NON-DELTA
2026
PLANNING BUDGETS

Mississippi State University
Department of Agricultural Economics
Budget Report 2025-06

November 2025

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.

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

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

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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:

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

$$CRCPA = CRCPH \times PR$$

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 operations.

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 through 10. A dryland crop budget may be converted to an irrigated crop budget by adding the appropriate direct and fixed costs to the costs of the dryland crop. Also, adjustments in crop yields and other costs may be required with the addition of supplemental irrigation.

Net Returns

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

Enterprise Budgets

Table 1.A Estimated costs per acre
Cotton, 8R-38" solid, conservation tillage
B3TXF variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	_________
Ethephon 6E	pt	3.01	2.3125	6.96	_________
Tribufos 6lb	pt	7.75	0.5000	3.88	_________
Module Wrap	port.	41.25	1.1800	48.68	_________
GINNING					
Gin & Haul	lb	0.11	1000.0000	110.00	_________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	_________
UAN (32%)	gal	2.63	28.9332	76.09	_________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	_________
Glyphosate 3lbs a.e	oz	0.12	96.0000	11.52	_________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	_________
Cotoran	pt	7.34	2.0000	14.68	_________
Engenia	oz	1.06	25.6000	27.14	_________
Dual Magnum	pt	7.79	2.0000	15.58	_________
INSECTICIDES					
Acephate 90%	lb	7.97	2.0000	15.94	_________
Bidrin 8EC	oz	1.77	3.2000	5.66	_________
Centric 40WG	oz	7.29	2.0000	14.58	_________
IncidentalPestTrt$15	acre	15.00	1.0000	15.00	_________
SEED/PLANTS					
Cotton Seed B3TXF	thous	2.94	45.0000	132.30	_________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	_________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.6696	12.92	_________
Self-Propelled	hour	19.28	0.2721	5.27	_________
HAND LABOR					
Implements	hour	9.06	0.1856	1.68	_________
Self-Propelled	hour	9.06	0.2222	1.99	_________
UNALLOCATED LABOR	hour	19.28	0.7534	14.53	_________
DIESEL FUEL					
Tractors	gal	2.94	10.3405	30.39	_________
Self-Propelled	gal	2.94	5.7068	16.78	_________
REPAIR & MAINTENANCE					
Implements	acre	12.45	1.0000	12.45	_________
Tractors	acre	8.28	1.0000	8.28	_________
Self-Propelled	acre	31.49	1.0000	31.49	_________
INTEREST ON OP. CAP.	acre	27.72	1.0000	27.72	_________
TOTAL DIRECT EXPENSES				812.21	_________
FIXED EXPENSES					
Implements	acre	22.69	1.0000	22.69	_________
Tractors	acre	63.93	1.0000	63.93	_________
Self-Propelled	acre	157.02	1.0000	157.02	_________
TOTAL FIXED EXPENSES				243.64	_________
TOTAL SPECIFIED EXPENSES				1055.85	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 1.B Summary of estimated costs and returns per acre
Cotton, 8R-38" solid, conservation tillage
B3TXF variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	1000.0000	675.00	_________
Cotton Seed	lb	0.11	1350.0000	148.50	_________

TOTAL INCOME				823.50	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	62.03	1.0000	62.03	_________
GINNING	acre	110.00	1.0000	110.00	_________
FERTILIZERS	acre	114.44	1.0000	114.44	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	91.78	1.0000	91.78	_________
INSECTICIDES	acre	51.19	1.0000	51.19	_________
SEED/PLANTS	acre	132.30	1.0000	132.30	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.4078	3.67	_________
OPERATOR LABOR	hour	19.28	0.9418	18.19	_________
UNALLOCATED LABOR	hour	19.28	0.7534	14.53	_________
DIESEL FUEL	gal	2.94	16.0474	47.17	_________
REPAIR & MAINTENANCE	acre	52.22	1.0000	52.22	_________
INTEREST ON OP. CAP.	acre	27.72	1.0000	27.72	_________

TOTAL DIRECT EXPENSES				812.21	_________
RETURNS ABOVE DIRECT EXPENSES				11.29	_________
TOTAL FIXED EXPENSES				243.64	_________

TOTAL SPECIFIED EXPENSES				1055.85	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-232.35	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 1.C Estimated resource use for field operations, per acre
Cotton, 8R-38" solid, conservation tillage
B3TXF variety, Non-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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Bed-Subsoil Fold	8R-38	MFWD 300	0.080	1.00	Nov		0.08	0.08	0.08	0.06
Bed/Disk (Hipper)Rd	8R-38	MFWD 300	0.074	0.50	Nov		0.03	0.03	0.03	0.02
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Fert Appl (Liquid)	8R-38	MFWD 300	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32%)	gal					14.4666				
Row Cond Rigid	26'	MFWD 300	0.059	1.00	May		0.05	0.05	0.05	0.04
Plant - Folding	8R-38	MFWD 300	0.074	1.00	May		0.07	0.07	0.14	0.05
Cotton Seed B3TXF	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Acephate 90%	lb					0.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	8R-38	MFWD 300	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32%)	gal					14.4666				
Spray (Direct/Layby)	8R-38	MFWD 300	0.066	1.00	Jun		0.06	0.06	0.10	0.05
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.00	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.01	0.00
IncidentalPestTrt$15	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.1800				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	1000.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
TOTALS							0.94	0.66	1.34	0.75

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.
If Engenia is not available, replace application with glufosinate.

Table 1.D Estimated costs for field operations, per acre
Cotton, 8R-38" solid, conservation tillage
B3TXF variety, Non-Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	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
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Bed-Subsoil Fold	8R-38		3.67	3.11	2.81		0.79	10.38	12.42	22.80
Bed/Disk (Hipper)Rd	8R-38		1.68	0.89	1.28		0.32	4.17	4.97	9.14
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Fert Appl (Liquid)	8R-38		3.52	2.49	3.05		0.44	9.50	9.55	19.05
UAN (32%)	gal	38.05					1.83	39.88		39.88
Row Cond Rigid	26'		2.71	1.09	2.07		0.24	6.11	7.56	13.67
Plant - Folding	8R-38		3.38	2.99	3.27		0.40	10.04	12.12	22.16
Cotton Seed B3TXF	thous	132.30					5.46	137.76		137.76
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Engenia	oz	13.57					0.56	14.13		14.13
Glyphosate 3lbs a.e	oz	3.84					0.16	4.00		4.00
Dual Magnum	pt	7.79					0.32	8.11		8.11
Acephate 90%	lb	3.99					0.16	4.15		4.15
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	8R-38		3.52	2.49	3.05		0.31	9.37	9.55	18.92
UAN (32%)	gal	38.05					1.31	39.36		39.36
Spray (Direct/Layby)	8R-38		3.04	1.44	2.62		0.24	7.34	7.31	14.65
Engenia	oz	13.57					0.47	14.04		14.04
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
IncidentalPestTrt$15	acre	15.00					0.41	15.41		15.41
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	48.68					0.33	49.01		49.01
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	110.00					0.76	110.76		110.76
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
TOTALS		648.71	47.17	52.22	36.39	0.00	27.72	812.21	243.64	1055.85

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.
If Engenia is not available, replace application with glufosinate.

Table 1.E Estimated monthly income and expense flows per acre
Cotton, 8R-38" solid, conservation tillage
B3TXF variety, Non-Delta Area, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	823.50
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	48.68
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	38.05	0.00	38.05	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	55.24	25.20	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	3.99	20.24	20.98	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	132.30	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	4.09	0.00	0.00	0.00	0.46	3.05	6.26	6.13	0.92	0.46	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	5.35	0.00	0.00	0.00	0.44	3.52	6.97	7.00	0.88	0.44	0.66	21.91
REPAIR & MAINTENANCE	4.00	0.00	0.00	0.00	0.22	2.49	4.52	4.15	0.44	0.22	0.33	35.85
INTEREST ON OP. CAP.	8.78	0.00	0.00	0.00	0.72	2.27	9.87	3.49	0.66	0.14	0.20	1.59
TOTAL DIRECT EXPENSES	115.29	0.00	0.00	0.00	13.84	49.38	248.81	105.22	24.84	7.24	15.23	232.36
NET INCOME	-115.29	0.00	0.00	0.00	-13.84	-49.38	-248.81	-105.22	-24.84	-7.24	-15.23	591.14
NET INCOME TO DATE	-115.29	-115.29	-115.29	-115.29	-129.13	-178.51	-427.32	-532.54	-557.38	-564.62	-579.85	11.29

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.
If Engenia is not available, replace application with glufosinate.
* Lease costs are based on hourly usage costs.

Table 1.F Estimated returns for various price/yield combinations, per acre
Cotton, 8R-38" solid, conservation tillage
B3TXF variety, Non-Delta Area, Mississippi, 2026

PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	500.00	lb	-355	-338	-321	-304	-287	-270	-253	-237	-220	-203	-186
			-598	-581	-565	-548	-531	-514	-497	-480	-463	-446	-430
60	600.00	lb	-315	-295	-275	-254	-234	-214	-194	-173	-153	-133	-113
			-559	-539	-518	-498	-478	-458	-437	-417	-397	-377	-356
70	700.00	lb	-276	-252	-228	-205	-181	-157	-134	-110	-87	-63	-39
			-519	-496	-472	-448	-425	-401	-377	-354	-330	-307	-283
80	800.00	lb	-236	-209	-182	-155	-128	-101	-74	-47	-20	6	33
			-480	-453	-426	-399	-372	-345	-318	-291	-264	-237	-210
90	900.00	lb	-197	-166	-136	-105	-75	-45	-14	15	45	76	106
			-440	-410	-379	-349	-319	-288	-258	-228	-197	-167	-136
100	1000.00	lb	-157	-123	-89	-56	-22	11	45	78	112	146	180
			-401	-367	-333	-299	-266	-232	-198	-164	-131	-97	-63
110	1100.00	lb	-117	-80	-43	-6	30	67	104	141	179	216	253
			-361	-324	-287	-250	-213	-175	-138	-101	-64	-27	9
120	1200.00	lb	-78	-37	2	43	83	124	164	205	245	286	326
			-322	-281	-241	-200	-160	-119	-79	-38	1	42	82
130	1300.00	lb	-38	5	48	92	136	180	224	268	312	356	399
			-282	-238	-194	-150	-106	-63	-19	24	68	112	156
140	1400.00	lb	0	47	95	142	189	236	284	331	378	425	473
			-242	-195	-148	-101	-53	-6	40	87	135	182	229
150	1500.00	lb	40	90	141	192	242	293	344	394	445	495	546
			-203	-152	-102	-51	-0	49	100	151	201	252	302

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
Cotton, 8R-38" solid, no-till
B3TXF variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	_________
Ethephon 6E	pt	3.01	2.3125	6.96	_________
Tribufos 6lb	pt	7.75	0.5000	3.88	_________
Module Wrap	port.	41.25	1.0600	43.73	_________
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	_________
UAN (32%)	gal	2.63	18.4000	48.39	_________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	_________
Glyphosate 3lbs a.e	oz	0.12	96.0000	11.52	_________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	_________
Cotoran	pt	7.34	2.0000	14.68	_________
Engenia	oz	1.06	25.6000	27.14	_________
Dual Magnum	pt	7.79	2.0000	15.58	_________
INSECTICIDES					
Acephate 90%	lb	7.97	2.0000	15.94	_________
Bidrin 8EC	oz	1.77	3.2000	5.66	_________
Centric 40WG	oz	7.29	2.0000	14.58	_________
IncidentalPestTrt$15	acre	15.00	1.0000	15.00	_________
SEED/PLANTS					
Cotton Seed B3TXF	thous	2.94	45.0000	132.30	_________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	_________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.4773	9.21	_________
Self-Propelled	hour	19.28	0.2721	5.27	_________
HAND LABOR					
Implements	hour	9.06	0.1499	1.35	_________
Self-Propelled	hour	9.06	0.2222	1.99	_________
UNALLOCATED LABOR	hour	19.27	0.5995	11.56	_________
DIESEL FUEL					
Tractors	gal	2.94	7.3703	21.66	_________
Self-Propelled	gal	2.94	5.7068	16.78	_________
REPAIR & MAINTENANCE					
Implements	acre	8.70	1.0000	8.70	_________
Tractors	acre	5.90	1.0000	5.90	_________
Self-Propelled	acre	31.49	1.0000	31.49	_________
INTEREST ON OP. CAP.	acre	24.60	1.0000	24.60	_________

TOTAL DIRECT EXPENSES				743.56	_________
FIXED EXPENSES					
Implements	acre	15.19	1.0000	15.19	_________
Tractors	acre	45.56	1.0000	45.56	_________
Self-Propelled	acre	157.02	1.0000	157.02	_________

TOTAL FIXED EXPENSES				217.77	_________

TOTAL SPECIFIED EXPENSES				961.33	_________

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.
. **If Engenia is not available, replace application with glufosinate.**

Table 2.B Summary of estimated costs and returns per acre
Cotton, 8R-38" solid, no-till
B3TXF variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	900.0000	607.50	_________
Cotton Seed	lb	0.11	1215.0000	133.65	_________

TOTAL INCOME				741.15	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	57.08	1.0000	57.08	_________
GINNING	acre	99.00	1.0000	99.00	_________
FERTILIZERS	acre	86.73	1.0000	86.73	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	91.78	1.0000	91.78	_________
INSECTICIDES	acre	51.19	1.0000	51.19	_________
SEED/PLANTS	acre	132.30	1.0000	132.30	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.3721	3.34	_________
OPERATOR LABOR	hour	19.28	0.7494	14.48	_________
UNALLOCATED LABOR	hour	19.27	0.5995	11.56	_________
DIESEL FUEL	gal	2.94	13.0772	38.44	_________
REPAIR & MAINTENANCE	acre	46.09	1.0000	46.09	_________
INTEREST ON OP. CAP.	acre	24.60	1.0000	24.60	_________

TOTAL DIRECT EXPENSES				743.56	_________
RETURNS ABOVE DIRECT EXPENSES				-2.41	_________
TOTAL FIXED EXPENSES				217.77	_________

TOTAL SPECIFIED EXPENSES				961.33	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-220.18	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 2.C Estimated resource use for field operations, per acre
Cotton, 8R-38" solid, no-till
B3TXF variety, Non-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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Row Cond Rigid	26'	MFWD 300	0.059	1.00	May		0.05	0.05	0.05	0.04
NT Plant-Folding	8R-38	MFWD 300	0.077	1.00	May		0.07	0.07	0.15	0.06
Cotton Seed B3TXF	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Acephate 90%	lb					0.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	8R-38	MFWD 300	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32%)	gal					18.4000				
Spray (Direct/Layby)	8R-38	MFWD 300	0.066	1.00	Jun		0.06	0.06	0.10	0.05
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.00	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.01	0.00
IncidentalPestTrt$15	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.0600				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
TOTALS							0.74	0.47	1.12	0.59

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.
If Engenia is not available, replace application with glufosinate.

Table 2.D Estimated costs for field operations, per acre
Cotton, 8R-38" solid, no-till
B3TXF variety, Non-Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		DIRECT COST								
		dollars								
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Row Cond Rigid	26'		2.71	1.09	2.07		0.24	6.11	7.56	13.67
NT Plant-Folding	8R-38		3.52	3.35	3.40		0.42	10.69	13.19	23.88
Cotton Seed B3TXF	thous	132.30					5.46	137.76		137.76
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Engenia	oz	13.57					0.56	14.13		14.13
Glyphosate 3lbs a.e	oz	3.84					0.16	4.00		4.00
Dual Magnum	pt	7.79					0.32	8.11		8.11
Acephate 90%	lb	3.99					0.16	4.15		4.15
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	8R-38		3.52	2.49	3.05		0.31	9.37	9.55	18.92
UAN (32%)	gal	48.39					1.66	50.05		50.05
Spray (Direct/Layby)	8R-38		3.04	1.44	2.62		0.24	7.34	7.31	14.65
Engenia	oz	13.57					0.47	14.04		14.04
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
IncidentalPestTrt$15	acre	15.00					0.41	15.41		15.41
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	43.73					0.30	44.03		44.03
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	99.00					0.68	99.68		99.68
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
TOTALS		605.05	38.44	46.09	29.38	0.00	24.60	743.56	217.77	961.33

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.
If Engenia is not available, replace application with glufosinate.

Table 2.E Estimated monthly income and expense flows per acre
Cotton, 8R-38" solid, no-till
B3TXF variety, Non-Delta Area, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	741.15
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	43.73
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	0.00	0.00	48.39	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	55.24	25.20	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	3.99	20.24	20.98	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	132.30	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	0.46	0.00	6.39	6.13	0.92	0.46	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.44	0.00	7.11	7.00	0.88	0.44	0.66	21.91
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.22	0.00	4.88	4.15	0.44	0.22	0.33	35.85
INTEREST ON OP. CAP.	7.67	0.00	0.00	0.00	0.72	0.00	9.89	3.84	0.66	0.14	0.20	1.48
TOTAL DIRECT EXPENSES	100.74	0.00	0.00	0.00	13.84	0.00	249.46	115.91	24.84	7.24	15.23	216.30
NET INCOME	-100.74	0.00	0.00	0.00	-13.84	0.00	-249.46	-115.91	-24.84	-7.24	-15.23	524.85
NET INCOME TO DATE	-100.74	-100.74	-100.74	-100.74	-114.58	-114.58	-364.04	-479.95	-504.79	-512.03	-527.26	-2.41

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.
If Engenia is not available, replace application with glufosinate.
* Lease costs are based on hourly usage costs.

Table 2.F Estimated returns for various price/yield combinations, per acre
Cotton, 8R-38" solid, no-till
B3TXF variety, Non-Delta Area, Mississippi, 2026

PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-332	-317	-301	-286	-271	-256	-241	-225	-210	-195	-180
			-550	-534	-519	-504	-489	-474	-458	-443	-428	-413	-398
60	540.00	lb	-296	-278	-260	-241	-223	-205	-187	-169	-150	-132	-114
			-514	-496	-477	-459	-441	-423	-405	-386	-368	-350	-332
70	630.00	lb	-261	-239	-218	-197	-176	-154	-133	-112	-90	-69	-48
			-478	-457	-436	-415	-393	-372	-351	-330	-308	-287	-266
80	720.00	lb	-225	-201	-176	-152	-128	-103	-79	-55	-31	-6	17
			-443	-418	-394	-370	-346	-321	-297	-273	-248	-224	-200
90	810.00	lb	-189	-162	-135	-107	-80	-53	-25	1	28	56	83
			-407	-380	-352	-325	-298	-270	-243	-216	-188	-161	-134
100	900.00	lb	-154	-123	-93	-63	-32	-2	27	58	88	119	149
			-372	-341	-311	-280	-250	-220	-189	-159	-129	-98	-68
110	990.00	lb	-118	-85	-51	-18	14	48	81	115	148	182	215
			-336	-303	-269	-236	-202	-169	-135	-102	-69	-35	-2
120	1080.00	lb	-83	-46	-10	26	62	99	135	172	208	244	281
			-300	-264	-227	-191	-155	-118	-82	-45	-9	27	63
130	1170.00	lb	-47	-8	31	70	110	149	189	228	268	307	347
			-265	-225	-186	-146	-107	-67	-28	11	50	90	129
140	1260.00	lb	-11	30	73	115	158	200	243	285	328	370	413
			-229	-187	-144	-102	-59	-17	25	67	110	153	195
150	1350.00	lb	23	69	114	160	205	251	297	342	388	433	479
			-194	-148	-102	-57	-11	33	79	124	170	215	261

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
Cotton, 12R-38" solid, conservation tillage
B3TXF variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	________
Ethephon 6E	pt	3.01	2.3125	6.96	________
Tribufos 6lb	pt	7.75	0.5000	3.88	________
Module Wrap	port.	41.25	1.1800	48.68	________
GINNING					
Gin & Haul	lb	0.11	1000.0000	110.00	________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	________
UAN (32%)	gal	2.63	28.9332	76.09	________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	________
Glyphosate 3lbs a.e	oz	0.12	96.0000	11.52	________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	________
Cotoran	pt	7.34	2.0000	14.68	________
Engenia	oz	1.06	25.6000	27.14	________
Dual Magnum	pt	7.79	2.0000	15.58	________
INSECTICIDES					
Acephate 90%	lb	7.97	2.0000	15.94	________
Bidrin 8EC	oz	1.77	3.2000	5.66	________
Centric 40WG	oz	7.29	2.0000	14.58	________
IncidentalPestTrt$15	acre	15.00	1.0000	15.00	________
SEED/PLANTS					
Cotton Seed B3TXF	thous	2.94	45.0000	132.30	________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	________
OPERATOR LABOR					
Tractors	hour	19.28	0.5122	9.90	________
Self-Propelled	hour	19.28	0.2721	5.27	________
HAND LABOR					
Implements	hour	9.06	0.1235	1.11	________
Self-Propelled	hour	9.06	0.2222	1.99	________
UNALLOCATED LABOR	hour	19.29	0.6275	12.11	________
DIESEL FUEL					
Tractors	gal	2.94	7.9099	23.26	________
Self-Propelled	gal	2.94	5.7068	16.78	________
REPAIR & MAINTENANCE					
Implements	acre	12.29	1.0000	12.29	________
Tractors	acre	6.31	1.0000	6.31	________
Self-Propelled	acre	31.49	1.0000	31.49	________
INTEREST ON OP. CAP.	acre	26.96	1.0000	26.96	________
TOTAL DIRECT EXPENSES				796.18	________
FIXED EXPENSES					
Implements	acre	23.63	1.0000	23.63	________
Tractors	acre	48.89	1.0000	48.89	________
Self-Propelled	acre	157.02	1.0000	157.02	________
TOTAL FIXED EXPENSES				229.54	________
TOTAL SPECIFIED EXPENSES				1025.72	________

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.
If Engenia is not available, replace application with glufosinate.

Table 3.B Summary of estimated costs and returns per acre
Cotton, 12R-38" solid, conservation tillage
B3TXF variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	1000.0000	675.00	_________
Cotton Seed	lb	0.11	1350.0000	148.50	_________

TOTAL INCOME				823.50	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	62.03	1.0000	62.03	_________
GINNING	acre	110.00	1.0000	110.00	_________
FERTILIZERS	acre	114.44	1.0000	114.44	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	91.78	1.0000	91.78	_________
INSECTICIDES	acre	51.19	1.0000	51.19	_________
SEED/PLANTS	acre	132.30	1.0000	132.30	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.3458	3.10	_________
OPERATOR LABOR	hour	19.28	0.7844	15.17	_________
UNALLOCATED LABOR	hour	19.29	0.6275	12.11	_________
DIESEL FUEL	gal	2.94	13.6167	40.04	_________
REPAIR & MAINTENANCE	acre	50.09	1.0000	50.09	_________
INTEREST ON OP. CAP.	acre	26.96	1.0000	26.96	_________

TOTAL DIRECT EXPENSES				796.18	_________
RETURNS ABOVE DIRECT EXPENSES				27.32	_________
TOTAL FIXED EXPENSES				229.54	_________

TOTAL SPECIFIED EXPENSES				1025.72	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-202.22	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 3.C Estimated resource use for field operations, per acre
Cotton, 12R-38" solid, conservation tillage
B3TXF variety, Non-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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Bed-Subsoil Fold	12R-38	MFWD 300	0.053	1.00	Nov		0.05	0.05	0.05	0.04
Bed/Disk (Hipper)	12R-38	MFWD 300	0.049	0.50	Nov		0.02	0.02	0.02	0.01
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32%)	gal					14.4666				
Row Cond Folding	38'	MFWD 300	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant - Folding	12R-38	MFWD 300	0.049	1.00	May		0.04	0.04	0.09	0.03
Cotton Seed B3TXF	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Acephate 90%	lb					0.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32%)	gal					14.4666				
Spray (Direct/Layby)	12R-38	MFWD 300	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.00	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.01	0.00
IncidentalPestTrt$15	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.1800				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	1000.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
TOTALS							0.78	0.51	1.13	0.62

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 3^{rd} year.
Lime cost prorated for application every 3^{rd} year.
If Engenia is not available, replace application with glufosinate.

Table 3.D Estimated costs for field operations, per acre
Cotton, 12R-38" solid, conservation tillage
B3TXF variety, Non-Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		DIRECT COST								
		dollars								
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Bed-Subsoil Fold	12R-38		2.44	2.65	1.87		0.57	7.53	9.57	17.10
Bed/Disk (Hipper)	12R-38		1.12	1.00	0.86		0.25	3.23	4.68	7.91
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.29	6.38	6.43	12.81
UAN (32%)	gal	38.05					1.83	39.88		39.88
Row Cond Folding	38'		1.86	0.91	1.42		0.17	4.36	6.07	10.43
Plant - Folding	12R-38		2.25	3.22	2.18		0.32	7.97	11.03	19.00
Cotton Seed B3TXF	thous	132.30					5.46	137.76		137.76
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Engenia	oz	13.57					0.56	14.13		14.13
Glyphosate 3lbs a.e	oz	3.84					0.16	4.00		4.00
Dual Magnum	pt	7.79					0.32	8.11		8.11
Acephate 90%	lb	3.99					0.16	4.15		4.15
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.21	6.30	6.43	12.73
UAN (32%)	gal	38.05					1.31	39.36		39.36
Spray (Direct/Layby)	12R-38		2.02	1.17	1.75		0.17	5.11	5.17	10.28
Engenia	oz	13.57					0.47	14.04		14.04
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
IncidentalPestTrt$15	acre	15.00					0.41	15.41		15.41
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	48.68					0.33	49.01		49.01
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	110.00					0.76	110.76		110.76
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
TOTALS		648.71	40.04	50.09	30.38	0.00	26.96	796.18	229.54	1025.72

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.
If Engenia is not available, replace application with glufosinate.

Table 3.E Estimated monthly income and expense flows per acre
Cotton, 12R-38" solid, conservation tillage
B3TXF variety, Non-Delta Area, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	823.50
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	48.68
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	38.05	0.00	38.05	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	55.24	25.20	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	3.99	20.24	20.98	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	132.30	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	2.73	0.00	0.00	0.00	0.46	2.03	4.52	4.24	0.92	0.46	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	3.56	0.00	0.00	0.00	0.44	2.35	4.99	4.81	0.88	0.44	0.66	21.91
REPAIR & MAINTENANCE	3.65	0.00	0.00	0.00	0.22	1.71	4.57	3.10	0.44	0.22	0.33	35.85
INTEREST ON OP. CAP.	8.49	0.00	0.00	0.00	0.72	2.12	9.72	3.32	0.66	0.14	0.20	1.59
TOTAL DIRECT EXPENSES	111.50	0.00	0.00	0.00	13.84	46.26	244.99	99.92	24.84	7.24	15.23	232.36
NET INCOME	-111.50	0.00	0.00	0.00	-13.84	-46.26	-244.99	-99.92	-24.84	-7.24	-15.23	591.14
NET INCOME TO DATE	-111.50	-111.50	-111.50	-111.50	-125.34	-171.60	-416.59	-516.51	-541.35	-548.59	-563.82	27.32

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.
If Engenia is not available, replace application with glufosinate.
* Lease costs are based on hourly usage costs.

Table 3.F Estimated returns for various price/yield combinations, per acre
Cotton, 12R-38" solid, conservation tillage
B3TXF variety, Non-Delta Area, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	500.00	lb	-339	-322	-305	-288	-271	-254	-237	-221	-204	-187	-170
			-568	-551	-534	-518	-501	-484	-467	-450	-433	-416	-399
60	600.00	lb	-299	-279	-259	-238	-218	-198	-178	-157	-137	-117	-97
			-529	-508	-488	-468	-448	-427	-407	-387	-367	-346	-326
70	700.00	lb	-260	-236	-212	-189	-165	-141	-118	-94	-71	-47	-23
			-489	-465	-442	-418	-395	-371	-347	-324	-300	-276	-253
80	800.00	lb	-220	-193	-166	-139	-112	-85	-58	-31	-4	22	49
			-450	-423	-396	-369	-342	-315	-288	-261	-234	-207	-180
90	900.00	lb	-180	-150	-120	-89	-59	-29	1	31	62	92	122
			-410	-380	-349	-319	-289	-258	-228	-197	-167	-137	-106
100	1000.00	lb	-141	-107	-73	-40	-6	27	61	94	128	162	196
			-370	-337	-303	-269	-235	-202	-168	-134	-100	-67	-33
110	1100.00	lb	-101	-64	-27	9	46	83	120	157	195	232	269
			-331	-294	-257	-220	-182	-145	-108	-71	-34	2	39
120	1200.00	lb	-62	-21	18	59	99	140	180	221	261	302	342
			-291	-251	-210	-170	-129	-89	-48	-8	32	72	113
130	1300.00	lb	-22	21	64	108	152	196	240	284	328	372	415
			-252	-208	-164	-120	-76	-32	10	54	98	142	186
140	1400.00	lb	16	64	111	158	205	253	300	347	394	442	489
			-212	-165	-118	-71	-23	23	70	117	165	212	259
150	1500.00	lb	56	106	157	208	258	309	360	410	461	511	562
			-173	-122	-71	-21	29	79	130	181	231	282	333

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
Cotton, 12R-38" solid, no-till
B3TXF variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	_________
Ethephon 6E	pt	3.01	2.3125	6.96	_________
Tribufos 6lb	pt	7.75	0.5000	3.88	_________
Module Wrap	port.	41.25	1.0600	43.73	_________
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	_________
UAN (32%)	gal	2.63	18.4000	48.39	_________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	_________
Glyphosate 3lbs a.e	oz	0.12	96.0000	11.52	_________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	_________
Cotoran	pt	7.34	2.0000	14.68	_________
Engenia	oz	1.06	25.6000	27.14	_________
Dual Magnum	pt	7.79	2.0000	15.58	_________
INSECTICIDES					
Acephate 90%	lb	7.97	2.0000	15.94	_________
Bidrin 8EC	oz	1.77	3.2000	5.66	_________
Centric 40WG	oz	7.29	2.0000	14.58	_________
IncidentalPestTrt$15	acre	15.00	1.0000	15.00	_________
SEED/PLANTS					
Cotton Seed B3TXF	thous	2.94	45.0000	132.30	_________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	_________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.3841	7.42	_________
Self-Propelled	hour	19.28	0.2721	5.27	_________
HAND LABOR					
Implements	hour	9.06	0.0998	0.90	_________
Self-Propelled	hour	9.06	0.2222	1.99	_________
UNALLOCATED LABOR	hour	19.29	0.5250	10.13	_________
DIESEL FUEL					
Tractors	gal	2.94	5.9324	17.45	_________
Self-Propelled	gal	2.94	5.7068	16.78	_________
REPAIR & MAINTENANCE					
Implements	acre	8.89	1.0000	8.89	_________
Tractors	acre	4.74	1.0000	4.74	_________
Self-Propelled	acre	31.49	1.0000	31.49	_________
INTEREST ON OP. CAP.	acre	24.28	1.0000	24.28	_________
TOTAL DIRECT EXPENSES				734.39	_________
FIXED EXPENSES					
Implements	acre	16.24	1.0000	16.24	_________
Tractors	acre	36.66	1.0000	36.66	_________
Self-Propelled	acre	157.02	1.0000	157.02	_________
TOTAL FIXED EXPENSES				209.92	_________
TOTAL SPECIFIED EXPENSES				944.31	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 4.B Summary of estimated costs and returns per acre
Cotton, 12R-38" solid, no-till
B3TXF variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	900.0000	607.50	_________
Cotton Seed	lb	0.11	1215.0000	133.65	_________

TOTAL INCOME				741.15	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	57.08	1.0000	57.08	_________
GINNING	acre	99.00	1.0000	99.00	_________
FERTILIZERS	acre	86.73	1.0000	86.73	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	91.78	1.0000	91.78	_________
INSECTICIDES	acre	51.19	1.0000	51.19	_________
SEED/PLANTS	acre	132.30	1.0000	132.30	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.3220	2.89	_________
OPERATOR LABOR	hour	19.28	0.6563	12.69	_________
UNALLOCATED LABOR	hour	19.29	0.5250	10.13	_________
DIESEL FUEL	gal	2.94	11.6393	34.23	_________
REPAIR & MAINTENANCE	acre	45.12	1.0000	45.12	_________
INTEREST ON OP. CAP.	acre	24.28	1.0000	24.28	_________

TOTAL DIRECT EXPENSES				734.39	_________
RETURNS ABOVE DIRECT EXPENSES				6.76	_________
TOTAL FIXED EXPENSES				209.92	_________

TOTAL SPECIFIED EXPENSES				944.31	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-203.16	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 4.C Estimated resource use for field operations, per acre
Cotton, 12R-38" solid, no-till
B3TXF variety, Non-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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Row Cond Folding	38'	MFWD 300	0.040	1.00	May		0.04	0.04	0.04	0.03
NT Plant-Folding	12R-38	MFWD 300	0.051	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed B3TXF	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Acephate 90%	lb					0.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32%)	gal					18.4000				
Spray (Direct/Layby)	12R-38	MFWD 300	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.00	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.01	0.00
IncidentalPestTrt$15	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.0600				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
TOTALS							0.65	0.38	0.97	0.52

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.
If Engenia is not available, replace application with glufosinate.

Table 4.D Estimated costs for field operations, per acre
Cotton, 12R-38" solid, no-till
B3TXF variety, Non-Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		DIRECT COST								
		dollars								
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Row Cond Folding	38'		1.86	0.91	1.42		0.17	4.36	6.07	10.43
NT Plant-Folding	12R-38		2.35	3.61	2.27		0.34	8.57	12.09	20.66
Cotton Seed B3TXF	thous	132.30					5.46	137.76		137.76
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Engenia	oz	13.57					0.56	14.13		14.13
Glyphosate 3lbs a.e	oz	3.84					0.16	4.00		4.00
Dual Magnum	pt	7.79					0.32	8.11		8.11
Acephate 90%	lb	3.99					0.16	4.15		4.15
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.21	6.30	6.43	12.73
UAN (32%)	gal	48.39					1.66	50.05		50.05
Spray (Direct/Layby)	12R-38		2.02	1.17	1.75		0.17	5.11	5.17	10.28
Engenia	oz	13.57					0.47	14.04		14.04
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
IncidentalPestTrt$15	acre	15.00					0.41	15.41		15.41
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	43.73					0.30	44.03		44.03
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	99.00					0.68	99.68		99.68
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
TOTALS		605.05	34.23	45.12	25.71	0.00	24.28	734.39	209.92	944.31

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.
If Engenia is not available, replace application with glufosinate.

Table 4.E Estimated monthly income and expense flows per acre
Cotton, 12R-38" solid, no-till
B3TXF variety, Non-Delta Area, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	741.15
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	43.73
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	0.00	0.00	48.39	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	55.24	25.20	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	3.99	20.24	20.98	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	132.30	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	0.46	0.00	4.61	4.24	0.92	0.46	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.44	0.00	5.09	4.81	0.88	0.44	0.66	21.91
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.22	0.00	4.96	3.10	0.44	0.22	0.33	35.85
INTEREST ON OP. CAP.	7.67	0.00	0.00	0.00	0.72	0.00	9.74	3.67	0.66	0.14	0.20	1.48
TOTAL DIRECT EXPENSES	100.74	0.00	0.00	0.00	13.84	0.00	245.59	110.61	24.84	7.24	15.23	216.30
NET INCOME	-100.74	0.00	0.00	0.00	-13.84	0.00	-245.59	-110.61	-24.84	-7.24	-15.23	524.85
NET INCOME TO DATE	-100.74	-100.74	-100.74	-100.74	-114.58	-114.58	-360.17	-470.78	-495.62	-502.86	-518.09	6.76

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.
If Engenia is not available, replace application with glufosinate.
* Lease costs are based on hourly usage costs.

