

**CORN, GRAIN
SORGHUM & WHEAT
2025
PLANNING BUDGETS**

**Mississippi State University
Department of Agricultural Economics
Budget Report 2024-03**

November 2024

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 2025 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

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

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

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2025 Planning Budgets

Budgets for Agricultural Enterprises

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

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

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

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

Methods and Procedures

Production Practices

The production practices listed in each budget are the result of a combined effort by researchers and extension personnel to represent those practices that producers could use in a specific production system. Producers might use different practices in their own operations. If different types and quantities of operating inputs are to be used, then the budgeted expenses should be changed to more accurately reflect actual input usage.

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

Machinery

Machinery manufacturers form the basis for machinery prices used in these publications. Prices by size of equipment are determined from the most common sales in each category as reported by machinery dealers. Prices used in the budgets reflect prices paid by farmers in 2024. (Appendix Tables 1, 2, and 3).

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

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

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

Estimates of Direct Costs

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

$$RPH = \frac{RLC \times RP}{THL}$$

$$RPA = RPH \times PR$$

where:

RPH = R&M cost per hour of use

RLC = Replacement cost of machine

RP = R&M percentage (percent of RLC)

THL = Total hours of machine life

RPA = R&M cost per acre

PR = Performance rate

Direct costs include an estimate of fuel cost based on average fuel consumption per hour of use for the power unit. Other components of direct costs include quantities of materials used in production multiplied by the price per unit of these inputs, custom rates, hourly wage rates, and interest charges on operating capital (Appendix Tables 4, 5, and 6).

The labor wage rate per hour includes social security, accident and unemployment insurance, and some perquisites (11). Labor costs are estimated for four labor categories: operator labor, hand labor, irrigation labor, and unallocated labor. Operator labor and hand labor represent estimates of labor required to

perform the in-field tasks. Operator labor is that labor required to operate all power-driven equipment. Irrigation labor is used to perform tasks associated with an irrigation system. Unallocated labor is an estimate of labor that is not used directly in producing the enterprise. Its cost is estimated as a percentage of operator labor (11). The percentages used for the various crop enterprises are listed in Appendix Table 6.

Interest on operating capital is determined by using a short-term interest rate obtained from agricultural lenders and making a charge against capital outflows as the production process takes place. Interest is accumulated until the crop is harvested.

Estimates of Fixed Costs

Annual fixed cost estimates for machinery are based on a budgeting technique which computes the annual capital recovery charge (2, p. 143). When a combination of machines or equipment is required to perform a single operation, the total cost per acre for all equipment used in the operation is estimated. The fixed cost of machinery ownership is calculated by first computing the capital recovery factor and then using it to estimate the annual capital recovery charge.

$$CRF = \frac{IIR}{1 - (1 + IIR)^{-TYL}}$$

where:

CRF = Capital recovery factor

IIR = Intermediate-term interest rate

TYL = Total years of life

$$CRCPY = [(RLC - SV) \times CRF]$$

$$+ (SV \times IIR)$$

where:

CRCPY = Capital recovery charge per year

RLC = Replacement cost

SV = Salvage value (at end of useful life)

This value is then converted to its per-hour and per-acre equivalent values:

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

$$\text{CRCPA} = \text{CRCPH} \times \text{PR}$$

where:

CRCPH = Capital recovery charge per hour

HAU = Hours of annual use

CRCPA = Capital recovery charge per acre

PR = Performance rate

Estimates of Returns

It is difficult to estimate crop yields that may be expected for a particular production system in a given year. Crop yields used in the budgets are representative of historical yields modified to match the production system used to produce the yield. All yields including conventional, no-tillage, irrigation, and double-cropping are tempered with unpublished research and judgments of the commodity committees. Producers should use yield estimates that are reflective of their own operation.

To estimate returns, a price for the commodity must be used. Individual producers must determine their own expected price for the commodity. Commodity prices used in this report represent the higher of a calculated forward contract price or the loan rate that was applicable for the 2024 crop year. Government payments for commodities are not included in the budgets except to the extent that they are included in loan rates.

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

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

Irrigation Costs

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

Net Returns

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

Enterprise Budgets

Table 1.A Estimated costs per acre
 Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
DIRECT EXPENSES				dollars	
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	2.0000	16.10	_____
App by Air (3 gal)	appl	7.50	0.2000	1.50	_____
FERTILIZERS					
Phosphorus (46% P2O5)	cwt	29.10	1.9570	56.95	_____
Potash (60% K2O)	cwt	27.09	1.5000	40.64	_____
Fert 10-34-0	gal	3.85	4.0000	15.40	_____
Zinc Plus	pt	3.63	2.0000	7.26	_____
UAN + Sulfur (28%)	gal	2.76	32.1712	88.79	_____
UAN (32%)	gal	2.41	30.0000	72.30	_____
Urea, Solid (46% N)	cwt	25.98	1.0000	25.98	_____
FUNGICIDES					
Trivapro	oz	1.47	13.7000	20.14	_____
HERBICIDES					
Glyphosate 3lbs a.e.	oz	0.12	32.0000	3.84	_____
Clarity	pt	15.00	0.5000	7.50	_____
Select Max	pt	15.01	1.0000	15.01	_____
Atrazine 4L	pt	2.18	4.0000	8.72	_____
Halex GT	pt	6.11	3.6000	22.00	_____
INSECTICIDES					
Bifenthrin	oz	0.48	1.2800	0.61	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.24	33.0000	7.92	_____
SEED/PLANTS					
Corn Seed BtRR	thous	3.61	34.0000	122.74	_____
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_____
App Fert by Air	cwt	13.60	1.0000	13.60	_____
HAULING					
Haul Corn	bu	0.31	235.0000	72.85	_____
CUSTOM LIME					
Lime (Spread)	ton	51.39	0.6660	34.23	_____
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	_____
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_____
OPERATOR LABOR					
Tractors	hour	18.69	0.4484	8.39	_____
Harvesters	hour	18.69	0.1277	2.39	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3250	2.96	_____
Implements	hour	9.06	0.0625	0.57	_____
HAND LABOR					
Implements	hour	9.06	0.1462	1.33	_____
UNALLOCATED LABOR					
hour	18.68	0.4478	8.37	_____	
DIESEL FUEL					
Tractors	gal	2.86	5.0106	14.31	_____
Harvesters	gal	2.86	1.7419	4.98	_____
Roll-Out Pipe Irr.	gal	2.86	10.5901	30.28	_____
REPAIR & MAINTENANCE					
Implements	acre	14.29	1.0000	14.29	_____
Tractors	acre	4.37	1.0000	4.37	_____
Harvesters	acre	6.16	1.0000	6.16	_____
Roll-Out Pipe Irr.	acre	7.16	1.0000	7.16	_____
INTEREST ON OP. CAP.	acre	33.77	1.0000	33.77	_____
TOTAL DIRECT EXPENSES					
				813.72	_____
FIXED EXPENSES					
Implements	acre	29.56	1.0000	29.56	_____
Tractors	acre	33.88	1.0000	33.88	_____
Harvesters	acre	29.49	1.0000	29.49	_____
Roll-Out Pipe Irr.	acre	74.47	1.0000	74.47	_____
TOTAL FIXED EXPENSES					
				167.40	_____
TOTAL SPECIFIED EXPENSES					
				981.12	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 1.B Summary of estimated costs and returns per acre
 Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars				dollars	
INCOME					
Corn	bu	4.49	235.0000	1055.15	_____
TOTAL INCOME				1055.15	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.60	1.0000	17.60	_____
FERTILIZERS	acre	307.32	1.0000	307.32	_____
FUNGICIDES	acre	20.14	1.0000	20.14	_____
HERBICIDES	acre	57.07	1.0000	57.07	_____
INSECTICIDES	acre	0.61	1.0000	0.61	_____
IRRIGATION SUPPLIES	acre	7.92	1.0000	7.92	_____
SEED/PLANTS	acre	122.74	1.0000	122.74	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
CUSTOM FERTILIZE	acre	22.60	1.0000	22.60	_____
HAULING	acre	72.85	1.0000	72.85	_____
CUSTOM LIME	acre	34.23	1.0000	34.23	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1462	1.33	_____
IRRIGATE LABOR	hour	9.06	0.3875	3.53	_____
OPERATOR LABOR	hour	18.69	0.5761	10.78	_____
UNALLOCATED LABOR	hour	18.68	0.4478	8.37	_____
DIESEL FUEL	gal	2.86	17.3427	49.57	_____
REPAIR & MAINTENANCE	acre	31.98	1.0000	31.98	_____
INTEREST ON OP. CAP.	acre	33.77	1.0000	33.77	_____
TOTAL DIRECT EXPENSES				813.72	_____
RETURNS ABOVE DIRECT EXPENSES				241.43	_____
TOTAL FIXED EXPENSES				167.40	_____
TOTAL SPECIFIED EXPENSES				981.12	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				74.03	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 1.C Estimated resource use for field operations, per acre
 Corn, stale seedbed, BtRR, 16-row 30", 220 bu yield goal
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT	PERF SIZE	TIMES RATE	OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----											
Soil Test	acre			0.33	Oct		0.3330				
Lime (Spread)	ton			0.33	Oct		0.6660				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Oct			0.04	0.04	0.08	0.03
Phosphorus (46% P2O5)	cwt						1.9570				
Potash (60% K2O)	cwt						1.5000				
Bed/Disk w/roller	12R-30/40	MFWD 225	0.062	1.00	Oct			0.06	0.06	0.06	0.05
App by Air (5 gal)	appl				1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz						32.0000				
Clarity	pt						0.5000				
Select Max	pt						1.0000				
Surfactant	pt						0.3000				
Plant & Pre-Folding	16R-30	MFWD 225	0.050	1.00	Mar			0.05	0.05	0.10	0.04
Corn Seed BtRR	thous						34.0000				
Fert 10-34-0	gal						4.0000				
Zinc Plus	pt						2.0000				
Custom Apply Fert	acre				1.00	Apr	1.0000				
UAN + Sulfur (28%)	gal						32.1712				
Spray (Broadcast)	60'	MFWD 225	0.028	1.00	Apr			0.02	0.02	0.04	0.02
Atrazine 4L	pt						4.0000				
Halex GT	pt						3.6000				
Surfactant	pt						0.3000				
App by Air (3 gal)	appl				0.20	May	0.2000				
Bifenthrin	oz						1.2800				
Corn Consultant	acre				1.00	May	1.0000				
Fert Appl (Liquid)	12R-30	MFWD 225	0.078	1.00	May			0.07	0.07	0.11	0.07
UAN (32%)	gal						30.0000				
App Fert by Air	cwt				1.00	Jun	1.0000				
Urea, Solid (46% N)	cwt						1.0000				
App by Air (5 gal)	appl				1.00	Jul	1.0000				
Trivapro	oz						13.7000				
Header - Corn	8R-30	265 hp	0.127	1.00	Sep			0.12	0.12	0.12	0.11
Grain Cart Corn	700 bu	MFWD 225	0.025	1.00	Sep			0.02	0.02	0.02	0.02
Haul Corn	bu						235.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep			0.08	0.08	0.08	0.07
Roll-Out Pipe Irr.	acre					Jul	1.0000	0.07	0.07	0.46	
TOTALS								0.57	0.57	1.10	0.44

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 1.D Estimated costs for field operations, per acre
 Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST					FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	
-----dollars-----								
Soil Test	acre	3.33				0.27	3.60	3.60
Lime (Spread)	ton	34.23				2.82	37.05	37.05
Spin Spreader	5 ton		1.39	0.77	1.88	0.33	4.37	4.19
Phosphorus (46% P2O5)	cwt	56.95				4.70	61.65	61.65
Potash (60% K2O)	cwt	40.64				3.35	43.99	43.99
Bed/Disk w/roller	12R-30/40		2.07	2.41	2.22	0.55	7.25	10.77
App by Air (5 gal)	appl	8.05				0.44	8.49	8.49
Glyphosate 3lbs a.e.	oz	3.84				0.21	4.05	4.05
Clarity	pt	7.50				0.41	7.91	7.91
Select Max	pt	15.01				0.83	15.84	15.84
Surfactant	pt	0.99				0.05	1.04	1.04
Plant & Pre-Folding	16R-30		1.68	4.33	2.26	0.40	8.67	13.20
Corn Seed BtRR	thous	122.74				5.91	128.65	128.65
Fert 10-34-0	gal	15.40				0.74	16.14	16.14
Zinc Plus	pt	7.26				0.35	7.61	7.61
Custom Apply Fert	acre	9.00				0.37	9.37	9.37
UAN + Sulfur (28%)	gal	88.79				3.66	92.45	92.45
Spray (Broadcast)	60'		0.93	0.54	1.13	0.11	2.71	2.60
Atrazine 4L	pt	8.72				0.36	9.08	9.08
Halex GT	pt	22.00				0.91	22.91	22.91
Surfactant	pt	0.99				0.04	1.03	1.03
App by Air (3 gal)	appl	1.50				0.05	1.55	1.55
Bifenthrin	oz	0.61				0.02	0.63	0.63
Corn Consultant	acre	6.00				0.21	6.21	6.21
Fert Appl (Liquid)	12R-30		2.60	2.70	3.15	0.29	8.74	8.87
UAN (32%)	gal	72.30				2.49	74.79	74.79
App Fert by Air	cwt	13.60				0.37	13.97	13.97
Urea, Solid (46% N)	cwt	25.98				0.71	26.69	26.69
App by Air (5 gal)	appl	8.05				0.17	8.22	8.22
Trivapro	oz	20.14				0.42	20.56	20.56
Header - Corn	8R-30		4.98	9.38	4.54	0.13	19.03	35.53
Grain Cart Corn	700 bu		0.84	0.62	0.90	0.02	2.38	2.80
Haul Corn	bu	72.85				0.50	73.35	73.35
Stalk Shredder Flex	20'		2.73	3.23	2.93	0.06	8.95	8.32
Roll-Out Pipe Irr.	acre	7.92	32.35	8.00	5.00	1.52	54.79	81.12
TOTALS		674.39	49.57	31.98	24.01	0.00	33.77	813.72
								167.40
								981.12

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 1.E Estimated monthly income and expense flows per acre
 Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2025

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	1055.15
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	0.00	8.05	0.00	0.00
FERTILIZERS	97.59	0.00	0.00	0.00	0.00	22.66	88.79	72.30	25.98	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.14	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	26.35	0.00	30.72	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.61	0.00	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.92	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	122.74	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	13.60	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.85
CUSTOM LIME	34.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	4.81	0.00	0.00	0.00	0.00	2.26	1.13	3.38	3.14	0.23	0.69	8.37
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	4.52	0.00	0.00	0.00	0.00	1.68	0.93	2.60	23.25	7.57	0.47	8.55
REPAIR & MAINTENANCE	3.60	0.00	0.00	0.00	0.00	4.33	0.54	2.70	6.33	1.05	0.20	13.23
INTEREST ON OP. CAP.	12.20	0.00	0.00	0.00	1.94	7.40	5.45	3.07	2.21	0.77	0.02	0.71
TOTAL DIRECT EXPENSES	160.28	0.00	0.00	0.00	37.33	161.07	137.55	92.16	82.43	37.81	1.38	103.71
NET INCOME	-160.28	0.00	0.00	0.00	-37.33	-161.07	-137.55	-92.16	-82.43	-37.81	-1.38	951.44
NET INCOME TO DATE	-160.28	-160.28	-160.28	-160.28	-197.61	-358.68	-496.23	-588.39	-670.82	-708.63	-710.01	241.43

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

* Lease costs are based on hourly usage costs.

Table 1.F Estimated returns for various price/yield combinations, per acre
 Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
 Furrow Irrigated, 13 ac-in., Delta Area, Mississippi, 2025

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.36	3.59	3.81	4.04	4.26	4.49	4.71	4.93	5.16	5.38	5.61
PERCENT	YIELD	UNIT	dollars										
50	117.50	bu	-381 -548	-354 -522	-328 -496	-302 -469	-275 -443	-249 -416	-223 -390	-196 -364	-170 -337	-143 -311	-117 -284
60	141.00	bu	-309 -476	-277 -445	-246 -413	-214 -381	-182 -350	-151 -318	-119 -287	-87 -255	-56 -223	-24 -192	6 -160
70	164.50	bu	-237 -405	-200 -368	-163 -331	-126 -294	-90 -257	-53 -220	-16 -183	20 -146	57 -109	94 -72	131 -35
80	188.00	bu	-165 -333	-123 -291	-81 -248	-39 -206	2 -164	45 -122	87 -80	129 -37	171 4	213 46	256 88
90	211.50	bu	-94 -261	-46 -214	0 -166	48 -119	95 -71	143 -24	190 23	238 70	285 118	333 165	380 213
100	235.00	bu	-22 -189	30 -137	83 -84	135 -31	188 21	241 74	294 126	346 179	399 232	452 285	505 337
110	258.50	bu	49 -117	107 -59	165 -1	223 56	281 114	339 172	397 230	455 288	513 346	571 404	629 462
120	282.00	bu	121 -46	184 17	247 80	311 143	374 207	437 270	501 333	564 397	627 460	691 523	754 586
130	305.50	bu	193 25	261 94	330 162	398 231	467 299	535 368	604 437	673 505	741 574	810 642	878 711
140	329.00	bu	264 97	338 171	412 245	486 319	560 392	634 466	708 540	781 614	855 688	929 762	1003 836
150	352.50	bu	336 169	415 248	494 327	574 406	653 485	732 564	811 644	890 723	969 802	1048 881	1128 960

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 2024 input prices.

Table 2.A Estimated costs per acre
 Corn, stale seedbed, BtRR, 12row 38", 170 bu yield goal
 Non-irrigated, Delta Area, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	1.0000	8.05	_____
App by Air (3 gal)	appl	7.50	0.2000	1.50	_____
FERTILIZERS					
Phosphorus(46% P2O5)	cwt	29.10	1.6300	47.43	_____
Potash (60% K2O)	cwt	27.09	1.2500	33.86	_____
Fert 10-34-0	gal	3.85	4.0000	15.40	_____
Zinc Plus	pt	3.63	2.0000	7.26	_____
UAN + Sulfur (28%)	gal	2.76	19.3063	53.29	_____
UAN (32%)	gal	2.41	36.7200	88.50	_____
HERBICIDES					
Glyphosate 3lbs a.e.	oz	0.12	32.0000	3.84	_____
Clarity	pt	15.00	0.5000	7.50	_____
Select Max	pt	15.01	1.0000	15.01	_____
Atrazine 4L	pt	2.18	4.0000	8.72	_____
Halex GT	pt	6.11	3.6000	22.00	_____
INSECTICIDES					
Bifenthrin	oz	0.48	1.2800	0.61	_____
SEED/PLANTS					
Corn Seed BtRR	thous	3.61	28.0000	101.08	_____
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_____
HAULING					
Haul Corn	bu	0.31	170.0000	52.70	_____
CUSTOM LIME					
Lime (Spread)	ton	51.39	0.6660	34.23	_____
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	_____
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_____
OPERATOR LABOR					
Tractors	hour	18.69	0.3457	6.47	_____
Harvesters	hour	18.69	0.1009	1.89	_____
HAND LABOR					
Implements	hour	9.06	0.1354	1.22	_____
UNALLOCATED LABOR					
hour	18.70	0.4020	7.52	_____	
DIESEL FUEL					
Tractors	gal	2.86	4.0040	11.44	_____
Harvesters	gal	2.86	1.3770	3.94	_____
REPAIR & MAINTENANCE					
Implements	acre	10.67	1.0000	10.67	_____
Tractors	acre	3.54	1.0000	3.54	_____
Harvesters	acre	4.87	1.0000	4.87	_____
INTEREST ON OP. CAP.	acre	26.92	1.0000	26.92	_____
<hr/>					
TOTAL DIRECT EXPENSES				599.77	_____
FIXED EXPENSES					
Implements	acre	20.79	1.0000	20.79	_____
Tractors	acre	27.33	1.0000	27.33	_____
Harvesters	acre	23.31	1.0000	23.31	_____
<hr/>					
TOTAL FIXED EXPENSES				71.43	_____
<hr/>					
TOTAL SPECIFIED EXPENSES				671.20	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 2.B Summary of estimated costs and returns per acre
 Corn, stale seedbed, BtRR, 12row 38", 170 bu yield goal
 Non-irrigated, Delta Area, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars				dollars	
INCOME					
Corn	bu	4.49	170.0000	763.30	_____
TOTAL INCOME				763.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	9.55	1.0000	9.55	_____
FERTILIZERS	acre	245.74	1.0000	245.74	_____
HERBICIDES	acre	57.07	1.0000	57.07	_____
INSECTICIDES	acre	0.61	1.0000	0.61	_____
SEED/PLANTS	acre	101.08	1.0000	101.08	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_____
HAULING	acre	52.70	1.0000	52.70	_____
CUSTOM LIME	acre	34.23	1.0000	34.23	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1354	1.22	_____
OPERATOR LABOR	hour	18.69	0.4466	8.36	_____
UNALLOCATED LABOR	hour	18.70	0.4020	7.52	_____
DIESEL FUEL	gal	2.86	5.3810	15.38	_____
REPAIR & MAINTENANCE	acre	19.08	1.0000	19.08	_____
INTEREST ON OP. CAP.	acre	26.92	1.0000	26.92	_____
TOTAL DIRECT EXPENSES				599.77	_____
RETURNS ABOVE DIRECT EXPENSES				163.53	_____
TOTAL FIXED EXPENSES				71.43	_____
TOTAL SPECIFIED EXPENSES				671.20	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				92.10	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 2.C Estimated resource use for field operations, per acre
 Corn, stale seedbed, BtRR, 12row 38", 170 bu yield goal
 Non-irrigated, Delta Area, Mississippi, 2025

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

TOTALS							0.44	0.44	0.58	0.40	

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 2.D Estimated costs for field operations, per acre
 Corn, stale seedbed, BtRR, 12row 38", 170 bu yield goal
 Non-irrigated, Delta Area, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST					FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	
-----dollars-----								
Soil Test	acre	3.33					0.27	3.60
Lime (Spread)	ton	34.23					2.82	37.05
Spin Spreader	5 ton		1.39	0.77	1.88		0.33	4.37
Phosphorus (46% P2O5)	cwt	47.43					3.91	51.34
Potash (60% K2O)	cwt	33.86					2.79	36.65
Bed/Disk w/roller	12R-30/40		2.07	2.41	2.22		0.55	7.25
App by Air (5 gal)	appl	8.05					0.44	8.49
Glyphosate 3lbs a.e.	oz	3.84					0.21	4.05
Clarity	pt	7.50					0.41	7.91
Select Max	pt	15.01					0.83	15.84
Surfactant	pt	0.99					0.05	1.04
Plant & Pre-Folding	12R-38		1.77	2.77	2.38		0.33	7.25
Corn Seed BtRR	thous	101.08					4.86	105.94
Fert 10-34-0	gal	15.40					0.74	16.14
Zinc Plus	pt	7.26					0.35	7.61
Custom Apply Fert	acre	9.00					0.37	9.37
UAN + Sulfur (28%)	gal	53.29					2.20	55.49
Spray (Broadcast)	60'		0.93	0.54	1.13		0.11	2.71
Atrazine 4L	pt	8.72					0.36	9.08
Halex GT	pt	22.00					0.91	22.91
Surfactant	pt	0.99					0.04	1.03
App by Air (3 gal)	appl	1.50					0.05	1.55
Bifenthrin	oz	0.61					0.02	0.63
Corn Consultant	acre	6.00					0.21	6.21
Fert Appl (Liquid)	12R-38		1.71	1.60	2.07		0.18	5.56
UAN (32%)	gal	88.50					3.04	91.54
Header - Corn	8R-38		3.94	7.14	3.59		0.10	14.77
Grain Cart Corn	700 bu		0.84	0.62	0.90		0.02	2.38
Haul Corn	bu	52.70					0.36	53.06
Stalk Shredder Flex	20'		2.73	3.23	2.93		0.06	8.95
TOTALS		521.29	15.38	19.08	17.10	0.00	26.92	599.77
								71.43
								671.20

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 2.E Estimated monthly income and expense flows per acre
 Corn, stale seedbed, BtRR, 12row 38", 170 bu yield goal
 Non-irrigated, Delta Area, Mississippi, 2025

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	763.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	0.00	0.00	0.00	0.00
FERTILIZERS	81.29	0.00	0.00	0.00	0.00	22.66	53.29	88.50	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	26.35	0.00	30.72	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.61	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	101.08	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.70
CUSTOM LIME	34.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	4.10	0.00	0.00	0.00	0.00	2.38	1.13	2.07	0.00	0.00	0.00	7.42
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	3.46	0.00	0.00	0.00	0.00	1.77	0.93	1.71	0.00	0.00	0.00	7.51
REPAIR & MAINTENANCE	3.18	0.00	0.00	0.00	0.00	2.77	0.54	1.60	0.00	0.00	0.00	10.99
INTEREST ON OP. CAP.	10.67	0.00	0.00	0.00	1.94	6.28	3.99	3.50	0.00	0.00	0.00	0.54
TOTAL DIRECT EXPENSES	140.26	0.00	0.00	0.00	37.33	136.94	100.59	105.49	0.00	0.00	0.00	79.16
NET INCOME	-140.26	0.00	0.00	0.00	-37.33	-136.94	-100.59	-105.49	0.00	0.00	0.00	684.14
NET INCOME TO DATE	-140.26	-140.26	-140.26	-140.26	-177.59	-314.53	-415.12	-520.61	-520.61	-520.61	-520.61	163.53

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

* Lease costs are based on hourly usage costs.

