82	0.59	0.55	4.48	3.15	4.30	11.95
Row Cond & Inc-Fold.	38'	MFWD 225	49,800	100	10	0.043	1.03	1.47	0.54	0.41	3.46	2.85	3.22	9.54
Row Cond & Inc-Rigid	13'	2WD 130	18,700	100	10	0.126	3.02	2.49	0.59	0.57	6.68	3.13	4.28	14.10
Row Cond & Inc-Rigid	21'	2WD 170	26,900	100	10	0.078	1.87	2.02	0.52	0.29	4.71	2.79	2.25	9.76
Row Cond & Inc-Rigid	26'	MFWD 190	29,300	100	10	0.026	0.63	0.76	0.19	0.23	1.82	1.03	1.80	4.66
Row Cond Folding	26'	MFWD 225	31,900	100	10	0.059	1.15	2.03	0.47	0.57	4.23	2.51	4.43	11.18
Row Cond Folding	38'	MFWD 225	40,100	100	10	0.040	0.78	1.39	0.40	0.39	2.98	2.16	3.03	8.18

(continued)

Appendix Table 3. Towed Equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2026 (continued)

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----------							
Row Cond Rigid	13'	2WD 130	12,900	100	10	0.119	2.30	2.35	0.38	0.53	5.57	2.03	4.03	11.64
Row Cond Rigid	21'	2WD 170	21,200	100	10	0.073	1.42	1.90	0.39	0.27	3.99	2.07	2.12	8.19
Row Cond Rigid	26'	MFWD 190	23,600	100	10	0.059	1.15	1.71	0.35	0.52	3.74	1.86	4.05	9.66
Row Cond./Roll-Fol	30'	MFWD 190	69,000	160	10	0.062	1.20	1.79	1.07	0.54	4.62	3.56	4.24	12.43
Row Cond./Roll-Fold.	26'	MFWD 190	38,000	160	10	0.072	1.39	2.07	0.68	0.63	4.78	2.26	4.89	11.94
Row Cond./Roll-Fold.	40'	MFWD 225	57,100	160	10	0.046	0.90	1.59	0.66	0.44	3.61	2.21	3.47	9.30
Row Cond./Roll-Rig	21'	MFWD 190	38,400	160	10	0.089	1.72	2.56	0.85	0.78	5.93	2.83	6.06	14.82
Row Cond./Roll-Rig	26'	MFWD 190	42,300	160	10	0.072	1.39	2.07	0.76	0.63	4.86	2.52	4.89	12.27
Spin Spreader	5 ton	MFWD 190	14,500	100	8	0.042	1.19	1.21	0.34	0.36	3.11	0.85	2.85	6.83
Spray (ATV Ropewick)	75"	800 CC	780	200	8	0.260	6.19	0.49	0.09	0.49	7.28	0.14	2.37	9.79
Spray (ATV)	20'	800 CC	1,530	200	8	0.084	2.01	0.15	0.06	0.16	2.39	0.09	0.77	3.25
Spray (Band)	27' Fold	MFWD 170	6,100	200	8	0.062	1.49	1.61	0.17	0.42	3.71	0.26	3.31	7.29
Spray (Band)	40' Fold	MFWD 170	10,700	200	8	0.042	1.00	1.08	0.21	0.28	2.59	0.31	2.23	5.14
Spray (Band)	50' Fold	MFWD 170	9,900	200	8	0.033	0.80	0.87	0.15	0.23	2.06	0.23	1.78	4.08
Spray (Band)	60' Fold	MFWD 170	18,600	200	8	0.028	0.67	0.72	0.24	0.19	1.83	0.36	1.48	3.69
