

**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	7
Number of farms	7
Acres	168.53
Yield per acre (ton)	24.86
Operators share of yield %	100.00
Value per ton	30.26
Total product return per acre	752.15
Gross return per acre	752.15
<b>Direct Expenses</b>	
Seed	204.72
Fertilizer	101.15
Crop chemicals	90.52
Crop insurance	29.56
Fuel & oil	67.24
Repairs	109.25
Hired labor	23.53
Hauling and trucking	38.30
Operating interest	19.84
Miscellaneous	2.85
Total direct expenses per acre	686.97
Return over direct exp per acre	65.18
<b>Overhead Expenses</b>	
Hired labor	20.91
Building leases	0.87
RE & pers. property taxes	29.06
Farm insurance	17.30
Utilities	15.24
Dues & professional fees	7.33
Interest	31.79
Mach & bldg depreciation	132.10
Miscellaneous	10.60
Total overhead expenses per acre	265.20
Total dir & ovhd expenses per acre	952.17
Net return per acre	-200.01
Government payments	11.84
Net return with govt pmts	-188.17
Labor & management charge	107.79
Net return over lbr & mgt	-295.96
<b>Cost of Production</b>	
Total direct expense per ton	27.63
Total dir & ovhd exp per ton	38.30
Less govt & other income	37.83
With labor & management	42.16
Net value per unit	30.26
Machinery cost per acre	301.57
Est. labor hours per acre	5.81

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

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

	<u>Avg. Of All Farms</u>
Number of fields	23
Number of farms	18
Acres	181.43
Yield per acre (ton)	25.45
Operators share of yield %	100.00
Value per ton	32.20
Total product return per acre	819.56
Crop insurance per acre	46.24
Gross return per acre	865.80
<b>Direct Expenses</b>	
Seed	203.37
Fertilizer	100.29
Crop chemicals	82.56
Crop insurance	33.55
Fuel & oil	76.98
Repairs	107.28
Custom hire	13.17
Hired labor	33.20
Land rent	138.04
Machinery leases	1.34
Hauling and trucking	14.97
Operating interest	9.29
Miscellaneous	4.13
Total direct expenses per acre	818.17
Return over direct exp per acre	47.63
<b>Overhead Expenses</b>	
Hired labor	91.47
Machinery leases	4.09
Building leases	0.93
Farm insurance	19.07
Utilities	11.41
Dues & professional fees	7.72
Interest	11.02
Mach & bldg depreciation	113.73
Miscellaneous	10.10
Total overhead expenses per acre	269.54
Total dir & ovhd expenses per acre	1,087.71
Net return per acre	-221.91
Government payments	11.14
Net return with govt pmts	-210.77
Labor & management charge	103.98
Net return over lbr & mgt	-314.75
<b>Cost of Production</b>	
Total direct expense per ton	32.15
Total dir & ovhd exp per ton	42.74
Less govt & other income	40.48
With labor & management	44.57
Net value per unit	32.20
Machinery cost per acre	319.00
Est. labor hours per acre	6.80