Table 2.F Estimated returns for various price/yield combinations, per acre
 Corn, stale seedbed, BtRR, 12row 38", 170 bu yield goal
 Non-irrigated, Delta Area, Mississippi, 2025

PRODUCT		75	80	85	90	95	100	105	110	115	120	125	PERCENT			
													PRODUCT	PRICE		
Corn		3.36	3.59	3.81	4.04	4.26	4.49	4.71	4.93	5.16	5.38	5.61				
<hr/>																
PERCENT	YIELD	UNIT											dollars			
50	85.00	bu	-287 -358	-267 -339	-248 -320	-229 -301	-210 -282	-191 -263	-172 -243	-153 -224	-134 -205	-115 -186	-96 -167			
60	102.00	bu	-235 -306	-212 -283	-189 -260	-166 -237	-143 -214	-120 -191	-97 -169	-74 -146	-51 -123	-28 -100	-6 -77			
70	119.00	bu	-183 -254	-156 -227	-129 -201	-102 -174	-76 -147	-49 -120	-22 -94	3 -67	30 -40	57 -14	84 12			
80	136.00	bu	-131 -202	-100 -172	-70 -141	-39 -111	-9 -80	21 -49	52 -19	82 11	113 41	143 72	174 102			
90	153.00	bu	-79 -150	-44 -116	-10 -81	23 -47	58 -13	92 21	126 55	161 89	195 124	229 158	264 192			
100	170.00	bu	-27 -98	10 -60	49 -22	87 15	125 53	163 92	201 130	239 168	278 206	316 244	354 282			
110	187.00	bu	24 -46	66 -4	108 37	150 79	192 121	234 163	276 205	318 247	360 289	402 331	444 373			
120	204.00	bu	76 5	122 50	168 96	213 142	259 188	305 234	351 279	397 325	442 371	488 417	534 463			
130	221.00	bu	128 57	178 106	227 156	277 205	326 255	376 305	426 354	475 404	525 454	575 503	624 553			
140	238.00	bu	180 109	233 162	287 215	340 269	394 322	447 376	501 429	554 483	607 536	661 589	714 643			
150	255.00	bu	232 160	289 218	346 275	404 332	461 389	518 447	575 504	633 561	690 618	747 676	804 733			

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 2024 input prices.

Table 3.A Estimated costs per acre
 Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
 Pivot Irrigated, 7.5 ac-in., Delta Area, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
DIRECT EXPENSES					
CUSTOME SPRAY					
App by Air (5 gal)	appl	8.05	2.0000	16.10	_____
App by Air (3 gal)	appl	7.50	0.2000	1.50	_____
FERTILIZERS					
Phosphorus (46% P2O5)	cwt	29.10	1.9570	56.95	_____
Potash (60% K2O)	cwt	27.09	1.5000	40.64	_____
Fert 10-34-0	gal	3.85	4.0000	15.40	_____
Zinc Plus	pt	3.63	2.0000	7.26	_____
UAN + Sulfur (28%)	gal	2.76	32.1712	88.79	_____
UAN (32%)	gal	2.41	30.0000	72.30	_____
Urea, Solid (46% N)	cwt	25.98	1.0000	25.98	_____
FUNGICIDES					
Trivapro	oz	1.47	13.7000	20.14	_____
HERBICIDES					
Glyphosate 3lbs a.e.	oz	0.12	32.0000	3.84	_____
Clarity	pt	15.00	0.5000	7.50	_____
Select Max	pt	15.01	1.0000	15.01	_____
Atrazine 4L	pt	2.18	4.0000	8.72	_____
Halex GT	pt	6.11	3.6000	22.00	_____
INSECTICIDES					
Bifenthrin	oz	0.48	1.2800	0.61	_____
SEED/PLANTS					
Corn Seed BtRR	thous	3.61	34.0000	122.74	_____
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_____
App Fert by Air	cwt	13.60	1.0000	13.60	_____
HAULING					
Haul Corn	bu	0.31	235.0000	72.85	_____
CUSTOM LIME					
Lime (Spread)	ton	51.39	0.6660	34.23	_____
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	_____
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_____
OPERATOR LABOR					
Tractors	hour	18.69	0.3699	6.92	_____
Harvesters	hour	18.69	0.1277	2.39	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.2036	1.84	_____
HAND LABOR					
Implements	hour	9.06	0.1462	1.33	_____
UNALLOCATED LABOR					
hour	18.68	0.4478	8.37	_____	
DIESEL FUEL					
Tractors	gal	2.86	4.2843	12.24	_____
Harvesters	gal	2.86	1.7419	4.98	_____
1/4-mi. Pivot Irr.	gal	2.86	11.2011	32.03	_____
REPAIR & MAINTENANCE					
Implements	acre	14.04	1.0000	14.04	_____
Tractors	acre	3.78	1.0000	3.78	_____
Harvesters	acre	6.16	1.0000	6.16	_____
1/4-mi. Pivot Irr.	acre	21.95	1.0000	21.95	_____
INTEREST ON OP. CAP.	acre	33.92	1.0000	33.92	_____
TOTAL DIRECT EXPENSES					
				816.42	_____
FIXED EXPENSES					
Implements	acre	27.55	1.0000	27.55	_____
Tractors	acre	29.24	1.0000	29.24	_____
Harvesters	acre	29.49	1.0000	29.49	_____
1/4-mi. Pivot Irr.	acre	99.50	1.0000	99.50	_____
TOTAL FIXED EXPENSES					
				185.78	_____
TOTAL SPECIFIED EXPENSES					
				1002.20	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 3.B Summary of estimated costs and returns per acre
 Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
 Pivot Irrigated, 7.5 ac-in., Delta Area, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars				dollars	
INCOME					
Corn	bu	4.49	235.0000	1055.15	_____
TOTAL INCOME				1055.15	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.60	1.0000	17.60	_____
FERTILIZERS	acre	307.32	1.0000	307.32	_____
FUNGICIDES	acre	20.14	1.0000	20.14	_____
HERBICIDES	acre	57.07	1.0000	57.07	_____
INSECTICIDES	acre	0.61	1.0000	0.61	_____
SEED/PLANTS	acre	122.74	1.0000	122.74	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
CUSTOM FERTILIZE	acre	22.60	1.0000	22.60	_____
HAULING	acre	72.85	1.0000	72.85	_____
CUSTOM LIME	acre	34.23	1.0000	34.23	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1462	1.33	_____
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_____
OPERATOR LABOR	hour	18.69	0.4976	9.31	_____
UNALLOCATED LABOR	hour	18.68	0.4478	8.37	_____
DIESEL FUEL	gal	2.86	17.2274	49.25	_____
REPAIR & MAINTENANCE	acre	45.93	1.0000	45.93	_____
INTEREST ON OP. CAP.	acre	33.92	1.0000	33.92	_____
TOTAL DIRECT EXPENSES				816.42	_____
RETURNS ABOVE DIRECT EXPENSES				238.73	_____
TOTAL FIXED EXPENSES				185.78	_____
TOTAL SPECIFIED EXPENSES				1002.20	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				52.95	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 3.C Estimated resource use for field operations, per acre
 Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
 Pivot Irrigated, 7.5 ac-in., Delta Area, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT	PERF SIZE	TIMES RATE	OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----											
Soil Test	acre			0.33	Oct		0.3330				
Lime (Spread)	ton			0.33	Oct		0.6660				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Oct			0.04	0.04	0.08	0.03
Phosphorus (46% P2O5)	cwt						1.9570				
Potash (60% K2O)	cwt						1.5000				
Bed/Disk w/roller	12R-30/40	MFWD 225	0.062	1.00	Oct			0.06	0.06	0.06	0.05
App by Air (5 gal)	appl				1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz						32.0000				
Clarity	pt						0.5000				
Select Max	pt						1.0000				
Surfactant	pt						0.3000				
Plant & Pre-Folding	16R-30	MFWD 225	0.050	1.00	Mar			0.05	0.05	0.10	0.04
Corn Seed BtRR	thous						34.0000				
Fert 10-34-0	gal						4.0000				
Zinc Plus	pt						2.0000				
Custom Apply Fert	acre				1.00	Apr	1.0000				
UAN + Sulfur (28%)	gal						32.1712				
Spray (Broadcast)	60'	MFWD 225	0.028	1.00	Apr			0.02	0.02	0.04	0.02
Atrazine 4L	pt						4.0000				
Halex GT	pt						3.6000				
Surfactant	pt						0.3000				
App by Air (3 gal)	appl				0.20	May	0.2000				
Bifenthrin	oz						1.2800				
Corn Consultant	acre				1.00	May	1.0000				
Fert Appl (Liquid)	12R-30	MFWD 225	0.078	1.00	May			0.07	0.07	0.11	0.07
UAN (32%)	gal						30.0000				
App Fert by Air	cwt				1.00	Jun	1.0000				
Urea, Solid (46% N)	cwt						1.0000				
App by Air (5 gal)	appl				1.00	Jul	1.0000				
Trivapro	oz						13.7000				
Header - Corn	8R-30	265 hp	0.127	1.00	Sep			0.12	0.12	0.12	0.11
Grain Cart Corn	700 bu	MFWD 225	0.025	1.00	Sep			0.02	0.02	0.02	0.02
Haul Corn	bu						235.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep			0.08	0.08	0.08	0.07
1/4-mi. Pivot Irr.	acre					Jul	1.0000			0.20	
TOTALS								0.49	0.49	0.84	0.44

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 3.D Estimated costs for field operations, per acre
 Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
 Pivot Irrigated, 7.5 ac-in., Delta Area, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST					FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	
-----dollars-----								
Soil Test	acre	3.33					0.27	3.60
Lime (Spread)	ton	34.23					2.82	37.05
Spin Spreader	5 ton		1.39	0.77	1.88		0.33	4.37
Phosphorus (46% P2O5)	cwt	56.95					4.70	61.65
Potash (60% K2O)	cwt	40.64					3.35	43.99
Bed/Disk w/roller	12R-30/40		2.07	2.41	2.22		0.55	7.25
App by Air (5 gal)	appl	8.05					0.44	8.49
Glyphosate 3lbs a.e.	oz	3.84					0.21	4.05
Clarity	pt	7.50					0.41	7.91
Select Max	pt	15.01					0.83	15.84
Surfactant	pt	0.99					0.05	1.04
Plant & Pre-Folding	16R-30		1.68	4.33	2.26		0.40	8.67
Corn Seed BtRR	thous	122.74					5.91	128.65
Fert 10-34-0	gal	15.40					0.74	16.14
Zinc Plus	pt	7.26					0.35	7.61
Custom Apply Fert	acre	9.00					0.37	9.37
UAN + Sulfur (28%)	gal	88.79					3.66	92.45
Spray (Broadcast)	60'		0.93	0.54	1.13		0.11	2.71
Atrazine 4L	pt	8.72					0.36	9.08
Halex GT	pt	22.00					0.91	22.91
Surfactant	pt	0.99					0.04	1.03
App by Air (3 gal)	appl	1.50					0.05	1.55
Bifenthrin	oz	0.61					0.02	0.63
Corn Consultant	acre	6.00					0.21	6.21
Fert Appl (Liquid)	12R-30		2.60	2.70	3.15		0.29	8.74
UAN (32%)	gal	72.30					2.49	74.79
App Fert by Air	cwt	13.60					0.37	13.97
Urea, Solid (46% N)	cwt	25.98					0.71	26.69
App by Air (5 gal)	appl	8.05					0.17	8.22
Trivapro	oz	20.14					0.42	20.56
Header - Corn	8R-30		4.98	9.38	4.54		0.13	19.03
Grain Cart Corn	700 bu		0.84	0.62	0.90		0.02	2.38
Haul Corn	bu	72.85					0.50	73.35
Stalk Shredder Flex	20'		2.73	3.23	2.93		0.06	8.95
1/4-mi. Pivot Irr.	acre	32.03	21.95	1.84			1.67	57.49
TOTALS		666.47	49.25	45.93	20.85	0.00	33.92	816.42
								185.78
								1002.20

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 3.E Estimated monthly income and expense flows per acre
 Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
 Pivot Irrigated, 7.5 ac-in., Delta Area, Mississippi, 2025

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	1055.15
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	0.00	8.05	0.00	0.00
FERTILIZERS	97.59	0.00	0.00	0.00	0.00	22.66	88.79	72.30	25.98	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.14	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	26.35	0.00	30.72	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.61	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	122.74	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	13.60	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.85
CUSTOM LIME	34.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	4.10	0.00	0.00	0.00	0.00	2.26	2.47	3.30	0.20	0.15	0.00	8.37
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	3.46	0.00	0.00	0.00	0.00	1.68	0.93	12.21	12.81	9.61	0.00	8.55
REPAIR & MAINTENANCE	3.18	0.00	0.00	0.00	0.00	4.33	0.54	21.17	1.99	1.49	0.00	13.23
INTEREST ON OP. CAP.	12.02	0.00	0.00	0.00	1.94	7.40	5.50	4.03	1.50	0.82	0.00	0.71
TOTAL DIRECT EXPENSES	157.91	0.00	0.00	0.00	37.33	161.07	138.94	121.12	56.08	40.26	0.00	103.71
NET INCOME	-157.91	0.00	0.00	0.00	-37.33	-161.07	-138.94	-121.12	-56.08	-40.26	0.00	951.44
NET INCOME TO DATE	-157.91	-157.91	-157.91	-157.91	-195.24	-356.31	-495.25	-616.37	-672.45	-712.71	-712.71	238.73

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

* Lease costs are based on hourly usage costs.

Table 3.F Estimated returns for various price/yield combinations, per acre
 Corn, stale seedbed, BtRR, 16-row 30", 235 bu yield goal
 Pivot Irrigated, 7.5 ac-in., Delta Area, Mississippi, 2025

PRODUCT		PERCENT											
		75	80	85	90	95	100	105	110	115	120		
		PRODUCT PRICE											
Corn		3.36	3.59	3.81	4.04	4.26	4.49	4.71	4.93	5.16	5.38	5.61	
PERCENT	YIELD	UNIT	dollars										
50	117.50	bu	-384 -569	-357 -543	-331 -517	-304 -490	-278 -464	-252 -437	-225 -411	-199 -385	-173 -358	-146 -332	-120 -306
60	141.00	bu	-312 -498	-280 -466	-248 -434	-217 -403	-185 -371	-153 -339	-122 -308	-90 -276	-59 -244	-27 -213	4 -181
70	164.50	bu	-240 -426	-203 -389	-166 -352	-129 -315	-92 -278	-55 -241	-18 -204	18 -167	54 -130	91 -93	128 -56
80	188.00	bu	-168 -354	-126 -312	-84 -270	-42 -227	0 -185	42 -143	84 -101	126 -58	168 -16	211 25	253 67
90	211.50	bu	-96 -282	-49 -235	-1 -187	45 -140	93 -92	140 -45	188 2	235 49	282 97	330 144	377 192
100	235.00	bu	-25 -210	27 -158	80 -105	133 -52	185 0	238 52	291 105	344 158	397 211	449 263	502 316
110	258.50	bu	46 -139	104 -81	162 -22	220 35	278 93	336 151	394 209	452 267	511 325	569 383	627 441
120	282.00	bu	118 -67	181 -3	245 59	308 122	371 186	435 249	498 312	561 375	625 439	688 502	751 565
130	305.50	bu	190 4	258 73	327 141	396 210	464 278	533 347	601 416	670 484	739 553	807 621	876 690
140	329.00	bu	262 76	336 150	409 224	483 297	557 371	631 445	705 519	779 593	853 667	926 741	1000 814
150	352.50	bu	333 148	413 227	492 306	571 385	650 464	729 543	808 622	887 702	967 781	1046 860	1125 939

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 2024 input prices.

Table 4.A Estimated costs per acre
 Corn, conventional tillage, RR2, 12-row 38",
 220 bu yld goal, furrow irrigated, 13 ac-in., Delta Area,
 Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	2.0000	16.10	_____
App by Air (3 gal)	appl	7.50	1.2000	9.00	_____
FERTILIZERS					
Phosphorus (46% P2O5)	cwt	29.10	1.9570	56.95	_____
Potash (60% K2O)	cwt	27.09	1.5000	40.64	_____
UAN + Sulfur (28%)	gal	2.76	32.1712	88.79	_____
UAN (32%)	gal	2.41	30.0000	72.30	_____
Urea, Solid (46% N)	cwt	25.98	1.0000	25.98	_____
FUNGICIDES					
Trivapro	oz	1.47	13.7000	20.14	_____
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	_____
Clarity	pt	15.00	0.5000	7.50	_____
Select Max	pt	15.01	1.0000	15.01	_____
Atrazine 4L	pt	2.18	4.0000	8.72	_____
Halex GT	pt	6.11	3.6000	22.00	_____
INSECTICIDES					
Bifenthrin	oz	0.48	1.2800	0.61	_____
Intrepid 2F	oz	2.28	4.0000	9.12	_____
IRRIGATION SUPPLIES					
Roll-Out Pipe	ft	0.24	33.0000	7.92	_____
SEED/PLANTS					
Corn Seed RR2	thous	4.55	34.0000	154.70	_____
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_____
App Fert by Air	cwt	13.60	1.0000	13.60	_____
HAULING					
Haul Corn	bu	0.31	220.0000	68.20	_____
CUSTOM LIME					
Lime (Spread)	ton	51.39	0.6660	34.23	_____
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	_____
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_____
OPERATOR LABOR					
Tractors	hour	18.69	0.6423	12.01	_____
Harvesters	hour	18.69	0.1009	1.89	_____
Self-Propelled	hour	18.69	0.0176	0.33	_____
IRRIGATE LABOR					
Special Labor	hour	9.06	0.3250	2.96	_____
Implements	hour	9.06	0.0625	0.57	_____
HAND LABOR					
Implements	hour	9.06	0.1175	1.06	_____
Self-Propelled	hour	9.06	0.0088	0.08	_____
UNALLOCATED LABOR					
hour	18.70	0.6141	11.49	_____	
DIESEL FUEL					
Tractors	gal	2.86	7.2557	20.73	_____
Harvesters	gal	2.86	1.3770	3.94	_____
Self-Propelled	gal	2.86	0.1586	0.45	_____
Roll-Out Pipe Irr.	gal	2.86	10.5901	30.28	_____
REPAIR & MAINTENANCE					
Implements	acre	13.87	1.0000	13.87	_____
Tractors	acre	6.35	1.0000	6.35	_____
Harvesters	acre	4.87	1.0000	4.87	_____
Self-Propelled	acre	0.20	1.0000	0.20	_____
Roll-Out Pipe Irr.	acre	7.16	1.0000	7.16	_____
INTEREST ON OP. CAP.	acre	35.87	1.0000	35.87	_____
TOTAL DIRECT EXPENSES				849.77	_____
FIXED EXPENSES					
Implements	acre	32.10	1.0000	32.10	_____
Tractors	acre	49.21	1.0000	49.21	_____
Harvesters	acre	23.31	1.0000	23.31	_____
Self-Propelled	acre	1.63	1.0000	1.63	_____
Roll-Out Pipe Irr.	acre	74.47	1.0000	74.47	_____
TOTAL FIXED EXPENSES				180.72	_____
TOTAL SPECIFIED EXPENSES				1030.49	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 4.B Summary of estimated costs and returns per acre
 Corn, conventional tillage, RR2, 12-row 38",
 220 bu yld goal, furrow irrigated, 13 ac-in., Delta Area,
 Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.49	220.0000	987.80	_____
TOTAL INCOME				987.80	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	25.10	1.0000	25.10	_____
FERTILIZERS	acre	284.66	1.0000	284.66	_____
FUNGICIDES	acre	20.14	1.0000	20.14	_____
HERBICIDES	acre	57.07	1.0000	57.07	_____
INSECTICIDES	acre	9.73	1.0000	9.73	_____
IRRIGATION SUPPLIES	acre	7.92	1.0000	7.92	_____
SEED/PLANTS	acre	154.70	1.0000	154.70	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
CUSTOM FERTILIZE	acre	22.60	1.0000	22.60	_____
HAULING	acre	68.20	1.0000	68.20	_____
CUSTOM LIME	acre	34.23	1.0000	34.23	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1263	1.14	_____
IRRIGATE LABOR	hour	9.06	0.3875	3.53	_____
OPERATOR LABOR	hour	18.69	0.7609	14.23	_____
UNALLOCATED LABOR	hour	18.70	0.6141	11.49	_____
DIESEL FUEL	gal	2.86	19.3816	55.40	_____
REPAIR & MAINTENANCE	acre	32.45	1.0000	32.45	_____
INTEREST ON OP. CAP.	acre	35.87	1.0000	35.87	_____
TOTAL DIRECT EXPENSES				849.77	_____
RETURNS ABOVE DIRECT EXPENSES				138.03	_____
TOTAL FIXED EXPENSES				180.72	_____
TOTAL SPECIFIED EXPENSES				1030.49	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-42.69	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 4.C Estimated resource use for field operations, per acre
 Corn, conventional tillage, RR2, 12-row 38",
 220 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2025