Spray (Bcast/HB)	13' Rigid	MFWD 150	9,170	200	8	0.130	3.09	2.95	0.55	0.78	7.40	0.83	5.90	14.14
Spray (Bcast/HB)	20' Rigid	MFWD 150	10,700	200	8	0.084	2.01	1.92	0.42	0.51	4.87	0.63	3.83	9.34
Spray (Bcast/HB)	27' Fold	MFWD 170	13,600	200	8	0.062	1.49	1.61	0.39	0.42	3.93	0.59	3.31	7.84
Spray (Bcast/HB)	27' Rigid	MFWD 170	12,600	200	8	0.062	1.49	1.61	0.37	0.42	3.90	0.55	3.31	7.76
Spray (Bcast/HB)	30' Fold	MFWD 170	19,400	200	8	0.056	1.34	1.45	0.51	0.38	3.69	0.76	2.97	7.43
Spray (Bcast/HB)	40' Fold	MFWD 170	23,200	200	8	0.042	1.00	1.08	0.46	0.28	2.84	0.68	2.23	5.76
Spray (Broadcast)	27'	MFWD 170	6,100	200	8	0.062	1.49	1.61	0.17	0.42	3.71	0.26	3.31	7.29
Spray (Broadcast)	40'	MFWD 170	10,700	200	8	0.042	1.00	1.08	0.21	0.28	2.59	0.31	2.23	5.14
Spray (Broadcast)	50'	MFWD 170	9,900	200	8	0.033	0.80	0.87	0.15	0.23	2.06	0.23	1.78	4.08
Spray (Broadcast)	60'	MFWD 170	18,600	200	8	0.028	0.67	0.72	0.24	0.19	1.83	0.36	1.48	3.69
Spray (Direct/Hood)	8R-30	MFWD 170	19,800	200	8	0.084	2.01	2.17	0.78	0.57	5.55	1.17	4.46	11.19
Spray (Direct/Hood)	8R-38	MFWD 170	20,600	200	8	0.066	1.59	1.72	0.64	0.45	4.41	0.96	3.53	8.91
Spray (Direct/Hood)	12R-30	MFWD 170	27,100	200	8	0.056	1.34	1.45	0.71	0.38	3.89	1.07	2.97	7.94
Spray (Direct/Hood)	12R-38	MFWD 170	28,200	200	8	0.044	1.06	1.14	0.58	0.30	3.09	0.88	2.35	6.33
Spray (Direct/Layby)	8R-30	MFWD 170	19,500	200	8	0.084	2.01	2.17	0.77	0.57	5.54	1.15	4.46	11.17
Spray (Direct/Layby)	8R-38	MFWD 170	19,500	200	8	0.066	1.59	1.72	0.61	0.45	4.38	0.91	3.53	8.82
Spray (Direct/Layby)	8R-38 2x1	MFWD 170	29,500	200	8	0.044	1.06	1.14	0.61	0.30	3.12	0.92	2.35	6.39
Spray (Direct/Layby)	12R-30	MFWD 170	29,500	200	8	0.056	1.34	1.45	0.78	0.38	3.95	1.16	2.97	8.10
Spray (Direct/Layby)	12R-38	MFWD 170	29,500	200	8	0.044	1.06	1.14	0.61	0.30	3.12	0.92	2.35	6.39
Spray (Direct/Layby)	16R-20/30	MFWD 225	34,600	200	8	0.062	1.49	2.13	1.01	0.60	5.24	1.52	4.65	11.41
Spray (Levee Leaper)	50'	MFWD 225	21,100	200	8	0.033	0.80	1.15	0.33	0.32	2.61	0.50	2.51	5.63
Spray (Pull Type)	60'	MFWD 225	75,100	200	8	0.028	0.67	0.96	0.99	0.27	2.89	1.48	2.09	6.47