Table 4.F Estimated returns for various price/yield combinations, per acre
Cotton, 12R-38" solid, no-till
B3TXF variety, Non-Delta Area, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-323	-307	-292	-277	-262	-247	-231	-216	-201	-186	-171
			-533	-517	-502	-487	-472	-457	-441	-426	-411	-396	-381
60	540.00	lb	-287	-269	-251	-232	-214	-196	-178	-159	-141	-123	-105
			-497	-479	-460	-442	-424	-406	-388	-369	-351	-333	-315
70	630.00	lb	-251	-230	-209	-188	-166	-145	-124	-103	-81	-60	-39
			-461	-440	-419	-398	-376	-355	-334	-312	-291	-270	-249
80	720.00	lb	-216	-192	-167	-143	-119	-94	-70	-46	-21	2	26
			-426	-401	-377	-353	-329	-304	-280	-256	-231	-207	-183
90	810.00	lb	-180	-153	-126	-98	-71	-44	-16	10	37	65	92
			-390	-363	-335	-308	-281	-253	-226	-199	-171	-144	-117
100	900.00	lb	-145	-114	-84	-53	-23	6	37	67	97	128	158
			-355	-324	-294	-263	-233	-203	-172	-142	-112	-81	-51
110	990.00	lb	-109	-76	-42	-9	24	57	90	124	157	191	224
			-319	-286	-252	-219	-185	-152	-118	-85	-52	-18	14
120	1080.00	lb	-73	-37	-1	35	71	108	144	181	217	254	290
			-283	-247	-210	-174	-138	-101	-65	-28	7	44	80
130	1170.00	lb	-38	1	40	80	119	159	198	238	277	317	356
			-248	-208	-169	-129	-90	-50	-11	28	67	107	146
140	1260.00	lb	-2	39	82	124	167	209	252	294	337	379	422
			-212	-170	-127	-85	-42	-0	42	85	127	170	212
150	1350.00	lb	32	78	123	169	215	260	306	351	397	442	488
			-177	-131	-85	-40	5	50	96	141	187	233	278

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
Cotton, 12R-38" solid, conservation tillage
B3TXF variety, pivot irrigated, 7.5 ac.-in., Non-Delta, Mississippi,2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	________
Ethephon 6E	pt	3.01	2.3125	6.96	________
Tribufos 6lb	pt	7.75	0.5000	3.88	________
Module Wrap	port.	41.25	1.4100	58.16	________
GINNING					
Gin & Haul	lb	0.11	1200.0000	132.00	________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	________
UAN (32%)	gal	2.63	28.9332	76.09	________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	________
Glyphosate 3lbs a.e	oz	0.12	96.0000	11.52	________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	________
Cotoran	pt	7.34	2.0000	14.68	________
Engenia	oz	1.06	25.6000	27.14	________
Dual Magnum	pt	7.79	2.0000	15.58	________
INSECTICIDES					
Acephate 90%	lb	7.97	2.0000	15.94	________
Bidrin 8EC	oz	1.77	3.2000	5.66	________
Centric 40WG	oz	7.29	2.0000	14.58	________
IncidentalPestTrt$15	acre	15.00	1.5000	22.50	________
SEED/PLANTS					
Cotton Seed B3TXF	thous	2.94	45.0000	132.30	________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	________
OPERATOR LABOR					
Tractors	hour	19.28	0.5122	9.90	________
Self-Propelled	hour	19.28	0.2780	5.38	________
IRRIGATE LABOR					
Special Labor	hour	9.06	0.2036	1.84	________
HAND LABOR					
Implements	hour	9.06	0.1235	1.11	________
Self-Propelled	hour	9.06	0.2251	2.02	________
UNALLOCATED LABOR	hour	19.29	0.6322	12.20	________
DIESEL FUEL					
Tractors	gal	2.94	7.9099	23.26	________
Self-Propelled	gal	2.94	5.7817	17.00	________
1/4-mi. Pivot Irr.	gal	2.94	11.2011	32.93	________
REPAIR & MAINTENANCE					
Implements	acre	12.29	1.0000	12.29	________
Tractors	acre	6.31	1.0000	6.31	________
Self-Propelled	acre	31.61	1.0000	31.61	________
1/4-mi. Pivot Irr.	acre	21.95	1.0000	21.95	________
INTEREST ON OP. CAP.	acre	29.10	1.0000	29.10	________

TOTAL DIRECT EXPENSES				894.59	________
FIXED EXPENSES					
Implements	acre	23.63	1.0000	23.63	________
Tractors	acre	48.89	1.0000	48.89	________
Self-Propelled	acre	157.91	1.0000	157.91	________
1/4-mi. Pivot Irr.	acre	99.50	1.0000	99.50	________

TOTAL FIXED EXPENSES				329.93	________

TOTAL SPECIFIED EXPENSES				1224.52	________

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.
If Engenia is not available, replace application with glufosinate.

Table 5.B Summary of estimated costs and returns per acre
Cotton, 12R-38" solid, conservation tillage
B3TXF variety, pivot irrigated, 7.5 ac.-in., Non-Delta, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	1200.0000	810.00	_________
Cotton Seed	lb	0.11	1620.0000	178.20	_________

TOTAL INCOME				988.20	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	71.51	1.0000	71.51	_________
GINNING	acre	132.00	1.0000	132.00	_________
FERTILIZERS	acre	114.44	1.0000	114.44	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	91.78	1.0000	91.78	_________
INSECTICIDES	acre	58.69	1.0000	58.69	_________
SEED/PLANTS	acre	132.30	1.0000	132.30	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.3487	3.13	_________
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_________
OPERATOR LABOR	hour	19.28	0.7903	15.28	_________
UNALLOCATED LABOR	hour	19.29	0.6322	12.20	_________
DIESEL FUEL	gal	2.94	24.8927	73.19	_________
REPAIR & MAINTENANCE	acre	72.16	1.0000	72.16	_________
INTEREST ON OP. CAP.	acre	29.10	1.0000	29.10	_________

TOTAL DIRECT EXPENSES				894.59	_________
RETURNS ABOVE DIRECT EXPENSES				93.61	_________
TOTAL FIXED EXPENSES				329.93	_________

TOTAL SPECIFIED EXPENSES				1224.52	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-236.32	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 5.C Estimated resource use for field operations, per acre
Cotton, 12R-38" solid, conservation tillage
B3TXF variety, pivot irrigated, 7.5 ac.-in., 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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Bed-Subsoil Fold	12R-38	MFWD 300	0.053	1.00	Nov		0.05	0.05	0.05	0.04
Bed/Disk (Hipper)	12R-38	MFWD 300	0.049	0.50	Nov		0.02	0.02	0.02	0.01
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32%)	gal					14.4666				
Row Cond Folding	38'	MFWD 300	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant - Folding	12R-38	MFWD 300	0.049	1.00	May		0.04	0.04	0.09	0.03
Cotton Seed B3TXF	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Acephate 90%	lb					0.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32%)	gal					14.4666				
Spray (Direct/Layby)	12R-38	MFWD 300	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.50	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.02	0.01
IncidentalPestTrt$15	acre					1.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.4100				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	1200.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
1/4-mi. Pivot Irr.	acre				Jan	1.0000			0.20	
TOTALS							0.79	0.51	1.34	0.63

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.
If Engenia is not available, replace application with glufosinate.

Table 5.D Estimated costs for field operations, per acre
Cotton, 12R-38" solid, conservation tillage
B3TXF variety, pivot irrigated, 7.5 ac.-in., 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
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Bed-Subsoil Fold	12R-38		2.44	2.65	1.87		0.57	7.53	9.57	17.10
Bed/Disk (Hipper)	12R-38		1.12	1.00	0.86		0.25	3.23	4.68	7.91
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.29	6.38	6.43	12.81
UAN (32%)	gal	38.05					1.83	39.88		39.88
Row Cond Folding	38'		1.86	0.91	1.42		0.17	4.36	6.07	10.43
Plant - Folding	12R-38		2.25	3.22	2.18		0.32	7.97	11.03	19.00
Cotton Seed B3TXF	thous	132.30					5.46	137.76		137.76
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Engenia	oz	13.57					0.56	14.13		14.13
Glyphosate 3lbs a.e	oz	3.84					0.16	4.00		4.00
Dual Magnum	pt	7.79					0.32	8.11		8.11
Acephate 90%	lb	3.99					0.16	4.15		4.15
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.21	6.30	6.43	12.73
UAN (32%)	gal	38.05					1.31	39.36		39.36
Spray (Direct/Layby)	12R-38		2.02	1.17	1.75		0.17	5.11	5.17	10.28
Engenia	oz	13.57					0.47	14.04		14.04
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.66	0.34	0.69		0.05	1.74	2.68	4.42
IncidentalPestTrt$15	acre	22.50					0.62	23.12		23.12
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	58.16					0.40	58.56		58.56
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	132.00					0.91	132.91		132.91
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
1/4-mi. Pivot Irr.	acre		32.93	21.95	1.84		1.69	58.41	99.50	157.91
TOTALS		687.69	73.19	72.16	32.45	0.00	29.10	894.59	329.93	1224.52

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.
If Engenia is not available, replace application with glufosinate.

Table 5.E Estimated monthly income and expense flows per acre
Cotton, 12R-38" solid, conservation tillage
B3TXF variety, pivot irrigated, 7.5 ac.-in., Non-Delta, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	988.20
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	58.16
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	38.05	0.00	38.05	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	55.24	25.20	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	3.99	20.24	28.48	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	132.30	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	2.73	0.00	0.00	0.00	0.46	2.03	5.86	4.39	1.35	0.61	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	3.56	0.00	0.00	0.00	0.44	2.35	4.99	14.69	14.27	10.32	0.66	21.91
REPAIR & MAINTENANCE	3.65	0.00	0.00	0.00	0.22	1.71	4.57	21.57	2.55	1.71	0.33	35.85
INTEREST ON OP. CAP.	8.49	0.00	0.00	0.00	0.72	2.12	9.77	4.30	1.32	0.37	0.20	1.81
TOTAL DIRECT EXPENSES	111.50	0.00	0.00	0.00	13.84	46.26	246.38	129.40	48.93	18.99	15.23	264.06
NET INCOME	-111.50	0.00	0.00	0.00	-13.84	-46.26	-246.38	-129.40	-48.93	-18.99	-15.23	724.14
NET INCOME TO DATE	-111.50	-111.50	-111.50	-111.50	-125.34	-171.60	-417.98	-547.38	-596.31	-615.30	-630.53	93.61

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.
If Engenia is not available, replace application with glufosinate.
* Lease costs are based on hourly usage costs.

Table 5.F Estimated returns for various price/yield combinations, per acre
Cotton, 12R-38" solid, conservation tillage
B3TXF variety, pivot irrigated, 7.5 ac.-in., Non-Delta, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	600.00	lb	-346	-325	-305	-285	-265	-244	-224	-204	-184	-163	-143
			-676	-655	-635	-615	-595	-574	-554	-534	-514	-493	-473
60	720.00	lb	-298	-274	-250	-225	-201	-177	-152	-128	-104	-80	-55
			-628	-604	-580	-555	-531	-507	-482	-458	-434	-409	-385
70	840.00	lb	-251	-222	-194	-166	-137	-109	-81	-52	-24	3	32
			-581	-552	-524	-496	-467	-439	-411	-382	-354	-326	-297
80	960.00	lb	-203	-171	-139	-106	-74	-41	-9	22	55	87	120
			-533	-501	-468	-436	-404	-371	-339	-306	-274	-242	-209
90	1080.00	lb	-156	-119	-83	-46	-10	25	62	98	135	171	208
			-486	-449	-413	-376	-340	-304	-267	-231	-194	-158	-121
100	1200.00	lb	-108	-68	-27	12	53	93	134	174	215	255	296
			-438	-398	-357	-317	-276	-236	-195	-155	-114	-74	-33
110	1320.00	lb	-61	-16	27	72	116	161	205	250	294	339	384
			-391	-346	-302	-257	-213	-168	-124	-79	-34	9	54
120	1440.00	lb	-13	34	83	131	180	229	277	326	374	423	472
			-343	-295	-246	-198	-149	-100	-52	-3	44	93	142
130	1560.00	lb	33	86	138	191	244	296	349	402	454	507	559
			-296	-243	-191	-138	-85	-33	19	72	124	177	230
140	1680.00	lb	80	137	194	251	307	364	421	477	534	591	647
			-248	-192	-135	-78	-22	34	91	147	204	261	318
150	1800.00	lb	128	189	249	310	371	432	492	553	614	675	735
			-201	-140	-80	-19	41	102	162	223	284	345	405

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
Cotton, 8R-38" solid, conservation tillage
W3FE variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	________
Ethephon 6E	pt	3.01	2.3125	6.96	________
Tribufos 6lb	pt	7.75	0.5000	3.88	________
Module Wrap	port.	41.25	1.1800	48.68	________
GINNING					
Gin & Haul	lb	0.11	1000.0000	110.00	________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	________
UAN (32%)	gal	2.63	28.9332	76.09	________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	________
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	________
Cotoran	pt	7.34	2.0000	14.68	________
Enlist Duo	pt	6.07	7.0000	42.49	________
Dual Magnum	pt	7.79	2.0000	15.58	________
INSECTICIDES					
Acephate 90%	lb	7.97	2.0000	15.94	________
Bidrin 8EC	oz	1.77	3.2000	5.66	________
Centric 40WG	oz	7.29	2.0000	14.58	________
IncidentalPestTrt$15	acre	15.00	1.0000	15.00	________
SEED/PLANTS					
Cotton Seed W3FE	thous	2.66	45.0000	119.70	________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	________
OPERATOR LABOR					
Tractors	hour	19.28	0.6696	12.92	________
Self-Propelled	hour	19.28	0.2721	5.27	________
HAND LABOR					
Implements	hour	9.06	0.1856	1.68	________
Self-Propelled	hour	9.06	0.2222	1.99	________
UNALLOCATED LABOR	hour	19.28	0.7534	14.53	________
DIESEL FUEL					
Tractors	gal	2.94	10.3405	30.39	________
Self-Propelled	gal	2.94	5.7068	16.78	________
REPAIR & MAINTENANCE					
Implements	acre	12.45	1.0000	12.45	________
Tractors	acre	8.28	1.0000	8.28	________
Self-Propelled	acre	31.49	1.0000	31.49	________
INTEREST ON OP. CAP.	acre	27.49	1.0000	27.49	________
TOTAL DIRECT EXPENSES				807.06	________
FIXED EXPENSES					
Implements	acre	22.69	1.0000	22.69	________
Tractors	acre	63.93	1.0000	63.93	________
Self-Propelled	acre	157.02	1.0000	157.02	________
TOTAL FIXED EXPENSES				243.64	________
TOTAL SPECIFIED EXPENSES				1050.70	________

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

Table 6.B Summary of estimated costs and returns per acre
Cotton, 8R-38" solid, conservation tillage
W3FE variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	1000.0000	675.00	_________
Cotton Seed	lb	0.11	1350.0000	148.50	_________

TOTAL INCOME				823.50	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	62.03	1.0000	62.03	_________
GINNING	acre	110.00	1.0000	110.00	_________
FERTILIZERS	acre	114.44	1.0000	114.44	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	99.46	1.0000	99.46	_________
INSECTICIDES	acre	51.19	1.0000	51.19	_________
SEED/PLANTS	acre	119.70	1.0000	119.70	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.4078	3.67	_________
OPERATOR LABOR	hour	19.28	0.9418	18.19	_________
UNALLOCATED LABOR	hour	19.28	0.7534	14.53	_________
DIESEL FUEL	gal	2.94	16.0474	47.17	_________
REPAIR & MAINTENANCE	acre	52.22	1.0000	52.22	_________
INTEREST ON OP. CAP.	acre	27.49	1.0000	27.49	_________

TOTAL DIRECT EXPENSES				807.06	_________
RETURNS ABOVE DIRECT EXPENSES				16.44	_________
TOTAL FIXED EXPENSES				243.64	_________

TOTAL SPECIFIED EXPENSES				1050.70	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-227.20	_________

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
Cotton, 8R-38" solid, conservation tillage
W3FE variety, Non-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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Bed-Subsoil Fold	8R-38	MFWD 300	0.080	1.00	Nov		0.08	0.08	0.08	0.06
Bed/Disk (Hipper)Rd	8R-38	MFWD 300	0.074	0.50	Nov		0.03	0.03	0.03	0.02
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Fert Appl (Liquid)	8R-38	MFWD 300	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32%)	gal					14.4666				
Row Cond Rigid	26'	MFWD 300	0.059	1.00	May		0.05	0.05	0.05	0.04
Plant - Folding	8R-38	MFWD 300	0.074	1.00	May		0.07	0.07	0.14	0.05
Cotton Seed W3FE	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Enlist Duo	pt					3.5000				
Dual Magnum	pt					1.0000				
Acephate 90%	lb					0.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	8R-38	MFWD 300	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32%)	gal					14.4666				
Spray (Direct/Layby)	8R-38	MFWD 300	0.066	1.00	Jun		0.06	0.06	0.10	0.05
Enlist Duo	pt					3.5000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.00	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.01	0.00
IncidentalPestTrt$15	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.1800				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	1000.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
TOTALS							0.94	0.66	1.34	0.75

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
Cotton, 8R-38" solid, conservation tillage
W3FE variety, Non-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
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Bed-Subsoil Fold	8R-38		3.67	3.11	2.81		0.79	10.38	12.42	22.80
Bed/Disk (Hipper)Rd	8R-38		1.68	0.89	1.28		0.32	4.17	4.97	9.14
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Fert Appl (Liquid)	8R-38		3.52	2.49	3.05		0.44	9.50	9.55	19.05
UAN (32%)	gal	38.05					1.83	39.88		39.88
Row Cond Rigid	26'		2.71	1.09	2.07		0.24	6.11	7.56	13.67
Plant - Folding	8R-38		3.38	2.99	3.27		0.40	10.04	12.12	22.16
Cotton Seed W3FE	thous	119.70					4.94	124.64		124.64
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Enlist Duo	pt	21.25					0.88	22.13		22.13
Dual Magnum	pt	7.79					0.32	8.11		8.11
Acephate 90%	lb	3.99					0.16	4.15		4.15
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	8R-38		3.52	2.49	3.05		0.31	9.37	9.55	18.92
UAN (32%)	gal	38.05					1.31	39.36		39.36
Spray (Direct/Layby)	8R-38		3.04	1.44	2.62		0.24	7.34	7.31	14.65
Enlist Duo	pt	21.25					0.73	21.98		21.98
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
IncidentalPestTrt$15	acre	15.00					0.41	15.41		15.41
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	48.68					0.33	49.01		49.01
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	110.00					0.76	110.76		110.76
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
TOTALS		643.79	47.17	52.22	36.39	0.00	27.49	807.06	243.64	1050.70

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.

Table 6.E Estimated monthly income and expense flows per acre
Cotton, 8R-38" solid, conservation tillage
W3FE variety, Non-Delta Area, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	823.50
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	48.68
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	38.05	0.00	38.05	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	59.08	29.04	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	3.99	20.24	20.98	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	119.70	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	4.09	0.00	0.00	0.00	0.46	3.05	6.26	6.13	0.92	0.46	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	5.35	0.00	0.00	0.00	0.44	3.52	6.97	7.00	0.88	0.44	0.66	21.91
REPAIR & MAINTENANCE	4.00	0.00	0.00	0.00	0.22	2.49	4.52	4.15	0.44	0.22	0.33	35.85
INTEREST ON OP. CAP.	8.78	0.00	0.00	0.00	0.72	2.27	9.51	3.62	0.66	0.14	0.20	1.59
TOTAL DIRECT EXPENSES	115.29	0.00	0.00	0.00	13.84	49.38	239.69	109.19	24.84	7.24	15.23	232.36
NET INCOME	-115.29	0.00	0.00	0.00	-13.84	-49.38	-239.69	-109.19	-24.84	-7.24	-15.23	591.14
NET INCOME TO DATE	-115.29	-115.29	-115.29	-115.29	-129.13	-178.51	-418.20	-527.39	-552.23	-559.47	-574.70	16.44

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.
* Lease costs are based on hourly usage costs.

Table 6.F Estimated returns for various price/yield combinations, per acre
Cotton, 8R-38" solid, conservation tillage
W3FE variety, Non-Delta Area, Mississippi, 2026

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	500.00	lb	-350	-333	-316	-299	-282	-265	-248	-231	-215	-198	-181
			-593	-576	-559	-543	-526	-509	-492	-475	-458	-441	-424
60	600.00	lb	-310	-290	-270	-249	-229	-209	-189	-168	-148	-128	-108
			-554	-533	-513	-493	-473	-452	-432	-412	-392	-371	-351
70	700.00	lb	-270	-247	-223	-200	-176	-152	-129	-105	-81	-58	-34
			-514	-490	-467	-443	-420	-396	-372	-349	-325	-301	-278
80	800.00	lb	-231	-204	-177	-150	-123	-96	-69	-42	-15	11	38
			-475	-448	-421	-394	-367	-340	-313	-286	-259	-232	-205
90	900.00	lb	-191	-161	-131	-100	-70	-39	-9	20	51	81	111
			-435	-405	-374	-344	-313	-283	-253	-222	-192	-162	-131
100	1000.00	lb	-152	-118	-84	-51	-17	16	50	83	117	151	185
			-395	-362	-328	-294	-260	-227	-193	-159	-125	-92	-58
110	1100.00	lb	-112	-75	-38	-1	35	72	109	147	184	221	258
			-356	-319	-282	-245	-207	-170	-133	-96	-59	-22	14
120	1200.00	lb	-73	-32	7	48	88	129	169	210	250	291	331
			-316	-276	-235	-195	-154	-114	-73	-33	7	47	88
130	1300.00	lb	-33	10	54	97	141	185	229	273	317	361	405
			-277	-233	-189	-145	-101	-57	-14	29	73	117	161
140	1400.00	lb	5	53	100	147	194	242	289	336	383	431	478
			-237	-190	-143	-96	-48	-1	45	92	140	187	234
150	1500.00	lb	45	96	146	197	247	298	349	399	450	501	551
			-198	-147	-96	-46	4	54	105	156	206	257	308

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
Cotton, 8R-38" solid, no-till
W3FE variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	_________
Ethephon 6E	pt	3.01	2.3125	6.96	_________
Tribufos 6lb	pt	7.75	0.5000	3.88	_________
Module Wrap	port.	41.25	1.0600	43.73	_________
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	_________
UAN (32%)	gal	2.63	18.4000	48.39	_________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	_________
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	_________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	_________
Cotoran	pt	7.34	2.0000	14.68	_________
Enlist Duo	pt	6.07	7.0000	42.49	_________
Dual Magnum	pt	7.79	2.0000	15.58	_________
INSECTICIDES					
Acephate 90%	lb	7.97	2.0000	15.94	_________
Bidrin 8EC	oz	1.77	3.2000	5.66	_________
Centric 40WG	oz	7.29	2.0000	14.58	_________
IncidentalPestTrt$15	acre	15.00	1.0000	15.00	_________
SEED/PLANTS					
Cotton Seed W3FE	thous	2.66	45.0000	119.70	_________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	_________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.4773	9.21	_________
Self-Propelled	hour	19.28	0.2721	5.27	_________
HAND LABOR					
Implements	hour	9.06	0.1499	1.35	_________
Self-Propelled	hour	9.06	0.2222	1.99	_________
UNALLOCATED LABOR	hour	19.27	0.5995	11.56	_________
DIESEL FUEL					
Tractors	gal	2.94	7.3703	21.66	_________
Self-Propelled	gal	2.94	5.7068	16.78	_________
REPAIR & MAINTENANCE					
Implements	acre	8.70	1.0000	8.70	_________
Tractors	acre	5.90	1.0000	5.90	_________
Self-Propelled	acre	31.49	1.0000	31.49	_________
INTEREST ON OP. CAP.	acre	24.37	1.0000	24.37	_________

TOTAL DIRECT EXPENSES				738.41	_________
FIXED EXPENSES					
Implements	acre	15.19	1.0000	15.19	_________
Tractors	acre	45.56	1.0000	45.56	_________
Self-Propelled	acre	157.02	1.0000	157.02	_________

TOTAL FIXED EXPENSES				217.77	_________

TOTAL SPECIFIED EXPENSES				956.18	_________

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.

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Table 7.B Summary of estimated costs and returns per acre
Cotton, 8R-38" solid, no-till
W3FE variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	900.0000	607.50	_________
Cotton Seed	lb	0.11	1215.0000	133.65	_________

TOTAL INCOME				741.15	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	57.08	1.0000	57.08	_________
GINNING	acre	99.00	1.0000	99.00	_________
FERTILIZERS	acre	86.73	1.0000	86.73	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	99.46	1.0000	99.46	_________
INSECTICIDES	acre	51.19	1.0000	51.19	_________
SEED/PLANTS	acre	119.70	1.0000	119.70	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.3721	3.34	_________
OPERATOR LABOR	hour	19.28	0.7494	14.48	_________
UNALLOCATED LABOR	hour	19.27	0.5995	11.56	_________
DIESEL FUEL	gal	2.94	13.0772	38.44	_________
REPAIR & MAINTENANCE	acre	46.09	1.0000	46.09	_________
INTEREST ON OP. CAP.	acre	24.37	1.0000	24.37	_________

TOTAL DIRECT EXPENSES				738.41	_________
RETURNS ABOVE DIRECT EXPENSES				2.74	_________
TOTAL FIXED EXPENSES				217.77	_________

TOTAL SPECIFIED EXPENSES				956.18	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-215.03	_________

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 7.C Estimated resource use for field operations, per acre
Cotton, 8R-38" solid, no-till
W3FE variety, Non-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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Row Cond Rigid	26'	MFWD 300	0.059	1.00	May		0.05	0.05	0.05	0.04
NT Plant-Folding	8R-38	MFWD 300	0.077	1.00	May		0.07	0.07	0.15	0.06
Cotton Seed W3FE	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Enlist Duo	pt					3.5000				
Dual Magnum	pt					1.0000				
Acephate 90%	lb					0.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	8R-38	MFWD 300	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32%)	gal					18.4000				
Spray (Direct/Layby)	8R-38	MFWD 300	0.066	1.00	Jun		0.06	0.06	0.10	0.05
Enlist Duo	pt					3.5000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.00	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.01	0.00
IncidentalPestTrt$15	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.0600				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
TOTALS							0.74	0.47	1.12	0.59

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
Cotton, 8R-38" solid, no-till
W3FE variety, Non-Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	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
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Row Cond Rigid	26'		2.71	1.09	2.07		0.24	6.11	7.56	13.67
NT Plant-Folding	8R-38		3.52	3.35	3.40		0.42	10.69	13.19	23.88
Cotton Seed W3FE	thous	119.70					4.94	124.64		124.64
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Enlist Duo	pt	21.25					0.88	22.13		22.13
Dual Magnum	pt	7.79					0.32	8.11		8.11
Acephate 90%	lb	3.99					0.16	4.15		4.15
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	8R-38		3.52	2.49	3.05		0.31	9.37	9.55	18.92
UAN (32%)	gal	48.39					1.66	50.05		50.05
Spray (Direct/Layby)	8R-38		3.04	1.44	2.62		0.24	7.34	7.31	14.65
Enlist Duo	pt	21.25					0.73	21.98		21.98
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
IncidentalPestTrt$15	acre	15.00					0.41	15.41		15.41
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	43.73					0.30	44.03		44.03
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	99.00					0.68	99.68		99.68
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
TOTALS		600.13	38.44	46.09	29.38	0.00	24.37	738.41	217.77	956.18

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
Cotton, 8R-38" solid, no-till
W3FE variety, Non-Delta Area, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	741.15
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	43.73
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	0.00	0.00	48.39	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	59.08	29.04	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	3.99	20.24	20.98	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	119.70	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	0.46	0.00	6.39	6.13	0.92	0.46	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.44	0.00	7.11	7.00	0.88	0.44	0.66	21.91
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.22	0.00	4.88	4.15	0.44	0.22	0.33	35.85
INTEREST ON OP. CAP.	7.67	0.00	0.00	0.00	0.72	0.00	9.53	3.97	0.66	0.14	0.20	1.48
TOTAL DIRECT EXPENSES	100.74	0.00	0.00	0.00	13.84	0.00	240.34	119.88	24.84	7.24	15.23	216.30
NET INCOME	-100.74	0.00	0.00	0.00	-13.84	0.00	-240.34	-119.88	-24.84	-7.24	-15.23	524.85
NET INCOME TO DATE	-100.74	-100.74	-100.74	-100.74	-114.58	-114.58	-354.92	-474.80	-499.64	-506.88	-522.11	2.74

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
Cotton, 8R-38" solid, no-till
W3FE variety, Non-Delta Area, Mississippi, 2026

PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PERCENT										
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-327	-311	-296	-281	-266	-251	-235	-220	-205	-190	-175
			-544	-529	-514	-499	-484	-468	-453	-438	-423	-408	-393
60	540.00	lb	-291	-273	-255	-236	-218	-200	-182	-163	-145	-127	-109
			-509	-491	-472	-454	-436	-418	-399	-381	-363	-345	-327
70	630.00	lb	-255	-234	-213	-192	-170	-149	-128	-107	-85	-64	-43
			-473	-452	-431	-409	-388	-367	-346	-324	-303	-282	-261
80	720.00	lb	-220	-196	-171	-147	-123	-98	-74	-50	-25	-1	22
			-438	-413	-389	-365	-340	-316	-292	-267	-243	-219	-195
90	810.00	lb	-184	-157	-130	-102	-75	-48	-20	6	33	61	88
			-402	-375	-347	-320	-293	-265	-238	-211	-183	-156	-129
100	900.00	lb	-149	-118	-88	-58	-27	2	33	63	93	124	154
			-366	-336	-306	-275	-245	-215	-184	-154	-123	-93	-63
110	990.00	lb	-113	-80	-46	-13	20	53	86	120	153	187	220
			-331	-297	-264	-231	-197	-164	-130	-97	-64	-30	2
120	1080.00	lb	-77	-41	-5	31	67	104	140	177	213	250	286
			-295	-259	-222	-186	-149	-113	-77	-40	-4	32	68
130	1170.00	lb	-42	-2	36	76	115	155	194	234	273	313	352
			-260	-220	-181	-141	-102	-62	-23	16	55	95	134
140	1260.00	lb	-6	35	78	120	163	205	248	290	333	375	418
			-224	-182	-139	-96	-54	-11	30	73	115	158	200
150	1350.00	lb	28	74	119	165	211	256	302	347	393	438	484
			-188	-143	-97	-52	-6	38	84	130	175	221	266

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
Cotton, 12R-38" solid, conservation tillage
W3FE variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	________
Ethephon 6E	pt	3.01	2.3125	6.96	________
Tribufos 6lb	pt	7.75	0.5000	3.88	________
Module Wrap	port.	41.25	1.1800	48.68	________
GINNING					
Gin & Haul	lb	0.11	1000.0000	110.00	________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	________
UAN (32%)	gal	2.63	28.9332	76.09	________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	________
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	________
Cotoran	pt	7.34	2.0000	14.68	________
Enlist Duo	pt	6.07	7.0000	42.49	________
Dual Magnum	pt	7.79	2.0000	15.58	________
INSECTICIDES					
Acephate 90%	lb	7.97	2.0000	15.94	________
Bidrin 8EC	oz	1.77	3.2000	5.66	________
Centric 40WG	oz	7.29	2.0000	14.58	________
IncidentalPestTrt$15	acre	15.00	1.0000	15.00	________
SEED/PLANTS					
Cotton Seed W3FE	thous	2.66	45.0000	119.70	________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	________
OPERATOR LABOR					
Tractors	hour	19.28	0.5122	9.90	________
Self-Propelled	hour	19.28	0.2721	5.27	________
HAND LABOR					
Implements	hour	9.06	0.1235	1.11	________
Self-Propelled	hour	9.06	0.2222	1.99	________
UNALLOCATED LABOR	hour	19.29	0.6275	12.11	________
DIESEL FUEL					
Tractors	gal	2.94	7.9099	23.26	________
Self-Propelled	gal	2.94	5.7068	16.78	________
REPAIR & MAINTENANCE					
Implements	acre	12.29	1.0000	12.29	________
Tractors	acre	6.31	1.0000	6.31	________
Self-Propelled	acre	31.49	1.0000	31.49	________
INTEREST ON OP. CAP.	acre	26.73	1.0000	26.73	________
TOTAL DIRECT EXPENSES				791.03	________
FIXED EXPENSES					
Implements	acre	23.63	1.0000	23.63	________
Tractors	acre	48.89	1.0000	48.89	________
Self-Propelled	acre	157.02	1.0000	157.02	________
TOTAL FIXED EXPENSES				229.54	________
TOTAL SPECIFIED EXPENSES				1020.57	________

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
Cotton, 12R-38" solid, conservation tillage
W3FE variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	1000.0000	675.00	_________
Cotton Seed	lb	0.11	1350.0000	148.50	_________

TOTAL INCOME				823.50	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	62.03	1.0000	62.03	_________
GINNING	acre	110.00	1.0000	110.00	_________
FERTILIZERS	acre	114.44	1.0000	114.44	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	99.46	1.0000	99.46	_________
INSECTICIDES	acre	51.19	1.0000	51.19	_________
SEED/PLANTS	acre	119.70	1.0000	119.70	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.3458	3.10	_________
OPERATOR LABOR	hour	19.28	0.7844	15.17	_________
UNALLOCATED LABOR	hour	19.29	0.6275	12.11	_________
DIESEL FUEL	gal	2.94	13.6167	40.04	_________
REPAIR & MAINTENANCE	acre	50.09	1.0000	50.09	_________
INTEREST ON OP. CAP.	acre	26.73	1.0000	26.73	_________

TOTAL DIRECT EXPENSES				791.03	_________
RETURNS ABOVE DIRECT EXPENSES				32.47	_________
TOTAL FIXED EXPENSES				229.54	_________

TOTAL SPECIFIED EXPENSES				1020.57	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-197.07	_________

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
Cotton, 12R-38" solid, conservation tillage
W3FE variety, Non-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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Bed-Subsoil Fold	12R-38	MFWD 300	0.053	1.00	Nov		0.05	0.05	0.05	0.04
Bed/Disk (Hipper)	12R-38	MFWD 300	0.049	0.50	Nov		0.02	0.02	0.02	0.01
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32%)	gal					14.4666				
Row Cond Folding	38'	MFWD 300	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant - Folding	12R-38	MFWD 300	0.049	1.00	May		0.04	0.04	0.09	0.03
Cotton Seed W3FE	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Enlist Duo	pt					3.5000				
Dual Magnum	pt					1.0000				
Acephate 90%	lb					0.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32%)	gal					14.4666				
Spray (Direct/Layby)	12R-38	MFWD 300	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Enlist Duo	pt					3.5000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.00	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.01	0.00
IncidentalPestTrt$15	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.1800				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	1000.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
TOTALS							0.78	0.51	1.13	0.62

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
Cotton, 12R-38" solid, conservation tillage
W3FE variety, Non-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
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Bed-Subsoil Fold	12R-38		2.44	2.65	1.87		0.57	7.53	9.57	17.10
Bed/Disk (Hipper)	12R-38		1.12	1.00	0.86		0.25	3.23	4.68	7.91
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.29	6.38	6.43	12.81
UAN (32%)	gal	38.05					1.83	39.88		39.88
Row Cond Folding	38'		1.86	0.91	1.42		0.17	4.36	6.07	10.43
Plant - Folding	12R-38		2.25	3.22	2.18		0.32	7.97	11.03	19.00
Cotton Seed W3FE	thous	119.70					4.94	124.64		124.64
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Enlist Duo	pt	21.25					0.88	22.13		22.13
Dual Magnum	pt	7.79					0.32	8.11		8.11
Acephate 90%	lb	3.99					0.16	4.15		4.15
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.21	6.30	6.43	12.73
UAN (32%)	gal	38.05					1.31	39.36		39.36
Spray (Direct/Layby)	12R-38		2.02	1.17	1.75		0.17	5.11	5.17	10.28
Enlist Duo	pt	21.25					0.73	21.98		21.98
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
IncidentalPestTrt$15	acre	15.00					0.41	15.41		15.41
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	48.68					0.33	49.01		49.01
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	110.00					0.76	110.76		110.76
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
TOTALS		643.79	40.04	50.09	30.38	0.00	26.73	791.03	229.54	1020.57

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
Cotton, 12R-38" solid, conservation tillage
W3FE variety, Non-Delta Area, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	823.50
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	48.68
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	38.05	0.00	38.05	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	59.08	29.04	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	3.99	20.24	20.98	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	119.70	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	2.73	0.00	0.00	0.00	0.46	2.03	4.52	4.24	0.92	0.46	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	3.56	0.00	0.00	0.00	0.44	2.35	4.99	4.81	0.88	0.44	0.66	21.91
REPAIR & MAINTENANCE	3.65	0.00	0.00	0.00	0.22	1.71	4.57	3.10	0.44	0.22	0.33	35.85
INTEREST ON OP. CAP.	8.49	0.00	0.00	0.00	0.72	2.12	9.36	3.45	0.66	0.14	0.20	1.59
TOTAL DIRECT EXPENSES	111.50	0.00	0.00	0.00	13.84	46.26	235.87	103.89	24.84	7.24	15.23	232.36
NET INCOME	-111.50	0.00	0.00	0.00	-13.84	-46.26	-235.87	-103.89	-24.84	-7.24	-15.23	591.14
NET INCOME TO DATE	-111.50	-111.50	-111.50	-111.50	-125.34	-171.60	-407.47	-511.36	-536.20	-543.44	-558.67	32.47

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
Cotton, 12R-38" solid, conservation tillage
W3FE variety, Non-Delta Area, Mississippi, 2026

PRODUCT			PERCENT 75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	500.00	lb	-334	-317	-300	-283	-266	-249	-232	-215	-199	-182	-165
			-563	-546	-529	-512	-496	-479	-462	-445	-428	-411	-394
60	600.00	lb	-294	-274	-253	-233	-213	-193	-172	-152	-132	-112	-91
			-524	-503	-483	-463	-443	-422	-402	-382	-362	-341	-321
70	700.00	lb	-254	-231	-207	-184	-160	-136	-113	-89	-65	-42	-18
			-484	-460	-437	-413	-389	-366	-342	-319	-295	-271	-248
80	800.00	lb	-215	-188	-161	-134	-107	-80	-53	-26	0	27	54
			-444	-417	-390	-363	-336	-309	-282	-255	-228	-201	-174
90	900.00	lb	-175	-145	-115	-84	-54	-23	6	36	67	97	127
			-405	-374	-344	-314	-283	-253	-223	-192	-162	-131	-101
100	1000.00	lb	-136	-102	-68	-35	-1	32	66	99	133	167	201
			-365	-332	-298	-264	-230	-197	-163	-129	-95	-62	-28
110	1100.00	lb	-96	-59	-22	14	51	88	126	163	200	237	274
			-326	-289	-252	-214	-177	-140	-103	-66	-29	7	44
120	1200.00	lb	-57	-16	23	64	104	145	185	226	266	307	347
			-286	-246	-205	-165	-124	-84	-43	-3	37	77	118
130	1300.00	lb	-17	26	70	113	157	201	245	289	333	377	421
			-247	-203	-159	-115	-71	-27	16	59	103	147	191
140	1400.00	lb	21	69	116	163	210	258	305	352	399	447	494
			-207	-160	-113	-65	-18	28	75	123	170	217	264
150	1500.00	lb	61	112	162	213	263	314	365	415	466	517	567
			-168	-117	-66	-16	34	85	135	186	236	287	338