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

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 4.D Estimated costs for field operations, per acre
 Corn, conventional tillage, RR2, 12-row 38",
 220 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST					FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	
-----dollars-----								
Subsoiler	3 shank		3.38	1.25	3.63		0.68	8.94
Disk Harrow	42'		1.55	2.29	1.66		0.45	5.95
Soil Test	acre	3.33					0.27	3.60
Lime (Spread)	ton	34.23					2.82	37.05
Spin Spreader	5 ton			1.39	0.77	1.88	0.33	4.37
Phosphorus (46% P2O5)	cwt	56.95					4.70	61.65
Potash (60% K2O)	cwt	40.64					3.35	43.99
Bed/Disk w/roller	12R-30/40			2.07	2.41	2.22	0.55	7.25
App by Air (5 gal)	appl	8.05					0.44	8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05
Clarity	pt	7.50					0.41	7.91
Select Max	pt	15.01					0.83	15.84
Surfactant	pt	0.99					0.05	1.04
Row Cond./Roll-Fold.	40'			1.55	1.15	1.67	0.21	4.58
Plant - Folding	12R-38			1.64	2.37	2.21	0.30	6.52
Corn Seed RR2	thous	154.70					7.44	162.14
Custom Apply Fert	acre	9.00					0.37	9.37
UAN + Sulfur (28%)	gal	88.79					3.66	92.45
Sprayer 600-750gal	60' 175hp			0.45	0.20	0.71	0.06	1.42
Atrazine 4L	pt	8.72					0.36	9.08
Halex GT	pt	22.00					0.91	22.91
Surfactant	pt	0.99					0.04	1.03
Corn Consultant	acre	6.00					0.21	6.21
App by Air (3 gal)	appl	1.50					0.05	1.55
Bifenthrin	oz	0.61					0.02	0.63
Fert Appl (Liquid)	12R-38			1.71	1.60	2.07	0.18	5.56
UAN (32%)	gal	72.30					2.49	74.79
Cultivate	12R-38				1.80	1.42	1.92	0.18
App Fert by Air	cwt	13.60					0.37	13.97
Urea, Solid (46% N)	cwt	25.98					0.71	26.69
App by Air (3 gal)	appl	7.50					0.21	7.71
Intrepid 2F	oz	9.12					0.25	9.37
App by Air (5 gal)	appl	8.05					0.17	8.22
Trivapro	oz	20.14					0.42	20.56
Header - Corn	8R-38			3.94	7.14	3.59	0.10	14.77
Grain Cart Corn	700 bu			0.84	0.62	0.90	0.02	2.38
Haul Corn	bu	68.20					0.47	68.67
Stalk Shredder Flex	20'			2.73	3.23	2.93	0.06	8.95
Roll-Out Pipe Irr.	acre	7.92		32.35	8.00	5.00	1.52	54.79
TOTALS		695.66	55.40	32.45	30.39	0.00	35.87	849.77
								180.72
								1030.49

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 4.E Estimated monthly income and expense flows per acre
 Corn, conventional tillage, RR2, 12-row 38",
 220 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2025

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	987.80
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	7.50	8.05	0.00	0.00
FERTILIZERS	97.59	0.00	0.00	0.00	0.00	0.00	88.79	72.30	25.98	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.14	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	26.35	0.00	30.72	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.61	9.12	0.00	0.00	0.00
IRRIGATION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.92	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	154.70	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	13.60	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68.20
CUSTOM LIME	34.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	10.10	0.00	0.00	0.00	0.00	3.88	0.71	4.22	3.14	0.23	0.69	7.42
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	9.45	0.00	0.00	0.00	0.00	3.19	0.45	3.51	23.25	7.57	0.47	7.51
REPAIR & MAINTENANCE	7.14	0.00	0.00	0.00	0.00	3.52	0.20	3.02	6.33	1.05	0.20	10.99
INTEREST ON OP. CAP.	13.33	0.00	0.00	0.00	1.94	7.95	5.40	3.14	2.67	0.77	0.02	0.65
TOTAL DIRECT EXPENSES	175.17	0.00	0.00	0.00	37.33	173.24	136.26	94.30	99.51	37.81	1.38	94.77
NET INCOME	-175.17	0.00	0.00	0.00	-37.33	-173.24	-136.26	-94.30	-99.51	-37.81	-1.38	893.03
NET INCOME TO DATE	-175.17	-175.17	-175.17	-175.17	-212.50	-385.74	-522.00	-616.30	-715.81	-753.62	-755.00	138.03

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

* Lease costs are based on hourly usage costs.

Table 4.F Estimated returns for various price/yield combinations, per acre
 Corn, conventional tillage, RR2, 12-row 38",
 220 bu yld goal, furrow irrigated, 13 ac-in., Delta Area, Mississippi, 2025

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.36	3.59	3.81	4.04	4.26	4.49	4.71	4.93	5.16	5.38	5.61
PERCENT	YIELD	UNIT	dollars										
50	110.00	bu	-445 -625	-420 -601	-395 -576	-370 -551	-346 -526	-321 -502	-296 -477	-272 -452	-247 -428	-222 -403	-198 -378
60	132.00	bu	-377 -558	-348 -528	-318 -499	-288 -469	-259 -439	-229 -410	-199 -380	-170 -351	-140 -321	-111 -291	-81 -262
70	154.00	bu	-310 -491	-276 -456	-241 -422	-206 -387	-172 -353	-137 -318	-103 -283	-68 -249	-33 -214	0 -180	35 -145
80	176.00	bu	-243 -424	-203 -384	-164 -345	-124 -305	-85 -266	-45 -226	-6 -187	33 -147	72 -107	112 -68	151 -28
90	198.00	bu	-176 -356	-131 -312	-87 -267	-42 -223	1 -179	46 -134	90 -90	135 -45	179 -1	223 43	268 87
100	220.00	bu	-108 -289	-59 -240	-10 -190	39 -141	88 -92	138 -42	187 6	236 56	286 105	335 154	384 204
110	242.00	bu	-41 -222	12 -168	66 -113	121 -59	175 -5	229 49	284 103	338 157	392 212	447 266	501 320
120	264.00	bu	25 -155	84 -95	144 -36	203 22	262 81	321 141	381 200	440 259	499 318	558 378	618 437
130	286.00	bu	92 -87	156 -23	221 40	285 104	349 168	413 233	477 297	542 361	606 425	670 489	734 554
140	308.00	bu	159 -20	229 48	298 117	367 186	436 255	505 324	574 394	643 463	713 532	782 601	851 670
150	330.00	bu	227 46	301 120	375 194	449 268	523 342	597 416	671 490	745 565	819 639	893 713	968 787

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 2024 input prices.

Table 5.A Estimated costs per acre
 Corn, conventional tillage, RR2, 12-row 38"
 170 bu yield goal, non-irrigated, Delta Area, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM		
dollars				dollars			
DIRECT EXPENSES							
CUSTOM SPRAY							
App by Air (5 gal)	appl	8.05	1.0000	8.05	_____		
App by Air (3 gal)	appl	7.50	1.2000	9.00	_____		
FERTILIZERS							
Phosphorus (46% P2O5)	cwt	29.10	1.6300	47.43	_____		
Potash (60% K2O)	cwt	27.09	1.2500	33.86	_____		
UAN + Sulfur (28%)	gal	2.76	19.3063	53.29	_____		
UAN (32%)	gal	2.41	36.7200	88.50	_____		
HERBICIDES							
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	_____		
Clarity	pt	15.00	0.5000	7.50	_____		
Select Max	pt	15.01	1.0000	15.01	_____		
Atrazine 4L	pt	2.18	4.0000	8.72	_____		
Halex GT	pt	6.11	3.6000	22.00	_____		
INSECTICIDES							
Bifenthrin	oz	0.48	1.2804	0.61	_____		
Intrepid 2F	oz	2.28	4.0000	9.12	_____		
SEED/PLANTS							
Corn Seed RR2	thous	4.55	28.0000	127.40	_____		
ADJUVANTS							
Surfactant	pt	3.30	0.6000	1.98	_____		
CUSTOM FERTILIZE							
Custom Apply Fert	acre	9.00	1.0000	9.00	_____		
HAULING							
Haul Corn	bu	0.31	170.0000	52.70	_____		
CUSTOM LIME							
Lime (Spread)	ton	51.39	0.6660	34.23	_____		
CROP CONSULTANT							
Corn Consultant	acre	6.00	1.0000	6.00	_____		
SOIL TEST							
Soil Test	acre	10.00	0.3330	3.33	_____		
OPERATOR LABOR							
Tractors	hour	18.69	0.4903	9.16	_____		
Harvesters	hour	18.69	0.1009	1.89	_____		
Self-Propelled	hour	18.69	0.0176	0.33	_____		
HAND LABOR							
Implements	hour	9.06	0.1175	1.06	_____		
Self-Propelled	hour	9.06	0.0088	0.08	_____		
UNALLOCATED LABOR	hour	18.72	0.5480	10.26	_____		
DIESEL FUEL							
Tractors	gal	2.86	5.6788	16.22	_____		
Harvesters	gal	2.86	1.3770	3.94	_____		
Self-Propelled	gal	2.86	0.1586	0.45	_____		
REPAIR & MAINTENANCE							
Implements	acre	12.13	1.0000	12.13	_____		
Tractors	acre	5.01	1.0000	5.01	_____		
Harvesters	acre	4.87	1.0000	4.87	_____		
Self-Propelled	acre	0.20	1.0000	0.20	_____		
INTEREST ON OP. CAP.	acre	28.67	1.0000	28.67	_____		
TOTAL DIRECT EXPENSES							
				635.84	_____		
FIXED EXPENSES							
Implements	acre	25.99	1.0000	25.99	_____		
Tractors	acre	38.76	1.0000	38.76	_____		
Harvesters	acre	23.31	1.0000	23.31	_____		
Self-Propelled	acre	1.63	1.0000	1.63	_____		
TOTAL FIXED EXPENSES							
				89.69	_____		
TOTAL SPECIFIED EXPENSES							
				725.53	_____		

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 5.B Summary of estimated costs and returns per acre
 Corn, conventional tillage, RR2, 12-row 38"
 170 bu yield goal, non-irrigated, Delta Area, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars				dollars	
INCOME					
Corn	bu	4.49	170.0000	763.30	_____
TOTAL INCOME				763.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.05	1.0000	17.05	_____
FERTILIZERS	acre	223.08	1.0000	223.08	_____
HERBICIDES	acre	57.07	1.0000	57.07	_____
INSECTICIDES	acre	9.73	1.0000	9.73	_____
SEED/PLANTS	acre	127.40	1.0000	127.40	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_____
HAULING	acre	52.70	1.0000	52.70	_____
CUSTOM LIME	acre	34.23	1.0000	34.23	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1263	1.14	_____
OPERATOR LABOR	hour	18.69	0.6089	11.38	_____
UNALLOCATED LABOR	hour	18.72	0.5480	10.26	_____
DIESEL FUEL	gal	2.86	7.2145	20.61	_____
REPAIR & MAINTENANCE	acre	22.21	1.0000	22.21	_____
INTEREST ON OP. CAP.	acre	28.67	1.0000	28.67	_____
TOTAL DIRECT EXPENSES				635.84	_____
RETURNS ABOVE DIRECT EXPENSES				127.46	_____
TOTAL FIXED EXPENSES				89.69	_____
TOTAL SPECIFIED EXPENSES				725.53	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				37.77	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 5.C Estimated resource use for field operations, per acre
 Corn, conventional tillage, RR2, 12-row 38"
 170 bu yield goal, non-irrigated, Delta Area, Mississippi, 2025

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

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 5.D Estimated costs for field operations, per acre
 Corn, conventional tillage, RR2, 12-row 38"
 170 bu yield goal, non-irrigated, Delta Area, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST					FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	
-----dollars-----								
Subsoiler	3 shank		3.38	1.25	3.63		0.68	8.94
Disk Harrow	42'		1.55	2.29	1.66		0.45	5.95
Soil Test	acre	3.33					0.27	3.60
Lime (Spread)	ton	34.23					2.82	37.05
Spin Spreader	5 ton		1.39	0.77	1.88		0.33	4.37
Phosphorus (46% P2O5)	cwt	47.43					3.91	51.34
Potash (60% K2O)	cwt	33.86					2.79	36.65
Bed/Disk (Hipper)	12R-38			1.63	1.91	1.75	0.44	5.73
App by Air (5 gal)	appl	8.05					0.44	8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05
Clarity	pt	7.50					0.41	7.91
Select Max	pt	15.01					0.83	15.84
Surfactant	pt	0.99					0.05	1.04
Row Cond Folding	38'		1.35	0.83	1.45		0.17	3.80
Plant - Folding	12R-38		1.64	2.37	2.21		0.30	6.52
Corn Seed RR2	thous	127.40					6.13	133.53
Custom Apply Fert	acre	9.00					0.37	9.37
UAN + Sulfur (28%)	gal	53.29					2.20	55.49
Sprayer 600-750gal	60' 175hp		0.45	0.20	0.71		0.06	1.42
Atrazine 4L	pt	8.72					0.36	9.08
Halex GT	pt	22.00					0.91	22.91
Surfactant	pt	0.99					0.04	1.03
Corn Consultant	acre	6.00					0.21	6.21
App by Air (3 gal)	appl	1.50					0.05	1.55
Bifenthrin	oz	0.61					0.02	0.63
Fert Appl (Liquid)	12R-38		1.71	1.60	2.07		0.18	5.56
UAN (32%)	gal	88.50					3.04	91.54
App by Air (3 gal)	appl	7.50					0.21	7.71
Intrepid 2F	oz	9.12					0.25	9.37
Header - Corn	8R-38		3.94	7.14	3.59		0.10	14.77
Grain Cart Corn	700 bu		0.84	0.62	0.90		0.02	2.38
Haul Corn	bu	52.70					0.36	53.06
Stalk Shredder Flex	20'		2.73	3.23	2.93		0.06	8.95
TOTALS		541.57	20.61	22.21	22.78	0.00	28.67	635.84
								89.69
								725.53

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 5.E Estimated monthly income and expense flows per acre
 Corn, conventional tillage, RR2, 12-row 38"
 170 bu yield goal, non-irrigated, Delta Area, Mississippi, 2025

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	763.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	7.50	0.00	0.00	0.00
FERTILIZERS	81.29	0.00	0.00	0.00	0.00	0.00	53.29	88.50	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	26.35	0.00	30.72	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.61	9.12	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	127.40	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.70
CUSTOM LIME	34.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	8.92	0.00	0.00	0.00	0.00	3.66	0.71	2.07	0.00	0.00	0.00	7.42
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	7.95	0.00	0.00	0.00	0.00	2.99	0.45	1.71	0.00	0.00	0.00	7.51
REPAIR & MAINTENANCE	6.22	0.00	0.00	0.00	0.00	3.20	0.20	1.60	0.00	0.00	0.00	10.99
INTEREST ON OP. CAP.	11.69	0.00	0.00	0.00	1.94	6.60	3.94	3.50	0.46	0.00	0.00	0.54
TOTAL DIRECT EXPENSES	153.63	0.00	0.00	0.00	37.33	143.85	99.30	105.49	17.08	0.00	0.00	79.16
NET INCOME	-153.63	0.00	0.00	0.00	-37.33	-143.85	-99.30	-105.49	-17.08	0.00	0.00	684.14
NET INCOME TO DATE	-153.63	-153.63	-153.63	-153.63	-190.96	-334.81	-434.11	-539.60	-556.68	-556.68	-556.68	127.46

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

* Lease costs are based on hourly usage costs.

Table 5.F Estimated returns for various price/yield combinations, per acre
 Corn, conventional tillage, RR2, 12-row 38"
 170 bu yield goal, non-irrigated, Delta Area, Mississippi, 2025

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.36	3.59	3.81	4.04	4.26	4.49	4.71	4.93	5.16	5.38	5.61
PERCENT	YIELD	UNIT	dollars										
50	85.00	bu	-323 -412	-303 -393	-284 -374	-265 -355	-246 -336	-227 -317	-208 -298	-189 -279	-170 -260	-151 -241	-132 -221
60	102.00	bu	-271 -360	-248 -337	-225 -315	-202 -292	-179 -269	-156 -246	-133 -223	-110 -200	-87 -177	-65 -154	-42 -131
70	119.00	bu	-219 -308	-192 -282	-165 -255	-139 -228	-112 -202	-85 -175	-58 -148	-32 -121	-5 -95	21 -68	47 -41
80	136.00	bu	-167 -256	-136 -226	-106 -195	-75 -165	-45 -134	-14 -104	15 -73	46 -43	77 -12	107 17	138 48
90	153.00	bu	-115 -204	-80 -170	-46 -136	-12 -101	22 -67	56 -33	90 1	125 35	159 69	193 104	228 138
100	170.00	bu	-63 -153	-25 -114	12	51	89	127	165	203	241	280	318
110	187.00	bu	-11 -101	30 -59	72 -17	114 24	156 66	198 108	240 150	282 192	324 234	366 276	408 318
120	204.00	bu	40 -49	86 -3	132 42	177 88	223 134	269 179	315 225	361 271	406 317	452 363	498 408
130	221.00	bu	92 2	142 52	191 101	241 151	290 201	340 250	390 300	439 350	489 399	538 449	588 498
140	238.00	bu	144 54	197 108	251 161	304 215	358 268	411 321	464 375	518 428	571 482	625 535	678 589
150	255.00	bu	196 106	253 163	310 221	368 278	425 335	482 392	539 450	597 507	654 564	711 621	768 679

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 2024 input prices.