Spray (Pull Type)	80'	MFWD 225	69,400	200	8	0.021	0.50	0.72	0.68	0.20	2.11	1.03	1.56	4.71
Spray (Pull Type)	90'	MFWD 225	70,400	200	8	0.018	0.44	0.64	0.62	0.18	1.88	0.92	1.39	4.21
Spray (Pull Type)	120'	MFWD 225	121,000	200	8	0.014	0.33	0.48	0.79	0.13	1.75	1.19	1.04	3.99
Spray (Ropewick)	20'	MFWD 190	3,800	200	8	0.084	2.01	2.43	0.15	0.74	5.34	0.22	5.74	11.31
Spray (Spot)	27'	MFWD 170	6,100	200	8	0.062	1.49	1.61	0.17	0.42	3.71	0.26	3.31	7.29
Spray (Spot)	40'	MFWD 170	10,700	200	8	0.042	1.00	1.08	0.21	0.28	2.59	0.31	2.23	5.14
Spray (Spot)	50'	MFWD 170	9,900	200	8	0.033	0.80	0.87	0.15	0.23	2.06	0.23	1.78	4.08
Spray (Spot)	60'	MFWD 225	18,600	200	8	0.028	0.67	0.96	0.24	0.27	2.14	0.36	2.09	4.61
Stalk Shredder	14'	MFWD 150	37,500	200	10	0.117	2.27	2.67	3.86	0.71	9.52	2.92	5.34	17.79
Stalk Shredder Flex	20'	MFWD 150	33,100	200	10	0.082	1.59	1.87	2.38	0.49	6.35	1.80	3.74	11.90
Stalk Shredder-Flail	12'	MFWD 150	32,700	200	10	0.137	2.65	3.12	3.93	0.83	10.53	2.97	6.23	19.74
Stalk Shredder-Flail	15'	MFWD 150	36,100	200	10	0.110	2.12	2.49	3.47	0.66	8.75	2.62	4.99	16.37
Stalk Shredder-Flail	18'	MFWD 150	53,600	200	10	0.091	1.76	2.08	4.29	0.55	8.70	3.24	4.15	16.10
Stalk Shredder-Flail	20'	MFWD 150	47,600	200	10	0.082	1.59	1.87	3.43	0.49	7.39	2.59	3.74	13.73
Stalk Shredder-Flail	25'	MFWD 150	72,200	200	10	0.066	1.27	1.49	4.16	0.39	7.34	3.14	2.99	13.48
Strip Till	8R-38	MFWD 225	71,400	150	10	0.061	1.18	2.09	1.90	0.59	5.78	3.87	4.57	14.23
Strip Till	12R-30	MFWD 225	121,000	150	10	0.061	1.18	2.09	3.23	0.59	7.10	6.57	4.57	18.25
Strip Till	12R-40	MFWD 225	122,000	150	10	0.046	0.89	1.57	2.44	0.44	5.35	4.96	3.42	13.75
Subsoiler	3 shank	MFWD 190	6,140	100	15	0.204	3.93	5.87	0.41	1.79	12.02	1.37	13.87	27.28
Subsoiler	4 shank	MFWD 225	14,900	100	15	0.153	2.96	5.23	0.76	1.47	10.42	2.51	11.39	24.34
Subsoiler	5 shank	MFWD 225	18,600	100	15	0.122	2.35	4.16	0.75	1.17	8.45	2.49	9.07	20.03
Subsoiler low-till	6 shank	MFWD 225	28,500	100	15	0.102	1.96	3.47	0.97	0.98	7.39	3.19	7.58	18.17
Subsoiler low-till	8 shank	MFWD 225	26,000	100	15	0.076	1.47	2.60	0.66	0.73	5.47	2.18	5.67	13.34

