

## Crop Reports

The Crop Enterprise Analysis tables show the average physical production, gross return, direct costs, overhead costs, and net returns per acre. There are potentially three tables for each crop depending on the farmer's tenure on the land: owned land, cash rented land, and share rented land. It is possible for an individual farm to have data in all three tables if all three land tenure categories are represented in that farm business.

*Gross Return Per Acre* includes the value of the crop produced plus any other income directly associated with production of the crop, including crop insurance proceeds and any disaster payments that might have been received. It does not include direct and counter-cyclical government payments (see Net Return With Government Payments).

The *Value Per Unit* is assigned by the producer. For cash crops, the value is based on the actual price for crops sold or an average sale price during the harvest season. It also includes the per unit value of any LDP payments received before the end of the year. An average value price is used for forages and other feed crops.

*Net Return Per Acre* is the amount contributed toward operator labor, management, and equity capital. Any wages and benefits paid to the operator are removed from labor costs (and added to *Labor and Management Charge*) so that all farms are on equal footing. Land costs include land rent on the rented land pages but only actual interest paid and real estate taxes on owned land. For this reason, net returns from owned and rented land should not be compared.

*Net Return Over Labor and Management* is the return remaining after compensating the operator for unpaid labor and management. This is the per acre return to equity capital before government payments.

*Net Return With Government Payments* is the return to equity capital after government payments have been added. These payments are generally allocated evenly per acre across all crops except vegetables and pasture.

*Cost of Production* shows the average cost per unit produced in each cost category. *Total Direct and Overhead Expense per Unit* is the breakeven price needed to cover cash costs and depreciation. *With Labor and Management* is the breakeven price to provide a labor and management return for the operator. *Total Expense Less Government and Other Income* is the final breakeven price if government payments and any miscellaneous income are used to offset some of the expenses.

**Crop Enterprise Analysis**  
**Missouri Farm Business Management Analysis Program**  
**(Farms Sorted By Net Return)**

**Corn on Owned Land**

	<u>Avg. Of All Farms</u>
Number of fields	11
Number of farms	9
Acres	115.60
Yield per acre (bu.)	77.87
Operators share of yield %	100.00
Value per bu.	2.37
Total product return per acre	184.69
Miscellaneous income per acre	14.80
Gross return per acre	199.49
<b>Direct Expenses</b>	
Seed	34.49
Fertilizer	60.71
Crop chemicals	36.89
Crop insurance	11.72
Drying fuel	0.27
Fuel & oil	7.01
Repairs	8.07
Custom hire	0.28
Utilities	0.25
Operating interest	6.17
Miscellaneous	0.50
Total direct expenses per acre	166.36
Return over direct exp per acre	33.13
<b>Overhead Expenses</b>	
Hired labor	32.37
Machinery & bldg leases	10.82
RE & pers. property taxes	6.23
Farm insurance	4.28
Utilities	2.66
Dues & professional fees	1.41
Interest	18.76
Mach & bldg depreciation	21.31
Miscellaneous	6.54
Total overhead expenses per acre	104.38
Total dir & ovhd expenses per acre	270.75
Net return per acre	-71.25
Lbr & mgt charge per acre	21.72
Net return over lbr & mgt	-92.98
Government payments	40.33
Net return with govt payments	-52.65
<b>Cost of Production</b>	
Total direct expense per bu.	2.14
Total dir & ovhd exp per bu.	3.48
With labor & management	3.76
Total exp less govt & oth income	3.05
Est. labor hours per acre	3.20

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**Corn on Cash Rent**

	<b>Avg. Of All Farms</b>
Number of fields	14
Number of farms	11
Acres	95.29
Yield per acre (bu.)	68.45
Operators share of yield %	100.00
Value per bu.	2.31
Total product return per acre	157.86
Miscellaneous income per acre	11.88
Gross return per acre	169.74
<b>Direct Expenses</b>	
Seed	27.46
Fertilizer	48.18
Crop chemicals	25.58
Crop insurance	11.15
Drying fuel	0.60
Fuel & oil	5.20
Repairs	11.30
Custom hire	0.35
Land rent	53.97
Utilities	0.43
Operating interest	6.30
Miscellaneous	0.18
Total direct expenses per acre	190.70
Return over direct exp per acre	-20.96
<b>Overhead Expenses</b>	
Hired labor	4.49
Machinery & bldg leases	0.35
RE & pers. property taxes	0.16
Farm insurance	1.69
Utilities	1.37
Dues & professional fees	0.93
Interest	2.32
Mach & bldg depreciation	18.73
Miscellaneous	7.90
Total overhead expenses per acre	37.95
Total dir & ovhd expenses per acre	228.65
Net return per acre	-58.91
Lbr & mgt charge per acre	24.89
Net return over lbr & mgt	-83.80
Government payments	31.01
Net return with govt payments	-52.79
<b>Cost of Production</b>	
Total direct expense per bu.	2.79
Total dir & ovhd exp per bu.	3.34
With labor & management	3.70
Total exp less govt & oth income	3.08
Est. labor hours per acre	2.09

