SOYBEANS
2008
PLANNING BUDGETS

Mississippi State University
Department of Agricultural Economics
Budget Report 2007-02

December 2007

Foreword

This report is designed to provide necessary planning data to farmers, research and extension staffs, lending agencies, and others in agriculture. Readers are cautioned that returns presented are labeled "**Returns Above Specified Expenses**." Estimated costs for land, management, and general farm overhead are not included in this report. The exception is unallocated labor, which is included. "**Returns Above Direct Expenses**" should be used in making 2008 planning decisions. This would be a one-year short-run decision. Decisions beyond one year, or long-run decisions, should be based on "**Returns Above Specified Expenses**."

Acknowledgments

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

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

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

2008 Budget Committees

Corn, Grain Sorghum, and Wheat
John Anderson, MSU-ES, Chairman
John Byrd, MSU-ES
Wayne Ebelhar, MAFES
Eric Larson, MSU-ES/MAFES
Larry Oldham, MSU-ES
Glover Triplett, MAFES

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

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

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

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

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

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

Supporting Committees

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

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

Documentation and Data Processing
David H. Laughlin, MAFES, Chairman
W. Gail Gillis, MAFES
Stan R. Spurlock, MAFES

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

Table of Contents

2008 Planning Budgets

Budgets for Agricultural Enterprises

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

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

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

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

Methods and Procedures

Production Practices

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

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

Machinery

Machinery manufacturers form the basis for machinery prices used in these publications. Prices by size of equipment are determined from the most common sales in each category as reported by machinery dealers. Prices used in the budgets reflect prices paid by farmers in 2007. (Appendix Tables 1, 2, and 3).

A performance rate reflects the time required to perform a given task or operation and is expressed as that part of an hour per acre. Previous studies and expert knowledge of the equipment committee members are used to estimate performance rates for new and larger equipment (1, 4, 5, 6, 7, 9, and 13).

The hours of annual use have been modified based on information collected from the cited studies (3, 4, 6, and 7).

Repairs and maintenance as a percentage of new cost are estimated for the life of the equipment and include oil and lubricants (1, 4, and 6).

Estimates of Direct Costs

Direct costs include estimated costs of repairs and maintenance (R&M) for all machinery and include fuel costs for powered machinery (Appendix Tables 1, 2, and 3). Direct costs are estimated on an hourly basis and are then converted to a per-acre basis using the performance rate for the particular operation. R&M costs for towed equipment and powered equipment are estimated as follows:

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

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

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 operation.

To estimate returns, a price for the commodity must be used. Individual producers must determine their own expected price for the commodity. Commodity prices used in this report represent the higher of a calculated forward contract price or the loan rate that was applicable for the 2007 crop year. Government payments for commodities are not included in the budgets except to the extent that they are included in loan rates.

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

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

Irrigation Costs

Estimated costs of various irrigation systems are presented in Appendix Tables 8, 9, and 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.

Enterprise Budgets

Table 1.A Estimated costs per acre
Soybeans, early-planted, RR, stale seedbed, 12R 20"
Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	4.50	2.2500	10.13	_____
HARVEST AIDS					
Gramoxone Inteon	oz	0.23	4.0000	0.92	_____
Sodium Chlorate 3L	gal	3.04	0.2500	0.76	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.2800	3.92	_____
Potash (60% K2O)	cwt	13.00	0.4000	5.20	_____
Sulfur 90%	lb	0.20	7.2000	1.44	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.80	2.5000	2.00	_____
Headline	oz	1.88	3.0000	5.64	_____
HERBICIDES					
Glyphosate Plus 4L	pt	2.35	6.0000	14.10	_____
2,4-D Amine 4	pt	1.72	1.5000	2.58	_____
Valor SX	oz	4.32	2.0000	8.64	_____
INSECTICIDES					
Acephate 90SP	lb	6.50	0.6000	3.90	_____
SEED/PLANTS					
Soybean Seed RR	lb	0.66	50.0000	33.00	_____
ADJUVANTS					
Surfactant	pt	1.55	0.0500	0.08	_____
HAULING					
Haul Soybeans	bu	0.20	40.0000	8.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.2000	8.00	_____
INOCULANT					
Nitragin S	oz	0.25	2.7500	0.69	_____
OPERATOR LABOR					
Tractors	hour	10.21	0.3937	4.02	_____
Harvesters	hour	10.21	0.1021	1.04	_____
HAND LABOR					
Implements	hour	7.31	0.1463	1.06	_____
UNALLOCATED LABOR	hour	10.21	0.4463	4.56	_____
DIESEL FUEL					
Tractors	gal	2.33	3.8509	8.97	_____
Harvesters	gal	2.33	1.4457	3.37	_____
REPAIR & MAINTENANCE					
Implements	acre	3.38	1.0000	3.38	_____
Tractors	acre	1.47	1.0000	1.47	_____
Harvesters	acre	2.03	1.0000	2.03	_____
INTEREST ON OP. CAP.	acre	6.59	1.0000	6.59	_____

TOTAL DIRECT EXPENSES				145.49	_____
FIXED EXPENSES					
Implements	acre	8.71	1.0000	8.71	_____
Tractors	acre	11.35	1.0000	11.35	_____
Harvesters	acre	9.70	1.0000	9.70	_____

TOTAL FIXED EXPENSES				29.76	_____

TOTAL SPECIFIED EXPENSES				175.25	_____

Note: Cost of production estimates are based on 2007 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 1.B Summary of estimated costs and returns per acre
Soybeans, early-planted, RR, stale seedbed, 12R 20"
Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	9.34	40.0000	373.60	_____
TOTAL INCOME				373.60	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	10.13	1.0000	10.13	_____
HARVEST AIDS	acre	1.68	1.0000	1.68	_____
FERTILIZERS	acre	10.56	1.0000	10.56	_____
FUNGICIDES	acre	7.64	1.0000	7.64	_____
HERBICIDES	acre	25.32	1.0000	25.32	_____
INSECTICIDES	acre	3.90	1.0000	3.90	_____
SEED/PLANTS	acre	33.00	1.0000	33.00	_____
ADJUVANTS	acre	0.08	1.0000	0.08	_____
HAULING	acre	8.00	1.0000	8.00	_____
CUSTOM LIME	acre	8.00	1.0000	8.00	_____
INOCULANT	acre	0.69	1.0000	0.69	_____
HAND LABOR	hour	7.31	0.1463	1.06	_____
OPERATOR LABOR	hour	10.21	0.4959	5.06	_____
UNALLOCATED LABOR	hour	10.21	0.4463	4.56	_____
DIESEL FUEL	gal	2.33	5.2966	12.34	_____
REPAIR & MAINTENANCE	acre	6.88	1.0000	6.88	_____
INTEREST ON OP. CAP.	acre	6.59	1.0000	6.59	_____
TOTAL DIRECT EXPENSES				145.49	_____
RETURNS ABOVE DIRECT EXPENSES				228.11	_____
TOTAL FIXED EXPENSES				29.76	_____
TOTAL SPECIFIED EXPENSES				175.25	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				198.35	_____

Note: Cost of production estimates are based on 2007 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 1.C Estimated resource use for field operations, per acre
Soybeans, early-planted, RR, stale seedbed, 12R 20"
Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
1/2-mi Pivot Irr.				0.33	Oct					
Subsoiler	3 shank	MFWD 190	0.204				0.06	0.06	0.06	0.06
Lime (Spread)	ton			0.20	Oct	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	0.40	Oct		0.01	0.01	0.03	0.01
Phosphorus(46% P2O5)	cwt					0.2800				
Potash (60% K2O)	cwt					0.4000				
Sulfur 90%	lb					7.2000				
Disk Harrow	24'	MFWD 190	0.081	1.00	Oct		0.08	0.08	0.08	0.07
Field Cultivate Fld	24'	MFWD 190	0.062	1.00	Oct		0.06	0.06	0.06	0.05
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate Plus 4L	pt					2.0000				
2,4-D Amine 4	pt					1.5000				
Valor SX	oz					2.0000				
Plant - Rigid	12R-20	MFWD 190	0.094	1.00	Apr		0.09	0.09	0.18	0.08
Soybean Seed RR	lb					50.0000				
Apron Maxx RTA	oz					2.5000				
Nitragin S	oz					2.7500				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	0.50	Jun		0.01	0.01	0.02	0.01
Headline	oz					3.0000				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.6000				
App by Air (5 gal)	appl			0.25	Aug	0.2500				
Gramoxone Inteon	oz					4.0000				
Sodium Chlorate 3L	gal					0.2500				
Surfactant	pt					0.0500				
Header - Soybean	25' Flex	275hp	0.102	1.00	Sep		0.10	0.10	0.10	0.09
Haul Soybeans	bu					40.0000				
TOTALS							0.49	0.49	0.64	0.44

Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 1.D Estimated costs for field operations, per acre
Soybeans, early-planted, RR, stale seedbed, 12R 20"
Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
		dollars								
1/2-mi Pivot Irr.										
Subsoiler	3 shank		1.55	0.35	1.32		0.28	3.50	2.27	5.77
Lime (Spread)	ton	8.00					0.70	8.70		8.70
Spin Spreader	5 ton		0.38	0.16	0.44		0.09	1.07	0.75	1.82
Phosphorus(46% P2O5)	cwt	3.92					0.34	4.26		4.26
Potash (60% K2O)	cwt	5.20					0.46	5.66		5.66
Sulfur 90%	lb	1.44					0.13	1.57		1.57
Disk Harrow	24'		1.87	0.92	1.59		0.38	4.76	3.98	8.74
Field Cultivate Fld	24'		1.42	0.53	1.21		0.28	3.44	3.37	6.81
App by Air (5 gal)	appl	4.50					0.26	4.76		4.76
Glyphosate Plus 4L	pt	4.70					0.27	4.97		4.97
2,4-D Amine 4	pt	2.58					0.15	2.73		2.73
Valor SX	oz	8.64					0.50	9.14		9.14
Plant - Rigid	12R-20		2.15	1.77	2.52		0.28	6.72	6.15	12.87
Soybean Seed RR	lb	33.00					1.44	34.44		34.44
Apron Maxx RTA	oz	2.00					0.09	2.09		2.09
Nitragin S	oz	0.69					0.03	0.72		0.72
Spray (Broadcast)	60'		0.64	0.21	0.65		0.05	1.55	0.96	2.51
Glyphosate Plus 4L	pt	4.70					0.17	4.87		4.87
Spray (Broadcast)	60'		0.64	0.21	0.65		0.05	1.55	0.96	2.51
Glyphosate Plus 4L	pt	4.70					0.17	4.87		4.87
Spray (Broadcast)	60'		0.32	0.10	0.32		0.02	0.76	0.49	1.25
Headline	oz	5.64					0.16	5.80		5.80
App by Air (5 gal)	appl	4.50					0.07	4.57		4.57
Acephate 90SP	lb	3.90					0.06	3.96		3.96
App by Air (5 gal)	appl	1.13					0.02	1.15		1.15
Gramoxone Inteon	oz	0.92					0.01	0.93		0.93
Sodium Chlorate 3L	gal	0.76					0.01	0.77		0.77
Surfactant	pt	0.08						0.08		0.08
Header - Soybean	25' Flex		3.37	2.63	1.98		0.06	8.04	10.83	18.87
Haul Soybeans	bu	8.00					0.06	8.06		8.06
TOTALS		109.00	12.34	6.88	10.68	0.00	6.59	145.49	29.76	175.25

Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 1.E Estimated monthly income and expense flows per acre
Soybeans, early-planted, RR, stale seedbed, 12R 20"
Delta Area, Mississippi, 2008

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	373.60
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	0.00	0.00	5.63	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.68	0.00
FERTILIZERS	10.56	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	2.00	0.00	5.64	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	15.92	0.00	0.00	9.40	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	3.90	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	33.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00
CUSTOM LIME	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.69	0.00	0.00	0.00	0.00	0.00
LABOR	4.56	0.00	0.00	0.00	0.00	0.00	2.52	1.30	0.32	0.00	0.00	1.98
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	5.22	0.00	0.00	0.00	0.00	0.00	2.15	1.28	0.32	0.00	0.00	3.37
REPAIR & MAINTENANCE	1.96	0.00	0.00	0.00	0.00	0.00	1.77	0.42	0.10	0.00	0.00	2.63
INTEREST ON OP. CAP.	2.66	0.00	0.00	0.00	1.18	0.00	1.84	0.44	0.18	0.00	0.17	0.12
TOTAL DIRECT EXPENSES	32.96	0.00	0.00	0.00	21.60	0.00	43.97	12.84	6.56	0.00	11.46	16.10
NET INCOME	-32.96	0.00	0.00	0.00	-21.60	0.00	-43.97	-12.84	-6.56	0.00	-11.46	357.50
NET INCOME TO DATE	-32.96	-32.96	-32.96	-32.96	-54.56	-54.56	-98.53	-111.37	-117.93	-117.93	-129.39	228.11

Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

* Lease costs are based on hourly usage costs.

Table 1.F Estimated returns for various price/yield combinations, per acre
Soybeans, early-planted, RR, stale seedbed, 12R 20"
Delta Area, Mississippi, 2008

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.00	7.47	7.93	8.40	8.87	9.34	9.80	10.27	10.74	11.20	11.67
PERCENT	YIELD	UNIT	dollars										
50	20.00	bu	-1	7	17	26	36	45	54	64	73	82	92
			-31	-21	-12	-3	6	15	24	34	43	52	62
60	24.00	bu	25	37	48	59	70	81	93	104	115	126	137
			-3	7	18	29	40	52	63	74	85	96	108
70	28.00	bu	53	66	79	92	105	118	131	144	157	170	183
			23	36	49	62	75	88	101	114	127	140	154
80	32.00	bu	80	95	110	125	140	155	169	184	199	214	229
			50	65	80	95	110	125	140	155	170	185	199
90	36.00	bu	107	124	141	157	174	191	208	225	241	258	275
			77	94	111	128	144	161	178	195	212	229	245
100	40.00	bu	134	153	172	190	209	228	246	265	284	302	321
			104	123	142	160	179	198	217	235	254	273	291
110	44.00	bu	161	182	203	223	244	264	285	305	326	346	367
			132	152	173	193	214	234	255	276	296	317	337
120	48.00	bu	189	211	233	256	278	301	323	346	368	390	413
			159	181	204	226	249	271	293	316	338	361	383
130	52.00	bu	216	240	264	289	313	337	362	386	410	434	459
			186	210	235	259	283	308	332	356	380	405	429
140	56.00	bu	243	269	295	322	348	374	400	426	452	478	505
			213	239	266	292	318	344	370	396	423	449	475
150	60.00	bu	270	298	326	354	382	410	438	466	494	522	550
			241	269	297	325	353	381	409	437	465	493	521

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

Table 2.A Estimated costs per acre
Soybeans, early-planted, RR, stale seedbed, 12R 20"
Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	4.50	2.2500	10.13	_____
HARVEST AIDS					
Gramoxone Inteon	oz	0.23	4.0000	0.92	_____
Sodium Chlorate 3L	gal	3.04	0.2500	0.76	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.4000	5.60	_____
Potash (60% K2O)	cwt	13.00	0.6000	7.80	_____
Sulfur 90%	lb	0.20	10.8000	2.16	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.80	2.5000	2.00	_____
Quadris	oz	1.97	6.0000	11.82	_____
HERBICIDES					
Glyphosate Plus 4L	pt	2.35	6.0000	14.10	_____
2,4-D Amine 4	pt	1.72	1.5000	2.58	_____
Valor SX	oz	4.32	2.0000	8.64	_____
INSECTICIDES					
Acephate 90SP	lb	6.50	0.6000	3.90	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.20	33.0000	6.60	_____
SEED/PLANTS					
Soybean Seed RR	lb	0.66	50.0000	33.00	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	0.80	2.0000	1.60	_____
Surfactant	pt	1.55	0.0500	0.08	_____
HAULING					
Haul Soybeans	bu	0.20	60.0000	12.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.2000	8.00	_____
INOCULANT					
Nitragin S	oz	0.25	2.7500	0.69	_____
OPERATOR LABOR					
Tractors	hour	10.21	0.5605	5.74	_____
Harvesters	hour	10.21	0.1021	1.04	_____
IRRIGATE LABOR					
Special Labor	hour	7.31	0.3000	2.18	_____
Implements	hour	7.31	0.0625	0.45	_____
HAND LABOR					
Implements	hour	7.31	0.1534	1.11	_____
UNALLOCATED LABOR	hour	10.21	0.5257	5.37	_____
DIESEL FUEL					
Tractors	gal	2.33	5.3562	12.47	_____
Harvesters	gal	2.33	1.4457	3.37	_____
Roll-Out Pipe Irr.	gal	2.33	7.3316	17.07	_____
REPAIR & MAINTENANCE					
Implements	acre	3.88	1.0000	3.88	_____
Tractors	acre	2.05	1.0000	2.05	_____
Harvesters	acre	2.03	1.0000	2.03	_____
Roll-Out Pipe Irr.	acre	4.37	1.0000	4.37	_____
INTEREST ON OP. CAP.	acre	8.64	1.0000	8.64	_____

TOTAL DIRECT EXPENSES				202.15	_____
FIXED EXPENSES					
Implements	acre	10.91	1.0000	10.91	_____
Tractors	acre	15.72	1.0000	15.72	_____
Harvesters	acre	9.70	1.0000	9.70	_____
Roll-Out Pipe Irr.	acre	49.95	1.0000	49.95	_____

TOTAL FIXED EXPENSES				86.28	_____

TOTAL SPECIFIED EXPENSES				288.43	_____

Note: Cost of production estimates are based on 2007 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 2.B Summary of estimated costs and returns per acre
Soybeans, early-planted, RR, stale seedbed, 12R 20"
Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	9.34	60.0000	560.40	_____
TOTAL INCOME				560.40	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	10.13	1.0000	10.13	_____
HARVEST AIDS	acre	1.68	1.0000	1.68	_____
FERTILIZERS	acre	15.56	1.0000	15.56	_____
FUNGICIDES	acre	13.82	1.0000	13.82	_____
HERBICIDES	acre	25.32	1.0000	25.32	_____
INSECTICIDES	acre	3.90	1.0000	3.90	_____
IRRIGATION SUPPLIES	acre	6.60	1.0000	6.60	_____
SEED/PLANTS	acre	33.00	1.0000	33.00	_____
ADJUVANTS	acre	1.68	1.0000	1.68	_____
HAULING	acre	12.00	1.0000	12.00	_____
CUSTOM LIME	acre	8.00	1.0000	8.00	_____
INOCULANT	acre	0.69	1.0000	0.69	_____
HAND LABOR	hour	7.31	0.1534	1.11	_____
IRRIGATE LABOR	hour	7.31	0.3625	2.63	_____
OPERATOR LABOR	hour	10.21	0.6626	6.78	_____
UNALLOCATED LABOR	hour	10.21	0.5257	5.37	_____
DIESEL FUEL	gal	2.33	14.1336	32.91	_____
REPAIR & MAINTENANCE	acre	12.33	1.0000	12.33	_____
INTEREST ON OP. CAP.	acre	8.64	1.0000	8.64	_____
TOTAL DIRECT EXPENSES				202.15	_____
RETURNS ABOVE DIRECT EXPENSES				358.25	_____
TOTAL FIXED EXPENSES				86.28	_____
TOTAL SPECIFIED EXPENSES				288.43	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				271.97	_____

Note: Cost of production estimates are based on 2007 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 2.C Estimated resource use for field operations, per acre
Soybeans, early-planted, RR, stale seedbed, 12R 20"
Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Subsoiler	3 shank	MFWD 190	0.204	0.33	Oct		0.06	0.06	0.06	0.06
Lime (Spread)	ton			0.20	Oct	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	0.40	Oct		0.01	0.01	0.03	0.01
Phosphorus(46% P2O5)	cwt					0.4000				
Potash (60% K2O)	cwt					0.6000				
Sulfur 90%	lb					10.8000				
Disk Harrow	24'	MFWD 190	0.081	1.00	Oct		0.08	0.08	0.08	0.07
Field Cultivate Fld	24'	MFWD 190	0.062	1.00	Oct		0.06	0.06	0.06	0.05
Roller/Bed Shaper Fl	8R-38	MFWD 190	0.074	1.00	Oct		0.07	0.07	0.07	0.06
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate Plus 4L	pt					2.0000				
2,4-D Amine 4	pt					1.5000				
Valor SX	oz					2.0000				
Plant - Rigid	12R-20	MFWD 190	0.094	1.00	Apr		0.09	0.09	0.18	0.08
Soybean Seed RR	lb					50.0000				
Apron Maxx RTA	oz					2.5000				
Nitragin S	oz					2.7500				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.04	0.02
Quadris	oz					6.0000				
Crop Oil Conc.(Pet.)	pt					2.0000				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.6000				
App by Air (5 gal)	appl			0.25	Aug	0.2500				
Gramoxone Inteon	oz					4.0000				
Sodium Chlorate 3L	gal					0.2500				
Surfactant	pt					0.0500				
Header - Soybean	25' Flex	275hp	0.102	1.00	Sep		0.10	0.10	0.10	0.09
Haul Soybeans	bu					60.0000				
Roll-Out Pipe Irr.	acre				Jul	1.0000	0.07	0.07	0.44	
TOTALS							0.66	0.66	1.17	0.52

Note: Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 2.D Estimated costs for field operations, per acre
Soybeans, early-planted, RR, stale seedbed, 12R 20"
Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
		dollars								
Subsoiler	3 shank		1.55	0.35	1.32		0.28	3.50	2.27	5.77
Lime (Spread)	ton	8.00					0.70	8.70		8.70
Spin Spreader	5 ton		0.38	0.16	0.44		0.09	1.07	0.75	1.82
Phosphorus(46% P2O5)	cwt	5.60					0.49	6.09		6.09
Potash (60% K2O)	cwt	7.80					0.68	8.48		8.48
Sulfur 90%	lb	2.16					0.19	2.35		2.35
Disk Harrow	24'		1.87	0.92	1.59		0.38	4.76	3.98	8.74
Field Cultivate Fld	24'		1.42	0.53	1.21		0.28	3.44	3.37	6.81
Roller/Bed Shaper Fl	8R-38		1.69	0.60	1.44		0.33	4.06	3.21	7.27
App by Air (5 gal)	appl	4.50					0.26	4.76		4.76
Glyphosate Plus 4L	pt	4.70					0.27	4.97		4.97
2,4-D Amine 4	pt	2.58					0.15	2.73		2.73
Valor SX	oz	8.64					0.50	9.14		9.14
Plant - Rigid	12R-20		2.15	1.77	2.52		0.28	6.72	6.15	12.87
Soybean Seed RR	lb	33.00					1.44	34.44		34.44
Apron Maxx RTA	oz	2.00					0.09	2.09		2.09
Nitragin S	oz	0.69					0.03	0.72		0.72
Spray (Broadcast)	60'		0.64	0.21	0.65		0.05	1.55	0.96	2.51
Glyphosate Plus 4L	pt	4.70					0.17	4.87		4.87
Spray (Broadcast)	60'		0.64	0.21	0.65		0.05	1.55	0.96	2.51
Glyphosate Plus 4L	pt	4.70					0.17	4.87		4.87
Spray (Broadcast)	60'		0.64	0.21	0.65		0.04	1.54	0.96	2.50
Quadris	oz	11.82					0.34	12.16		12.16
Crop Oil Conc.(Pet.)	pt	1.60					0.05	1.65		1.65
App by Air (5 gal)	appl	4.50					0.07	4.57		4.57
Acephate 90SP	lb	3.90					0.06	3.96		3.96
App by Air (5 gal)	appl	1.13					0.02	1.15		1.15
Gramoxone Inteon	oz	0.92					0.01	0.93		0.93
Sodium Chlorate 3L	gal	0.76					0.01	0.77		0.77
Surfactant	pt	0.08						0.08		0.08
Header - Soybean	25' Flex		3.37	2.63	1.98		0.06	8.04	10.83	18.87
Haul Soybeans	bu	12.00					0.09	12.09		12.09
Roll-Out Pipe Irr.	acre	6.60	18.56	4.74	3.44		1.01	34.35	52.84	87.19
TOTALS		132.38	32.91	12.33	15.89	0.00	8.64	202.15	86.28	288.43

Note: Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 2.E Estimated monthly income and expense flows per acre
Soybeans, early-planted, RR, stale seedbed, 12R 20"
Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2008

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	560.40
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	0.00	0.00	5.63	0.00
HARVEST AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.68	0.00
FERTILIZERS	15.56	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	2.00	0.00	11.82	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	15.92	0.00	0.00	9.40	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	3.90	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.60	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	33.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.60	0.00	0.08	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	12.00
CUSTOM LIME	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.69	0.00	0.00	0.00	0.00	0.00
LABOR	6.39	0.00	0.00	0.00	0.00	0.00	2.52	1.48	2.88	0.18	0.00	2.44
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	7.77	0.00	0.00	0.00	0.00	0.00	2.15	1.28	12.36	5.69	0.00	3.66
REPAIR & MAINTENANCE	2.75	0.00	0.00	0.00	0.00	0.00	1.77	0.42	3.89	0.78	0.00	2.72
INTEREST ON OP. CAP.	3.55	0.00	0.00	0.00	1.18	0.00	1.84	0.45	1.15	0.14	0.17	0.16
TOTAL DIRECT EXPENSES	44.02	0.00	0.00	0.00	21.60	0.00	43.97	13.03	40.30	6.79	11.46	20.98
NET INCOME	-44.02	0.00	0.00	0.00	-21.60	0.00	-43.97	-13.03	-40.30	-6.79	-11.46	539.42
NET INCOME TO DATE	-44.02	-44.02	-44.02	-44.02	-65.62	-65.62	-109.59	-122.62	-162.92	-169.71	-181.17	358.25

Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

* Lease costs are based on hourly usage costs.

