Cotton is a strategically important plant, widely grown in 53 countries in the world with a wide area of uses. It is an industrial plant of high economic value with a lot of direct and indirect use in different sectors. Therefore, it provides important contributions to the development of a region or the country in terms of both employment and added value to overall economy. According to the International Cotton Advisory Committee's report on 2015/2016, Turkey ranks ninth in the cotton plantation area, eighth in cotton production, second in cotton yield, fourth in cotton import and fourth in cotton consumption in the world. Cotton is mainly grown in South-eastern Anatolia, Çukurova, Antalya and Aegean regions. In recent years, although the planting area has diminished, production has increased with yield. As Turkish textile industry grew after 1980s, the need for cotton in the textile production has expanded. This lead to decrease in cotton exports and increase in cotton imports. As a matter of fact, Turkey, which is a net cotton exporter until 1991, has become a net importer since 1992. About 48 thousand tons of fiber cotton was exported worth 76 million dollars in 2015, while 803 thousand tons of fiber cotton was imported with 1.24 billion worth. About 2.16 million tonnes of cotton were produced on 416 thousand hectares of land in 2016. When looked at the different regions, it can easily be seen that Şanlıurfa province has an important potential in cotton production. Şanlıurfa province accounted for 43.3% of Turkey's cotton plantations and 40.5% of its production in 2016. In this study, the development of cotton production cost and profitability in the case of Şanlıurfa province where significant cotton production was realized in Turkey was analysed. The data was obtained from the Şanlıurfa Provincial Directorate of Food, Agriculture and Livestock. The dataset covers the period 1996-2016. The cost of cotton production per hectare was calculated as 6,447 TL in 1996 and 6,289 TL in 2016 in real prices. There was a decrease in the cotton production cost. The most important cost elements were land rent and harvest-marketing. The relative profit was calculated as 1.78 for 2016. It can be concluded that it is important to ensure the sustainability of cotton production. The proper treatment of land, the appropriate seed variety, the use of adequate amounts of fertilizer, the correct application of the irrigation and the effective fighting of plant diseases are important factors for sustainability.