Notes:
Labor: Includes labor from Power unit plus additional labor from the implement.
Total Direct: Does not include interest on operating capital.

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2026

ITEM NAME	UNIT	PRICE
		dollars
ADJUVANTS		
Agri-Dex	pt	2.51
AMS SuperMax	pt	3.81
Class Act NG	pt	2.00
Crop Oil Conc.(Pet.)	pt	2.86
Crop Oil Conc.(Veg.)	pt	2.90
Dyne-A-Pak	pt	4.17
Fire-Zone	pt	3.33
Herbimax	pt	3.44
Induce	pt	3.00
MSO	pt	3.50
Penetrator Plus	pt	2.11
Surfactant	pt	3.30
CLEANING		
Cleaning Peanuts	ton	18.00
CROP CONSULTANT		
Corn Consultant	acre	6.00
Cotton Consultant	acre	8.00
Peanut Consultant	acre	9.25
Rice Consultant	acre	8.00
Sorghum Consultant	acre	6.00
Soybeans Consultant	acre	6.50
Wheat Consultant	acre	5.50
CUSTOM FERTILIZE		
App Fert by Air	cwt	13.60
App Fert by Air(Mi	appl	13.60
Custom Apply Fert	acre	9.00
CUSTOM LIME		
Lime (Spread)	ton	63.67
CUSTOM PLANT		
Custom Plant	acre	7.50
Custom Plant Air	cwt	8.43
CUSTOM SPRAY		
App by Air (3 gal)	appl	7.50
App by Air (5 gal)	appl	8.05
App by Air (10 gal)	appl	9.50
Custom Spray Ground	acre	8.65
DRYING		
Dry Corn	bu	0.19
Dry Grain Sorghum	cwt	0.25
Dry Peanuts	ton	24.00
Dry Rice	bu	0.40
ERADICATION FEE		
Eradication	acre	1.00
FERTILIZERS		
Agrotain Ultra	pt	12.50
Amm Sulfate (21% N)	cwt	26.41
Boron Plus	pt	3.77
DAP	cwt	43.41
Fert 10-34-0	cwt	38.00
Fert 10-34-0	gal	4.43
Fert 11-37-0	cwt	35.84
Fert 41-0-0-4	cwt	38.00
Lime	ton	53.67
NBPT	pt	18.20
Phosphorus(46% P2O5)	cwt	32.25
Potash (60% K2O)	cwt	25.56
Sulfur Plus	pt	2.62
UAN (32% N)	cwt	23.75
UAN (32%)	gal	2.63
UAN + Sulfur (28%)	cwt	24.39
UAN + Sulfur (28%)	gal	2.71
Urea, Solid (46% N)	cwt	31.08
Zinc Plus	pt	3.50
FUNGICIDES		
Abound	oz	1.74
Alfa Guard	lb	1.67
Allegiance Flowabl	oz	6.33
Amistar Top	oz	2.76
Approach Prima	pt	32.61
Apron Maxx RTA	oz	1.02
Artisan	oz	0.70
Avaris	oz	1.96
Avicta 500 Soybean	oz	2.14
Bravo Weather Stick	pt	4.25
Captan 4L	pt	5.37
Convoy	oz	1.24
Cotton Seed Trt.	acre	20.00
CruiserMaxx Vibrance	oz	4.46
Elatus	oz	3.65
Flint Extra	oz	8.56
Headline EC	oz	1.26
Miravis Ace	oz	1.55
Miravis Top	oz	1.40
Priaxor Xemium	oz	3.89
Propimax EC	pt	18.20
Prosaro	oz	1.57
Provost Optimum	oz	2.17
Provost Silver	oz	1.52
Quadris	oz	1.13
Quadris Top	oz	2.50
Quadris Top SBX	oz	3.68
Quilt	pt	4.00
Quilt XCEL	pt	16.84
Stratego	pt	22.50
Stratego YLD	oz	3.38
Tilt 3.6 EC	oz	0.87
Tilt/ Bravo SE	oz	0.87
Trivapro	oz	1.44
GINNING		
Gin & Haul	lb	0.11
GROWTH REGULATORS		
Mepex	oz	0.09
Mepichlor 4.2%	oz	0.07
Mepiquat	oz	0.06
Mepstar 6	oz	0.29
Palisade	oz	1.48
Pentia	oz	0.41
Pix WSG	oz	1.16
Stance	oz	1.53
Veto	oz	0.07
HARVEST AIDS		
Adios	oz	0.99
Boll Buster	oz	0.34
Def/Folex	pt	7.75
Defol 5	gal	8.68
Display	oz	10.59
Ethephon 6E	pt	3.01
Finish 6	pt	11.17
Folex 6EC	pt	7.75
Freefall SC	oz	1.09
Ginstar EC	pt	29.72
Gramoxone SL	oz	0.32
Module Wrap	roll	990.00
Module Wrap	port.	41.25
Sharpen	oz	6.91
Sodium Chlorate 5L	gal	8.68
SuperBoll	oz	0.33
Thidiazuron 4lb	oz	1.09
Tribufos 6lb	pt	7.75
Vacate	oz	1.39
HAULING		
Haul Corn	bu	0.31
Haul Peanuts	ton	14.50
Haul Rice	bu	0.30
Haul Sorghum	bu	0.35
Haul Soybeans	bu	0.29
Haul Wheat	bu	0.30
HERBICIDES		
2,4-D Amine 4	pt	2.69
2,4-D Ester	pt	3.93
AAtrex 4L	pt	3.40
Accent Q	oz	24.02