Table 2.F Estimated returns for various price/yield combinations, per acre
Soybeans, early-planted, RR, stale seedbed, 12R 20"
Furrow irrigated, 9 ac-in., Delta Area, Mississippi, 2008

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.00	7.47	7.93	8.40	8.87	9.34	9.80	10.27	10.74	11.20	11.67
PERCENT	YIELD	UNIT	dollars										
50	30.00	bu	14	28	42	56	70	84	98	112	126	140	154
			-72	-58	-44	-30	-16	-2	11	25	39	53	67
60	36.00	bu	54	71	88	105	122	138	155	172	189	206	222
			-31	-14	2	19	35	52	69	86	103	119	136
70	42.00	bu	95	115	134	154	174	193	213	232	252	272	291
			9	29	48	68	87	107	127	146	166	185	205
80	48.00	bu	136	158	181	203	226	248	271	293	315	338	360
			50	72	95	117	139	162	184	207	229	251	274
90	54.00	bu	177	202	227	252	278	303	328	353	379	404	429
			91	116	141	166	191	217	242	267	292	318	343
100	60.00	bu	218	246	274	302	330	358	386	414	442	470	498
			131	159	187	215	243	271	299	328	356	384	412
110	66.00	bu	258	289	320	351	382	413	443	474	505	536	567
			172	203	234	265	295	326	357	388	419	450	480
120	72.00	bu	299	333	367	400	434	467	501	535	568	602	636
			213	247	280	314	348	381	415	448	482	516	549
130	78.00	bu	340	377	413	449	486	522	559	595	632	668	704
			254	290	327	363	400	436	472	509	545	582	618
140	84.00	bu	381	420	459	499	538	577	616	656	695	734	773
			295	334	373	412	452	491	530	569	608	648	687
150	90.00	bu	422	464	506	548	590	632	674	716	758	800	842
			335	378	420	462	504	546	588	630	672	714	756

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

Table 3.A Estimated costs per acre
Soybeans, May-planted, RR, 12R 20"
Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	4.50	1.2500	5.63	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.2800	3.92	_____
Potash (60% K2O)	cwt	13.00	0.4000	5.20	_____
Sulfur 90%	lb	0.20	7.2000	1.44	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.80	2.2500	1.80	_____
Quadris	oz	1.97	1.0000	1.97	_____
HERBICIDES					
Glyphosate Plus 4L	pt	2.35	4.0000	9.40	_____
INSECTICIDES					
Karate Z	oz	3.10	0.4250	1.32	_____
Acephate 90SP	lb	6.50	0.6000	3.90	_____
Intrepid 2F	oz	1.93	1.0000	1.93	_____
SEED/PLANTS					
Soybean Seed RR	lb	0.66	45.0000	29.70	_____
ADJUVANTS					
Crop Oil Conc.(Pet.)	pt	0.80	0.5000	0.40	_____
Surfactant	pt	1.55	0.0250	0.04	_____
HAULING					
Haul Soybeans	bu	0.20	28.0000	5.60	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.2000	8.00	_____
INOCULANT					
Nitragin S	oz	0.25	2.4800	0.62	_____
OPERATOR LABOR					
Tractors	hour	10.21	0.3902	3.99	_____
Harvesters	hour	10.21	0.1021	1.04	_____
HAND LABOR					
Implements	hour	7.31	0.1428	1.04	_____
UNALLOCATED LABOR	hour	10.19	0.4431	4.52	_____
DIESEL FUEL					
Tractors	gal	2.33	3.8162	8.89	_____
Harvesters	gal	2.33	1.4457	3.37	_____
REPAIR & MAINTENANCE					
Implements	acre	3.48	1.0000	3.48	_____
Tractors	acre	1.47	1.0000	1.47	_____
Harvesters	acre	2.03	1.0000	2.03	_____
INTEREST ON OP. CAP.	acre	5.05	1.0000	5.05	_____

TOTAL DIRECT EXPENSES				115.75	_____
FIXED EXPENSES					
Implements	acre	9.01	1.0000	9.01	_____
Tractors	acre	11.24	1.0000	11.24	_____
Harvesters	acre	9.70	1.0000	9.70	_____

TOTAL FIXED EXPENSES				29.95	_____

TOTAL SPECIFIED EXPENSES				145.70	_____

Note: Cost of production estimates are based on 2007 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 3.B Summary of estimated costs and returns per acre
Soybeans, May-planted, RR, 12R 20"
Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	9.34	28.0000	261.52	
TOTAL INCOME				261.52	
DIRECT EXPENSES					
CUSTOM SPRAY	acre	5.63	1.0000	5.63	
FERTILIZERS	acre	10.56	1.0000	10.56	
FUNGICIDES	acre	3.77	1.0000	3.77	
HERBICIDES	acre	9.40	1.0000	9.40	
INSECTICIDES	acre	7.15	1.0000	7.15	
SEED/PLANTS	acre	29.70	1.0000	29.70	
ADJUVANTS	acre	0.44	1.0000	0.44	
HAULING	acre	5.60	1.0000	5.60	
CUSTOM LIME	acre	8.00	1.0000	8.00	
INOCULANT	acre	0.62	1.0000	0.62	
HAND LABOR	hour	7.31	0.1428	1.04	
OPERATOR LABOR	hour	10.21	0.4923	5.03	
UNALLOCATED LABOR	hour	10.19	0.4431	4.52	
DIESEL FUEL	gal	2.33	5.2619	12.26	
REPAIR & MAINTENANCE	acre	6.98	1.0000	6.98	
INTEREST ON OP. CAP.	acre	5.05	1.0000	5.05	
TOTAL DIRECT EXPENSES				115.75	
RETURNS ABOVE DIRECT EXPENSES				145.77	
TOTAL FIXED EXPENSES				29.95	
TOTAL SPECIFIED EXPENSES				145.70	
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				115.82	

Note: Cost of production estimates are based on 2007 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 3.C Estimated resource use for field operations, per acre
Soybeans, May-planted, RR, 12R 20"
Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Subsoiler	3 shank	MFWD 190	0.204	0.25	Nov		0.05	0.05	0.05	0.04
Disk Harrow	24'	MFWD 190	0.081	0.25	Nov		0.02	0.02	0.02	0.01
Lime (Spread)	ton			0.20	Nov	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	0.40	Nov		0.01	0.01	0.03	0.01
Phosphorus(46% P2O5)	cwt					0.2800				
Potash (60% K2O)	cwt					0.4000				
Sulfur 90%	lb					7.2000				
Disk Harrow	24'	MFWD 190	0.081	1.00	Apr		0.08	0.08	0.08	0.07
Field Cultivate Fld	24'	MFWD 190	0.062	1.00	May		0.06	0.06	0.06	0.05
Plant - Rigid	12R-20	MFWD 190	0.094	1.00	May		0.09	0.09	0.18	0.08
Soybean Seed RR	lb					45.0000				
Apron Maxx RTA	oz					2.2500				
Nitragin S	oz					2.4800				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	0.25	Jul		0.00	0.00	0.01	0.00
Quadris	oz					1.0000				
Crop Oil Conc.(Pet.)	pt					0.5000				
Karate Z	oz					0.4250				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.6000				
App by Air (5 gal)	appl			0.25	Aug	0.2500				
Intrepid 2F	oz					1.0000				
Surfactant	pt					0.0250				
Header - Soybean	25' Flex	275hp	0.102	1.00	Oct		0.10	0.10	0.10	0.09
Haul Soybeans	bu					28.0000				
TOTALS							0.49	0.49	0.63	0.44

Note: Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 3.D Estimated costs for field operations, per acre
Soybeans, May-planted, RR, 12R 20"
Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST: OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Subsoiler	3 shank		1.16	0.26	0.99		0.21	2.62	1.71	4.33
Disk Harrow	24'		0.47	0.23	0.40		0.10	1.20	1.00	2.20
Lime (Spread)	ton	8.00					0.70	8.70		8.70
Spin Spreader	5 ton		0.38	0.16	0.44		0.09	1.07	0.75	1.82
Phosphorus(46% P2O5)	cwt	3.92					0.34	4.26		4.26
Potash (60% K2O)	cwt	5.20					0.46	5.66		5.66
Sulfur 90%	lb	1.44					0.13	1.57		1.57
Disk Harrow	24'		1.87	0.92	1.59		0.22	4.60	3.98	8.58
Field Cultivate Fld	24'		1.42	0.53	1.21		0.14	3.30	3.37	6.67
Plant - Rigid	12R-20		2.15	1.77	2.52		0.28	6.72	6.15	12.87
Soybean Seed RR	lb	29.70					1.30	31.00		31.00
Apron Maxx RTA	oz	1.80					0.08	1.88		1.88
Nitragin S	oz	0.62					0.03	0.65		0.65
Spray (Broadcast)	60'		0.64	0.21	0.65		0.07	1.57	0.96	2.53
Glyphosate Plus 4L	pt	4.70					0.21	4.91		4.91
Spray (Broadcast)	60'		0.64	0.21	0.65		0.05	1.55	0.96	2.51
Glyphosate Plus 4L	pt	4.70					0.17	4.87		4.87
Spray (Broadcast)	60'		0.16	0.06	0.16		0.01	0.39	0.24	0.63
Quadris	oz	1.97					0.06	2.03		2.03
Crop Oil Conc.(Pet.)	pt	0.40					0.01	0.41		0.41
Karate Z	oz	1.32					0.04	1.36		1.36
App by Air (5 gal)	appl	4.50					0.10	4.60		4.60
Acephate 90SP	lb	3.90					0.09	3.99		3.99
App by Air (5 gal)	appl	1.13					0.02	1.15		1.15
Intrepid 2F	oz	1.93					0.04	1.97		1.97
Surfactant	pt	0.04						0.04		0.04
Header - Soybean	25' Flex		3.37	2.63	1.98		0.06	8.04	10.83	18.87
Haul Soybeans	bu	5.60					0.04	5.64		5.64
TOTALS		80.87	12.26	6.98	10.59	0.00	5.05	115.75	29.95	145.70

Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 3.E Estimated monthly income and expense flows per acre
Soybeans, May-planted, RR, 12R 20"
Delta Area, Mississippi, 2008

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	261.52
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.63	0.00	0.00
FERTILIZERS	10.56	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	1.80	0.00	1.97	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	4.70	4.70	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	1.32	5.83	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	29.70	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	0.04	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	5.60
CUSTOM LIME	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.62	0.00	0.00	0.00	0.00	0.00
LABOR	1.83	0.00	0.00	0.00	0.00	1.59	4.38	0.65	0.16	0.00	0.00	1.98
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.01	0.00	0.00	0.00	0.00	1.87	4.21	0.64	0.16	0.00	0.00	3.37
REPAIR & MAINTENANCE	0.65	0.00	0.00	0.00	0.00	0.92	2.51	0.21	0.06	0.00	0.00	2.63
INTEREST ON OP. CAP.	2.03	0.00	0.00	0.00	0.00	0.22	2.11	0.22	0.12	0.25	0.00	0.10
TOTAL DIRECT EXPENSES	25.08	0.00	0.00	0.00	0.00	4.60	50.03	6.42	4.19	11.75	0.00	13.68
NET INCOME	-25.08	0.00	0.00	0.00	0.00	-4.60	-50.03	-6.42	-4.19	-11.75	0.00	247.84
NET INCOME TO DATE	-25.08	-25.08	-25.08	-25.08	-25.08	-29.68	-79.71	-86.13	-90.32	-102.07	-102.07	145.77

Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

* Lease costs are based on hourly usage costs.

Table 3.F Estimated returns for various price/yield combinations, per acre
Soybeans, May-planted, RR, 12R 20"
Delta Area, Mississippi, 2008

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.00	7.47	7.93	8.40	8.87	9.34	9.80	10.27	10.74	11.20	11.67
PERCENT	YIELD	UNIT	dollars										
50	14.00	bu	-14	-8	-1	4	11	17	24	30	37	43	50
			-44	-38	-31	-25	-18	-12	-5	0	7	14	20
60	16.80	bu	4	12	19	27	35	43	51	59	66	74	82
			-25	-17	-10	-2	5	13	21	29	37	44	52
70	19.60	bu	23	32	41	50	59	69	78	87	96	105	114
			-6	2	11	20	29	39	48	57	66	75	84
80	22.40	bu	42	52	63	73	84	94	105	115	125	136	146
			12	22	33	43	54	64	75	85	96	106	116
90	25.20	bu	61	73	84	96	108	120	131	143	155	167	179
			31	43	54	66	78	90	102	113	125	137	149
100	28.00	bu	80	93	106	119	132	145	158	171	184	198	211
			50	63	76	89	102	115	128	141	155	168	181
110	30.80	bu	99	113	128	142	156	171	185	200	214	228	243
			69	83	98	112	127	141	155	170	184	198	213
120	33.60	bu	118	134	149	165	181	196	212	228	244	259	275
			88	104	119	135	151	166	182	198	214	229	245
130	36.40	bu	137	154	171	188	205	222	239	256	273	290	307
			107	124	141	158	175	192	209	226	243	260	277
140	39.20	bu	156	174	193	211	229	248	266	284	303	321	339
			126	144	163	181	199	218	236	254	273	291	309
150	42.00	bu	175	195	214	234	254	273	293	312	332	352	371
			145	165	184	204	224	243	263	282	302	322	341

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

Table 4.A Estimated costs per acre
Soybeans, May-planted, RR, 12R 20"
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	4.50	2.5000	11.25	
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.4000	5.60	
Potash (60% K2O)	cwt	13.00	0.6000	7.80	
Sulfur 90%	lb	0.20	10.8000	2.16	
FUNGICIDES					
Apron Maxx RTA	oz	0.80	2.2500	1.80	
Quadris	oz	1.97	6.0000	11.82	
HERBICIDES					
Glyphosate Plus 4L	pt	2.35	4.0000	9.40	
INSECTICIDES					
Dimilin 2L	oz	1.64	2.0000	3.28	
Acephate 90SP	lb	6.50	0.6000	3.90	
Intrepid 2F	oz	1.93	2.0000	3.86	
SEED/PLANTS					
Soybean Seed RR	lb	0.66	45.0000	29.70	
ADJUVANTS					
Surfactant	pt	1.55	0.0500	0.08	
HAULING					
Haul Soybeans	bu	0.20	50.0000	10.00	
SURVEY & MARK LEVEES					
Survey & Mark Levees	acre	4.00	0.5000	2.00	
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.2000	8.00	
INOCULANT					
Nitragin S	oz	0.25	2.4800	0.62	
OPERATOR LABOR					
Tractors	hour	10.21	0.5963	6.09	
Harvesters	hour	10.21	0.1021	1.04	
IRRIGATE LABOR					
Special Labor	hour	7.31	0.3125	2.29	
HAND LABOR					
Implements	hour	7.31	0.1393	1.01	
UNALLOCATED LABOR	hour	10.20	0.4460	4.55	
DIESEL FUEL					
Tractors	gal	2.33	5.4352	12.67	
Harvesters	gal	2.33	1.4457	3.37	
Contour Flood Irr.	gal	2.33	10.9974	25.62	
REPAIR & MAINTENANCE					
Implements	acre	4.02	1.0000	4.02	
Tractors	acre	2.11	1.0000	2.11	
Harvesters	acre	2.03	1.0000	2.03	
Contour Flood Irr.	acre	8.73	1.0000	8.73	
INTEREST ON OP. CAP.	acre	7.47	1.0000	7.47	

TOTAL DIRECT EXPENSES				192.27	
FIXED EXPENSES					
Implements	acre	11.02	1.0000	11.02	
Tractors	acre	15.93	1.0000	15.93	
Harvesters	acre	9.70	1.0000	9.70	
Contour Flood Irr.	acre	37.03	1.0000	37.03	

TOTAL FIXED EXPENSES				73.68	

TOTAL SPECIFIED EXPENSES				265.95	

Note: Cost of production estimates are based on 2007 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 4.B Summary of estimated costs and returns per acre
Soybeans, May-planted, RR, 12R 20"
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	9.34	50.0000	467.00	_____
TOTAL INCOME				467.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	11.25	1.0000	11.25	_____
FERTILIZERS	acre	15.56	1.0000	15.56	_____
FUNGICIDES	acre	13.62	1.0000	13.62	_____
HERBICIDES	acre	9.40	1.0000	9.40	_____
INSECTICIDES	acre	11.04	1.0000	11.04	_____
SEED/PLANTS	acre	29.70	1.0000	29.70	_____
ADJUVANTS	acre	0.08	1.0000	0.08	_____
HAULING	acre	10.00	1.0000	10.00	_____
SURVEY & MARK LEVEES	acre	2.00	1.0000	2.00	_____
CUSTOM LIME	acre	8.00	1.0000	8.00	_____
INOCULANT	acre	0.62	1.0000	0.62	_____
HAND LABOR	hour	7.31	0.1393	1.01	_____
IRRIGATE LABOR	hour	7.31	0.3125	2.29	_____
OPERATOR LABOR	hour	10.21	0.6984	7.13	_____
UNALLOCATED LABOR	hour	10.20	0.4460	4.55	_____
DIESEL FUEL	gal	2.33	17.8783	41.66	_____
REPAIR & MAINTENANCE	acre	16.89	1.0000	16.89	_____
INTEREST ON OP. CAP.	acre	7.47	1.0000	7.47	_____
TOTAL DIRECT EXPENSES				192.27	_____
RETURNS ABOVE DIRECT EXPENSES				274.73	_____
TOTAL FIXED EXPENSES				73.68	_____
TOTAL SPECIFIED EXPENSES				265.95	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				201.05	_____

Note: Cost of production estimates are based on 2007 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 4.C Estimated resource use for field operations, per acre
Soybeans, May-planted, RR, 12R 20"
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Disk Harrow	24'	MFWD 190	0.081	1.00	Nov		0.08	0.08	0.08	0.07
Lime (Spread)	ton			0.20	Nov	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	0.40	Nov		0.01	0.01	0.03	0.01
Phosphorus(46% P2O5)	cwt					0.4000				
Potash (60% K2O)	cwt					0.6000				
Sulfur 90%	lb					10.8000				
Disk Harrow	24'	MFWD 190	0.081	1.00	Apr		0.08	0.08	0.08	0.07
Field Cultivate Fld	24'	MFWD 190	0.062	1.00	May		0.06	0.06	0.06	0.05
Plant - Rigid	12R-20	MFWD 190	0.094	1.00	May		0.09	0.09	0.18	0.08
Soybean Seed RR	lb					45.0000				
Apron Maxx RTA	oz					2.2500				
Nitragin S	oz					2.4800				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
App by Air (5 gal)	appl			1.00	Jul	1.0000				
Quadris	oz					6.0000				
Dimilin 2L	oz					2.0000				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.6000				
App by Air (5 gal)	appl			0.50	Aug	0.5000				
Intrepid 2F	oz					2.0000				
Surfactant	pt					0.0500				
Header - Soybean	25' Flex	275hp	0.102	1.00	Oct		0.10	0.10	0.10	0.09
Haul Soybeans	bu					50.0000				
Contour Flood Irr.	acre				Jul	1.0000	0.20	0.20	0.51	
TOTALS							0.69	0.69	1.15	0.44

Note: Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 4.D Estimated costs for field operations, per acre
Soybeans, May-planted, RR, 12R 20"
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		DIRECT COST								
		dollars								
Disk Harrow	24'		1.87	0.92	1.59		0.38	4.76	3.98	8.74
Lime (Spread)	ton	8.00					0.70	8.70		8.70
Spin Spreader	5 ton		0.38	0.16	0.44		0.09	1.07	0.75	1.82
Phosphorus(46% P2O5)	cwt	5.60					0.49	6.09		6.09
Potash (60% K2O)	cwt	7.80					0.68	8.48		8.48
Sulfur 90%	lb	2.16					0.19	2.35		2.35
Disk Harrow	24'		1.87	0.92	1.59		0.22	4.60	3.98	8.58
Field Cultivate Fld	24'		1.42	0.53	1.21		0.14	3.30	3.37	6.67
Plant - Rigid	12R-20		2.15	1.77	2.52		0.28	6.72	6.15	12.87
Soybean Seed RR	lb	29.70					1.30	31.00		31.00
Apron Maxx RTA	oz	1.80					0.08	1.88		1.88
Nitragin S	oz	0.62					0.03	0.65		0.65
Spray (Broadcast)	60'		0.64	0.21	0.65		0.07	1.57	0.96	2.53
Glyphosate Plus 4L	pt	4.70					0.21	4.91		4.91
Spray (Broadcast)	60'		0.64	0.21	0.65		0.05	1.55	0.96	2.51
Glyphosate Plus 4L	pt	4.70					0.17	4.87		4.87
App by Air (5 gal)	appl	4.50					0.13	4.63		4.63
Quadris	oz	11.82					0.34	12.16		12.16
Dimilin 2L	oz	3.28					0.10	3.38		3.38
App by Air (5 gal)	appl	4.50					0.10	4.60		4.60
Acephate 90SP	lb	3.90					0.09	3.99		3.99
App by Air (5 gal)	appl	2.25					0.05	2.30		2.30
Intrepid 2F	oz	3.86					0.08	3.94		3.94
Surfactant	pt	0.08						0.08		0.08
Header - Soybean	25' Flex		3.37	2.63	1.98		0.06	8.04	10.83	18.87
Haul Soybeans	bu	10.00					0.07	10.07		10.07
Contour Flood Irr.	acre	2.00	29.32	9.54	4.35		1.37	46.58	42.70	89.28
TOTALS		111.27	41.66	16.89	14.98	0.00	7.47	192.27	73.68	265.95

Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 4.E Estimated monthly income and expense flows per acre
Soybeans, May-planted, RR, 12R 20"
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2008

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	467.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.50	6.75	0.00	0.00
FERTILIZERS	15.56	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	1.80	0.00	11.82	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	4.70	4.70	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	3.28	7.76	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	29.70	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	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	10.00
SURVEY & MARK LEVEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00
CUSTOM LIME	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.62	0.00	0.00	0.00	0.00	0.00
LABOR	2.03	0.00	0.00	0.00	0.00	1.59	4.75	2.04	1.23	1.23	0.13	1.98
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	2.25	0.00	0.00	0.00	0.00	1.87	4.21	10.56	9.59	9.59	0.22	3.37
REPAIR & MAINTENANCE	1.08	0.00	0.00	0.00	0.00	0.92	2.51	6.13	1.79	1.79	0.04	2.63
INTEREST ON OP. CAP.	2.53	0.00	0.00	0.00	0.00	0.22	2.13	0.92	0.94	0.59	0.01	0.13
TOTAL DIRECT EXPENSES	31.45	0.00	0.00	0.00	0.00	4.60	50.42	26.35	33.15	27.79	0.40	18.11
NET INCOME	-31.45	0.00	0.00	0.00	0.00	-4.60	-50.42	-26.35	-33.15	-27.79	-0.40	448.89
NET INCOME TO DATE	-31.45	-31.45	-31.45	-31.45	-31.45	-36.05	-86.47	-112.82	-145.97	-173.76	-174.16	274.73

Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

* Lease costs are based on hourly usage costs.

