

**Crop Enterprise Analysis**  
**North Dakota Farm Business Management Education Program**  
**State Report, 2006**  
**(Farms Sorted By Net Return)**

**Flax on Owned Land**

	<u>Avg. Of All Farms</u>	<u>Low 20%</u>	<u>40 - 60%</u>	<u>High 20%</u>
Number of fields	48	7	10	8
Number of farms	34	6	7	7
Acres	109.08	85.70	113.19	135.35
Yield per acre (bu.)	14.48	10.76	7.83	18.87
Operators share of yield %	100.00	100.00	100.00	100.00
Value per bu.	5.73	5.63	5.58	5.90
Other product return per acre	0.16	-	-	-
Total product return per acre	83.07	60.55	43.69	111.40
Miscellaneous income per acre	22.38	11.87	53.47	17.27
Gross return per acre	105.45	72.42	97.17	128.67
<b>Direct Expenses</b>				
Seed	7.90	9.02	7.90	7.00
Fertilizer	18.36	20.04	8.31	15.97
Crop chemicals	16.24	19.81	18.57	10.59
Crop insurance	6.61	4.48	6.47	8.05
Fuel & oil	11.34	11.61	12.51	9.80
Repairs	11.48	12.10	13.54	8.99
Custom hire	3.30	1.10	8.97	1.75
Operating interest	4.68	5.13	10.28	2.59
Miscellaneous	0.36	2.23	-	0.02
Total direct expenses per acre	80.28	85.52	86.55	64.77
Return over direct exp per acre	25.17	-13.10	10.62	63.90
<b>Overhead Expenses</b>				
Hired labor	2.85	2.28	2.08	1.58
Machinery leases	0.59	0.00	0.53	0.19
RE & pers. property taxes	4.39	4.99	3.46	5.00
Farm insurance	2.22	1.99	2.88	1.70
Utilities	2.04	2.02	3.71	1.58
Dues & professional fees	0.60	0.05	0.79	0.30
Interest	12.06	19.47	8.33	12.37
Mach & bldg depreciation	8.66	11.48	6.15	8.30
Miscellaneous	2.12	1.21	1.27	2.88
Total overhead expenses per acre	35.52	43.50	29.20	33.90
Total dir & ovhd expenses per acre	115.81	129.02	115.75	98.67
Net return per acre	-10.36	-56.59	-18.58	30.00
Government payments	10.81	14.53	9.31	10.52
Net return with govt pmts	0.45	-42.06	-9.27	40.52
Labor & management charge	14.67	16.21	15.88	16.54
Net return over lbr & mgt	-14.21	-58.27	-25.15	23.98
<b>Cost of Production</b>				
Total direct expense per bu.	5.54	7.95	11.05	3.43
Total dir & ovhd exp per bu.	8.00	11.99	14.77	5.23
Less govt & other income	5.69	9.54	6.76	3.76
With labor & management	6.71	11.04	8.79	4.63
Machinery cost per acre	36.62	39.45	43.56	28.93
Est. labor hours per acre	1.19	1.29	1.43	1.17