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
Cotton, 12R-38" solid, no-till
W3FE variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	_________
Ethephon 6E	pt	3.01	2.3125	6.96	_________
Tribufos 6lb	pt	7.75	0.5000	3.88	_________
Module Wrap	port.	41.25	1.0600	43.73	_________
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	_________
UAN (32%)	gal	2.63	18.4000	48.39	_________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	_________
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	_________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	_________
Cotoran	pt	7.34	2.0000	14.68	_________
Enlist Duo	pt	6.07	7.0000	42.49	_________
Dual Magnum	pt	7.79	2.0000	15.58	_________
INSECTICIDES					
Acephate 90%	lb	7.97	2.0000	15.94	_________
Bidrin 8EC	oz	1.77	3.2000	5.66	_________
Centric 40WG	oz	7.29	2.0000	14.58	_________
IncidentalPestTrt$15	acre	15.00	1.0000	15.00	_________
SEED/PLANTS					
Cotton Seed W3FE	thous	2.66	45.0000	119.70	_________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	_________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.3841	7.42	_________
Self-Propelled	hour	19.28	0.2721	5.27	_________
HAND LABOR					
Implements	hour	9.06	0.0998	0.90	_________
Self-Propelled	hour	9.06	0.2222	1.99	_________
UNALLOCATED LABOR	hour	19.29	0.5250	10.13	_________
DIESEL FUEL					
Tractors	gal	2.94	5.9324	17.45	_________
Self-Propelled	gal	2.94	5.7068	16.78	_________
REPAIR & MAINTENANCE					
Implements	acre	8.89	1.0000	8.89	_________
Tractors	acre	4.74	1.0000	4.74	_________
Self-Propelled	acre	31.49	1.0000	31.49	_________
INTEREST ON OP. CAP.	acre	24.05	1.0000	24.05	_________
TOTAL DIRECT EXPENSES				729.24	_________
FIXED EXPENSES					
Implements	acre	16.24	1.0000	16.24	_________
Tractors	acre	36.66	1.0000	36.66	_________
Self-Propelled	acre	157.02	1.0000	157.02	_________
TOTAL FIXED EXPENSES				209.92	_________
TOTAL SPECIFIED EXPENSES				939.16	_________

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
Cotton, 12R-38" solid, no-till
W3FE variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	900.0000	607.50	_________
Cotton Seed	lb	0.11	1215.0000	133.65	_________

TOTAL INCOME				741.15	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	57.08	1.0000	57.08	_________
GINNING	acre	99.00	1.0000	99.00	_________
FERTILIZERS	acre	86.73	1.0000	86.73	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	99.46	1.0000	99.46	_________
INSECTICIDES	acre	51.19	1.0000	51.19	_________
SEED/PLANTS	acre	119.70	1.0000	119.70	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.3220	2.89	_________
OPERATOR LABOR	hour	19.28	0.6563	12.69	_________
UNALLOCATED LABOR	hour	19.29	0.5250	10.13	_________
DIESEL FUEL	gal	2.94	11.6393	34.23	_________
REPAIR & MAINTENANCE	acre	45.12	1.0000	45.12	_________
INTEREST ON OP. CAP.	acre	24.05	1.0000	24.05	_________

TOTAL DIRECT EXPENSES				729.24	_________
RETURNS ABOVE DIRECT EXPENSES				11.91	_________
TOTAL FIXED EXPENSES				209.92	_________

TOTAL SPECIFIED EXPENSES				939.16	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-198.01	_________

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
Cotton, 12R-38" solid, no-till
W3FE variety, Non-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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Row Cond Folding	38'	MFWD 300	0.040	1.00	May		0.04	0.04	0.04	0.03
NT Plant-Folding	12R-38	MFWD 300	0.051	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed W3FE	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Enlist Duo	pt					3.5000				
Dual Magnum	pt					1.0000				
Acephate 90%	lb					0.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32%)	gal					18.4000				
Spray (Direct/Layby)	12R-38	MFWD 300	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Enlist Duo	pt					3.5000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.00	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.01	0.00
IncidentalPestTrt$15	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.0600				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
TOTALS							0.65	0.38	0.97	0.52

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 9.D Estimated costs for field operations, per acre
Cotton, 12R-38" solid, no-till
W3FE variety, Non-Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		DIRECT COST								
		dollars								
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Row Cond Folding	38'		1.86	0.91	1.42		0.17	4.36	6.07	10.43
NT Plant-Folding	12R-38		2.35	3.61	2.27		0.34	8.57	12.09	20.66
Cotton Seed W3FE	thous	119.70					4.94	124.64		124.64
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Enlist Duo	pt	21.25					0.88	22.13		22.13
Dual Magnum	pt	7.79					0.32	8.11		8.11
Acephate 90%	lb	3.99					0.16	4.15		4.15
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.21	6.30	6.43	12.73
UAN (32%)	gal	48.39					1.66	50.05		50.05
Spray (Direct/Layby)	12R-38		2.02	1.17	1.75		0.17	5.11	5.17	10.28
Enlist Duo	pt	21.25					0.73	21.98		21.98
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
IncidentalPestTrt$15	acre	15.00					0.41	15.41		15.41
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	43.73					0.30	44.03		44.03
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	99.00					0.68	99.68		99.68
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
TOTALS		600.13	34.23	45.12	25.71	0.00	24.05	729.24	209.92	939.16

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
Cotton, 12R-38" solid, no-till
W3FE variety, Non-Delta Area, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	741.15
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	43.73
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	0.00	0.00	48.39	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	59.08	29.04	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	3.99	20.24	20.98	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	119.70	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	0.46	0.00	4.61	4.24	0.92	0.46	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.44	0.00	5.09	4.81	0.88	0.44	0.66	21.91
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.22	0.00	4.96	3.10	0.44	0.22	0.33	35.85
INTEREST ON OP. CAP.	7.67	0.00	0.00	0.00	0.72	0.00	9.38	3.80	0.66	0.14	0.20	1.48
TOTAL DIRECT EXPENSES	100.74	0.00	0.00	0.00	13.84	0.00	236.47	114.58	24.84	7.24	15.23	216.30
NET INCOME	-100.74	0.00	0.00	0.00	-13.84	0.00	-236.47	-114.58	-24.84	-7.24	-15.23	524.85
NET INCOME TO DATE	-100.74	-100.74	-100.74	-100.74	-114.58	-114.58	-351.05	-465.63	-490.47	-497.71	-512.94	11.91

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
Cotton, 12R-38" solid, no-till
W3FE variety, Non-Delta Area, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-317	-302	-287	-272	-257	-242	-226	-211	-196	-181	-166
			-527	-512	-497	-482	-467	-451	-436	-421	-406	-391	-375
60	540.00	lb	-282	-264	-245	-227	-209	-191	-172	-154	-136	-118	-100
			-492	-474	-455	-437	-419	-401	-382	-364	-346	-328	-310
70	630.00	lb	-246	-225	-204	-182	-161	-140	-119	-97	-76	-55	-34
			-456	-435	-414	-392	-371	-350	-329	-307	-286	-265	-244
80	720.00	lb	-211	-186	-162	-138	-113	-89	-65	-41	-16	7	31
			-421	-396	-372	-348	-323	-299	-275	-250	-226	-202	-178
90	810.00	lb	-175	-148	-120	-93	-66	-38	-11	15	43	70	97
			-385	-358	-330	-303	-276	-248	-221	-194	-166	-139	-112
100	900.00	lb	-139	-109	-79	-48	-18	11	42	72	103	133	163
			-349	-319	-289	-258	-228	-198	-167	-137	-106	-76	-46
110	990.00	lb	-104	-70	-37	-4	29	62	96	129	162	196	229
			-314	-280	-247	-214	-180	-147	-113	-80	-46	-13	19
120	1080.00	lb	-68	-32	4	40	77	113	149	186	222	259	295
			-278	-242	-205	-169	-132	-96	-59	-23	12	49	85
130	1170.00	lb	-33	6	45	85	124	164	203	243	282	322	361
			-243	-203	-164	-124	-85	-45	-6	33	72	112	151
140	1260.00	lb	2	44	87	129	172	215	257	300	342	385	427
			-207	-164	-122	-79	-37	5	47	90	132	175	217
150	1350.00	lb	38	83	129	174	220	265	311	356	402	448	493
			-171	-126	-80	-35	10	55	101	147	192	238	283

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
Cotton, 12R-38" solid, conservation tillage
W3FE pivot irrigated, 7.5 ac.-in., Non-Delta, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	_________
Ethephon 6E	pt	3.01	2.3125	6.96	_________
Tribufos 6lb	pt	7.75	0.5000	3.88	_________
Module Wrap	port.	41.25	1.4100	58.16	_________
GINNING					
Gin & Haul	lb	0.11	1200.0000	132.00	_________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	_________
UAN (32%)	gal	2.63	28.9332	76.09	_________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	_________
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	_________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	_________
Cotoran	pt	7.34	2.0000	14.68	_________
Enlist Duo	pt	6.07	7.0000	42.49	_________
Dual Magnum	pt	7.79	2.0000	15.58	_________
INSECTICIDES					
Acephate 90%	lb	7.97	2.0000	15.94	_________
Bidrin 8EC	oz	1.77	3.2000	5.66	_________
Centric 40WG	oz	7.29	2.0000	14.58	_________
IncidentalPestTrt$15	acre	15.00	1.5000	22.50	_________
SEED/PLANTS					
Cotton Seed W3FE	thous	2.66	45.0000	119.70	_________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	_________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.5122	9.90	_________
Self-Propelled	hour	19.28	0.2780	5.38	_________
IRRIGATE LABOR					
Special Labor	hour	9.06	0.2036	1.84	_________
HAND LABOR					
Implements	hour	9.06	0.1235	1.11	_________
Self-Propelled	hour	9.06	0.2251	2.02	_________
UNALLOCATED LABOR	hour	19.29	0.6322	12.20	_________
DIESEL FUEL					
Tractors	gal	2.94	7.9099	23.26	_________
Self-Propelled	gal	2.94	5.7817	17.00	_________
1/4-mi. Pivot Irr.	gal	2.94	11.2011	32.93	_________
REPAIR & MAINTENANCE					
Implements	acre	12.29	1.0000	12.29	_________
Tractors	acre	6.31	1.0000	6.31	_________
Self-Propelled	acre	31.61	1.0000	31.61	_________
1/4-mi. Pivot Irr.	acre	21.95	1.0000	21.95	_________
INTEREST ON OP. CAP.	acre	28.87	1.0000	28.87	_________

TOTAL DIRECT EXPENSES				889.44	_________
FIXED EXPENSES					
Implements	acre	23.63	1.0000	23.63	_________
Tractors	acre	48.89	1.0000	48.89	_________
Self-Propelled	acre	157.91	1.0000	157.91	_________
1/4-mi. Pivot Irr.	acre	99.50	1.0000	99.50	_________

TOTAL FIXED EXPENSES				329.93	_________

TOTAL SPECIFIED EXPENSES				1219.37	_________

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 10.B Summary of estimated costs and returns per acre
Cotton, 12R-38" solid, conservation tillage
W3FE pivot irrigated, 7.5 ac.-in., Non-Delta, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	1200.0000	810.00	_________
Cotton Seed	lb	0.11	1620.0000	178.20	_________

TOTAL INCOME				988.20	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	71.51	1.0000	71.51	_________
GINNING	acre	132.00	1.0000	132.00	_________
FERTILIZERS	acre	114.44	1.0000	114.44	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	99.46	1.0000	99.46	_________
INSECTICIDES	acre	58.69	1.0000	58.69	_________
SEED/PLANTS	acre	119.70	1.0000	119.70	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.3487	3.13	_________
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_________
OPERATOR LABOR	hour	19.28	0.7903	15.28	_________
UNALLOCATED LABOR	hour	19.29	0.6322	12.20	_________
DIESEL FUEL	gal	2.94	24.8927	73.19	_________
REPAIR & MAINTENANCE	acre	72.16	1.0000	72.16	_________
INTEREST ON OP. CAP.	acre	28.87	1.0000	28.87	_________

TOTAL DIRECT EXPENSES				889.44	_________
RETURNS ABOVE DIRECT EXPENSES				98.76	_________
TOTAL FIXED EXPENSES				329.93	_________

TOTAL SPECIFIED EXPENSES				1219.37	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-231.17	_________

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
Cotton, 12R-38" solid, conservation tillage
W3FE pivot irrigated, 7.5 ac.-in., 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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Bed-Subsoil Fold	12R-38	MFWD 300	0.053	1.00	Nov		0.05	0.05	0.05	0.04
Bed/Disk (Hipper)	12R-38	MFWD 300	0.049	0.50	Nov		0.02	0.02	0.02	0.01
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32%)	gal					14.4666				
Row Cond Folding	38'	MFWD 300	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant - Folding	12R-38	MFWD 300	0.049	1.00	May		0.04	0.04	0.09	0.03
Cotton Seed W3FE	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Enlist Duo	pt					3.5000				
Dual Magnum	pt					1.0000				
Acephate 90%	lb					0.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32%)	gal					14.4666				
Spray (Direct/Layby)	12R-38	MFWD 300	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Enlist Duo	pt					3.5000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.50	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.02	0.01
IncidentalPestTrt$15	acre					1.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.4100				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	1200.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
1/4-mi. Pivot Irr.	acre				Jan	1.0000			0.20	
TOTALS							0.79	0.51	1.34	0.63

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
Cotton, 12R-38" solid, conservation tillage
W3FE pivot irrigated, 7.5 ac.-in., Non-Delta, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	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
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Bed-Subsoil Fold	12R-38		2.44	2.65	1.87		0.57	7.53	9.57	17.10
Bed/Disk (Hipper)	12R-38		1.12	1.00	0.86		0.25	3.23	4.68	7.91
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.29	6.38	6.43	12.81
UAN (32%)	gal	38.05					1.83	39.88		39.88
Row Cond Folding	38'		1.86	0.91	1.42		0.17	4.36	6.07	10.43
Plant - Folding	12R-38		2.25	3.22	2.18		0.32	7.97	11.03	19.00
Cotton Seed W3FE	thous	119.70					4.94	124.64		124.64
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Enlist Duo	pt	21.25					0.88	22.13		22.13
Dual Magnum	pt	7.79					0.32	8.11		8.11
Acephate 90%	lb	3.99					0.16	4.15		4.15
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.21	6.30	6.43	12.73
UAN (32%)	gal	38.05					1.31	39.36		39.36
Spray (Direct/Layby)	12R-38		2.02	1.17	1.75		0.17	5.11	5.17	10.28
Enlist Duo	pt	21.25					0.73	21.98		21.98
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.66	0.34	0.69		0.05	1.74	2.68	4.42
IncidentalPestTrt$15	acre	22.50					0.62	23.12		23.12
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	58.16					0.40	58.56		58.56
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	132.00					0.91	132.91		132.91
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
1/4-mi. Pivot Irr.	acre		32.93	21.95	1.84		1.69	58.41	99.50	157.91
TOTALS		682.77	73.19	72.16	32.45	0.00	28.87	889.44	329.93	1219.37

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 10.E Estimated monthly income and expense flows per acre
Cotton, 12R-38" solid, conservation tillage
W3FE pivot irrigated, 7.5 ac.-in., Non-Delta, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	988.20
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	58.16
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	38.05	0.00	38.05	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	59.08	29.04	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	3.99	20.24	28.48	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	119.70	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	2.73	0.00	0.00	0.00	0.46	2.03	5.86	4.39	1.35	0.61	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	3.56	0.00	0.00	0.00	0.44	2.35	4.99	14.69	14.27	10.32	0.66	21.91
REPAIR & MAINTENANCE	3.65	0.00	0.00	0.00	0.22	1.71	4.57	21.57	2.55	1.71	0.33	35.85
INTEREST ON OP. CAP.	8.49	0.00	0.00	0.00	0.72	2.12	9.41	4.43	1.32	0.37	0.20	1.81
TOTAL DIRECT EXPENSES	111.50	0.00	0.00	0.00	13.84	46.26	237.26	133.37	48.93	18.99	15.23	264.06
NET INCOME	-111.50	0.00	0.00	0.00	-13.84	-46.26	-237.26	-133.37	-48.93	-18.99	-15.23	724.14
NET INCOME TO DATE	-111.50	-111.50	-111.50	-111.50	-125.34	-171.60	-408.86	-542.23	-591.16	-610.15	-625.38	98.76

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
Cotton, 12R-38" solid, conservation tillage
W3FE pivot irrigated, 7.5 ac.-in., Non-Delta, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	600.00	lb	-341	-320	-300	-280	-260	-239	-219	-199	-179	-158	-138
			-670	-650	-630	-610	-589	-569	-549	-529	-508	-488	-468
60	720.00	lb	-293	-269	-244	-220	-196	-172	-147	-123	-99	-74	-50
			-623	-599	-574	-550	-526	-502	-477	-453	-429	-404	-380
70	840.00	lb	-246	-217	-189	-161	-132	-104	-76	-47	-19	9	37
			-576	-547	-519	-490	-462	-434	-405	-377	-349	-320	-292
80	960.00	lb	-198	-166	-133	-101	-69	-36	-4	28	60	92	125
			-528	-496	-463	-431	-398	-366	-334	-301	-269	-236	-204
90	1080.00	lb	-151	-114	-78	-41	-5	31	67	103	140	176	213
			-481	-444	-408	-371	-335	-298	-262	-225	-189	-153	-116
100	1200.00	lb	-103	-63	-22	17	58	98	139	179	220	260	301
			-433	-393	-352	-312	-271	-231	-190	-150	-109	-69	-28
110	1320.00	lb	-56	-11	32	77	121	166	211	255	300	344	389
			-386	-341	-297	-252	-208	-163	-118	-74	-29	14	59
120	1440.00	lb	-8	39	88	136	185	234	282	331	379	428	477
			-338	-290	-241	-192	-144	-95	-47	1	50	98	147
130	1560.00	lb	38	91	143	196	249	301	354	407	459	512	565
			-291	-238	-185	-133	-80	-28	24	77	129	182	235
140	1680.00	lb	86	142	199	256	312	369	426	482	539	596	653
			-243	-187	-130	-73	-17	39	96	153	209	266	323
150	1800.00	lb	133	194	255	315	376	437	498	558	619	680	741
			-196	-135	-74	-14	46	107	168	228	289	350	411

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
Cotton, 8R-38" solid, conservation tillage
ThryvOn variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	_________
Ethephon 6E	pt	3.01	2.3125	6.96	_________
Tribufos 6lb	pt	7.75	0.5000	3.88	_________
Module Wrap	port.	41.25	1.1800	48.68	_________
GINNING					
Gin & Haul	lb	0.11	1000.0000	110.00	_________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	_________
UAN (32%)	gal	2.63	28.9332	76.09	_________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	_________
Glyphosate 3lbs a.e	oz	0.12	96.0000	11.52	_________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	_________
Cotoran	pt	7.34	2.0000	14.68	_________
Engenia	oz	1.06	25.6000	27.14	_________
Dual Magnum	pt	7.79	2.0000	15.58	_________
INSECTICIDES					
Bidrin 8EC	oz	1.77	3.2000	5.66	_________
Centric 40WG	oz	7.29	2.0000	14.58	_________
Acephate 90%	lb	7.97	1.5000	11.96	_________
IncidentalPestTrt$15	acre	15.00	1.0000	15.00	_________
SEED/PLANTS					
Cotton Seed ThryvOn	thous	3.64	45.0000	163.80	_________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	_________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.6696	12.92	_________
Self-Propelled	hour	19.28	0.2721	5.27	_________
HAND LABOR					
Implements	hour	9.06	0.1856	1.68	_________
Self-Propelled	hour	9.06	0.2222	1.99	_________
UNALLOCATED LABOR	hour	19.28	0.7534	14.53	_________
DIESEL FUEL					
Tractors	gal	2.94	10.3405	30.39	_________
Self-Propelled	gal	2.94	5.7068	16.78	_________
REPAIR & MAINTENANCE					
Implements	acre	12.45	1.0000	12.45	_________
Tractors	acre	8.28	1.0000	8.28	_________
Self-Propelled	acre	31.49	1.0000	31.49	_________
INTEREST ON OP. CAP.	acre	28.86	1.0000	28.86	_________

TOTAL DIRECT EXPENSES				840.86	_________
FIXED EXPENSES					
Implements	acre	22.69	1.0000	22.69	_________
Tractors	acre	63.93	1.0000	63.93	_________
Self-Propelled	acre	157.02	1.0000	157.02	_________

TOTAL FIXED EXPENSES				243.64	_________

TOTAL SPECIFIED EXPENSES				1084.50	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 11.B Summary of estimated costs and returns per acre
Cotton, 8R-38" solid, conservation tillage
ThryvOn variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	1000.0000	675.00	_________
Cotton Seed	lb	0.11	1350.0000	148.50	_________

TOTAL INCOME				823.50	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	62.03	1.0000	62.03	_________
GINNING	acre	110.00	1.0000	110.00	_________
FERTILIZERS	acre	114.44	1.0000	114.44	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	91.78	1.0000	91.78	_________
INSECTICIDES	acre	47.20	1.0000	47.20	_________
SEED/PLANTS	acre	163.80	1.0000	163.80	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.4078	3.67	_________
OPERATOR LABOR	hour	19.28	0.9418	18.19	_________
UNALLOCATED LABOR	hour	19.28	0.7534	14.53	_________
DIESEL FUEL	gal	2.94	16.0474	47.17	_________
REPAIR & MAINTENANCE	acre	52.22	1.0000	52.22	_________
INTEREST ON OP. CAP.	acre	28.86	1.0000	28.86	_________

TOTAL DIRECT EXPENSES				840.86	_________
RETURNS ABOVE DIRECT EXPENSES				-17.36	_________
TOTAL FIXED EXPENSES				243.64	_________

TOTAL SPECIFIED EXPENSES				1084.50	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-261.00	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 11.C Estimated resource use for field operations, per acre
Cotton, 8R-38" solid, conservation tillage
ThryvOn variety, Non-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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Bed-Subsoil Fold	8R-38	MFWD 300	0.080	1.00	Nov		0.08	0.08	0.08	0.06
Bed/Disk (Hipper)Rd	8R-38	MFWD 300	0.074	0.50	Nov		0.03	0.03	0.03	0.02
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Fert Appl (Liquid)	8R-38	MFWD 300	0.077	1.00	Apr		0.07	0.07	0.11	0.06
UAN (32%)	gal					14.4666				
Row Cond Rigid	26'	MFWD 300	0.059	1.00	May		0.05	0.05	0.05	0.04
Plant - Folding	8R-38	MFWD 300	0.074	1.00	May		0.07	0.07	0.14	0.05
Cotton Seed ThryvOn	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	8R-38	MFWD 300	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32%)	gal					14.4666				
Spray (Direct/Layby)	8R-38	MFWD 300	0.066	1.00	Jun		0.06	0.06	0.10	0.05
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.00	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.01	0.00
IncidentalPestTrt$15	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.1800				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	1000.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
TOTALS							0.94	0.66	1.34	0.75

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.
If Engenia is not available, replace application with glufosinate.

Table 11.D Estimated costs for field operations, per acre
Cotton, 8R-38" solid, conservation tillage
ThryvOn variety, Non-Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	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
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Bed-Subsoil Fold	8R-38		3.67	3.11	2.81		0.79	10.38	12.42	22.80
Bed/Disk (Hipper)Rd	8R-38		1.68	0.89	1.28		0.32	4.17	4.97	9.14
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Fert Appl (Liquid)	8R-38		3.52	2.49	3.05		0.44	9.50	9.55	19.05
UAN (32%)	gal	38.05					1.83	39.88		39.88
Row Cond Rigid	26'		2.71	1.09	2.07		0.24	6.11	7.56	13.67
Plant - Folding	8R-38		3.38	2.99	3.27		0.40	10.04	12.12	22.16
Cotton Seed ThryvOn	thous	163.80					6.76	170.56		170.56
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Engenia	oz	13.57					0.56	14.13		14.13
Glyphosate 3lbs a.e	oz	3.84					0.16	4.00		4.00
Dual Magnum	pt	7.79					0.32	8.11		8.11
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	8R-38		3.52	2.49	3.05		0.31	9.37	9.55	18.92
UAN (32%)	gal	38.05					1.31	39.36		39.36
Spray (Direct/Layby)	8R-38		3.04	1.44	2.62		0.24	7.34	7.31	14.65
Engenia	oz	13.57					0.47	14.04		14.04
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
IncidentalPestTrt$15	acre	15.00					0.41	15.41		15.41
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	48.68					0.33	49.01		49.01
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	110.00					0.76	110.76		110.76
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
TOTALS		676.22	47.17	52.22	36.39	0.00	28.86	840.86	243.64	1084.50

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.
If Engenia is not available, replace application with glufosinate.

Table 11.E Estimated monthly income and expense flows per acre
Cotton, 8R-38" solid, conservation tillage
ThryvOn variety, Non-Delta Area, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	823.50
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	48.68
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	38.05	0.00	38.05	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	55.24	25.20	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.24	20.98	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	163.80	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	4.09	0.00	0.00	0.00	0.46	3.05	6.26	6.13	0.92	0.46	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	5.35	0.00	0.00	0.00	0.44	3.52	6.97	7.00	0.88	0.44	0.66	21.91
REPAIR & MAINTENANCE	4.00	0.00	0.00	0.00	0.22	2.49	4.52	4.15	0.44	0.22	0.33	35.85
INTEREST ON OP. CAP.	8.78	0.00	0.00	0.00	0.72	2.27	11.01	3.49	0.66	0.14	0.20	1.59
TOTAL DIRECT EXPENSES	115.29	0.00	0.00	0.00	13.84	49.38	277.46	105.22	24.84	7.24	15.23	232.36
NET INCOME	-115.29	0.00	0.00	0.00	-13.84	-49.38	-277.46	-105.22	-24.84	-7.24	-15.23	591.14
NET INCOME TO DATE	-115.29	-115.29	-115.29	-115.29	-129.13	-178.51	-455.97	-561.19	-586.03	-593.27	-608.50	-17.36

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.
If Engenia is not available, replace application with glufosinate.
* Lease costs are based on hourly usage costs.

Table 11.F Estimated returns for various price/yield combinations, per acre
Cotton, 8R-38" solid, conservation tillage
ThryvOn variety, Non-Delta Area, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	500.00	lb	-383	-366	-350	-333	-316	-299	-282	-265	-248	-231	-215
			-627	-610	-593	-576	-559	-543	-526	-509	-492	-475	-458
60	600.00	lb	-344	-324	-303	-283	-263	-243	-222	-202	-182	-162	-141
			-587	-567	-547	-527	-506	-486	-466	-446	-425	-405	-385
70	700.00	lb	-304	-281	-257	-233	-210	-186	-163	-139	-115	-92	-68
			-548	-524	-501	-477	-453	-430	-406	-383	-359	-335	-312
80	800.00	lb	-265	-238	-211	-184	-157	-130	-103	-76	-49	-22	4
			-508	-481	-454	-427	-400	-373	-346	-319	-292	-265	-238
90	900.00	lb	-225	-195	-164	-134	-104	-73	-43	-13	17	47	78
			-469	-438	-408	-378	-347	-317	-287	-256	-226	-195	-165
100	1000.00	lb	-186	-152	-118	-84	-51	-17	16	50	83	117	151
			-429	-396	-362	-328	-294	-261	-227	-193	-159	-126	-92
110	1100.00	lb	-146	-109	-72	-35	1	39	76	113	150	187	224
			-390	-353	-315	-278	-241	-204	-167	-130	-93	-56	-18
120	1200.00	lb	-107	-66	-26	14	54	95	135	176	216	257	297
			-350	-310	-269	-229	-188	-148	-107	-67	-26	13	54
130	1300.00	lb	-67	-23	20	64	108	151	195	239	283	327	371
			-311	-267	-223	-179	-135	-91	-47	-3	39	83	127
140	1400.00	lb	-27	19	66	113	161	208	255	302	350	397	444
			-271	-224	-177	-129	-82	-35	11	59	106	153	200
150	1500.00	lb	11	62	112	163	214	264	315	366	416	467	517
			-232	-181	-130	-80	-29	21	71	122	172	223	274

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
Cotton, 8R-38" solid, no-till
ThryvOn variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	_________
Ethephon 6E	pt	3.01	2.3125	6.96	_________
Tribufos 6lb	pt	7.75	0.5000	3.88	_________
Module Wrap	port.	41.25	1.0600	43.73	_________
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	_________
UAN (32%)	gal	2.63	18.4000	48.39	_________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	_________
Glyphosate 3lbs a.e	oz	0.12	96.0000	11.52	_________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	_________
Cotoran	pt	7.34	2.0000	14.68	_________
Engenia	oz	1.06	25.6000	27.14	_________
Dual Magnum	pt	7.79	2.0000	15.58	_________
INSECTICIDES					
Bidrin 8EC	oz	1.77	3.2000	5.66	_________
Centric 40WG	oz	7.29	2.0000	14.58	_________
Acephate 90%	lb	7.97	1.5000	11.96	_________
IncidentalPestTrt$15	acre	15.00	1.0000	15.00	_________
SEED/PLANTS					
Cotton Seed ThryvOn	thous	3.64	45.0000	163.80	_________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	_________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.4773	9.21	_________
Self-Propelled	hour	19.28	0.2721	5.27	_________
HAND LABOR					
Implements	hour	9.06	0.1499	1.35	_________
Self-Propelled	hour	9.06	0.2222	1.99	_________
UNALLOCATED LABOR	hour	19.27	0.5995	11.56	_________
DIESEL FUEL					
Tractors	gal	2.94	7.3703	21.66	_________
Self-Propelled	gal	2.94	5.7068	16.78	_________
REPAIR & MAINTENANCE					
Implements	acre	8.70	1.0000	8.70	_________
Tractors	acre	5.90	1.0000	5.90	_________
Self-Propelled	acre	31.49	1.0000	31.49	_________
INTEREST ON OP. CAP.	acre	25.74	1.0000	25.74	_________

TOTAL DIRECT EXPENSES				772.21	_________
FIXED EXPENSES					
Implements	acre	15.19	1.0000	15.19	_________
Tractors	acre	45.56	1.0000	45.56	_________
Self-Propelled	acre	157.02	1.0000	157.02	_________

TOTAL FIXED EXPENSES				217.77	_________

TOTAL SPECIFIED EXPENSES				989.98	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 12.B Summary of estimated costs and returns per acre
Cotton, 8R-38" solid, no-till
ThryvOn variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	900.0000	607.50	_________
Cotton Seed	lb	0.11	1215.0000	133.65	_________

TOTAL INCOME				741.15	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	57.08	1.0000	57.08	_________
GINNING	acre	99.00	1.0000	99.00	_________
FERTILIZERS	acre	86.73	1.0000	86.73	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	91.78	1.0000	91.78	_________
INSECTICIDES	acre	47.20	1.0000	47.20	_________
SEED/PLANTS	acre	163.80	1.0000	163.80	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.3721	3.34	_________
OPERATOR LABOR	hour	19.28	0.7494	14.48	_________
UNALLOCATED LABOR	hour	19.27	0.5995	11.56	_________
DIESEL FUEL	gal	2.94	13.0772	38.44	_________
REPAIR & MAINTENANCE	acre	46.09	1.0000	46.09	_________
INTEREST ON OP. CAP.	acre	25.74	1.0000	25.74	_________

TOTAL DIRECT EXPENSES				772.21	_________
RETURNS ABOVE DIRECT EXPENSES				-31.06	_________
TOTAL FIXED EXPENSES				217.77	_________

TOTAL SPECIFIED EXPENSES				989.98	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-248.83	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 12.C Estimated resource use for field operations, per acre
Cotton, 8R-38" solid, no-till
ThryvOn variety, Non-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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Row Cond Rigid	26'	MFWD 300	0.059	1.00	May		0.05	0.05	0.05	0.04
NT Plant-Folding	8R-38	MFWD 300	0.077	1.00	May		0.07	0.07	0.15	0.06
Cotton Seed ThryvOn	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	8R-38	MFWD 300	0.077	1.00	Jun		0.07	0.07	0.11	0.06
UAN (32%)	gal					18.4000				
Spray (Direct/Layby)	8R-38	MFWD 300	0.066	1.00	Jun		0.06	0.06	0.10	0.05
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.00	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.01	0.00
IncidentalPestTrt$15	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.0600				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
TOTALS							0.74	0.47	1.12	0.59

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 3^{rd} year.
Lime cost prorated for application every 3^{rd} year.
If Engenia is not available, replace application with glufosinate.

Table 12.D Estimated costs for field operations, per acre
Cotton, 8R-38" solid, no-till
ThryvOn variety, Non-Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		DIRECT COST								
		dollars								
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Row Cond Rigid	26'		2.71	1.09	2.07		0.24	6.11	7.56	13.67
NT Plant-Folding	8R-38		3.52	3.35	3.40		0.42	10.69	13.19	23.88
Cotton Seed ThryvOn	thous	163.80					6.76	170.56		170.56
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Engenia	oz	13.57					0.56	14.13		14.13
Glyphosate 3lbs a.e	oz	3.84					0.16	4.00		4.00
Dual Magnum	pt	7.79					0.32	8.11		8.11
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	8R-38		3.52	2.49	3.05		0.31	9.37	9.55	18.92
UAN (32%)	gal	48.39					1.66	50.05		50.05
Spray (Direct/Layby)	8R-38		3.04	1.44	2.62		0.24	7.34	7.31	14.65
Engenia	oz	13.57					0.47	14.04		14.04
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
IncidentalPestTrt$15	acre	15.00					0.41	15.41		15.41
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	43.73					0.30	44.03		44.03
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	99.00					0.68	99.68		99.68
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
TOTALS		632.56	38.44	46.09	29.38	0.00	25.74	772.21	217.77	989.98

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.
If Engenia is not available, replace application with glufosinate.

Table 12.E Estimated monthly income and expense flows per acre
Cotton, 8R-38" solid, no-till
ThryvOn variety, Non-Delta Area, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	741.15
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	43.73
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	0.00	0.00	48.39	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	55.24	25.20	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.24	20.98	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	163.80	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	0.46	0.00	6.39	6.13	0.92	0.46	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.44	0.00	7.11	7.00	0.88	0.44	0.66	21.91
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.22	0.00	4.88	4.15	0.44	0.22	0.33	35.85
INTEREST ON OP. CAP.	7.67	0.00	0.00	0.00	0.72	0.00	11.03	3.84	0.66	0.14	0.20	1.48
TOTAL DIRECT EXPENSES	100.74	0.00	0.00	0.00	13.84	0.00	278.11	115.91	24.84	7.24	15.23	216.30
NET INCOME	-100.74	0.00	0.00	0.00	-13.84	0.00	-278.11	-115.91	-24.84	-7.24	-15.23	524.85
NET INCOME TO DATE	-100.74	-100.74	-100.74	-100.74	-114.58	-114.58	-392.69	-508.60	-533.44	-540.68	-555.91	-31.06

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.
If Engenia is not available, replace application with glufosinate.
* Lease costs are based on hourly usage costs.