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2026 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Acuron	oz	0.63	Halex GT	pt	5.76
Aim	oz	4.27	Halomax	oz	21.28
Aim 2EC	oz	4.27	Harmony Extra SG	oz	10.39
Anthem Flex	oz	5.68	Helmet	oz	0.52
Anthem Maxx	oz	5.26	HighCard	oz	1.14
Armezon Pro	oz	1.24	Huskie	oz	0.99
Atrazine 4L	pt	2.17	Impact	oz	13.93
Atrazine 90DF	lb	5.01	Intimidator	oz	0.64
Authority First	lb	42.96	Leadoff	oz	6.55
Authority Elite	pt	14.50	League	oz	6.34
Authority Maxx	lb	43.48	Lexar	pt	5.36
Authority MTZ	lb	19.75	Liberty 280	oz	0.32
Avatar	pt	8.04	Loyant	oz	2.67
Avenger	pt	13.75	Makaze	oz	0.17
Axial XL	oz	1.71	Metolachlor	pt	5.15
Axiom	oz	2.25	Metribuzin 4L	pt	9.10
Banvel	pt	4.86	Metribuzin 75	lb	9.99
Barrage	pt	3.63	MSMA	pt	5.25
Basagran	pt	5.43	Newpath	oz	4.59
Boundary	pt	6.86	Obey	oz	1.12
Brake	oz	1.61	Osprey	oz	4.12
Broadaxe	pt	13.50	Outlook	pt	13.78
Broadhead	lb	58.21	Panther Pro	oz	3.46
Bucaneer Plus	pt	2.16	Parallel	pt	4.85
Buctril	pt	4.28	Paraquat	oz	0.17
Butyrac 200 (2,4-DB)	pt	4.40	Parazone 3SL	oz	0.87
Cadre	oz	2.20	Permit	oz	16.50
Callisto	oz	2.99	Permit Plus	oz	24.33
Canopy	oz	3.25	PowerFlex	oz	8.02
Caparol	pt	5.00	Preface	oz	4.10
Capreno	oz	4.63	Prefix	pt	7.00
Cinch	pt	14.18	Provisia	oz	0.96
Cinch ATZ	pt	6.26	Prowl 3.3 EC	pt	6.63
Clarity	pt	15.00	Quelex	oz	9.62
Classic	oz	18.60	RealmQ	oz	5.04
Clearpath	oz	4.46	RebelEx	oz	2.29
Clethodim 2E	oz	0.23	Reflex	pt	8.18
Clincher SF	oz	3.00	Regiment	oz	61.59
Cobra	oz	0.39	Resicore	oz	0.41
Command 3ME	pt	13.75	Resource	oz	2.30
Corvus	oz	6.06	RiceBeaux	pt	6.72
Cotoran	pt	7.34	Riceshot	pt	4.68
Cotton Pro	pt	3.45	Ricestar HT	pt	28.00
Dicamba	pt	3.97	Ringside	pt	5.44
Direx	pt	3.15	Roundup Power Max	oz	0.18
Diuron	pt	3.27	Roundup PowerMax	pt	2.85
Dual II Magnum	pt	5.56	Roundup PowerMax ii	oz	0.31
Dual Magnum	pt	7.79	Roundup PowerMax III	pt	2.90
Duet	pt	6.22	Roundup Pro	pt	0.20
Engenia	oz	1.06	Scepter 70 DG	oz	6.04
Enlist Duo	pt	6.07	Select Max	pt	11.55
Enlist One	pt	7.56	Sencor/Tricor.Metrib	lb	16.63
Envive	oz	3.80	Sequence	pt	6.17
Envoke	oz	96.20	Sharpen	oz	6.91
Facet L	pt	17.78	Sinister	pt	8.12
Fierce	oz	7.75	Sonic	oz	3.53
Fierce XLT	oz	5.34	Stalwart	pt	6.39
Finesse	oz	20.58	Stam 80 EDF	lb	9.45
Firestorm	pt	3.44	Stam M4	qt	8.67
First Rate	oz	34.50	Staple LX	oz	8.63
Flexstar	pt	8.00	Storm	pt	15.25
Flexstar GT	pt	5.60	Strada	oz	7.34
Fusilade DX	oz	1.06	Strada Pro	oz	7.49
Gambit	oz	18.42	Strada XT2	oz	3.26
Glyphosate 3lbs a.e	pt	1.95	Superwham	qt	9.40
Glyphosate 3lbs a.e	oz	0.12	Suprend	lb	13.52
Goal 2XL	pt	9.97	SureStart II	oz	0.43
Gramoxone SL 2.0	oz	0.32	Surveil	oz	6.70
Grandstand R	pt	19.22	Synchrony XP	oz	12.00
Grasp	oz	13.56	Tavium	gal	76.16
Grasp Xtra	oz	1.72			

