
Depreciation and Other Capital Adjustments
North Dakota Farm Business Management Education Program
State Report, 2006
(Farms Sorted By Net Farm Income)

	<u>Avg. Of All Farms</u>	<u>Low 20%</u>	<u>40 - 60%</u>	<u>High 20%</u>
Number of farms	511	102	102	103
Net operating profit	78,400	-12,868	51,349	231,975
Breeding Livestock				
Ending inventory	53,622	64,428	54,890	33,425
Capital sales	2,934	1,971	4,439	2,819
Beginning inventory	49,232	58,279	50,263	31,225
Capital purchases	9,275	13,746	7,320	5,634
Depreciation, capital adjust.	-1,950	-5,627	1,746	-615
Machinery and Equipment				
Ending inventory	247,040	201,781	183,633	462,005
Capital sales	5,054	5,470	2,290	9,420
Beginning inventory	234,395	199,070	171,888	426,512
Capital purchases	38,211	25,335	29,498	82,500
Depreciation, capital adjust.	-20,513	-17,154	-15,464	-37,587
Buildings and Improvements				
Ending inventory	45,721	36,651	27,985	98,602
Capital sales	55	4	2	243
Beginning inventory	41,177	33,207	27,320	85,719
Capital purchases	6,100	4,717	1,925	15,816
Depreciation, capital adjust.	-1,502	-1,269	-1,258	-2,690
Other Capital Assets				
Ending inventory	37,755	10,934	16,484	125,074
Capital sales	791	35	36	936
Beginning inventory	37,226	10,635	15,243	124,255
Capital purchases	951	355	564	1,644
Depreciation, capital adjust.	368	-22	713	111
Total depreciation, capital adj.	-23,596	-24,071	-14,263	-40,782
Net farm income	54,804	-36,939	37,086	191,193
