

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

**Soybeans, Food on Cash Rent**

	<u><b>Avg. Of All Farms</b></u>
Number of fields	6
Number of farms	6
Acres	193.30
Yield per acre (bu.)	29.19
Operators share of yield %	100.00
Value per bu.	12.31
Total product return per acre	359.38
Miscellaneous income per acre	41.82
Gross return per acre	401.20
<b>Direct Expenses</b>	
Seed	18.72
Fertilizer	0.52
Crop chemicals	29.36
Crop insurance	16.60
Fuel & oil	10.25
Repairs	11.25
Custom hire	2.24
Land rent	77.21
Operating interest	2.17
Total direct expenses per acre	168.32
Return over direct exp per acre	232.87
<b>Overhead Expenses</b>	
Custom hire	2.29
Hired labor	2.64
Machinery leases	9.24
Building leases	0.60
Farm insurance	2.22
Utilities	1.70
Dues & professional fees	1.76
Interest	1.14
Mach & bldg depreciation	10.57
Miscellaneous	1.98
Total overhead expenses per acre	34.14
Total dir & ovhd expenses per acre	202.47
Net return per acre	198.73
Government payments	13.01
Net return with govt pmts	211.74
Labor & management charge	19.70
Net return over lbr & mgt	192.05
<b>Cost of Production</b>	
Total direct expense per bu.	5.77
Total dir & ovhd exp per bu.	6.94
Less govt & other income	5.06
With labor & management	5.73
Machinery cost per acre	46.60
Est. labor hours per acre	1.12