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2026 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
Tempest	pt	26.10	Mustang Max	oz	1.30
Touchdown Total	qt	10.21	Nuprid 4F	oz	1.01
Treflan	pt	4.05	Oberon	oz	3.72
Trifluralin	pt	4.05	Orthene 97	lb	20.83
Triflurex	pt	3.47	Permethrin	oz	0.64
Ultra Blazer	pt	3.10	Portal XLO	oz	0.74
Valor EZ	oz	3.52	Pounce 25WP	lb	19.96
Valor SX	oz	3.06	Prevathon	oz	1.52
Valor XLT	oz	3.59	Python WDG	oz	19.25
Vamos	pt	6.49	Radiant	oz	8.32
Verdict	oz	1.49	Sevin SL	pt	19.77
Veritas	pt	7.49	Sevin XLR Plus	qt	19.85
Villain	pt	5.24	Sivanto Prime	oz	3.24
Volunteer	pt	4.35	Tempest	oz	1.63
Warrant	pt	3.76	Tenchu SG	oz	1.23
XtendiMax	oz	1.22	Transform WG	oz	11.63
Zidua SC	oz	4.57	Up-Cyde	oz	0.83
Zidua WG	oz	7.37	Warrior II ZT	oz	3.73
INOCULANT			Zeal	oz	16.66
Inoculant -Soybean	acre	1.55	IRRIGATION SUPPLIES		
Optimize LIFT	oz	0.58	Roll-Out Pipe	ft	0.24
INSECTICIDES			SEED/PLANTS		
Abamectin .15EC	oz	0.36	Corn Seed BtRR	thous	6.02
Acephate 90%	lb	7.97	Corn Seed Conv.	thous	2.99
Acephate 90SP	lb	7.97	Corn Seed Op Leptra	thous	4.63
Admire Pro	oz	1.65	Corn Seed RR2	thous	3.92
Agri-Mek	oz	3.08	Corn Seed VT2P	thous	4.91
Asana .66 XL	oz	0.51	Cot. Seed B3XF/W3FE	thous	2.80
Avenger	oz	0.86	Cotton Seed B3TXF	thous	2.94
Baythroid XL	oz	1.52	Cotton Seed GLB2	thous	2.36
Belt	oz	6.41	Cotton Seed ThryvOn	thous	3.64
Besiege	oz	2.91	Cotton Seed W3FE	thous	2.66
Bidrin 8EC	oz	1.77	Cotton Seed W3RF	thous	1.39
Bifenthrin	oz	0.42	Peanut Seed	lb	1.31
Bifenture 2EC	oz	0.50	Rice Conv Hyb Trt	lb	6.31
Brigade EC	pt	20.45	Rice Fullpage Hyb Tr	lb	6.34
Capture LFR	oz	1.19	Rice Seed CF(Levees)	lb	1.32
Centric 40WG	oz	7.29	Rice Seed Clearfield	lb	1.32
Cypermethrin	oz	0.51	Rice Seed Conv.	lb	0.30
Declare	oz	1.73	Rice Seed Cv(Levees)	lb	0.30
Diamond .83EC	oz	2.25	Rice Seed CvH(Levee)	lb	1.93
Dimethoate 4E	pt	8.51	Rice Seed FPH(Levee)	lb	6.34
Dimilin 2L	oz	0.77	Rice Seed Max-Ace	lb	8.89
Endigo	oz	2.04	Rice Seed Provisia	lb	1.31
Force 3G	lb	7.28	Rice Seed Trt/Insect	lbseed	0.29
Hero	oz	1.48	Sorghum Concept	lb	3.40
Imidacloprid 4F	oz	0.51	Sorghum Concept+ Po	lb	3.26
Imidan 70 WSB	oz	1.30	Soybean Enlist E3	lb	1.44
IncidentalPestTrt $8	acre	8.00	Soybean Seed LL	lb	1.59
IncidentalPestTrt$15	acre	15.00	Soybean Seed RR2	lb	1.38
IncidentalPestTrt$22	acre	22.00	Soybean Seed RR2X	lb	1.40
IncidentalPestTrt$30	acre	30.00	Wheat Seed Private	lb	0.34
Intrepid 2F	oz	2.44	SOIL TEST		
Intruder 70WSP	oz	1.13	Soil Test	acre	10.00
LambdaT	oz	1.75	SURVEY & MARK LEVEES		
Lannate LV	pt	8.60	Survey & Mark Levees	acre	4.50
Macho	oz	0.37	Survey & Mark Levees	acre	4.50
Malathion 8E	pt	9.84			