Table 6.A Estimated costs per acre
 Corn, conventional tillage, RR2, 12-row 38",
 220 bu yld goal, -pivot irrigated, 7.5 ac-in., Delta Area,
 Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
DIRECT EXPENSES		dollars		dollars	
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	2.0000	16.10	
App by Air (3 gal)	appl	7.50	1.2000	9.00	
FERTILIZERS					
Phosphorus (46% P2O5)	cwt	29.10	1.9570	56.95	
Potash (60% K2O)	cwt	27.09	1.5000	40.64	
UAN + Sulfur (28%)	gal	2.76	32.1712	88.79	
UAN (32%)	gal	2.41	30.0000	72.30	
Urea, Solid (46% N)	cwt	25.98	1.0000	25.98	
FUNGICIDES					
Trivapro	oz	1.47	13.7000	20.14	
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	
Clarity	pt	15.00	0.5000	7.50	
Select Max	pt	15.01	1.0000	15.01	
Atrazine 4L	pt	2.18	4.0000	8.72	
Halex GT	pt	6.11	3.6000	22.00	
INSECTICIDES					
Bifenthrin	oz	0.48	1.2800	0.61	
Intrepid 2F	oz	2.28	4.0000	9.12	
SEED/PLANTS					
Corn Seed RR2	thous	4.55	34.0000	154.70	
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	
App Fert by Air	cwt	13.60	1.0000	13.60	
HAULING					
Haul Corn	bu	0.31	220.0000	68.20	
CUSTOM LIME					
Lime (Spread)	ton	51.39	0.6660	34.23	
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	
OPERATOR LABOR					
Tractors	hour	18.69	0.5637	10.54	
Harvesters	hour	18.69	0.1009	1.89	
Self-Propelled	hour	18.69	0.0176	0.33	
IRRIGATE LABOR					
Special Labor	hour	9.06	0.2036	1.84	
HAND LABOR					
Implements	hour	9.06	0.1175	1.06	
Self-Propelled	hour	9.06	0.0088	0.08	
UNALLOCATED LABOR					
hour	18.70	0.6141	11.49		
DIESEL FUEL					
Tractors	gal	2.86	6.5294	18.66	
Harvesters	gal	2.86	1.3770	3.94	
Self-Propelled	gal	2.86	0.1586	0.45	
1/4-mi. Pivot Irr.	gal	2.86	11.2011	32.03	
REPAIR & MAINTENANCE					
Implements	acre	13.62	1.0000	13.62	
Tractors	acre	5.76	1.0000	5.76	
Harvesters	acre	4.87	1.0000	4.87	
Self-Propelled	acre	0.20	1.0000	0.20	
1/4-mi. Pivot Irr.	acre	21.95	1.0000	21.95	
INTEREST ON OP. CAP.	acre	36.02	1.0000	36.02	
TOTAL DIRECT EXPENSES					
				852.47	
FIXED EXPENSES					
Implements	acre	30.09	1.0000	30.09	
Tractors	acre	44.57	1.0000	44.57	
Harvesters	acre	23.31	1.0000	23.31	
Self-Propelled	acre	1.63	1.0000	1.63	
1/4-mi. Pivot Irr.	acre	99.50	1.0000	99.50	
TOTAL FIXED EXPENSES					
				199.10	
TOTAL SPECIFIED EXPENSES					
				1051.57	

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 6.B Summary of estimated costs and returns per acre
 Corn, conventional tillage, RR2, 12-row 38",
 220 bu yld goal, pivot irrigated, 13 ac-in., Delta Area,
 Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars				dollars	
INCOME					
Corn	bu	4.49	220.0000	987.80	_____

TOTAL INCOME				987.80	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	25.10	1.0000	25.10	_____
FERTILIZERS	acre	284.66	1.0000	284.66	_____
FUNGICIDES	acre	20.14	1.0000	20.14	_____
HERBICIDES	acre	57.07	1.0000	57.07	_____
INSECTICIDES	acre	9.73	1.0000	9.73	_____
SEED/PLANTS	acre	154.70	1.0000	154.70	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
CUSTOM FERTILIZE	acre	22.60	1.0000	22.60	_____
HAULING	acre	68.20	1.0000	68.20	_____
CUSTOM LIME	acre	34.23	1.0000	34.23	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1263	1.14	_____
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_____
OPERATOR LABOR	hour	18.69	0.6823	12.76	_____
UNALLOCATED LABOR	hour	18.70	0.6141	11.49	_____
DIESEL FUEL	gal	2.86	19.2663	55.08	_____
REPAIR & MAINTENANCE	acre	46.40	1.0000	46.40	_____
INTEREST ON OP. CAP.	acre	36.02	1.0000	36.02	_____

TOTAL DIRECT EXPENSES				852.47	_____
RETURNS ABOVE DIRECT EXPENSES				135.33	_____
TOTAL FIXED EXPENSES				199.10	_____

TOTAL SPECIFIED EXPENSES				1051.57	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-63.77	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 6.C Estimated resource use for field operations, per acre
 Corn, conventional tillage, RR2, 12-row 38",
 220 bu yld goal, pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2025

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

TOTALS							0.68	0.66	1.01	0.61	

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 6.D Estimated costs for field operations, per acre
 Corn, conventional tillage, RR2, 12-row 38",
 220 bu yld goal, pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST					FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE		
-----dollars-----								
Subsoiler	3 shank		3.38	1.25	3.63		0.68	8.94
Disk Harrow	42'		1.55	2.29	1.66		0.45	5.95
Soil Test	acre	3.33					0.27	3.60
Lime (Spread)	ton	34.23					2.82	37.05
Spin Spreader	5 ton			1.39	0.77	1.88	0.33	4.37
Phosphorus (46% P2O5)	cwt	56.95					4.70	61.65
Potash (60% K2O)	cwt	40.64					3.35	43.99
Bed/Disk w/roller	12R-30/40			2.07	2.41	2.22	0.55	7.25
App by Air (5 gal)	appl	8.05					0.44	8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05
Clarity	pt	7.50					0.41	7.91
Select Max	pt	15.01					0.83	15.84
Surfactant	pt	0.99					0.05	1.04
Row Cond./Roll-Fold.	40'			1.55	1.15	1.67	0.21	4.58
Plant - Folding	12R-38			1.64	2.37	2.21	0.30	6.52
Corn Seed RR2	thous	154.70					7.44	162.14
Custom Apply Fert	acre	9.00					0.37	9.37
UAN + Sulfur (28%)	gal	88.79					3.66	92.45
Sprayer 600-750gal	60' 175hp			0.45	0.20	0.71	0.06	1.42
Atrazine 4L	pt	8.72					0.36	9.08
Halex GT	pt	22.00					0.91	22.91
Surfactant	pt	0.99					0.04	1.03
Corn Consultant	acre	6.00					0.21	6.21
App by Air (3 gal)	appl	1.50					0.05	1.55
Bifenthrin	oz	0.61					0.02	0.63
Fert Appl (Liquid)	12R-38			1.71	1.60	2.07	0.18	5.56
UAN (32%)	gal	72.30					2.49	74.79
Cultivate	12R-38				1.80	1.42	1.92	0.18
App Fert by Air	cwt		13.60				0.37	13.97
Urea, Solid (46% N)	cwt	25.98					0.71	26.69
App by Air (3 gal)	appl	7.50					0.21	7.71
Intrepid 2F	oz	9.12					0.25	9.37
App by Air (5 gal)	appl	8.05					0.17	8.22
Trivapro	oz	20.14					0.42	20.56
Header - Corn	8R-38			3.94	7.14	3.59	0.10	14.77
Grain Cart Corn	700 bu			0.84	0.62	0.90	0.02	2.38
Haul Corn	bu	68.20					0.47	68.67
Stalk Shredder Flex	20'			2.73	3.23	2.93	0.06	8.95
1/4-mi. Pivot Irr.	acre		32.03	21.95	1.84		1.67	57.49
TOTALS		687.74	55.08	46.40	27.23	0.00	36.02	852.47
								199.10
								1051.57

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 6.E Estimated monthly income and expense flows per acre
 Corn, conventional tillage, RR2, 12-row 38",
 220 bu yld goal, pivot irrigated, 7.5 ac-in., Delta Area, Mississippi, 2025

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	987.80
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	7.50	8.05	0.00	0.00
FERTILIZERS	97.59	0.00	0.00	0.00	0.00	0.00	88.79	72.30	25.98	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.14	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	26.35	0.00	30.72	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.61	9.12	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	154.70	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	13.60	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68.20
CUSTOM LIME	34.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	9.39	0.00	0.00	0.00	0.00	3.88	2.05	4.14	0.20	0.15	0.00	7.42
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	8.39	0.00	0.00	0.00	0.00	3.19	0.45	13.12	12.81	9.61	0.00	7.51
REPAIR & MAINTENANCE	6.72	0.00	0.00	0.00	0.00	3.52	0.20	21.49	1.99	1.49	0.00	10.99
INTEREST ON OP. CAP.	13.15	0.00	0.00	0.00	1.94	7.95	5.45	4.10	1.96	0.82	0.00	0.65
TOTAL DIRECT EXPENSES	172.80	0.00	0.00	0.00	37.33	173.24	137.65	123.26	73.16	40.26	0.00	94.77
NET INCOME	-172.80	0.00	0.00	0.00	-37.33	-173.24	-137.65	-123.26	-73.16	-40.26	0.00	893.03
NET INCOME TO DATE	-172.80	-172.80	-172.80	-172.80	-210.13	-383.37	-521.02	-644.28	-717.44	-757.70	-757.70	135.33

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

* Lease costs are based on hourly usage costs.

Table 6.F Estimated returns for various price/yield combinations, per acre
 Corn, conventional tillage, RR2, 12-row 38",
 220 bu yld goal, pivot irrigated, 7.5 ac-in.,Delta Area, Mississippi, 2025

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.36	3.59	3.81	4.04	4.26	4.49	4.71	4.93	5.16	5.38	5.61
PERCENT	YIELD	UNIT	dollars										
50	110.00	bu	-447 -646	-423 -622	-398 -597	-373 -572	-348 -548	-324 -523	-299 -498	-274 -473	-250 -449	-225 -424	-200 -399
60	132.00	bu	-380 -579	-350 -549	-321 -520	-291 -490	-261 -461	-232 -431	-202 -401	-173 -372	-143 -342	-113 -312	-84 -283
70	154.00	bu	-313 -512	-278 -477	-244 -443	-209 -408	-174 -374	-140 -339	-105 -304	-71 -270	-36 -235	-2 -201	32 -166
80	176.00	bu	-246 -445	-206 -405	-167 -366	-127 -326	-88 -287	-48 -247	-8 -208	30 -168	70 -129	109 -89	149 -50
90	198.00	bu	-178 -377	-134 -333	-89 -289	-45 -244	-1 -200	43 -155	87 -111	132 -66	176 -22	221 22	265 66
100	220.00	bu	-111 -310	-62 -261	-12 -211	36 -162	85 -113	135 -63	184 -14	234 35	283 84	332 133	382 183
110	242.00	bu	-44 -243	9 -189	64 -134	118 -80	172 -26	227 28	281 82	335 136	390 191	444 245	498 299
120	264.00	bu	22 -176	82 -117	141 -57	200 1	259 60	319 120	378 179	437 238	496 297	556 357	615 416
130	286.00	bu	90 -109	154 -44	218 19	282 83	346 147	411 211	475 276	539 340	603 404	667 468	732 533
140	308.00	bu	157 -41	226 27	295 96	364 165	433 234	502 303	572 373	641 442	710 511	779 580	848 649
150	330.00	bu	224 25	298 99	372 173	446 247	520 321	594 395	668 469	743 543	817 618	891 692	965 766

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 2024 input prices.

Table 7.A Estimated costs per acre
 Corn, stale seedbed, RR2, 12-row 30",
 170 bu yield goal, Non-Delta, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	1.0000	8.05	_____
App by Air (3 gal)	appl	7.50	1.2000	9.00	_____
FERTILIZERS					
Phosphorus (46% P2O5)	cwt	29.10	1.6300	47.43	_____
Potash (60% K2O)	cwt	27.09	1.2500	33.86	_____
UAN + Sulfur (28%)	gal	2.76	56.0263	154.63	_____
HERBICIDES					
Glyphosate 3lbs a.e.	oz	0.12	32.0000	3.84	_____
Clarity	pt	15.00	0.5000	7.50	_____
Select Max	pt	15.01	1.0000	15.01	_____
Atrazine 4L	pt	2.18	4.0000	8.72	_____
Halex GT	pt	6.11	3.6000	22.00	_____
INSECTICIDES					
Bifenthrin	oz	0.48	1.2804	0.61	_____
Intrepid 2F	oz	2.28	4.0000	9.12	_____
SEED/PLANTS					
Corn Seed RR2	thous	4.55	28.0000	127.40	_____
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	_____
CUSTOM FERTILIZE					
Custom Apply Fert	acre	9.00	1.0000	9.00	_____
HAULING					
Haul Corn	bu	0.31	170.0000	52.70	_____
CUSTOM LIME					
Lime (Spread)	ton	51.39	0.6660	34.23	_____
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	_____
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_____
OPERATOR LABOR					
Tractors	hour	18.69	0.4295	8.02	_____
Harvesters	hour	18.69	0.1277	2.39	_____
Self-Propelled	hour	18.69	0.0176	0.33	_____
HAND LABOR					
implements	hour	9.06	0.1442	1.31	_____
Self-Propelled	hour	9.06	0.0088	0.08	_____
UNALLOCATED LABOR					
hour	18.71	0.5173	9.68	_____	
DIESEL FUEL					
Tractors	gal	2.86	4.9741	14.22	_____
Harvesters	gal	2.86	1.7419	4.98	_____
Self-Propelled	gal	2.86	0.1586	0.45	_____
REPAIR & MAINTENANCE					
implements	acre	13.30	1.0000	13.30	_____
Tractors	acre	4.38	1.0000	4.38	_____
Harvesters	acre	6.16	1.0000	6.16	_____
Self-Propelled	acre	0.20	1.0000	0.20	_____
INTEREST ON OP. CAP.	acre	28.73	1.0000	28.73	_____
TOTAL DIRECT EXPENSES				648.65	_____
FIXED EXPENSES					
implements	acre	26.41	1.0000	26.41	_____
Tractors	acre	33.95	1.0000	33.95	_____
Harvesters	acre	29.49	1.0000	29.49	_____
Self-Propelled	acre	1.63	1.0000	1.63	_____
TOTAL FIXED EXPENSES				91.48	_____
TOTAL SPECIFIED EXPENSES				740.13	_____

Note: Cost of production estimates are based on 2024 input prices..

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 7.B Summary of estimated costs and returns per acre
 Corn, stale seedbed, RR2, 12-row 30",
 170 bu yield goal, Non-Delta, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars				dollars	
INCOME					
Corn	bu	4.49	170.0000	763.30	_____
TOTAL INCOME				763.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.05	1.0000	17.05	_____
FERTILIZERS	acre	235.93	1.0000	235.93	_____
HERBICIDES	acre	57.07	1.0000	57.07	_____
INSECTICIDES	acre	9.73	1.0000	9.73	_____
SEED/PLANTS	acre	127.40	1.0000	127.40	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_____
HAULING	acre	52.70	1.0000	52.70	_____
CUSTOM LIME	acre	34.23	1.0000	34.23	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1530	1.39	_____
OPERATOR LABOR	hour	18.69	0.5748	10.74	_____
UNALLOCATED LABOR	hour	18.71	0.5173	9.68	_____
DIESEL FUEL	gal	2.86	6.8748	19.65	_____
REPAIR & MAINTENANCE	acre	24.04	1.0000	24.04	_____
INTEREST ON OP. CAP.	acre	28.73	1.0000	28.73	_____
TOTAL DIRECT EXPENSES				648.65	_____
RETURNS ABOVE DIRECT EXPENSES				114.65	_____
TOTAL FIXED EXPENSES				91.48	_____
TOTAL SPECIFIED EXPENSES				740.13	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				23.17	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 7.C Estimated resource use for field operations, per acre
 Corn, stale seedbed, RR2, 12-row 30",
 170 bu yield goal, Non-Delta, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT	PERF SIZE	TIMES RATE	OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----											
Soil Test	acre			0.33	Oct		0.3330				
Lime (Spread)	ton			0.33	Oct		0.6660				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Oct			0.04	0.04	0.08	0.03
Phosphorus (46% P2O5)	cwt						1.6300				
Potash (60% K2O)	cwt						1.2500				
Disk Heavy	28'	MFWD 225	0.075	1.00	Oct			0.07	0.07	0.07	0.06
Bed/Disk w/roller	12R-30/40	MFWD 225	0.062	1.00	Oct			0.06	0.06	0.06	0.05
App by Air (5 gal)	appl			1.00	Feb		1.0000				
Glyphosate 3lbs a.e	oz						32.0000				
Clarity	pt						0.5000				
Select Max	pt						1.0000				
Surfactant	pt						0.3000				
Plant - Rigid	12R-30	MFWD 225	0.062	1.00	Mar			0.06	0.06	0.12	0.05
Corn Seed RR2	thous						28.0000				
Custom Apply Fert	acre			1.00	Apr		1.0000				
UAN + Sulfur (28%)	gal						19.3063				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr				0.01	0.02	0.01
Atrazine 4L	pt						4.0000				
Halex GT	pt						3.6000				
Surfactant	pt						0.3000				
Fert Appl (Liquid)	12R-30	MFWD 225	0.078	1.00	May			0.07	0.07	0.11	0.07
UAN + Sulfur (28%)	gal						36.7200				
Corn Consultant	acre			1.00	May		1.0000				
App by Air (3 gal)	appl			0.20	May		0.2000				
Bifenthrin	oz						1.2804				
App by Air (3 gal)	appl			1.00	Jun		1.0000				
Intrepid 2F	oz						4.0000				
Header - Corn	8R-30	265 hp	0.127	1.00	Sep			0.12	0.12	0.12	0.11
Grain Cart Corn	500 bu	MFWD 225	0.025	1.00	Sep			0.02	0.02	0.02	0.02
Haul Corn	bu						170.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep			0.08	0.08	0.08	0.07

TOTALS							0.57	0.55	0.72	0.51	

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 7.D Estimated costs for field operations, per acre
 Corn, stale seedbed, RR2, 12-row 30",
 170 bu yield goal, Non-Delta, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST					FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	
-----dollars-----								
Soil Test	acre	3.33					0.27	3.60
Lime (Spread)	ton	34.23					2.82	37.05
Spin Spreader	5 ton		1.39	0.77	1.88		0.33	4.37
Phosphorus (46% P2O5)	cwt	47.43					3.91	51.34
Potash (60% K2O)	cwt	33.86					2.79	36.65
Disk Heavy	28'		2.51	2.37	2.68		0.62	8.18
Bed/Disk w/roller	12R-30/40		2.07	2.41	2.22		0.55	7.25
App by Air (5 gal)	appl	8.05					0.44	8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05
Clarity	pt	7.50					0.41	7.91
Select Max	pt	15.01					0.83	15.84
Surfactant	pt	0.99					0.05	1.04
Plant - Rigid	12R-30		2.08	2.47	2.80		0.35	7.70
Corn Seed RR2	thous	127.40					6.13	133.53
Custom Apply Fert	acre	9.00					0.37	9.37
UAN + Sulfur (28%)	gal	53.29					2.20	55.49
Sprayer 600-750gal	60' 175hp		0.45	0.20	0.71		0.06	1.42
Atrazine 4L	pt	8.72					0.36	9.08
Halex GT	pt	22.00					0.91	22.91
Surfactant	pt	0.99					0.04	1.03
Fert Appl (Liquid)	12R-30		2.60	2.70	3.15		0.29	8.74
UAN + Sulfur (28%)	gal	101.35					3.48	104.83
Corn Consultant	acre	6.00					0.21	6.21
App by Air (3 gal)	appl	1.50					0.05	1.55
Bifenthrin	oz	0.61					0.02	0.63
App by Air (3 gal)	appl	7.50					0.21	7.71
Intrepid 2F	oz	9.12					0.25	9.37
Header - Corn	8R-30		4.98	9.38	4.54		0.13	19.03
Grain Cart Corn	500 bu		0.84	0.51	0.90		0.02	2.27
Haul Corn	bu	52.70					0.36	53.06
Stalk Shredder Flex	20'		2.73	3.23	2.93		0.06	8.95
TOTALS		554.42	19.65	24.04	21.81	0.00	28.73	648.65
								91.48
								740.13

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 7.E Estimated monthly income and expense flows per acre
 Corn, stale seedbed, RR2, 12-row 30",
 170 bu yield goal, Non-Delta, Mississippi, 2025

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	763.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	7.50	0.00	0.00	0.00
FERTILIZERS	81.29	0.00	0.00	0.00	0.00	0.00	53.29	101.35	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	26.35	0.00	30.72	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.61	9.12	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	127.40	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.70
CUSTOM LIME	34.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	6.78	0.00	0.00	0.00	0.00	2.80	0.71	3.15	0.00	0.00	0.00	8.37
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	5.97	0.00	0.00	0.00	0.00	2.08	0.45	2.60	0.00	0.00	0.00	8.55
REPAIR & MAINTENANCE	5.55	0.00	0.00	0.00	0.00	2.47	0.20	2.70	0.00	0.00	0.00	13.12
INTEREST ON OP. CAP.	11.29	0.00	0.00	0.00	1.94	6.48	3.94	4.05	0.46	0.00	0.00	0.57
TOTAL DIRECT EXPENSES	148.44	0.00	0.00	0.00	37.33	141.23	99.30	121.96	17.08	0.00	0.00	83.31
NET INCOME	-148.44	0.00	0.00	0.00	-37.33	-141.23	-99.30	-121.96	-17.08	0.00	0.00	679.99
NET INCOME TO DATE	-148.44	-148.44	-148.44	-148.44	-185.77	-327.00	-426.30	-548.26	-565.34	-565.34	-565.34	114.65

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

* Lease costs are based on hourly usage costs.

Table 7.F Estimated returns for various price/yield combinations, per acre
 Corn, stale seedbed, RR2, 12-row 30",
 170 bu yield goal, Non-Delta, Mississippi, 2025

PRODUCT		PERCENT	PRODUCT PRICE										
			75	80	85	90	95	100	105	110	115	120	125
Corn			3.36	3.59	3.81	4.04	4.26	4.49	4.71	4.93	5.16	5.38	5.61
PERCENT	YIELD	UNIT											
50	85.00	bu	-335 -427	-316 -408	-297 -389	-278 -370	-259 -351	-240 -331	-221 -312	-202 -293	-183 -274	-164 -255	-145 -236
60	102.00	bu	-283 -375	-261 -352	-238 -329	-215 -306	-192 -283	-169 -260	-146 -238	-123 -215	-100 -192	-77 -169	-54 -146
70	119.00	bu	-232 -323	-205 -296	-178 -270	-151 -243	-125 -216	-98 -189	-71 -163	-44 -136	-18 -109	8 -83	35 -56
80	136.00	bu	-180 -271	-149 -241	-118 -210	-88 -179	-57 -149	-27 -118	3 -88	33 -57	64 -27	94 3	125 33
90	153.00	bu	-128 -219	-93 -185	-59 -150	-25 -116	9 -82	43 -47	77 -13	112 20	146 55	181 89	215 123
100	170.00	bu	-76 -167	-38 -129	0 -91	38 -53	76 -14	114 23	152 61	190 99	229 137	267 175	305 213
110	187.00	bu	-24 -115	17 -73	59 -31	101 10	143 52	185 94	227 136	269 178	311 220	353 262	395 304
120	204.00	bu	27 -63	73 -17	119 27	165 73	210 119	256 165	302 211	348 256	394 302	439 348	485 394
130	221.00	bu	79 -11	129 37	178 87	228 137	278 186	327 236	377 285	426 335	476 385	526 434	575 484
140	238.00	bu	131 40	185 93	238 146	291 200	345 253	398 307	452 360	505 414	559 467	612 520	665 574
150	255.00	bu	183 92	240 149	298 206	355 263	412 321	469 378	527 435	584 492	641 550	698 607	756 664

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 2024 input prices.