Table 4.F Estimated returns for various price/yield combinations, per acre
Soybeans, May-planted, RR, 12R 20"
Flood irrigated, 13.5 ac-in., Delta Area, Mississippi, 2008

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.00	7.47	7.93	8.40	8.87	9.34	9.80	10.27	10.74	11.20	11.67
PERCENT	YIELD	UNIT	dollars										
50	25.00	bu	-12	-0	11	22	34	46	57	69	81	92	104
			-85	-74	-62	-50	-39	-27	-15	-4	7	19	30
60	30.00	bu	21	35	49	63	77	91	105	119	133	147	162
			-51	-37	-23	-9	4	18	32	46	60	74	88
70	35.00	bu	55	72	88	104	121	137	153	170	186	203	219
			-17	-1	14	31	47	63	80	96	113	129	145
80	40.00	bu	89	108	127	145	164	183	202	220	239	258	276
			16	34	53	72	90	109	128	147	165	184	203
90	45.00	bu	123	144	165	187	208	229	250	271	292	313	334
			50	71	92	113	134	155	176	197	218	239	260
100	50.00	bu	157	181	204	228	251	274	298	321	344	368	391
			84	107	131	154	177	201	224	247	271	294	317
110	55.00	bu	191	217	243	269	294	320	346	371	397	423	448
			118	144	169	195	221	246	272	298	323	349	375
120	60.00	bu	226	254	282	310	338	366	394	422	450	478	506
			152	180	208	236	264	292	320	348	376	404	432
130	65.00	bu	260	290	320	351	381	411	442	472	502	533	563
			186	216	247	277	307	338	368	398	429	459	489
140	70.00	bu	294	326	359	392	424	457	490	522	555	588	620
			220	253	285	318	351	383	416	449	481	514	547
150	75.00	bu	328	363	398	433	468	503	538	573	608	643	678
			254	289	324	359	394	429	464	499	534	569	604

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

Table 5.A Estimated costs per acre
Soybeans after wheat, RR, 12R 20"
Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	4.50	2.5000	11.25	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.4000	5.60	_____
Potash (60% K2O)	cwt	13.00	0.6000	7.80	_____
Sulfur 90%	lb	0.20	10.8000	2.16	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.80	3.0000	2.40	_____
Stratego	pt	18.52	0.6250	11.58	_____
HERBICIDES					
Glyphosate Plus 4L	pt	2.35	5.0000	11.75	_____
INSECTICIDES					
Karate Z	oz	3.10	1.7000	5.27	_____
Acephate 90SP	lb	6.50	0.7500	4.88	_____
Intrepid 2F	oz	1.93	2.0000	3.86	_____
SEED/PLANTS					
Soybean Seed RR	lb	0.66	60.0000	39.60	_____
ADJUVANTS					
Surfactant	pt	1.55	0.0500	0.08	_____
HAULING					
Haul Soybeans	bu	0.20	40.0000	8.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.2000	8.00	_____
INOCULANT					
Nitragin S	oz	0.25	3.3000	0.83	_____
OPERATOR LABOR					
Tractors	hour	10.21	0.1816	1.85	_____
Harvesters	hour	10.21	0.1021	1.04	_____
IRRIGATE LABOR					
Special Labor	hour	7.31	0.0518	0.38	_____
HAND LABOR					
Implements	hour	7.31	0.1463	1.06	_____
UNALLOCATED LABOR	hour	10.24	0.2440	2.50	_____
DIESEL FUEL					
Tractors	gal	2.33	1.7765	4.13	_____
Harvesters	gal	2.33	1.4457	3.37	_____
1/2-mi Pivot Irr.	gal	2.33	14.0014	32.63	_____
REPAIR & MAINTENANCE					
Implements	acre	2.37	1.0000	2.37	_____
Tractors	acre	0.68	1.0000	0.68	_____
Harvesters	acre	2.03	1.0000	2.03	_____
1/2-mi Pivot Irr.	acre	7.07	1.0000	7.07	_____
INTEREST ON OP. CAP.	acre	6.57	1.0000	6.57	_____

TOTAL DIRECT EXPENSES				188.74	_____
FIXED EXPENSES					
Implements	acre	5.20	1.0000	5.20	_____
Tractors	acre	5.24	1.0000	5.24	_____
Harvesters	acre	9.70	1.0000	9.70	_____
1/2-mi Pivot Irr.	acre	33.07	1.0000	33.07	_____

TOTAL FIXED EXPENSES				53.21	_____

TOTAL SPECIFIED EXPENSES				241.95	_____

Note: Cost of production estimates are based on 2007 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 5.B Summary of estimated costs and returns per acre
Soybeans after wheat, RR, 12R 20"
Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	9.34	40.0000	373.60	_____
TOTAL INCOME				373.60	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	11.25	1.0000	11.25	_____
FERTILIZERS	acre	15.56	1.0000	15.56	_____
FUNGICIDES	acre	13.98	1.0000	13.98	_____
HERBICIDES	acre	11.75	1.0000	11.75	_____
INSECTICIDES	acre	14.01	1.0000	14.01	_____
SEED/PLANTS	acre	39.60	1.0000	39.60	_____
ADJUVANTS	acre	0.08	1.0000	0.08	_____
HAULING	acre	8.00	1.0000	8.00	_____
CUSTOM LIME	acre	8.00	1.0000	8.00	_____
INOCULANT	acre	0.83	1.0000	0.83	_____
HAND LABOR	hour	7.31	0.1463	1.06	_____
IRRIGATE LABOR	hour	7.31	0.0518	0.38	_____
OPERATOR LABOR	hour	10.21	0.2838	2.89	_____
UNALLOCATED LABOR	hour	10.24	0.2440	2.50	_____
DIESEL FUEL	gal	2.33	17.2236	40.13	_____
REPAIR & MAINTENANCE	acre	12.15	1.0000	12.15	_____
INTEREST ON OP. CAP.	acre	6.57	1.0000	6.57	_____
TOTAL DIRECT EXPENSES				188.74	_____
RETURNS ABOVE DIRECT EXPENSES				184.86	_____
TOTAL FIXED EXPENSES				53.21	_____
TOTAL SPECIFIED EXPENSES				241.95	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				131.65	_____

Note: Cost of production estimates are based on 2007 input prices. These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 5.C Estimated resource use for field operations, per acre
Soybeans after wheat, RR, 12R 20"
Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Lime (Spread)	ton			0.20	Nov	0.2000				
Spin Spreader	5 ton	MFWD 190	0.042	0.40	Nov		0.01	0.01	0.03	0.01
Phosphorus(46% P2O5)	cwt					0.4000				
Potash (60% K2O)	cwt					0.6000				
Sulfur 90%	lb					10.8000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
Plant - Rigid	12R-20	MFWD 190	0.094	1.00	Jun		0.09	0.09	0.18	0.08
Soybean Seed RR	lb					60.0000				
Apron Maxx RTA	oz					3.0000				
Nitragin S	oz					3.3000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jul		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	0.50	Jul		0.01	0.01	0.02	0.01
Glyphosate Plus 4L	pt					1.0000				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Karate Z	oz					1.7000				
Stratego	pt					0.6250				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air (5 gal)	appl			0.50	Aug	0.5000				
Intrepid 2F	oz					2.0000				
Surfactant	pt					0.0500				
Header - Soybean	25' Flex	275hp	0.102	1.00	Oct		0.10	0.10	0.10	0.08
Haul Soybeans	bu					40.0000				
1/2-mi Pivot Irr.	acre				Jul	1.0000			0.05	
TOTALS							0.28	0.28	0.48	0.24

Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 5.D Estimated costs for field operations, per acre
Soybeans after wheat, RR, 12R 20"
Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	DIRECT COST FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Lime (Spread)	ton	8.00					0.70	8.70		8.70
Spin Spreader	5 ton		0.38	0.16	0.44		0.09	1.07	0.75	1.82
Phosphorus(46% P2O5)	cwt	5.60					0.49	6.09		6.09
Potash (60% K2O)	cwt	7.80					0.68	8.48		8.48
Sulfur 90%	lb	2.16					0.19	2.35		2.35
Spray (Broadcast)	60'		0.64	0.21	0.64		0.05	1.54	0.96	2.50
Glyphosate Plus 4L	pt	4.70					0.17	4.87		4.87
Plant - Rigid	12R-20		2.15	1.77	2.48		0.23	6.63	6.15	12.78
Soybean Seed RR	lb	39.60					1.44	41.04		41.04
Apron Maxx RTA	oz	2.40					0.09	2.49		2.49
Nitragin S	oz	0.83					0.03	0.86		0.86
Spray (Broadcast)	60'		0.64	0.21	0.64		0.04	1.53	0.96	2.49
Glyphosate Plus 4L	pt	4.70					0.14	4.84		4.84
Spray (Broadcast)	60'		0.32	0.10	0.31		0.02	0.75	0.49	1.24
Glyphosate Plus 4L	pt	2.35					0.07	2.42		2.42
App by Air (5 gal)	appl	4.50					0.10	4.60		4.60
Karate Z	oz	5.27					0.12	5.39		5.39
Stratego	pt	11.58					0.25	11.83		11.83
App by Air (5 gal)	appl	4.50					0.10	4.60		4.60
Acephate 90SP	lb	4.88					0.11	4.99		4.99
App by Air (5 gal)	appl	2.25					0.05	2.30		2.30
Intrepid 2F	oz	3.86					0.08	3.94		3.94
Surfactant	pt	0.08						0.08		0.08
Header - Soybean	25' Flex		3.37	2.63	1.94		0.06	8.00	10.83	18.83
Haul Soybeans	bu	8.00					0.06	8.06		8.06
1/2-mi Pivot Irr.	acre		32.63	7.07	0.38		1.21	41.29	33.07	74.36
TOTALS		123.06	40.13	12.15	6.83	0.00	6.57	188.74	53.21	241.95

Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 5.E Estimated monthly income and expense flows per acre
Soybeans after wheat, RR, 12R 20"
Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2008

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	373.60
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.25	0.00	0.00
FERTILIZERS	15.56	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	2.40	0.00	11.58	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.70	7.05	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.01	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.60	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00
CUSTOM LIME	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INOCULANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.83	0.00	0.00	0.00	0.00
LABOR	0.44	0.00	0.00	0.00	0.00	0.00	0.28	3.15	0.99	0.03	0.00	1.94
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	0.38	0.00	0.00	0.00	0.00	0.00	0.00	12.58	14.01	9.79	0.00	3.37
REPAIR & MAINTENANCE	0.16	0.00	0.00	0.00	0.00	0.00	0.00	8.11	0.85	0.40	0.00	2.63
INTEREST ON OP. CAP.	2.15	0.00	0.00	0.00	0.00	0.00	0.01	2.59	0.67	1.03	0.00	0.12
TOTAL DIRECT EXPENSES	26.69	0.00	0.00	0.00	0.00	0.00	0.29	73.96	23.57	48.17	0.00	16.06
NET INCOME	-26.69	0.00	0.00	0.00	0.00	0.00	-0.29	-73.96	-23.57	-48.17	0.00	357.54
NET INCOME TO DATE	-26.69	-26.69	-26.69	-26.69	-26.69	-26.69	-26.98	-100.94	-124.51	-172.68	-172.68	184.86

Note: Cost of production estimates are based on 2007 input prices.
These fertilizer rates are based on the assumption that 30-40% of the soybean fields would be mixed to light textured fields and not heavy clay exclusively. Also, rates are based on maintenance levels associated with the expected yield in the budget. **Fertilization decisions should be based on soil tests.** The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

* Lease costs are based on hourly usage costs.

Table 5.F Estimated returns for various price/yield combinations, per acre
Soybeans after wheat, RR, 12R 20"
Pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2008

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.00	7.47	7.93	8.40	8.87	9.34	9.80	10.27	10.74	11.20	11.67
PERCENT	YIELD	UNIT	dollars										
50	20.00	bu	-44	-35	-25	-16	-7	2	11	20	30	39	48
			-97	-88	-79	-69	-60	-51	-41	-32	-23	-13	-4
60	24.00	bu	-17	-6	5	16	27	38	49	61	72	83	94
			-70	-59	-48	-36	-25	-14	-3	7	19	30	41
70	28.00	bu	9	22	35	49	62	75	88	101	114	127	140
			-43	-30	-17	-4	8	21	35	48	61	74	87
80	32.00	bu	37	51	66	81	96	111	126	141	156	171	186
			-16	-1	13	28	43	58	73	88	103	118	133
90	36.00	bu	64	81	97	114	131	148	165	181	198	215	232
			11	27	44	61	78	95	111	128	145	162	179
100	40.00	bu	91	110	128	147	166	184	203	222	240	259	278
			38	56	75	94	112	131	150	169	187	206	225
110	44.00	bu	118	139	159	180	200	221	241	262	283	303	324
			65	86	106	127	147	168	188	209	229	250	270
120	48.00	bu	145	168	190	213	235	257	280	302	325	347	370
			92	115	137	159	182	204	227	249	272	294	316
130	52.00	bu	173	197	221	245	270	294	318	343	367	391	415
			119	144	168	192	217	241	265	289	314	338	362
140	56.00	bu	200	226	252	278	304	331	357	383	409	435	461
			147	173	199	225	251	277	304	330	356	382	408
150	60.00	bu	227	255	283	311	339	367	395	423	451	479	507
			174	202	230	258	286	314	342	370	398	426	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 2007 input prices.

Table 6.A Estimated costs per acre
Soybeans, early-planted, RR, reduced tillage, 12R 20"
Non-Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	4.50	2.5000	11.25	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.6600	9.24	_____
Potash (60% K2O)	cwt	13.00	1.0000	13.00	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.80	2.5000	2.00	_____
Headline	oz	1.88	3.0000	5.64	_____
HERBICIDES					
Glyphosate Plus 4L	pt	2.35	6.0000	14.10	_____
2,4-D Amine 4	pt	1.72	2.0000	3.44	_____
INSECTICIDES					
Acephate 90SP	lb	6.50	0.7500	4.88	_____
SEED/PLANTS					
Soybean Seed RR	lb	0.66	50.0000	33.00	_____
HAULING					
Haul Soybeans	bu	0.20	40.0000	8.00	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.2500	10.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	0.3879	3.97	_____
Harvesters	hour	10.21	0.1021	1.04	_____
HAND LABOR					
Implements	hour	7.31	0.1645	1.20	_____
UNALLOCATED LABOR	hour	10.22	0.4411	4.51	_____
DIESEL FUEL					
Tractors	gal	2.33	3.7940	8.84	_____
Harvesters	gal	2.33	1.4457	3.37	_____
REPAIR & MAINTENANCE					
Implements	acre	3.46	1.0000	3.46	_____
Tractors	acre	1.46	1.0000	1.46	_____
Harvesters	acre	2.03	1.0000	2.03	_____
INTEREST ON OP. CAP.	acre	7.25	1.0000	7.25	_____

TOTAL DIRECT EXPENSES				151.68	_____
FIXED EXPENSES					
Implements	acre	8.95	1.0000	8.95	_____
Tractors	acre	11.17	1.0000	11.17	_____
Harvesters	acre	9.70	1.0000	9.70	_____

TOTAL FIXED EXPENSES				29.82	_____

TOTAL SPECIFIED EXPENSES				181.50	_____

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 6.B Summary of estimated costs and returns per acre
Soybeans, early-planted, RR, reduced tillage, 12R 20"
Non-Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	9.34	40.0000	373.60	_____
TOTAL INCOME				373.60	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	11.25	1.0000	11.25	_____
FERTILIZERS	acre	22.24	1.0000	22.24	_____
FUNGICIDES	acre	7.64	1.0000	7.64	_____
HERBICIDES	acre	17.54	1.0000	17.54	_____
INSECTICIDES	acre	4.88	1.0000	4.88	_____
SEED/PLANTS	acre	33.00	1.0000	33.00	_____
HAULING	acre	8.00	1.0000	8.00	_____
CUSTOM LIME	acre	10.00	1.0000	10.00	_____
HAND LABOR	hour	7.31	0.1645	1.20	_____
OPERATOR LABOR	hour	10.21	0.4901	5.01	_____
UNALLOCATED LABOR	hour	10.22	0.4411	4.51	_____
DIESEL FUEL	gal	2.33	5.2398	12.21	_____
REPAIR & MAINTENANCE	acre	6.95	1.0000	6.95	_____
INTEREST ON OP. CAP.	acre	7.25	1.0000	7.25	_____
TOTAL DIRECT EXPENSES				151.68	_____
RETURNS ABOVE DIRECT EXPENSES				221.92	_____
TOTAL FIXED EXPENSES				29.82	_____
TOTAL SPECIFIED EXPENSES				181.50	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				192.10	_____

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 6.C Estimated resource use for field operations, per acre
Soybeans, early-planted, RR, reduced tillage, 12R 20"
Non-Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	POWER IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Subsoiler	3 shank	MFWD 190	0.204	0.25	Oct		0.05	0.05	0.05	0.04
Lime (Spread)	ton			0.25	Oct	0.2500				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Oct		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					0.6600				
Potash (60% K2O)	cwt					1.0000				
Disk Harrow	24'	MFWD 190	0.081	1.00	Oct		0.08	0.08	0.08	0.07
Field Cultivate Fld	24'	MFWD 190	0.062	1.00	Oct		0.06	0.06	0.06	0.05
App by Air (5 gal)	appl			1.00	Mar	1.0000				
Glyphosate Plus 4L	pt					2.0000				
2,4-D Amine 4	pt					2.0000				
Plant - Rigid	12R-20	MFWD 190	0.094	1.00	Apr		0.09	0.09	0.18	0.08
Soybean Seed RR	lb					50.0000				
Apron Maxx RTA	oz					2.5000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
App by Air (5 gal)	appl			0.50	Jul	0.5000				
Headline	oz					3.0000				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
Header - Soybean	25' Flex	275hp	0.102	1.00	Sep		0.10	0.10	0.10	0.09
Haul Soybeans	bu					40.0000				
TOTALS							0.49	0.49	0.65	0.44

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 6.D Estimated costs for field operations, per acre
Soybeans, early-planted, RR, reduced tillage, 12R 20"
Non-Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		DIRECT COST								
		dollars								
Subsoiler	3 shank		1.16	0.26	0.99		0.21	2.62	1.71	4.33
Lime (Spread)	ton	10.00					0.88	10.88		10.88
Spin Spreader	5 ton		0.96	0.42	1.13		0.22	2.73	1.86	4.59
Phosphorus(46% P2O5)	cwt	9.24					0.81	10.05		10.05
Potash (60% K2O)	cwt	13.00					1.14	14.14		14.14
Disk Harrow	24'		1.87	0.92	1.59		0.38	4.76	3.98	8.74
Field Cultivate Fld	24'		1.42	0.53	1.21		0.28	3.44	3.37	6.81
App by Air (5 gal)	appl	4.50					0.23	4.73		4.73
Glyphosate Plus 4L	pt	4.70					0.24	4.94		4.94
2,4-D Amine 4	pt	3.44					0.18	3.62		3.62
Plant - Rigid	12R-20		2.15	1.77	2.52		0.28	6.72	6.15	12.87
Soybean Seed RR	lb	33.00					1.44	34.44		34.44
Apron Maxx RTA	oz	2.00					0.09	2.09		2.09
Spray (Broadcast)	60'		0.64	0.21	0.65		0.05	1.55	0.96	2.51
Glyphosate Plus 4L	pt	4.70					0.17	4.87		4.87
Spray (Broadcast)	60'		0.64	0.21	0.65		0.05	1.55	0.96	2.51
Glyphosate Plus 4L	pt	4.70					0.17	4.87		4.87
App by Air (5 gal)	appl	2.25					0.05	2.30		2.30
Headline	oz	5.64					0.12	5.76		5.76
App by Air (5 gal)	appl	4.50					0.07	4.57		4.57
Acephate 90SP	lb	4.88					0.07	4.95		4.95
Header - Soybean	25' Flex		3.37	2.63	1.98		0.06	8.04	10.83	18.87
Haul Soybeans	bu	8.00					0.06	8.06		8.06
TOTALS		114.55	12.21	6.95	10.72	0.00	7.25	151.68	29.82	181.50

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 6.E Estimated monthly income and expense flows per acre
Soybeans, early-planted, RR, reduced tillage, 12R 20"
Non-Delta Area, Mississippi, 2008

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	373.60
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	2.25	4.50	0.00
FERTILIZERS	22.24	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	2.00	0.00	0.00	5.64	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	8.14	0.00	9.40	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	4.88	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	33.00	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	8.00
CUSTOM LIME	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	4.92	0.00	0.00	0.00	0.00	0.00	2.52	1.30	0.00	0.00	0.00	1.98
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	5.41	0.00	0.00	0.00	0.00	0.00	2.15	1.28	0.00	0.00	0.00	3.37
REPAIR & MAINTENANCE	2.13	0.00	0.00	0.00	0.00	0.00	1.77	0.42	0.00	0.00	0.00	2.63
INTEREST ON OP. CAP.	3.92	0.00	0.00	0.00	0.00	0.65	1.81	0.44	0.00	0.17	0.14	0.12
TOTAL DIRECT EXPENSES	48.62	0.00	0.00	0.00	0.00	13.29	43.25	12.84	0.00	8.06	9.52	16.10
NET INCOME	-48.62	0.00	0.00	0.00	0.00	-13.29	-43.25	-12.84	0.00	-8.06	-9.52	357.50
NET INCOME TO DATE	-48.62	-48.62	-48.62	-48.62	-48.62	-61.91	-105.16	-118.00	-118.00	-126.06	-135.58	221.92

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.
* Lease costs are based on hourly usage costs.