Table 12.F Estimated returns for various price/yield combinations, per acre
Cotton, 8R-38" solid, no-till
ThryvOn variety, Non-Delta Area, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-360	-345	-330	-315	-300	-284	-269	-254	-239	-224	-209
			-578	-563	-548	-533	-517	-502	-487	-472	-457	-441	-426
60	540.00	lb	-325	-307	-288	-270	-252	-234	-215	-197	-179	-161	-143
			-543	-524	-506	-488	-470	-451	-433	-415	-397	-379	-360
70	630.00	lb	-289	-268	-247	-225	-204	-183	-162	-140	-119	-98	-77
			-507	-486	-464	-443	-422	-401	-379	-358	-337	-316	-294
80	720.00	lb	-254	-229	-205	-181	-156	-132	-108	-84	-59	-35	-11
			-471	-447	-423	-398	-374	-350	-326	-301	-277	-253	-228
90	810.00	lb	-218	-191	-163	-136	-109	-81	-54	-27	0	27	54
			-436	-408	-381	-354	-326	-299	-272	-244	-217	-190	-162
100	900.00	lb	-182	-152	-122	-91	-61	-31	-0	29	60	90	120
			-400	-370	-339	-309	-279	-248	-218	-188	-157	-127	-96
110	990.00	lb	-147	-113	-80	-47	-13	19	53	86	119	153	186
			-365	-331	-298	-264	-231	-198	-164	-131	-97	-64	-30
120	1080.00	lb	-111	-75	-38	-2	34	70	106	143	179	216	252
			-329	-293	-256	-220	-183	-147	-110	-74	-37	-1	34
130	1170.00	lb	-76	-36	2	42	81	121	160	200	239	279	318
			-293	-254	-214	-175	-135	-96	-56	-17	21	61	100
140	1260.00	lb	-40	1	44	87	129	172	214	257	299	342	384
			-258	-215	-173	-130	-88	-45	-3	39	81	124	166
150	1350.00	lb	-4	40	86	131	177	222	268	313	359	405	450
			-222	-177	-131	-86	-40	5	50	96	141	187	232

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 13.A Estimated costs per acre
Cotton, 12R-38" solid, conservation tillage
ThryvOn variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	_________
Ethephon 6E	pt	3.01	2.3125	6.96	_________
Tribufos 6lb	pt	7.75	0.5000	3.88	_________
Module Wrap	port.	41.25	1.1800	48.68	_________
GINNING					
Gin & Haul	lb	0.11	1000.0000	110.00	_________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	_________
UAN (32%)	gal	2.63	28.9332	76.09	_________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	_________
Glyphosate 3lbs a.e	oz	0.12	96.0000	11.52	_________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	_________
Cotoran	pt	7.34	2.0000	14.68	_________
Engenia	oz	1.06	25.6000	27.14	_________
Dual Magnum	pt	7.79	2.0000	15.58	_________
INSECTICIDES					
Bidrin 8EC	oz	1.77	3.2000	5.66	_________
Centric 40WG	oz	7.29	2.0000	14.58	_________
Acephate 90%	lb	7.97	1.5000	11.96	_________
IncidentalPestTrt$15	acre	15.00	1.0000	15.00	_________
SEED/PLANTS					
Cotton Seed ThryvOn	thous	3.64	45.0000	163.80	_________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	_________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.5122	9.90	_________
Self-Propelled	hour	19.28	0.2721	5.27	_________
HAND LABOR					
Implements	hour	9.06	0.1235	1.11	_________
Self-Propelled	hour	9.06	0.2222	1.99	_________
UNALLOCATED LABOR	hour	19.29	0.6275	12.11	_________
DIESEL FUEL					
Tractors	gal	2.94	7.9099	23.26	_________
Self-Propelled	gal	2.94	5.7068	16.78	_________
REPAIR & MAINTENANCE					
Implements	acre	12.29	1.0000	12.29	_________
Tractors	acre	6.31	1.0000	6.31	_________
Self-Propelled	acre	31.49	1.0000	31.49	_________
INTEREST ON OP. CAP.	acre	28.10	1.0000	28.10	_________
TOTAL DIRECT EXPENSES				824.83	_________
FIXED EXPENSES					
Implements	acre	23.63	1.0000	23.63	_________
Tractors	acre	48.89	1.0000	48.89	_________
Self-Propelled	acre	157.02	1.0000	157.02	_________
TOTAL FIXED EXPENSES				229.54	_________
TOTAL SPECIFIED EXPENSES				1054.37	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 13.B Summary of estimated costs and returns per acre
Cotton, 12R-38" solid, conservation tillage
ThryvOn variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	1000.0000	675.00	_________
Cotton Seed	lb	0.11	1350.0000	148.50	_________

TOTAL INCOME				823.50	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	62.03	1.0000	62.03	_________
GINNING	acre	110.00	1.0000	110.00	_________
FERTILIZERS	acre	114.44	1.0000	114.44	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	91.78	1.0000	91.78	_________
INSECTICIDES	acre	47.20	1.0000	47.20	_________
SEED/PLANTS	acre	163.80	1.0000	163.80	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.3458	3.10	_________
OPERATOR LABOR	hour	19.28	0.7844	15.17	_________
UNALLOCATED LABOR	hour	19.29	0.6275	12.11	_________
DIESEL FUEL	gal	2.94	13.6167	40.04	_________
REPAIR & MAINTENANCE	acre	50.09	1.0000	50.09	_________
INTEREST ON OP. CAP.	acre	28.10	1.0000	28.10	_________

TOTAL DIRECT EXPENSES				824.83	_________
RETURNS ABOVE DIRECT EXPENSES				-1.33	_________
TOTAL FIXED EXPENSES				229.54	_________

TOTAL SPECIFIED EXPENSES				1054.37	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-230.87	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 13.C Estimated resource use for field operations, per acre
Cotton, 12R-38" solid, conservation tillage
ThryvOn variety, Non-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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Bed-Subsoil Fold	12R-38	MFWD 300	0.053	1.00	Nov		0.05	0.05	0.05	0.04
Bed/Disk (Hipper)	12R-38	MFWD 300	0.049	0.50	Nov		0.02	0.02	0.02	0.01
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32%)	gal					14.4666				
Row Cond Folding	38'	MFWD 300	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant - Folding	12R-38	MFWD 300	0.049	1.00	May		0.04	0.04	0.09	0.03
Cotton Seed ThryvOn	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32%)	gal					14.4666				
Spray (Direct/Layby)	12R-38	MFWD 300	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.00	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.01	0.00
IncidentalPestTrt$15	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.1800				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	1000.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
TOTALS							0.78	0.51	1.13	0.62

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.
If Engenia is not available, replace application with glufosinate.

Table 13.D Estimated costs for field operations, per acre
Cotton, 12R-38" solid, conservation tillage
ThryvOn variety, Non-Delta Area, Mississippi, 2026

OPERATION/	SIZE/	DIRECT COST							FIXED	TOTAL
OPERATING INPUT	UNIT	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	COST	COST
		dollars								
Soil Test	acre	3.33					0.27	3.60		3.60
Lime (Spread)	ton	42.40					3.50	45.90		45.90
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Bed-Subsoil Fold	12R-38		2.44	2.65	1.87		0.57	7.53	9.57	17.10
Bed/Disk (Hipper)	12R-38		1.12	1.00	0.86		0.25	3.23	4.68	7.91
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.29	6.38	6.43	12.81
UAN (32%)	gal	38.05					1.83	39.88		39.88
Row Cond Folding	38'		1.86	0.91	1.42		0.17	4.36	6.07	10.43
Plant - Folding	12R-38		2.25	3.22	2.18		0.32	7.97	11.03	19.00
Cotton Seed ThryvOn	thous	163.80					6.76	170.56		170.56
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Engenia	oz	13.57					0.56	14.13		14.13
Glyphosate 3lbs a.e	oz	3.84					0.16	4.00		4.00
Dual Magnum	pt	7.79					0.32	8.11		8.11
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.21	6.30	6.43	12.73
UAN (32%)	gal	38.05					1.31	39.36		39.36
Spray (Direct/Layby)	12R-38		2.02	1.17	1.75		0.17	5.11	5.17	10.28
Engenia	oz	13.57					0.47	14.04		14.04
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
IncidentalPestTrt$15	acre	15.00					0.41	15.41		15.41
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	48.68					0.33	49.01		49.01
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	110.00					0.76	110.76		110.76
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
TOTALS		676.22	40.04	50.09	30.38	0.00	28.10	824.83	229.54	1054.37

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.
If Engenia is not available, replace application with glufosinate.

Table 13.E Estimated monthly income and expense flows per acre
Cotton, 12R-38" solid, conservation tillage
ThryvOn variety, Non-Delta Area, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	823.50
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	48.68
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	38.05	0.00	38.05	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	55.24	25.20	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.24	20.98	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	163.80	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	2.73	0.00	0.00	0.00	0.46	2.03	4.52	4.24	0.92	0.46	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	3.56	0.00	0.00	0.00	0.44	2.35	4.99	4.81	0.88	0.44	0.66	21.91
REPAIR & MAINTENANCE	3.65	0.00	0.00	0.00	0.22	1.71	4.57	3.10	0.44	0.22	0.33	35.85
INTEREST ON OP. CAP.	8.49	0.00	0.00	0.00	0.72	2.12	10.86	3.32	0.66	0.14	0.20	1.59
TOTAL DIRECT EXPENSES	111.50	0.00	0.00	0.00	13.84	46.26	273.64	99.92	24.84	7.24	15.23	232.36
NET INCOME	-111.50	0.00	0.00	0.00	-13.84	-46.26	-273.64	-99.92	-24.84	-7.24	-15.23	591.14
NET INCOME TO DATE	-111.50	-111.50	-111.50	-111.50	-125.34	-171.60	-445.24	-545.16	-570.00	-577.24	-592.47	-1.33

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.
If Engenia is not available, replace application with glufosinate.
* Lease costs are based on hourly usage costs.

Table 13.F Estimated returns for various price/yield combinations, per acre
Cotton, 12R-38" solid, conservation tillage
ThryvOn variety, Non-Delta Area, Mississippi, 2026

PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	500.00	lb	-367	-350	-334	-317	-300	-283	-266	-249	-232	-215	-199
			-597	-580	-563	-546	-529	-512	-496	-479	-462	-445	-428
60	600.00	lb	-328	-308	-287	-267	-247	-227	-206	-186	-166	-146	-125
			-557	-537	-517	-497	-476	-456	-436	-416	-395	-375	-355
70	700.00	lb	-288	-265	-241	-217	-194	-170	-146	-123	-99	-76	-52
			-518	-494	-471	-447	-423	-400	-376	-352	-329	-305	-282
80	800.00	lb	-249	-222	-195	-168	-141	-114	-87	-60	-33	-6	20
			-478	-451	-424	-397	-370	-343	-316	-289	-262	-235	-208
90	900.00	lb	-209	-179	-148	-118	-88	-57	-27	2	33	63	94
			-439	-408	-378	-348	-317	-287	-256	-226	-196	-165	-135
100	1000.00	lb	-170	-136	-102	-68	-35	-1	32	66	99	133	167
			-399	-365	-332	-298	-264	-230	-197	-163	-129	-95	-62
110	1100.00	lb	-130	-93	-56	-19	17	55	92	129	166	203	240
			-360	-322	-285	-248	-211	-174	-137	-100	-63	-25	11
120	1200.00	lb	-90	-50	-9	30	71	111	152	192	233	273	314
			-320	-280	-239	-199	-158	-118	-77	-37	3	43	84
130	1300.00	lb	-51	-7	36	80	124	167	211	255	299	343	387
			-280	-237	-193	-149	-105	-61	-17	26	70	113	157
140	1400.00	lb	-11	35	82	129	177	224	271	318	366	413	460
			-241	-194	-146	-99	-52	-5	42	89	136	183	231
150	1500.00	lb	27	78	128	179	230	280	331	382	432	483	533
			-201	-151	-100	-50	0	51	101	152	203	253	304

Column headings 75–125 are PERCENT.

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 14.A Estimated costs per acre
Cotton, 12R-38" solid, no-till
ThryvOn variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	_________
Ethephon 6E	pt	3.01	2.3125	6.96	_________
Tribufos 6lb	pt	7.75	0.5000	3.88	_________
Module Wrap	port.	41.25	1.0600	43.73	_________
GINNING					
Gin & Haul	lb	0.11	900.0000	99.00	_________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	_________
UAN (32%)	gal	2.63	18.4000	48.39	_________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	_________
Glyphosate 3lbs a.e	oz	0.12	96.0000	11.52	_________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	_________
Cotoran	pt	7.34	2.0000	14.68	_________
Engenia	oz	1.06	25.6000	27.14	_________
Dual Magnum	pt	7.79	2.0000	15.58	_________
INSECTICIDES					
Bidrin 8EC	oz	1.77	3.2000	5.66	_________
Centric 40WG	oz	7.29	2.0000	14.58	_________
Acephate 90%	lb	7.97	1.5000	11.96	_________
IncidentalPestTrt$15	acre	15.00	1.0000	15.00	_________
SEED/PLANTS					
Cotton Seed ThryvOn	thous	3.64	45.0000	163.80	_________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	_________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.3841	7.42	_________
Self-Propelled	hour	19.28	0.2721	5.27	_________
HAND LABOR					
Implements	hour	9.06	0.0998	0.90	_________
Self-Propelled	hour	9.06	0.2222	1.99	_________
UNALLOCATED LABOR	hour	19.29	0.5250	10.13	_________
DIESEL FUEL					
Tractors	gal	2.94	5.9324	17.45	_________
Self-Propelled	gal	2.94	5.7068	16.78	_________
REPAIR & MAINTENANCE					
Implements	acre	8.89	1.0000	8.89	_________
Tractors	acre	4.74	1.0000	4.74	_________
Self-Propelled	acre	31.49	1.0000	31.49	_________
INTEREST ON OP. CAP.	acre	25.42	1.0000	25.42	_________
TOTAL DIRECT EXPENSES				763.04	_________
FIXED EXPENSES					
Implements	acre	16.24	1.0000	16.24	_________
Tractors	acre	36.66	1.0000	36.66	_________
Self-Propelled	acre	157.02	1.0000	157.02	_________
TOTAL FIXED EXPENSES				209.92	_________
TOTAL SPECIFIED EXPENSES				972.96	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 14.B Summary of estimated costs and returns per acre
Cotton, 12R-38" solid, no-till
ThryvOn variety, Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	900.0000	607.50	_________
Cotton Seed	lb	0.11	1215.0000	133.65	_________

TOTAL INCOME				741.15	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	57.08	1.0000	57.08	_________
GINNING	acre	99.00	1.0000	99.00	_________
FERTILIZERS	acre	86.73	1.0000	86.73	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	91.78	1.0000	91.78	_________
INSECTICIDES	acre	47.20	1.0000	47.20	_________
SEED/PLANTS	acre	163.80	1.0000	163.80	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.3220	2.89	_________
OPERATOR LABOR	hour	19.28	0.6563	12.69	_________
UNALLOCATED LABOR	hour	19.29	0.5250	10.13	_________
DIESEL FUEL	gal	2.94	11.6393	34.23	_________
REPAIR & MAINTENANCE	acre	45.12	1.0000	45.12	_________
INTEREST ON OP. CAP.	acre	25.42	1.0000	25.42	_________

TOTAL DIRECT EXPENSES				763.04	_________
RETURNS ABOVE DIRECT EXPENSES				-21.89	_________
TOTAL FIXED EXPENSES				209.92	_________

TOTAL SPECIFIED EXPENSES				972.96	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-231.81	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 14.C Estimated resource use for field operations, per acre
Cotton, 12R-38" solid, no-till
ThryvOn variety, Non-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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Row Cond Folding	38'	MFWD 300	0.040	1.00	May		0.04	0.04	0.04	0.03
NT Plant-Folding	12R-38	MFWD 300	0.051	1.00	May		0.05	0.05	0.10	0.04
Cotton Seed ThryvOn	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32%)	gal					18.4000				
Spray (Direct/Layby)	12R-38	MFWD 300	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.00	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.01	0.00
IncidentalPestTrt$15	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.0600				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	900.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
TOTALS							0.65	0.38	0.97	0.52

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.
If Engenia is not available, replace application with glufosinate.

Table 14.D Estimated costs for field operations, per acre
Cotton, 12R-38" solid, no-till
ThryvOn variety, Non-Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	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
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Row Cond Folding	38'		1.86	0.91	1.42		0.17	4.36	6.07	10.43
NT Plant-Folding	12R-38		2.35	3.61	2.27		0.34	8.57	12.09	20.66
Cotton Seed ThryvOn	thous	163.80					6.76	170.56		170.56
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Engenia	oz	13.57					0.56	14.13		14.13
Glyphosate 3lbs a.e	oz	3.84					0.16	4.00		4.00
Dual Magnum	pt	7.79					0.32	8.11		8.11
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.21	6.30	6.43	12.73
UAN (32%)	gal	48.39					1.66	50.05		50.05
Spray (Direct/Layby)	12R-38		2.02	1.17	1.75		0.17	5.11	5.17	10.28
Engenia	oz	13.57					0.47	14.04		14.04
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
IncidentalPestTrt$15	acre	15.00					0.41	15.41		15.41
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	43.73					0.30	44.03		44.03
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	99.00					0.68	99.68		99.68
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
TOTALS		632.56	34.23	45.12	25.71	0.00	25.42	763.04	209.92	972.96

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.
If Engenia is not available, replace application with glufosinate.

Table 14.E Estimated monthly income and expense flows per acre
Cotton, 12R-38" solid, no-till
ThryvOn variety, Non-Delta Area, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	741.15
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	43.73
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	0.00	0.00	48.39	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	55.24	25.20	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.24	20.98	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	163.80	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	0.46	0.00	4.61	4.24	0.92	0.46	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.44	0.00	5.09	4.81	0.88	0.44	0.66	21.91
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.22	0.00	4.96	3.10	0.44	0.22	0.33	35.85
INTEREST ON OP. CAP.	7.67	0.00	0.00	0.00	0.72	0.00	10.88	3.67	0.66	0.14	0.20	1.48
TOTAL DIRECT EXPENSES	100.74	0.00	0.00	0.00	13.84	0.00	274.24	110.61	24.84	7.24	15.23	216.30
NET INCOME	-100.74	0.00	0.00	0.00	-13.84	0.00	-274.24	-110.61	-24.84	-7.24	-15.23	524.85
NET INCOME TO DATE	-100.74	-100.74	-100.74	-100.74	-114.58	-114.58	-388.82	-499.43	-524.27	-531.51	-546.74	-21.89

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.
If Engenia is not available, replace application with glufosinate.
* Lease costs are based on hourly usage costs.

Table 14.F Estimated returns for various price/yield combinations, per acre
Cotton, 12R-38" solid, no-till
ThryvOn variety, Non-Delta Area, Mississippi, 2026

PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	450.00	lb	-351	-336	-321	-306	-290	-275	-260	-245	-230	-215	-199
			-561	-546	-531	-516	-500	-485	-470	-455	-440	-424	-409
60	540.00	lb	-316	-297	-279	-261	-243	-225	-206	-188	-170	-152	-133
			-526	-507	-489	-471	-453	-434	-416	-398	-380	-362	-343
70	630.00	lb	-280	-259	-238	-216	-195	-174	-152	-131	-110	-89	-67
			-490	-469	-447	-426	-405	-384	-362	-341	-320	-299	-277
80	720.00	lb	-244	-220	-196	-172	-147	-123	-99	-74	-50	-26	-1
			-454	-430	-406	-381	-357	-333	-309	-284	-260	-236	-211
90	810.00	lb	-209	-182	-154	-127	-100	-72	-45	-17	9	36	64
			-419	-391	-364	-337	-309	-282	-255	-227	-200	-173	-145
100	900.00	lb	-173	-143	-113	-82	-52	-21	8	38	69	99	129
			-383	-353	-322	-292	-262	-231	-201	-171	-140	-110	-79
110	990.00	lb	-138	-104	-71	-37	-4	28	62	95	129	162	195
			-348	-314	-281	-247	-214	-181	-147	-114	-80	-47	-13
120	1080.00	lb	-102	-66	-29	6	43	79	116	152	189	225	261
			-312	-276	-239	-203	-166	-130	-93	-57	-20	15	52
130	1170.00	lb	-66	-27	11	51	90	130	169	209	248	288	327
			-276	-237	-197	-158	-118	-79	-39	-0	38	78	117
140	1260.00	lb	-31	11	53	96	138	181	223	266	308	351	393
			-241	-198	-156	-113	-71	-28	13	56	98	141	183
150	1350.00	lb	4	49	95	140	186	232	277	323	368	414	459
			-205	-160	-114	-69	-23	22	67	113	158	204	249

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 15.A Estimated costs per acre
Cotton, 12R-38" solid, conservation tillage
ThryvOn variety, pivot irrigated, 7.5 ac.-in., Non-Delta, Mississippi,2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
HARVEST AIDS					
Thidiazuron 4lb	oz	1.09	2.3000	2.51	_________
Ethephon 6E	pt	3.01	2.3125	6.96	_________
Tribufos 6lb	pt	7.75	0.5000	3.88	_________
Module Wrap	port.	41.25	1.4100	58.16	_________
GINNING					
Gin & Haul	lb	0.11	1200.0000	132.00	_________
FERTILIZERS					
Potash (60% K2O)	cwt	25.56	1.5000	38.34	_________
UAN (32%)	gal	2.63	28.9332	76.09	_________
FUNGICIDES					
Cotton Seed Trt.	acre	20.00	1.0000	20.00	_________
HERBICIDES					
Clarity	pt	15.00	0.5000	7.50	_________
Glyphosate 3lbs a.e	oz	0.12	96.0000	11.52	_________
Gramoxone SL 2.0	oz	0.32	48.0000	15.36	_________
Cotoran	pt	7.34	2.0000	14.68	_________
Engenia	oz	1.06	25.6000	27.14	_________
Dual Magnum	pt	7.79	2.0000	15.58	_________
INSECTICIDES					
Bidrin 8EC	oz	1.77	3.2000	5.66	_________
Centric 40WG	oz	7.29	2.0000	14.58	_________
Acephate 90%	lb	7.97	1.5000	11.96	_________
IncidentalPestTrt$15	acre	15.00	1.5000	22.50	_________
SEED/PLANTS					
Cotton Seed ThryvOn	thous	3.64	45.0000	163.80	_________
GROWTH REGULATORS					
Mepiquat Chloride	oz	0.06	32.0000	1.92	_________
ADJUVANTS					
Surfactant	pt	3.30	0.4000	1.32	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
ERADICATION FEE					
Eradication	acre	1.00	1.0000	1.00	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.6660	42.40	_________
CROP CONSULTANT					
Cotton Consultant	acre	8.00	1.0000	8.00	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.5122	9.90	_________
Self-Propelled	hour	19.28	0.2780	5.38	_________
IRRIGATE LABOR					
Special Labor	hour	9.06	0.2036	1.84	_________
HAND LABOR					
Implements	hour	9.06	0.1235	1.11	_________
Self-Propelled	hour	9.06	0.2251	2.02	_________
UNALLOCATED LABOR	hour	19.29	0.6322	12.20	_________
DIESEL FUEL					
Tractors	gal	2.94	7.9099	23.26	_________
Self-Propelled	gal	2.94	5.7817	17.00	_________
1/4-mi. Pivot Irr.	gal	2.94	11.2011	32.93	_________
REPAIR & MAINTENANCE					
Implements	acre	12.29	1.0000	12.29	_________
Tractors	acre	6.31	1.0000	6.31	_________
Self-Propelled	acre	31.61	1.0000	31.61	_________
1/4-mi. Pivot Irr.	acre	21.95	1.0000	21.95	_________
INTEREST ON OP. CAP.	acre	30.24	1.0000	30.24	_________

TOTAL DIRECT EXPENSES				923.24	_________
FIXED EXPENSES					
Implements	acre	23.63	1.0000	23.63	_________
Tractors	acre	48.89	1.0000	48.89	_________
Self-Propelled	acre	157.91	1.0000	157.91	_________
1/4-mi. Pivot Irr.	acre	99.50	1.0000	99.50	_________

TOTAL FIXED EXPENSES				329.93	_________

TOTAL SPECIFIED EXPENSES				1253.17	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 15.B Summary of estimated costs and returns per acre
Cotton, 12R-38" solid, conservation tillage
ThryvOn variety, pivot irrigated, 7.5 ac.-in., Non-Delta, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Cotton Lint	lb	0.67	1200.0000	810.00	_________
Cotton Seed	lb	0.11	1620.0000	178.20	_________

TOTAL INCOME				988.20	_________
DIRECT EXPENSES					
HARVEST AIDS	acre	71.51	1.0000	71.51	_________
GINNING	acre	132.00	1.0000	132.00	_________
FERTILIZERS	acre	114.44	1.0000	114.44	_________
FUNGICIDES	acre	20.00	1.0000	20.00	_________
HERBICIDES	acre	91.78	1.0000	91.78	_________
INSECTICIDES	acre	54.70	1.0000	54.70	_________
SEED/PLANTS	acre	163.80	1.0000	163.80	_________
GROWTH REGULATORS	acre	1.92	1.0000	1.92	_________
ADJUVANTS	acre	1.32	1.0000	1.32	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
ERADICATION FEE	acre	1.00	1.0000	1.00	_________
CUSTOM LIME	acre	42.40	1.0000	42.40	_________
CROP CONSULTANT	acre	8.00	1.0000	8.00	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.3487	3.13	_________
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_________
OPERATOR LABOR	hour	19.28	0.7903	15.28	_________
UNALLOCATED LABOR	hour	19.29	0.6322	12.20	_________
DIESEL FUEL	gal	2.94	24.8927	73.19	_________
REPAIR & MAINTENANCE	acre	72.16	1.0000	72.16	_________
INTEREST ON OP. CAP.	acre	30.24	1.0000	30.24	_________

TOTAL DIRECT EXPENSES				923.24	_________
RETURNS ABOVE DIRECT EXPENSES				64.96	_________
TOTAL FIXED EXPENSES				329.93	_________

TOTAL SPECIFIED EXPENSES				1253.17	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-264.97	_________

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.
If Engenia is not available, replace application with glufosinate.

Table 15.C Estimated resource use for field operations, per acre
Cotton, 12R-38" solid, conservation tillage
ThryvOn variety, pivot irrigated, 7.5 ac.-in., 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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.6660				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Potash (60% K2O)	cwt					1.5000				
Bed-Subsoil Fold	12R-38	MFWD 300	0.053	1.00	Nov		0.05	0.05	0.05	0.04
Bed/Disk (Hipper)	12R-38	MFWD 300	0.049	0.50	Nov		0.02	0.02	0.02	0.01
Sprayer 600-825gal	90' 250hp		0.011	1.00	Mar			0.01	0.01	0.00
Clarity	pt					0.5000				
Glyphosate 3lbs a.e	oz					32.0000				
Surfactant	pt					0.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Apr		0.05	0.05	0.07	0.04
UAN (32%)	gal					14.4666				
Row Cond Folding	38'	MFWD 300	0.040	1.00	May		0.04	0.04	0.04	0.03
Plant - Folding	12R-38	MFWD 300	0.049	1.00	May		0.04	0.04	0.09	0.03
Cotton Seed ThryvOn	thous					45.0000				
Cotton Seed Trt.	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Gramoxone SL 2.0	oz					48.0000				
Cotoran	pt					2.0000				
Surfactant	pt					0.2000				
Cotton Consultant	acre			1.00	May	1.0000				
Eradication	acre					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bidrin 8EC	oz					3.2000				
Fert Appl (Liquid)	12R-38	MFWD 300	0.051	1.00	Jun		0.05	0.05	0.07	0.04
UAN (32%)	gal					14.4666				
Spray (Direct/Layby)	12R-38	MFWD 300	0.044	1.00	Jun		0.04	0.04	0.06	0.03
Engenia	oz					12.8000				
Glyphosate 3lbs a.e	oz					32.0000				
Dual Magnum	pt					1.0000				
Centric 40WG	oz					2.0000				
Mepiquat Chloride	oz					16.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Mepiquat Chloride	oz					16.0000				
Acephate 90%	lb					0.7500				
Incidental Pest				1.50	Jul					
Sprayer 600-825gal	90' 250hp		0.011					0.01	0.02	0.01
IncidentalPestTrt$15	acre					1.5000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Acephate 90%	lb					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Sep			0.01	0.01	0.00
Thidiazuron 4lb	oz					2.3000				
Ethephon 6E	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Sep			0.00	0.00	0.00
Tribufos 6lb	pt					0.5000				
Ethephon 6E	pt					0.3125				
Cotton Picker/Module	6R-38(500)		0.172	1.00	Oct			0.17	0.34	0.13
Module Wrap	port.					1.4100				
Module Handler		MFWD 300	0.085	1.00	Oct		0.08	0.08	0.08	0.06
Gin & Haul	lb			1.00	Oct	1200.0000				
Stalk Shredder-Flail	15'	MFWD 300	0.110	1.00	Oct		0.11	0.11	0.11	0.08
1/4-mi. Pivot Irr.	acre				Jan	1.0000			0.20	
TOTALS							0.79	0.51	1.34	0.63

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.
If Engenia is not available, replace application with glufosinate.

Table 15.D Estimated costs for field operations, per acre
Cotton, 12R-38" solid, conservation tillage
ThryvOn variety, pivot irrigated, 7.5 ac.-in., Non-Delta, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	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
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Potash (60% K2O)	cwt	38.34					3.16	41.50		41.50
Bed-Subsoil Fold	12R-38		2.44	2.65	1.87		0.57	7.53	9.57	17.10
Bed/Disk (Hipper)	12R-38		1.12	1.00	0.86		0.25	3.23	4.68	7.91
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.06	1.18	1.79	2.97
Clarity	pt	7.50					0.41	7.91		7.91
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05		4.05
Surfactant	pt	0.66					0.04	0.70		0.70
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.29	6.38	6.43	12.81
UAN (32%)	gal	38.05					1.83	39.88		39.88
Row Cond Folding	38'		1.86	0.91	1.42		0.17	4.36	6.07	10.43
Plant - Folding	12R-38		2.25	3.22	2.18		0.32	7.97	11.03	19.00
Cotton Seed ThryvOn	thous	163.80					6.76	170.56		170.56
Cotton Seed Trt.	acre	20.00					0.83	20.83		20.83
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Gramoxone SL 2.0	oz	15.36					0.63	15.99		15.99
Cotoran	pt	14.68					0.61	15.29		15.29
Surfactant	pt	0.66					0.03	0.69		0.69
Cotton Consultant	acre	8.00					0.33	8.33		8.33
Eradication	acre	1.00					0.04	1.04		1.04
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Engenia	oz	13.57					0.56	14.13		14.13
Glyphosate 3lbs a.e	oz	3.84					0.16	4.00		4.00
Dual Magnum	pt	7.79					0.32	8.11		8.11
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Bidrin 8EC	oz	5.66					0.19	5.85		5.85
Fert Appl (Liquid)	12R-38		2.35	1.71	2.03		0.21	6.30	6.43	12.73
UAN (32%)	gal	38.05					1.31	39.36		39.36
Spray (Direct/Layby)	12R-38		2.02	1.17	1.75		0.17	5.11	5.17	10.28
Engenia	oz	13.57					0.47	14.04		14.04
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Dual Magnum	pt	7.79					0.27	8.06		8.06
Centric 40WG	oz	14.58					0.50	15.08		15.08
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Mepiquat Chloride	oz	0.96					0.03	0.99		0.99
Acephate 90%	lb	5.98					0.16	6.14		6.14
Incidental Pest										
Sprayer 600-825gal	90' 250hp		0.66	0.34	0.69		0.05	1.74	2.68	4.42
IncidentalPestTrt$15	acre	22.50					0.62	23.12		23.12
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Acephate 90%	lb	5.98					0.12	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Thidiazuron 4lb	oz	2.51					0.03	2.54		2.54
Ethephon 6E	pt	6.02					0.08	6.10		6.10
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.23		0.01	0.57	0.89	1.46
Tribufos 6lb	pt	3.88					0.05	3.93		3.93
Ethephon 6E	pt	0.94					0.01	0.95		0.95
Cotton Picker/Module	6R-38(500)		13.04	29.62	7.54		0.35	50.55	141.81	192.36
Module Wrap	port.	58.16					0.40	58.56		58.56
Module Handler			3.88	1.40	2.97		0.06	8.31	10.02	18.33
Gin & Haul	lb	132.00					0.91	132.91		132.91
Stalk Shredder-Flail	15'		4.99	4.83	3.82		0.09	13.73	13.12	26.85
1/4-mi. Pivot Irr.	acre		32.93	21.95	1.84		1.69	58.41	99.50	157.91
TOTALS		715.20	73.19	72.16	32.45	0.00	30.24	923.24	329.93	1253.17

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.
If Engenia is not available, replace application with glufosinate.

Table 15.E Estimated monthly income and expense flows per acre
Cotton, 12R-38" solid, conservation tillage
ThryvOn variety, pivot irrigated, 7.5 ac.-in., Non-Delta, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	988.20
DIRECT EXPENSES												
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.35	58.16
GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132.00
FERTILIZERS	38.34	0.00	0.00	0.00	0.00	38.05	0.00	38.05	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	11.34	0.00	55.24	25.20	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.24	28.48	5.98	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	163.80	0.00	0.00	0.00	0.00	0.00
GROWTH REGULATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.96	0.96	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERADICATION FEE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
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	8.00	0.00	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	2.73	0.00	0.00	0.00	0.46	2.03	5.86	4.39	1.35	0.61	0.69	14.33
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	3.56	0.00	0.00	0.00	0.44	2.35	4.99	14.69	14.27	10.32	0.66	21.91
REPAIR & MAINTENANCE	3.65	0.00	0.00	0.00	0.22	1.71	4.57	21.57	2.55	1.71	0.33	35.85
INTEREST ON OP. CAP.	8.49	0.00	0.00	0.00	0.72	2.12	10.91	4.30	1.32	0.37	0.20	1.81
TOTAL DIRECT EXPENSES	111.50	0.00	0.00	0.00	13.84	46.26	275.03	129.40	48.93	18.99	15.23	264.06
NET INCOME	-111.50	0.00	0.00	0.00	-13.84	-46.26	-275.03	-129.40	-48.93	-18.99	-15.23	724.14
NET INCOME TO DATE	-111.50	-111.50	-111.50	-111.50	-125.34	-171.60	-446.63	-576.03	-624.96	-643.95	-659.18	64.96

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.
If Engenia is not available, replace application with glufosinate.
* Lease costs are based on hourly usage costs.

Table 15.F Estimated returns for various price/yield combinations, per acre
Cotton, 12R-38" solid, conservation tillage
ThryvOn variety, pivot irrigated, 7.5 ac.-in., Non-Delta, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Cotton Lint			0.50	0.54	0.57	0.60	0.64	0.67	0.70	0.74	0.77	0.81	0.84
PERCENT	YIELD	UNIT	dollars										
50	600.00	lb	-374	-354	-334	-314	-293	-273	-253	-233	-212	-192	-172
			-704	-684	-664	-644	-623	-603	-583	-563	-542	-522	-502
60	720.00	lb	-327	-303	-278	-254	-230	-205	-181	-157	-132	-108	-84
			-657	-633	-608	-584	-560	-535	-511	-487	-462	-438	-414
70	840.00	lb	-279	-251	-223	-194	-166	-138	-109	-81	-53	-24	3
			-609	-581	-553	-524	-496	-468	-439	-411	-383	-354	-326
80	960.00	lb	-232	-200	-167	-135	-102	-70	-38	-5	26	59	91
			-562	-529	-497	-465	-432	-400	-367	-335	-303	-270	-238
90	1080.00	lb	-184	-148	-112	-75	-39	-2	33	70	106	143	179
			-514	-478	-442	-405	-369	-332	-296	-259	-223	-186	-150
100	1200.00	lb	-137	-97	-56	-16	24	64	105	145	186	226	267
			-467	-426	-386	-345	-305	-264	-224	-183	-143	-102	-62
110	1320.00	lb	-90	-45	-0	43	88	132	177	221	266	310	355
			-420	-375	-330	-286	-241	-197	-152	-108	-63	-19	25
120	1440.00	lb	-42	5	54	103	151	200	248	297	346	394	443
			-372	-323	-275	-226	-178	-129	-80	-32	16	64	113
130	1560.00	lb	4	57	110	162	215	268	320	373	426	478	531
			-325	-272	-219	-167	-114	-61	-9	43	96	148	201
140	1680.00	lb	52	108	165	222	279	335	392	449	505	562	619
			-277	-220	-164	-107	-50	5	62	119	175	232	289
150	1800.00	lb	99	160	221	282	342	403	464	525	585	646	707
			-230	-169	-108	-47	12	73	134	195	255	316	377

The top number in each cell is Returns Above Direct Expenses.
The bottom number in each cell is Returns Above Total Specified Expenses.
Only the product listed has been varied to calculate net returns.
Note: Cost of production estimates are based on 2025 input prices.

