

**Crop Enterprise Analysis  
(Farms Sorted By Net Return)**

**Sugar Beets on Owned Land Excluding Joint venture**

	<b>Avg. Of All Farms</b>
Number of fields	14
Number of farms	14
Acres	129.84
Yield per acre (ton)	27.12
Operators share of yield %	100.00
Value per ton	54.15
Total product return per acre	1,468.46
Gross return per acre	1,468.46
<b>Direct Expenses</b>	
Seed	168.73
Fertilizer	82.79
Crop chemicals	54.38
Crop insurance	21.47
Fuel & oil	58.20
Repairs	109.66
Custom hire	13.26
Hired labor	40.91
Hauling and trucking	16.65
Operating interest	16.83
Miscellaneous	2.52
Total direct expenses per acre	585.38
Return over direct exp per acre	883.08
<b>Overhead Expenses</b>	
Custom hire	5.04
Hired labor	37.07
Machinery leases	0.82
RE & pers. property taxes	17.32
Farm insurance	5.52
Utilities	7.10
Dues & professional fees	4.48
Interest	44.04
Mach & bldg depreciation	98.09
Miscellaneous	4.21
Total overhead expenses per acre	223.69
Total dir & ovhd expenses per acre	809.08
Net return per acre	659.39
Government payments	17.62
Net return with govt pmts	677.01
Labor & management charge	111.84
Net return over lbr & mgt	565.17
<b>Cost of Production</b>	
Total direct expense per ton	21.59
Total dir & ovhd exp per ton	29.84
Less govt & other income	29.19
With labor & management	33.31
Net value per unit	54.15
Machinery cost per acre	292.99
Est. labor hours per acre	6.47

**Crop Enterprise Analysis**  
**(Farms Sorted By Net Return)**

**Sugar Beets on Cash Rent Excluding Joint venture**

	<u>Avg. Of All Farms</u>	<u>Low 20%</u>	<u>40 - 60%</u>	<u>High 20%</u>
Number of fields	34	6	9	7
Number of farms	28	5	5	6
Acres	192.01	200.42	163.91	225.69
Yield per acre (ton)	27.63	24.48	29.45	29.89
Operators share of yield %	100.00	100.00	100.00	100.00
Value per ton	52.10	46.33	51.79	56.04
Total product return per acre	1,439.52	1,134.29	1,525.38	1,674.77
Crop insurance per acre	0.32	0.95	0.62	-
Gross return per acre	1,439.84	1,135.24	1,526.00	1,674.77
<b>Direct Expenses</b>				
Seed	162.97	173.23	159.17	147.83
Fertilizer	75.84	74.02	90.43	68.13
Crop chemicals	74.81	72.62	100.78	78.87
Crop insurance	23.84	24.64	28.58	16.58
Fuel & oil	66.54	59.76	69.97	62.62
Repairs	112.92	154.24	96.37	80.16
Custom hire	7.40	-	9.11	8.53
Hired labor	32.59	33.00	32.86	28.81
Land rent	97.35	93.62	102.75	97.97
Machinery leases	0.32	1.72	-	-
Hauling and trucking	6.19	-	22.16	-
Operating interest	13.59	30.47	13.87	8.54
Miscellaneous	3.94	6.00	6.93	3.28
Total direct expenses per acre	678.30	723.32	732.98	601.31
Return over direct exp per acre	761.54	411.92	793.02	1,073.45
<b>Overhead Expenses</b>				
Custom hire	3.28	0.32	5.69	7.57
Hired labor	64.34	57.98	68.43	41.49
Machinery leases	17.07	31.69	6.76	30.47
Building leases	0.87	0.91	1.67	1.05
Farm insurance	7.43	8.66	7.20	5.66
Utilities	8.39	14.29	6.42	7.49
Dues & professional fees	3.36	5.57	4.67	1.45
Interest	13.31	13.08	20.99	12.48
Mach & bldg depreciation	85.30	79.56	84.32	71.44
Miscellaneous	4.12	2.28	8.34	2.85
Total overhead expenses per acre	207.47	214.34	214.48	181.96
Total dir & ovhd expenses per acre	885.77	937.67	947.45	783.27
Net return per acre	554.07	197.58	578.55	891.50
Government payments	15.36	13.96	18.54	16.54
Net return with govt pmts	569.42	211.54	597.09	908.04
Labor & management charge	113.14	87.68	128.15	108.19
Net return over lbr & mgt	456.28	123.86	468.94	799.85
<b>Cost of Production</b>				
Total direct expense per ton	24.55	29.54	24.88	20.12
Total dir & ovhd exp per ton	32.06	38.30	32.17	26.21
Less govt & other income	31.49	37.69	31.52	25.66
With labor & management	35.59	41.27	35.87	29.28
Net value per unit	52.10	46.33	51.79	56.04
Machinery cost per acre	298.66	331.55	284.15	262.56
Est. labor hours per acre	7.15	4.75	6.92	5.31