Table 6.F Estimated returns for various price/yield combinations, per acre
Soybeans, early-planted, RR, reduced tillage, 12R 20"
Non-Delta Area, Mississippi, 2008

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.00	7.47	7.93	8.40	8.87	9.34	9.80	10.27	10.74	11.20	11.67
PERCENT	YIELD	UNIT	dollars										
50	20.00	bu	-7	1	11	20	29	39	48	57	67	76	85
			-37	-28	-18	-9	-0	9	18	28	37	46	56
60	24.00	bu	19	30	42	53	64	75	86	98	109	120	131
			-10	1	12	23	34	45	57	68	79	90	101
70	28.00	bu	46	59	73	86	99	112	125	138	151	164	177
			17	30	43	56	69	82	95	108	121	134	147
80	32.00	bu	74	89	103	118	133	148	163	178	193	208	223
			44	59	74	89	104	118	133	148	163	178	193
90	36.00	bu	101	118	134	151	168	185	202	218	235	252	269
			71	88	105	121	138	155	172	189	205	222	239
100	40.00	bu	128	147	165	184	203	221	240	259	277	296	315
			98	117	136	154	173	192	210	229	248	266	285
110	44.00	bu	155	176	196	217	237	258	279	299	320	340	361
			125	146	167	187	208	228	249	269	290	310	331
120	48.00	bu	182	205	227	250	272	295	317	339	362	384	407
			153	175	197	220	242	265	287	310	332	354	377
130	52.00	bu	210	234	258	283	307	331	355	380	404	428	453
			180	204	228	253	277	301	326	350	374	398	423
140	56.00	bu	237	263	289	315	341	368	394	420	446	472	498
			207	233	259	286	312	338	364	390	416	442	469
150	60.00	bu	264	292	320	348	376	404	432	460	488	516	544
			234	262	290	318	346	374	402	430	458	486	514

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

Table 7.A Estimated costs per acre
Soybeans, May-planted, RR, convent. tillage, 12R 20"
Non-Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	4.50	2.0000	9.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.6600	9.24	_____
Potash (60% K2O)	cwt	13.00	1.0000	13.00	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.80	2.2500	1.80	_____
Stratego	pt	18.52	0.3125	5.79	_____
HERBICIDES					
Glyphosate Plus 4L	pt	2.35	4.0000	9.40	_____
INSECTICIDES					
Dimilin 2L	oz	1.64	1.0000	1.64	_____
Acephate 90SP	lb	6.50	0.7500	4.88	_____
Intrepid 2F	oz	1.93	2.0000	3.86	_____
SEED/PLANTS					
Soybean Seed RR	lb	0.66	45.0000	29.70	_____
HAULING					
Haul Soybeans	bu	0.20	28.0000	5.60	_____
CUSTOM LIME					
Lime (Spread)	ton	40.00	0.2500	10.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	0.3368	3.45	_____
Harvesters	hour	10.21	0.1021	1.04	_____
HAND LABOR					
Implements	hour	7.31	0.1645	1.20	_____
UNALLOCATED LABOR	hour	10.22	0.3951	4.04	_____
DIESEL FUEL					
Tractors	gal	2.33	3.2945	7.68	_____
Harvesters	gal	2.33	1.4457	3.37	_____
REPAIR & MAINTENANCE					
Implements	acre	3.39	1.0000	3.39	_____
Tractors	acre	1.27	1.0000	1.27	_____
Harvesters	acre	2.03	1.0000	2.03	_____
INTEREST ON OP. CAP.	acre	5.39	1.0000	5.39	_____

TOTAL DIRECT EXPENSES				136.77	_____
FIXED EXPENSES					
Implements	acre	8.71	1.0000	8.71	_____
Tractors	acre	9.70	1.0000	9.70	_____
Harvesters	acre	9.70	1.0000	9.70	_____

TOTAL FIXED EXPENSES				28.11	_____

TOTAL SPECIFIED EXPENSES				164.88	_____

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 7.B Summary of estimated costs and returns per acre
Soybeans, May-planted, RR, convent. tillage, 12R 20"
Non-Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	9.34	28.0000	261.52	
TOTAL INCOME				261.52	
DIRECT EXPENSES					
CUSTOM SPRAY	acre	9.00	1.0000	9.00	
FERTILIZERS	acre	22.24	1.0000	22.24	
FUNGICIDES	acre	7.59	1.0000	7.59	
HERBICIDES	acre	9.40	1.0000	9.40	
INSECTICIDES	acre	10.38	1.0000	10.38	
SEED/PLANTS	acre	29.70	1.0000	29.70	
HAULING	acre	5.60	1.0000	5.60	
CUSTOM LIME	acre	10.00	1.0000	10.00	
HAND LABOR	hour	7.31	0.1645	1.20	
OPERATOR LABOR	hour	10.21	0.4390	4.49	
UNALLOCATED LABOR	hour	10.22	0.3951	4.04	
DIESEL FUEL	gal	2.33	4.7402	11.05	
REPAIR & MAINTENANCE	acre	6.69	1.0000	6.69	
INTEREST ON OP. CAP.	acre	5.39	1.0000	5.39	
TOTAL DIRECT EXPENSES				136.77	
RETURNS ABOVE DIRECT EXPENSES				124.75	
TOTAL FIXED EXPENSES				28.11	
TOTAL SPECIFIED EXPENSES				164.88	
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				96.64	

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 7.C Estimated resource use for field operations, per acre
Soybeans, May-planted, RR, convent. tillage, 12R 20"
Non-Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							----------hours----------			
Lime (Spread)	ton			0.25	Nov	0.2500				
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Apr		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					0.6600				
Potash (60% K2O)	cwt					1.0000				
Disk Harrow	24'	MFWD 190	0.081	1.00	Apr		0.08	0.08	0.08	0.07
Field Cultivate Fld	24'	MFWD 190	0.062	1.00	May		0.06	0.06	0.06	0.05
Plant - Rigid	12R-20	MFWD 190	0.094	1.00	May		0.09	0.09	0.18	0.08
Soybean Seed RR	lb					45.0000				
Apron Maxx RTA	oz					2.2500				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	May		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
App by Air (5 gal)	appl			0.50	Jul	0.5000				
Dimilin 2L	oz					1.0000				
Stratego	pt					0.3125				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air (5 gal)	appl			0.50	Aug	0.5000				
Intrepid 2F	oz					2.0000				
Header - Soybean	25' Flex	275hp	0.102	1.00	Oct		0.10	0.10	0.10	0.09
Haul Soybeans	bu					28.0000				
							-------	-------	-------	-------
TOTALS							0.43	0.43	0.60	0.39

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 7.D Estimated costs for field operations, per acre
Soybeans, May-planted, RR, convent. tillage, 12R 20"
Non-Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST: OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Lime (Spread)	ton	10.00					0.88	10.88		10.88
Spin Spreader	5 ton		0.96	0.42	1.13		0.13	2.64	1.86	4.50
Phosphorus(46% P2O5)	cwt	9.24					0.47	9.71		9.71
Potash (60% K2O)	cwt	13.00					0.66	13.66		13.66
Disk Harrow	24'		1.87	0.92	1.59		0.22	4.60	3.98	8.58
Field Cultivate Fld	24'		1.42	0.53	1.21		0.14	3.30	3.37	6.67
Plant - Rigid	12R-20		2.15	1.77	2.52		0.28	6.72	6.15	12.87
Soybean Seed RR	lb	29.70					1.30	31.00		31.00
Apron Maxx RTA	oz	1.80					0.08	1.88		1.88
Spray (Broadcast)	60'		0.64	0.21	0.65		0.07	1.57	0.96	2.53
Glyphosate Plus 4L	pt	4.70					0.21	4.91		4.91
Spray (Broadcast)	60'		0.64	0.21	0.65		0.05	1.55	0.96	2.51
Glyphosate Plus 4L	pt	4.70					0.17	4.87		4.87
App by Air (5 gal)	appl	2.25					0.07	2.32		2.32
Dimilin 2L	oz	1.64					0.05	1.69		1.69
Stratego	pt	5.79					0.17	5.96		5.96
App by Air (5 gal)	appl	4.50					0.10	4.60		4.60
Acephate 90SP	lb	4.88					0.11	4.99		4.99
App by Air (5 gal)	appl	2.25					0.05	2.30		2.30
Intrepid 2F	oz	3.86					0.08	3.94		3.94
Header - Soybean	25' Flex		3.37	2.63	1.98		0.06	8.04	10.83	18.87
Haul Soybeans	bu	5.60					0.04	5.64		5.64
TOTALS		103.91	11.05	6.69	9.73	0.00	5.39	136.77	28.11	164.88

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 7.E Estimated monthly income and expense flows per acre
Soybeans, May-planted, RR, convent. tillage, 12R 20"
Non-Delta Area, Mississippi, 2008

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	261.52
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.25	6.75	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	22.24	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	1.80	0.00	5.79	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	4.70	4.70	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	1.64	8.74	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	29.70	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	5.60
CUSTOM LIME	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	2.72	4.38	0.65	0.00	0.00	0.00	1.98
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	2.83	4.21	0.64	0.00	0.00	0.00	3.37
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	1.34	2.51	0.21	0.00	0.00	0.00	2.63
INTEREST ON OP. CAP.	0.88	0.00	0.00	0.00	0.00	1.48	2.08	0.22	0.29	0.34	0.00	0.10
TOTAL DIRECT EXPENSES	10.88	0.00	0.00	0.00	0.00	30.61	49.38	6.42	9.97	15.83	0.00	13.68
NET INCOME	-10.88	0.00	0.00	0.00	0.00	-30.61	-49.38	-6.42	-9.97	-15.83	0.00	247.84
NET INCOME TO DATE	-10.88	-10.88	-10.88	-10.88	-10.88	-41.49	-90.87	-97.29	-107.26	-123.09	-123.09	124.75

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.
* Lease costs are based on hourly usage costs.

Table 7.F Estimated returns for various price/yield combinations, per acre
Soybeans, May-planted, RR, convent. tillage, 12R 20"
Non-Delta Area, Mississippi, 2008

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.00	7.47	7.93	8.40	8.87	9.34	9.80	10.27	10.74	11.20	11.67
PERCENT	YIELD	UNIT	dollars										
50	14.00	bu	-35	-29	-22	-16	-9	-3	3	9	16	22	29
			-63	-57	-50	-44	-37	-31	-24	-18	-11	-5	1
60	16.80	bu	-16	-8	-1	6	14	22	30	38	45	53	61
			-44	-37	-29	-21	-13	-5	2	9	17	25	33
70	19.60	bu	2	11	20	29	38	47	57	66	75	84	93
			-25	-16	-7	1	10	19	29	38	47	56	65
80	22.40	bu	21	31	42	52	63	73	84	94	104	115	125
			-6	3	14	24	35	45	55	66	76	87	97
90	25.20	bu	40	52	63	75	87	99	110	122	134	146	158
			12	23	35	47	59	71	82	94	106	118	129
100	28.00	bu	59	72	85	98	111	124	137	150	163	177	190
			31	44	57	70	83	96	109	122	135	148	162
110	30.80	bu	78	92	107	121	135	150	164	179	193	207	222
			50	64	79	93	107	122	136	150	165	179	194
120	33.60	bu	97	113	128	144	160	175	191	207	223	238	254
			69	85	100	116	132	147	163	179	194	210	226
130	36.40	bu	116	133	150	167	184	201	218	235	252	269	286
			88	105	122	139	156	173	190	207	224	241	258
140	39.20	bu	135	153	172	190	208	227	245	263	282	300	318
			107	125	144	162	180	198	217	235	253	272	290
150	42.00	bu	154	174	193	213	233	252	272	291	311	331	350
			126	146	165	185	204	224	244	263	283	303	322

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

Table 8.A Estimated costs per acre
Soybeans after wheat, RR, no-till, 12R 20"
Non-Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	4.50	2.0000	9.00	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	14.00	0.6600	9.24	_____
Potash (60% K2O)	cwt	13.00	1.0000	13.00	_____
FUNGICIDES					
Apron Maxx RTA	oz	0.80	3.0000	2.40	_____
Stratego	pt	18.52	0.3125	5.79	_____
HERBICIDES					
Glyphosate Plus 4L	pt	2.35	5.0000	11.75	_____
INSECTICIDES					
Dimilin 2L	oz	1.64	1.0000	1.64	_____
Acephate 90SP	lb	6.50	0.7500	4.88	_____
Intrepid 2F	oz	1.93	2.0000	3.86	_____
SEED/PLANTS					
Soybean Seed RR	lb	0.66	60.0000	39.60	_____
HAULING					
Haul Soybeans	bu	0.20	25.0000	5.00	_____
OPERATOR LABOR					
Tractors	hour	10.21	0.2108	2.15	_____
Harvesters	hour	10.21	0.1021	1.04	_____
HAND LABOR					
Implements	hour	7.31	0.1755	1.28	_____
UNALLOCATED LABOR	hour	10.21	0.2691	2.75	_____
DIESEL FUEL					
Tractors	gal	2.33	2.0618	4.80	_____
Harvesters	gal	2.33	1.4457	3.37	_____
REPAIR & MAINTENANCE					
Implements	acre	2.80	1.0000	2.80	_____
Tractors	acre	0.80	1.0000	0.80	_____
Harvesters	acre	2.03	1.0000	2.03	_____
INTEREST ON OP. CAP.	acre	5.10	1.0000	5.10	_____

TOTAL DIRECT EXPENSES				132.28	_____
FIXED EXPENSES					
Implements	acre	6.23	1.0000	6.23	_____
Tractors	acre	6.07	1.0000	6.07	_____
Harvesters	acre	9.70	1.0000	9.70	_____

TOTAL FIXED EXPENSES				22.00	_____

TOTAL SPECIFIED EXPENSES				154.28	_____

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 8.B Summary of estimated costs and returns per acre
Soybeans after wheat, RR, no-till, 12R 20"
Non-Delta Area, Mississippi, 2008

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Soybeans	bu	9.34	25.0000	233.50	_____
TOTAL INCOME				233.50	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	9.00	1.0000	9.00	_____
FERTILIZERS	acre	22.24	1.0000	22.24	_____
FUNGICIDES	acre	8.19	1.0000	8.19	_____
HERBICIDES	acre	11.75	1.0000	11.75	_____
INSECTICIDES	acre	10.38	1.0000	10.38	_____
SEED/PLANTS	acre	39.60	1.0000	39.60	_____
HAULING	acre	5.00	1.0000	5.00	_____
HAND LABOR	hour	7.31	0.1755	1.28	_____
OPERATOR LABOR	hour	10.21	0.3129	3.19	_____
UNALLOCATED LABOR	hour	10.21	0.2691	2.75	_____
DIESEL FUEL	gal	2.33	3.5075	8.17	_____
REPAIR & MAINTENANCE	acre	5.63	1.0000	5.63	_____
INTEREST ON OP. CAP.	acre	5.10	1.0000	5.10	_____
TOTAL DIRECT EXPENSES				132.28	_____
RETURNS ABOVE DIRECT EXPENSES				101.22	_____
TOTAL FIXED EXPENSES				22.00	_____
TOTAL SPECIFIED EXPENSES				154.28	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				79.22	_____

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 8.C Estimated resource use for field operations, per acre
Soybeans after wheat, RR, no-till, 12R 20"
Non-Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
							hours			
Spin Spreader	5 ton	MFWD 190	0.042	1.00	Nov		0.04	0.04	0.08	0.03
Phosphorus(46% P2O5)	cwt					0.6600				
Potash (60% K2O)	cwt					1.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jun		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
NT Plant-Rigid	12R-20	MFWD 190	0.098	1.00	Jun		0.09	0.09	0.19	0.08
Soybean Seed RR	lb					60.0000				
Apron Maxx RTA	oz					3.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	1.00	Jul		0.02	0.02	0.04	0.02
Glyphosate Plus 4L	pt					2.0000				
Spray (Broadcast)	60'	MFWD 190	0.028	0.50	Jul		0.01	0.01	0.02	0.01
Glyphosate Plus 4L	pt					1.0000				
App by Air (5 gal)	appl			0.50	Aug	0.5000				
Dimilin 2L	oz					1.0000				
Stratego	pt					0.3125				
App by Air (5 gal)	appl			1.00	Aug	1.0000				
Acephate 90SP	lb					0.7500				
App by Air (5 gal)	appl			0.50	Aug	0.5000				
Intrepid 2F	oz					2.0000				
Header - Soybean	25' Flex	275hp	0.102	1.00	Oct		0.10	0.10	0.10	0.08
Haul Soybeans	bu					25.0000				
TOTALS							0.31	0.31	0.48	0.26

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 8.D Estimated costs for field operations, per acre
Soybeans after wheat, RR, no-till, 12R 20"
Non-Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST: OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Spin Spreader	5 ton		0.96	0.42	1.11		0.22	2.71	1.86	4.57
Phosphorus(46% P2O5)	cwt	9.24					0.81	10.05		10.05
Potash (60% K2O)	cwt	13.00					1.14	14.14		14.14
Spray (Broadcast)	60'		0.64	0.21	0.64		0.05	1.54	0.96	2.50
Glyphosate Plus 4L	pt	4.70					0.17	4.87		4.87
NT Plant-Rigid	12R-20		2.24	2.06	2.58		0.25	7.13	6.90	14.03
Soybean Seed RR	lb	39.60					1.44	41.04		41.04
Apron Maxx RTA	oz	2.40					0.09	2.49		2.49
Spray (Broadcast)	60'		0.64	0.21	0.64		0.04	1.53	0.96	2.49
Glyphosate Plus 4L	pt	4.70					0.14	4.84		4.84
Spray (Broadcast)	60'		0.32	0.10	0.31		0.02	0.75	0.49	1.24
Glyphosate Plus 4L	pt	2.35					0.07	2.42		2.42
App by Air (5 gal)	appl	2.25					0.05	2.30		2.30
Dimilin 2L	oz	1.64					0.04	1.68		1.68
Stratego	pt	5.79					0.13	5.92		5.92
App by Air (5 gal)	appl	4.50					0.10	4.60		4.60
Acephate 90SP	lb	4.88					0.11	4.99		4.99
App by Air (5 gal)	appl	2.25					0.05	2.30		2.30
Intrepid 2F	oz	3.86					0.08	3.94		3.94
Header - Soybean	25' Flex		3.37	2.63	1.94		0.06	8.00	10.83	18.83
Haul Soybeans	bu	5.00					0.04	5.04		5.04
TOTALS		106.16	8.17	5.63	7.22	0.00	5.10	132.28	22.00	154.28

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.

Table 8.E Estimated monthly income and expense flows per acre
Soybeans after wheat, RR, no-till, 12R 20"
Non-Delta Area, Mississippi, 2008

ITEM	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
	dollars											
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	233.50
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00
FERTILIZERS	22.24	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	2.40	0.00	5.79	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.70	7.05	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.38	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.60	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	5.00
LABOR	1.11	0.00	0.00	0.00	0.00	0.00	0.00	3.22	0.95	0.00	0.00	1.94
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	0.96	0.00	0.00	0.00	0.00	0.00	0.00	2.88	0.96	0.00	0.00	3.37
REPAIR & MAINTENANCE	0.42	0.00	0.00	0.00	0.00	0.00	0.00	2.27	0.31	0.00	0.00	2.63
INTEREST ON OP. CAP.	2.17	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.27	0.56	0.00	0.10
TOTAL DIRECT EXPENSES	26.90	0.00	0.00	0.00	0.00	0.00	0.00	57.07	9.54	25.73	0.00	13.04
NET INCOME	-26.90	0.00	0.00	0.00	0.00	0.00	0.00	-57.07	-9.54	-25.73	0.00	220.46
NET INCOME TO DATE	-26.90	-26.90	-26.90	-26.90	-26.90	-26.90	-26.90	-83.97	-93.51	-119.24	-119.24	101.22

Note: Cost of production estimates are based on 2007 input prices.
Fertilization decisions should be based on soil tests.
The budget does not include a second fungicide application to control Asian soybean rust, but the cost of treatment could range from $7 to $12 per acre.
* Lease costs are based on hourly usage costs.

Table 8.F Estimated returns for various price/yield combinations, per acre
Soybeans after wheat, RR, no-till, 12R 20"
Non-Delta Area, Mississippi, 2008

			PERCENT										
PRODUCT			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Soybeans			7.00	7.47	7.93	8.40	8.87	9.34	9.80	10.27	10.74	11.20	11.67
PERCENT	YIELD	UNIT	dollars										
50	12.50	bu	-42	-36	-30	-24	-18	-13	-7	-1	4	10	16
			-64	-58	-52	-46	-40	-35	-29	-23	-17	-11	-5
60	15.00	bu	-25	-18	-11	-4	2	9	16	23	30	37	44
			-47	-40	-33	-26	-19	-12	-5	1	8	15	22
70	17.50	bu	-8	-0	8	16	24	32	40	49	57	65	73
			-30	-22	-13	-5	2	10	18	27	35	43	51
80	20.00	bu	8	18	27	36	46	55	64	74	83	92	102
			-13	-3	5	14	24	33	42	52	61	70	80
90	22.50	bu	25	36	46	57	67	78	88	99	109	120	130
			3	14	24	35	45	56	66	77	87	98	108
100	25.00	bu	42	54	66	77	89	101	112	124	136	147	159
			20	32	44	55	67	79	90	102	114	125	137
110	27.50	bu	59	72	85	98	111	124	136	149	162	175	188
			37	50	63	76	89	102	114	127	140	153	166
120	30.00	bu	76	90	104	118	132	146	160	174	188	202	216
			54	68	82	96	110	124	138	152	166	180	194
130	32.50	bu	93	109	124	139	154	169	184	200	215	230	245
			71	87	102	117	132	147	162	178	193	208	223
140	35.00	bu	110	127	143	159	176	192	208	225	241	257	274
			88	105	121	137	154	170	186	203	219	235	252
150	37.50	bu	127	145	162	180	197	215	232	250	267	285	303
			105	123	140	158	175	193	210	228	245	263	281

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

APPENDIX

Appendix Table 1. Tractors/Harvesters: estimated purchase price, annual use, useful life, fuel use, and direct and fixed cost per hour, Mississippi, 2008

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

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

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

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

Notes:
Labor: includes allocated labor plus any additional labor from self-propelled machine.
Direct: Does not include interest on operating capital.