Table 16.A Estimated costs per acre
Soybeans, double crop after wheat, Enlist E3, 16R30"
1/2 mile pivot irrigated, 7.5 ac-in., 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	4.0000	32.20	________
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	0.8700	28.06	________
Potash (60% K2O)	cwt	25.56	1.3300	33.99	________
FUNGICIDES					
CruiserMaxx Vibrance	oz	4.46	1.6000	7.14	________
Miravis Top	oz	1.40	13.7000	19.18	________
HERBICIDES					
Boundary	pt	6.86	2.0000	13.72	________
Gramoxone SL 2.0	oz	0.32	32.0000	10.24	________
Enlist Duo	pt	6.07	3.5000	21.25	________
Dual Magnum	pt	7.79	1.0000	7.79	________
INSECTICIDES					
Acephate 90SP	lb	7.97	0.7500	5.98	________
Prevathon	oz	1.52	14.0000	21.28	________
Bifenthrin	oz	0.42	6.4000	2.69	________
IncidentalPestTrt $8	acre	8.00	1.0000	8.00	________
SEED/PLANTS					
Soybean Enlist E3	lb	1.44	50.0000	72.00	________
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	________
HAULING					
Haul Soybeans	bu	0.29	50.0000	14.50	________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.3330	21.20	________
CROP CONSULTANT					
Soybeans Consultant	acre	6.50	1.0000	6.50	________
INOCULANT					
Inoculant -Soybean	acre	1.55	1.0000	1.55	________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	________
OPERATOR LABOR					
Tractors	hour	19.28	0.0720	1.39	________
Harvesters	hour	19.28	0.0851	1.64	________
Self-Propelled	hour	19.28	0.0117	0.23	________
IRRIGATE LABOR					
Special Labor	hour	9.06	0.0518	0.47	________
HAND LABOR					
Implements	hour	9.06	0.0507	0.46	________
Self-Propelled	hour	9.06	0.0058	0.05	________
UNALLOCATED LABOR	hour	19.20	0.1452	2.79	________
DIESEL FUEL					
Tractors	gal	2.94	1.1121	3.26	________
Harvesters	gal	2.94	1.4243	4.19	________
Self-Propelled	gal	2.94	0.1496	0.44	________
1/2-mi Pivot Irr.	gal	2.94	16.4057	48.23	________
REPAIR & MAINTENANCE					
Implements	acre	5.27	1.0000	5.27	________
Tractors	acre	0.89	1.0000	0.89	________
Harvesters	acre	4.97	1.0000	4.97	________
Self-Propelled	acre	0.22	1.0000	0.22	________
1/2-mi Pivot Irr.	acre	12.00	1.0000	12.00	________
INTEREST ON OP. CAP.	acre	16.64	1.0000	16.64	________
TOTAL DIRECT EXPENSES				444.72	________
FIXED EXPENSES					
Implements	acre	12.03	1.0000	12.03	________
Tractors	acre	6.88	1.0000	6.88	________
Harvesters	acre	23.78	1.0000	23.78	________
Self-Propelled	acre	1.79	1.0000	1.79	________
1/2-mi Pivot Irr.	acre	56.45	1.0000	56.45	________
TOTAL FIXED EXPENSES				100.93	________
TOTAL SPECIFIED EXPENSES				545.65	________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

Table 16.B Summary of estimated costs and returns per acre
Soybeans, double crop after wheat, Enlist E3, 16R30"
1/2 mile pivot irrigated, 7.5 ac-in., All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	10.60	50.0000	530.00	_________

TOTAL INCOME				530.00	_________
DIRECT EXPENSES					
CUSTOM SPRAY	acre	32.20	1.0000	32.20	_________
FERTILIZERS	acre	62.05	1.0000	62.05	_________
FUNGICIDES	acre	26.32	1.0000	26.32	_________
HERBICIDES	acre	53.00	1.0000	53.00	_________
INSECTICIDES	acre	37.95	1.0000	37.95	_________
SEED/PLANTS	acre	72.00	1.0000	72.00	_________
ADJUVANTS	acre	1.98	1.0000	1.98	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
HAULING	acre	14.50	1.0000	14.50	_________
CUSTOM LIME	acre	21.20	1.0000	21.20	_________
CROP CONSULTANT	acre	6.50	1.0000	6.50	_________
INOCULANT	acre	1.55	1.0000	1.55	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.0566	0.51	_________
IRRIGATE LABOR	hour	9.06	0.0518	0.47	_________
OPERATOR LABOR	hour	19.28	0.1689	3.26	_________
UNALLOCATED LABOR	hour	19.20	0.1452	2.79	_________
DIESEL FUEL	gal	2.94	19.0919	56.12	_________
REPAIR & MAINTENANCE	acre	23.35	1.0000	23.35	_________
INTEREST ON OP. CAP.	acre	16.64	1.0000	16.64	_________

TOTAL DIRECT EXPENSES				444.72	_________
RETURNS ABOVE DIRECT EXPENSES				85.28	_________
TOTAL FIXED EXPENSES				100.93	_________

TOTAL SPECIFIED EXPENSES				545.65	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-15.65	_________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

Table 16.C Estimated resource use for field operations, per acre
Soybeans, double crop after wheat, Enlist E3, 16R30"
1/2 mile pivot irrigated, 7.5 ac-in., 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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.3330				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Phosphorus(46% P2O5)	cwt					0.8700				
Potash (60% K2O)	cwt					1.3300				
Soybeans Consultant	acre			1.00	May	1.0000				
Plant & Pre-Folding	16R-30	MFWD 300	0.050	1.00	Jun		0.05	0.05	0.10	0.04
Soybean Enlist E3	lb					50.0000				
CruiserMaxx Vibrance	oz					1.6000				
Inoculant -Soybean	acre					1.0000				
Boundary	pt					2.0000				
Gramoxone SL 2.0	oz					32.0000				
Surfactant	pt					0.4000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.01
Enlist Duo	pt					3.5000				
Dual Magnum	pt					1.0000				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Miravis Top	oz					13.7000				
Surfactant	pt					0.1000				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Prevathon	oz					14.0000				
Surfactant	pt					0.1000				
Bifenthrin	oz					6.4000				
Incidental Pest				1.00	Sep					
App by Air (5 gal)	appl					1.0000				
IncidentalPestTrt $8	acre					1.0000				
Header -Soybean	30' Flex	325 hp	0.085	1.00	Oct		0.08	0.08	0.08	0.07
Haul Soybeans	bu					50.0000				
Grain Cart Soybean	700 bu	MFWD 300	0.021	1.00	Oct		0.02	0.02	0.02	0.01
1/2-mi Pivot Irr.	acre				Jul	1.0000			0.05	
TOTALS							0.16	0.15	0.27	0.14

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

Table 16.D Estimated costs for field operations, per acre
Soybeans, double crop after wheat, Enlist E3, 16R30"
1/2 mile pivot irrigated, 7.5 ac-in., All Areas, 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	21.20					1.75	22.95		22.95
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Phosphorus(46% P2O5)	cwt	28.06					2.31	30.37		30.37
Potash (60% K2O)	cwt	33.99					2.80	36.79		36.79
Soybeans Consultant	acre	6.50					0.27	6.77		6.77
Plant & Pre-Folding	16R-30		2.30	4.44	2.28		0.31	9.33	14.04	23.37
Soybean Enlist E3	lb	72.00					2.48	74.48		74.48
CruiserMaxx Vibrance	oz	7.14					0.25	7.39		7.39
Inoculant -Soybean	acre	1.55					0.05	1.60		1.60
Boundary	pt	13.72					0.47	14.19		14.19
Gramoxone SL 2.0	oz	10.24					0.35	10.59		10.59
Surfactant	pt	1.32					0.05	1.37		1.37
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.47		0.03	1.16	1.79	2.95
Enlist Duo	pt	21.25					0.58	21.83		21.83
Dual Magnum	pt	7.79					0.21	8.00		8.00
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Miravis Top	oz	19.18					0.40	19.58		19.58
Surfactant	pt	0.33					0.01	0.34		0.34
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Acephate 90SP	lb	5.98					0.12	6.10		6.10
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Prevathon	oz	21.28					0.44	21.72		21.72
Surfactant	pt	0.33					0.01	0.34		0.34
Bifenthrin	oz	2.69					0.06	2.75		2.75
Incidental Pest										
App by Air (5 gal)	appl	8.05					0.11	8.16		8.16
IncidentalPestTrt $8	acre	8.00					0.11	8.11		8.11
Header -Soybean	30' Flex		4.19	6.14	3.05		0.09	13.47	25.98	39.45
Haul Soybeans	bu	14.50					0.10	14.60		14.60
Grain Cart Soybean	700 bu		0.96	0.55	0.76		0.02	2.29	2.67	4.96
1/2-mi Pivot Irr.	acre		48.23	12.00	0.47		1.74	62.44	56.45	118.89
TOTALS		341.58	56.12	23.35	7.03	0.00	16.64	444.72	100.93	545.65

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

Table 16.E Estimated monthly income and expense flows per acre
Soybeans, double crop after wheat, Enlist E3, 16R30"
1/2 mile pivot irrigated, 7.5 ac-in., All Areas, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	530.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.15	8.05	0.00
FERTILIZERS	62.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.14	0.00	19.18	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.96	29.04	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.95	8.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.32	0.00	0.66	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	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	14.50
CUSTOM LIME	21.20	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	6.50	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.55	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	0.00	0.34	2.32	0.52	0.04	0.00	3.81
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.77	19.73	14.47	0.00	5.15
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.85	1.13	0.68	0.00	6.69
INTEREST ON OP. CAP.	7.87	0.00	0.00	0.00	0.00	0.00	0.28	4.82	1.38	1.86	0.22	0.21
TOTAL DIRECT EXPENSES	103.45	0.00	0.00	0.00	0.00	0.00	7.12	144.73	51.80	90.99	16.27	30.36
NET INCOME	-103.45	0.00	0.00	0.00	0.00	0.00	-7.12	-144.73	-51.80	-90.99	-16.27	499.64
NET INCOME TO DATE	-103.45	-103.45	-103.45	-103.45	-103.45	-103.45	-110.57	-255.30	-307.10	-398.09	-414.36	85.28

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre

* Lease costs are based on hourly usage costs.

Table 16.F Estimated returns for various price/yield combinations, per acre
Soybeans, double crop after wheat, Enlist E3, 16R30"
1/2 mile pivot irrigated, 7.5 ac-in., All Areas, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.95	8.48	9.01	9.54	10.07	10.60	11.13	11.66	12.19	12.72	13.25
PERCENT	YIELD	UNIT	dollars										
50	25.00	bu	-238	-225	-212	-198	-185	-172	-159	-145	-132	-119	-106
			-339	-326	-313	-299	-286	-273	-260	-246	-233	-220	-207
60	30.00	bu	-200	-184	-168	-152	-136	-120	-104	-89	-73	-57	-41
			-301	-285	-269	-253	-237	-221	-205	-190	-174	-158	-142
70	35.00	bu	-162	-143	-124	-106	-87	-69	-50	-32	-13	4	23
			-263	-244	-225	-207	-188	-170	-151	-133	-114	-96	-77
80	40.00	bu	-123	-102	-81	-60	-39	-17	3	24	45	67	88
			-224	-203	-182	-161	-139	-118	-97	-76	-55	-33	-12
90	45.00	bu	-85	-61	-37	-13	9	33	57	81	105	129	152
			-186	-162	-138	-114	-91	-67	-43	-19	4	28	52
100	50.00	bu	-47	-20	5	32	58	85	111	138	164	191	217
			-148	-121	-95	-68	-42	-15	10	37	63	90	116
110	55.00	bu	-8	20	49	78	107	136	165	195	224	253	282
			-109	-80	-51	-22	6	35	65	94	123	152	181
120	60.00	bu	29	61	92	124	156	188	220	251	283	315	347
			-71	-39	-7	23	55	87	119	151	182	214	246
130	65.00	bu	67	102	136	171	205	239	274	308	343	377	412
			-33	1	35	70	104	138	173	207	242	276	311
140	70.00	bu	105	143	180	217	254	291	328	365	402	439	476
			5	42	79	116	153	190	227	264	301	338	376
150	75.00	bu	144	183	223	263	303	342	382	422	462	501	541
			43	83	122	162	202	242	281	321	361	401	440

The top number in each cell is Returns Above Direct Expenses.
The bottom number in each cell is Returns Above Total Specified Expenses.
Only the product listed has been varied to calculate net returns.
Note: Cost of production estimates are based on 2025 input prices..

Table 17.A Estimated costs per acre
Soybeans, full-season, Enlist E3, April planted, 16R30"
Non-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	_________
HARVEST AIDS					
Gramoxone SL	oz	0.32	16.0000	5.12	_________
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	0.6600	21.29	_________
Potash (60% K2O)	cwt	25.56	1.0000	25.56	_________
FUNGICIDES					
CruiserMaxx Vibrance	oz	4.46	1.6000	7.14	_________
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	64.0000	7.68	_________
2,4-D Amine 4	pt	2.69	2.0000	5.38	_________
Boundary	pt	6.86	2.0000	13.72	_________
Gramoxone SL 2.0	oz	0.32	32.0000	10.24	_________
Enlist Duo	pt	6.07	3.5000	21.25	_________
Dual Magnum	pt	7.79	1.0000	7.79	_________
INSECTICIDES					
Acephate 90SP	lb	7.97	0.7500	5.98	_________
SEED/PLANTS					
Soybean Enlist E3	lb	1.44	50.0000	72.00	_________
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
HAULING					
Haul Soybeans	bu	0.29	43.0000	12.47	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.3330	21.20	_________
CROP CONSULTANT					
Soybeans Consultant	acre	6.50	1.0000	6.50	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.1764	3.40	_________
Harvesters	hour	19.28	0.0851	1.64	_________
Self-Propelled	hour	19.28	0.0352	0.69	_________
HAND LABOR					
Implements	hour	9.06	0.0471	0.43	_________
Self-Propelled	hour	9.06	0.0176	0.15	_________
UNALLOCATED LABOR	hour	19.27	0.2671	5.15	_________
DIESEL FUEL					
Tractors	gal	2.94	2.7243	8.01	_________
Harvesters	gal	2.94	1.4243	4.19	_________
Self-Propelled	gal	2.94	0.4490	1.32	_________
REPAIR & MAINTENANCE					
Implements	acre	7.17	1.0000	7.17	_________
Tractors	acre	2.18	1.0000	2.18	_________
Harvesters	acre	4.97	1.0000	4.97	_________
Self-Propelled	acre	0.66	1.0000	0.66	_________
INTEREST ON OP. CAP.	acre	15.05	1.0000	15.05	_________
TOTAL DIRECT EXPENSES				328.74	_________
FIXED EXPENSES					
Implements	acre	19.20	1.0000	19.20	_________
Tractors	acre	16.84	1.0000	16.84	_________
Harvesters	acre	23.78	1.0000	23.78	_________
Self-Propelled	acre	5.37	1.0000	5.37	_________
TOTAL FIXED EXPENSES				65.19	_________
TOTAL SPECIFIED EXPENSES				393.93	_________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

Table 17.B Summary of estimated costs and returns per acre
Soybeans, full-season, Enlist E3, April planted, 16R30"
Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	10.60	43.0000	455.80	_________

TOTAL INCOME				455.80	_________
DIRECT EXPENSES					
CUSTOM SPRAY	acre	16.10	1.0000	16.10	_________
HARVEST AIDS	acre	5.12	1.0000	5.12	_________
FERTILIZERS	acre	46.85	1.0000	46.85	_________
FUNGICIDES	acre	7.14	1.0000	7.14	_________
HERBICIDES	acre	66.06	1.0000	66.06	_________
INSECTICIDES	acre	5.98	1.0000	5.98	_________
SEED/PLANTS	acre	72.00	1.0000	72.00	_________
ADJUVANTS	acre	1.98	1.0000	1.98	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
HAULING	acre	12.47	1.0000	12.47	_________
CUSTOM LIME	acre	21.20	1.0000	21.20	_________
CROP CONSULTANT	acre	6.50	1.0000	6.50	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.0647	0.58	_________
OPERATOR LABOR	hour	19.28	0.2968	5.73	_________
UNALLOCATED LABOR	hour	19.27	0.2671	5.15	_________
DIESEL FUEL	gal	2.94	4.5978	13.52	_________
REPAIR & MAINTENANCE	acre	14.98	1.0000	14.98	_________
INTEREST ON OP. CAP.	acre	15.05	1.0000	15.05	_________

TOTAL DIRECT EXPENSES				328.74	_________
RETURNS ABOVE DIRECT EXPENSES				127.06	_________
TOTAL FIXED EXPENSES				65.19	_________

TOTAL SPECIFIED EXPENSES				393.93	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				61.87	_________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.**The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

Table 17.C Estimated resource use for field operations, per acre
Soybeans, full-season, Enlist E3, April planted, 16R30"
Non-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	0.3330				
Custom Apply Fert	acre			1.00	Oct	1.0000				
Phosphorus(46% P2O5)	cwt					0.6600				
Potash (60% K2O)	cwt					1.0000				
Disk Harrow	32'	MFWD 300	0.061	1.00	Oct		0.06	0.06	0.06	0.05
Field Cultivate Fld	32'	MFWD 300	0.046	1.00	Oct		0.04	0.04	0.04	0.04
App by Air (5 gal)	appl			1.00	Mar	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
2,4-D Amine 4	pt					2.0000				
Plant - Folding	16R-30	MFWD 300	0.047	1.00	Apr		0.04	0.04	0.09	0.04
Soybean Enlist E3	lb					50.0000				
CruiserMaxx Vibrance	oz					1.6000				
Boundary	pt					2.0000				
Gramoxone SL 2.0	oz					32.0000				
Surfactant	pt					0.4000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.01
Enlist Duo	pt					3.5000				
Dual Magnum	pt					1.0000				
Soybeans Consultant	acre			1.00	May	1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.01
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.01
Acephate 90SP	lb					0.7500				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Gramoxone SL	oz					16.0000				
Surfactant	pt					0.2000				
Header -Soybean	30' Flex	325 hp	0.085	1.00	Sep		0.08	0.08	0.08	0.07
Haul Soybeans	bu					43.0000				
Grain Cart Soybean	700 bu	MFWD 300	0.021	1.00	Sep		0.02	0.02	0.02	0.01
TOTALS							0.29	0.26	0.36	0.26

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

Table 17.D Estimated costs for field operations, per acre
Soybeans, full-season, Enlist E3, April planted, 16R30"
Non-Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	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	21.20					1.75	22.95		22.95
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Phosphorus(46% P2O5)	cwt	21.29					1.76	23.05		23.05
Potash (60% K2O)	cwt	25.56					2.11	27.67		27.67
Disk Harrow	32'		2.79	2.27	2.25		0.60	7.91	9.85	17.76
Field Cultivate Fld	32'		2.12	1.35	1.71		0.43	5.61	8.54	14.15
App by Air (5 gal)	appl	8.05					0.39	8.44		8.44
Glyphosate 3lbs a.e	oz	3.84					0.18	4.02		4.02
2,4-D Amine 4	pt	5.38					0.26	5.64		5.64
Plant - Folding	16R-30		2.14	4.01	2.16		0.34	8.65	12.78	21.43
Soybean Enlist E3	lb	72.00					2.97	74.97		74.97
CruiserMaxx Vibrance	oz	7.14					0.29	7.43		7.43
Boundary	pt	13.72					0.57	14.29		14.29
Gramoxone SL 2.0	oz	10.24					0.42	10.66		10.66
Surfactant	pt	1.32					0.05	1.37		1.37
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.48		0.04	1.18	1.79	2.97
Enlist Duo	pt	21.25					0.73	21.98		21.98
Dual Magnum	pt	7.79					0.27	8.06		8.06
Soybeans Consultant	acre	6.50					0.22	6.72		6.72
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.48		0.04	1.18	1.79	2.97
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.48		0.02	1.16	1.79	2.95
Acephate 90SP	lb	5.98					0.08	6.06		6.06
App by Air (5 gal)	appl	8.05					0.11	8.16		8.16
Gramoxone SL	oz	5.12					0.07	5.19		5.19
Surfactant	pt	0.66					0.01	0.67		0.67
Header -Soybean	30' Flex		4.19	6.14	3.12		0.09	13.54	25.98	39.52
Haul Soybeans	bu	12.47					0.09	12.56		12.56
Grain Cart Soybean	700 bu		0.96	0.55	0.78		0.02	2.31	2.67	4.98
TOTALS		273.73	13.52	14.98	11.46	0.00	15.05	328.74	65.19	393.93

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$10 to \$18 plus application cost per acre.

Table 17.E Estimated monthly income and expense flows per acre
Soybeans, full-season, Enlist E3, April planted, 16R30"
Non-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	455.80
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	8.05	0.00	0.00	0.00	0.00	8.05	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.12	0.00
FERTILIZERS	46.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	7.14	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	9.22	23.96	32.88	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.98	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	72.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	1.32	0.00	0.00	0.00	0.66	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	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	12.47
CUSTOM LIME	21.20	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	6.50	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	3.96	0.00	0.00	0.00	0.00	0.00	2.16	0.96	0.00	0.00	0.48	3.90
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	4.91	0.00	0.00	0.00	0.00	0.00	2.14	0.88	0.00	0.00	0.44	5.15
REPAIR & MAINTENANCE	3.62	0.00	0.00	0.00	0.00	0.00	4.01	0.44	0.00	0.00	0.22	6.69
INTEREST ON OP. CAP.	7.66	0.00	0.00	0.00	0.00	0.83	4.64	1.43	0.00	0.00	0.29	0.20
TOTAL DIRECT EXPENSES	100.53	0.00	0.00	0.00	0.00	18.10	117.37	43.09	0.00	0.00	21.24	28.41
NET INCOME	-100.53	0.00	0.00	0.00	0.00	-18.10	-117.37	-43.09	0.00	0.00	-21.24	427.39
NET INCOME TO DATE	-100.53	-100.53	-100.53	-100.53	-100.53	-118.63	-236.00	-279.09	-279.09	-279.09	-300.33	127.06

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
* Lease costs are based on hourly usage costs.

Table 17.F Estimated returns for various price/yield combinations, per acre
Soybeans, full-season, Enlist E3, April planted, 16R30"
Non-Delta Area, Mississippi, 2026

PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PERCENT										
			PRODUCT PRICE										
Soybeans			7.95	8.48	9.01	9.54	10.07	10.60	11.13	11.66	12.19	12.72	13.25
PERCENT	YIELD	UNIT	dollars										
50	21.50	bu	-151	-140	-128	-117	-105	-94	-83	-71	-60	-48	-37
			-216	-205	-193	-182	-171	-159	-148	-136	-125	-114	-102
60	25.80	bu	-118	-104	-91	-77	-63	-50	-36	-22	-9	4	18
			-183	-170	-156	-142	-129	-115	-101	-88	-74	-60	-47
70	30.10	bu	-85	-69	-53	-37	-21	-5	10	25	41	57	73
			-150	-134	-118	-103	-87	-71	-55	-39	-23	-7	8
80	34.40	bu	-52	-34	-16	1	20	38	56	74	93	111	129
			-117	-99	-81	-63	-45	-26	-8	9	27	46	64
90	38.70	bu	-19	0	21	41	62	82	103	123	144	164	185
			-85	-64	-43	-23	-2	17	38	58	79	99	120
100	43.00	bu	13	35	58	81	104	127	149	172	195	218	241
			-52	-29	-6	16	39	61	84	107	130	153	175
110	47.30	bu	46	71	96	121	146	171	196	221	246	271	296
			-19	5	30	56	81	106	131	156	181	206	231
120	51.60	bu	78	106	133	161	188	215	243	270	297	325	352
			13	41	68	95	123	150	177	205	232	259	287
130	55.90	bu	111	141	171	200	230	260	289	319	348	378	408
			46	76	105	135	165	194	224	254	283	313	342
140	60.20	bu	144	176	208	240	272	304	336	368	400	431	463
			79	111	143	175	207	239	271	302	334	366	398
150	64.50	bu	177	211	246	280	314	348	382	417	451	485	519
			112	146	180	215	249	283	317	351	386	420	454

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 18.A Estimated costs per acre
Soybeans, full-season, Enlist E3, May planted, 16R30"
Non-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	_________
HARVEST AIDS					
Gramoxone SL	oz	0.32	16.0000	5.12	_________
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	0.6600	21.29	_________
Potash (60% K2O)	cwt	25.56	1.0000	25.56	_________
FUNGICIDES					
CruiserMaxx Vibrance	oz	4.46	1.6000	7.14	_________
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	64.0000	7.68	_________
Select Max	pt	11.55	1.0000	11.55	_________
Fierce	oz	7.75	3.5000	27.13	_________
Gramoxone SL 2.0	oz	0.32	64.0000	20.48	_________
Boundary	pt	6.86	2.0000	13.72	_________
Enlist Duo	pt	6.07	3.5000	21.25	_________
Dual Magnum	pt	7.79	1.0000	7.79	_________
INSECTICIDES					
Dimilin 2L	oz	0.77	1.0000	0.77	_________
Bifenthrin	oz	0.42	1.0500	0.44	_________
SEED/PLANTS					
Soybean Enlist E3	lb	1.44	50.0000	72.00	_________
ADJUVANTS					
Surfactant	pt	3.30	1.4500	4.79	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
HAULING					
Haul Soybeans	bu	0.29	40.0000	11.60	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.3330	21.20	_________
CROP CONSULTANT					
Soybeans Consultant	acre	6.50	1.0000	6.50	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.2407	4.64	_________
Harvesters	hour	19.28	0.0851	1.64	_________
Self-Propelled	hour	19.28	0.0587	1.14	_________
HAND LABOR					
Implements	hour	9.06	0.0507	0.46	_________
Self-Propelled	hour	9.06	0.0293	0.26	_________
UNALLOCATED LABOR	hour	19.24	0.3461	6.66	_________
DIESEL FUEL					
Tractors	gal	2.94	3.7171	10.92	_________
Harvesters	gal	2.94	1.4243	4.19	_________
Self-Propelled	gal	2.94	0.7484	2.20	_________
REPAIR & MAINTENANCE					
Implements	acre	8.76	1.0000	8.76	_________
Tractors	acre	2.98	1.0000	2.98	_________
Harvesters	acre	4.97	1.0000	4.97	_________
Self-Propelled	acre	1.10	1.0000	1.10	_________
INTEREST ON OP. CAP.	acre	12.80	1.0000	12.80	_________
TOTAL DIRECT EXPENSES				369.11	_________
FIXED EXPENSES					
Implements	acre	24.09	1.0000	24.09	_________
Tractors	acre	22.98	1.0000	22.98	_________
Harvesters	acre	23.78	1.0000	23.78	_________
Self-Propelled	acre	8.94	1.0000	8.94	_________
TOTAL FIXED EXPENSES				79.79	_________
TOTAL SPECIFIED EXPENSES				448.90	_________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

Table 18.B Summary of estimated costs and returns per acre
Soybeans, full-season, Enlist E3, May planted, 16R30"
Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	10.60	40.0000	424.00	_________

TOTAL INCOME				424.00	_________
DIRECT EXPENSES					
CUSTOM SPRAY	acre	8.05	1.0000	8.05	_________
HARVEST AIDS	acre	5.12	1.0000	5.12	_________
FERTILIZERS	acre	46.85	1.0000	46.85	_________
FUNGICIDES	acre	7.14	1.0000	7.14	_________
HERBICIDES	acre	109.60	1.0000	109.60	_________
INSECTICIDES	acre	1.21	1.0000	1.21	_________
SEED/PLANTS	acre	72.00	1.0000	72.00	_________
ADJUVANTS	acre	4.79	1.0000	4.79	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
HAULING	acre	11.60	1.0000	11.60	_________
CUSTOM LIME	acre	21.20	1.0000	21.20	_________
CROP CONSULTANT	acre	6.50	1.0000	6.50	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.0801	0.72	_________
OPERATOR LABOR	hour	19.28	0.3846	7.42	_________
UNALLOCATED LABOR	hour	19.24	0.3461	6.66	_________
DIESEL FUEL	gal	2.94	5.8899	17.31	_________
REPAIR & MAINTENANCE	acre	17.81	1.0000	17.81	_________
INTEREST ON OP. CAP.	acre	12.80	1.0000	12.80	_________

TOTAL DIRECT EXPENSES				369.11	_________
RETURNS ABOVE DIRECT EXPENSES				54.89	_________
TOTAL FIXED EXPENSES				79.79	_________

TOTAL SPECIFIED EXPENSES				448.90	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-24.90	_________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

Table 18.C Estimated resource use for field operations, per acre
Soybeans, full-season, Enlist E3, May planted, 16R30"
Non-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	0.3330				
Disk Harrow	32'	MFWD 300	0.061	1.00	Oct		0.06	0.06	0.06	0.05
Field Cultivate Fld	32'	MFWD 300	0.046	1.00	Oct		0.04	0.04	0.04	0.04
Bed/Lister-Roll-Fo	16R-30	MFWD 300	0.060	1.00	Oct		0.06	0.06	0.06	0.05
Sprayer 600-825gal	90' 250hp		0.011	1.00	Feb			0.01	0.01	0.01
Glyphosate 3lbs a.e	oz					32.0000				
Select Max	pt					1.0000				
Surfactant	pt					0.4000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
Phosphorus(46% P2O5)	cwt					0.6600				
Potash (60% K2O)	cwt					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Apr			0.01	0.01	0.01
Fierce	oz					3.5000				
Gramoxone SL 2.0	oz					32.0000				
Surfactant	pt					0.4000				
Soybeans Consultant	acre			1.00	May	1.0000				
Plant & Pre-Folding	16R-30	MFWD 300	0.050	1.00	May		0.05	0.05	0.10	0.04
Soybean Enlist E3	lb					50.0000				
CruiserMaxx Vibrance	oz					1.6000				
Boundary	pt					2.0000				
Gramoxone SL 2.0	oz					32.0000				
Surfactant	pt					0.4000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.01
Enlist Duo	pt					3.5000				
Dual Magnum	pt					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.01
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Jul			0.00	0.00	0.00
Dimilin 2L	oz					1.0000				
Surfactant	pt					0.0500				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Aug			0.00	0.00	0.00
Bifenthrin	oz					1.0500				
App by Air (5 gal)	appl			1.00	Sep	1.0000				
Gramoxone SL	oz					16.0000				
Surfactant	pt					0.2000				
Header -Soybean	30' Flex	325 hp	0.085	1.00	Oct		0.08	0.08	0.08	0.07
Haul Soybeans	bu					40.0000				
Grain Cart Soybean	700 bu	MFWD 300	0.021	1.00	Oct		0.02	0.02	0.02	0.01
TOTALS							0.38	0.32	0.46	0.34

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

Table 18.D Estimated costs for field operations, per acre
Soybeans, full-season, Enlist E3, May planted, 16R30"
Non-Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		DIRECT COST (dollars)								
Soil Test	acre	3.33					0.02	3.35		3.35
Lime (Spread)	ton	21.20					0.15	21.35		21.35
Disk Harrow	32'		2.79	2.27	2.25		0.05	7.36	9.85	17.21
Field Cultivate Fld	32'		2.12	1.35	1.71		0.04	5.22	8.54	13.76
Bed/Lister-Roll-Fo	16R-30		2.75	1.96	2.22		0.05	6.98	9.77	16.75
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.48		0.07	1.21	1.79	3.00
Glyphosate 3lbs a.e	oz	3.84					0.24	4.08		4.08
Select Max	pt	11.55					0.71	12.26		12.26
Surfactant	pt	1.32					0.08	1.40		1.40
Custom Apply Fert	acre	9.00					0.43	9.43		9.43
Phosphorus(46% P2O5)	cwt	21.29					1.02	22.31		22.31
Potash (60% K2O)	cwt	25.56					1.23	26.79		26.79
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.48		0.05	1.19	1.79	2.98
Fierce	oz	27.13					1.31	28.44		28.44
Gramoxone SL 2.0	oz	10.24					0.49	10.73		10.73
Surfactant	pt	1.32					0.06	1.38		1.38
Soybeans Consultant	acre	6.50					0.27	6.77		6.77
Plant & Pre-Folding	16R-30		2.30	4.44	2.32		0.37	9.43	14.04	23.47
Soybean Enlist E3	lb	72.00					2.97	74.97		74.97
CruiserMaxx Vibrance	oz	7.14					0.29	7.43		7.43
Boundary	pt	13.72					0.57	14.29		14.29
Gramoxone SL 2.0	oz	10.24					0.42	10.66		10.66
Surfactant	pt	1.32					0.05	1.37		1.37
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.48		0.05	1.19	1.79	2.98
Enlist Duo	pt	21.25					0.88	22.13		22.13
Dual Magnum	pt	7.79					0.32	8.11		8.11
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.48		0.04	1.18	1.79	2.97
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.24		0.02	0.59	0.89	1.48
Dimilin 2L	oz	0.77					0.02	0.79		0.79
Surfactant	pt	0.17						0.17		0.17
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.24		0.01	0.58	0.89	1.47
Bifenthrin	oz	0.44					0.01	0.45		0.45
App by Air (5 gal)	appl	8.05					0.11	8.16		8.16
Gramoxone SL	oz	5.12					0.07	5.19		5.19
Surfactant	pt	0.66					0.01	0.67		0.67
Header -Soybean	30' Flex		4.19	6.14	3.12		0.09	13.54	25.98	39.52
Haul Soybeans	bu	11.60					0.08	11.68		11.68
Grain Cart Soybean	700 bu		0.96	0.55	0.78		0.02	2.31	2.67	4.98
TOTALS		306.39	17.31	17.81	14.80	0.00	12.80	369.11	79.79	448.90

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from \$10 to \$18 plus application cost per acre.

Table 18.E Estimated monthly income and expense flows per acre
Soybeans, full-season, Enlist E3, May planted, 16R30"
Non-Delta Area, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	424.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.05	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.12	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	46.85	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	7.14	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	15.39	0.00	37.37	53.00	3.84	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.77	0.44	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	72.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	1.32	0.00	1.32	1.32	0.00	0.17	0.00	0.66	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	9.00	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	11.60
CUSTOM LIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.20
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00
SOIL TEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.33
LABOR	0.00	0.00	0.00	0.48	0.00	0.48	2.80	0.48	0.24	0.24	0.00	10.08
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	0.44	0.00	0.44	2.74	0.44	0.22	0.22	0.00	12.81
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.22	0.00	0.22	4.66	0.22	0.11	0.11	0.00	12.27
INTEREST ON OP. CAP.	0.00	0.00	0.00	1.10	0.00	4.59	6.19	0.17	0.04	0.02	0.19	0.50
TOTAL DIRECT EXPENSES	0.00	0.00	0.00	18.95	0.00	100.27	156.35	5.15	1.55	1.03	14.02	71.79
NET INCOME	0.00	0.00	0.00	-18.95	0.00	-100.27	-156.35	-5.15	-1.55	-1.03	-14.02	352.21
NET INCOME TO DATE	0.00	0.00	0.00	-18.95	-18.95	-119.22	-275.57	-280.72	-282.27	-283.30	-297.32	54.89

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre

* Lease costs are based on hourly usage costs.