Table 8.A Estimated costs per acre
 Corn, stale seedbed, BtRR, 16-row 30",
 Pivot irrigated, 235 bu yield goal, Non-Delta, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM		
dollars				dollars			
DIRECT EXPENSES							
CUSTOM SPRAY							
App by Air (5 gal)	appl	8.05	2.0000	16.10	_____		
App by Air (3 gal)	appl	7.50	0.2000	1.50	_____		
FERTILIZERS							
Phosphorus (46% P2O5)	cwt	29.10	1.6300	47.43	_____		
Potash (60% K2O)	cwt	27.09	1.2500	33.86	_____		
UAN + Sulfur (28%)	gal	2.76	56.0263	154.63	_____		
FUNGICIDES							
Trivapro	oz	1.47	13.7000	20.14	_____		
HERBICIDES							
Glyphosate 3lbs a.e.	oz	0.12	32.0000	3.84	_____		
Clarity	pt	15.00	0.5000	7.50	_____		
Select Max	pt	15.01	1.0000	15.01	_____		
Atrazine 4L	pt	2.18	4.0000	8.72	_____		
Halex GT	pt	6.11	3.6000	22.00	_____		
INSECTICIDES							
Bifenthrin	oz	0.48	1.2804	0.61	_____		
SEED/PLANTS							
Corn Seed BtRR	thous	3.61	28.0000	101.08	_____		
ADJUVANTS							
Surfactant	pt	3.30	0.6000	1.98	_____		
CUSTOM FERTILIZE							
Custom Apply Fert	acre	9.00	1.0000	9.00	_____		
HAULING							
Haul Corn	bu	0.31	235.0000	72.85	_____		
CUSTOM LIME							
Lime (Spread)	ton	51.39	0.6660	34.23	_____		
CROP CONSULTANT							
Corn Consultant	acre	6.00	1.0000	6.00	_____		
SOIL TEST							
Soil Test	acre	10.00	0.3330	3.33	_____		
OPERATOR LABOR							
Tractors	hour	18.69	0.4137	7.73	_____		
Harvesters	hour	18.69	0.1277	2.39	_____		
Self-Propelled	hour	18.69	0.0176	0.33	_____		
IRRIGATE LABOR							
Special Labor	hour	9.06	0.2036	1.84	_____		
HAND LABOR							
Implements	hour	9.06	0.1285	1.17	_____		
Self-Propelled	hour	9.06	0.0088	0.08	_____		
UNALLOCATED LABOR							
hour		18.70	0.5032	9.41	_____		
DIESEL FUEL							
Tractors	gal	2.86	4.7921	13.70	_____		
Harvesters	gal	2.86	1.7419	4.98	_____		
Self-Propelled	gal	2.86	0.1586	0.45	_____		
1/4-mi. Pivot Irr.	gal	2.86	11.2011	32.03	_____		
REPAIR & MAINTENANCE							
Implements	acre	14.83	1.0000	14.83	_____		
Tractors	acre	4.22	1.0000	4.22	_____		
Harvesters	acre	6.16	1.0000	6.16	_____		
Self-Propelled	acre	0.20	1.0000	0.20	_____		
1/4-mi. Pivot Irr.	acre	21.95	1.0000	21.95	_____		
INTEREST ON OP. CAP.	acre	29.41	1.0000	29.41	-----		
TOTAL DIRECT EXPENSES				710.70	_____		
FIXED EXPENSES							
Implements	acre	30.09	1.0000	30.09	_____		
Tractors	acre	32.71	1.0000	32.71	_____		
Harvesters	acre	29.49	1.0000	29.49	_____		
Self-Propelled	acre	1.63	1.0000	1.63	_____		
1/4-mi. Pivot Irr.	acre	99.50	1.0000	99.50	-----		
TOTAL FIXED EXPENSES				193.42	_____		
TOTAL SPECIFIED EXPENSES				904.12	_____		

Note: Cost of production estimates are based on 2024 input prices..
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 8.B Summary of estimated costs and returns per acre
 Corn, stale seedbed, BtRR, 16-row 30",
 Pivot irrigated, 235 bu yield goal, Non-Delta, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars				dollars	
INCOME					
Corn	bu	4.49	235.0000	1055.15	_____
TOTAL INCOME				1055.15	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	17.60	1.0000	17.60	_____
FERTILIZERS	acre	235.93	1.0000	235.93	_____
FUNGICIDES	acre	20.14	1.0000	20.14	_____
HERBICIDES	acre	57.07	1.0000	57.07	_____
INSECTICIDES	acre	0.61	1.0000	0.61	_____
SEED/PLANTS	acre	101.08	1.0000	101.08	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
CUSTOM FERTILIZE	acre	9.00	1.0000	9.00	_____
HAULING	acre	72.85	1.0000	72.85	_____
CUSTOM LIME	acre	34.23	1.0000	34.23	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1373	1.25	_____
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_____
OPERATOR LABOR	hour	18.69	0.5591	10.45	_____
UNALLOCATED LABOR	hour	18.70	0.5032	9.41	_____
DIESEL FUEL	gal	2.86	17.8938	51.16	_____
REPAIR & MAINTENANCE	acre	47.36	1.0000	47.36	_____
INTEREST ON OP. CAP.	acre	29.41	1.0000	29.41	_____
TOTAL DIRECT EXPENSES				710.70	_____
RETURNS ABOVE DIRECT EXPENSES				344.45	_____
TOTAL FIXED EXPENSES				193.42	_____
TOTAL SPECIFIED EXPENSES				904.12	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				151.03	_____

Note: Cost of production estimates are based on 2024 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 8.C Estimated resource use for field operations, per acre
 Corn, stale seedbed, BtRR, 16-row 30",
 Pivot irrigated, 235 bu yield goal, Non-Delta, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Soil Test	acre			0.33	Oct	0.3330				
Lime (Spread)	ton			0.33	Oct	0.6660				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Oct		0.04	0.04	0.08	0.03
Phosphorus (46% P2O5)	cwt					1.6300				
Potash (60% K2O)	cwt					1.2500				
Disk Heavy	28'	MFWD 225	0.075	1.00	Oct		0.07	0.07	0.07	0.06
Bed/Disk w/roller	12R-30/40	MFWD 225	0.062	1.00	Oct		0.06	0.06	0.06	0.05
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Clarity	pt					0.5000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Plant - Folding	16R-30	MFWD 225	0.047	1.00	Mar		0.04	0.04	0.09	0.04
Corn Seed BtRR	thous					28.0000				
Custom Apply Fert	acre			1.00	Apr	1.0000				
UAN + Sulfur (28%)	gal					19.3063				
Sprayer 600-750gal	60' 175hp		0.017	1.00	Apr			0.01	0.02	0.01
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Surfactant	pt					0.3000				
Fert Appl (Liquid)	12R-30	MFWD 225	0.078	1.00	May		0.07	0.07	0.11	0.07
UAN + Sulfur (28%)	gal					36.7200				
Corn Consultant	acre			1.00	May	1.0000				
App by Air (3 gal)	appl			0.20	May	0.2000				
Bifenthrin	oz					1.2804				
App by Air (5 gal)	appl			1.00	Jul	1.0000				
Trivapro	oz					13.7000				
Header - Corn	8R-30	265 hp	0.127	1.00	Sep		0.12	0.12	0.12	0.11
Grain Cart Corn	500 bu	MFWD 225	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					235.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep		0.08	0.08	0.08	0.07
1/4-mi. Pivot Irr.	acre				Jul	1.0000				

TOTALS							0.55	0.54	0.90	0.50

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 8.D Estimated costs for field operations, per acre
 Corn, stale seedbed, BtRR, 16-row 30",
 Pivot irrigated, 235 bu yield goal, Non-Delta, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST					FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	
-----dollars-----								
Soil Test	acre	3.33					0.27	3.60
Lime (Spread)	ton	34.23					2.82	37.05
Spin Spreader	5 ton		1.39	0.77	1.88		0.33	4.37
Phosphorus (46% P2O5)	cwt	47.43					3.91	51.34
Potash (60% K2O)	cwt	33.86					2.79	36.65
Disk Heavy	28'		2.51	2.37	2.68		0.62	8.18
Bed/Disk w/roller	12R-30/40		2.07	2.41	2.22		0.55	7.25
App by Air (5 gal)	appl	8.05					0.44	8.49
Glyphosate 3lbs a.e.	oz	3.84					0.21	4.05
Clarity	pt	7.50					0.41	7.91
Select Max	pt	15.01					0.83	15.84
Surfactant	pt	0.99					0.05	1.04
Plant - Folding	16R-30		1.56	3.84	2.10		0.36	7.86
Corn Seed BtRR	thous	101.08					4.86	105.94
Custom Apply Fert	acre	9.00					0.37	9.37
UAN + Sulfur (28%)	gal	53.29					2.20	55.49
Sprayer 600-750gal	60' 175hp		0.45	0.20	0.71		0.06	1.42
Atrazine 4L	pt	8.72					0.36	9.08
Halex GT	pt	22.00					0.91	22.91
Surfactant	pt	0.99					0.04	1.03
Fert Appl (Liquid)	12R-30		2.60	2.70	3.15		0.29	8.74
UAN + Sulfur (28%)	gal	101.35					3.48	104.83
Corn Consultant	acre	6.00					0.21	6.21
App by Air (3 gal)	appl	1.50					0.05	1.55
Bifenthrin	oz	0.61					0.02	0.63
App by Air (5 gal)	appl	8.05					0.17	8.22
Trivapro	oz	20.14					0.42	20.56
Header - Corn	8R-30		4.98	9.38	4.54		0.13	19.03
Grain Cart Corn	500 bu		0.84	0.51	0.90		0.02	2.27
Haul Corn	bu	72.85					0.50	73.35
Stalk Shredder Flex	20'		2.73	3.23	2.93		0.06	8.95
1/4-mi. Pivot Irr.	acre	32.03	21.95	1.84			1.67	57.49
TOTALS		559.82	51.16	47.36	22.95	0.00	29.41	710.70
								193.42
								904.12

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 8.E Estimated monthly income and expense flows per acre
 Corn, stale seedbed, BtRR, 16-row 30",
 Pivot irrigated, 235 bu yield goal, Non-Delta, Mississippi, 2025

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	1055.15
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	1.50	0.00	8.05	0.00	0.00
FERTILIZERS	81.29	0.00	0.00	0.00	0.00	0.00	53.29	101.35	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.14	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	26.35	0.00	30.72	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.61	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	101.08	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.85
CUSTOM LIME	34.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	6.78	0.00	0.00	0.00	0.00	2.10	2.05	3.30	0.20	0.15	0.00	8.37
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	5.97	0.00	0.00	0.00	0.00	1.56	0.45	12.21	12.81	9.61	0.00	8.55
REPAIR & MAINTENANCE	5.55	0.00	0.00	0.00	0.00	3.84	0.20	21.17	1.99	1.49	0.00	13.12
INTEREST ON OP. CAP.	11.29	0.00	0.00	0.00	1.94	5.22	3.99	5.02	0.42	0.82	0.00	0.71
TOTAL DIRECT EXPENSES	148.44	0.00	0.00	0.00	37.33	113.80	100.69	151.16	15.42	40.26	0.00	103.60
NET INCOME	-148.44	0.00	0.00	0.00	-37.33	-113.80	-100.69	-151.16	-15.42	-40.26	0.00	951.55
NET INCOME TO DATE	-148.44	-148.44	-148.44	-148.44	-185.77	-299.57	-400.26	-551.42	-566.84	-607.10	-607.10	344.45

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

* Lease costs are based on hourly usage costs.

Table 8.F Estimated returns for various price/yield combinations, per acre
 Corn, stale seedbed, BtRR, 16-row 30",
 Pivot irrigated, 235 bu yield goal, Non-Delta, Mississippi, 2025

PRODUCT		PERCENT											
		75	80	85	90	95	100	105	110	115	120	125	
		PRODUCT PRICE											
Corn		3.36	3.59	3.81	4.04	4.26	4.49	4.71	4.93	5.16	5.38	5.61	
PERCENT YIELD UNIT dollars													
50	117.50	bu	-278 -471	-251 -445	-225 -419	-199 -392	-172 -366	-146 -339	-120 -313	-93 -287	-67 -260	-40 -234	-14 -207
60	141.00	bu	-206 -399	-174 -368	-143 -336	-111 -304	-79 -273	-48 -241	-16 -210	15 -178	46 -146	78 -115	110 -83
70	164.50	bu	-134 -328	-97 -291	-60 -254	-23 -217	12 -180	49 -143	86 -106	123 -69	160 -32	197 4	234 41
80	188.00	bu	-62 -256	-20 -214	21 -171	63 -129	105 -87	148 -45	190 -3	232 39	274 81	316 123	359 165
90	211.50	bu	8 -184	56 -137	103 -89	151 -42	198 5	246 52	293 100	341 147	388 195	436 242	483 290
100	235.00	bu	80 -112	133 -60	186 -7	238 45	291 98	344 151	397 203	449 256	502 309	555 362	608 414
110	258.50	bu	152 -40	210 17	268 75	326 133	384 191	442 249	500 307	558 365	616 423	674 481	732 539
120	282.00	bu	224 30	287 94	350 157	414 220	477 284	540 347	604 410	667 474	730 537	794 600	857 663
130	305.50	bu	296 102	364 171	433 239	501 308	570 376	638 445	707 514	776 582	844 651	913 719	981 788
140	329.00	bu	367 174	441 248	515 322	589 396	663 469	737 543	811 617	884 691	958 765	1032 839	1106 913
150	352.50	bu	439 246	518 325	597 404	677 483	756 562	835 641	914 721	993 800	1072 879	1151 958	1231 1037

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 2024 input prices.

Table 9.A Estimated costs per acre
 Corn, no-tillage, BtRR, 12-row 30", 170 bu yield goal
 Non-irrigated, Non-Delta, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars			dollars		
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	1.0000	8.05	_____
App by Air (3 gal)	appl	7.50	1.0000	7.50	_____
FERTILIZERS					
DAP	cwt	36.68	1.6300	59.79	_____
Potash (60% K2O)	cwt	27.09	1.2500	33.86	_____
Fert 10-34-0	gal	3.85	5.0000	19.25	_____
UAN (32%)	gal	2.41	43.8348	105.64	_____
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	_____
Clarity	pt	15.00	0.5000	7.50	_____
Select Max	pt	15.01	1.0000	15.01	_____
Atrazine 4L	pt	2.18	4.0000	8.72	_____
Halex GT	pt	6.11	3.6000	22.00	_____
INSECTICIDES					
Bifenthrin	oz	0.48	6.4020	3.07	_____
SEED/PLANTS					
Corn Seed BtRR	thous	3.61	28.0000	101.08	_____
ADJUVANTS					
Surfactant	pt	3.30	0.6000	1.98	_____
HAULING					
Haul Corn	bu	0.31	170.0000	52.70	_____
CUSTOM LIME					
Lime (Spread)	ton	51.39	0.6660	34.23	_____
CROP CONSULTANT					
Corn Consultant	acre	6.00	1.0000	6.00	_____
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_____
OPERATOR LABOR					
Tractors	hour	18.69	0.3616	6.76	_____
Harvesters	hour	18.69	0.1277	2.39	_____
HAND LABOR					
Implements	hour	9.06	0.1832	1.66	_____
UNALLOCATED LABOR					
hour	hour	18.70	0.4404	8.24	_____
DIESEL FUEL					
Tractors	gal	2.86	4.1883	11.98	_____
Harvesters	gal	2.86	1.7419	4.98	_____
REPAIR & MAINTENANCE					
Implements	acre	10.92	1.0000	10.92	_____
Tractors	acre	3.69	1.0000	3.69	_____
Harvesters	acre	6.16	1.0000	6.16	_____
INTEREST ON OP. CAP.	acre	23.34	1.0000	23.34	_____
TOTAL DIRECT EXPENSES				573.67	_____
FIXED EXPENSES					
Implements	acre	18.59	1.0000	18.59	_____
Tractors	acre	28.58	1.0000	28.58	_____
Harvesters	acre	29.49	1.0000	29.49	_____
TOTAL FIXED EXPENSES				76.66	_____
TOTAL SPECIFIED EXPENSES				650.33	_____

Note: Cost of production estimates are based on 2024 input prices.
Fertilization decisions should be based on soil tests.
Soil test cost is prorated for a test every 3rd year.
Lime cost prorated for application every 3rd year.

Table 9.B Summary of estimated costs and returns per acre
 Corn, no-tillage, BtRR, 12-row 30", 170 bu yield goal
 Non-irrigated, Non-Delta, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars				dollars	
INCOME					
Corn	bu	4.49	170.0000	763.30	_____
TOTAL INCOME				763.30	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	15.55	1.0000	15.55	_____
FERTILIZERS	acre	218.54	1.0000	218.54	_____
HERBICIDES	acre	57.07	1.0000	57.07	_____
INSECTICIDES	acre	3.07	1.0000	3.07	_____
SEED/PLANTS	acre	101.08	1.0000	101.08	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
HAULING	acre	52.70	1.0000	52.70	_____
CUSTOM LIME	acre	34.23	1.0000	34.23	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1832	1.66	_____
OPERATOR LABOR	hour	18.69	0.4893	9.15	_____
UNALLOCATED LABOR	hour	18.70	0.4404	8.24	_____
DIESEL FUEL	gal	2.86	5.9303	16.96	_____
REPAIR & MAINTENANCE	acre	20.77	1.0000	20.77	_____
INTEREST ON OP. CAP.	acre	23.34	1.0000	23.34	_____
TOTAL DIRECT EXPENSES				573.67	_____
RETURNS ABOVE DIRECT EXPENSES				189.63	_____
TOTAL FIXED EXPENSES				76.66	_____
TOTAL SPECIFIED EXPENSES				650.33	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				112.97	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 9.C Estimated resource use for field operations, per acre
 Corn, no-tillage, BtRR, 12-row 30", 170 bu yield goal
 Non-irrigated, Non-Delta, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Soil Test	acre		0.33	Oct		0.3330				
Lime (Spread)	ton		0.33	Oct		0.6660				
App by Air (5 gal)	appl		1.00	Feb		1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Clarity	pt					0.5000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Mar		0.04	0.04	0.08	0.03
DAP	cwt					1.6300				
Potash (60% K2O)	cwt					1.2500				
NT Plant&Pre-Rigid	12R-30	MFWD 225	0.070	1.00	Mar		0.07	0.07	0.14	0.06
Corn Seed BtRR	thous					28.0000				
Fert 10-34-0	gal					5.0000				
Spray (Broadcast)	27'	MFWD 225	0.062	1.00	Apr		0.06	0.06	0.09	0.05
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Surfactant	pt					0.3000				
Fert Appl (Liquid)	12R-30	MFWD 225	0.078	1.00	Apr		0.07	0.07	0.11	0.07
UAN (32%)	gal					43.8348				
Corn Consultant	acre		1.00	May		1.0000				
App by Air (3 gal)	appl		1.00	May		1.0000				
Bifenthrin	oz					6.4020				
Header - Corn	8R-30	265 hp	0.127	1.00	Sep		0.12	0.12	0.12	0.11
Grain Cart Corn	500 bu	MFWD 225	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					170.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep		0.08	0.08	0.08	0.07

TOTALS						0.48	0.48	0.67	0.44	

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 9.D Estimated costs for field operations, per acre
 Corn, no-tillage, BtRR, 12-row 30", 170 bu yield goal
 Non-irrigated, Non-Delta, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	FUEL	R&M	DIRECT COST	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
-----dollars-----											
Soil Test	acre	3.33							0.27	3.60	3.60
Lime (Spread)	ton	34.23							2.82	37.05	37.05
App by Air (5 gal)	appl	8.05							0.44	8.49	8.49
Glyphosate 3lbs a.e	oz	3.84							0.21	4.05	4.05
Clarity	pt	7.50							0.41	7.91	7.91
Select Max	pt	15.01							0.83	15.84	15.84
Surfactant	pt	0.99							0.05	1.04	1.04
Spin Spreader	5 ton		1.39	0.77	1.88				0.19	4.23	4.19
DAP	cwt	59.79							2.88	62.67	62.67
Potash (60% K2O)	cwt	33.86							1.63	35.49	35.49
NT Plant&Pre-Rigid	12R-30		2.34	3.37	3.15				0.43	9.29	11.98
Corn Seed BtRR	thous	101.08							4.86	105.94	105.94
Fert 10-34-0	gal	19.25							0.93	20.18	20.18
Spray (Broadcast)	27'		2.08	0.81	2.50				0.22	5.61	5.21
Atrazine 4L	pt	8.72							0.36	9.08	9.08
Halex GT	pt	22.00							0.91	22.91	22.91
Surfactant	pt	0.99							0.04	1.03	1.03
Fert Appl (Liquid)	12R-30		2.60	2.70	3.15				0.35	8.80	8.87
UAN (32%)	gal	105.64							4.36	110.00	110.00
Corn Consultant	acre	6.00							0.21	6.21	6.21
App by Air (3 gal)	appl	7.50							0.26	7.76	7.76
Bifenthrin	oz	3.07							0.11	3.18	3.18
Header - Corn	8R-30		4.98	9.38	4.54				0.13	19.03	35.53
Grain Cart Corn	500 bu		0.84	0.51	0.90				0.02	2.27	2.56
Haul Corn	bu	52.70							0.36	53.06	53.06
Stalk Shredder Flex	20'		2.73	3.23	2.93				0.06	8.95	8.32
TOTALS		493.55	16.96	20.77	19.05	0.00	23.34	573.67	76.66	650.33	

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 9.E Estimated monthly income and expense flows per acre
 Corn, no-tillage, BtRR, 12-row 30", 170 bu yield goal
 Non-irrigated, Non-Delta, Mississippi, 2025

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	763.30
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	7.50	0.00	0.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	112.90	105.64	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	26.35	0.00	30.72	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.07	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	101.08	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.70
CUSTOM LIME	34.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	5.03	5.65	0.00	0.00	0.00	0.00	8.37
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	3.73	4.68	0.00	0.00	0.00	0.00	8.55
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	4.14	3.51	0.00	0.00	0.00	0.00	13.12
INTEREST ON OP. CAP.	3.09	0.00	0.00	0.00	1.94	10.92	6.24	0.58	0.00	0.00	0.00	0.57
TOTAL DIRECT EXPENSES	40.65	0.00	0.00	0.00	37.33	237.80	157.43	17.15	0.00	0.00	0.00	83.31
NET INCOME	-40.65	0.00	0.00	0.00	-37.33	-237.80	-157.43	-17.15	0.00	0.00	0.00	679.99
NET INCOME TO DATE	-40.65	-40.65	-40.65	-40.65	-77.98	-315.78	-473.21	-490.36	-490.36	-490.36	-490.36	189.63

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

* Lease costs are based on hourly usage costs.

Table 9.F Estimated returns for various price/yield combinations, per acre
 Corn, no-tillage, BtRR, 12-row 30", 170 bu yield goal
 Non-irrigated, Non-Delta, Mississippi, 2025

PRODUCT			PERCENT										
			75	80	85	90	95	100	105	110	115	120	125
			PRODUCT PRICE										
Corn			3.36	3.59	3.81	4.04	4.26	4.49	4.71	4.93	5.16	5.38	5.61
PERCENT	YIELD	UNIT	dollars										
50	85.00	bu	-260 -337	-241 -318	-222 -299	-203 -280	-184 -261	-165 -242	-146 -223	-127 -203	-108 -184	-89 -165	-70 -146
60	102.00	bu	-208 -285	-186 -262	-163 -239	-140 -216	-117 -194	-94 -171	-71 -148	-48 -125	-25 -102	-2 -79	20 -56
70	119.00	bu	-157 -233	-130 -206	-103 -180	-76 -153	-50 -126	-23 -100	3 -73	29 -46	56 -19	83 6	110 33
80	136.00	bu	-105 -181	-74 -151	-44 -120	-13 -90	17 -59	47 -29	78 1	108 31	139 62	169 93	200 123
90	153.00	bu	-53 -129	-18 -95	15 -61	49 -26	84 7	118 41	152 76	187 110	221 144	256 179	290 213
100	170.00	bu	-1 -77	36 -39	75 -1	113 36	151 74	189 112	227 151	265 189	304 227	342 265	380 303
110	187.00	bu	50 -25	92 16	134 58	176 100	218 142	260 183	302 225	344 267	386 309	428 351	470 393
120	204.00	bu	102 26	148 71	194 117	240 163	285 209	331 255	377 300	423 346	469 392	514 438	560 484
130	221.00	bu	154 77	204 127	253 177	303 226	353 276	402 326	452 375	501 425	551 474	601 524	650 574
140	238.00	bu	206 129	260 183	313 236	366 290	420 343	473 397	527 450	580 503	634 557	687 610	740 664
150	255.00	bu	258 181	315 239	373 296	430 353	487 410	544 468	601 525	659 582	716 639	773 697	830 754

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 2024 input prices.