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2008

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----------							
Bedder/Roller-Fold.	21'	MFWD 190	14,653	160	10	0.089	0.91	2.03	0.32	0.33	3.60	1.08	2.57	7.26
Bedder/Roller-Fold.	26'	MFWD 190	18,872	160	10	0.072	0.73	1.64	0.34	0.26	2.98	1.12	2.08	6.19
Bedder/Roller-Fold.	30'	MFWD 190	23,812	160	10	0.062	0.63	1.42	0.37	0.23	2.66	1.22	1.80	5.69
Bedder/Roller-Fold.	40'	MFWD 225	26,539	160	10	0.046	0.47	1.26	0.31	0.20	2.26	1.02	1.59	4.88
Bedder/Roller-Rigid	21'	MFWD 190	13,769	160	10	0.089	0.91	2.03	0.30	0.33	3.58	1.01	2.57	7.17
Bedder/Roller-Rigid	26'	MFWD 190	15,182	160	10	0.072	0.73	1.64	0.27	0.26	2.92	0.90	2.08	5.90
Bedder/Roller-Rigid	30'	MFWD 190	16,623	160	10	0.062	0.63	1.42	0.25	0.23	2.55	0.85	1.80	5.21
Bedder/Roller-Rigid	40'	MFWD 225	21,676	160	10	0.046	0.47	1.26	0.25	0.20	2.20	0.83	1.59	4.64
Blade-Box	6'-7'	2WD 130	1,236	200	20	0.020	0.20	0.31	0.01	0.04	0.57	0.01	0.36	0.95
Boll Buggy-1st pick	2R-38(157)	MFWD 190	25,891	200	10	0.519	5.30	11.84	3.36	1.93	22.44	8.66	14.98	46.10
Boll Buggy-1st pick	4R-30(255)	MFWD 190	25,891	200	10	0.327	3.34	7.45	2.11	1.22	14.14	5.45	9.44	29.04
Boll Buggy-1st pick	4R-30(325)	MFWD 190	25,891	200	10	0.327	3.34	7.45	2.11	1.22	14.14	5.45	9.44	29.04
Boll Buggy-1st Pick	4R-30(350)	MFWD 190	25,891	200	10	0.327	3.34	7.45	2.11	1.22	14.14	5.45	9.44	29.04
Boll Buggy-1st pick	4R-38(255)	MFWD 190	25,891	200	10	0.257	2.63	5.87	1.66	0.96	11.13	4.29	7.43	22.86
Boll Buggy-1st pick	4R-38(325)	MFWD 190	25,891	200	10	0.257	2.63	5.87	1.66	0.96	11.13	4.29	7.43	22.86
Boll Buggy-1st pick	4R2x1(255)	MFWD 190	25,891	200	10	0.172	1.75	3.92	1.11	0.64	7.44	2.87	4.96	15.28
Boll Buggy-1st pick	5R-30(255)	MFWD 190	25,891	200	10	0.261	2.67	5.96	1.69	0.97	11.31	4.36	7.55	23.23
Boll Buggy-1st pick	5R-38(255)	MFWD 190	25,891	200	10	0.207	2.11	4.72	1.34	0.77	8.95	3.45	5.97	18.38
Boll Buggy-1st pick	6R-30(325)	MFWD 190	25,891	200	10	0.218	2.22	4.97	1.41	0.81	9.42	3.63	6.29	19.36
Boll Buggy-1st pick	6R-38(325)	MFWD 190	25,891	200	10	0.172	1.75	3.92	1.11	0.64	7.44	2.87	4.96	15.28
Boll Buggy-2nd pick	2R-38(157)	MFWD 190	25,891	200	10	0.440	4.49	10.03	2.84	1.64	19.01	7.34	12.69	39.05
Boll Buggy-2nd pick	4R-30(255)	MFWD 190	25,891	200	10	0.277	2.83	6.31	1.79	1.03	11.97	4.62	7.99	24.60
Boll Buggy-2nd pick	4R-30(325)	MFWD 190	25,891	200	10	0.277	2.83	6.31	1.79	1.03	11.97	4.62	7.99	24.60
Boll Buggy-2nd Pick	4R-30(350)	MFWD 190	25,891	200	10	0.277	2.83	6.31	1.79	1.03	11.97	4.62	7.99	24.60
Boll Buggy-2nd pick	4R-38(255)	MFWD 190	25,891	200	10	0.218	2.22	4.97	1.41	0.81	9.43	3.64	6.29	19.37
Boll Buggy-2nd pick	4R-38(325)	MFWD 190	25,891	200	10	0.218	2.22	4.97	1.41	0.81	9.43	3.64	6.29	19.37
Boll Buggy-2nd pick	4R2x1(255)	MFWD 190	25,891	200	10	0.145	1.49	3.32	0.94	0.54	6.30	2.43	4.20	12.94
Boll Buggy-2nd pick	5R-30(255)	MFWD 190	25,891	200	10	0.221	2.26	5.05	1.43	0.82	9.58	3.69	6.39	19.68
Boll Buggy-2nd pick	5R-38(255)	MFWD 190	25,891	200	10	0.175	1.79	3.99	1.13	0.65	7.58	2.92	5.06	15.57
Boll Buggy-2nd pick	6R-30(325)	MFWD 190	25,891	200	10	0.184	1.88	4.21	1.19	0.68	7.98	3.08	5.33	16.40
Boll Buggy-2nd pick	6R-38(325)	MFWD 190	25,891	200	10	0.145	1.49	3.32	0.94	0.54	6.30	2.43	4.20	12.94
Boll Buggy-Stripper	13' Bcast	MFWD 150	25,891	200	10	0.251	2.57	4.53	1.63	0.79	9.53	4.19	5.98	19.71
Boll Buggy-Stripper	16' Bcast	MFWD 150	25,891	200	10	0.204	2.08	3.68	1.32	0.64	7.74	3.41	4.85	16.01
Boll Buggy-Stripper	19' Bcast	MFWD 150	25,891	200	10	0.172	1.75	3.09	1.11	0.54	6.52	2.87	4.09	13.48
Boll Buggy-Stripper	4R-30 2x1	MFWD 150	25,891	200	10	0.218	2.22	3.92	1.41	0.69	8.25	3.63	5.18	17.08
Boll Buggy-Stripper	4R-36	MFWD 150	25,891	200	10	0.272	2.78	4.90	1.76	0.86	10.32	4.54	6.47	21.35
Boll Buggy-Stripper	4R-38	MFWD 150	25,891	200	10	0.257	2.63	4.63	1.66	0.81	9.75	4.29	6.12	20.17
Boll Buggy-Stripper	4R-38 2x1	MFWD 150	25,891	200	10	0.172	1.75	3.09	1.11	0.54	6.52	2.87	4.09	13.48
Boll Buggy-Stripper	5R-30	MFWD 150	25,891	200	10	0.261	2.67	4.71	1.69	0.83	9.91	4.36	6.22	20.49
Boll Buggy-Stripper	5R-38	MFWD 150	25,891	200	10	0.207	2.11	3.72	1.34	0.65	7.84	3.45	4.92	16.21
Boll Buggy-Stripper	6R-30	MFWD 150	25,891	200	10	0.218	2.22	3.92	1.41	0.69	8.25	3.63	5.18	17.08
Boll Buggy-Stripper	6R-38	MFWD 150	25,891	200	10	0.172	1.75	3.09	1.11	0.54	6.52	2.87	4.09	13.48
Boll Buggy-Stripper	8R-30	MFWD 150	25,891	200	10	0.163	1.67	2.94	1.05	0.51	6.19	2.72	3.88	12.81
Boll Buggy-Stripper	8R-36/38	MFWD 150	25,891	200	10	0.129	1.32	2.32	0.83	0.41	4.89	2.15	3.07	10.12
Chisel Plow(Folding)	16'	2WD 130	11,115	150	12	0.115	1.17	1.80	0.46	0.28	3.72	1.03	2.11	6.87
Chisel Plow(Folding)	24'	MFWD 190	23,766	150	12	0.076	0.78	1.74	0.65	0.28	3.46	1.46	2.20	7.13
Chisel Plow(Folding)	32'	MFWD 225	28,547	150	12	0.057	0.58	1.55	0.59	0.25	2.99	1.32	1.97	6.29
Chisel Plow(Folding)	42'	MFWD 225	34,633	150	12	0.044	0.44	1.18	0.55	0.19	2.38	1.22	1.50	5.11
Chisel Plow(Folding)	50'	MFWD 225	52,947	150	10	0.036	0.37	0.99	0.84	0.16	2.38	1.72	1.26	5.37
Chisel Plow(Rigid)	15'	2WD 130	8,904	150	12	0.123	1.25	1.92	0.39	0.30	3.87	0.88	2.25	7.01
Chisel Plow(Rigid)	24'	MFWD 190	7,632	150	12	0.077	0.78	1.75	0.21	0.28	3.04	0.47	2.22	5.73
Chisel-Harrow	21 shank	2WD 190	7,632	150	12	0.088	0.89	2.00	0.24	0.29	3.44	0.54	2.28	6.26
Chisel-Harrow	27 shank	MFWD 225	10,046	150	12	0.068	0.69	1.84	0.24	0.30	3.09	0.55	2.33	5.98
Colter-Chisel-Harrow	21 shank	2WD 190	13,647	150	12	0.088	0.89	2.00	0.43	0.29	3.63	0.96	2.28	6.88
Colter-Chisel-Harrow	27 shank	MFWD 225	17,780	150	12	0.068	0.69	1.84	0.43	0.30	3.28	0.98	2.33	6.60
Corn Grain Cart 8R30	500 bu	MFWD 190	14,819	200	12	0.031	0.32	0.72	0.12	0.11	1.30	0.28	0.92	2.50
Corn Grain Cart 8R38	700bu	MFWD 190	21,566	200	12	0.025	0.25	0.56	0.14	0.09	1.06	0.32	0.72	2.11
Cult & Post	4R-30	2WD 105	13,756	150	10	0.220	3.05	2.77	0.80	0.27	6.90	2.66	2.05	11.62
Cult & Post	4R-38	2WD 105	13,403	150	10	0.173	2.40	2.18	0.61	0.21	5.41	2.04	1.62	9.08
Cult & Post	6R-30	MFWD 150	17,581	150	10	0.146	2.03	2.63	0.68	0.46	5.82	2.27	3.48	11.58
Cult & Post	6R-38	MFWD 150	17,935	150	10	0.115	1.60	2.08	0.55	0.36	4.60	1.83	2.75	9.18
Cult & Post	8R-30	MFWD 190	20,862	150	10	0.110	1.52	2.50	0.61	0.41	5.05	2.02	3.17	10.24
Cult & Post	8R-38	MFWD 190	22,267	150	10	0.086	1.20	1.98	0.51	0.32	4.02	1.70	2.50	8.24
Cult & Post	8R-38 2x1	MFWD 190	32,099	150	10	0.057	0.80	1.31	0.49	0.21	2.83	1.63	1.66	6.14
Cult & Post	10R-30	MFWD 225	28,058	150	10	0.088	1.22	2.37	0.65	0.38	4.64	2.17	3.00	9.81
Cult & Post	12R-30	MFWD 225	30,810	150	10	0.073	1.01	1.97	0.60	0.32	3.92	1.99	2.50	8.41
Cult & Post	12R-38	MFWD 225	32,099	150	10	0.057	0.80	1.56	0.49	0.25	3.11	1.63	1.97	6.72
Cult & Post	16R-30	MFWD 225	39,447	150	10	0.055	0.76	1.48	0.57	0.24	3.06	1.91	1.87	6.85
Cultipacker	12'	2WD 130	3,375	300	12	0.124	1.27	1.93	0.09	0.30	3.61	0.17	2.27	6.06
Cultipacker	20'	MFWD 150	11,551	300	12	0.074	0.76	1.34	0.20	0.23	2.54	0.35	1.77	4.67
Cultivate	4R-30	2WD 105	8,509	150	10	0.206	2.10	2.59	0.46	0.35	5.52	1.54	2.63	9.70
Cultivate	4R-38	2WD 105	8,155	150	10	0.162	1.65	2.04	0.35	0.20	4.25	1.16	1.51	6.94
Cultivate	6R-30	MFWD 150	12,334	150	10	0.137	1.40	2.47	0.45	0.43	4.76	1.49	3.26	9.52
Cultivate	6R-38	MFWD 150	12,688	150	10	0.108	1.10	1.95	0.36	0.34	3.77	1.21	2.57	7.56

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2008 (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	8R-30	MFWD 190	15,615	150	10	0.103	1.05	2.35	0.42	0.38	4.21	1.41	2.97	8.61
Cultivate	8R-38	MFWD 190	17,020	150	10	0.081	0.83	1.85	0.36	0.30	3.36	1.22	2.35	6.93
Cultivate	8R-38 2x1	MFWD 190	26,377	150	10	0.054	0.55	1.23	0.38	0.20	2.37	1.26	1.56	5.20
Cultivate	10R-30	MFWD 225	22,810	150	10	0.082	0.84	2.22	0.50	0.36	3.93	1.65	2.81	8.40
Cultivate	12R-30	MFWD 225	25,563	150	10	0.068	0.70	1.85	0.46	0.30	3.32	1.54	2.34	7.22
Cultivate	12R-38	MFWD 225	26,377	150	10	0.054	0.55	1.46	0.38	0.23	2.64	1.26	1.85	5.75
Cultivate	16R-30	MFWD 225	34,199	150	10	0.051	0.52	1.39	0.47	0.22	2.61	1.55	1.75	5.92
Disk & Incorporate	14'	2WD 130	19,132	200	10	0.149	2.07	2.33	0.85	0.36	5.63	1.89	2.73	10.26
Disk & Incorporate	24'	MFWD 190	32,225	200	10	0.087	1.21	1.98	0.84	0.32	4.36	1.85	2.51	8.74
Disk & Incorporate	28'	MFWD 225	35,392	200	10	0.074	1.03	2.01	0.79	0.33	4.18	1.75	2.55	8.48
Disk & Incorporate	32'	MFWD 225	40,404	200	10	0.065	0.90	1.76	0.79	0.28	3.75	1.74	2.23	7.74
Disk Bed (Hipper)	4R-38	MFWD 150	6,958	160	10	0.147	1.50	2.65	0.25	0.46	4.88	0.84	3.50	9.24
Disk Bed (Hipper)	6R-30	MFWD 170	10,952	160	10	0.125	1.27	2.54	0.34	0.44	4.60	1.13	3.42	9.16
Disk Bed (Hipper)	6R-38	MFWD 170	10,952	160	10	0.098	1.00	2.01	0.27	0.34	3.63	0.89	2.70	7.23
Disk Bed (Hipper)	8R-30	MFWD 190	12,086	160	10	0.093	0.95	2.13	0.28	0.34	3.72	0.93	2.70	7.36
Disk Bed (Hipper)	8R-38 2x1	MFWD 190	24,352	160	10	0.049	0.50	1.12	0.30	0.18	2.11	0.99	1.42	4.52
Disk Bed (Hipper)	10R-30	MFWD 225	15,222	160	10	0.075	0.76	2.02	0.28	0.33	3.40	0.94	2.55	6.90
Disk Bed (Hipper)	10R-38	MFWD 225	16,884	160	10	0.059	0.60	1.59	0.24	0.26	2.71	0.82	2.01	5.55
Disk Bed (Hipper)	12R-30	MFWD 225	17,844	160	10	0.062	0.63	1.68	0.27	0.27	2.87	0.92	2.13	5.93
Disk Bed (Hipper)	12R-38	MFWD 225	24,352	160	10	0.049	0.50	1.33	0.30	0.21	2.35	0.99	1.68	5.02
Disk Bed (Hipper)Fld	8R-38	MFWD 190	16,216	160	10	0.074	0.75	1.68	0.30	0.27	3.02	0.99	2.13	6.15
Disk Bed (Hipper)Rdg	8R-38	MFWD 190	14,107	160	10	0.074	0.75	1.68	0.26	0.27	2.98	0.86	2.13	5.98
Disk Bed w/roller	8R-30	MFWD 190	14,262	160	10	0.093	0.95	2.13	0.33	0.34	3.77	1.10	2.70	7.58
Disk Bed w/roller	12R-30	MFWD 225	24,672	160	10	0.062	0.63	1.68	0.38	0.27	2.98	1.27	2.13	6.39
Disk Harrow	14'	2WD 130	13,885	180	10	0.140	1.43	2.18	0.54	0.34	4.50	1.43	2.56	8.50
Disk Harrow	24'	MFWD 190	26,978	180	10	0.081	0.83	1.86	0.61	0.30	3.61	1.62	2.36	7.60
Disk Harrow	28'	MFWD 225	30,144	180	10	0.070	0.71	1.89	0.58	0.30	3.50	1.55	2.39	7.45
Disk Harrow	32'	MFWD 225	35,157	180	10	0.061	0.62	1.65	0.59	0.27	3.15	1.58	2.09	6.83
Ditcher		2WD 130	4,304	200	10	0.020	0.20	0.31	0.03	0.04	0.59	0.05	0.36	1.02
Ditcher (1m/160a)		2WD 130	4,304	200	10	0.009	0.09	0.14	0.01	0.02	0.28	0.02	0.17	0.47
Fert Appl (Liquid)	4R-38	MFWD 150	11,985	150	8	0.154	2.14	2.78	1.23	0.49	6.65	1.73	3.67	12.06
Fert Appl (Liquid)	6R-30	MFWD 170	14,275	150	8	0.130	1.81	2.66	1.24	0.46	6.19	1.74	3.58	11.53
Fert Appl (Liquid)	6R-38	MFWD 170	11,780	150	8	0.103	1.43	2.10	0.81	0.36	4.71	1.13	2.83	8.69
Fert Appl (Liquid)	8R-30	MFWD 190	14,232	150	8	0.098	1.36	2.23	0.93	0.36	4.89	1.30	2.83	9.03
Fert Appl (Liquid)	8R-38	MFWD 190	14,057	150	8	0.077	1.07	1.76	0.72	0.28	3.86	1.02	2.23	7.12
Fert Appl (Liquid)	8R-38 2x1	MFWD 190	17,213	150	8	0.051	0.71	1.17	0.59	0.19	2.68	0.83	1.49	5.00
Fert Appl (Liquid)	10R-30	MFWD 225	14,937	150	8	0.078	1.08	2.12	0.78	0.34	4.33	1.09	2.68	8.11
Fert Appl (Liquid)	10R-38	MFWD 225	16,367	150	8	0.061	0.85	1.67	0.67	0.27	3.48	0.94	2.11	6.54
Fert Appl (Liquid)	12R-30	MFWD 225	16,347	150	8	0.078	1.08	2.12	0.85	0.34	4.41	1.20	2.68	8.29
Fert Appl (Liquid)	12R-38	MFWD 225	17,213	150	8	0.051	0.71	1.39	0.59	0.22	2.93	0.83	1.76	5.52
Field Cult & Inc	42'	MFWD 225	42,551	100	10	0.037	0.52	1.01	0.40	0.16	2.11	2.12	1.28	5.52
Field Cult & Inc	50'	MFWD 225	52,527	100	10	0.031	0.43	0.85	0.41	0.13	1.85	2.20	1.08	5.13
Field Cult & Inc Fld	24'	MFWD 170	24,426	100	10	0.066	0.91	1.34	0.40	0.23	2.90	2.13	1.81	6.84
Field Cult & Inc Fld	32'	MFWD 190	33,528	100	10	0.049	0.68	1.12	0.41	0.18	2.41	2.19	1.43	6.04
Field Cult & Inc Rdg	12'	2WD 150	12,322	100	10	0.132	1.83	2.37	0.40	0.35	4.97	2.15	2.67	9.80
Field Cultivate	42'	MFWD 225	36,828	100	10	0.035	0.36	0.95	0.32	0.15	1.80	1.73	1.21	4.74
Field Cultivate	50'	MFWD 225	45,861	100	10	0.029	0.30	0.80	0.34	0.13	1.58	1.81	1.01	4.41
Field Cultivate Fld	24'	MFWD 170	19,178	100	10	0.062	0.63	1.26	0.29	0.22	2.42	1.57	1.70	5.70
Field Cultivate Fld	32'	MFWD 190	28,281	100	10	0.046	0.47	1.06	0.32	0.17	2.04	1.74	1.34	5.13
Field Cultivate Rdg	12'	2WD 150	7,075	100	10	0.124	1.27	2.23	0.22	0.33	4.06	1.16	2.52	7.74
Grain Drill	8'	2WD 130	14,887	150	8	0.235	4.12	3.67	1.31	0.57	9.69	3.17	4.30	17.18
Grain Drill	10'	2WD 130	18,354	150	8	0.188	3.30	2.93	1.29	0.46	8.00	3.13	3.44	14.58
Grain Drill	12'	2WD 130	14,144	150	8	0.157	2.75	2.44	0.83	0.38	6.42	2.01	2.87	11.30
Grain Drill	15'	MFWD 150	25,179	150	8	0.125	2.20	2.26	1.18	0.39	6.04	2.86	2.98	11.90
Grain Drill	15'11R/15"	MFWD 150	26,249	150	8	0.125	2.20	2.26	1.23	0.39	6.10	2.98	2.98	12.07
Grain Drill	20'	MFWD 170	32,350	150	8	0.094	1.65	1.92	1.14	0.33	5.05	2.76	2.58	10.39
Grain Drill	20'15R/15"	MFWD 170	31,576	150	8	0.094	1.65	1.92	1.11	0.33	5.02	2.69	2.58	10.30
Grain Drill	24'	MFWD 190	37,162	150	8	0.078	1.37	1.79	1.09	0.29	4.55	2.64	2.26	9.46
Grain Drill	25'15R/15"	MFWD 190	37,563	150	8	0.075	1.32	1.71	1.06	0.28	4.38	2.56	2.17	9.12
Grain Drill	30'	MFWD 225	44,388	150	8	0.062	1.10	1.69	1.04	0.27	4.12	2.52	2.14	8.79
Grain Drill	30'24R/15"	MFWD 225	51,181	150	8	0.062	1.10	1.69	1.20	0.27	4.28	2.91	2.14	9.33
Grain Drill	35'	MFWD 225	55,673	150	8	0.053	0.94	1.45	1.12	0.23	3.76	2.71	1.83	8.31
Grain Drill	40'	MFWD 225	80,964	150	8	0.047	0.82	1.27	1.43	0.20	3.73	3.45	1.60	8.80
Grain Drill & Pre	8'	2WD 130	20,135	150	8	0.253	4.44	3.95	1.91	0.61	10.94	4.62	4.64	20.21
Grain Drill & Pre	10'	2WD 130	23,602	150	8	0.203	3.55	3.16	1.79	0.49	9.01	4.33	3.71	17.06
Grain Drill & Pre	12'	2WD 130	19,391	150	8	0.169	2.96	2.63	1.23	0.41	7.24	2.97	3.09	13.31
Grain Drill & Pre	15'	MFWD 150	30,426	150	8	0.135	2.37	2.43	1.54	0.42	6.78	3.72	3.21	13.72
Grain Drill & Pre	15'11R/15"	MFWD 150	31,496	150	8	0.135	2.37	2.43	1.59	0.42	6.83	3.85	3.21	13.91
Grain Drill & Pre	20'	MFWD 170	37,597	150	8	0.101	1.77	2.07	1.43	0.35	5.64	3.45	2.78	11.87
Grain Drill & Pre	20'15R/15"	MFWD 170	36,823	150	8	0.101	1.77	2.07	1.40	0.35	5.61	3.38	2.78	11.77
Grain Drill & Pre	24'	MFWD 190	42,410	150	8	0.084	1.48	1.92	1.34	0.31	5.07	3.24	2.44	10.76
Grain Drill & Pre	25'15R/15"	MFWD 190	42,810	150	8	0.081	1.42	1.85	1.30	0.30	4.88	3.14	2.34	10.37
Grain Drill & Pre	30'	MFWD 225	49,635	150	8	0.067	1.18	1.82	1.25	0.29	4.57	3.04	2.30	9.92
Grain Drill & Pre	30'24R/15"	MFWD 225	56,429	150	8	0.067	1.18	1.82	1.43	0.29	4.74	3.45	2.30	10.51
Grain Drill & Pre	35'	MFWD 225	60,920	150	8	0.058	1.01	1.56	1.32	0.25	4.16	3.19	1.97	9.34