Table 18.F Estimated returns for various price/yield combinations, per acre
Soybeans, full-season, Enlist E3, May planted, 16R30"
Non-Delta Area, Mississippi, 2026

PRODUCT			PERCENT 75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.95	8.48	9.01	9.54	10.07	10.60	11.13	11.66	12.19	12.72	13.25
PERCENT	YIELD	UNIT	dollars										
50	20.00	bu	-204	-193	-183	-172	-161	-151	-140	-130	-119	-108	-98
			-284	-273	-262	-252	-241	-231	-220	-209	-199	-188	-178
60	24.00	bu	-173	-160	-148	-135	-122	-110	-97	-84	-71	-59	-46
			-253	-240	-227	-215	-202	-189	-177	-164	-151	-138	-126
70	28.00	bu	-143	-128	-113	-98	-83	-68	-53	-39	-24	-9	5
			-222	-207	-193	-178	-163	-148	-133	-118	-104	-89	-74
80	32.00	bu	-112	-95	-78	-61	-44	-27	-10	6	23	40	57
			-192	-175	-158	-141	-124	-107	-90	-73	-56	-39	-22
90	36.00	bu	-81	-62	-43	-24	-5	13	32	51	70	89	109
			-161	-142	-123	-104	-85	-66	-47	-27	-8	10	29
100	40.00	bu	-51	-29	-8	12	33	54	76	97	118	139	160
			-130	-109	-88	-67	-46	-24	-3	17	38	59	81
110	44.00	bu	-20	2	26	49	72	96	119	142	166	189	212
			-100	-76	-53	-30	-6	16	39	62	86	109	132
120	48.00	bu	10	35	61	86	111	137	162	188	213	239	264
			-69	-44	-18	6	32	57	83	108	133	159	184
130	52.00	bu	40	68	95	123	151	178	206	233	261	288	316
			-39	-11	16	43	71	98	126	153	181	209	236
140	56.00	bu	71	101	130	160	190	219	249	279	308	338	368
			-8	21	50	80	110	140	169	199	229	258	288
150	60.00	bu	102	133	165	197	229	261	292	324	356	388	420
			22	54	85	117	149	181	213	244	276	308	340

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 19.A Estimated costs per acre
Soybeans, double crop after wheat, Enlist E3, 16R30"
Non-irrigated, 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	3.0000	24.15	________
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	0.8700	28.06	________
Potash (60% K2O)	cwt	25.56	1.3300	33.99	________
FUNGICIDES					
CruiserMaxx Vibrance	oz	4.46	1.6000	7.14	________
HERBICIDES					
Boundary	pt	6.86	2.0000	13.72	________
Gramoxone SL 2.0	oz	0.32	32.0000	10.24	________
Enlist Duo	pt	6.07	3.5000	21.25	________
Dual Magnum	pt	7.79	1.0000	7.79	________
INSECTICIDES					
Acephate 90SP	lb	7.97	0.7500	5.98	________
Prevathon	oz	1.52	14.0000	21.28	________
Bifenthrin	oz	0.42	6.4000	2.69	________
IncidentalPestTrt $8	acre	8.00	1.0000	8.00	________
SEED/PLANTS					
Soybean Enlist E3	lb	1.44	50.0000	72.00	________
ADJUVANTS					
Surfactant	pt	3.30	0.5000	1.65	________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	________
HAULING					
Haul Soybeans	bu	0.29	25.0000	7.25	________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.3330	21.20	________
CROP CONSULTANT					
Soybeans Consultant	acre	6.50	1.0000	6.50	________
INOCULANT					
Inoculant -Soybean	acre	1.55	1.0000	1.55	________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	________
OPERATOR LABOR					
Tractors	hour	19.28	0.0720	1.39	________
Harvesters	hour	19.28	0.0851	1.64	________
Self-Propelled	hour	19.28	0.0117	0.23	________
HAND LABOR					
Implements	hour	9.06	0.0507	0.46	________
Self-Propelled	hour	9.06	0.0058	0.05	________
UNALLOCATED LABOR	hour	19.20	0.1452	2.79	________
DIESEL FUEL					
Tractors	gal	2.94	1.1121	3.26	________
Harvesters	gal	2.94	1.4243	4.19	________
Self-Propelled	gal	2.94	0.1496	0.44	________
REPAIR & MAINTENANCE					
Implements	acre	5.27	1.0000	5.27	________
Tractors	acre	0.89	1.0000	0.89	________
Harvesters	acre	4.97	1.0000	4.97	________
Self-Propelled	acre	0.22	1.0000	0.22	________
INTEREST ON OP. CAP.	acre	14.27	1.0000	14.27	________

TOTAL DIRECT EXPENSES				346.84	________
FIXED EXPENSES					
Implements	acre	12.03	1.0000	12.03	________
Tractors	acre	6.88	1.0000	6.88	________
Harvesters	acre	23.78	1.0000	23.78	________
Self-Propelled	acre	1.79	1.0000	1.79	________

TOTAL FIXED EXPENSES				44.48	________

TOTAL SPECIFIED EXPENSES				391.32	________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.**The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

Table 19.B Summary of estimated costs and returns per acre
Soybeans, double crop after wheat, Enlist E3, 16R30"
Non-irrigated, All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	10.60	25.0000	265.00	_________

TOTAL INCOME				265.00	_________
DIRECT EXPENSES					
CUSTOM SPRAY	acre	24.15	1.0000	24.15	_________
FERTILIZERS	acre	62.05	1.0000	62.05	_________
FUNGICIDES	acre	7.14	1.0000	7.14	_________
HERBICIDES	acre	53.00	1.0000	53.00	_________
INSECTICIDES	acre	37.95	1.0000	37.95	_________
SEED/PLANTS	acre	72.00	1.0000	72.00	_________
ADJUVANTS	acre	1.65	1.0000	1.65	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
HAULING	acre	7.25	1.0000	7.25	_________
CUSTOM LIME	acre	21.20	1.0000	21.20	_________
CROP CONSULTANT	acre	6.50	1.0000	6.50	_________
INOCULANT	acre	1.55	1.0000	1.55	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.0566	0.51	_________
OPERATOR LABOR	hour	19.28	0.1689	3.26	_________
UNALLOCATED LABOR	hour	19.20	0.1452	2.79	_________
DIESEL FUEL	gal	2.94	2.6861	7.89	_________
REPAIR & MAINTENANCE	acre	11.35	1.0000	11.35	_________
INTEREST ON OP. CAP.	acre	14.27	1.0000	14.27	_________

TOTAL DIRECT EXPENSES				346.84	_________
RETURNS ABOVE DIRECT EXPENSES				-81.84	_________
TOTAL FIXED EXPENSES				44.48	_________

TOTAL SPECIFIED EXPENSES				391.32	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-126.32	_________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

Table 19.C Estimated resource use for field operations, per acre
Soybeans, double crop after wheat, Enlist E3, 16R30"
Non-irrigated, 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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.3330				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Phosphorus(46% P2O5)	cwt					0.8700				
Potash (60% K2O)	cwt					1.3300				
Soybeans Consultant	acre			1.00	May	1.0000				
Plant & Pre-Folding	16R-30	MFWD 300	0.050	1.00	Jun		0.05	0.05	0.10	0.04
Soybean Enlist E3	lb					50.0000				
CruiserMaxx Vibrance	oz					1.6000				
Inoculant -Soybean	acre					1.0000				
Boundary	pt					2.0000				
Gramoxone SL 2.0	oz					32.0000				
Surfactant	pt					0.4000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.01
Enlist Duo	pt					3.5000				
Dual Magnum	pt					1.0000				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Prevathon	oz					14.0000				
Surfactant	pt					0.1000				
Bifenthrin	oz					6.4000				
Incidental Pest				1.00	Sep					
App by Air (5 gal)	appl					1.0000				
IncidentalPestTrt $8	acre					1.0000				
Header -Soybean	30' Flex	325 hp	0.085	1.00	Oct		0.08	0.08	0.08	0.07
Haul Soybeans	bu					25.0000				
Grain Cart Soybean	700 bu	MFWD 300	0.021	1.00	Oct		0.02	0.02	0.02	0.01
							-------	-------	-------	-------
TOTALS							0.16	0.15	0.22	0.14

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

Table 19.D Estimated costs for field operations, per acre
Soybeans, double crop after wheat, Enlist E3, 16R30"
Non-irrigated, All Areas, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	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	21.20					1.75	22.95		22.95
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Phosphorus(46% P2O5)	cwt	28.06					2.31	30.37		30.37
Potash (60% K2O)	cwt	33.99					2.80	36.79		36.79
Soybeans Consultant	acre	6.50					0.27	6.77		6.77
Plant & Pre-Folding	16R-30		2.30	4.44	2.28		0.31	9.33	14.04	23.37
Soybean Enlist E3	lb	72.00					2.48	74.48		74.48
CruiserMaxx Vibrance	oz	7.14					0.25	7.39		7.39
Inoculant -Soybean	acre	1.55					0.05	1.60		1.60
Boundary	pt	13.72					0.47	14.19		14.19
Gramoxone SL 2.0	oz	10.24					0.35	10.59		10.59
Surfactant	pt	1.32					0.05	1.37		1.37
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.47		0.03	1.16	1.79	2.95
Enlist Duo	pt	21.25					0.58	21.83		21.83
Dual Magnum	pt	7.79					0.21	8.00		8.00
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Acephate 90SP	lb	5.98					0.12	6.10		6.10
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Prevathon	oz	21.28					0.44	21.72		21.72
Surfactant	pt	0.33					0.01	0.34		0.34
Bifenthrin	oz	2.69					0.06	2.75		2.75
Incidental Pest										
App by Air (5 gal)	appl	8.05					0.11	8.16		8.16
IncidentalPestTrt $8	acre	8.00					0.11	8.11		8.11
Header -Soybean	30' Flex		4.19	6.14	3.05		0.09	13.47	25.98	39.45
Haul Soybeans	bu	7.25					0.05	7.30		7.30
Grain Cart Soybean	700 bu		0.96	0.55	0.76		0.02	2.29	2.67	4.96
TOTALS		306.77	7.89	11.35	6.56	0.00	14.27	346.84	44.48	391.32

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

Table 19.E Estimated monthly income and expense flows per acre
Soybeans, double crop after wheat, Enlist E3, 16R30"
Non-irrigated, All Areas, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	265.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.10	8.05	0.00
FERTILIZERS	62.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.14	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.96	29.04	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.95	8.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.32	0.00	0.33	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	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	7.25
CUSTOM LIME	21.20	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	6.50	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.55	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	0.00	0.00	2.28	0.47	0.00	0.00	3.81
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.30	0.44	0.00	0.00	5.15
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.44	0.22	0.00	0.00	6.69
INTEREST ON OP. CAP.	7.87	0.00	0.00	0.00	0.00	0.00	0.27	3.96	0.82	0.97	0.22	0.16
TOTAL DIRECT EXPENSES	103.45	0.00	0.00	0.00	0.00	0.00	6.77	118.95	30.99	47.35	16.27	23.06
NET INCOME	-103.45	0.00	0.00	0.00	0.00	0.00	-6.77	-118.95	-30.99	-47.35	-16.27	241.94
NET INCOME TO DATE	-103.45	-103.45	-103.45	-103.45	-103.45	-103.45	-110.22	-229.17	-260.16	-307.51	-323.78	-81.84

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

* Lease costs are based on hourly usage costs.

Table 19.F Estimated returns for various price/yield combinations, per acre
Soybeans, double crop after wheat, Enlist E3, 16R30"
Non-irrigated, All Areas, Mississippi, 2026

PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.95	8.48	9.01	9.54	10.07	10.60	11.13	11.66	12.19	12.72	13.25
PERCENT	YIELD	UNIT	dollars										
50	12.50	bu	-243	-237	-230	-223	-217	-210	-204	-197	-190	-184	-177
			-288	-281	-275	-268	-261	-255	-248	-241	-235	-228	-222
60	15.00	bu	-224	-216	-208	-200	-192	-184	-176	-169	-161	-153	-145
			-269	-261	-253	-245	-237	-229	-221	-213	-205	-197	-189
70	17.50	bu	-205	-196	-186	-177	-168	-159	-149	-140	-131	-122	-112
			-250	-240	-231	-222	-212	-203	-194	-185	-175	-166	-157
80	20.00	bu	-186	-175	-165	-154	-143	-133	-122	-112	-101	-90	-80
			-230	-220	-209	-199	-188	-177	-167	-156	-146	-135	-124
90	22.50	bu	-167	-155	-143	-131	-119	-107	-95	-83	-71	-59	-47
			-211	-199	-187	-175	-164	-152	-140	-128	-116	-104	-92
100	25.00	bu	-148	-134	-121	-108	-95	-81	-68	-55	-42	-28	-15
			-192	-179	-166	-152	-139	-126	-113	-99	-86	-73	-60
110	27.50	bu	-128	-114	-99	-85	-70	-56	-41	-26	-12	2	16
			-173	-158	-144	-129	-115	-100	-85	-71	-56	-42	-27
120	30.00	bu	-109	-93	-78	-62	-46	-30	-14	1	17	33	49
			-154	-138	-122	-106	-90	-74	-58	-42	-27	-11	4
130	32.50	bu	-90	-73	-56	-38	-21	-4	12	29	47	64	81
			-135	-117	-100	-83	-66	-49	-31	-14	2	19	37
140	35.00	bu	-71	-52	-34	-15	2	21	39	58	76	95	113
			-115	-97	-78	-60	-41	-23	-4	13	32	50	69
150	37.50	bu	-52	-32	-12	7	27	47	66	86	106	126	146
			-96	-76	-57	-37	-17	2	22	42	62	82	101

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 20.A Estimated costs per acre
Soybeans, double crop after wheat, RR2X/XF, 16R 30"
1/2 mile pivot irrigated, 7.5 ac-in., 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	4.0000	32.20	________
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	0.8700	28.06	________
Potash (60% K2O)	cwt	25.56	1.3300	33.99	________
FUNGICIDES					
CruiserMaxx Vibrance	oz	4.46	1.6000	7.14	________
Miravis Top	oz	1.40	13.7000	19.18	________
HERBICIDES					
Boundary	pt	6.86	2.0000	13.72	________
Gramoxone SL 2.0	oz	0.32	32.0000	10.24	________
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	________
Engenia	oz	1.06	12.8000	13.57	________
Dual Magnum	pt	7.79	1.0000	7.79	________
INSECTICIDES					
Acephate 90SP	lb	7.97	0.7500	5.98	________
Prevathon	oz	1.52	14.0000	21.28	________
Bifenthrin	oz	0.42	6.4000	2.69	________
IncidentalPestTrt $8	acre	8.00	1.0000	8.00	________
SEED/PLANTS					
Soybean Seed RR2X	lb	1.40	50.0000	70.00	________
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	________
HAULING					
Haul Soybeans	bu	0.29	50.0000	14.50	________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.3330	21.20	________
CROP CONSULTANT					
Soybeans Consultant	acre	6.50	1.0000	6.50	________
INOCULANT					
Inoculant -Soybean	acre	1.55	1.0000	1.55	________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	________
OPERATOR LABOR					
Tractors	hour	19.28	0.0720	1.39	________
Harvesters	hour	19.28	0.0851	1.64	________
Self-Propelled	hour	19.28	0.0117	0.23	________
IRRIGATE LABOR					
Special Labor	hour	9.06	0.0518	0.47	________
HAND LABOR					
Implements	hour	9.06	0.0507	0.46	________
Self-Propelled	hour	9.06	0.0058	0.05	________
UNALLOCATED LABOR	hour	19.20	0.1452	2.79	________
DIESEL FUEL					
Tractors	gal	2.94	1.1121	3.26	________
Harvesters	gal	2.94	1.4243	4.19	________
Self-Propelled	gal	2.94	0.1496	0.44	________
1/2-mi Pivot Irr.	gal	2.94	16.4057	48.23	________
REPAIR & MAINTENANCE					
Implements	acre	5.27	1.0000	5.27	________
Tractors	acre	0.89	1.0000	0.89	________
Harvesters	acre	4.97	1.0000	4.97	________
Self-Propelled	acre	0.22	1.0000	0.22	________
1/2-mi Pivot Irr.	acre	12.00	1.0000	12.00	________
INTEREST ON OP. CAP.	acre	16.47	1.0000	16.47	________
TOTAL DIRECT EXPENSES				438.71	________
FIXED EXPENSES					
Implements	acre	12.03	1.0000	12.03	________
Tractors	acre	6.88	1.0000	6.88	________
Harvesters	acre	23.78	1.0000	23.78	________
Self-Propelled	acre	1.79	1.0000	1.79	________
1/2-mi Pivot Irr.	acre	56.45	1.0000	56.45	________
TOTAL FIXED EXPENSES				100.93	________
TOTAL SPECIFIED EXPENSES				539.64	________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

Table 20.B Summary of estimated costs and returns per acre
Soybeans, double crop after wheat, RR2X/XF, 16R 30"
1/2 mile pivot irrigated, 7.5 ac-in., All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	10.60	50.0000	530.00	_________

TOTAL INCOME				530.00	_________
DIRECT EXPENSES					
CUSTOM SPRAY	acre	32.20	1.0000	32.20	_________
FERTILIZERS	acre	62.05	1.0000	62.05	_________
FUNGICIDES	acre	26.32	1.0000	26.32	_________
HERBICIDES	acre	49.16	1.0000	49.16	_________
INSECTICIDES	acre	37.95	1.0000	37.95	_________
SEED/PLANTS	acre	70.00	1.0000	70.00	_________
ADJUVANTS	acre	1.98	1.0000	1.98	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
HAULING	acre	14.50	1.0000	14.50	_________
CUSTOM LIME	acre	21.20	1.0000	21.20	_________
CROP CONSULTANT	acre	6.50	1.0000	6.50	_________
INOCULANT	acre	1.55	1.0000	1.55	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.0566	0.51	_________
IRRIGATE LABOR	hour	9.06	0.0518	0.47	_________
OPERATOR LABOR	hour	19.28	0.1689	3.26	_________
UNALLOCATED LABOR	hour	19.20	0.1452	2.79	_________
DIESEL FUEL	gal	2.94	19.0919	56.12	_________
REPAIR & MAINTENANCE	acre	23.35	1.0000	23.35	_________
INTEREST ON OP. CAP.	acre	16.47	1.0000	16.47	_________

TOTAL DIRECT EXPENSES				438.71	_________
RETURNS ABOVE DIRECT EXPENSES				91.29	_________
TOTAL FIXED EXPENSES				100.93	_________

TOTAL SPECIFIED EXPENSES				539.64	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-9.64	_________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

Table 20.C Estimated resource use for field operations, per acre
Soybeans, double crop after wheat, RR2X/XF, 16R 30"
1/2 mile pivot irrigated, 7.5 ac-in., 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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.3330				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Phosphorus(46% P2O5)	cwt					0.8700				
Potash (60% K2O)	cwt					1.3300				
Soybeans Consultant	acre			1.00	May	1.0000				
Plant & Pre-Folding	16R-30	MFWD 300	0.050	1.00	Jun		0.05	0.05	0.10	0.04
Soybean Seed RR2X	lb					50.0000				
CruiserMaxx Vibrance	oz					1.6000				
Inoculant -Soybean	acre					1.0000				
Boundary	pt					2.0000				
Gramoxone SL 2.0	oz					32.0000				
Surfactant	pt					0.4000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.01
Glyphosate 3lbs a.e	oz					32.0000				
Engenia	oz					12.8000				
Dual Magnum	pt					1.0000				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Miravis Top	oz					13.7000				
Surfactant	pt					0.1000				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Prevathon	oz					14.0000				
Surfactant	pt					0.1000				
Bifenthrin	oz					6.4000				
Incidental Pest				1.00	Sep					
App by Air (5 gal)	appl					1.0000				
IncidentalPestTrt $8	acre					1.0000				
Header -Soybean	30' Flex	325 hp	0.085	1.00	Oct		0.08	0.08	0.08	0.07
Haul Soybeans	bu					50.0000				
Grain Cart Soybean	700 bu	MFWD 300	0.021	1.00	Oct		0.02	0.02	0.02	0.01
1/2-mi Pivot Irr.	acre				Jul	1.0000			0.05	
TOTALS							0.16	0.15	0.27	0.14

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

Table 20.D Estimated costs for field operations, per acre
Soybeans, double crop after wheat, RR2X/XF, 16R 30"
1/2 mile pivot irrigated, 7.5 ac-in., All Areas, 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	21.20					1.75	22.95		22.95
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Phosphorus(46% P2O5)	cwt	28.06					2.31	30.37		30.37
Potash (60% K2O)	cwt	33.99					2.80	36.79		36.79
Soybeans Consultant	acre	6.50					0.27	6.77		6.77
Plant & Pre-Folding	16R-30		2.30	4.44	2.28		0.31	9.33	14.04	23.37
Soybean Seed RR2X	lb	70.00					2.41	72.41		72.41
CruiserMaxx Vibrance	oz	7.14					0.25	7.39		7.39
Inoculant -Soybean	acre	1.55					0.05	1.60		1.60
Boundary	pt	13.72					0.47	14.19		14.19
Gramoxone SL 2.0	oz	10.24					0.35	10.59		10.59
Surfactant	pt	1.32					0.05	1.37		1.37
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.47		0.03	1.16	1.79	2.95
Glyphosate 3lbs a.e	oz	3.84					0.11	3.95		3.95
Engenia	oz	13.57					0.37	13.94		13.94
Dual Magnum	pt	7.79					0.21	8.00		8.00
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Miravis Top	oz	19.18					0.40	19.58		19.58
Surfactant	pt	0.33					0.01	0.34		0.34
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Acephate 90SP	lb	5.98					0.12	6.10		6.10
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Prevathon	oz	21.28					0.44	21.72		21.72
Surfactant	pt	0.33					0.01	0.34		0.34
Bifenthrin	oz	2.69					0.06	2.75		2.75
Incidental Pest										
App by Air (5 gal)	appl	8.05					0.11	8.16		8.16
IncidentalPestTrt $8	acre	8.00					0.11	8.11		8.11
Header -Soybean	30' Flex		4.19	6.14	3.05		0.09	13.47	25.98	39.45
Haul Soybeans	bu	14.50					0.10	14.60		14.60
Grain Cart Soybean	700 bu		0.96	0.55	0.76		0.02	2.29	2.67	4.96
1/2-mi Pivot Irr.	acre		48.23	12.00	0.47		1.74	62.44	56.45	118.89
TOTALS		335.74	56.12	23.35	7.03	0.00	16.47	438.71	100.93	539.64

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

Table 20.E Estimated monthly income and expense flows per acre
Soybeans, double crop after wheat, RR2X/XF, 16R 30"
1/2 mile pivot irrigated, 7.5 ac-in., All Areas, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	530.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.15	8.05	0.00
FERTILIZERS	62.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.14	0.00	19.18	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.96	25.20	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.95	8.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.32	0.00	0.66	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	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	14.50
CUSTOM LIME	21.20	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	6.50	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.55	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	0.00	0.34	2.32	0.52	0.04	0.00	3.81
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.77	19.73	14.47	0.00	5.15
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.85	1.13	0.68	0.00	6.69
INTEREST ON OP. CAP.	7.87	0.00	0.00	0.00	0.00	0.00	0.28	4.75	1.28	1.86	0.22	0.21
TOTAL DIRECT EXPENSES	103.45	0.00	0.00	0.00	0.00	0.00	7.12	142.66	47.86	90.99	16.27	30.36
NET INCOME	-103.45	0.00	0.00	0.00	0.00	0.00	-7.12	-142.66	-47.86	-90.99	-16.27	499.64
NET INCOME TO DATE	-103.45	-103.45	-103.45	-103.45	-103.45	-103.45	-110.57	-253.23	-301.09	-392.08	-408.35	91.29

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

* Lease costs are based on hourly usage costs.

Table 20.F Estimated returns for various price/yield combinations, per acre
Soybeans, double crop after wheat, RR2X/XF, 16R 30"
1/2 mile pivot irrigated, 7.5 ac-in., All Areas, Mississippi, 2026

PRODUCT			PERCENT 75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.95	8.48	9.01	9.54	10.07	10.60	11.13	11.66	12.19	12.72	13.25
PERCENT	YIELD	UNIT	dollars										
50	25.00	bu	-232	-219	-206	-192	-179	-166	-153	-139	-126	-113	-100
			-333	-320	-307	-293	-280	-267	-254	-240	-227	-214	-201
60	30.00	bu	-194	-178	-162	-146	-130	-114	-98	-83	-67	-51	-35
			-295	-279	-263	-247	-231	-215	-199	-184	-168	-152	-136
70	35.00	bu	-156	-137	-118	-100	-81	-63	-44	-26	-7	10	29
			-257	-238	-219	-201	-182	-164	-145	-127	-108	-90	-71
80	40.00	bu	-117	-96	-75	-54	-32	-11	9	30	51	73	94
			-218	-197	-176	-155	-133	-112	-91	-70	-49	-27	-6
90	45.00	bu	-79	-55	-31	-7	15	39	63	87	111	135	159
			-180	-156	-132	-108	-85	-61	-37	-13	10	34	58
100	50.00	bu	-41	-14	11	38	64	91	117	144	170	197	223
			-142	-115	-89	-62	-36	-9	16	43	69	96	122
110	55.00	bu	-2	26	55	84	113	142	171	201	230	259	288
			-103	-74	-45	-16	12	41	71	100	129	158	187
120	60.00	bu	35	67	98	130	162	194	226	257	289	321	353
			-65	-33	-1	29	61	93	125	157	188	220	252
130	65.00	bu	73	108	142	177	211	245	280	314	349	383	418
			-27	7	41	76	110	144	179	213	248	282	317
140	70.00	bu	111	149	186	223	260	297	334	371	408	445	482
			11	48	85	122	159	196	233	270	307	344	382
150	75.00	bu	150	189	229	269	309	348	388	428	468	507	547
			49	89	128	168	208	248	287	327	367	407	446

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 21.A Estimated costs per acre
Soybeans, full-season, RR2X/XF, April planted, 16R 30"
Non-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	_________
HARVEST AIDS					
Gramoxone SL	oz	0.32	16.0000	5.12	_________
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	0.6600	21.29	_________
Potash (60% K2O)	cwt	25.56	1.0000	25.56	_________
FUNGICIDES					
CruiserMaxx Vibrance	oz	4.46	1.6000	7.14	_________
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	96.0000	11.52	_________
2,4-D Amine 4	pt	2.69	2.0000	5.38	_________
Boundary	pt	6.86	2.0000	13.72	_________
Gramoxone SL 2.0	oz	0.32	32.0000	10.24	_________
Engenia	oz	1.06	12.8000	13.57	_________
Dual Magnum	pt	7.79	1.0000	7.79	_________
INSECTICIDES					
Acephate 90SP	lb	7.97	0.7500	5.98	_________
SEED/PLANTS					
Soybean Seed RR2X	lb	1.40	50.0000	70.00	_________
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
HAULING					
Haul Soybeans	bu	0.29	43.0000	12.47	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.3330	21.20	_________
CROP CONSULTANT					
Soybeans Consultant	acre	6.50	1.0000	6.50	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.1764	3.40	_________
Harvesters	hour	19.28	0.0851	1.64	_________
Self-Propelled	hour	19.28	0.0352	0.69	_________
HAND LABOR					
Implements	hour	9.06	0.0471	0.43	_________
Self-Propelled	hour	9.06	0.0176	0.15	_________
UNALLOCATED LABOR	hour	19.27	0.2671	5.15	_________
DIESEL FUEL					
Tractors	gal	2.94	2.7243	8.01	_________
Harvesters	gal	2.94	1.4243	4.19	_________
Self-Propelled	gal	2.94	0.4490	1.32	_________
REPAIR & MAINTENANCE					
Implements	acre	7.17	1.0000	7.17	_________
Tractors	acre	2.18	1.0000	2.18	_________
Harvesters	acre	4.97	1.0000	4.97	_________
Self-Propelled	acre	0.66	1.0000	0.66	_________
INTEREST ON OP. CAP.	acre	14.84	1.0000	14.84	_________

TOTAL DIRECT EXPENSES				322.69	_________
FIXED EXPENSES					
Implements	acre	19.20	1.0000	19.20	_________
Tractors	acre	16.84	1.0000	16.84	_________
Harvesters	acre	23.78	1.0000	23.78	_________
Self-Propelled	acre	5.37	1.0000	5.37	_________

TOTAL FIXED EXPENSES				65.19	_________

TOTAL SPECIFIED EXPENSES				387.88	_________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

Table 21.B Summary of estimated costs and returns per acre
Soybeans, full-season, RR2X/XF, April planted, 16R 30"
Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	10.60	43.0000	455.80	_________

TOTAL INCOME				455.80	_________
DIRECT EXPENSES					
CUSTOM SPRAY	acre	16.10	1.0000	16.10	_________
HARVEST AIDS	acre	5.12	1.0000	5.12	_________
FERTILIZERS	acre	46.85	1.0000	46.85	_________
FUNGICIDES	acre	7.14	1.0000	7.14	_________
HERBICIDES	acre	62.22	1.0000	62.22	_________
INSECTICIDES	acre	5.98	1.0000	5.98	_________
SEED/PLANTS	acre	70.00	1.0000	70.00	_________
ADJUVANTS	acre	1.98	1.0000	1.98	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
HAULING	acre	12.47	1.0000	12.47	_________
CUSTOM LIME	acre	21.20	1.0000	21.20	_________
CROP CONSULTANT	acre	6.50	1.0000	6.50	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.0647	0.58	_________
OPERATOR LABOR	hour	19.28	0.2968	5.73	_________
UNALLOCATED LABOR	hour	19.27	0.2671	5.15	_________
DIESEL FUEL	gal	2.94	4.5978	13.52	_________
REPAIR & MAINTENANCE	acre	14.98	1.0000	14.98	_________
INTEREST ON OP. CAP.	acre	14.84	1.0000	14.84	_________

TOTAL DIRECT EXPENSES				322.69	_________
RETURNS ABOVE DIRECT EXPENSES				133.11	_________
TOTAL FIXED EXPENSES				65.19	_________

TOTAL SPECIFIED EXPENSES				387.88	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				67.92	_________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.**The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.

If Engenia is not available, replace application with glufosinate.

Table 21.C Estimated resource use for field operations, per acre
Soybeans, full-season, RR2X/XF, April planted, 16R 30"
Non-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	0.3330				
Custom Apply Fert	acre			1.00	Oct	1.0000				
Phosphorus(46% P2O5)	cwt					0.6600				
Potash (60% K2O)	cwt					1.0000				
Disk Harrow	32'	MFWD 300	0.061	1.00	Oct		0.06	0.06	0.06	0.05
Field Cultivate Fld	32'	MFWD 300	0.046	1.00	Oct		0.04	0.04	0.04	0.04
App by Air (5 gal)	appl			1.00	Mar	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
2,4-D Amine 4	pt					2.0000				
Plant - Folding	16R-30	MFWD 300	0.047	1.00	Apr		0.04	0.04	0.09	0.04
Soybean Seed RR2X	lb					50.0000				
CruiserMaxx Vibrance	oz					1.6000				
Boundary	pt					2.0000				
Gramoxone SL 2.0	oz					32.0000				
Surfactant	pt					0.4000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.01
Glyphosate 3lbs a.e	oz					32.0000				
Engenia	oz					12.8000				
Dual Magnum	pt					1.0000				
Soybeans Consultant	acre			1.00	May	1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.01
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.01
Acephate 90SP	lb					0.7500				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Gramoxone SL	oz					16.0000				
Surfactant	pt					0.2000				
Header -Soybean	30' Flex	325 hp	0.085	1.00	Sep		0.08	0.08	0.08	0.07
Haul Soybeans	bu					43.0000				
Grain Cart Soybean	700 bu	MFWD 300	0.021	1.00	Sep		0.02	0.02	0.02	0.01
TOTALS							0.29	0.26	0.36	0.26

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

Table 21.D Estimated costs for field operations, per acre
Soybeans, full-season, RR2X/XF, April planted, 16R 30"
Non-Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	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	21.20					1.75	22.95		22.95
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Phosphorus(46% P2O5)	cwt	21.29					1.76	23.05		23.05
Potash (60% K2O)	cwt	25.56					2.11	27.67		27.67
Disk Harrow	32'		2.79	2.27	2.25		0.60	7.91	9.85	17.76
Field Cultivate Fld	32'		2.12	1.35	1.71		0.43	5.61	8.54	14.15
App by Air (5 gal)	appl	8.05					0.39	8.44		8.44
Glyphosate 3lbs a.e	oz	3.84					0.18	4.02		4.02
2,4-D Amine 4	pt	5.38					0.26	5.64		5.64
Plant - Folding	16R-30		2.14	4.01	2.16		0.34	8.65	12.78	21.43
Soybean Seed RR2X	lb	70.00					2.89	72.89		72.89
CruiserMaxx Vibrance	oz	7.14					0.29	7.43		7.43
Boundary	pt	13.72					0.57	14.29		14.29
Gramoxone SL 2.0	oz	10.24					0.42	10.66		10.66
Surfactant	pt	1.32					0.05	1.37		1.37
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.48		0.04	1.18	1.79	2.97
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Engenia	oz	13.57					0.47	14.04		14.04
Dual Magnum	pt	7.79					0.27	8.06		8.06
Soybeans Consultant	acre	6.50					0.22	6.72		6.72
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.48		0.04	1.18	1.79	2.97
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.48		0.02	1.16	1.79	2.95
Acephate 90SP	lb	5.98					0.08	6.06		6.06
App by Air (5 gal)	appl	8.05					0.11	8.16		8.16
Gramoxone SL	oz	5.12					0.07	5.19		5.19
Surfactant	pt	0.66					0.01	0.67		0.67
Header -Soybean	30' Flex		4.19	6.14	3.12		0.09	13.54	25.98	39.52
Haul Soybeans	bu	12.47					0.09	12.56		12.56
Grain Cart Soybean	700 bu		0.96	0.55	0.78		0.02	2.31	2.67	4.98
TOTALS		267.89	13.52	14.98	11.46	0.00	14.84	322.69	65.19	387.88

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

Table 21.E Estimated monthly income and expense flows per acre
Soybeans, full-season, RR2X/XF, April planted, 16R 30"
Non-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	455.80
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	8.05	0.00	0.00	0.00	0.00	8.05	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.12	0.00
FERTILIZERS	46.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	7.14	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	9.22	23.96	29.04	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.98	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	70.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	1.32	0.00	0.00	0.00	0.66	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	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	12.47
CUSTOM LIME	21.20	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	6.50	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	3.96	0.00	0.00	0.00	0.00	0.00	2.16	0.96	0.00	0.00	0.48	3.90
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	4.91	0.00	0.00	0.00	0.00	0.00	2.14	0.88	0.00	0.00	0.44	5.15
REPAIR & MAINTENANCE	3.62	0.00	0.00	0.00	0.00	0.00	4.01	0.44	0.00	0.00	0.22	6.69
INTEREST ON OP. CAP.	7.66	0.00	0.00	0.00	0.00	0.83	4.56	1.30	0.00	0.00	0.29	0.20
TOTAL DIRECT EXPENSES	100.53	0.00	0.00	0.00	0.00	18.10	115.29	39.12	0.00	0.00	21.24	28.41
NET INCOME	-100.53	0.00	0.00	0.00	0.00	-18.10	-115.29	-39.12	0.00	0.00	-21.24	427.39
NET INCOME TO DATE	-100.53	-100.53	-100.53	-100.53	-100.53	-118.63	-233.92	-273.04	-273.04	-273.04	-294.28	133.11

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

* Lease costs are based on hourly usage costs.

Table 21.F Estimated returns for various price/yield combinations, per acre
Soybeans, full-season, RR2X/XF, April planted, 16R 30"
Non-Delta Area, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.95	8.48	9.01	9.54	10.07	10.60	11.13	11.66	12.19	12.72	13.25
PERCENT	YIELD	UNIT	dollars										
50	21.50	bu	-145	-134	-122	-111	-99	-88	-77	-65	-54	-42	-31
			-210	-199	-187	-176	-165	-153	-142	-130	-119	-108	-96
60	25.80	bu	-112	-98	-85	-71	-57	-44	-30	-16	-3	10	24
			-177	-164	-150	-136	-123	-109	-95	-82	-68	-54	-41
70	30.10	bu	-79	-63	-47	-31	-15	0	16	32	47	63	79
			-144	-128	-112	-96	-81	-65	-49	-33	-17	-1	14
80	34.40	bu	-46	-28	-10	7	26	44	62	80	99	117	135
			-111	-93	-75	-57	-38	-20	-2	15	33	52	70
90	38.70	bu	-13	6	27	47	68	88	109	129	150	170	191
			-78	-58	-37	-17	3	23	44	64	85	105	126
100	43.00	bu	19	41	64	87	110	133	155	178	201	224	247
			-46	-23	-0	22	45	67	90	113	136	159	181
110	47.30	bu	52	77	102	127	152	177	202	227	252	277	302
			-13	11	37	62	87	112	137	162	187	212	237
120	51.60	bu	85	112	139	167	194	221	249	276	303	331	358
			19	47	74	101	129	156	183	211	238	265	293
130	55.90	bu	117	147	177	206	236	266	295	325	354	384	414
			52	82	112	141	171	200	230	260	289	319	349
140	60.20	bu	150	182	214	246	278	310	342	374	406	438	469
			85	117	149	181	213	245	277	309	340	372	404
150	64.50	bu	183	217	252	286	320	354	388	423	457	491	525
			118	152	186	221	255	289	323	357	392	426	460

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 22.A Estimated costs per acre
Soybeans, full-season, RR2X/XF, May planted, 16R 30"
Non-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	_________
HARVEST AIDS					
Gramoxone SL	oz	0.32	16.0000	5.12	_________
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	0.6600	21.29	_________
Potash (60% K2O)	cwt	25.56	1.0000	25.56	_________
FUNGICIDES					
CruiserMaxx Vibrance	oz	4.46	1.6000	7.14	_________
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	96.0000	11.52	_________
Select Max	pt	11.55	1.0000	11.55	_________
Fierce	oz	7.75	3.5000	27.13	_________
Gramoxone SL 2.0	oz	0.32	64.0000	20.48	_________
Boundary	pt	6.86	2.0000	13.72	_________
Engenia	oz	1.06	12.8000	13.57	_________
Dual Magnum	pt	7.79	1.0000	7.79	_________
INSECTICIDES					
Dimilin 2L	oz	0.77	1.0000	0.77	_________
Bifenthrin	oz	0.42	1.0500	0.44	_________
SEED/PLANTS					
Soybean Seed RR2X	lb	1.40	50.0000	70.00	_________
ADJUVANTS					
Surfactant	pt	3.30	1.4500	4.79	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
HAULING					
Haul Soybeans	bu	0.29	40.0000	11.60	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.3330	21.20	_________
CROP CONSULTANT					
Soybeans Consultant	acre	6.50	1.0000	6.50	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.2407	4.64	_________
Harvesters	hour	19.28	0.0851	1.64	_________
Self-Propelled	hour	19.28	0.0587	1.14	_________
HAND LABOR					
Implements	hour	9.06	0.0507	0.46	_________
Self-Propelled	hour	9.06	0.0293	0.26	_________
UNALLOCATED LABOR	hour	19.24	0.3461	6.66	_________
DIESEL FUEL					
Tractors	gal	2.94	3.7171	10.92	_________
Harvesters	gal	2.94	1.4243	4.19	_________
Self-Propelled	gal	2.94	0.7484	2.20	_________
REPAIR & MAINTENANCE					
Implements	acre	8.76	1.0000	8.76	_________
Tractors	acre	2.98	1.0000	2.98	_________
Harvesters	acre	4.97	1.0000	4.97	_________
Self-Propelled	acre	1.10	1.0000	1.10	_________
INTEREST ON OP. CAP.	acre	12.56	1.0000	12.56	_________

TOTAL DIRECT EXPENSES				363.03	_________
FIXED EXPENSES					
Implements	acre	24.09	1.0000	24.09	_________
Tractors	acre	22.98	1.0000	22.98	_________
Harvesters	acre	23.78	1.0000	23.78	_________
Self-Propelled	acre	8.94	1.0000	8.94	_________

TOTAL FIXED EXPENSES				79.79	_________

TOTAL SPECIFIED EXPENSES				442.82	_________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

Table 22.B Summary of estimated costs and returns per acre
Soybeans, full-season, RR2X/XF, May planted, 16R 30"
Non-Delta Area, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	10.60	40.0000	424.00	_________

TOTAL INCOME				424.00	_________
DIRECT EXPENSES					
CUSTOM SPRAY	acre	8.05	1.0000	8.05	_________
HARVEST AIDS	acre	5.12	1.0000	5.12	_________
FERTILIZERS	acre	46.85	1.0000	46.85	_________
FUNGICIDES	acre	7.14	1.0000	7.14	_________
HERBICIDES	acre	105.76	1.0000	105.76	_________
INSECTICIDES	acre	1.21	1.0000	1.21	_________
SEED/PLANTS	acre	70.00	1.0000	70.00	_________
ADJUVANTS	acre	4.79	1.0000	4.79	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
HAULING	acre	11.60	1.0000	11.60	_________
CUSTOM LIME	acre	21.20	1.0000	21.20	_________
CROP CONSULTANT	acre	6.50	1.0000	6.50	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.0801	0.72	_________
OPERATOR LABOR	hour	19.28	0.3846	7.42	_________
UNALLOCATED LABOR	hour	19.24	0.3461	6.66	_________
DIESEL FUEL	gal	2.94	5.8899	17.31	_________
REPAIR & MAINTENANCE	acre	17.81	1.0000	17.81	_________
INTEREST ON OP. CAP.	acre	12.56	1.0000	12.56	_________

TOTAL DIRECT EXPENSES				363.03	_________
RETURNS ABOVE DIRECT EXPENSES				60.97	_________
TOTAL FIXED EXPENSES				79.79	_________

TOTAL SPECIFIED EXPENSES				442.82	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-18.82	_________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