Table 10.A Estimated costs per acre
 Corn, no-tillage, BtRR, 12-row 30", 235 bu yield goal
 Pivot Irrigated, Non-Delta, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM		
dollars				dollars			
DIRECT EXPENSES							
CUSTOM SPRAY							
App by Air (5 gal)	appl	8.05	2.0000	16.10	_____		
App by Air (3 gal)	appl	7.50	1.0000	7.50	_____		
FERTILIZERS							
DAP	cwt	36.68	1.6300	59.79	_____		
Potash (60% K2O)	cwt	27.09	1.2500	33.86	_____		
Fert 10-34-0	gal	3.85	5.0000	19.25	_____		
UAN (32%)	gal	2.41	43.8348	105.64	_____		
FUNGICIDES							
Trivapro	oz	1.47	13.7000	20.14	_____		
HERBICIDES							
Glyphosate 3lbs a.e.	oz	0.12	32.0000	3.84	_____		
Clarity	pt	15.00	0.5000	7.50	_____		
Select Max	pt	15.01	1.0000	15.01	_____		
Atrazine 4L	pt	2.18	4.0000	8.72	_____		
Halex GT	pt	6.11	3.6000	22.00	_____		
INSECTICIDES							
Bifenthrin	oz	0.48	6.4020	3.07	_____		
SEED/PLANTS							
Corn Seed BtRR	thous	3.61	28.0000	101.08	_____		
ADJUVANTS							
Surfactant	pt	3.30	0.6000	1.98	_____		
HAULING							
Haul Corn	bu	0.31	235.0000	72.85	_____		
CUSTOM LIME							
Lime (Spread)	ton	51.39	0.6660	34.23	_____		
CROP CONSULTANT							
Corn Consultant	acre	6.00	1.0000	6.00	_____		
SOIL TEST							
Soil Test	acre	10.00	0.3330	3.33	_____		
OPERATOR LABOR							
Tractors	hour	18.69	0.3616	6.76	_____		
Harvesters	hour	18.69	0.1277	2.39	_____		
IRRIGATE LABOR							
Special Labor	hour	9.06	0.2036	1.84	_____		
HAND LABOR							
Implements	hour	9.06	0.1832	1.66	_____		
UNALLOCATED LABOR	hour	18.70	0.4404	8.24	_____		
DIESEL FUEL							
Tractors	gal	2.86	4.1883	11.98	_____		
Harvesters	gal	2.86	1.7419	4.98	_____		
1/4-mi. Pivot Irr.	gal	2.86	11.2011	32.03	_____		
REPAIR & MAINTENANCE							
Implements	acre	10.92	1.0000	10.92	_____		
Tractors	acre	3.69	1.0000	3.69	_____		
Harvesters	acre	6.16	1.0000	6.16	_____		
1/4-mi. Pivot Irr.	acre	21.95	1.0000	21.95	_____		
INTEREST ON OP. CAP.	acre	25.74	1.0000	25.74	_____		
<hr/>							
TOTAL DIRECT EXPENSES				680.23	_____		
FIXED EXPENSES							
Implements	acre	18.59	1.0000	18.59	_____		
Tractors	acre	28.58	1.0000	28.58	_____		
Harvesters	acre	29.49	1.0000	29.49	_____		
1/4-mi. Pivot Irr.	acre	99.50	1.0000	99.50	_____		
<hr/>							
TOTAL FIXED EXPENSES				176.16	_____		
<hr/>							
TOTAL SPECIFIED EXPENSES				856.39	_____		

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 10.B Summary of estimated costs and returns per acre
 Corn, no-tillage, BtRR, 12-row 30", 235 bu yield goal
 Pivot Irrigated, Non-Delta, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
		dollars		dollars	
INCOME					
Corn	bu	4.49	235.0000	1055.15	_____

TOTAL INCOME				1055.15	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.60	1.0000	23.60	_____
FERTILIZERS	acre	218.54	1.0000	218.54	_____
FUNGICIDES	acre	20.14	1.0000	20.14	_____
HERBICIDES	acre	57.07	1.0000	57.07	_____
INSECTICIDES	acre	3.07	1.0000	3.07	_____
SEED/PLANTS	acre	101.08	1.0000	101.08	_____
ADJUVANTS	acre	1.98	1.0000	1.98	_____
HAULING	acre	72.85	1.0000	72.85	_____
CUSTOM LIME	acre	34.23	1.0000	34.23	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1832	1.66	_____
IRRIGATE LABOR	hour	9.06	0.2036	1.84	_____
OPERATOR LABOR	hour	18.69	0.4893	9.15	_____
UNALLOCATED LABOR	hour	18.70	0.4404	8.24	_____
DIESEL FUEL	gal	2.86	17.1314	48.99	_____
REPAIR & MAINTENANCE	acre	42.72	1.0000	42.72	_____
INTEREST ON OP. CAP.	acre	25.74	1.0000	25.74	_____

TOTAL DIRECT EXPENSES				680.23	_____
RETURNS ABOVE DIRECT EXPENSES				374.92	_____
TOTAL FIXED EXPENSES				176.16	_____

TOTAL SPECIFIED EXPENSES				856.39	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				198.76	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 10.C Estimated resource use for field operations, per acre
 Corn, no-tillage, BtRR, 12-row 30", 235 bu yield goal
 Pivot Irrigated, Non-Delta, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Soil Test	acre		0.33	Oct		0.3330				
Lime (Spread)	ton		0.33	Oct		0.6660				
App by Air (5 gal)	appl		1.00	Feb		1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
Clarity	pt					0.5000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Mar		0.04	0.04	0.08	0.03
DAP	cwt					1.6300				
Potash (60% K2O)	cwt					1.2500				
NT Plant&Pre-Rigid	12R-30	MFWD 225	0.070	1.00	Mar			0.07	0.07	0.14
Corn Seed BtRR	thous					28.0000				0.06
Fert 10-34-0	gal					5.0000				
Spray (Broadcast)	27'	MFWD 225	0.062	1.00	Apr		0.06	0.06	0.09	0.05
Atrazine 4L	pt					4.0000				
Halex GT	pt					3.6000				
Surfactant	pt					0.3000				
Fert Appl (Liquid)	12R-30	MFWD 225	0.078	1.00	Apr		0.07	0.07	0.11	0.07
UAN (32%)	gal					43.8348				
Corn Consultant	acre			1.00	May	1.0000				
App by Air (3 gal)	appl			1.00	May	1.0000				
Bifenthrin	oz					6.4020				
App by Air (5 gal)	appl			1.00	Jul	1.0000				
Trivapro	oz					13.7000				
Header - Corn	8R-30	265 hp	0.127	1.00	Sep		0.12	0.12	0.12	0.11
Grain Cart Corn	500 bu	MFWD 225	0.025	1.00	Sep		0.02	0.02	0.02	0.02
Haul Corn	bu					235.0000				
Stalk Shredder Flex	20'	MFWD 225	0.082	1.00	Sep		0.08	0.08	0.08	0.07
1/4-mi. Pivot Irr.	acre				Jul	1.0000			0.20	
TOTALS							0.48	0.48	0.87	0.44

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 10.D Estimated costs for field operations, per acre
 Corn, no-tillage, BtRR, 12-row 30", 235 bu yield goal
 Pivot Irrigated, Non-Delta, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT		DIRECT COST					FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL	
-----dollars-----									
Soil Test	acre	3.33					0.27	3.60	3.60
Lime (Spread)	ton	34.23					2.82	37.05	37.05
App by Air (5 gal)	appl	8.05					0.44	8.49	8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05	4.05
Clarity	pt	7.50					0.41	7.91	7.91
Select Max	pt	15.01					0.83	15.84	15.84
Surfactant	pt	0.99					0.05	1.04	1.04
Spin Spreader	5 ton		1.39	0.77	1.88		0.19	4.23	4.19
DAP	cwt	59.79					2.88	62.67	62.67
Potash (60% K2O)	cwt	33.86					1.63	35.49	35.49
NT Plant&Pre-Rigid	12R-30		2.34	3.37	3.15		0.43	9.29	11.98
Corn Seed BtRR	thous	101.08					4.86	105.94	105.94
Fert 10-34-0	gal	19.25					0.93	20.18	20.18
Spray (Broadcast)	27'		2.08	0.81	2.50		0.22	5.61	5.21
Atrazine 4L	pt	8.72					0.36	9.08	9.08
Halex GT	pt	22.00					0.91	22.91	22.91
Surfactant	pt	0.99					0.04	1.03	1.03
Fert Appl (Liquid)	12R-30		2.60	2.70	3.15		0.35	8.80	8.87
UAN (32%)	gal	105.64					4.36	110.00	110.00
Corn Consultant	acre	6.00					0.21	6.21	6.21
App by Air (3 gal)	appl	7.50					0.26	7.76	7.76
Bifenthrin	oz	3.07					0.11	3.18	3.18
App by Air (5 gal)	appl	8.05					0.17	8.22	8.22
Trivapro	oz	20.14					0.42	20.56	20.56
Header - Corn	8R-30		4.98	9.38	4.54		0.13	19.03	35.53
Grain Cart Corn	500 bu		0.84	0.51	0.90		0.02	2.27	2.56
Haul Corn	bu	72.85					0.50	73.35	73.35
Stalk Shredder Flex	20'		2.73	3.23	2.93		0.06	8.95	8.32
1/4-mi. Pivot Irr.	acre	32.03	21.95	1.84			1.67	57.49	99.50
TOTALS		541.89	48.99	42.72	20.89	0.00	25.74	680.23	176.16
									856.39

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 10.E Estimated monthly income and expense flows per acre
 Corn, no-tillage, BtRR, 12-row 30", 235 bu yield goal
 Pivot Irrigated, Non-Delta, Mississippi, 2025

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	1055.15
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	7.50	0.00	8.05	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	112.90	105.64	0.00	0.00	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.14	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	26.35	0.00	30.72	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.07	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	101.08	0.00	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.99	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.85
CUSTOM LIME	34.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	0.00	0.00	0.00	5.03	6.99	0.15	0.20	0.15	0.00	8.37
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	0.00	0.00	0.00	0.00	3.73	4.68	9.61	12.81	9.61	0.00	8.55
REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	4.14	3.51	18.47	1.99	1.49	0.00	13.12
INTEREST ON OP. CAP.	3.09	0.00	0.00	0.00	1.94	10.92	6.29	1.55	0.42	0.82	0.00	0.71
TOTAL DIRECT EXPENSES	40.65	0.00	0.00	0.00	37.33	237.80	158.82	46.35	15.42	40.26	0.00	103.60
NET INCOME	-40.65	0.00	0.00	0.00	-37.33	-237.80	-158.82	-46.35	-15.42	-40.26	0.00	951.55
NET INCOME TO DATE	-40.65	-40.65	-40.65	-40.65	-77.98	-315.78	-474.60	-520.95	-536.37	-576.63	-576.63	374.92

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

* Lease costs are based on hourly usage costs.

Table 10.F Estimated returns for various price/yield combinations, per acre
 Corn, no-tillage, BtRR, 12-row 30", 235 bu yield goal
 Pivot Irrigated, Non-Delta, Mississippi, 2025

PRODUCT		PERCENT											
		75	80	85	90	95	100	105	110	115	120	125	
		PRODUCT PRICE											
Corn		3.36	3.59	3.81	4.04	4.26	4.49	4.71	4.93	5.16	5.38	5.61	
PERCENT YIELD UNIT dollars													
50	117.50	bu	-247 -424	-221 -397	-195 -371	-168 -344	-142 -318	-115 -292	-89 -265	-63 -239	-36 -213	-10 -186	15 -160
60	141.00	bu	-176 -352	-144 -320	-112 -288	-81 -257	-49 -225	-17 -193	13 -162	45 -130	77 -98	108 -67	140 -35
70	164.50	bu	-104 -280	-67 -243	-30 -206	6 -169	43 -132	80 -95	117 -58	154 -21	191 15	228 51	265 88
80	188.00	bu	-32 -208	9 -166	51 -124	94 -82	136 -39	178 2	220 44	262 86	305 129	347 171	389 213
90	211.50	bu	39 -136	86 -89	134 -41	181 5	229 53	276 100	324 148	371 195	419 243	466 290	514 337
100	235.00	bu	111 -65	163 -12	216 40	269 93	322 146	374 198	427 251	480 304	533 357	585 409	638 462
110	258.50	bu	182 6	240 64	299 122	357 180	415 238	473 296	531 354	589 413	647 471	705 529	763 587
120	282.00	bu	254 78	318 141	381 205	444 268	507 331	571 395	634 458	697 521	761 585	824 648	887 711
130	305.50	bu	326 150	395 218	463 287	532 356	600 424	669 493	738 561	806 630	875 699	943 767	1012 836
140	329.00	bu	398 222	472 296	546 369	619 443	693 517	767 591	841 665	915 739	989 813	1063 886	1136 960
150	352.50	bu	470 293	549 373	628 452	707 531	786 610	865 689	944 768	1024 847	1103 927	1182 1006	1261 1085

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 2024 input prices.

Table 11.A Estimated costs per acre
 Grain sorghum, 12-row 30", 100 bu yield goal
 All Areas, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars				dollars	
DIRECT EXPENSES					
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	1.0000	8.05	_____
FERTILIZERS					
DAP	cwt	36.68	1.3000	47.68	_____
Potash (60% K2O)	cwt	27.09	1.0000	27.09	_____
UAN + Sulfur (28%)	gal	2.76	38.2883	105.68	_____
HERBICIDES					
Glyphosate 3lbs a.e	oz	0.12	32.0000	3.84	_____
2,4-D Amine 4	pt	2.23	2.0000	4.46	_____
Select Max	pt	15.01	1.0000	15.01	_____
Lexar	pt	5.16	6.0000	30.96	_____
INSECTICIDES					
Sivanto Prime	oz	3.18	8.0000	25.44	_____
Warrior II	oz	2.74	1.5000	4.11	_____
Prevathon	oz	1.47	14.0000	20.58	_____
SEED/PLANTS					
Sorghum Concept+ Po	lb	4.16	4.5000	18.72	_____
ADJUVANTS					
Surfactant	pt	3.30	0.3000	0.99	_____
HAULING					
Haul Sorghum	bu	0.35	100.0000	35.00	_____
CUSTOM LIME					
Lime (Spread)	ton	51.39	0.6660	34.23	_____
CROP CONSULTANT					
Sorghum Consultant	acre	6.00	1.0000	6.00	_____
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_____
OPERATOR LABOR					
Tractors	hour	18.69	0.2915	5.45	_____
Harvesters	hour	18.69	0.1021	1.91	_____
Self-Propelled	hour	18.69	0.0661	1.25	_____
HAND LABOR					
implements	hour	9.06	0.1442	1.31	_____
Self-Propelled	hour	9.06	0.0330	0.30	_____
UNALLOCATED LABOR					
hour	hour	18.65	0.4138	7.72	_____
DIESEL FUEL					
Tractors	gal	2.86	3.3766	9.65	_____
Harvesters	gal	2.86	1.3935	3.99	_____
Self-Propelled	gal	2.86	0.8505	2.45	_____
REPAIR & MAINTENANCE					
implements	acre	7.60	1.0000	7.60	_____
Tractors	acre	2.98	1.0000	2.98	_____
Harvesters	acre	4.93	1.0000	4.93	_____
Self-Propelled	acre	1.00	1.0000	1.00	_____
INTEREST ON OP. CAP.	acre	16.89	1.0000	16.89	_____
TOTAL DIRECT EXPENSES				458.60	_____
FIXED EXPENSES					
implements	acre	18.36	1.0000	18.36	_____
Tractors	acre	23.05	1.0000	23.05	_____
Harvesters	acre	23.59	1.0000	23.59	_____
Self-Propelled	acre	8.10	1.0000	8.10	_____
TOTAL FIXED EXPENSES				73.10	_____
TOTAL SPECIFIED EXPENSES				531.70	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 11.B Summary of estimated costs and returns per acre
 Grain sorghum, 12-row 30", 100 bu yield goal
 All Areas, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars				dollars	
INCOME					
Grain Sorghum	bu	4.27	100.0000	427.00	_____
TOTAL INCOME				427.00	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	8.05	1.0000	8.05	_____
FERTILIZERS	acre	180.45	1.0000	180.45	_____
HERBICIDES	acre	54.27	1.0000	54.27	_____
INSECTICIDES	acre	50.13	1.0000	50.13	_____
SEED/PLANTS	acre	18.72	1.0000	18.72	_____
ADJUVANTS	acre	0.99	1.0000	0.99	_____
HAULING	acre	35.00	1.0000	35.00	_____
CUSTOM LIME	acre	34.23	1.0000	34.23	_____
CROP CONSULTANT	acre	6.00	1.0000	6.00	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1772	1.61	_____
OPERATOR LABOR	hour	18.69	0.4598	8.61	_____
UNALLOCATED LABOR	hour	18.65	0.4138	7.72	_____
DIESEL FUEL	gal	2.86	5.6208	16.09	_____
REPAIR & MAINTENANCE	acre	16.51	1.0000	16.51	_____
INTEREST ON OP. CAP.	acre	16.89	1.0000	16.89	_____
TOTAL DIRECT EXPENSES				458.60	_____
RETURNS ABOVE DIRECT EXPENSES				-31.60	_____
TOTAL FIXED EXPENSES				73.10	_____
TOTAL SPECIFIED EXPENSES				531.70	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-104.70	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 11.C Estimated resource use for field operations, per acre
 Grain sorghum, 12-row 30", 100 bu yield goal
 All Areas, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	POWER UNIT SIZE	PERF RATE	TIMES OVER	MTH	INPUT AMOUNT	IMPLEMENT	POWER UNIT	ALLOC LABOR	UNALL LABOR
-----hours-----										
Soil Test	acre			0.33	Oct	0.3330				
Lime (Spread)	ton			0.33	Oct	0.6660				
Disk Harrow	32'	MFWD 225	0.061	1.00	Nov		0.06	0.06	0.06	0.05
App by Air (5 gal)	appl			1.00	Feb	1.0000				
Glyphosate 3lbs a.e	oz					32.0000				
2,4-D Amine 4	pt					2.0000				
Select Max	pt					1.0000				
Surfactant	pt					0.3000				
Spin Spreader	5 ton	MFWD 225	0.042	1.00	Apr		0.04	0.04	0.08	0.03
DAP	cwt					1.3000				
Potash (60% K2O)	cwt					1.0000				
Field Cultivate Fld	32'	MFWD 225	0.046	1.00	Apr		0.04	0.04	0.04	0.04
Plant - Folding	12R-30	MFWD 225	0.062	1.00	Apr		0.06	0.06	0.12	0.05
Sorghum Concept+ Po	lb					4.5000				
Sprayer 800gal	80' 250hp		0.013	1.00	Apr			0.01	0.01	0.01
Lexar	pt					6.0000				
Sorghum Consultant	acre					1.0000				
Fert Appl (Liquid)	12R-30	MFWD 225	0.078	1.00	May		0.07	0.07	0.11	0.07
UAN + Sulfur (28%)	gal					38.2883				
Sprayer 800gal	80' 250hp		0.013	1.00	Jun			0.01	0.01	0.01
Sivanto Prime	oz					4.0000				
Sprayer 800gal	80' 250hp		0.013	1.00	Jul			0.01	0.01	0.01
Warrior II	oz					1.5000				
Sprayer 800gal	80' 250hp		0.013	1.00	Jul			0.01	0.01	0.01
Prevathon	oz					14.0000				
Sprayer 800gal	80' 250hp		0.013	1.00	Jul			0.01	0.01	0.01
Sivanto Prime	oz					4.0000				
Header Wheat/Sorghum	25' Rigid	265 hp	0.102	1.00	Sep		0.10	0.10	0.10	0.09
Haul Sorghum	bu					100.0000				
TOTALS							0.45	0.39	0.63	0.41

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 11.D Estimated costs for field operations, per acre
 Grain sorghum, 12-row 30", 100 bu yield goal
 All Areas, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST					FIXED COST	TOTAL COST
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	
-----dollars-----								
Soil Test	acre	3.33					0.27	3.60
Lime (Spread)	ton	34.23					2.82	37.05
Disk Harrow	32'		2.03	2.12	2.18		0.48	6.81
App by Air (5 gal)	appl	8.05					0.44	8.49
Glyphosate 3lbs a.e	oz	3.84					0.21	4.05
2,4-D Amine 4	pt	4.46					0.25	4.71
Select Max	pt	15.01					0.83	15.84
Surfactant	pt	0.99					0.05	1.04
Spin Spreader	5 ton		1.39	0.77	1.88		0.17	4.21
DAP	cwt	47.68					1.97	49.65
Potash (60% K2O)	cwt	27.09					1.12	28.21
Field Cultivate Fld	32'		1.55	1.22	1.65		0.18	4.60
Plant - Folding	12R-30		2.08	2.70	2.80		0.31	7.89
Sorghum Concept+ Po	lb	18.72					0.77	19.49
Sprayer 800gal	80' 250hp		0.49	0.20	0.53		0.05	1.27
Lexar	pt	30.96					1.28	32.24
Sorghum Consultant	acre	6.00					0.21	6.21
Fert Appl (Liquid)	12R-30		2.60	2.70	3.15		0.29	8.74
UAN + Sulfur (28%)	gal	105.68					3.63	109.31
Sprayer 800gal	80' 250hp		0.49	0.20	0.53		0.03	1.25
Sivanto Prime	oz	12.72					0.35	13.07
Sprayer 800gal	80' 250hp		0.49	0.20	0.53		0.03	1.25
Warrior II	oz	4.11					0.08	4.19
Sprayer 800gal	80' 250hp		0.49	0.20	0.53		0.03	1.25
Prevathon	oz	20.58					0.42	21.00
Sprayer 800gal	80' 250hp		0.49	0.20	0.53		0.03	1.25
Sivanto Prime	oz	12.72					0.26	12.98
Header Wheat/Sorghum	25' Rigid		3.99	6.00	3.63		0.09	13.71
Haul Sorghum	bu	35.00					0.24	35.24

TOTALS		391.17	16.09	16.51	17.94	0.00	16.89	458.60
								73.10
								531.70

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 11.E Estimated monthly income and expense flows per acre
 Grain sorghum, 12-row 30", 100 bu yield goal
 All Areas, Mississippi, 2025

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	427.00
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FERTILIZERS	0.00	0.00	0.00	0.00	0.00	74.77	105.68	0.00	0.00	0.00	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	23.31	0.00	30.96	0.00	0.00	0.00	0.00	0.00
INSECTICIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.72	37.41	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	18.72	0.00	0.00	0.00	0.00	0.00
ADJUVANTS	0.00	0.00	0.00	0.00	0.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00
CUSTOM LIME	34.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
SOIL TEST	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	2.18	0.00	0.00	0.00	0.00	6.86	3.15	0.53	1.59	0.00	3.63
LEASE *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL	0.00	2.03	0.00	0.00	0.00	0.00	5.51	2.60	0.49	1.47	0.00	3.99
REPAIR & MAINTENANCE	0.00	2.12	0.00	0.00	0.00	0.00	4.89	2.70	0.20	0.60	0.00	6.00
INTEREST ON OP. CAP.	3.09	0.48	0.00	0.00	1.78	0.00	5.85	4.13	0.38	0.85	0.00	0.33
TOTAL DIRECT EXPENSES	40.65	6.81	0.00	0.00	34.13	0.00	147.56	124.26	14.32	41.92	0.00	48.95
NET INCOME	-40.65	-6.81	0.00	0.00	-34.13	0.00	-147.56	-124.26	-14.32	-41.92	0.00	378.05
NET INCOME TO DATE	-40.65	-47.46	-47.46	-47.46	-81.59	-81.59	-229.15	-353.41	-367.73	-409.65	-409.65	-31.60

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

* Lease costs are based on hourly usage costs.