Appendix Table 5. Estimated fuel prices and interest rates, Mississippi, 2026

ITEM NAME	UNIT	PRICE
		dollars
FUEL TYPES		
Diesel Fuel	gal	2.94
Gasoline	gal	2.69
INTEREST RATES		
Short-term	%	8.25
Intermediate-term	%	8.50

Appendix Table 6. Labor types, wage rates and unallocated labor Multipliers for crop enterprises, Mississippi, 2026

Item name	Unit	Wage Rate
OPERATOR LABOR	hour	19.28
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, 2026

Crop	unit	Futures Contract Month	Futures Contract Price[a]	Basis[b]	Forward Contract Price[c]	Loan Rate[d]	Budget Price[e]
Corn	bu	Dec '26	4.61	-0.09	4.52	2.35	4.52
Cotton Lint	lb	Dec '26	0.6870	-0.0120	0.6750	0.52	0.6750
Cottonseed	lb						0.11[f]
Grain Sorghum	bu				4.30	4.09	4.30
Peanuts	ton				450.00	354.89	450.00
Soybeans	bu	Nov '26	10.67	-0.07	10.60	6.41	10.60
Rice	bu	Nov '26	5.62	-0.13	5.49	3.21	5.49
Wheat	bu	Jul '26	5.54	-0.16	5.38	3.60	5.38

[a] Average of the daily closing futures contract prices during the first 5 trading days in October 2025 for the stated contract months.