Table 22.C Estimated resource use for field operations, per acre
Soybeans, full-season, RR2X/XF, May planted, 16R 30"
Non-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	0.3330				
Disk Harrow	32'	MFWD 300	0.061	1.00	Oct		0.06	0.06	0.06	0.05
Field Cultivate Fld	32'	MFWD 300	0.046	1.00	Oct		0.04	0.04	0.04	0.04
Bed/Lister-Roll-Fo	16R-30	MFWD 300	0.060	1.00	Oct		0.06	0.06	0.06	0.05
Sprayer 600-825gal	90' 250hp		0.011	1.00	Feb			0.01	0.01	0.01
Glyphosate 3lbs a.e	oz					32.0000				
Select Max	pt					1.0000				
Surfactant	pt					0.4000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
Phosphorus(46% P2O5)	cwt					0.6600				
Potash (60% K2O)	cwt					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Apr			0.01	0.01	0.01
Fierce	oz					3.5000				
Gramoxone SL 2.0	oz					32.0000				
Surfactant	pt					0.4000				
Soybeans Consultant	acre			1.00	May	1.0000				
Plant & Pre-Folding	16R-30	MFWD 300	0.050	1.00	May		0.05	0.05	0.10	0.04
Soybean Seed RR2X	lb					50.0000				
CruiserMaxx Vibrance	oz					1.6000				
Boundary	pt					2.0000				
Gramoxone SL 2.0	oz					32.0000				
Surfactant	pt					0.4000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.01
Glyphosate 3lbs a.e	oz					32.0000				
Engenia	oz					12.8000				
Dual Magnum	pt					1.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.01
Glyphosate 3lbs a.e	oz					32.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Jul			0.00	0.00	0.00
Dimilin 2L	oz					1.0000				
Surfactant	pt					0.0500				
Sprayer 600-825gal	90' 250hp		0.011	0.50	Aug			0.00	0.00	0.00
Bifenthrin	oz					1.0500				
App by Air (5 gal)	appl			1.00	Sep	1.0000				
Gramoxone SL	oz					16.0000				
Surfactant	pt					0.2000				
Header -Soybean	30' Flex	325 hp	0.085	1.00	Oct		0.08	0.08	0.08	0.07
Haul Soybeans	bu					40.0000				
Grain Cart Soybean	700 bu	MFWD 300	0.021	1.00	Oct		0.02	0.02	0.02	0.01
TOTALS							0.38	0.32	0.46	0.34

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

Table 22.D Estimated costs for field operations, per acre
Soybeans, full-season, RR2X/XF, May planted, 16R 30"
Non-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					0.02	3.35		3.35
Lime (Spread)	ton	21.20					0.15	21.35		21.35
Disk Harrow	32'		2.79	2.27	2.25		0.05	7.36	9.85	17.21
Field Cultivate Fld	32'		2.12	1.35	1.71		0.04	5.22	8.54	13.76
Bed/Lister-Roll-Fo	16R-30		2.75	1.96	2.22		0.05	6.98	9.77	16.75
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.48		0.07	1.21	1.79	3.00
Glyphosate 3lbs a.e	oz	3.84					0.24	4.08		4.08
Select Max	pt	11.55					0.71	12.26		12.26
Surfactant	pt	1.32					0.08	1.40		1.40
Custom Apply Fert	acre	9.00					0.43	9.43		9.43
Phosphorus(46% P2O5)	cwt	21.29					1.02	22.31		22.31
Potash (60% K2O)	cwt	25.56					1.23	26.79		26.79
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.48		0.05	1.19	1.79	2.98
Fierce	oz	27.13					1.31	28.44		28.44
Gramoxone SL 2.0	oz	10.24					0.49	10.73		10.73
Surfactant	pt	1.32					0.06	1.38		1.38
Soybeans Consultant	acre	6.50					0.27	6.77		6.77
Plant & Pre-Folding	16R-30		2.30	4.44	2.32		0.37	9.43	14.04	23.47
Soybean Seed RR2X	lb	70.00					2.89	72.89		72.89
CruiserMaxx Vibrance	oz	7.14					0.29	7.43		7.43
Boundary	pt	13.72					0.57	14.29		14.29
Gramoxone SL 2.0	oz	10.24					0.42	10.66		10.66
Surfactant	pt	1.32					0.05	1.37		1.37
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.48		0.05	1.19	1.79	2.98
Glyphosate 3lbs a.e	oz	3.84					0.16	4.00		4.00
Engenia	oz	13.57					0.56	14.13		14.13
Dual Magnum	pt	7.79					0.32	8.11		8.11
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.48		0.04	1.18	1.79	2.97
Glyphosate 3lbs a.e	oz	3.84					0.13	3.97		3.97
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.24		0.02	0.59	0.89	1.48
Dimilin 2L	oz	0.77					0.02	0.79		0.79
Surfactant	pt	0.17						0.17		0.17
Sprayer 600-825gal	90' 250hp		0.22	0.11	0.24		0.01	0.58	0.89	1.47
Bifenthrin	oz	0.44					0.01	0.45		0.45
App by Air (5 gal)	appl	8.05					0.11	8.16		8.16
Gramoxone SL	oz	5.12					0.07	5.19		5.19
Surfactant	pt	0.66					0.01	0.67		0.67
Header -Soybean	30' Flex		4.19	6.14	3.12		0.09	13.54	25.98	39.52
Haul Soybeans	bu	11.60					0.08	11.68		11.68
Grain Cart Soybean	700 bu		0.96	0.55	0.78		0.02	2.31	2.67	4.98
TOTALS		300.55	17.31	17.81	14.80	0.00	12.56	363.03	79.79	442.82

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

Table 22.E Estimated monthly income and expense flows per acre
Soybeans, full-season, RR2X/XF, May planted, 16R 30"
Non-Delta Area, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	424.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.05	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.12	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	46.85	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	7.14	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	15.39	0.00	37.37	49.16	3.84	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.77	0.44	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	70.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	1.32	0.00	1.32	1.32	0.00	0.17	0.00	0.66	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	9.00	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	11.60
CUSTOM LIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.20
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00
SOIL TEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.33
LABOR	0.00	0.00	0.00	0.48	0.00	0.48	2.80	0.48	0.24	0.24	0.00	10.08
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	0.44	0.00	0.44	2.74	0.44	0.22	0.22	0.00	12.81
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.22	0.00	0.22	4.66	0.22	0.11	0.11	0.00	12.27
INTEREST ON OP. CAP.	0.00	0.00	0.00	1.10	0.00	4.59	5.95	0.17	0.04	0.02	0.19	0.50
TOTAL DIRECT EXPENSES	0.00	0.00	0.00	18.95	0.00	100.27	150.27	5.15	1.55	1.03	14.02	71.79
NET INCOME	0.00	0.00	0.00	-18.95	0.00	-100.27	-150.27	-5.15	-1.55	-1.03	-14.02	352.21
NET INCOME TO DATE	0.00	0.00	0.00	-18.95	-18.95	-119.22	-269.49	-274.64	-276.19	-277.22	-291.24	60.97

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

* Lease costs are based on hourly usage costs.

Table 22.F Estimated returns for various price/yield combinations, per acre
Soybeans, full-season, RR2X/XF, May planted, 16R 30"
Non-Delta Area, Mississippi, 2026

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.95	8.48	9.01	9.54	10.07	10.60	11.13	11.66	12.19	12.72	13.25
PERCENT	YIELD	UNIT	dollars										
50	20.00	bu	-198	-187	-176	-166	-155	-145	-134	-123	-113	-102	-92
			-277	-267	-256	-246	-235	-224	-214	-203	-193	-182	-171
60	24.00	bu	-167	-154	-142	-129	-116	-103	-91	-78	-65	-53	-40
			-247	-234	-221	-209	-196	-183	-171	-158	-145	-132	-120
70	28.00	bu	-136	-122	-107	-92	-77	-62	-47	-33	-18	-3	11
			-216	-201	-187	-172	-157	-142	-127	-112	-97	-83	-68
80	32.00	bu	-106	-89	-72	-55	-38	-21	-4	12	29	46	63
			-186	-169	-152	-135	-118	-101	-84	-67	-50	-33	-16
90	36.00	bu	-75	-56	-37	-18	0	19	38	57	76	96	115
			-155	-136	-117	-98	-79	-60	-40	-21	-2	16	35
100	40.00	bu	-45	-23	-2	18	39	60	82	103	124	145	166
			-124	-103	-82	-61	-40	-18	2	23	44	65	87
110	44.00	bu	-14	8	32	55	78	102	125	148	172	195	218
			-94	-70	-47	-24	-0	22	45	69	92	115	139
120	48.00	bu	16	41	67	92	117	143	168	194	219	245	270
			-63	-38	-12	12	38	63	89	114	139	165	190
130	52.00	bu	46	74	101	129	157	184	212	239	267	294	322
			-32	-5	22	49	77	104	132	159	187	215	242
140	56.00	bu	77	107	136	166	196	225	255	285	314	344	374
			-2	27	57	86	116	146	175	205	235	264	294
150	60.00	bu	108	139	171	203	235	267	298	330	362	394	426
			28	60	91	123	155	187	219	250	282	314	346

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 23.A Estimated costs per acre
Soybeans, double crop after wheat, RR2X/XF, 16R 30"
Non-irrigated, 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	3.0000	24.15	_________
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	32.25	0.8700	28.06	_________
Potash (60% K2O)	cwt	25.56	1.3300	33.99	_________
FUNGICIDES					
CruiserMaxx Vibrance	oz	4.46	1.6000	7.14	_________
HERBICIDES					
Boundary	pt	6.86	2.0000	13.72	_________
Gramoxone SL 2.0	oz	0.32	32.0000	10.24	_________
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	_________
Engenia	oz	1.06	12.8000	13.57	_________
Dual Magnum	pt	7.79	1.0000	7.79	_________
INSECTICIDES					
Acephate 90SP	lb	7.97	0.7500	5.98	_________
Prevathon	oz	1.52	14.0000	21.28	_________
Bifenthrin	oz	0.42	6.4000	2.69	_________
IncidentalPestTrt $8	acre	8.00	1.0000	8.00	_________
SEED/PLANTS					
Soybean Seed RR2X	lb	1.40	50.0000	70.00	_________
ADJUVANTS					
Surfactant	pt	3.30	0.5000	1.65	_________
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_________
HAULING					
Haul Soybeans	bu	0.29	25.0000	7.25	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.3330	21.20	_________
CROP CONSULTANT					
Soybeans Consultant	acre	6.50	1.0000	6.50	_________
INOCULANT					
Inoculant -Soybean	acre	1.55	1.0000	1.55	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	0.0720	1.39	_________
Harvesters	hour	19.28	0.0851	1.64	_________
Self-Propelled	hour	19.28	0.0117	0.23	_________
HAND LABOR					
Implements	hour	9.06	0.0507	0.46	_________
Self-Propelled	hour	9.06	0.0058	0.05	_________
UNALLOCATED LABOR	hour	19.20	0.1452	2.79	_________
DIESEL FUEL					
Tractors	gal	2.94	1.1121	3.26	_________
Harvesters	gal	2.94	1.4243	4.19	_________
Self-Propelled	gal	2.94	0.1496	0.44	_________
REPAIR & MAINTENANCE					
Implements	acre	5.27	1.0000	5.27	_________
Tractors	acre	0.89	1.0000	0.89	_________
Harvesters	acre	4.97	1.0000	4.97	_________
Self-Propelled	acre	0.22	1.0000	0.22	_________
INTEREST ON OP. CAP.	acre	14.10	1.0000	14.10	_________
TOTAL DIRECT EXPENSES				340.83	_________
FIXED EXPENSES					
Implements	acre	12.03	1.0000	12.03	_________
Tractors	acre	6.88	1.0000	6.88	_________
Harvesters	acre	23.78	1.0000	23.78	_________
Self-Propelled	acre	1.79	1.0000	1.79	_________
TOTAL FIXED EXPENSES				44.48	_________
TOTAL SPECIFIED EXPENSES				385.31	_________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

Table 23.B Summary of estimated costs and returns per acre
Soybeans, double crop after wheat, RR2X/XF, 16R 30"
Non-irrigated, All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	10.60	25.0000	265.00	_________

TOTAL INCOME				265.00	_________
DIRECT EXPENSES					
CUSTOM SPRAY	acre	24.15	1.0000	24.15	_________
FERTILIZERS	acre	62.05	1.0000	62.05	_________
FUNGICIDES	acre	7.14	1.0000	7.14	_________
HERBICIDES	acre	49.16	1.0000	49.16	_________
INSECTICIDES	acre	37.95	1.0000	37.95	_________
SEED/PLANTS	acre	70.00	1.0000	70.00	_________
ADJUVANTS	acre	1.65	1.0000	1.65	_________
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_________
HAULING	acre	7.25	1.0000	7.25	_________
CUSTOM LIME	acre	21.20	1.0000	21.20	_________
CROP CONSULTANT	acre	6.50	1.0000	6.50	_________
INOCULANT	acre	1.55	1.0000	1.55	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.0566	0.51	_________
OPERATOR LABOR	hour	19.28	0.1689	3.26	_________
UNALLOCATED LABOR	hour	19.20	0.1452	2.79	_________
DIESEL FUEL	gal	2.94	2.6861	7.89	_________
REPAIR & MAINTENANCE	acre	11.35	1.0000	11.35	_________
INTEREST ON OP. CAP.	acre	14.10	1.0000	14.10	_________

TOTAL DIRECT EXPENSES				340.83	_________
RETURNS ABOVE DIRECT EXPENSES				-75.83	_________
TOTAL FIXED EXPENSES				44.48	_________

TOTAL SPECIFIED EXPENSES				385.31	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-120.31	_________

Note: Cost of production estimates are based on 2025 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

Table 23.C Estimated resource use for field operations, per acre
Soybeans, double crop after wheat, RR2X/XF, 16R 30"
Non-irrigated, 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	Nov	0.3330				
Lime (Spread)	ton			0.33	Nov	0.3330				
Custom Apply Fert	acre			1.00	Nov	1.0000				
Phosphorus(46% P2O5)	cwt					0.8700				
Potash (60% K2O)	cwt					1.3300				
Soybeans Consultant	acre			1.00	May	1.0000				
Plant & Pre-Folding	16R-30	MFWD 300	0.050	1.00	Jun		0.05	0.05	0.10	0.04
Soybean Seed RR2X	lb					50.0000				
CruiserMaxx Vibrance	oz					1.6000				
Inoculant -Soybean	acre					1.0000				
Boundary	pt					2.0000				
Gramoxone SL 2.0	oz					32.0000				
Surfactant	pt					0.4000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.01
Glyphosate 3lbs a.e	oz					32.0000				
Engenia	oz					12.8000				
Dual Magnum	pt					1.0000				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Prevathon	oz					14.0000				
Surfactant	pt					0.1000				
Bifenthrin	oz					6.4000				
Incidental Pest				1.00	Sep					
App by Air (5 gal)	appl					1.0000				
IncidentalPestTrt $8	acre					1.0000				
Header -Soybean	30' Flex	325 hp	0.085	1.00	Oct		0.08	0.08	0.08	0.07
Haul Soybeans	bu					25.0000				
Grain Cart Soybean	700 bu	MFWD 300	0.021	1.00	Oct		0.02	0.02	0.02	0.01
TOTALS							0.16	0.15	0.22	0.14

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

Table 23.D Estimated costs for field operations, per acre
Soybeans, double crop after wheat, RR2X/XF, 16R 30"
Non-irrigated, All Areas, 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	21.20					1.75	22.95		22.95
Custom Apply Fert	acre	9.00					0.74	9.74		9.74
Phosphorus(46% P2O5)	cwt	28.06					2.31	30.37		30.37
Potash (60% K2O)	cwt	33.99					2.80	36.79		36.79
Soybeans Consultant	acre	6.50					0.27	6.77		6.77
Plant & Pre-Folding	16R-30		2.30	4.44	2.28		0.31	9.33	14.04	23.37
Soybean Seed RR2X	lb	70.00					2.41	72.41		72.41
CruiserMaxx Vibrance	oz	7.14					0.25	7.39		7.39
Inoculant -Soybean	acre	1.55					0.05	1.60		1.60
Boundary	pt	13.72					0.47	14.19		14.19
Gramoxone SL 2.0	oz	10.24					0.35	10.59		10.59
Surfactant	pt	1.32					0.05	1.37		1.37
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.47		0.03	1.16	1.79	2.95
Glyphosate 3lbs a.e	oz	3.84					0.11	3.95		3.95
Engenia	oz	13.57					0.37	13.94		13.94
Dual Magnum	pt	7.79					0.21	8.00		8.00
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Acephate 90SP	lb	5.98					0.12	6.10		6.10
App by Air (5 gal)	appl	8.05					0.17	8.22		8.22
Prevathon	oz	21.28					0.44	21.72		21.72
Surfactant	pt	0.33					0.01	0.34		0.34
Bifenthrin	oz	2.69					0.06	2.75		2.75
Incidental Pest										
App by Air (5 gal)	appl	8.05					0.11	8.16		8.16
IncidentalPestTrt $8	acre	8.00					0.11	8.11		8.11
Header -Soybean	30' Flex		4.19	6.14	3.05		0.09	13.47	25.98	39.45
Haul Soybeans	bu	7.25					0.05	7.30		7.30
Grain Cart Soybean	700 bu		0.96	0.55	0.76		0.02	2.29	2.67	4.96
TOTALS		300.93	7.89	11.35	6.56	0.00	14.10	340.83	44.48	385.31

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre. **If Engenia is not available, replace application with glufosinate.**

Table 23.E Estimated monthly income and expense flows per acre
Soybeans, double crop after wheat, RR2X/XF, 16R 30"
Non-irrigated, All Areas, Mississippi, 2026

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	265.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.10	8.05	0.00
FERTILIZERS	62.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.14	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.96	25.20	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.95	8.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.32	0.00	0.33	0.00	0.00
CUSTOM FERTILIZE	9.00	0.00	0.00	0.00	0.00	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	7.25
CUSTOM LIME	21.20	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	6.50	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.55	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	0.00	0.00	2.28	0.47	0.00	0.00	3.81
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.30	0.44	0.00	0.00	5.15
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.44	0.22	0.00	0.00	6.69
INTEREST ON OP. CAP.	7.87	0.00	0.00	0.00	0.00	0.00	0.27	3.89	0.72	0.97	0.22	0.16
TOTAL DIRECT EXPENSES	103.45	0.00	0.00	0.00	0.00	0.00	6.77	116.88	27.05	47.35	16.27	23.06
NET INCOME	-103.45	0.00	0.00	0.00	0.00	0.00	-6.77	-116.88	-27.05	-47.35	-16.27	241.94
NET INCOME TO DATE	-103.45	-103.45	-103.45	-103.45	-103.45	-103.45	-110.22	-227.10	-254.15	-301.50	-317.77	-75.83

Note: Cost of production estimates are based on 2025 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests. Soil test cost is prorated for a test every 3rd year. Lime cost prorated for application every 3rd year.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $10 to $18 plus application cost per acre.
If Engenia is not available, replace application with glufosinate.

* Lease costs are based on hourly usage costs.

Table 23.F Estimated returns for various price/yield combinations, per acre
Soybeans, double crop after wheat, RR2X/XF, 16R 30"
Non-irrigated, All Areas, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.95	8.48	9.01	9.54	10.07	10.60	11.13	11.66	12.19	12.72	13.25
PERCENT	YIELD	UNIT	dollars										
50	12.50	bu	-237	-231	-224	-217	-211	-204	-198	-191	-184	-178	-171
			-282	-275	-269	-262	-255	-249	-242	-235	-229	-222	-216
60	15.00	bu	-218	-210	-202	-194	-186	-178	-170	-163	-155	-147	-139
			-263	-255	-247	-239	-231	-223	-215	-207	-199	-191	-183
70	17.50	bu	-199	-190	-180	-171	-162	-153	-143	-134	-125	-116	-106
			-243	-234	-225	-216	-206	-197	-188	-179	-169	-160	-151
80	20.00	bu	-180	-169	-159	-148	-137	-127	-116	-106	-95	-84	-74
			-224	-214	-203	-193	-182	-171	-161	-150	-140	-129	-118
90	22.50	bu	-161	-149	-137	-125	-113	-101	-89	-77	-65	-53	-41
			-205	-193	-181	-169	-158	-146	-134	-122	-110	-98	-86
100	25.00	bu	-142	-128	-115	-102	-89	-75	-62	-49	-36	-22	-9
			-186	-173	-160	-146	-133	-120	-107	-93	-80	-67	-54
110	27.50	bu	-122	-108	-93	-79	-64	-50	-35	-20	-6	8	22
			-167	-152	-138	-123	-109	-94	-79	-65	-50	-36	-21
120	30.00	bu	-103	-87	-71	-56	-40	-24	-8	7	23	39	55
			-148	-132	-116	-100	-84	-68	-52	-36	-21	-5	10
130	32.50	bu	-84	-67	-50	-32	-15	1	18	35	53	70	87
			-129	-111	-94	-77	-60	-43	-25	-8	8	25	43
140	35.00	bu	-65	-46	-28	-9	8	27	45	64	82	101	120
			-109	-91	-72	-54	-35	-17	1	19	38	56	75
150	37.50	bu	-46	-26	-6	13	33	53	72	92	112	132	152
			-90	-70	-51	-31	-11	8	28	48	68	88	107

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 24.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 24.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 24.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 24.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	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		-----DIRECT 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 24.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 24.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 25.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 25.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 25.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 25.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	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		DIRECT 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 25.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 25.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 26.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 26.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 26.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	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 26.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	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
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 26.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 26.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 27.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 27.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 27.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	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 27.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	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		DIRECT 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	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 27.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 27.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

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 28.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 28.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 28.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 28.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 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
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 28.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 28.F Estimated returns for various price/yield combinations, per acre
Grain sorghum, 12-row 30", 100 bu yield goal
All Areas, Mississippi, 2026

PRODUCT			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 29.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 29.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 29.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	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				
Warrior II	oz									
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 29.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	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		DIRECT COST								
		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 29.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 29.F Estimated returns for various price/yield combinations, per acre
Wheat followed by soybeans, 70 bu yield goal
All Areas, Mississippi, 2026

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.

Table 30.A Estimated costs per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 8 row-38 inch
All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FUNGICIDES					
Abound	oz	1.74	12.0000	20.88	_________
Convoy	oz	1.24	24.0000	29.76	_________
Bravo Weather Stick	pt	4.25	2.2500	9.56	_________
Tebuconazole 3.6	oz	0.34	7.2000	2.45	_________
Elatus	oz	3.65	9.2000	33.58	_________
Provost Silver	oz	1.52	13.0000	19.76	_________
HERBICIDES					
Glyphosate 3lbs a.e	pt	1.95	4.0000	7.80	_________
Dual Magnum	pt	7.79	1.0000	7.79	_________
Valor SX	oz	3.06	3.0000	9.18	_________
Storm	pt	15.25	1.5000	22.88	_________
Cadre	oz	2.20	4.0000	8.80	_________
Butyrac 200 (2,4-DB)	pt	4.40	2.0000	8.80	_________
Select Max	pt	11.55	1.0000	11.55	_________
INSECTICIDES					
Admire Pro	oz	1.65	9.0000	14.85	_________
Acephate 90%	lb	7.97	0.1375	1.10	_________
SEED/PLANTS					
Peanut Seed	lb	1.31	150.0000	196.50	_________
ADJUVANTS					
Crop Oil Conc.(Veg.)	pt	2.90	6.0000	17.40	_________
CLEANING					
Cleaning Peanuts	ton	18.00	1.6200	29.16	_________
DRYING					
Dry Peanuts	ton	24.00	1.1400	27.36	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.3330	21.20	_________
INOCULANT					
Optimize LIFT	oz	0.58	14.8000	8.58	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	1.2529	24.16	_________
Self-Propelled	hour	19.28	0.1204	2.36	_________
HAND LABOR					
Implements	hour	9.06	0.1207	1.09	_________
Self-Propelled	hour	9.06	0.0602	0.51	_________
UNALLOCATED LABOR	hour	19.26	1.0986	21.17	_________
DIESEL FUEL					
Tractors	gal	2.94	13.5967	39.97	_________
Self-Propelled	gal	2.94	1.5342	4.51	_________
REPAIR & MAINTENANCE					
Implements	acre	11.55	1.0000	11.55	_________
Tractors	acre	11.61	1.0000	11.61	_________
Self-Propelled	acre	2.26	1.0000	2.26	_________
INTEREST ON OP. CAP.	acre	16.09	1.0000	16.09	_________
TOTAL DIRECT EXPENSES				647.56	_________
FIXED EXPENSES					
Implements	acre	58.51	1.0000	58.51	_________
Tractors	acre	89.77	1.0000	89.77	_________
Self-Propelled	acre	18.35	1.0000	18.35	_________
TOTAL FIXED EXPENSES				166.63	_________
TOTAL SPECIFIED EXPENSES				814.19	_________

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes. 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.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 30.B Summary of estimated costs and returns per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 8 row-38 inch
All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Peanut Runner	ton	450.00	2.2000	990.00	_________

TOTAL INCOME				990.00	_________
DIRECT EXPENSES					
FUNGICIDES	acre	116.00	1.0000	116.00	_________
HERBICIDES	acre	76.80	1.0000	76.80	_________
INSECTICIDES	acre	15.95	1.0000	15.95	_________
SEED/PLANTS	acre	196.50	1.0000	196.50	_________
ADJUVANTS	acre	17.40	1.0000	17.40	_________
CLEANING	acre	29.16	1.0000	29.16	_________
DRYING	acre	27.36	1.0000	27.36	_________
CUSTOM LIME	acre	21.20	1.0000	21.20	_________
INOCULANT	acre	8.58	1.0000	8.58	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.1809	1.60	_________
OPERATOR LABOR	hour	19.28	1.3733	26.52	_________
UNALLOCATED LABOR	hour	19.26	1.0986	21.17	_________
DIESEL FUEL	gal	2.94	15.1309	44.48	_________
REPAIR & MAINTENANCE	acre	25.42	1.0000	25.42	_________
INTEREST ON OP. CAP.	acre	16.09	1.0000	16.09	_________

TOTAL DIRECT EXPENSES				647.56	_________
RETURNS ABOVE DIRECT EXPENSES				342.44	_________
TOTAL FIXED EXPENSES				166.63	_________

TOTAL SPECIFIED EXPENSES				814.19	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				175.81	_________

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes. 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.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 30.C Estimated resource use for field operations, per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 8 row-38 inch
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	Apr	0.3330				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Apr			0.01	0.01	0.00
Glyphosate 3lbs a.e	pt					4.0000				
Lime (Spread)	ton			0.33	Apr	0.3330				
Bed-Rip/Disk Fold.	8R-38	MFWD 190	0.073	1.00	May		0.07	0.07	0.07	0.05
Peanut Plt&Pre Rigid	8R-38	MFWD 225	0.120	1.00	May		0.12	0.12	0.24	0.09
Peanut Seed	lb					150.0000				
Optimize LIFT	oz					14.8000				
Admire Pro	oz					9.0000				
Abound	oz					12.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Valor SX	oz					3.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.25	May			0.00	0.00	0.00
Acephate 90%	lb					0.1375				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Convoy	oz					24.0000				
Bravo Weather Stick	pt					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Storm	pt					1.5000				
Cadre	oz					4.0000				
Butyrac 200 (2,4-DB)	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bravo Weather Stick	pt					0.7500				
Tebuconazole 3.6	oz					7.2000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Elatus	oz					9.2000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Butyrac 200 (2,4-DB)	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Select Max	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Provost Silver	oz					13.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Bravo Weather Stick	pt					0.7500				
Peanut Dig/Invertor	6R-38	MFWD 190	0.124	1.00	Sep		0.12	0.12	0.12	0.09
Peanut Harvester	6R-38	MFWD 225	0.625	1.00	Sep		0.62	0.62	0.62	0.50
Dry Peanuts	ton					1.1400				
Cleaning Peanuts	ton					1.6200				
Peanut Dump Cart	6-Row	MFWD 190	0.310	1.00	Sep		0.31	0.31	0.31	0.24
TOTALS							1.37	1.25	1.55	1.09

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes.
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.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 30.D Estimated costs for field operations, per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 8 row-38 inch
All Areas, 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					0.14	3.47		3.47
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Glyphosate 3lbs a.e	pt	7.80					0.32	8.12		8.12
Lime (Spread)	ton	21.20					0.87	22.07		22.07
Bed-Rip/Disk Fold.	8R-38		2.10	0.90	2.54		0.19	5.73	6.71	12.44
Peanut Plt&Pre Rigid	8R-38		4.11	3.77	5.28		0.45	13.61	15.27	28.88
Peanut Seed	lb	196.50					6.75	203.25		203.25
Optimize LIFT	oz	8.58					0.29	8.87		8.87
Admire Pro	oz	14.85					0.51	15.36		15.36
Abound	oz	20.88					0.72	21.60		21.60
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Dual Magnum	pt	7.79					0.27	8.06		8.06
Valor SX	oz	9.18					0.32	9.50		9.50
Sprayer 600-825gal	90' 250hp		0.11	0.06	0.12		0.01	0.30	0.45	0.75
Acephate 90%	lb	1.10					0.04	1.14		1.14
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Convoy	oz	29.76					0.82	30.58		30.58
Bravo Weather Stick	pt	3.19					0.09	3.28		3.28
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Storm	pt	22.88					0.63	23.51		23.51
Cadre	oz	8.80					0.24	9.04		9.04
Butyrac 200 (2,4-DB)	pt	4.40					0.12	4.52		4.52
Crop Oil Conc.(Veg.)	pt	5.80					0.16	5.96		5.96
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Bravo Weather Stick	pt	3.19					0.09	3.28		3.28
Tebuconazole 3.6	oz	2.45					0.07	2.52		2.52
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Elatus	oz	33.58					0.69	34.27		34.27
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Butyrac 200 (2,4-DB)	pt	4.40					0.09	4.49		4.49
Crop Oil Conc.(Veg.)	pt	5.80					0.12	5.92		5.92
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Select Max	pt	11.55					0.24	11.79		11.79
Crop Oil Conc.(Veg.)	pt	5.80					0.12	5.92		5.92
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Provost Silver	oz	19.76					0.41	20.17		20.17
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Bravo Weather Stick	pt	3.19					0.04	3.23		3.23
Peanut Dig/Invertor	6R-38		3.57	2.54	4.30		0.07	10.48	11.61	22.09
Peanut Harvester	6R-38		21.28	11.95	21.69		0.38	55.30	86.35	141.65
Dry Peanuts	ton	27.36					0.19	27.55		27.55
Cleaning Peanuts	ton	29.16					0.20	29.36		29.36
Peanut Dump Cart	6-Row		8.91	4.00	10.76		0.16	23.83	28.34	52.17
TOTALS		512.28	44.48	25.42	49.29	0.00	16.09	647.56	166.63	814.19

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes.
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.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 30.E Estimated monthly income and expense flows per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 8 row-38 inch
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	990.00
DIRECT EXPENSES												
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.88	38.59	53.34	3.19	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	7.80	16.97	36.08	15.95	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.95	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196.50	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.80	11.60	0.00	0.00
CLEANING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.16
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.36
CUSTOM LIME	0.00	0.00	0.00	0.00	0.00	0.00	21.20	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.58	0.00	0.00	0.00	0.00
SOIL TEST	0.00	0.00	0.00	0.00	0.00	0.00	3.33	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.46	8.40	1.38	1.84	0.46	36.75
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	0.44	6.76	1.32	1.76	0.44	33.76
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.22	4.95	0.66	0.88	0.22	18.49
INTEREST ON OP. CAP.	0.00	0.00	0.00	0.00	0.00	0.00	1.38	9.59	2.31	1.75	0.06	1.00
TOTAL DIRECT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	34.83	288.58	86.14	87.12	4.37	146.52
NET INCOME	0.00	0.00	0.00	0.00	0.00	0.00	-34.83	-288.58	-86.14	-87.12	-4.37	843.48
NET INCOME TO DATE	0.00	0.00	0.00	0.00	0.00	0.00	-34.83	-323.41	-409.55	-496.67	-501.04	342.44

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes.
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.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.
* Lease costs are based on hourly usage costs.

Table 30.F Estimated returns for various price/yield combinations, per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 8 row-38 inch
All Areas, Mississippi, 2026

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Peanut Runner			337.50	360.00	382.50	405.00	427.50	450.00	472.50	495.00	517.50	540.00	562.50
PERCENT	YIELD	UNIT	dollars										
50	1.10	ton	-247	-223	-198	-173	-148	-124	-99	-74	-49	-25	-0
			-414	-389	-364	-340	-315	-290	-265	-241	-216	-191	-166
60	1.32	ton	-179	-149	-119	-90	-60	-30	-1	28	58	88	117
			-345	-316	-286	-256	-227	-197	-167	-138	-108	-78	-48
70	1.54	ton	-110	-76	-41	-6	27	62	97	131	166	201	235
			-277	-242	-208	-173	-138	-104	-69	-34	-0	34	69
80	1.76	ton	-42	-2	37	76	116	155	195	235	274	314	353
			-208	-169	-129	-90	-50	-10	28	68	107	147	187
90	1.98	ton	26	70	115	160	204	249	293	338	382	427	471
			-140	-95	-51	-6	37	82	127	171	216	260	305
100	2.20	ton	94	144	193	243	292	342	391	441	490	540	589
			-71	-22	27	76	126	175	225	274	324	373	423
110	2.42	ton	163	217	272	326	381	435	490	544	599	653	707
			-3	51	105	160	214	269	323	378	432	486	541
120	2.64	ton	232	291	350	410	469	529	588	647	707	766	826
			65	124	184	243	303	362	421	481	540	600	659
130	2.86	ton	300	364	429	493	558	622	686	751	815	879	944
			133	198	262	327	391	455	520	584	648	713	777
140	3.08	ton	369	438	507	577	646	715	784	854	923	992	1062
			202	271	341	410	479	549	618	687	756	826	895
150	3.30	ton	437	511	586	660	734	808	883	957	1031	1105	1180
			271	345	419	493	568	642	716	790	865	939	1013

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 31.A Estimated costs per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 8R 38" twin
All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FUNGICIDES					
Abound	oz	1.74	12.0000	20.88	
Convoy	oz	1.24	24.0000	29.76	
Bravo Weather Stick	pt	4.25	2.2500	9.56	
Tebuconazole 3.6	oz	0.34	7.2000	2.45	
Elatus	oz	3.65	9.2000	33.58	
Provost Silver	oz	1.52	13.0000	19.76	
HERBICIDES					
Glyphosate 3lbs a.e	pt	1.95	4.0000	7.80	
Dual Magnum	pt	7.79	1.0000	7.79	
Valor SX	oz	3.06	3.0000	9.18	
Storm	pt	15.25	1.5000	22.88	
Cadre	oz	2.20	4.0000	8.80	
Butyrac 200 (2,4-DB)	pt	4.40	2.0000	8.80	
Select Max	pt	11.55	1.0000	11.55	
INSECTICIDES					
Admire Pro	oz	1.65	9.0000	14.85	
Acephate 90%	lb	7.97	0.1375	1.10	
SEED/PLANTS					
Peanut Seed	lb	1.31	150.0000	196.50	
ADJUVANTS					
Crop Oil Conc.(Veg.)	pt	2.90	6.0000	17.40	
CLEANING					
Cleaning Peanuts	ton	18.00	1.6200	29.16	
DRYING					
Dry Peanuts	ton	24.00	1.1400	27.36	
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.3330	21.20	
INOCULANT					
Optimize LIFT	oz	0.58	29.6000	17.17	
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	
OPERATOR LABOR					
Tractors	hour	19.28	1.2529	24.16	
Self-Propelled	hour	19.28	0.1204	2.36	
HAND LABOR					
Implements	hour	9.06	0.1207	1.09	
Self-Propelled	hour	9.06	0.0602	0.51	
UNALLOCATED LABOR	hour	19.26	1.0986	21.17	
DIESEL FUEL					
Tractors	gal	2.94	13.5967	39.97	
Self-Propelled	gal	2.94	1.5342	4.51	
REPAIR & MAINTENANCE					
Implements	acre	14.65	1.0000	14.65	
Tractors	acre	11.61	1.0000	11.61	
Self-Propelled	acre	2.26	1.0000	2.26	
INTEREST ON OP. CAP.	acre	16.50	1.0000	16.50	
TOTAL DIRECT EXPENSES				659.66	
FIXED EXPENSES					
Implements	acre	65.76	1.0000	65.76	
Tractors	acre	89.77	1.0000	89.77	
Self-Propelled	acre	18.35	1.0000	18.35	
TOTAL FIXED EXPENSES				173.88	
TOTAL SPECIFIED EXPENSES				833.54	

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes. 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.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 31.B Summary of estimated costs and returns per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 8R 38" twin
All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Peanut Runner	ton	450.00	2.2000	990.00	_________

TOTAL INCOME				990.00	_________
DIRECT EXPENSES					
FUNGICIDES	acre	116.00	1.0000	116.00	_________
HERBICIDES	acre	76.80	1.0000	76.80	_________
INSECTICIDES	acre	15.95	1.0000	15.95	_________
SEED/PLANTS	acre	196.50	1.0000	196.50	_________
ADJUVANTS	acre	17.40	1.0000	17.40	_________
CLEANING	acre	29.16	1.0000	29.16	_________
DRYING	acre	27.36	1.0000	27.36	_________
CUSTOM LIME	acre	21.20	1.0000	21.20	_________
INOCULANT	acre	17.17	1.0000	17.17	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.1809	1.60	_________
OPERATOR LABOR	hour	19.28	1.3733	26.52	_________
UNALLOCATED LABOR	hour	19.26	1.0986	21.17	_________
DIESEL FUEL	gal	2.94	15.1309	44.48	_________
REPAIR & MAINTENANCE	acre	28.52	1.0000	28.52	_________
INTEREST ON OP. CAP.	acre	16.50	1.0000	16.50	_________

TOTAL DIRECT EXPENSES				659.66	_________
RETURNS ABOVE DIRECT EXPENSES				330.34	_________
TOTAL FIXED EXPENSES				173.88	_________