Table 11.F Estimated returns for various price/yield combinations, per acre
 Grain sorghum, 12-row 30", 100 bu yield goal
 All Areas, Mississippi, 2025

PRODUCT	PERCENT	75	80	85	90	95	100	105	110	115	120	125	PRODUCT PRICE			
													3.20	3.41	3.62	
PERCENT	YIELD	UNIT	dollars													
Grain Sorghum			-280	-270	-259	-248	-238	-227	-216	-206	-195	-184	-174	3.20	3.41	3.62
			-353	-343	-332	-321	-311	-300	-289	-279	-268	-257	-247			
50	50.00	bu	-252	-239	-226	-213	-201	-188	-175	-162	-149	-137	-124			
			-325	-312	-299	-287	-274	-261	-248	-235	-222	-210	-197			
60	60.00	bu	-223	-208	-193	-179	-164	-149	-134	-119	-104	-89	-74			
			-296	-282	-267	-252	-237	-222	-207	-192	-177	-162	-147			
70	70.00	bu	-195	-178	-161	-144	-127	-109	-92	-75	-58	-41	-24			
			-268	-251	-234	-217	-200	-183	-165	-148	-131	-114	-97			
80	80.00	bu	-166	-147	-128	-109	-89	-70	-51	-32	-13	6	25			
			-239	-220	-201	-182	-163	-143	-124	-105	-86	-67	-47			
90	90.00	bu	-138	-117	-95	-74	-52	-31	-10	11	32	53	75			
			-211	-190	-168	-147	-126	-104	-83	-62	-40	-19	2			
100	100.00	bu	-109	-86	-62	-39	-15	7	31	54	78	101	125			
			-182	-159	-135	-112	-89	-65	-42	-18	4	28	51			
110	110.00	bu	-81	-55	-30	-4	21	46	72	97	123	149	174			
			-154	-128	-103	-77	-51	-26	-0	24	50	76	101			
120	120.00	bu	-52	-25	2	30	58	85	113	141	169	196	224			
			-125	-98	-70	-42	-14	12	40	68	96	123	151			
130	130.00	bu	-24	5	35	65	95	125	154	184	214	244	274			
			-97	-67	-37	-7	22	52	81	111	141	171	201			
140	140.00	bu	4	36	68	100	132	164	196	228	260	292	324			
			-68	-36	-4	27	59	91	123	155	187	219	251			

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 2024 input prices.

Table 12.A Estimated costs per acre
Wheat followed by soybeans, 70 bu yield goal
All Areas, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
DIRECT EXPENSES			dollars		dollars
CUSTOM SPRAY					
App by Air (5 gal)	appl	8.05	2.0000	16.10	_____
App by Air (3 gal)	appl	7.50	1.0000	7.50	_____
FERTILIZERS					
DAP	cwt	36.68	1.0000	36.68	_____
Potash (60% K2O)	cwt	27.09	0.7500	20.32	_____
Fert 41-0-0-4	cwt	38.00	3.0480	115.82	_____
FUNGICIDES					
CruiserMaxx Vibrance	oz	4.46	4.5000	20.07	_____
Miravis Ace	oz	1.48	13.7000	20.28	_____
HERBICIDES					
Axiom	oz	2.25	10.0000	22.50	_____
Harmony Extra SG	oz	14.64	0.7500	10.98	_____
Axial XL	oz	1.71	16.4000	28.04	_____
SEED/PLANTS					
Wheat Seed Private	lb	0.24	90.0000	21.60	_____
CUSTOM FERTILIZE					
App Fert by Air	cwt	13.60	3.0480	41.45	_____
HAULING					
Haul Wheat	bu	0.30	70.0000	21.00	_____
CUSTOM LIME					
Lime (Spread)	ton	51.39	0.6660	34.23	_____
CROP CONSULTANT					
Wheat Consultant	acre	5.50	1.0000	5.50	_____
SOIL TEST					
Soil Test	acre	10.00	0.3330	3.33	_____
OPERATOR LABOR					
Tractors	hour	18.69	0.2129	3.98	_____
Harvesters	hour	18.69	0.1021	1.91	_____
HAND LABOR					
Implements	hour	9.06	0.1049	0.95	_____
UNALLOCATED LABOR					
hour	18.72	0.2521	4.72	_____	
DIESEL FUEL					
Tractors	gal	2.86	2.4667	7.05	_____
Harvesters	gal	2.86	1.3935	3.99	_____
REPAIR & MAINTENANCE					
Implements	acre	6.03	1.0000	6.03	_____
Tractors	acre	2.18	1.0000	2.18	_____
Harvesters	acre	4.93	1.0000	4.93	_____
INTEREST ON OP. CAP.	acre	19.86	1.0000	19.86	-----
TOTAL DIRECT EXPENSES					
				481.01	_____
FIXED EXPENSES					
Implements	acre	16.50	1.0000	16.50	_____
Tractors	acre	16.84	1.0000	16.84	_____
Harvesters	acre	23.59	1.0000	23.59	-----
TOTAL FIXED EXPENSES					
				56.93	_____
TOTAL SPECIFIED EXPENSES					
				537.94	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 12.B Summary of estimated costs and returns per acre
 Wheat followed by soybeans, 70 bu yield goal
 All Areas, Mississippi, 2025

ITEM	UNIT	PRICE	QUANTITY	AMOUNT	YOUR FARM
dollars				dollars	
INCOME					
Wheat	bu	6.27	70.0000	438.90	_____
TOTAL INCOME				438.90	_____
DIRECT EXPENSES					
CUSTOM SPRAY	acre	23.60	1.0000	23.60	_____
FERTILIZERS	acre	172.82	1.0000	172.82	_____
FUNGICIDES	acre	40.35	1.0000	40.35	_____
HERBICIDES	acre	61.52	1.0000	61.52	_____
SEED/PLANTS	acre	21.60	1.0000	21.60	_____
CUSTOM FERTILIZE	acre	41.46	1.0000	41.46	_____
HAULING	acre	21.00	1.0000	21.00	_____
CUSTOM LIME	acre	34.23	1.0000	34.23	_____
CROP CONSULTANT	acre	5.50	1.0000	5.50	_____
SOIL TEST	acre	3.33	1.0000	3.33	_____
HAND LABOR	hour	9.06	0.1049	0.95	_____
OPERATOR LABOR	hour	18.69	0.3151	5.89	_____
UNALLOCATED LABOR	hour	18.72	0.2521	4.72	_____
DIESEL FUEL	gal	2.86	3.8602	11.04	_____
REPAIR & MAINTENANCE	acre	13.14	1.0000	13.14	_____
INTEREST ON OP. CAP.	acre	19.86	1.0000	19.86	_____
TOTAL DIRECT EXPENSES				481.01	_____
RETURNS ABOVE DIRECT EXPENSES				-42.11	_____
TOTAL FIXED EXPENSES				56.93	_____
TOTAL SPECIFIED EXPENSES				537.94	_____
RETURNS ABOVE TOTAL SPECIFIED EXPENSES				-99.04	_____

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 12.C Estimated resource use for field operations, per acre
 Wheat followed by soybeans, 70 bu yield goal
 All Areas, Mississippi, 2025

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

TOTALS							0.31	0.31	0.42	0.25

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 12.D Estimated costs for field operations, per acre
 Wheat followed by soybeans, 70 bu yield goal
 All Areas, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	OP INPUT	FUEL	R&M	DIRECT COST	LABOR	LEASE	INTER	TOTAL	FIXED COST	TOTAL COST
-----dollars-----											
Soil Test	acre	3.33							0.23	3.56	3.56
Lime (Spread)	ton	34.23							2.35	36.58	36.58
Disk Harrow	32'		2.03	2.12	2.07				0.43	6.65	8.79
Spin Spreader	5 ton		1.39	0.77	1.80				0.27	4.23	4.19
DAP	cwt	36.68							2.52	39.20	39.20
Potash (60% K2O)	cwt	20.32							1.40	21.72	21.72
Field Cultivate Fld	32'		1.55	1.22	1.57				0.30	4.64	7.61
Grain Drill	30'		2.08	3.03	2.68				0.48	8.27	10.75
Wheat Seed Private	lb	21.60							1.34	22.94	22.94
CruiserMaxx Vibrance	oz	20.07							1.24	21.31	21.31
Wheat Consultant	acre	5.50							0.34	5.84	5.84
App by Air (5 gal)	appl	8.05							0.44	8.49	8.49
Axiom	oz	22.50							1.24	23.74	23.74
App by Air (3 gal)	appl	7.50							0.26	7.76	7.76
Warrior II	oz										
Harmony Extra SG	oz	10.98							0.38	11.36	11.36
Axial XL	oz	28.04							0.96	29.00	29.00
App Fert by Air	cwt	20.73							0.71	21.44	21.44
Fert 41-0-0-4	cwt	57.91							1.99	59.90	59.90
App Fert by Air	cwt	20.73							0.57	21.30	21.30
Fert 41-0-0-4	cwt	57.91							1.59	59.50	59.50
App by Air (5 gal)	appl	8.05							0.17	8.22	8.22
Miravis Ace	oz	20.28							0.42	20.70	20.70
Header Wheat/Sorghum	25' Rigid		3.99	6.00	3.44				0.09	13.52	25.59
Haul Wheat	bu	21.00							0.14	21.14	21.14
TOTALS		425.41	11.04	13.14	11.56	0.00	19.86	481.01	56.93	537.94	

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

Table 12.E Estimated monthly income and expense flows per acre
 Wheat followed by soybeans, 70 bu yield goal
 All Areas, Mississippi, 2025

ITEM	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
-----dollars-----												
TOTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	438.90
DIRECT EXPENSES												
CUSTOM SPRAY	0.00	0.00	0.00	0.00	8.05	0.00	0.00	7.50	0.00	8.05	0.00	0.00
FERTILIZERS	0.00	0.00	57.00	0.00	0.00	0.00	0.00	57.91	57.91	0.00	0.00	0.00
FUNGICIDES	0.00	0.00	0.00	20.07	0.00	0.00	0.00	0.00	0.00	20.28	0.00	0.00
HERBICIDES	0.00	0.00	0.00	0.00	22.50	0.00	0.00	39.02	0.00	0.00	0.00	0.00
SEED/PLANTS	0.00	0.00	0.00	21.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTOM FERTILIZE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.73	20.73	0.00	0.00	0.00
HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.00
CUSTOM LIME	0.00	0.00	34.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CROP CONSULTANT	0.00	0.00	0.00	5.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SOIL TEST	0.00	0.00	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	0.00	5.44	2.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.44
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	0.00	0.00	4.97	2.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.99
REPAIR & MAINTENANCE	0.00	0.00	4.11	3.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00
INTEREST ON OP. CAP.	0.00	0.00	7.50	3.40	1.68	0.00	0.00	4.30	2.16	0.59	0.00	0.23
TOTAL DIRECT EXPENSES	0.00	0.00	116.58	58.36	32.23	0.00	0.00	129.46	80.80	28.92	0.00	34.66
NET INCOME	0.00	0.00	-116.58	-58.36	-32.23	0.00	0.00	-129.46	-80.80	-28.92	0.00	404.24
NET INCOME TO DATE	0.00	0.00	-116.58	-174.94	-207.17	-207.17	-207.17	-336.63	-417.43	-446.35	-446.35	-42.11

Note: Cost of production estimates are based on 2024 input prices.

Fertilization decisions should be based on soil tests.

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

Lime cost prorated for application every 3rd year.

* Lease costs are based on hourly usage costs.

Table 12.F Estimated returns for various price/yield combinations, per acre
 Wheat followed by soybeans, 70 bu yield goal
 All Areas, Mississippi, 2025

PRODUCT	PERCENT	75	80	85	90	95	100	105	110	115	120	125	PRODUCT PRICE										
													Wheat	4.70	5.01	5.32	5.64	5.95	6.27	6.58	6.89	7.21	7.52
PERCENT	YIELD	UNIT	dollars																				
50	35.00	bu	-305	-294	-283	-272	-261	-250	-240	-229	-218	-207	-196										
			-362	-351	-340	-329	-318	-307	-296	-285	-275	-264	-253										
60	42.00	bu	-275	-261	-248	-235	-222	-209	-196	-182	-169	-156	-143										
			-331	-318	-305	-292	-279	-266	-252	-239	-226	-213	-200										
70	49.00	bu	-244	-228	-213	-198	-182	-167	-152	-136	-121	-105	-90										
			-301	-285	-270	-255	-239	-224	-209	-193	-178	-162	-147										
80	56.00	bu	-213	-195	-178	-160	-143	-125	-108	-90	-72	-55	-37										
			-270	-252	-235	-217	-200	-182	-165	-147	-129	-112	-94										
90	63.00	bu	-182	-162	-143	-123	-103	-83	-64	-44	-24	-4	14										
			-239	-219	-200	-180	-160	-140	-121	-101	-81	-61	-42										
100	70.00	bu	-151	-129	-107	-86	-64	-42	-20	1	23	45	67										
			-208	-186	-164	-142	-120	-99	-77	-55	-33	-11	10										
110	77.00	bu	-121	-96	-72	-48	-24	-0	23	47	72	96	120										
			-177	-153	-129	-105	-81	-57	-33	-8	15	39	63										
120	84.00	bu	-90	-63	-37	-11	15	41	67	94	120	146	173										
			-147	-120	-94	-68	-41	-15	10	37	63	89	116										
130	91.00	bu	-59	-30	-2	26	54	83	111	140	168	197	225										
			-116	-87	-59	-30	-2	26	54	83	111	140	168										
140	98.00	bu	-28	2	32	63	94	124	155	186	217	247	278										
			-85	-54	-24	6	37	68	98	129	160	190	221										
150	105.00	bu	2	35	68	100	133	166	199	232	265	298	331										
			-54	-21	11	44	76	109	142	175	208	241	274										

The top number in each cell is Returns Above Direct Expenses.

The bottom number in each cell is Returns Above Total Specified Expenses.

Only the product listed has been varied to calculate net returns.

Note: Cost of production estimates are based on 2024 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, 2025

Item Name	Size	Purchase	Annual	Useful	Fuel	Labor	Fuel	R&M	Total	Fixed	Total
		Price	Use	Life	Use				Direct		Cost
		dollars	hours	years	gal/hr				\$/hour		
Combine (250-299 hp)	265 hp	463,000	300	8	13.64	18.69	39.01	48.22	105.92	230.93	336.86
Combine (300-349 hp)	325 hp	538,000	300	8	16.73	18.69	47.84	56.04	122.57	268.33	390.91
Combine (350-399 hp)	355 hp	556,000	300	8	18.27	18.69	52.25	57.91	128.85	277.31	406.17
Combine (400-449 hp)	425 hp	562,000	300	8	21.87	18.69	62.56	58.54	139.79	280.30	420.10
Combine (450-499hp)	475 hp	592,000	300	8	24.44	18.69	69.92	61.66	150.28	295.27	445.55
Tractor(20-39hp)CB	MFWD 30	38,500	600	8	1.54	18.69	4.41	1.20	24.30	9.00	33.31
Tractor(20-39hp)RB	MFWD 30	28,100	600	8	1.54	18.69	4.41	0.87	23.98	6.57	30.55
Tractor(40-59hp)CB	2WD 50	39,900	600	8	2.57	18.69	7.36	1.24	27.29	9.33	36.63
Tractor(40-59hp)CB	MFWD 50	50,600	600	8	2.57	18.69	7.36	1.58	27.63	11.84	39.47
Tractor(40-59hp)RB	2WD 50	29,100	600	8	2.57	18.69	7.36	0.90	26.95	6.80	33.76
Tractor(40-59hp)RB	MFWD 50	33,800	600	8	2.57	18.69	7.36	1.05	27.10	7.90	35.01
Tractor(60-89hp)CB	2WD 75	69,500	600	8	3.86	18.69	11.04	2.17	31.90	16.26	48.16
Tractor(60-89hp)CB	MFWD 75	79,000	600	8	3.86	18.69	11.04	2.46	32.19	18.48	50.68
Tractor(60-89hp)RB	2WD 75	60,100	600	8	3.86	18.69	11.04	1.87	31.60	14.06	45.67
Tractor(60-89hp)RB	MFWD 75	53,400	600	8	3.86	18.69	11.04	1.66	31.39	12.49	43.89
Tractor(90-119hp)CB	2WD 105	96,900	600	8	5.40	18.69	15.45	3.02	37.17	22.67	59.84
Tractor(90-119hp)CB	MFWD 105	109,900	600	8	5.40	18.69	15.45	3.43	37.58	25.71	63.29
Tractor(90-119hp)RB	2WD 105	91,600	600	8	5.40	18.69	15.45	2.86	37.00	21.43	58.44
Tractor(90-119hp)RB	MFWD 105	97,400	600	8	5.40	18.69	15.45	3.04	37.19	22.79	59.98
Tractor(120-139hp)CB	2WD 130	127,900	600	8	6.69	18.69	19.13	3.99	41.82	29.92	71.75
Tractor(120-139hp)CB	MFWD 130	165,700	600	8	6.69	18.69	19.13	5.17	43.00	38.77	81.77
Tractor(140-159hp)	2WD 150	152,300	600	8	7.72	18.69	22.08	4.75	45.53	35.63	81.16
Tractor(140-159hp)CB	MFWD 150	179,700	600	8	7.72	18.69	22.08	5.61	46.38	42.04	88.43
Tractor(160-179hp)CB	MFWD 170	217,000	600	8	8.75	18.69	25.02	6.78	50.49	52.44	102.94
Tractor(180-199hp)CB	MFWD 190	274,000	600	8	9.77	18.69	27.97	8.56	55.22	66.22	121.44
Tractor(200-249hp)CB	MFWD 225	327,000	600	8	11.58	18.69	33.12	10.21	62.03	79.03	141.06
Tractor(250-349hp)CB	4WD 300	452,000	600	8	15.44	18.69	44.16	14.12	76.97	109.24	186.22
Tractor(250-349hp)CB	MFWD 300	392,000	600	8	15.44	18.69	44.16	12.25	75.10	94.74	169.84
Tractor(250-349hp)CB	Track 300	329,000	600	8	15.44	18.69	44.16	10.28	73.13	79.51	152.65
Tractor(350-449hp)	Track 400	635,000	600	8	20.58	18.69	58.88	19.84	97.41	153.47	250.89
Tractor(350-449hp)CB	4WD 400	501,000	600	8	20.58	18.69	58.88	15.65	93.23	121.08	214.31
Tractor(450-550hp)CB	4WD 500	577,000	600	8	25.73	18.69	73.60	18.03	110.32	139.45	249.78
Tractor(450-550hp)CB	Track 500	683,000	600	8	25.73	18.69	73.60	21.34	113.63	165.07	278.71
Utility Vehicle	800 CC	12,200	200	8	0.70	18.69	2.07	1.90	22.66	9.12	31.79
Utility Vehicle	900 CC	18,700	200	8	1.00	18.69	2.96	2.92	24.57	13.99	38.56

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, 2025

Item Name	Size	Purchase	Annual	Useful	Fuel	Perf	Labor	Fuel	R&M	Total	Fixed	Total
		Price	Use	Life	Use	Rate				Direct		Cost
		dollars	hours	years	gal/hr	hr/ac			\$/acre			
Cotton Picker	4R-38 (250)	268,000	200	8	12.86	0.257	7.15	9.48	10.79	27.43	51.68	79.12
Cotton Picker	4R-38 (350)	351,000	200	8	18.01	0.257	7.15	13.28	14.13	34.57	67.69	102.26
Cotton Picker	4R2x1 (350)	357,000	200	8	18.01	0.172	4.78	8.87	9.61	23.27	46.02	69.29
Cotton Picker	6R-30 (355)	465,000	200	8	18.27	0.218	6.05	11.40	15.85	33.31	75.92	109.24
Cotton Picker	6R-38 (355)	465,000	200	8	18.27	0.172	4.78	9.00	12.51	26.30	59.94	86.25
Cotton Picker/Modu	4R-38 (365)	536,000	200	8	20.58	0.257	7.15	15.17	21.58	43.92	103.37	147.29
Cotton Picker/Module	6R-30 (500)1,081,000	200	8	25.73	0.218	6.05	16.06	36.86	58.98	176.51	235.49	
Cotton Picker/Module	6R-38 (500)1,084,000	200	8	25.73	0.172	4.78	12.68	29.18	46.64	139.74	186.39	
Dry Applicator SP	70'300cuft	491,000	350	8	16.98	0.015	0.35	0.73	0.39	1.48	3.17	4.65
Sprayer 600-750gal	60' 175hp	216,000	350	8	9.00	0.017	0.40	0.45	0.20	1.06	1.62	2.69
Sprayer 600-825gal	80' 175hp	273,000	350	8	11.81	0.013	0.30	0.44	0.19	0.94	1.54	2.48
Sprayer 600-825gal	90' 250hp	351,000	350	8	12.73	0.011	0.27	0.42	0.22	0.92	1.76	2.68
Sprayer 800gal	100' 250hp	383,000	350	8	14.15	0.010	0.24	0.42	0.21	0.89	1.73	2.62
Sprayer 800gal	80' 250hp	287,000	350	8	12.86	0.013	0.30	0.48	0.20	0.99	1.62	2.61
Sprayer 1000-1400gal	90' 275hp	381,000	350	8	14.15	0.010	0.24	0.42	0.21	0.88	1.72	2.61
Sprayer 1000gal	100' 300hp	528,000	350	8	15.44	0.010	0.24	0.46	0.29	1.01	2.38	3.40
Sprayer 1200+gal	120' 300hp	519,000	350	8	15.44	0.008	0.20	0.38	0.24	0.83	1.95	2.79

Notes:

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

Direct: Does not include interest on operating capital.

