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

**Wheat, Winter on Cash Rent**

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	<u><b>Avg. Of All Farms</b></u>
Number of fields	24
Number of farms	16
Acres	125.53
Yield per acre (bu.)	43.93
Operators share of yield %	100.00
Value per bu.	3.93
Other product return per acre	0.81
Total product return per acre	173.54
Miscellaneous income per acre	2.05
Gross return per acre	175.59
<b>Direct Expenses</b>	
Seed	8.13
Fertilizer	26.09
Crop chemicals	19.14
Crop insurance	7.43
Fuel & oil	11.29
Repairs	15.79
Custom hire	5.80
Land rent	33.32
Operating interest	4.22
Miscellaneous	0.61
Total direct expenses per acre	131.83
Return over direct exp per acre	43.76
<b>Overhead Expenses</b>	
Hired labor	3.47
Machinery leases	0.95
Farm insurance	2.19
Utilities	1.98
Dues & professional fees	0.62
Interest	3.35
Mach & bldg depreciation	9.08
Miscellaneous	1.96
Total overhead expenses per acre	23.59
Total dir & ovhd expenses per acre	155.42
Net return per acre	20.17
Government payments	10.38
Net return with govt pmts	30.54
Labor & management charge	13.66
Net return over lbr & mgt	16.88
<b>Cost of Production</b>	
Total direct expense per bu.	3.00
Total dir & ovhd exp per bu.	3.54
Less govt & other income	3.24
With labor & management	3.55
Machinery cost per acre	46.00
Est. labor hours per acre	1.00

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