TOTAL SPECIFIED EXPENSES				833.54	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				156.46	_________

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes. 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.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 31.C Estimated resource use for field operations, per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 8R 38" twin
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	Apr	0.3330				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Apr			0.01	0.01	0.00
Glyphosate 3lbs a.e	pt					4.0000				
Lime (Spread)	ton			0.33	Apr	0.3330				
Bed-Rip/Disk Rigid	8R-38	MFWD 190	0.073	1.00	May		0.07	0.07	0.07	0.05
Peanut Ptlt&PreTwin	8R-30/40	MFWD 225	0.120	1.00	May		0.12	0.12	0.24	0.09
Peanut Seed	lb					150.0000				
Optimize LIFT	oz					29.6000				
Admire Pro	oz					9.0000				
Abound	oz					12.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Valor SX	oz					3.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.25	May			0.00	0.00	0.00
Acephate 90%	lb					0.1375				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Convoy	oz					24.0000				
Bravo Weather Stick	pt					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Storm	pt					1.5000				
Cadre	oz					4.0000				
Butyrac 200 (2,4-DB)	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bravo Weather Stick	pt					0.7500				
Tebuconazole 3.6	oz					7.2000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Elatus	oz					9.2000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Butyrac 200 (2,4-DB)	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Select Max	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Provost Silver	oz					13.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Bravo Weather Stick	pt					0.7500				
Peanut Dig/Invertor	6R-38	MFWD 190	0.124	1.00	Sep		0.12	0.12	0.12	0.09
Peanut Harvester	6R-38	MFWD 225	0.625	1.00	Sep		0.62	0.62	0.62	0.50
Dry Peanuts	ton					1.1400				
Cleaning Peanuts	ton					1.6200				
Peanut Dump Cart	6-Row	MFWD 190	0.310	1.00	Sep		0.31	0.31	0.31	0.24
TOTALS							1.37	1.25	1.55	1.09

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 31.D Estimated costs for field operations, per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 8R 38" twin
All Areas, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		DIRECT COST								
		dollars								
Soil Test	acre	3.33					0.14	3.47		3.47
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Glyphosate 3lbs a.e	pt	7.80					0.32	8.12		8.12
Lime (Spread)	ton	21.20					0.87	22.07		22.07
Bed-Rip/Disk Rigid	8R-38		2.10	0.86	2.54		0.19	5.69	6.39	12.08
Peanut Ptlt&PreTwin	8R-30/40		4.11	6.91	5.28		0.56	16.86	22.84	39.70
Peanut Seed	lb	196.50					6.75	203.25		203.25
Optimize LIFT	oz	17.17					0.59	17.76		17.76
Admire Pro	oz	14.85					0.51	15.36		15.36
Abound	oz	20.88					0.72	21.60		21.60
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Dual Magnum	pt	7.79					0.27	8.06		8.06
Valor SX	oz	9.18					0.32	9.50		9.50
Sprayer 600-825gal	90' 250hp		0.11	0.06	0.12		0.01	0.30	0.45	0.75
Acephate 90%	lb	1.10					0.04	1.14		1.14
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Convoy	oz	29.76					0.82	30.58		30.58
Bravo Weather Stick	pt	3.19					0.09	3.28		3.28
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Storm	pt	22.88					0.63	23.51		23.51
Cadre	oz	8.80					0.24	9.04		9.04
Butyrac 200 (2,4-DB)	pt	4.40					0.12	4.52		4.52
Crop Oil Conc.(Veg.)	pt	5.80					0.16	5.96		5.96
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Bravo Weather Stick	pt	3.19					0.09	3.28		3.28
Tebuconazole 3.6	oz	2.45					0.07	2.52		2.52
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Elatus	oz	33.58					0.69	34.27		34.27
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Butyrac 200 (2,4-DB)	pt	4.40					0.09	4.49		4.49
Crop Oil Conc.(Veg.)	pt	5.80					0.12	5.92		5.92
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Select Max	pt	11.55					0.24	11.79		11.79
Crop Oil Conc.(Veg.)	pt	5.80					0.12	5.92		5.92
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Provost Silver	oz	19.76					0.41	20.17		20.17
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Bravo Weather Stick	pt	3.19					0.04	3.23		3.23
Peanut Dig/Invertor	6R-38		3.57	2.54	4.30		0.07	10.48	11.61	22.09
Peanut Harvester	6R-38		21.28	11.95	21.69		0.38	55.30	86.35	141.65
Dry Peanuts	ton	27.36					0.19	27.55		27.55
Cleaning Peanuts	ton	29.16					0.20	29.36		29.36
Peanut Dump Cart	6-Row		8.91	4.00	10.76		0.16	23.83	28.34	52.17
TOTALS		520.87	44.48	28.52	49.29	0.00	16.50	659.66	173.88	833.54

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 31.E Estimated monthly income and expense flows per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 8R 38" twin
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	990.00
DIRECT EXPENSES												
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.88	38.59	53.34	3.19	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	7.80	16.97	36.08	15.95	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.95	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196.50	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.80	11.60	0.00	0.00
CLEANING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.16
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.36
CUSTOM LIME	0.00	0.00	0.00	0.00	0.00	0.00	21.20	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.17	0.00	0.00	0.00	0.00
SOIL TEST	0.00	0.00	0.00	0.00	0.00	0.00	3.33	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.46	8.40	1.38	1.84	0.46	36.75
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	0.44	6.76	1.32	1.76	0.44	33.76
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.22	8.05	0.66	0.88	0.22	18.49
INTEREST ON OP. CAP.	0.00	0.00	0.00	0.00	0.00	0.00	1.38	10.00	2.31	1.75	0.06	1.00
TOTAL DIRECT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	34.83	300.68	86.14	87.12	4.37	146.52
NET INCOME	0.00	0.00	0.00	0.00	0.00	0.00	-34.83	-300.68	-86.14	-87.12	-4.37	843.48
NET INCOME TO DATE	0.00	0.00	0.00	0.00	0.00	0.00	-34.83	-335.51	-421.65	-508.77	-513.14	330.34

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes.
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.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.
* Lease costs are based on hourly usage costs.

Table 31.F Estimated returns for various price/yield combinations, per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 8R 38" twin
All Areas, Mississippi, 2026

PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Peanut Runner			337.50	360.00	382.50	405.00	427.50	450.00	472.50	495.00	517.50	540.00	562.50
PERCENT	YIELD	UNIT	dollars										
50	1.10	ton	-259	-235	-210	-185	-160	-136	-111	-86	-61	-37	-12
			-433	-409	-384	-359	-334	-310	-285	-260	-235	-211	-186
60	1.32	ton	-191	-161	-131	-102	-72	-42	-13	16	46	75	105
			-365	-335	-305	-276	-246	-216	-187	-157	-127	-97	-68
70	1.54	ton	-122	-88	-53	-18	15	50	85	119	154	189	223
			-296	-262	-227	-192	-158	-123	-88	-54	-19	15	49
80	1.76	ton	-54	-14	24	64	104	143	183	222	262	302	341
			-228	-188	-148	-109	-69	-30	9	49	88	128	167
90	1.98	ton	14	58	103	147	192	237	281	326	370	415	459
			-159	-115	-70	-25	18	63	107	152	196	241	285
100	2.20	ton	82	132	181	231	280	330	379	429	478	528	577
			-91	-41	7	57	106	156	205	255	304	354	403
110	2.42	ton	151	205	260	314	369	423	478	532	586	641	695
			-22	31	86	140	195	249	304	358	413	467	522
120	2.64	ton	219	279	338	398	457	516	576	635	695	754	813
			46	105	164	224	283	343	402	461	521	580	640
130	2.86	ton	288	352	417	481	545	610	674	738	803	867	932
			114	178	243	307	372	436	500	565	629	693	758
140	3.08	ton	357	426	495	564	634	703	772	842	911	980	1050
			183	252	321	391	460	529	598	668	737	806	876
150	3.30	ton	425	499	574	648	722	796	871	945	1019	1093	1168
			251	326	400	474	548	623	697	771	845	920	994

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 32.A Estimated costs per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 12 row-38inch
All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FUNGICIDES					
Abound	oz	1.74	12.0000	20.88	_________
Convoy	oz	1.24	24.0000	29.76	_________
Bravo Weather Stick	pt	4.25	2.2500	9.56	_________
Tebuconazole 3.6	oz	0.34	7.2000	2.45	_________
Elatus	oz	3.65	9.2000	33.58	_________
Provost Silver	oz	1.52	13.0000	19.76	_________
HERBICIDES					
Glyphosate 3lbs a.e	pt	1.95	4.0000	7.80	_________
Dual Magnum	pt	7.79	1.0000	7.79	_________
Valor SX	oz	3.06	3.0000	9.18	_________
Storm	pt	15.25	1.5000	22.88	_________
Cadre	oz	2.20	4.0000	8.80	_________
Butyrac 200 (2,4-DB)	pt	4.40	2.0000	8.80	_________
Select Max	pt	11.55	1.0000	11.55	_________
INSECTICIDES					
Admire Pro	oz	1.65	9.0000	14.85	_________
Acephate 90%	lb	7.97	0.1375	1.10	_________
SEED/PLANTS					
Peanut Seed	lb	1.31	150.0000	196.50	_________
ADJUVANTS					
Crop Oil Conc.(Veg.)	pt	2.90	6.0000	17.40	_________
CLEANING					
Cleaning Peanuts	ton	18.00	1.6200	29.16	_________
DRYING					
Dry Peanuts	ton	24.00	1.1400	27.36	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.3330	21.20	_________
INOCULANT					
Optimize LIFT	oz	0.58	14.8000	8.58	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	1.1856	22.86	_________
Self-Propelled	hour	19.28	0.1204	2.36	_________
HAND LABOR					
Implements	hour	9.06	0.0804	0.73	_________
Self-Propelled	hour	9.06	0.0602	0.51	_________
UNALLOCATED LABOR	hour	19.26	1.0449	20.13	_________
DIESEL FUEL					
Tractors	gal	2.94	12.9499	38.07	_________
Self-Propelled	gal	2.94	1.5342	4.51	_________
REPAIR & MAINTENANCE					
Implements	acre	13.35	1.0000	13.35	_________
Tractors	acre	11.02	1.0000	11.02	_________
Self-Propelled	acre	2.26	1.0000	2.26	_________
INTEREST ON OP. CAP.	acre	15.97	1.0000	15.97	_________

TOTAL DIRECT EXPENSES				644.05	_________
FIXED EXPENSES					
Implements	acre	62.71	1.0000	62.71	_________
Tractors	acre	85.25	1.0000	85.25	_________
Self-Propelled	acre	18.35	1.0000	18.35	_________

TOTAL FIXED EXPENSES				166.31	_________

TOTAL SPECIFIED EXPENSES				810.36	_________

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes. 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.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 32.B Summary of estimated costs and returns per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 12 row-38inch
All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Peanut Runner	ton	450.00	2.2000	990.00	_________

TOTAL INCOME				990.00	_________
DIRECT EXPENSES					
FUNGICIDES	acre	116.00	1.0000	116.00	_________
HERBICIDES	acre	76.80	1.0000	76.80	_________
INSECTICIDES	acre	15.95	1.0000	15.95	_________
SEED/PLANTS	acre	196.50	1.0000	196.50	_________
ADJUVANTS	acre	17.40	1.0000	17.40	_________
CLEANING	acre	29.16	1.0000	29.16	_________
DRYING	acre	27.36	1.0000	27.36	_________
CUSTOM LIME	acre	21.20	1.0000	21.20	_________
INOCULANT	acre	8.58	1.0000	8.58	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.1406	1.24	_________
OPERATOR LABOR	hour	19.28	1.3061	25.22	_________
UNALLOCATED LABOR	hour	19.26	1.0449	20.13	_________
DIESEL FUEL	gal	2.94	14.4842	42.58	_________
REPAIR & MAINTENANCE	acre	26.63	1.0000	26.63	_________
INTEREST ON OP. CAP.	acre	15.97	1.0000	15.97	_________

TOTAL DIRECT EXPENSES				644.05	_________
RETURNS ABOVE DIRECT EXPENSES				345.95	_________
TOTAL FIXED EXPENSES				166.31	_________

TOTAL SPECIFIED EXPENSES				810.36	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				179.64	_________

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes. 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.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 32.C Estimated resource use for field operations, per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 12 row-38inch
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	Apr	0.3330				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Apr			0.01	0.01	0.00
Glyphosate 3lbs a.e	pt					4.0000				
Lime (Spread)	ton			0.33	Apr	0.3330				
Bed-Rip/Disk Fold.	12R-38	MFWD 225	0.046	1.00	May		0.04	0.04	0.04	0.03
Peanut Plt&Pre Fold.	12R-38	MFWD 225	0.080	1.00	May		0.08	0.08	0.16	0.06
Peanut Seed	lb					150.0000				
Optimize LIFT	oz					14.8000				
Admire Pro	oz					9.0000				
Abound	oz					12.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Valor SX	oz					3.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.25	May			0.00	0.00	0.00
Acephate 90%	lb					0.1375				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Convoy	oz					24.0000				
Bravo Weather Stick	pt					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Storm	pt					1.5000				
Cadre	oz					4.0000				
Butyrac 200 (2,4-DB)	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bravo Weather Stick	pt					0.7500				
Tebuconazole 3.6	oz					7.2000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Elatus	oz					9.2000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Butyrac 200 (2,4-DB)	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Select Max	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Provost Silver	oz					13.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Bravo Weather Stick	pt					0.7500				
Peanut Dig/Invertor	6R-38	MFWD 190	0.124	1.00	Sep		0.12	0.12	0.12	0.09
Peanut Harvester	6R-38	MFWD 225	0.625	1.00	Sep		0.62	0.62	0.62	0.50
Dry Peanuts	ton					1.1400				
Cleaning Peanuts	ton					1.6200				
Peanut Dump Cart	6-Row	MFWD 190	0.310	1.00	Sep		0.31	0.31	0.31	0.24
TOTALS							1.30	1.18	1.44	1.04

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 32.D Estimated costs for field operations, per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 12 row-38inch
All Areas, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		DIRECT COST								
		dollars								
Soil Test	acre	3.33					0.14	3.47		3.47
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Glyphosate 3lbs a.e	pt	7.80					0.32	8.12		8.12
Lime (Spread)	ton	21.20					0.87	22.07		22.07
Bed-Rip/Disk Fold.	12R-38		1.57	0.68	1.60		0.13	3.98	4.99	8.97
Peanut Plt&Pre Fold.	12R-38		2.74	5.20	3.52		0.39	11.85	16.67	28.52
Peanut Seed	lb	196.50					6.75	203.25		203.25
Optimize LIFT	oz	8.58					0.29	8.87		8.87
Admire Pro	oz	14.85					0.51	15.36		15.36
Abound	oz	20.88					0.72	21.60		21.60
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Dual Magnum	pt	7.79					0.27	8.06		8.06
Valor SX	oz	9.18					0.32	9.50		9.50
Sprayer 600-825gal	90' 250hp		0.11	0.06	0.12		0.01	0.30	0.45	0.75
Acephate 90%	lb	1.10					0.04	1.14		1.14
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Convoy	oz	29.76					0.82	30.58		30.58
Bravo Weather Stick	pt	3.19					0.09	3.28		3.28
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Storm	pt	22.88					0.63	23.51		23.51
Cadre	oz	8.80					0.24	9.04		9.04
Butyrac 200 (2,4-DB)	pt	4.40					0.12	4.52		4.52
Crop Oil Conc.(Veg.)	pt	5.80					0.16	5.96		5.96
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Bravo Weather Stick	pt	3.19					0.09	3.28		3.28
Tebuconazole 3.6	oz	2.45					0.07	2.52		2.52
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Elatus	oz	33.58					0.69	34.27		34.27
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Butyrac 200 (2,4-DB)	pt	4.40					0.09	4.49		4.49
Crop Oil Conc.(Veg.)	pt	5.80					0.12	5.92		5.92
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Select Max	pt	11.55					0.24	11.79		11.79
Crop Oil Conc.(Veg.)	pt	5.80					0.12	5.92		5.92
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Provost Silver	oz	19.76					0.41	20.17		20.17
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Bravo Weather Stick	pt	3.19					0.04	3.23		3.23
Peanut Dig/Invertor	6R-38		3.57	2.54	4.30		0.07	10.48	11.61	22.09
Peanut Harvester	6R-38		21.28	11.95	21.69		0.38	55.30	86.35	141.65
Dry Peanuts	ton	27.36					0.19	27.55		27.55
Cleaning Peanuts	ton	29.16					0.20	29.36		29.36
Peanut Dump Cart	6-Row		8.91	4.00	10.76		0.16	23.83	28.34	52.17
TOTALS		512.28	42.58	26.63	46.59	0.00	15.97	644.05	166.31	810.36

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 32.E Estimated monthly income and expense flows per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 12 row-38inch
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	990.00
DIRECT EXPENSES												
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.88	38.59	53.34	3.19	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	7.80	16.97	36.08	15.95	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.95	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196.50	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.80	11.60	0.00	0.00
CLEANING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.16
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.36
CUSTOM LIME	0.00	0.00	0.00	0.00	0.00	0.00	21.20	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.58	0.00	0.00	0.00	0.00
SOIL TEST	0.00	0.00	0.00	0.00	0.00	0.00	3.33	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.46	5.70	1.38	1.84	0.46	36.75
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	0.00	0.44	4.86	1.32	1.76	0.44	33.76
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.22	6.16	0.66	0.88	0.22	18.49
INTEREST ON OP. CAP.	0.00	0.00	0.00	0.00	0.00	0.00	1.38	9.47	2.31	1.75	0.06	1.00
TOTAL DIRECT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	34.83	285.07	86.14	87.12	4.37	146.52
NET INCOME	0.00	0.00	0.00	0.00	0.00	0.00	-34.83	-285.07	-86.14	-87.12	-4.37	843.48
NET INCOME TO DATE	0.00	0.00	0.00	0.00	0.00	0.00	-34.83	-319.90	-406.04	-493.16	-497.53	345.95

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes.
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.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.
* Lease costs are based on hourly usage costs.

Table 32.F Estimated returns for various price/yield combinations, per acre
Peanut - runner, 2.2 ton (4400 lb) yield, 12 row-38inch
All Areas, Mississippi, 2026

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Peanut Runner			337.50	360.00	382.50	405.00	427.50	450.00	472.50	495.00	517.50	540.00	562.50
PERCENT	YIELD	UNIT	dollars										
50	1.10	ton	-244	-219	-194	-170	-145	-120	-95	-71	-46	-21	3
			-410	-385	-361	-336	-311	-286	-262	-237	-212	-187	-163
60	1.32	ton	-175	-146	-116	-86	-56	-27	2	32	61	91	121
			-342	-312	-282	-252	-223	-193	-163	-134	-104	-74	-45
70	1.54	ton	-107	-72	-37	-3	31	66	100	135	169	204	239
			-273	-238	-204	-169	-134	-100	-65	-30	3	38	72
80	1.76	ton	-38	0	40	80	119	159	198	238	278	317	357
			-204	-165	-125	-86	-46	-6	32	72	111	151	191
90	1.98	ton	29	74	118	163	208	252	297	341	386	430	475
			-136	-91	-47	-2	41	86	130	175	219	264	309
100	2.20	ton	98	147	197	246	296	345	395	444	494	543	593
			-67	-18	31	80	130	179	229	278	328	377	427
110	2.42	ton	167	221	275	330	384	439	493	548	602	657	711
			0	55	109	164	218	272	327	381	436	490	545
120	2.64	ton	235	294	354	413	473	532	591	651	710	770	829
			69	128	188	247	306	366	425	485	544	603	663
130	2.86	ton	304	368	432	497	561	625	690	754	818	883	947
			137	202	266	330	395	459	523	588	652	716	781
140	3.08	ton	372	441	511	580	649	719	788	857	927	996	1065
			206	275	344	414	483	552	622	691	760	830	899
150	3.30	ton	441	515	589	663	738	812	886	960	1035	1109	1183
			274	349	423	497	571	646	720	794	868	943	1017

The top number in each cell is Returns Above Direct Expenses.
The bottom number in each cell is Returns Above Total Specified Expenses.
Only the product listed has been varied to calculate net returns.
Note: Cost of production estimates are based on 2025 input prices.

Table 33.A Estimated costs per acre
Peanut-runner, 2.5 ton (5,000 lb) yield, 12 row-38inch
Furrow irrigated, All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
FUNGICIDES					
Abound	oz	1.74	12.0000	20.88	_________
Convoy	oz	1.24	24.0000	29.76	_________
Bravo Weather Stick	pt	4.25	2.2500	9.56	_________
Tebuconazole 3.6	oz	0.34	7.2000	2.45	_________
Elatus	oz	3.65	9.2000	33.58	_________
Provost Silver	oz	1.52	13.0000	19.76	_________
HERBICIDES					
Glyphosate 3lbs a.e	pt	1.95	4.0000	7.80	_________
Dual Magnum	pt	7.79	1.0000	7.79	_________
Valor SX	oz	3.06	3.0000	9.18	_________
Storm	pt	15.25	1.5000	22.88	_________
Cadre	oz	2.20	4.0000	8.80	_________
Butyrac 200 (2,4-DB)	pt	4.40	2.0000	8.80	_________
Select Max	pt	11.55	1.0000	11.55	_________
INSECTICIDES					
Admire Pro	oz	1.65	9.0000	14.85	_________
Acephate 90%	lb	7.97	0.1375	1.10	_________
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.24	33.0000	7.92	_________
SEED/PLANTS					
Peanut Seed	lb	1.31	150.0000	196.50	_________
ADJUVANTS					
Crop Oil Conc.(Veg.)	pt	2.90	6.0000	17.40	_________
CLEANING					
Cleaning Peanuts	ton	18.00	1.8700	33.66	_________
DRYING					
Dry Peanuts	ton	24.00	1.3200	31.68	_________
CUSTOM LIME					
Lime (Spread)	ton	63.67	0.3330	21.20	_________
INOCULANT					
Optimize LIFT	oz	0.58	14.8000	8.58	_________
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_________
OPERATOR LABOR					
Tractors	hour	19.28	1.2642	24.37	_________
Self-Propelled	hour	19.28	0.1204	2.36	_________
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	0.0804	0.73	_________
Self-Propelled	hour	9.06	0.0602	0.51	_________
UNALLOCATED LABOR	hour	19.26	1.0449	20.13	_________
DIESEL FUEL					
Tractors	gal	2.94	13.6762	40.20	_________
Self-Propelled	gal	2.94	1.5342	4.51	_________
Irrigate Peanuts	gal	2.94	9.7755	28.76	_________
REPAIR & MAINTENANCE					
Implements	acre	13.60	1.0000	13.60	_________
Tractors	acre	11.63	1.0000	11.63	_________
Self-Propelled	acre	2.26	1.0000	2.26	_________
Irrigate Peanuts	acre	7.16	1.0000	7.16	_________
INTEREST ON OP. CAP.	acre	17.42	1.0000	17.42	_________

TOTAL DIRECT EXPENSES				706.19	_________
FIXED EXPENSES					
Implements	acre	64.72	1.0000	64.72	_________
Tractors	acre	89.97	1.0000	89.97	_________
Self-Propelled	acre	18.35	1.0000	18.35	_________
Irrigate Peanuts	acre	74.47	1.0000	74.47	_________

TOTAL FIXED EXPENSES				247.51	_________

TOTAL SPECIFIED EXPENSES				953.70	_________

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes. 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.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 33.B Summary of estimated costs and returns per acre
Peanut-runner, 2.5 ton (5,000 lb) yield, 12 row-38inch
Furrow irrigated, All Areas, Mississippi, 2026

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Peanut Runner	ton	450.00	2.5000	1125.00	_________
TOTAL INCOME				1125.00	_________
DIRECT EXPENSES					
FUNGICIDES	acre	116.00	1.0000	116.00	_________
HERBICIDES	acre	76.80	1.0000	76.80	_________
INSECTICIDES	acre	15.95	1.0000	15.95	_________
IRRIGATION SUPPLIES	acre	7.92	1.0000	7.92	_________
SEED/PLANTS	acre	196.50	1.0000	196.50	_________
ADJUVANTS	acre	17.40	1.0000	17.40	_________
CLEANING	acre	33.66	1.0000	33.66	_________
DRYING	acre	31.68	1.0000	31.68	_________
CUSTOM LIME	acre	21.20	1.0000	21.20	_________
INOCULANT	acre	8.58	1.0000	8.58	_________
SOIL TEST	acre	3.33	1.0000	3.33	_________
HAND LABOR	hour	9.06	0.1406	1.24	_________
IRRIGATE LABOR	hour	9.06	0.3875	3.53	_________
OPERATOR LABOR	hour	19.28	1.3846	26.73	_________
UNALLOCATED LABOR	hour	19.26	1.0449	20.13	_________
DIESEL FUEL	gal	2.94	24.9860	73.47	_________
REPAIR & MAINTENANCE	acre	34.65	1.0000	34.65	_________
INTEREST ON OP. CAP.	acre	17.42	1.0000	17.42	_________
TOTAL DIRECT EXPENSES				706.19	_________
RETURNS ABOVE DIRECT EXPENSES				418.81	_________
TOTAL FIXED EXPENSES				247.51	_________
TOTAL SPECIFIED EXPENSES				953.70	_________
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				171.30	_________

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes. 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.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 33.C Estimated resource use for field operations, per acre
Peanut-runner, 2.5 ton (5,000 lb) yield, 12 row-38inch
Furrow irrigated, 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	Apr	0.3330				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Apr			0.01	0.01	0.00
Glyphosate 3lbs a.e	pt					4.0000				
Lime (Spread)	ton			0.33	Apr	0.3330				
Bed-Rip/Disk Fold.	12R-38	MFWD 225	0.046	1.00	May		0.04	0.04	0.04	0.03
Peanut Plt&Pre Fold.	12R-38	MFWD 225	0.080	1.00	May		0.08	0.08	0.16	0.06
Peanut Seed	lb					150.0000				
Optimize LIFT	oz					14.8000				
Admire Pro	oz					9.0000				
Abound	oz					12.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	May			0.01	0.01	0.00
Dual Magnum	pt					1.0000				
Valor SX	oz					3.0000				
Sprayer 600-825gal	90' 250hp		0.011	0.25	May			0.00	0.00	0.00
Acephate 90%	lb					0.1375				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Convoy	oz					24.0000				
Bravo Weather Stick	pt					0.7500				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Storm	pt					1.5000				
Cadre	oz					4.0000				
Butyrac 200 (2,4-DB)	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jun			0.01	0.01	0.00
Bravo Weather Stick	pt					0.7500				
Tebuconazole 3.6	oz					7.2000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Elatus	oz					9.2000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Butyrac 200 (2,4-DB)	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Select Max	pt					1.0000				
Crop Oil Conc.(Veg.)	pt					2.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Jul			0.01	0.01	0.00
Provost Silver	oz					13.0000				
Sprayer 600-825gal	90' 250hp		0.011	1.00	Aug			0.01	0.01	0.00
Bravo Weather Stick	pt					0.7500				
Peanut Dig/Invertor	6R-38	MFWD 190	0.124	1.00	Sep		0.12	0.12	0.12	0.09
Peanut Harvester	6R-38	MFWD 225	0.625	1.00	Sep		0.62	0.62	0.62	0.50
Dry Peanuts	ton					1.3200				
Cleaning Peanuts	ton					1.8700				
Peanut Dump Cart	6-Row	MFWD 190	0.310	1.00	Sep		0.31	0.31	0.31	0.24
Irrigate Peanuts	acre				Jan	1.0000	0.07	0.07	0.46	
TOTALS							1.38	1.26	1.91	1.04

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 33.D Estimated costs for field operations, per acre
Peanut-runner, 2.5 ton (5,000 lb) yield, 12 row-38inch
Furrow irrigated, All Areas, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		----DIRECT COST----								
		dollars								
Soil Test	acre	3.33					0.14	3.47		3.47
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.05	1.17	1.79	2.96
Glyphosate 3lbs a.e	pt	7.80					0.32	8.12		8.12
Lime (Spread)	ton	21.20					0.87	22.07		22.07
Bed-Rip/Disk Fold.	12R-38		1.57	0.68	1.60		0.13	3.98	4.99	8.97
Peanut Plt&Pre Fold.	12R-38		2.74	5.20	3.52		0.39	11.85	16.67	28.52
Peanut Seed	lb	196.50					6.75	203.25		203.25
Optimize LIFT	oz	8.58					0.29	8.87		8.87
Admire Pro	oz	14.85					0.51	15.36		15.36
Abound	oz	20.88					0.72	21.60		21.60
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.04	1.16	1.79	2.95
Dual Magnum	pt	7.79					0.27	8.06		8.06
Valor SX	oz	9.18					0.32	9.50		9.50
Sprayer 600-825gal	90' 250hp		0.11	0.06	0.12		0.01	0.30	0.45	0.75
Acephate 90%	lb	1.10					0.04	1.14		1.14
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Convoy	oz	29.76					0.82	30.58		30.58
Bravo Weather Stick	pt	3.19					0.09	3.28		3.28
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Storm	pt	22.88					0.63	23.51		23.51
Cadre	oz	8.80					0.24	9.04		9.04
Butyrac 200 (2,4-DB)	pt	4.40					0.12	4.52		4.52
Crop Oil Conc.(Veg.)	pt	5.80					0.16	5.96		5.96
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.03	1.15	1.79	2.94
Bravo Weather Stick	pt	3.19					0.09	3.28		3.28
Tebuconazole 3.6	oz	2.45					0.07	2.52		2.52
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Elatus	oz	33.58					0.69	34.27		34.27
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Butyrac 200 (2,4-DB)	pt	4.40					0.09	4.49		4.49
Crop Oil Conc.(Veg.)	pt	5.80					0.12	5.92		5.92
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Select Max	pt	11.55					0.24	11.79		11.79
Crop Oil Conc.(Veg.)	pt	5.80					0.12	5.92		5.92
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Provost Silver	oz	19.76					0.41	20.17		20.17
Sprayer 600-825gal	90' 250hp		0.44	0.22	0.46		0.02	1.14	1.79	2.93
Bravo Weather Stick	pt	3.19					0.04	3.23		3.23
Peanut Dig/Invertor	6R-38		3.57	2.54	4.30		0.07	10.48	11.61	22.09
Peanut Harvester	6R-38		21.28	11.95	21.69		0.38	55.30	86.35	141.65
Dry Peanuts	ton	31.68					0.22	31.90		31.90
Cleaning Peanuts	ton	33.66					0.23	33.89		33.89
Peanut Dump Cart	6-Row		8.91	4.00	10.76		0.16	23.83	28.34	52.17
Irrigate Peanuts	acre	7.92	30.89	8.02	5.04		1.39	53.26	81.20	134.46
TOTALS		529.02	73.47	34.65	51.63	0.00	17.42	706.19	247.51	953.70

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.

Table 33.E Estimated monthly income and expense flows per acre
Peanut-runner, 2.5 ton (5,000 lb) yield, 12 row-38inch
Furrow irrigated, 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	1125.00
DIRECT EXPENSES												
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.88	38.59	53.34	3.19	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	7.80	16.97	36.08	15.95	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.95	0.00	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.92	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196.50	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.80	11.60	0.00	0.00
CLEANING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.66
DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.68
CUSTOM LIME	0.00	0.00	0.00	0.00	0.00	0.00	21.20	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.58	0.00	0.00	0.00	0.00
SOIL TEST	0.00	0.00	0.00	0.00	0.00	0.00	3.33	0.00	0.00	0.00	0.00	0.00
LABOR	0.73	0.00	0.00	0.00	0.00	0.00	0.69	8.16	1.61	2.30	1.39	36.75
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	1.09	0.00	0.00	0.00	0.00	0.00	0.44	5.42	8.51	16.14	8.11	33.76
REPAIR & MAINTENANCE	0.43	0.00	0.00	0.00	0.00	0.00	0.22	9.35	1.71	2.98	1.47	18.49
INTEREST ON OP. CAP.	0.19	0.00	0.00	0.00	0.00	0.00	1.39	9.95	2.55	2.09	0.19	1.06
TOTAL DIRECT EXPENSES	2.44	0.00	0.00	0.00	0.00	0.00	35.07	299.68	94.85	104.40	14.35	155.40
NET INCOME	-2.44	0.00	0.00	0.00	0.00	0.00	-35.07	-299.68	-94.85	-104.40	-14.35	969.60
NET INCOME TO DATE	-2.44	-2.44	-2.44	-2.44	-2.44	-2.44	-37.51	-337.19	-432.04	-536.44	-550.79	418.81

Note: Cost of production estimates are based on 2025 input prices.
Fertilizer recommendations are based on the nutrients that the peanut crop removes.
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.
60% of all peanuts harvested need drying.
85% of all peanuts harvested need cleaning.
* Lease costs are based on hourly usage costs.

Table 33.F Estimated returns for various price/yield combinations, per acre
Peanut-runner, 2.5 ton (5,000 lb) yield, 12 row-38inch
Furrow irrigated, All Areas, Mississippi, 2026

PRODUCT			PERCENT 75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Peanut Runner			337.50	360.00	382.50	405.00	427.50	450.00	472.50	495.00	517.50	540.00	562.50
PERCENT	YIELD	UNIT	dollars										
50	1.25	ton	-251	-223	-195	-167	-138	-110	-82	-54	-26	1	29
			-498	-470	-442	-414	-386	-358	-330	-302	-273	-245	-217
60	1.50	ton	-173	-139	-106	-72	-38	-4	28	62	96	130	163
			-421	-387	-353	-319	-286	-252	-218	-184	-151	-117	-83
70	1.75	ton	-95	-56	-17	22	61	101	140	179	219	258	297
			-343	-303	-264	-225	-185	-146	-107	-67	-28	11	50
80	2.00	ton	-18	26	71	116	161	206	251	296	341	386	431
			-265	-220	-175	-130	-85	-40	4	49	94	139	184
90	2.25	ton	59	110	161	211	262	312	363	414	464	515	566
			-187	-137	-86	-35	14	65	116	166	217	267	318
100	2.50	ton	137	193	250	306	362	418	475	531	587	643	700
			-109	-53	2	58	115	171	227	283	340	396	452
110	2.75	ton	215	277	339	400	462	524	586	648	710	772	834
			-32	29	91	153	215	277	339	400	462	524	586
120	3.00	ton	293	360	428	495	563	630	698	765	833	900	968
			45	113	180	248	315	383	450	518	585	653	720
130	3.25	ton	370	444	517	590	663	736	809	882	955	1029	1102
			123	196	269	342	415	489	562	635	708	781	854
140	3.50	ton	448	527	606	684	763	842	921	999	1078	1157	1236
			201	279	358	437	516	594	673	752	831	909	988
150	3.75	ton	526	610	695	779	864	948	1032	1117	1201	1285	1370
			279	363	447	532	616	700	785	869	954	1038	1122

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.	P.U.	Total Direct	--Fixed--- Imp.	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
Acuron	oz	0.63

(continued)

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

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
		dollars			dollars
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	Tempest	pt	26.10
Halex GT	pt	5.76	Touchdown Total	qt	10.21

(continued)

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

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

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	6.415	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
Cotton irrigated with center pivot
135-acre 1/4-mile pivot system, 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								
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
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: OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		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 10 Estimated costs for field operations, per acre
Peanuts irrigated with roll-out pipe
160-acre system, 12 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								
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		0.02	0.53	0.54	1.07
Roll-Out Pipe	ft	7.92					0.27	8.19		8.19
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		0.06	1.87		1.87
Apply Water										
IRRIGATE LABOR	hour				0.23		0.01	0.24		0.24
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.48	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			0.10	3.06	12.03	15.09
Main Line Pipe	each								6.65	6.65
Engine, RPF, PNUT	each								11.82	11.82
1st July Irrigation	ac-in		7.19	1.05			0.23	8.47		8.47
1st Aug Irrigation	ac-in		7.19	1.05			0.17	8.41		8.41
2nd Aug Irrigation	ac-in		7.19	1.05			0.17	8.41		8.41
1st Sep Irrigation	ac-in		7.19	1.05			0.11	8.35		8.35
TOTALS		7.92	30.89	8.02	5.04	0.00	1.39	53.26	81.20	134.46

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

Appendix Table 11 Estimated costs for field operations, per acre
Irrigation with a 1/2-mile center pivot system
530-acre system, 7.5 ac-in., Delta Area, Mississippi, 2026

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Set Up Engine										
IRRIGATE LABOR	hour				0.07			0.07		0.07
Maintenance										
IRRIGATE LABOR	hour				0.27		0.01	0.28		0.28
Apply Water										
IRRIGATE LABOR	hour				0.04			0.04		0.04
Apply Water										
IRRIGATE LABOR	hour				0.05			0.05		0.05
Apply Water										
IRRIGATE LABOR	hour				0.04			0.04		0.04
Pivot, 1/2 CP	each			8.60			0.30	8.90	45.46	54.36
Well & Pump, 1/2 CP	each			1.13			0.04	1.17	4.61	5.78
Engine, 1/2 CP, 174	each								6.38	6.38
June Irr. 3app@.75"	ac-in		14.47	0.68			0.52	15.67		15.67
July Irr. 4app@.75"	ac-in		19.29	0.91			0.56	20.76		20.76
Aug Irr. 3app@.75"	ac-in		14.47	0.68			0.31	15.46		15.46
TOTALS		0.00	48.23	12.00	0.47	0.00	1.74	62.44	56.45	118.89

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

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