[b] Basis is the cash price minus the futures contract price for the stated contract month. The reported basis is a daily average from 2009 to 2025 for corn, soybeans and wheat at Greenville, MS. Rice basis is a weekly average price for river point delivery. June harvest delivery for wheat. September harvest delivery for corn, rice and soybeans. October harvest delivery for cotton.

[c] The forward contract price for corn, cotton, rice, soybeans and wheat 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 an estimate from a poll of Extension Peanut Marketing Specialists.

[d] Average Mississippi County CCC Loan Rate for 2025 crop year for corn, grain sorghum, soybeans and wheat. Mississippi CCC 2025 Farm-stored Loan Rate for long grain rough rice. National 2025 Upland Cotton Marketing Assistance Loan Base Rate for cotton lint.

[e] Price used in MSU Extension Service Planning Budgets.

[f] Cottonseed price is the average marketing year price over the years 2008-2025.

Appendix Table 8 Estimated costs for field operations, per acre
Irrigation with a 1/4-mile center pivot system
135-acre system, 7.5 ac-in., Delta Area, Mississippi, 2026

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		0.04	1.11		1.11
Apply Water										
IRRIGATE LABOR	hour				0.15		0.01	0.16		0.16
Apply Water										
IRRIGATE LABOR	hour				0.20		0.01	0.21		0.21
Apply Water										
IRRIGATE LABOR	hour				0.15			0.15		0.15
Pivot, 1/4 CP	each			13.48			0.46	13.94	71.23	85.17
Well & Pump, 1/4 CP	each			3.50			0.12	3.62	14.26	17.88
Engine, 1/4 CP, 65	each								14.01	14.01
June Irr. 3app@.75"	ac-in		9.88	1.49			0.39	11.76		11.76
July Irr. 4app@.75"	ac-in		13.17	1.99			0.42	15.58		15.58
Aug Irr. 3app@.75"	ac-in		9.88	1.49			0.23	11.60		11.60
TOTALS		0.00	32.93	21.95	1.84	0.00	1.69	58.41	99.50	157.91

Note: Cost of production estimates are based on 2025 input prices.

Appendix Table 9 Estimated costs for field operations, per acre
Corn irrigated with roll-out pipe
160-acre system, 13 ac-in., Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Land Plane	50'x16'		1.09	0.43	0.73		0.19	2.44	2.91	5.35
Set Up Engine										
IRRIGATE LABOR	hour				0.23		0.01	0.24		0.24
Ditcher (1m/160a)			0.24	0.09	0.18		0.01	0.52	0.54	1.06
Roll-Out Pipe	ft	7.92					0.22	8.14		8.14
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.32	0.14	0.47		0.03	0.96	1.31	2.27
IRRIGATE LABOR	hour				1.81		0.05	1.86		1.86
Apply Water										
IRRIGATE LABOR	hour				0.23		0.01	0.24		0.24
Apply Water										
IRRIGATE LABOR	hour				0.23		0.01	0.24		0.24
Apply Water										
IRRIGATE LABOR	hour				0.23		0.01	0.24		0.24
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.48	0.20	0.70		0.02	1.40	1.97	3.37
Land Forming ($450)	each								43.97	43.97
Well & Pump, Furrow	each			2.96			0.08	3.04	12.03	15.07
Main Line Pipe	each								6.65	6.65
Engine, RPF, Corn	each								11.82	11.82
1st June Irrigation	ac-in		7.78	1.05			0.24	9.07		9.07
2nd June Irrigation	ac-in		7.78	1.05			0.24	9.07		9.07
3rd June Irrigation	ac-in		7.78	1.05			0.24	9.07		9.07
July Irrigation	ac-in		7.78	1.05			0.18	9.01		9.01
TOTALS		7.92	33.25	8.02	5.04	0.00	1.54	55.77	81.20	136.97

Note: Cost of production estimates are based on 2025 input prices.

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