

**Crop Enterprise Analysis**  
**Farm Business Management - Moorhead**  
**Northland Community & Technical College**  
**(Farms Sorted By Net Return)**

**Corn on Owned Land**

	<u><b>Avg. Of All Farms</b></u>
Number of fields	17
Number of farms	17
Acres	128.39
Yield per acre (bu.)	127.04
Operators share of yield %	100.00
Value per bu.	3.85
Total product return per acre	488.92
Miscellaneous income per acre	6.03
Gross return per acre	494.95
<b>Direct Expenses</b>	
Seed	58.14
Fertilizer	69.96
Crop chemicals	14.77
Crop insurance	20.40
Drying fuel	2.83
Fuel & oil	21.68
Repairs	29.44
Custom hire	2.73
Machinery leases	0.31
Operating interest	12.45
Total direct expenses per acre	232.71
Return over direct exp per acre	262.24
<b>Overhead Expenses</b>	
Custom hire	0.91
Hired labor	10.65
Machinery leases	1.06
Building leases	0.22
RE & pers. property taxes	12.16
Farm insurance	5.00
Utilities	4.98
Dues & professional fees	2.70
Interest	49.94
Mach & bldg depreciation	19.51
Miscellaneous	5.56
Total overhead expenses per acre	112.69
Total dir & ovhd expenses per acre	345.40
Net return per acre	149.55
Government payments	13.84
Net return with govt pmts	163.39
Labor & management charge	34.94
Net return over lbr & mgt	128.45
<b>Cost of Production</b>	
Total direct expense per bu.	1.83
Total dir & ovhd exp per bu.	2.72
Less govt & other income	2.56
With labor & management	2.84
Machinery cost per acre	82.89
Est. labor hours per acre	2.13