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2008 (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							
Grain Drill & Pre	40'	MFWD 225	86,211	150	8	0.050	0.88	1.37	1.64	0.22	4.12	3.96	1.73	9.81
Harrow Fld	40'	MFWD 190	10,620	200	10	0.038	0.39	0.88	0.14	0.14	1.57	0.27	1.11	2.96
Harrow Rdg	13'	2WD 130	3,690	200	10	0.119	1.21	1.86	0.15	0.29	3.52	0.29	2.18	6.00
Harrow Rdg	21'	2WD 150	4,590	200	10	0.073	0.75	1.33	0.11	0.20	2.40	0.22	1.49	4.12
Harrow Rdg	30'	MFWD 190	7,740	200	10	0.051	0.52	1.17	0.14	0.19	2.04	0.26	1.49	3.79
Header - Corn	4R-38	240hp	25,147	300	8	0.201	2.05	5.78	1.26	3.38	12.48	2.36	16.20	31.06
Header - Corn	6R30"	240hp	31,393	300	8	0.170	1.73	4.89	1.33	2.86	10.84	2.50	13.72	27.06
Header - Corn	6R38"	240hp	33,850	300	8	0.134	1.37	3.86	1.13	2.26	8.64	2.12	10.83	21.60
Header - Corn	8R-30	240hp	40,647	300	8	0.127	1.30	3.67	1.29	2.14	8.42	2.42	10.29	21.14
Header - Corn	8R-38	275hp	42,909	300	8	0.100	1.03	3.32	1.08	2.00	7.44	2.02	9.58	19.06
Header - Corn	12R-20	275hp	56,689	300	8	0.127	1.30	4.21	1.80	2.53	9.85	3.38	12.12	25.37
Header - Corn	12R-30	275hp	62,425	300	8	0.085	0.86	2.80	1.32	1.68	6.69	2.48	8.08	17.26
Header - Draper (CL)	25' Rigid	240hp	25,578	300	8	0.203	2.07	5.84	1.19	3.41	12.52	2.35	16.36	31.23
Header - Draper (CL)	30' Rigid	275hp	28,727	300	8	0.169	1.72	5.57	1.11	3.35	11.77	2.20	16.07	30.05
Header - Draper (CL)	36' Rigid	325hp	32,036	300	8	0.141	1.43	5.49	1.03	3.30	11.27	2.04	15.80	29.12
Header - Draper (SL)	25' Rigid	2WD 50	25,578	300	8	0.176	1.79	1.05	1.03	0.10	3.98	2.03	0.75	6.77
Header - Draper (SL)	30' Rigid	275hp	28,727	300	8	0.146	1.49	4.83	0.96	2.90	10.20	1.90	13.92	26.04
Header - Draper (SL)	36' Rigid	325hp	32,036	300	8	0.122	1.24	4.76	0.89	2.86	9.77	1.77	13.69	25.23
Header - Rice (CL)	22' Rigid	240hp	21,887	300	8	0.288	2.94	8.30	1.57	4.85	17.67	2.95	23.24	43.87
Header - Rice (CL)	25' Rigid	275hp	25,387	300	8	0.253	2.59	8.36	1.61	5.03	17.60	3.01	24.10	44.73
Header - Rice (CL)	30' Rigid	275hp	26,406	300	8	0.211	2.15	6.97	1.39	4.19	14.72	2.61	20.09	37.43
Header - Rice (SL)	22' Rigid	240hp	21,887	300	8	0.250	2.55	7.19	1.36	4.20	15.32	2.56	20.14	38.02
Header - Rice (SL)	25' Rigid	275hp	25,387	300	8	0.220	2.24	7.25	1.39	4.36	15.25	2.61	20.89	38.76
Header - Rice (SL)	30' Rigid	275hp	26,406	300	8	0.183	1.87	6.04	1.21	3.63	12.76	2.26	17.41	32.43
Header - Soybean	18' Flex	240hp	20,317	300	8	0.141	1.44	4.08	0.72	2.38	8.64	1.34	11.43	21.42
Header - Soybean	22' Flex	240hp	21,525	300	8	0.116	1.18	3.34	0.62	1.95	7.10	1.16	9.35	17.62
Header - Soybean	25' Flex	275hp	23,651	300	8	0.102	1.04	3.36	0.60	2.02	7.04	1.13	9.70	17.87
Header - Soybean	30' Flex	275hp	26,468	300	8	0.085	0.86	2.80	0.56	1.68	5.92	1.05	8.08	15.06
Header - Soybean	35' Flex	325hp	31,612	300	8	0.072	0.74	2.84	0.57	1.70	5.87	1.07	8.17	15.13
Header Wheat/Sorghum	18' Rigid	240hp	19,069	300	8	0.141	1.44	4.08	0.67	2.38	8.59	1.26	11.43	21.29
Header Wheat/Sorghum	22' Rigid	240hp	19,571	300	8	0.116	1.18	3.34	0.56	1.95	7.04	1.06	9.35	17.46
Header Wheat/Sorghum	25' Rigid	275hp	20,103	300	8	0.102	1.04	3.36	0.51	2.02	6.95	0.96	9.70	17.61
Header Wheat/Sorghum	30' Rigid	275hp	22,598	300	8	0.085	0.86	2.80	0.48	1.68	5.84	0.90	8.08	14.83
Header-Cotton Bcast	13'	173 hp	17,010	200	8	0.251	4.41	4.74	0.80	5.01	14.97	3.00	24.02	42.00
Header-Cotton-Bcast	16'	173 hp	19,260	200	8	0.204	3.58	3.85	0.73	4.07	12.25	2.76	19.51	34.53
Header-Cotton-Bcast	19'	173 hp	21,465	200	8	0.172	3.01	3.24	0.69	3.43	10.38	2.59	16.43	29.42
Header-Cotton-Brush	4R-30 2x1	173 hp	24,786	200	8	0.218	3.82	4.10	1.01	4.34	13.29	3.79	20.81	37.91
Header-Cotton-Brush	4R-36	173 hp	24,566	200	8	0.272	4.77	5.13	1.25	5.43	16.60	4.70	26.02	47.33
Header-Cotton-Brush	4R-38	173 hp	24,537	200	8	0.257	4.51	4.85	1.18	5.13	15.69	4.44	24.59	44.72
Header-Cotton-Brush	4R-38 2x1	173 hp	25,964	200	8	0.172	3.01	3.24	0.83	3.43	10.53	3.14	16.43	30.11
Header-Cotton-Brush	5R-30	173 hp	30,888	200	8	0.261	4.58	4.93	1.51	5.21	16.25	5.67	24.98	46.91
Header-Cotton-Brush	5R-38	173 hp	32,007	200	8	0.207	3.63	3.90	1.24	4.12	12.90	4.65	19.76	37.32
Header-Cotton-Brush	6R-30	173 hp	38,092	200	8	0.218	3.82	4.10	1.55	4.34	13.83	5.83	20.81	40.49
Header-Cotton-Brush	6R-38	2WD 50	39,251	200	8	0.172	3.01	1.03	1.26	0.09	5.41	4.74	0.74	10.90
Header-Cotton-Brush	8R-30	173 hp	52,457	200	8	0.163	2.86	3.08	1.61	3.26	10.82	6.02	15.61	32.46
Header-Cotton-Brush	8R-36/38	173 hp	53,607	200	8	0.129	2.26	2.43	1.30	2.57	8.58	4.86	12.34	25.79
Heavy Disk	14'	MFWD 150	17,073	180	10	0.145	1.49	2.62	0.69	0.46	5.27	1.82	3.46	10.56
Heavy Disk	21'	MFWD 170	25,186	180	10	0.097	0.99	1.98	0.68	0.34	4.00	1.79	2.66	8.46
Heavy Disk	27'	MFWD 190	35,140	180	10	0.075	0.77	1.72	0.73	0.28	3.51	1.95	2.18	7.65
Land Plane	50'x16'	MFWD 190	7,106	200	10	0.151	1.54	3.45	0.21	0.56	5.78	0.71	4.37	10.87
Levee Pull (1m/80a)	8 blade	MFWD 170	5,600	100	10	0.003	0.03	0.07	0.00	0.01	0.12	0.02	0.09	0.25
Levee Splitter (1/80	8 blade	MFWD 150	5,600	100	10	0.004	0.04	0.07	0.00	0.01	0.13	0.03	0.09	0.26
Middle Buster	4R-38	MFWD 150	7,868	160	8	0.228	2.33	4.10	0.42	0.72	7.58	1.62	5.42	14.63
Middle Buster	6R-38	MFWD 150	9,591	160	8	0.120	1.22	2.16	0.27	0.38	4.04	1.04	2.85	7.94
Middle Buster	8R-30	MFWD 190	13,977	160	8	0.114	1.16	2.60	0.37	0.42	4.56	1.44	3.29	9.30
Middle Buster	8R-38	MFWD 190	12,713	160	8	0.090	0.92	2.05	0.26	0.33	3.58	1.04	2.60	7.22
Middle Buster	8R-38 2x1	MFWD 190	20,331	160	8	0.060	0.61	1.36	0.28	0.22	2.49	1.10	1.73	5.33
Middle Buster	10R-30	MFWD 225	15,541	160	8	0.091	0.93	2.46	0.33	0.40	4.13	1.28	3.11	8.53
Middle Buster	10R-38	MFWD 225	16,508	160	8	0.072	0.73	1.94	0.27	0.31	3.27	1.07	2.45	6.81
Middle Buster	12R-38	MFWD 225	20,331	160	8	0.060	0.61	1.62	0.28	0.26	2.78	1.10	2.05	5.94
Module Builder-1st	2R-38(157)	MFWD 190	33,304	200	10	0.519	9.10	11.84	4.32	1.93	27.21	11.14	14.98	53.34
Module Builder-1st	4R-30(255)	MFWD 190	33,304	200	10	0.327	5.73	7.45	2.72	1.22	17.14	7.02	9.44	33.60
Module Builder-1st	4R-30(325)	MFWD 190	33,304	200	10	0.327	5.73	7.45	2.72	1.22	17.14	7.02	9.44	33.60
Module Builder-1st	4R-30(350)	MFWD 190	33,304	200	10	0.327	5.73	7.45	2.72	1.22	17.14	7.02	9.44	33.60
Module Builder-1st	4R-38(255)	MFWD 190	33,304	200	10	0.257	4.51	5.87	2.14	0.96	13.49	5.52	7.43	26.46
Module Builder-1st	4R-38(325)	MFWD 190	33,304	200	10	0.257	4.51	5.87	2.14	0.96	13.49	5.52	7.43	26.46
Module Builder-1st	4R2x1(255)	MFWD 190	33,304	200	10	0.172	3.01	3.92	1.43	0.64	9.02	3.69	4.96	17.68
Module Builder-1st	5R-30(255)	MFWD 190	33,304	200	10	0.261	4.58	5.96	2.18	0.97	13.71	5.61	7.55	26.88
Module Builder-1st	5R-38(255)	MFWD 190	33,304	200	10	0.207	3.63	4.72	1.72	0.77	10.84	4.44	5.97	21.27
Module Builder-1st	6R-30(325)	MFWD 190	33,304	200	10	0.218	3.82	4.97	1.81	0.81	11.42	4.68	6.29	22.40
Module Builder-1st	6R-38(325)	MFWD 190	33,304	200	10	0.172	3.01	3.92	1.43	0.64	9.02	3.69	4.96	17.68
Module Builder-2nd	2R-38(157)	MFWD 190	33,304	200	10	0.440	7.71	10.03	3.66	1.64	23.04	9.44	12.69	45.18
Module Builder-2nd	4R-30(255)	MFWD 190	33,304	200	10	0.277	4.85	6.31	2.30	1.03	14.52	5.94	7.99	28.46
Module Builder-2nd	4R-30(325)	MFWD 190	33,304	200	10	0.277	4.85	6.31	2.30	1.03	14.52	5.94	7.99	28.46

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2008 (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							
Module Builder-2nd	4R-30(350)	MFWD 190	33,304	200	10	0.277	4.85	6.31	2.30	1.03	14.52	5.94	7.99	28.46
Module Builder-2nd	4R-38(255)	MFWD 190	33,304	200	10	0.218	3.82	4.97	1.81	0.81	11.43	4.68	6.29	22.41
Module Builder-2nd	4R-38(325)	MFWD 190	33,304	200	10	0.218	3.82	4.97	1.81	0.81	11.43	4.68	6.29	22.41
Module Builder-2nd	4R2x1(255)	MFWD 190	33,304	200	10	0.145	2.55	3.32	1.21	0.54	7.64	3.13	4.20	14.98
Module Builder-2nd	5R-30(255)	MFWD 190	33,304	200	10	0.221	3.88	5.05	1.84	0.82	11.61	4.75	6.39	22.77
Module Builder-2nd	5R-38(255)	MFWD 190	33,304	200	10	0.175	3.07	3.99	1.46	0.65	9.19	3.76	5.06	18.01
Module Builder-2nd	6R-30(325)	MFWD 190	33,304	200	10	0.184	3.23	4.21	1.53	0.68	9.68	3.96	5.33	18.97
Module Builder-2nd	6R-38(325)	MFWD 190	33,304	200	10	0.145	2.55	3.32	1.21	0.54	7.64	3.13	4.20	14.98
Module Builder-Strip	13' Bcast	MFWD 150	33,304	200	10	0.251	4.41	4.53	2.09	0.79	11.83	5.40	5.98	23.22
Module Builder-Strip	16' Bcast	MFWD 150	33,304	200	10	0.204	3.58	3.68	1.70	0.64	9.61	4.38	4.85	18.86
Module Builder-Strip	19' Bcast	MFWD 150	33,304	200	10	0.172	3.01	3.09	1.43	0.54	8.09	3.69	4.09	15.88
Module Builder-Strip	4R-30 2x1	MFWD 150	33,304	200	10	0.218	3.82	3.92	1.81	0.69	10.25	4.68	5.18	20.12
Module Builder-Strip	4R-36	MFWD 150	33,304	200	10	0.272	4.77	4.90	2.27	0.86	12.82	5.85	6.47	25.15
Module Builder-Strip	4R-38	MFWD 150	33,304	200	10	0.257	4.51	4.63	2.14	0.81	12.11	5.52	6.12	23.76
Module Builder-Strip	4R-38 2x1	MFWD 150	33,304	200	10	0.172	3.01	3.09	1.43	0.54	8.09	3.69	4.09	15.88
Module Builder-Strip	5R-30	MFWD 150	33,304	200	10	0.261	4.58	4.71	2.18	0.83	12.31	5.61	6.22	24.14
Module Builder-Strip	5R-38	MFWD 150	33,304	200	10	0.207	3.63	3.72	1.72	0.65	9.73	4.44	4.92	19.10
Module Builder-Strip	6R-30	MFWD 150	33,304	200	10	0.218	3.82	3.92	1.81	0.69	10.25	4.68	5.18	20.12
Module Builder-Strip	6R-38	MFWD 190	33,304	200	10	0.172	3.01	3.92	1.43	0.64	9.02	3.69	4.96	17.68
Module Builder-Strip	8R-36/38	MFWD 190	33,304	200	10	0.129	2.26	2.94	1.07	0.48	6.77	2.77	3.73	13.28
NT Grain Drill	10'	2WD 130	24,867	150	8	0.235	4.12	3.67	2.19	0.57	10.57	5.30	4.30	20.19
NT Grain Drill	12'	2WD 130	28,658	150	8	0.163	2.86	2.55	1.75	0.39	7.57	4.24	2.99	14.81
NT Grain Drill	15'	MFWD 150	35,830	150	8	0.130	2.29	2.35	1.75	0.41	6.82	4.24	3.11	14.18
NT Grain Drill	20'	MFWD 170	47,785	150	8	0.098	1.72	2.00	1.75	0.34	5.83	4.24	2.69	12.77
NT Grain Drill	24'	MFWD 190	71,246	150	8	0.081	1.43	1.86	2.18	0.30	5.79	5.27	2.36	13.43
NT Grain Drill	30'	MFWD 225	70,350	150	8	0.065	1.14	1.76	1.72	0.28	4.93	4.16	2.23	11.33
NT Grain Drill & Pre	10'	2WD 130	30,114	150	8	0.211	3.70	3.29	2.38	0.51	9.90	5.76	3.86	19.54
NT Grain Drill & Pre	12'	2WD 130	33,905	150	8	0.176	3.08	2.74	2.24	0.43	8.50	5.41	3.22	17.14
NT Grain Drill & Pre	15'	MFWD 150	41,077	150	8	0.141	2.47	2.53	2.17	0.44	7.62	5.24	3.34	16.22
NT Grain Drill & Pre	20'	MFWD 170	53,032	150	8	0.105	1.85	2.15	2.10	0.37	6.48	5.07	2.89	14.46
NT Grain Drill & Pre	24'	MFWD 190	76,493	150	8	0.088	1.54	2.00	2.52	0.32	6.40	6.10	2.54	15.05
NT Grain Drill & Pre	30'	MFWD 225	75,598	150	8	0.070	1.23	1.90	1.99	0.31	5.44	4.82	2.40	12.67
NT Plant&Pre-Folding	8R-38	MFWD 170	43,021	150	8	0.083	1.46	1.70	1.34	0.29	4.81	3.25	2.29	10.36
NT Plant&Pre-Folding	8R-38 2x1	MFWD 170	57,305	150	8	0.055	0.97	1.13	1.19	0.19	3.50	2.88	1.52	7.91
NT Plant&Pre-Folding	10R-30	MFWD 190	55,481	150	8	0.084	1.48	1.92	1.76	0.31	5.48	4.24	2.44	12.17
NT Plant&Pre-Folding	10R-38	MFWD 190	52,893	150	8	0.066	1.16	1.52	1.32	0.24	4.26	3.19	1.92	9.38
NT Plant&Pre-Folding	12R-20	MFWD 190	54,256	150	8	0.105	1.85	2.41	2.15	0.39	6.80	5.19	3.05	15.05
NT Plant&Pre-Folding	12R-30	MFWD 190	63,616	150	8	0.070	1.23	1.60	1.68	0.26	4.78	4.06	2.03	10.88
NT Plant&Pre-Folding	12R-38	MFWD 190	59,634	150	8	0.055	0.97	1.26	1.24	0.20	3.69	3.00	1.60	8.30
NT Plant&Pre-Folding	16R-30	MFWD 190	85,789	150	8	0.052	0.92	1.20	1.70	0.19	4.02	4.10	1.52	9.66
NT Plant&Pre-Folding	23R-15	MFWD 190	99,593	150	8	0.073	1.28	1.67	2.74	0.27	5.97	6.62	2.11	14.71
NT Plant&Pre-Folding	24R-15	MFWD 225	101,578	150	8	0.070	1.23	1.90	2.68	0.31	6.13	6.48	2.40	15.02
NT Plant&Pre-Folding	24R-20	MFWD 190	116,358	150	8	0.052	0.92	1.20	2.30	0.19	4.63	5.56	1.52	11.73
NT Plant&Pre-Folding	24R-30	MFWD 190	141,887	150	8	0.035	0.61	0.80	1.87	0.13	3.42	4.52	1.01	8.97
NT Plant&Pre-Folding	31R-15	MFWD 225	126,903	150	8	0.054	0.95	1.47	2.60	0.24	5.27	6.27	1.86	13.41
NT Plant&Pre-Folding	32R-15	MFWD 225	128,819	150	8	0.052	0.92	1.42	2.55	0.23	5.14	6.16	1.80	13.11
NT Plant&Pre-Folding	32R-30	MFWD 225	211,058	150	8	0.026	0.46	0.71	2.09	0.11	3.38	5.05	0.90	9.33
NT Plant&Pre-Folding	36R-20	MFWD 225	148,766	150	8	0.035	0.61	0.95	1.96	0.15	3.69	4.74	1.20	9.64
NT Plant&Pre-Folding	36R-30	MFWD 225	216,431	150	8	0.023	0.41	0.63	1.90	0.10	3.05	4.60	0.80	8.46
NT Plant&Pre-Rigid	4R-30	2WD 130	23,011	150	8	0.211	3.70	3.29	1.82	0.51	9.34	4.40	3.86	17.62
NT Plant&Pre-Rigid	4R-38	2WD 130	23,351	150	8	0.166	2.91	2.59	1.45	0.40	7.38	3.52	3.04	13.94
NT Plant&Pre-Rigid	6R-30	MFWD 150	29,138	150	8	0.141	2.47	2.53	1.54	0.44	6.99	3.71	3.34	14.06
NT Plant&Pre-Rigid	6R-38	MFWD 150	28,778	150	8	0.111	1.95	2.00	1.20	0.35	5.50	2.90	2.64	11.05
NT Plant&Pre-Rigid	8R-30	MFWD 170	34,646	150	8	0.105	1.85	2.15	1.37	0.37	5.75	3.31	2.89	11.97
NT Plant&Pre-Rigid	8R-38	MFWD 170	32,221	150	8	0.083	1.46	1.70	1.01	0.29	4.47	2.43	2.29	9.20
NT Plant&Pre-Rigid	10R-30	MFWD 190	35,847	150	8	0.084	1.48	1.92	1.13	0.31	4.86	2.74	2.44	10.05
NT Plant&Pre-Rigid	11R-15	MFWD 170	41,039	150	8	0.143	2.52	2.93	2.21	0.50	8.17	5.34	3.94	17.46
NT Plant&Pre-Rigid	11R-20	MFWD 170	37,716	150	8	0.115	2.02	2.35	1.63	0.40	6.42	3.94	3.16	13.54
NT Plant&Pre-Rigid	12R-20	MFWD 190	51,000	150	8	0.105	1.85	2.41	2.02	0.39	6.68	4.88	3.05	14.61
NT Plant&Pre-Rigid	12R-30	MFWD 190	53,261	150	8	0.070	1.23	1.60	1.40	0.26	4.51	3.39	2.03	9.94
NT Plant&Pre-Rigid	13R-18/20	MFWD 225	47,102	150	8	0.097	1.70	2.63	1.72	0.43	6.49	4.15	3.32	13.97
NT Plant&Pre-Rigid	13R-36/40	MFWD 225	42,223	150	8	0.051	0.90	1.39	0.81	0.22	3.34	1.97	1.76	7.07
NT Plant&Pre-Rigid	15R-15	MFWD 190	51,943	150	8	0.113	1.98	2.57	2.20	0.42	7.18	5.31	3.26	15.76
NT Plant&Pre-Rigid	15R-20	MFWD 190	51,799	150	8	0.084	1.48	1.92	1.64	0.31	5.37	3.96	2.44	11.77
NT Plant&Pre-Rigid	16R-30	MFWD 225	91,438	150	8	0.052	0.92	1.42	1.81	0.23	4.39	4.37	1.80	10.58
NT Plant&Pre-TwinRow	12R-30/40	MFWD 225	93,702	150	8	0.055	0.97	1.50	1.95	0.24	4.67	4.72	1.89	11.30
NT Plant&Pre-TwinRow	8R-30/40	MFWD 225	72,036	150	8	0.083	1.46	2.25	2.25	0.36	6.34	5.45	2.85	14.65
NT Plant-Folding	8R-38	MFWD 170	37,773	150	8	0.077	1.36	1.58	1.09	0.27	4.31	2.65	2.12	9.10
NT Plant-Folding	8R-38 2x1	MFWD 170	52,058	150	8	0.051	0.90	1.05	1.00	0.18	3.15	2.43	1.41	7.00
NT Plant-Folding	10R-30	MFWD 190	50,234	150	8	0.078	1.37	1.79	1.48	0.29	4.94	3.57	2.26	10.77
NT Plant-Folding	10R-38	MFWD 190	47,646	150	8	0.061	1.08	1.41	1.10	0.23	3.83	2.67	1.78	8.29
NT Plant-Folding	12R-20	MFWD 190	49,009	150	8	0.098	1.72	2.23	1.80	0.36	6.12	4.35	2.83	13.31
NT Plant-Folding	12R-30	MFWD 190	58,369	150	8	0.065	1.14	1.49	1.43	0.24	4.31	3.45	1.88	9.66
NT Plant-Folding	12R-38	MFWD 190	53,912	150	8	0.051	0.90	1.17	1.04	0.19	3.32	2.52	1.49	7.33
NT Plant-Folding	16R-30	MFWD 190	80,067	150	8	0.049	0.86	1.11	1.47	0.18	3.63	3.55	1.41	8.61