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2025

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
dollars					dollars
ADJUVANTS			Avaris	oz	1.96
Agri-Dex	pt	4.03	Avicta 500 Soybean	oz	2.14
AMS SuperMax	pt	3.81	Bravo Weather Stick	pt	3.49
Class Act NG	pt	5.00	Captan 4L	pt	4.50
Crop Oil Conc.(Pet.)	pt	2.86	Convoy	oz	1.02
Crop Oil Conc.(Veg.)	pt	2.90	Cotton Seed Trt.	acre	20.00
Dyne-A-Pak	pt	4.17	CruiserMaxx Vibrance	oz	4.46
Fire-Zone	pt	5.33	Elatus	oz	3.65
Herbimax	pt	2.75	Flint Extra	oz	10.11
Induce	pt	4.27	Headline EC	oz	1.32
MSO	pt	3.50	Miravis Ace	oz	1.48
Penetrator Plus	pt	2.18	Miravis Top	oz	1.46
Surfactant	pt	3.30	Priaxor Xemium	oz	4.26
CLEANING			Propimax EC	pt	18.20
Cleaning Peanuts	ton	18.00	Prosaro	oz	1.81
CROP CONSULTANT			Provost Optimum	oz	2.17
Corn Consultant	acre	6.00	Provost Silver	oz	1.52
Cotton Consultant	acre	8.00	Quadris	oz	1.70
Peanut Consultant	acre	9.25	Quadris Top	oz	3.20
Rice Consultant	acre	8.00	Quadris Top SBX	oz	3.68
Sorghum Consultant	acre	6.00	Quilt	pt	4.00
Soybeans Consultant	acre	6.50	Quilt XCEL	pt	26.69
Wheat Consultant	acre	5.50	Stratego	pt	22.50
CUSTOM FERTILIZE			Stratego YLD	oz	3.32
App Fert by Air	cwt	13.60	Tilt 3.6 EC	oz	0.87
App Fert by Air(Mi	appl	13.60	Tilt/ Bravo SE	oz	0.87
Custom Apply Fert	acre	9.00	Trivapro	oz	1.47
CUSTOM LIME			GINNING		
Lime (Spread)	ton	51.39	Gin & Haul	lb	0.11
CUSTOM PLANT			GROWTH REGULATORS		
Custom Plant	acre	7.50	Mepex	oz	0.09
Custom Plant Air	cwt	8.43	Mepichlor 4.2%	oz	0.09
CUSTOM SPRAY			Mepiquat	oz	0.05
App by Air (3 gal)	appl	7.50	Mepstar 6	oz	0.53
App by Air (5 gal)	appl	8.05	Palisade	oz	1.48
App by Air (10 gal)	appl	9.50	Pentia	oz	0.41
Custom Spray Ground	acre	8.65	Pix WSG	oz	1.16
DRYING			Stance	oz	1.50
Dry Corn	bu	0.19	Veto	oz	0.07
Dry Grain Sorghum	cwt	0.25	HARVEST AIDS		
Dry Peanuts	ton	24.00	Adios	oz	0.99
Dry Rice	bu	0.40	Boll Buster	oz	0.34
ERADICATION FEE			Def/Folex	pt	7.75
Eradication	acre	1.00	Defol 5	gal	8.40
FERTILIZERS			Display	oz	10.59
Agroatin Ultra	pt	12.50	Ethephon 6E	pt	4.76
Amm Sulfate (21% N)	cwt	22.40	Finish 6	pt	11.17
Boron Plus	pt	3.77	Folex 6EC	pt	7.75
DAP	cwt	36.68	Freefall SC	oz	1.09
Fert 10-34-0	cwt	33.00	Ginstar EC	pt	29.72
Fert 10-34-0	gal	3.85	Gramoxone SL	oz	0.32
Fert 11-37-0	cwt	33.00	Sharpen	oz	7.46
Fert 41-0-0-4	cwt	38.00	Sodium Chlorate 5L	gal	8.40
Lime	ton	41.39	SuperBoll	oz	0.33
NBPT	pt	18.00	Thidiazuron 4lb	oz	1.09
Phosphorus(46% P205)	cwt	29.10	Tribufos 6lb	pt	14.70
Potash (60% K2O)	cwt	27.09	Vacate	oz	1.39
Sulfur Plus	pt	2.62	HAULING		
UAN (32% N)	cwt	21.78	Haul Corn	bu	0.31
UAN (32%)	gal	2.41	Haul Peanuts	ton	14.50
UAN + Sulfur (28%)	cwt	24.80	Haul Rice	bu	0.30
UAN + Sulfur (28%)	gal	2.76	Haul Sorghum	bu	0.35
Urea, Solid (46% N)	cwt	25.98	Haul Soybeans	bu	0.29
Zinc Plus	pt	3.63	Haul Wheat	bu	0.30
FUNGICIDES			HERBICIDES		
Abound	oz	1.29	2,4-D Amine 4	pt	2.23
Alfa Guard	lb	1.67	2,4-D Ester	pt	3.14
Allegiance Flowabl	oz	6.33	AAtrex 4L	pt	2.98
Ameristar Top	oz	2.76	Accent Q	oz	24.48
Approach Prima	pt	34.65	Acuron	oz	0.57
Apron Maxx RTA	oz	1.01			
Artisan	oz	0.70			

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2025 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE
dollars					
Aim	oz	7.34	Halomax	oz	21.28
Aim 2EC	oz	7.34	Harmony Extra SG	oz	14.64
Anthem Flex	oz	6.68	Helmet	oz	0.61
Anthem Maxx	oz	4.79	HighCard	oz	1.14
Armezon Pro	oz	1.22	Huskie	oz	0.91
Atrazine 4L	pt	2.18	Impact	oz	16.26
Atrazine 90DF	lb	4.32	Intimidator	oz	0.64
Authority First	lb	48.45	Leadoff	oz	6.55
Authority Elite	pt	14.50	League	oz	4.61
Authority Maxx	lb	43.48	Lexar	pt	5.16
Authority MTZ	lb	19.75	Liberty 280	oz	0.46
Avatar	pt	8.04	Loyant	oz	2.64
Avenger	pt	13.75	Makaze	oz	0.17
Axial XL	oz	1.71	Metolachlor	pt	5.66
Axiom	oz	2.25	Metribuzin 4L	pt	12.60
Banvel	pt	3.86	Metribuzin 75	lb	9.05
Barrage	pt	3.83	MSMA	pt	3.97
Basagran	pt	5.43	Newpath	oz	4.50
Boundary	pt	10.19	Obey	oz	1.12
Brake	oz	1.39	Osprey	oz	4.70
Broadaxe	pt	13.50	Outlook	pt	14.94
Broadhead	lb	58.21	Panther Pro	oz	3.46
Bucaneer Plus	pt	2.16	Parallel	pt	4.52
Buctril	pt	4.28	Paraquat	oz	0.13
Butyrac 200 (2,4-DB)	pt	3.38	Parazone 3SL	oz	0.61
Cadre	oz	2.20	Permit	oz	23.42
Callisto	oz	2.99	Permit Plus	oz	23.86
Canopy	oz	3.25	PowerFlex	oz	8.02
Caparol	pt	5.00	Preface	oz	0.55
Capreno	oz	4.10	Prefix	pt	7.54
Cinch	pt	14.18	Provisia	oz	0.92
Cinch ATZ	pt	6.26	Prowl 3.3 EC	pt	6.63
Clarity	pt	15.00	Quelex	oz	9.52
Classic	oz	20.19	RealmQ	oz	4.97
Clearpath	oz	4.46	RebelEx	oz	2.23
Clethodim 2E	oz	0.23	Reflex	pt	8.18
Clincher SF	oz	2.69	Regiment	oz	48.18
Cobra	oz	0.75	Resicore	oz	0.41
Command 3ME	pt	14.95	Resource	oz	2.30
Corvus	oz	6.07	RiceBeaux	pt	6.72
Cotoran	pt	7.34	Riceshot	pt	4.68
Cotton Pro	pt	3.45	Ricestar HT	pt	27.50
Dicamba	pt	4.20	Ringside	pt	5.44
Direx	pt	3.22	Roundup Power Max	oz	0.18
Diuron	pt	3.09	Roundup PowerMax	pt	2.85
Dual II Magnum	pt	12.64	Roundup PowerMax ii	oz	0.31
Dual Magnum	pt	10.11	Roundup Pro	pt	0.20
Duet	pt	6.03	Scepter 70 DG	oz	6.04
Engenia	oz	1.06	Select Max	pt	15.01
Enlist Duo	pt	6.89	Sencor/Tricor.Metrib	lb	10.53
Enlist One	pt	7.57	Sequence	pt	7.72
Envive	oz	3.99	Sharpen	oz	7.46
Envoke	oz	100.77	Sinister	pt	11.75
Facet L	pt	17.36	Sonic	oz	3.80
Fierce	oz	7.75	Stalwart	pt	6.39
Fierce XLT	oz	4.74	Stam 80 EDF	lb	9.45
Finesse	oz	15.75	Stam M4	qt	7.85
Firestorm	pt	3.44	Staple LX	oz	8.28
First Rate	oz	34.50	Storm	pt	12.97
Flexstar	pt	8.98	Strada	oz	7.34
Flexstar GT	pt	6.75	Strada Pro	oz	7.49
Fusilade DX	oz	1.06	Strada XT2	oz	3.26
Gambit	oz	18.07	Superwham	qt	9.39
Glyphosate 3lbs a.e	pt	1.85	Suprend	lb	13.52
Glyphosate 3lbs a.e	oz	0.12	SureStart II	oz	0.45
Goal 2XL	pt	8.40	Surveil	oz	6.70
Gramoxone SL 2.0	oz	0.32	Synchrony XP	oz	12.00
Grandstand R	pt	21.42	Tavium	gal	76.16
Grasp	oz	13.56	Tempest	pt	27.52
Grasp Xtra	oz	1.72	Touchdown Total	qt	10.21
Halex GT	pt	6.11			

(continued)

Appendix Table 4. Operating inputs: estimated prices, Mississippi, 2025 (continued)

ITEM NAME	UNIT	PRICE	ITEM NAME	UNIT	PRICE			
dollars								
Treflan	pt	3.65	Mustang Max	oz	1.48			
Trifluralin	pt	3.65	Nuprid 4F	oz	1.16			
Triflurex	pt	3.47	Oberon	oz	3.67			
Ultra Blazer	pt	5.44	Orthene 97	lb	27.26			
Valor EZ	oz	5.27	Permethrin	oz	0.58			
Valor SX	oz	3.06	Portal XLO	oz	0.74			
Valor XLT	oz	3.59	Pounce 25WP	lb	19.96			
Vamos	pt	6.49	Prevathon	oz	1.47			
Verdict	oz	1.54	Python WDG	oz	19.25			
Veritas	pt	7.49	Radiant	oz	6.87			
Villain	pt	5.24	Sevin SL	pt	12.25			
Volunteer	pt	10.63	Sevin XLR Plus	qt	19.25			
Warrant	pt	4.60	Sivanto Prime	oz	3.18			
XtendiMax	oz	0.92	Tempest	oz	1.72			
Zidua SC	oz	5.51	Tenchi SG	oz	1.19			
Zidua WG	oz	7.30	Transform WG	oz	9.34			
INOCULANT								
Inoculant -Soybean	acre	1.55	Up-Cyde	oz	0.84			
Optimize LIFT	oz	0.58	Warrior II ZT	oz	3.02			
INSECTICIDES								
Abamectin .15EC	oz	0.31	Zeal	oz	7.91			
Acephate 90%	lb	6.75	IRRIGATION SUPPLIES					
Acephate 90SP	lb	6.75	Roll-Out Pipe	ft	0.24			
Admire Pro	oz	2.19	SEED/PLANTS					
Agri-Mek	oz	3.24	Corn Seed BtRR	thous	3.61			
Asana .66 XL	oz	0.51	Corn Seed Conv.	thous	3.80			
Avenger	oz	0.86	Corn Seed Op Leptra	thous	4.95			
Baythroid XL	oz	1.22	Corn Seed RR2	thous	4.55			
Belt	oz	6.41	Corn Seed VT2P	thous	3.79			
Besiege	oz	2.91	Cot. Seed B3XF/W3FE	thous	3.23			
Bidrin 8EC	oz	1.60	Cotton Seed B3TXF	thous	3.27			
Bifenthrin	oz	0.48	Cotton Seed GLB2	thous	1.89			
Bifenture 2EC	oz	0.47	Cotton Seed ThryvOn	thous	3.64			
Brigade EC	pt	20.45	Cotton Seed W3FE	thous	3.18			
Capture LFR	oz	1.32	Cotton Seed W3RF	thous	1.50			
Centric 40WG	oz	7.29	Peanut Seed	lb	1.15			
Cypermethrin	oz	0.65	Rice Conv Hyb Trt	lb	6.31			
Declare	oz	1.73	Rice Fullpage Hyb Tr	lb	6.34			
Diamond .83EC	oz	2.25	Rice Seed CF(Levees)	lb	1.30			
Dimethoate 4E	pt	8.51	Rice Seed Clearfield	lb	1.28			
Dimilin 2L	oz	2.45	Rice Seed Conv.	lb	0.33			
Endigo	oz	2.04	Rice Seed Cv(Levees)	lb	0.33			
Force 3G	lb	7.28	Rice Seed CvH(Levee)	lb	1.93			
Hero	oz	1.36	Rice Seed FPH(Levee)	lb	6.34			
Imidacloprid 4F	oz	0.48	Rice Seed Provisia	lb	1.32			
Imidan 70 WSB	oz	1.55	Rice Seed Max-Ace	lb	8.89			
IncidentalPestTrt \$8 acre		8.00	Rice Seed Trt/Insect	lbseed	0.29			
IncidentalPestTrt\$15 acre		15.00	Sorghum Concept	lb	4.20			
IncidentalPestTrt\$22 acre		22.00	Sorghum Concept+ Po	lb	4.16			
IncidentalPestTrt\$30 acre		30.00	Soybean Elist E3	lb	1.03			
Intrepid 2F	oz	2.28	Soybean Seed LL	lb	1.32			
Intruder 70WSP	oz	1.13	Soybean Seed RR2	lb	1.15			
LambdaT	oz	2.10	Soybean Seed RR2X	lb	1.16			
Lannate LV	pt	8.60	Wheat Seed Private	lb	0.24			
Macho	oz	0.66	SOIL TEST					
Malathion 8E	pt	9.84	Soil Test	acre	10.00			
			SURVEY & MARK LEVEES					
			Survey & Mark Levees	acre	4.50			
			Survey & Mark Levees	acre	4.50			

Appendix Table 5. Estimated fuel prices
and interest rates, Mississippi, 2025

ITEM NAME	UNIT	PRICE
dollars		
FUEL TYPES		
Diesel Fuel	gal	2.86
Gasoline	gal	2.96
INTEREST RATES		
Short-term	%	8.25
Intermediate-term	%	8.50

Appendix Table 6. Labor types, wage rates and unallocated labor
Multipliers for crop enterprises, Mississippi, 2025

Item name	Unit	Wage Rate
OPERATOR LABOR	hour	18.69
IRRIGATE LABOR	hour	9.06
HAND LABOR	hour	9.06
HAND. & STOR. LABOR	hour	9.06
RICE MGT. LABOR	hour	9.06
CROP ENTERPRISE		UNALLOCATED LABOR MULTIPLIERS (%)
Corn		90
Cotton		80
Grain Sorghum		90
Peanuts		80
Rice		90
Soybeans		90
Wheat		80

Appendix Table 7. Futures contract prices, basis levels, forward contract prices, and loan rates used in row crop budgets, Mississippi, 2025

Crop	unit	Futures Contract Month	Futures Price ^a	Basis ^b	Forward Contract Price ^c	Loan Rate ^d	Budget Price ^e
Corn	bu	Dec '25	4.57	-0.08	4.49	2.35	4.49
Cotton Lint	lb	Dec '25	0.7352	-0.0151	0.7201	0.52	0.7201
Cottonseed	lb						0.11 ^f
Grain Sorghum	bu				4.27	4.09	4.27
Peanuts	ton				475.00	354.89	475.00
Soybeans	bu	Nov '25	10.88	-0.01	10.87	6.41	10.87
Rice	bu	Nov '25	6.16	-0.16	6.00	3.21	6.00
Wheat	bu	Jul '25	6.41	-0.14	6.27	3.60	6.27

^a Average of the daily closing futures contract prices during the first 5 trading days in October 2024 for the stated contract months.

^b Basis is the cash price minus the futures contract price for the stated contract month. The reported basis is a daily average from 2009 to 2024 for corn, soybeans and wheat at Greenville, MS. Rice basis is a weekly average price for river point delivery. June harvest delivery for wheat. September harvest delivery for corn, rice and soybeans. October harvest delivery for cotton.

^c The forward contract price for corn, cotton, rice, soybeans and wheat is the futures contract price plus the basis. The forward contract price for grain sorghum is 95% of the forward contract price for corn. The forward contract price for peanuts is an estimate from a poll of Extension Peanut Marketing Specialists.

^d Average Mississippi County CCC Loan Rate for 2024 crop year for corn, grain sorghum, soybeans and wheat. Mississippi CCC 2024 Farm-stored Loan Rate for long grain rough rice. National 2024 Upland Cotton Marketing Assistance Loan Base Rate for cotton lint.

^e Price used in MSU Extension Service Planning Budgets.

^f Cottonseed price is the average marketing year price over the years 2008-2024.

Appendix Table 8 Estimated costs for field operations, per acre
 Irrigation with a 1/4-mile center pivot system
 135-acre system, 7.5 ac-in., Delta Area, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST					FIXED COST	TOTAL COST		
		OP INPUT	FUEL	R&M	LABOR	LEASE	INTER	TOTAL		
-----dollars-----										
Set Up Engine										
IRRIGATE LABOR	hour			0.27		0.01	0.28	0.28		
Maintenance										
IRRIGATE LABOR	hour			1.07		0.04	1.11	1.11		
Apply Water										
IRRIGATE LABOR	hour			0.15		0.01	0.16	0.16		
Apply Water										
IRRIGATE LABOR	hour			0.20		0.01	0.21	0.21		
Apply Water										
IRRIGATE LABOR	hour			0.15			0.15	0.15		
Pivot, 1/4 CP	each		13.48			0.46	13.94	71.23	85.17	
Well & Pump, 1/4 CP	each		3.50			0.12	3.62	14.26	17.88	
Engine, 1/4 CP, 65	each							14.01	14.01	
June Irr. 3app@.75"	ac-in	9.61	1.49			0.38	11.48		11.48	
July Irr. 4app@.75"	ac-in	12.81	1.99			0.41	15.21		15.21	
Aug Irr. 3app@.75"	ac-in	9.61	1.49			0.23	11.33		11.33	
TOTALS		0.00	32.03	21.95	1.84	0.00	1.67	57.49	99.50	156.99

Note: Cost of production estimates are based on 2024 input prices.

Appendix Table 9 Estimated costs for field operations, per acre
 Corn irrigated with roll-out pipe
 160-acre system, 13 ac-in., Delta Area, Mississippi, 2025

OPERATION/ OPERATING INPUT	SIZE/ UNIT	DIRECT COST					TOTAL	FIXED COST	TOTAL COST	
		OP INPUT	FUEL	R&M	LABOR	LEASE				
-----dollars-----										
Land Plane	50'x16'		1.06	0.42	0.71		0.18	2.37	2.85	5.22
Set Up Engine										
IRRIGATE LABOR	hour				0.23		0.01	0.24		0.24
Ditcher (1m/160a)			0.23	0.09	0.18		0.01	0.51	0.53	1.04
Roll-Out Pipe	ft	7.92					0.22	8.14		8.14
Lay Roll-out Pipe										
Pipe Spool 160ac	1/4m roll		0.31	0.13	0.46		0.02	0.92	1.31	2.23
IRRIGATE LABOR	hour				1.81		0.05	1.86		1.86
Apply Water										
IRRIGATE LABOR	hour				0.23		0.01	0.24		0.24
Apply Water										
IRRIGATE LABOR	hour				0.23		0.01	0.24		0.24
Apply Water										
IRRIGATE LABOR	hour				0.23		0.01	0.24		0.24
Apply Water										
IRRIGATE LABOR	hour				0.23			0.23		0.23
Pick Up Pipe										
Pipe Spool 160ac	1/4m roll		0.47	0.20	0.69		0.02	1.38	1.96	3.34
Land Forming (\$450)	each								43.97	43.97
Well & Pump, Furrow	each				2.96		0.08	3.04	12.03	15.07
Main Line Pipe	each								6.65	6.65
Engine, RPF, Corn	each								11.82	11.82
1st June Irrigation	ac-in		7.57	1.05			0.24	8.86		8.86
2nd June Irrigation	ac-in		7.57	1.05			0.24	8.86		8.86
3rd June Irrigation	ac-in		7.57	1.05			0.24	8.86		8.86
1st July Irrigation	ac-in		7.57	1.05			0.18	8.80		8.80
TOTALS		7.92	32.35	8.00	5.00	0.00	1.52	54.79	81.12	135.91

Note: Cost of production estimates are based on 2024 input prices.

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