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2008 (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-Folding	23R-15	MFWD 190	94,346	150	8	0.068	1.19	1.55	2.41	0.25	5.41	5.82	1.96	13.20
NT Plant-Folding	24R-15	MFWD 225	96,331	150	8	0.065	1.14	1.76	2.36	0.28	5.56	5.70	2.23	13.51
NT Plant-Folding	24R-20	MFWD 190	110,635	150	8	0.049	0.86	1.11	2.03	0.18	4.20	4.91	1.41	10.53
NT Plant-Folding	24R-30	MFWD 190	134,092	150	8	0.032	0.57	0.74	1.64	0.12	3.08	3.97	0.94	8.00
NT Plant-Folding	31R-15	MFWD 225	119,109	150	8	0.050	0.88	1.36	2.26	0.22	4.75	5.47	1.73	11.95
NT Plant-Folding	32R-15	MFWD 225	121,025	150	8	0.049	0.86	1.32	2.22	0.21	4.63	5.38	1.67	11.68
NT Plant-Folding	32R-30	MFWD 225	203,263	150	8	0.024	0.43	0.66	1.87	0.10	3.07	4.51	0.83	8.42
NT Plant-Folding	36R-20	MFWD 225	140,972	150	8	0.032	0.57	0.88	1.73	0.14	3.33	4.17	1.11	8.62
NT Plant-Folding	36R-30	MFWD 225	208,636	150	8	0.021	0.38	0.58	1.70	0.09	2.77	4.12	0.74	7.64
NT Plant-Rigid	4R-30	2WD 130	17,764	150	8	0.196	3.44	3.06	1.30	0.47	8.29	3.15	3.59	15.04
NT Plant-Rigid	4R-38	2WD 130	18,104	150	8	0.154	2.70	2.41	1.05	0.37	6.54	2.53	2.82	11.91
NT Plant-Rigid	6R-30	MFWD 150	23,891	150	8	0.130	2.29	2.35	1.17	0.41	6.23	2.83	3.11	12.18
NT Plant-Rigid	6R-38	MFWD 150	23,531	150	8	0.103	1.81	1.85	0.91	0.32	4.91	2.20	2.45	9.56
NT Plant-Rigid	8R-30	MFWD 170	29,399	150	8	0.098	1.72	2.00	1.08	0.34	5.15	2.61	2.69	10.45
NT Plant-Rigid	8R-38	MFWD 170	26,974	150	8	0.077	1.36	1.58	0.78	0.27	4.00	1.89	2.12	8.02
NT Plant-Rigid	10R-30	MFWD 190	30,600	150	8	0.078	1.37	1.79	0.90	0.29	4.36	2.17	2.26	8.80
NT Plant-Rigid	11R-15	MFWD 170	35,791	150	8	0.133	2.34	2.72	1.79	0.47	7.33	4.32	3.66	15.32
NT Plant-Rigid	11R-20	MFWD 170	32,468	150	8	0.107	1.88	2.18	1.30	0.38	5.75	3.15	2.94	11.85
NT Plant-Rigid	12R-20	MFWD 190	45,753	150	8	0.098	1.72	2.23	1.68	0.36	6.00	4.06	2.83	12.90
NT Plant-Rigid	12R-30	MFWD 190	48,014	150	8	0.065	1.14	1.49	1.17	0.24	4.06	2.84	1.88	8.79
NT Plant-Rigid	13R-18/20	MFWD 225	41,380	150	8	0.090	1.59	2.45	1.41	0.40	5.85	3.40	3.10	12.36
NT Plant-Rigid	13R-36/40	MFWD 225	36,500	150	8	0.047	0.83	1.29	0.65	0.21	2.99	1.58	1.63	6.21
NT Plant-Rigid	15R-15	MFWD 190	46,220	150	8	0.105	1.84	2.39	1.82	0.39	6.44	4.39	3.02	13.87
NT Plant-Rigid	15R-20	MFWD 190	46,076	150	8	0.078	1.37	1.79	1.35	0.29	4.81	3.27	2.26	10.36
NT Plant-Rigid	16R-30	MFWD 225	85,715	150	8	0.049	0.86	1.32	1.57	0.21	3.98	3.81	1.67	9.46
NT Plant-TwinRow	12R-30/40	MFWD 225	87,980	150	8	0.051	0.90	1.39	1.70	0.22	4.23	4.11	1.76	10.11
NT Plant-TwinRow	8R-30/40	MFWD 225	66,789	150	8	0.077	1.36	2.09	1.94	0.34	5.74	4.69	2.64	13.08
Paratill & Bed Fold.	8R-38	MFWD 225	30,876	150	12	0.080	0.82	2.17	0.90	0.35	4.26	2.00	2.75	9.02
Paratill & Bed Fold.	8R-38 2x1	MFWD 225	42,878	150	12	0.053	0.54	1.45	0.83	0.23	3.06	1.85	1.83	6.76
Paratill & Bed Fold.	10R-30	MFWD 225	24,840	150	12	0.081	0.83	2.20	0.73	0.36	4.13	1.63	2.78	8.55
Paratill & Bed Fold.	12R-38	MFWD 225	42,878	150	12	0.053	0.54	1.45	0.83	0.23	3.06	1.85	1.83	6.76
Paratill & Bed Rigid	4R-30	MFWD 225	9,794	150	12	0.204	2.08	5.51	0.72	0.90	9.22	1.61	6.97	17.80
Paratill & Bed Rigid	4R-38	MFWD 225	10,068	150	12	0.160	1.64	4.34	0.58	0.70	7.27	1.30	5.48	14.07
Paratill & Bed Rigid	6R-30	MFWD 225	13,527	150	12	0.136	1.39	3.67	0.66	0.60	6.33	1.48	4.64	12.46
Paratill & Bed Rigid	6R-38	MFWD 225	15,868	150	12	0.107	1.09	2.90	0.61	0.47	5.09	1.37	3.66	10.13
Paratill & Bed Rigid	8R-30	MFWD 225	17,858	150	12	0.102	1.04	2.75	0.65	0.45	4.90	1.46	3.48	9.86
Paratill & Bed Rigid	8R-38	MFWD 225	20,542	150	12	0.080	0.82	2.17	0.59	0.35	3.95	1.33	2.75	8.05
Paratill & Bed Rigid	10R-30	MFWD 225	19,308	150	12	0.081	0.83	2.20	0.56	0.36	3.97	1.27	2.78	8.02
Peanut Cond.& Lifter	6-Row	MFWD 190	10,705	300	20	0.100	1.02	2.27	0.17	0.37	3.85	0.36	2.88	7.09
Peanut Conditioner	4-Row	MFWD 190	6,035	300	20	0.142	1.45	3.25	0.24	0.53	5.49	0.27	4.12	9.88
Peanut Conditioner	6-Row	MFWD 190	9,265	300	20	0.100	1.02	2.27	0.18	0.37	3.85	0.29	2.88	7.03
Peanut Dig/Invertor	4R-30	MFWD 190	20,559	300	15	0.235	2.40	5.37	1.20	0.87	9.86	1.86	6.80	18.53
Peanut Dig/Invertor	4R-38	MFWD 190	20,559	300	15	0.186	1.90	4.24	0.95	0.69	7.79	1.46	5.37	14.63
Peanut Dig/Invertor	6R-38	MFWD 190	29,200	300	15	0.124	1.26	2.82	0.63	0.46	5.19	1.39	3.57	10.16
Peanut Dump Cart	6-Row	MFWD 190	25,652	300	20	0.310	3.16	7.06	0.46	1.15	11.84	2.63	8.94	23.42
Peanut Harvester	4R-30	MFWD 225	94,566	300	20	1.176	12.01	31.74	6.30	5.19	55.25	35.35	40.14	130.74
Peanut Harvester	4R-38	MFWD 225	94,566	300	20	0.934	9.54	25.21	5.00	4.12	43.89	28.69	31.88	104.47
Peanut Harvester	6R-38	MFWD 225	110,104	300	20	0.625	6.38	16.86	3.32	2.75	29.32	22.34	21.32	72.99
Peanut Lifter	6-Row	MFWD 225	4,178	300	20	0.100	1.02	2.69	0.08	0.44	4.24	0.13	3.41	7.79
Peanut Plt&Pre Fold	12R-38	MFWD 190	54,072	150	8	0.080	1.40	1.83	1.63	0.29	5.17	3.93	2.31	11.42
Peanut Plt&Pre Rigid	8R-30	MFWD 190	30,938	150	8	0.152	2.67	3.48	1.77	0.56	8.50	4.27	4.40	17.18
Peanut Plt&Pre Rigid	8R-38	MFWD 190	28,513	150	8	0.120	2.11	2.75	1.29	0.45	6.60	3.11	3.48	13.21
Pipe Spool 160ac	1/4m roll	2WD 130	3,400	15	12	0.003	0.07	0.04	0.00	0.00	0.13	0.08	0.05	0.28
Pipe Trailer 1m/160a	30'	2WD 130	1,122	100	15	0.003	0.14	0.05	0.00	0.00	0.21	0.00	0.06	0.28
Plant & Pre-Folding	8R-38	MFWD 170	39,313	150	8	0.080	1.40	1.63	1.18	0.28	4.51	2.85	2.19	9.56
Plant & Pre-Folding	8R-38 2x1	MFWD 170	53,597	150	8	0.053	0.93	1.08	1.07	0.18	3.28	2.59	1.46	7.34
Plant & Pre-Folding	10R-30	MFWD 190	50,846	150	8	0.081	1.42	1.85	1.54	0.30	5.12	3.73	2.34	11.20
Plant & Pre-Folding	10R-38	MFWD 190	48,258	150	8	0.064	1.12	1.45	1.15	0.23	3.98	2.79	1.84	8.62
Plant & Pre-Folding	12R-20	MFWD 190	48,694	150	8	0.101	1.77	2.31	1.85	0.37	6.32	4.47	2.92	13.73
Plant & Pre-Folding	12R-30	MFWD 190	58,054	150	8	0.067	1.18	1.54	1.47	0.25	4.45	3.55	1.95	9.96
Plant & Pre-Folding	12R-38	MFWD 190	54,072	150	8	0.053	0.93	1.21	1.08	0.19	3.43	2.61	1.54	7.59
Plant & Pre-Folding	16R-30	MFWD 190	78,373	150	8	0.050	0.88	1.15	1.49	0.18	3.72	3.60	1.46	8.79
Plant & Pre-Folding	23R-15	MFWD 190	88,933	150	8	0.070	1.23	1.60	2.35	0.26	5.45	5.67	2.03	13.16
Plant & Pre-Folding	24R-15	MFWD 225	90,454	150	8	0.067	1.18	1.82	2.29	0.29	5.60	5.54	2.30	13.45
Plant & Pre-Folding	24R-20	MFWD 190	105,234	150	8	0.050	0.88	1.15	2.00	0.18	4.23	4.83	1.46	10.53
Plant & Pre-Folding	24R-30	MFWD 190	130,763	150	8	0.033	0.59	0.77	1.65	0.12	3.15	4.00	0.97	8.13
Plant & Pre-Folding	31R-15	MFWD 225	112,535	150	8	0.052	0.91	1.41	2.21	0.23	4.78	5.34	1.79	11.91
Plant & Pre-Folding	32R-15	MFWD 225	113,987	150	8	0.050	0.88	1.37	2.17	0.22	4.65	5.23	1.73	11.62
Plant & Pre-Folding	32R-30	MFWD 225	196,226	150	8	0.025	0.44	0.68	1.86	0.11	3.10	4.50	0.86	8.48
Plant & Pre-Folding	36R-20	MFWD 225	143,204	150	8	0.033	0.59	0.91	1.81	0.14	3.47	4.38	1.15	9.01
Plant & Pre-Folding	36R-30	MFWD 225	210,869	150	8	0.022	0.39	0.60	1.78	0.09	2.88	4.30	0.76	7.96
Plant & Pre-Folding	8R-30/40	MFWD 225	68,328	150	8	0.080	1.40	2.16	2.05	0.35	5.98	4.96	2.73	13.68
Plant & Pre-Rigid	4R-30	2WD 130	21,157	150	8	0.203	3.55	3.16	1.61	0.49	8.83	3.88	3.71	16.43
Plant & Pre-Rigid	4R-38	2WD 130	21,497	150	8	0.159	2.80	2.49	1.28	0.39	6.97	3.11	2.92	13.00
Plant & Pre-Rigid	6R-30	MFWD 150	27,284	150	8	0.135	2.37	2.43	1.38	0.42	6.62	3.34	3.21	13.18

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2008 (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							
Plant & Pre-Rigid	6R-38	MFWD 150	25,997	150	8	0.106	1.87	1.92	1.04	0.33	5.17	2.51	2.53	10.22
Plant & Pre-Rigid	8R-30	MFWD 170	30,938	150	8	0.101	1.77	2.07	1.17	0.35	5.38	2.84	2.78	11.01
Plant & Pre-Rigid	8R-38	MFWD 170	28,513	150	8	0.080	1.40	1.63	0.85	0.28	4.18	2.07	2.19	8.45
Plant & Pre-Rigid	10R-30	MFWD 190	31,212	150	8	0.081	1.42	1.85	0.95	0.30	4.52	2.29	2.34	9.16
Plant & Pre-Rigid	11R-15	MFWD 170	35,940	150	8	0.148	2.59	3.02	1.99	0.52	8.14	4.82	4.06	17.02
Plant & Pre-Rigid	11R-20	MFWD 170	32,617	150	8	0.110	1.94	2.26	1.35	0.39	5.95	3.27	3.04	12.27
Plant & Pre-Rigid	12R-20	MFWD 190	45,438	150	8	0.101	1.77	2.31	1.73	0.37	6.20	4.17	2.92	13.30
Plant & Pre-Rigid	12R-30	MFWD 190	47,699	150	8	0.067	1.18	1.54	1.21	0.25	4.19	2.92	1.95	9.06
Plant & Pre-Rigid	13R-18/20	MFWD 225	41,077	150	8	0.093	1.63	2.52	1.44	0.41	6.01	3.47	3.19	12.69
Plant & Pre-Rigid	13R-36/40	MFWD 225	36,197	150	8	0.049	0.86	1.33	0.67	0.21	3.09	1.62	1.68	6.40
Plant & Pre-Rigid	15R-15	MFWD 190	44,990	150	8	0.108	1.90	2.47	1.83	0.40	6.61	4.42	3.13	14.16
Plant & Pre-Rigid	15R-20	MFWD 190	44,846	150	8	0.081	1.42	1.85	1.36	0.30	4.94	3.29	2.34	10.58
Plant & Pre-Rigid	16R30	MFWD 225	84,022	150	8	0.050	0.88	1.37	1.59	0.22	4.08	3.86	1.73	9.67
Plant & Pre-TwinRow	12R-30/40	MFWD 225	88,140	150	8	0.053	0.93	1.44	1.76	0.23	4.38	4.26	1.82	10.46
Plant - Folding	8R-38	MFWD 170	34,065	150	8	0.074	1.30	1.51	0.95	0.26	4.04	2.29	2.04	8.38
Plant - Folding	8R-38 2x1	MFWD 170	48,350	150	8	0.049	0.86	1.01	0.89	0.17	2.95	2.17	1.35	6.48
Plant - Folding	10R-30	MFWD 190	45,599	150	8	0.075	1.32	1.71	1.28	0.28	4.61	3.11	2.17	9.90
Plant - Folding	10R-38	MFWD 190	43,011	150	8	0.059	1.04	1.35	0.95	0.22	3.57	2.31	1.71	7.61
Plant - Folding	12R-20	MFWD 190	43,447	150	8	0.094	1.65	2.14	1.53	0.35	5.68	3.70	2.71	12.11
Plant - Folding	12R-30	MFWD 190	52,807	150	8	0.062	1.10	1.43	1.24	0.23	4.01	3.00	1.81	8.83
Plant - Folding	12R-38	MFWD 190	48,350	150	8	0.049	0.86	1.13	0.89	0.18	3.08	2.17	1.43	6.68
Plant - Folding	16R-30	MFWD 190	72,651	150	8	0.047	0.82	1.07	1.28	0.17	3.36	3.10	1.35	7.81
Plant - Folding	23R-15	MFWD 190	83,686	150	8	0.065	1.14	1.49	2.05	0.24	4.93	4.96	1.88	11.78
Plant - Folding	24R-15	MFWD 225	85,207	150	8	0.062	1.10	1.69	2.00	0.27	5.08	4.84	2.14	12.07
Plant - Folding	24R-20	MFWD 190	99,511	150	8	0.047	0.82	1.07	1.75	0.17	3.83	4.24	1.35	9.44
Plant - Folding	24R-30	MFWD 190	122,968	150	8	0.031	0.55	0.71	1.44	0.11	2.83	3.49	0.90	7.23
Plant - Folding	31R-15	MFWD 225	104,740	150	8	0.048	0.85	1.31	1.91	0.21	4.29	4.62	1.66	10.58
Plant - Folding	32R-15	MFWD 225	106,193	150	8	0.047	0.82	1.27	1.87	0.20	4.18	4.53	1.60	10.32
Plant - Folding	32R-30	MFWD 225	188,431	150	8	0.023	0.41	0.63	1.66	0.10	2.81	4.02	0.80	7.64
Plant - Folding	36R-20	MFWD 225	135,410	150	8	0.031	0.55	0.84	1.59	0.13	3.13	3.85	1.07	8.05
Plant - Folding	36R-30	MFWD 225	203,074	150	8	0.020	0.36	0.56	1.59	0.09	2.62	3.85	0.71	7.18
Plant - Rigid	4R-30	2WD 130	15,910	150	8	0.188	3.30	2.93	1.12	0.46	7.82	2.71	3.44	13.99
Plant - Rigid	4R-38	2WD 130	16,250	150	8	0.148	2.60	2.31	0.90	0.36	6.18	2.18	2.71	11.08
Plant - Rigid	6R-30	MFWD 150	22,037	150	8	0.125	2.20	2.26	1.03	0.39	5.90	2.50	2.98	11.39
Plant - Rigid	6R-38	MFWD 150	20,750	150	8	0.099	1.73	1.78	0.77	0.31	4.61	1.86	2.35	8.83
Plant - Rigid	8R-30	MFWD 170	25,691	150	8	0.094	1.65	1.92	0.90	0.33	4.81	2.19	2.58	9.59
Plant - Rigid	8R-38	MFWD 170	23,266	150	8	0.074	1.30	1.51	0.65	0.26	3.73	1.56	2.04	7.35
Plant - Rigid	10R-30	MFWD 190	25,965	150	8	0.075	1.32	1.71	0.73	0.28	4.05	1.77	2.17	8.00
Plant - Rigid	11R-15	MFWD 170	30,693	150	8	0.137	2.41	2.80	1.58	0.48	7.28	3.82	3.77	14.88
Plant - Rigid	11R-20	MFWD 170	27,370	150	8	0.103	1.80	2.10	1.05	0.36	5.32	2.55	2.82	10.70
Plant - Rigid	12R-20	MFWD 190	40,191	150	8	0.094	1.65	2.14	1.42	0.35	5.57	3.43	2.71	11.72
Plant - Rigid	12R-30	MFWD 190	42,452	150	8	0.062	1.10	1.43	1.00	0.23	3.76	2.41	1.81	7.99
Plant - Rigid	13R-18/20	MFWD 225	35,355	150	8	0.086	1.52	2.34	1.15	0.38	5.40	2.78	2.96	11.14
Plant - Rigid	13R-36/40	MFWD 225	30,475	150	8	0.045	0.80	1.24	0.52	0.20	2.77	1.26	1.56	5.61
Plant - Rigid	15R-15	2WD 150	39,268	150	8	0.094	1.65	1.69	1.38	0.25	4.99	3.35	1.90	10.25
Plant - Rigid	15R-20	MFWD 190	39,124	150	8	0.075	1.32	1.71	1.10	0.28	4.42	2.67	2.17	9.27
Plant - Rigid	16R-30	MFWD 225	78,299	150	8	0.047	0.82	1.27	1.38	0.20	3.69	3.34	1.60	8.63
Plant - TwinRow	12R-30/40	MFWD 225	82,418	150	8	0.049	0.86	1.33	1.53	0.21	3.96	3.70	1.69	9.35
Plant - TwinRow	8R-30/40	MFWD 225	63,081	150	8	0.074	1.30	2.01	1.76	0.32	5.40	4.25	2.54	12.20
Rice Grain Cart	500 Bu	MFWD 190	14,819	200	12	0.057	0.58	1.30	0.22	0.21	2.32	0.51	1.64	4.48
Rice Grain Cart	700 Bu	MFWD 190	21,566	200	12	0.063	0.64	1.44	0.37	0.23	2.70	0.82	1.83	5.35
Rip/Bed/Till Fold	8R-38	MFWD 190	24,184	300	20	0.073	0.74	1.66	0.08	0.27	2.77	0.58	2.10	5.46
Rip/Bed/Till Fold	12R-30	MFWD 225	35,615	300	20	0.061	0.62	1.66	0.10	0.27	2.67	0.72	2.10	5.50
Rip/Bed/Till Fold	12R-38	MFWD 225	35,615	300	20	0.046	0.47	1.24	0.08	0.20	2.00	0.54	1.57	4.12
Rip/Bed/Till Rigid	4R-30	MFWD 190	11,528	300	20	0.184	1.88	4.21	0.10	0.68	6.89	0.70	5.33	12.93
Rip/Bed/Till Rigid	4R-38	MFWD 190	11,528	300	20	0.146	1.49	3.34	0.08	0.54	5.47	0.56	4.23	10.26
Rip/Bed/Till Rigid	6R-38	MFWD 190	15,978	300	20	0.097	0.99	2.21	0.07	0.36	3.65	0.51	2.80	6.97
Rip/Bed/Till Rigid	8R-30	MFWD 190	20,992	300	20	0.139	1.41	3.16	0.14	0.51	5.25	0.96	4.00	10.22
Rip/Bed/Till Rigid	8R-38	MFWD 190	20,992	300	20	0.073	0.74	1.66	0.07	0.27	2.76	0.50	2.10	5.37
Rip/Bed/Till Rigid	6R-30	MFWD 190	15,978	300	20	0.123	1.25	2.80	0.09	0.45	4.62	0.65	3.55	8.83
Ripper Conditioner	4-Row	MFWD 225	11,470	150	12	0.160	1.64	4.34	0.66	0.70	7.36	1.48	5.48	14.33
Ripper Conditioner	6-Row	MFWD 225	14,430	150	12	0.107	1.09	2.90	0.56	0.47	5.03	1.24	3.66	9.95
Ripper Conditioner	8-Row	MFWD 225	17,205	150	12	0.080	0.82	2.17	0.50	0.35	3.86	1.11	2.75	7.73
Roller	32'-12R30	MFWD 170	15,223	100	12	0.046	0.47	0.95	0.11	0.16	1.71	0.85	1.27	3.84
Roller/Bed Shaper Fl	8R-38	MFWD 190	17,408	160	10	0.074	0.75	1.68	0.32	0.27	3.04	1.06	2.13	6.24
Roller/Bed Shaper Fl	12R-30	MFWD 225	18,923	160	10	0.062	0.63	1.68	0.29	0.27	2.89	0.97	2.13	6.00
Roller/Bed Shaper Fl	12R-38	MFWD 225	21,598	160	10	0.049	0.50	1.33	0.26	0.21	2.31	0.88	1.68	4.88
Roller/Bed Shaper Fl	16R-30	MFWD 225	21,655	160	10	0.046	0.47	1.26	0.25	0.20	2.20	0.83	1.59	4.64
Roller/Bed Shaper Rd	8R-38	MFWD 190	12,910	160	10	0.074	0.75	1.68	0.23	0.27	2.96	0.79	2.13	5.88
Rotary Cutter	7'	MFWD 130	3,661	185	10	0.168	1.71	2.62	0.49	0.46	5.30	0.44	3.45	9.19
Rotary Cutter	12'	2WD 150	8,336	185	10	0.098	1.00	1.76	0.66	0.26	3.69	0.58	1.98	6.27
Rotary Cutter-Flex	15'	MFWD 150	14,337	185	10	0.078	0.80	1.41	0.91	0.24	3.37	0.80	1.86	6.04
Rotary Cutter-Flex	20'	MFWD 150	21,159	185	10	0.058	0.60	1.06	1.01	0.18	2.85	0.89	1.39	5.15
Row Cond & Inc Fold.	26'	MFWD 190	19,209	100	10	0.068	0.95	1.57	0.33	0.25	3.11	1.75	1.98	6.85
Row Cond & Inc Fold.	38'	MFWD 225	22,309	100	10	0.047	0.65	1.27	0.26	0.20	2.39	1.39	1.61	5.40
Row Cond & Inc Rigid	13'	2WD 130	10,279	100	10	0.137	1.91	2.15	0.35	0.33	4.75	1.87	2.52	9.15

(continued)

Appendix Table 3. Towed equipment: estimated purchase price, annual use, useful life, performance rate, and direct and fixed cost per acre, Mississippi, 2008 (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 & Inc Rigid	21'	2WD 170	12,957	100	10	0.085	1.18	1.74	0.27	0.24	3.44	1.46	1.91	6.82
Row Cond & Inc Rigid	26'	MFWD 190	14,723	100	10	0.028	0.40	0.65	0.10	0.10	1.27	0.56	0.83	2.67
Row Cond (Harrow)Fld	26'	MFWD 225	13,962	100	10	0.057	0.58	1.54	0.20	0.25	2.58	1.05	1.95	5.60
Row Cond (Harrow)Fld	38'	MFWD 225	16,587	100	10	0.039	0.40	1.06	0.16	0.17	1.79	0.86	1.34	4.00
Row Cond (Harrow)Rdg	13'	2WD 130	5,032	100	10	0.114	1.17	1.79	0.14	0.28	3.38	0.76	2.10	6.25
Row Cond (Harrow)Rdg	21'	2WD 170	7,710	100	10	0.071	0.72	1.44	0.13	0.20	2.51	0.72	1.59	4.83
Row Cond (Harrow)Rdg	26'	MFWD 190	9,476	100	10	0.057	0.58	1.30	0.13	0.21	2.24	0.71	1.65	4.62
Row Cond (Plant)Fld	26'	MFWD 225	13,962	100	10	0.057	0.58	1.54	0.20	0.25	2.58	1.05	1.95	5.60
Row Cond (Plant)Fld	38'	MFWD 225	16,587	100	10	0.053	0.54	1.45	0.22	0.23	2.46	1.17	1.83	5.47
Row Cond (Plant)Rdg	13'	2WD 130	5,032	100	10	0.157	1.60	2.45	0.19	0.38	4.63	1.04	2.87	8.55
Row Cond (Plant)Rdg	21'	2WD 170	7,710	100	10	0.097	0.99	1.98	0.18	0.28	3.44	0.99	2.18	6.61
Row Cond (Plant)Rdg	26'	MFWD 190	9,476	100	10	0.078	0.80	1.79	0.18	0.29	3.07	0.98	2.26	6.32
RT Cult (Early)	8R-30	2WD 170	22,538	200	12	0.103	1.05	2.10	1.11	0.29	4.56	1.43	2.31	8.31
RT Cult (Early)	12R-30	2WD 190	32,545	200	12	0.068	0.70	1.56	1.07	0.23	3.57	1.38	1.78	6.73
RT Cult (Late)	8R-30	2WD 170	22,538	200	12	0.128	1.31	2.62	1.39	0.37	5.71	1.79	2.88	10.39
RT Cult (Late)	12R-30	2WD 190	32,545	200	12	0.085	0.87	1.95	1.34	0.28	4.46	1.72	2.22	8.41
RT Cult + PD (Early)	8R-30	2WD 150	27,785	200	12	0.110	1.52	1.97	1.46	0.29	5.26	1.88	2.22	9.37
RT Cult + PD (Early)	12R-30	2WD 190	37,792	200	12	0.073	1.01	1.67	1.32	0.24	4.26	1.70	1.90	7.87
RT Cult + PD (Late)	8R-30	2WD 170	27,785	200	12	0.137	1.90	2.80	1.83	0.39	6.93	2.35	3.08	12.37
RT Cult + PD (Late)	12R-30	2WD 190	37,792	200	12	0.091	1.27	2.08	1.66	0.30	5.32	2.13	2.37	9.84
Spin Spreader	5 ton	MFWD 190	11,082	100	8	0.042	0.73	0.95	0.26	0.15	2.11	0.65	1.21	3.98
Spray (Band)	27' Fold	MFWD 170	5,247	200	8	0.062	0.86	1.27	0.15	0.22	2.52	0.23	1.71	4.47
Spray (Band)	40' Fold	MFWD 170	5,722	200	8	0.042	0.58	0.86	0.11	0.14	1.71	0.16	1.15	3.04
Spray (Band)	50' Fold	MFWD 170	5,622	200	8	0.033	0.46	0.69	0.08	0.11	1.36	0.13	0.92	2.42
Spray (Band)	53' Fold	MFWD 170	6,666	200	8	0.031	0.44	0.65	0.09	0.11	1.30	0.14	0.87	2.33
Spray (Band)	60' Fold	MFWD 170	7,794	200	8	0.028	0.39	0.57	0.10	0.09	1.16	0.15	0.77	2.09
Spray (Bcast/HB)	13' Rigid	MFWD 150	4,571	200	8	0.130	1.80	2.34	0.27	0.41	4.83	0.41	3.09	8.34
Spray (Bcast/HB)	20' Rigid	MFWD 150	5,378	200	8	0.084	1.17	1.52	0.21	0.26	3.17	0.31	2.00	5.50
Spray (Bcast/HB)	27' Fold	MFWD 170	9,220	200	8	0.062	0.86	1.27	0.27	0.22	2.63	0.40	1.71	4.76
Spray (Bcast/HB)	27' Rigid	MFWD 170	6,245	200	8	0.062	0.86	1.27	0.18	0.22	2.55	0.27	1.71	4.54
Spray (Bcast/HB)	30' Fold	MFWD 170	12,454	200	8	0.056	0.78	1.15	0.32	0.19	2.46	0.49	1.54	4.50
Spray (Bcast/HB)	40' Fold	MFWD 170	12,904	200	8	0.042	0.58	0.86	0.25	0.14	1.85	0.38	1.15	3.39
Spray (Bcast/HB/HD)	27'	MFWD 170	19,559	200	8	0.062	0.86	1.27	0.57	0.22	2.94	0.86	1.71	5.52
Spray (Bcast/HB/HD)	40'	MFWD 170	23,213	200	8	0.042	0.58	0.86	0.46	0.14	2.05	0.68	1.15	3.90
Spray (Broadcast)	27'	MFWD 170	5,247	200	8	0.062	0.86	1.27	0.15	0.22	2.52	0.23	1.71	4.47
Spray (Broadcast)	40'	MFWD 170	5,722	200	8	0.042	0.58	0.86	0.11	0.14	1.71	0.16	1.15	3.04
Spray (Broadcast)	50'	MFWD 170	5,622	200	8	0.033	0.46	0.69	0.08	0.11	1.36	0.13	0.92	2.42
Spray (Broadcast)	53'	MFWD 170	6,666	200	8	0.031	0.44	0.65	0.09	0.11	1.30	0.14	0.87	2.33
Spray (Broadcast)	60'	MFWD 170	7,794	200	8	0.028	0.39	0.57	0.10	0.09	1.16	0.15	0.77	2.09
Spray (Direct/Hood)	8R-30	MFWD 170	13,842	200	8	0.084	1.17	1.72	0.54	0.29	3.74	0.82	2.31	6.88
Spray (Direct/Hood)	8R-38	MFWD 170	14,981	200	8	0.066	0.92	1.36	0.46	0.23	2.99	0.70	1.83	5.53
Spray (Direct/Hood)	12R-30	MFWD 170	17,570	200	8	0.056	0.78	1.15	0.46	0.19	2.59	0.69	1.54	4.83
Spray (Direct/Hood)	12R-38	MFWD 170	18,014	200	8	0.044	0.61	0.90	0.37	0.15	2.05	0.56	1.22	3.84
Spray (Direct/Layby)	8R-30	MFWD 170	9,000	200	8	0.084	1.17	1.72	0.35	0.29	3.55	0.53	2.31	6.40
Spray (Direct/Layby)	8R-38	MFWD 170	10,283	200	8	0.066	0.92	1.36	0.32	0.23	2.85	0.48	1.83	5.16
Spray (Direct/Layby)	8R-38 2x1	MFWD 170	17,637	200	8	0.044	0.61	0.90	0.36	0.15	2.05	0.55	1.22	3.82
Spray (Direct/Layby)	10R-30	MFWD 170	10,371	200	8	0.067	0.93	1.38	0.32	0.23	2.88	0.49	1.85	5.23
Spray (Direct/Layby)	12R-30	MFWD 170	11,554	200	8	0.056	0.78	1.15	0.30	0.19	2.43	0.45	1.54	4.44
Spray (Direct/Layby)	12R-38	MFWD 170	17,637	200	8	0.044	0.61	0.90	0.36	0.15	2.05	0.55	1.22	3.82
Spray (Direct/Layby)	16R-20	MFWD 170	9,031	200	8	0.063	0.87	1.29	0.26	0.22	2.66	0.40	1.73	4.80
Spray (Spot)	27'	MFWD 170	5,247	200	8	0.062	0.86	1.27	0.15	0.22	2.52	0.23	1.71	4.47
Spray (Spot)	40'	MFWD 170	5,722	200	8	0.042	0.58	0.86	0.11	0.14	1.71	0.16	1.15	3.04
Spray (Spot)	50'	MFWD 170	5,622	200	8	0.033	0.46	0.69	0.08	0.11	1.36	0.13	0.92	2.42
Spray (Spot)	53'	MFWD 170	6,666	200	8	0.031	0.44	0.65	0.09	0.11	1.30	0.14	0.87	2.33
Spray (Spot)	60'	MFWD 170	7,794	200	8	0.028	0.39	0.57	0.10	0.09	1.16	0.15	0.77	2.09
Stalk Shredder	14'	MFWD 150	10,534	200	10	0.117	1.20	2.12	1.08	0.37	4.78	0.82	2.79	8.40
Stalk Shredder	20'	MFWD 150	24,437	200	10	0.082	0.84	1.48	1.76	0.26	4.35	1.33	1.95	7.64
Stalk Shredder-Flail	12'	MFWD 150	12,844	200	10	0.137	1.40	2.47	1.54	0.43	5.85	1.16	3.26	10.29
Stalk Shredder-Flail	15'	MFWD 150	14,841	200	10	0.110	1.12	1.97	1.42	0.34	4.87	1.07	2.61	8.57
Stalk Shredder-Flail	18'	MFWD 150	18,870	200	10	0.091	0.93	1.64	1.51	0.29	4.38	1.14	2.17	7.70
Stalk Shredder-Flail	20'	MFWD 150	19,244	200	10	0.082	0.84	1.48	1.38	0.26	3.97	1.04	1.95	6.98
Stalk Shredder-Flail	25'	MFWD 150	22,890	200	10	0.066	0.67	1.18	1.32	0.20	3.39	0.99	1.56	5.95
Subsoiler	3 shank	MFWD 190	4,200	100	15	0.204	2.08	4.65	0.28	0.76	7.79	0.94	5.89	14.62
Subsoiler	4 shank	MFWD 225	5,519	100	15	0.153	1.56	4.14	0.28	0.67	6.67	0.93	5.24	12.84
Subsoiler	5 shank	MFWD 225	6,342	100	15	0.122	1.24	3.30	0.25	0.53	5.34	0.85	4.17	10.37
Subsoiler low-till	4 shank	MFWD 225	8,969	100	15	0.153	1.56	4.14	0.45	0.67	6.85	1.51	5.24	13.60
Subsoiler low-till	6 shank	MFWD 225	12,263	100	15	0.102	1.04	2.75	0.41	0.45	4.66	1.37	3.48	9.53
Subsoiler low-till	8 shank	MFWD 225	16,124	100	15	0.076	0.78	2.06	0.41	0.33	3.59	1.35	2.61	7.56
TerraTill Bed w/roll	4R-30	MFWD 225	11,755	150	12	0.204	2.08	5.51	0.86	0.90	9.36	1.93	6.97	18.27
TerraTill Bed w/roll	4R-38	MFWD 225	11,755	150	12	0.160	1.64	4.34	0.68	0.70	7.37	1.52	5.48	14.38
TerraTill Bed w/roll	6R-30	MFWD 225	15,310	150	12	0.136	1.39	3.67	0.75	0.60	6.42	1.67	4.64	12.74
TerraTill Bed w/roll	6R-38	MFWD 225	15,310	150	12	0.107	1.09	2.90	0.59	0.47	5.06	1.32	3.66	10.06

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, 2008

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

(continued)

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

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

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

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

(continued)

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

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

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

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

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

Item name	
LABOR TYPES	WAGE RATE ($/HR)
OPERATOR LABOR	10.21
IRRIGATE LABOR	7.31
HAND LABOR	7.31
HAND. & STOR. LABOR	7.31
RICE MGT. LABOR	7.31
CROP ENTERPRISE	UNALLOCATED LABOR MULTIPLIERS (%)
Corn	90
Cotton	80
Grain Sorghum	90
Peanuts	80
Rice	90
Soybeans	90
Wheat	80

Appendix Table 7. Futures contract prices, basis levels, forward contract prices, and loan rates used in row crop budgets, Mississippi, 2008

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

[a] Average of the futures contract month closings in October.

[b] The basis is computed by subtracting the 2001-2007 average near futures contract month closings in October from the daily spot cash prices reported in October.
Sources: Arkansas Farm Bureau Commodity Report and Daily Grain Report, Mississippi Department of Ag-USDA Market News.

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

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

[e] Price used in the 2008 MAFES Planning Budgets.

[f] Cottonseed price is the marketing year average price averaged over the years 2002-2006, Agricultural Prices Summary, USDA.

Appendix Table 8. Estimated costs for field operations, per acre
Early soybeans irrigated with roll-out pipe
160-acre system, 9 ac-in., Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	DIRECT COST FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
			dollars							
Land Plane	50'x16'		0.86	0.19	0.39		0.13	1.57	1.27	2.84
Set Up Engine										
IRRIGATE LABOR	hour				0.18		0.01	0.19		0.19
Ditcher (1m/160a)			0.15	0.04	0.10		0.01	0.30	0.20	0.50
Roll-Out Pipe	ft	6.60					0.19	6.79		6.79
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.19	0.05	0.31		0.02	0.57	0.57	1.14
IRRIGATE LABOR	hour				1.46		0.04	1.50		1.50
Apply Water										
IRRIGATE LABOR	hour				0.18		0.01	0.19		0.19
Apply Water										
IRRIGATE LABOR	hour				0.18		0.01	0.19		0.19
Apply Water										
IRRIGATE LABOR	hour				0.18			0.18		0.18
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.29	0.09	0.46		0.01	0.85	0.85	1.70
Land Forming ($300)	each								29.31	29.31
Well & Pump, Furrow	each			2.03			0.06	2.09	8.24	10.33
Main Line Pipe	each								5.80	5.80
Engine, RPF, ESB	each								6.60	6.60
1st June Irrigation	ac-in		5.69	0.78			0.19	6.66		6.66
2nd June Irrigation	ac-in		5.69	0.78			0.19	6.66		6.66
July Irrigation	ac-in		5.69	0.78			0.14	6.61		6.61
TOTALS		6.60	18.56	4.74	3.44	0.00	1.01	34.35	52.84	87.19

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

Appendix Table 9. Estimated costs for field operations, per acre
Irrigation with a contour flood system
80-acre system, 13.5 ac-in., Delta Area, Mississippi, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	DIRECT COST FUEL	R&M	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
		dollars								
Set Up Engine										
IRRIGATE LABOR	hour				0.37		0.02	0.39		0.39
Build Outside Levee										
Levee Pull (1m/80a)	8 blade		0.33	0.08	0.16		0.02	0.59	0.56	1.15
Survey & Mark Levees	acre	2.00					0.07	2.07		2.07
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.44	0.10	0.22		0.03	0.79	0.75	1.54
Butt Levees										
Blade-Box	6'-7'		0.31	0.06	0.20		0.02	0.59	0.38	0.97
IRRIGATE LABOR	hour				0.55		0.02	0.57		0.57
Apply Water										
IRRIGATE LABOR	hour				0.09			0.09		0.09
Tear Down Levees										
Levee Splitter (1/80	8 blade		0.30	0.07	0.17		0.02	0.56	0.46	1.02
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.44	0.10	0.22		0.02	0.78	0.75	1.53
Butt Levees										
Blade-Box	6'-7'		0.31	0.06	0.20		0.02	0.59	0.38	0.97
IRRIGATE LABOR	hour				0.55		0.02	0.57		0.57
Apply Water										
IRRIGATE LABOR	hour				0.09			0.09		0.09
Tear Down Levees										
Levee Splitter (1/80	8 blade		0.30	0.07	0.17		0.02	0.56	0.46	1.02
Build Inside Levees										
Levee Pull (1m/80a)	8 blade		0.44	0.10	0.22		0.02	0.78	0.75	1.53
Butt Levees										
Blade-Box	6'-7'		0.31	0.06	0.20		0.01	0.58	0.38	0.96
IRRIGATE LABOR	hour				0.55		0.01	0.56		0.56
Apply Water										
IRRIGATE LABOR	hour				0.09			0.09		0.09
Tear Down Levees										
Levee Splitter (1/80	8 blade		0.30	0.07	0.17		0.01	0.55	0.46	1.01
Tear Down Levees										
Levee Splitter (1/80	8 blade		0.22	0.04	0.13		0.01	0.40	0.34	0.74
Land Forming ($75)	each								7.33	7.33
Well & Pump, Flood	each			4.05			0.15	4.20	16.49	20.69
Engine, CF, 75	each								13.21	13.21
June Irrigation	ac-in		8.54	1.56			0.37	10.47		10.47
July Irrigation	ac-in		8.54	1.56			0.29	10.39		10.39
August Irrigation	ac-in		8.54	1.56			0.22	10.32		10.32
TOTALS		2.00	29.32	9.54	4.35	0.00	1.37	46.58	42.70	89.28

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

Appendix Table 10. 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, 2008

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST							FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
		dollars								
Set Up Engine										
IRRIGATE LABOR	hour				0.06			0.06		0.06
Maintenance										
IRRIGATE LABOR	hour				0.22		0.01	0.23		0.23
Apply Water										
IRRIGATE LABOR	hour				0.03			0.03		0.03
Apply Water										
IRRIGATE LABOR	hour				0.04			0.04		0.04
Apply Water										
IRRIGATE LABOR	hour				0.03			0.03		0.03
Pivot, 1/2 CP	each			4.91			0.18	5.09	25.96	31.05
Well & Pump, 1/2 CP	each			0.82			0.03	0.85	3.32	4.17
Engine, 1/2 CP, 225	each								3.79	3.79
June Irr. 3app@.75"	ac-in		9.79	0.40			0.37	10.56		10.56
July Irr. 4app@.75"	ac-in		13.05	0.54			0.40	13.99		13.99
Aug Irr. 3app@.75"	ac-in		9.79	0.40			0.22	10.41		10.41
TOTALS		0.00	32.63	7.07	0.38	0.00	1.21	41.29	33.07	74.36

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

Literature Cited

1. Agricultural Engineers Yearbook of Standards. American Society of Agricultural Engineers, St. Joseph, Michigan.

2. Boehlje, M.D. and V.R. Eidman. *Farm Management*. New York: John Wiley and Sons, 1984.

3. Bolton, Bill, J.B. Penn, Fred T. Cooke Jr., and Arthur M. Heagler. "Days Suitable for Fieldwork, Mississippi River Delta Cotton Area." D.A.E. Research Report No. 384, Louisiana State University, November 1968.".

4. Budgets for Major Farm Enterprises in the Mississippi River Delta of Arkansas, Louisiana, and Mississippi." D.A.E. Circular No. 281, Department of Agricultural Economics and Agribusiness, Agricultural Experiment Station, Louisiana State University, June 1961

5. Caillavet, DeWitt F. "An Economic Assessment of Production Alternatives Resulting From Changes in the Machinery Complement of Representative Farms in the Delta Area of Mississippi." Master of Science Thesis, Department of Agricultural Economics, Mississippi State University, May 1984.

6. Cooke, Fred T. Jr., J.M. Anderson, and Arthur M. Heagler. "Crop Budgets and Planning Data for Major Farm Enterprises in the Yazoo-Mississippi Delta." Mississippi Agricultural and Forestry Experiment Station Bulletin 794, July 1972.

7. Cooke, Fred T. Jr., J.M. Anderson, D.W. Parvin Jr., A.M. Heagler, Kenneth Paxton, Shelby Holders Jr., and James G. Hamill. "Crop Budgets and Planning Data for Major Farm Enterprises in the Mississippi-Louisiana Delta, 1975." Mississippi Agricultural and Forestry Experiment Station Bulletin 834, May 1975.

8. "Corn, Grain Sorghum & Wheat 2007 Planning Budgets." Budget Report No. 2006-03, Department of Agricultural Economics, Mississippi State University, December 2006.

9. "Costs of Producing Selected Crops in the U.S., 1974." Senate Committee Project No. 63-092, Committee on Agriculture and Forestry, U.S. Senate, January 8, 1976.

10. "Cotton 2007 Planning Budgets." Budget Report No. 2006-01, Department of Agricultural Economics, Mississippi State University, December 2006.

11. Cox, Laura Rebecca. "Overhead Labor Cost in the Delta Area of Mississippi." Master of Science Thesis, Department of Agricultural Economics, Mississippi State University, October 1982.

12. "Forage 2007 Planning Budgets." Budget Report No. 2006-10, Department of Agricultural Economics, Mississippi State University, June 2007.

13. Laughlin, David H. and Robert K. Mehrle. "An Economic Evaluation: Straight Versus Contour Levee Rice Production Practices in Mississippi." Mississippi Agricultural and Forestry Experiment Station Bulletin 1063. December 1996.

14. Laughlin, David H. and Stan Spurlock. "User's Guide for the Mississippi State Budget Generator Version 6.0 for Windows." AEC Staff Report No. 2003-01, Department of Agricultural Economics, Mississippi State University, March 2003.

15. "Mississippi Agricultural Statistics." Mississippi Department of Agriculture and Commerce and Department of Agriculture, Mississippi Agriculture Statistical Service, Jackson, Mississippi.

16. "Rice 2007 Planning Budgets." Budget Report No. 2006-04, Department of Agricultural Economics, Mississippi State University, December 2006.

17. "Soybeans 2007 Planning Budgets." Budget Report No. 2006-02, Department of Agricultural Economics, Mississippi State University, December 2006.

18. "Vegetables 2007 Planning Budgets." Budget Report No. 2006-08, Department of Agricultural Economics, Mississippi State University, December 2006.

19. "Peanuts 2007 Planning Budgets." Budget Report No. 2006-09, Department of Agricultural Economics, Mississippi State University, December 2006.