**Crop Enterprise Analysis**  
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**Corn on Share Rent**

	<b>Avg. Of All Farms</b>
Number of fields	7
Number of farms	4
Acres	51.64
Yield per acre (bu.)	81.01
Operators share of yield %	59.60
Value per bu.	2.33
Total product return per acre	112.31
Miscellaneous income per acre	30.20
Gross return per acre	142.51
<b>Direct Expenses</b>	
Seed	22.91
Fertilizer	45.13
Crop chemicals	25.20
Crop insurance	9.83
Drying fuel	0.24
Fuel & oil	6.92
Repairs	9.91
Custom hire	0.55
Operating interest	4.89
Total direct expenses per acre	125.59
Return over direct exp per acre	16.92
<b>Overhead Expenses</b>	
Hired labor	0.42
RE & pers. property taxes	0.87
Farm insurance	2.02
Utilities	1.31
Dues & professional fees	1.07
Interest	3.17
Mach & bldg depreciation	9.41
Miscellaneous	7.71
Total overhead expenses per acre	25.98
Total dir & ovhd expenses per acre	151.58
Net return per acre	-9.06
Lbr & mgt charge per acre	29.48
Net return over lbr & mgt	-38.55
Government payments	21.53
Net return with govt payments	-17.02
<b>Cost of Production</b>	
Total direct expense per bu.	2.60
Total dir & ovhd exp per bu.	3.14
With labor & management	3.75
Total exp less govt & oth income	2.68
Est. labor hours per acre	1.97

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**Soybeans on Owned Land**

	<u>Avg. Of All Farms</u>
Number of fields	10
Number of farms	9
Acres	213.77
Yield per acre (bu.)	27.30
Operators share of yield %	100.00
Value per bu.	7.17
Total product return per acre	195.73
Miscellaneous income per acre	3.67
Gross return per acre	199.40
<b>Direct Expenses</b>	
Seed	15.63
Fertilizer	9.43
Crop chemicals	30.47
Crop insurance	8.47
Fuel & oil	6.03
Repairs	10.88
Custom hire	0.71
Marketing	0.44
Operating interest	7.72
Miscellaneous	0.59
Total direct expenses per acre	90.38
Return over direct exp per acre	109.02
<b>Overhead Expenses</b>	
Hired labor	20.45
RE & pers. property taxes	5.18
Farm insurance	3.39
Utilities	1.83
Dues & professional fees	0.84
Interest	12.36
Mach & bldg depreciation	17.76
Miscellaneous	7.49
Total overhead expenses per acre	69.30
Total dir & ovhd expenses per acre	159.69
Net return per acre	39.71
Lbr & mgt charge per acre	15.87
Net return over lbr & mgt	23.84
Government payments	30.20
Net return with govt payments	54.04
<b>Cost of Production</b>	
Total direct expense per bu.	3.31
Total dir & ovhd exp per bu.	5.85
With labor & management	6.43
Total exp less govt & oth income	5.19
Est. labor hours per acre	2.40

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**Soybeans on Cash Rent**

	<b>Avg. Of All Farms</b>
Number of fields	18
Number of farms	10
Acres	149.74
Yield per acre (bu.)	27.53
Operators share of yield %	100.00
Value per bu.	7.13
Total product return per acre	196.17
Miscellaneous income per acre	8.44
Gross return per acre	204.61
<b>Direct Expenses</b>	
Seed	18.27
Fertilizer	4.22
Crop chemicals	26.01
Crop insurance	7.91
Fuel & oil	6.28
Repairs	8.34
Custom hire	0.38
Land rent	71.26
Operating interest	4.65
Miscellaneous	0.39
Total direct expenses per acre	147.70
Return over direct exp per acre	56.91
<b>Overhead Expenses</b>	
Hired labor	9.99
Farm insurance	1.72
Utilities	2.03
Dues & professional fees	0.60
Interest	3.38
Mach & bldg depreciation	12.13
Miscellaneous	7.18
Total overhead expenses per acre	37.02
Total dir & ovhd expenses per acre	184.73
Net return per acre	19.88
Lbr & mgt charge per acre	22.71
Net return over lbr & mgt	-2.82
Government payments	24.21
Net return with govt payments	21.39
<b>Cost of Production</b>	
Total direct expense per bu.	5.36
Total dir & ovhd exp per bu.	6.71
With labor & management	7.53
Total exp less govt & oth income	6.35
Est. labor hours per acre	2.30

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**Soybeans on Share Rent**

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	<u>Avg. Of All Farms</u>
Number of fields	6
Number of farms	5
Acres	85.95
Yield per acre (bu.)	35.35
Operators share of yield %	57.07
Value per bu.	7.21
Total product return per acre	145.37
Miscellaneous income per acre	7.11
Gross return per acre	152.48
<b>Direct Expenses</b>	
Seed	11.82
Fertilizer	5.74
Crop chemicals	14.89
Crop insurance	4.18
Fuel & oil	6.60
Repairs	10.23
Custom hire	0.45
Operating interest	6.61
Total direct expenses per acre	60.51
Return over direct exp per acre	91.97
<b>Overhead Expenses</b>	
Hired labor	6.26
RE & pers. property taxes	1.32
Farm insurance	3.00
Utilities	0.94
Dues & professional fees	0.58
Interest	2.43
Mach & bldg depreciation	11.15
Miscellaneous	5.91
Total overhead expenses per acre	31.60
Total dir & ovhd expenses per acre	92.11
Net return per acre	60.37
Lbr & mgt charge per acre	19.18
Net return over lbr & mgt	41.19
Government payments	15.42
Net return with govt payments	56.61
<b>Cost of Production</b>	
Total direct expense per bu.	3.00
Total dir & ovhd exp per bu.	4.57
With labor & management	5.52
Total exp less govt & oth income	4.40
Est. labor hours per acre	1.85

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**Wheat, Winter on Owned Land**

	<b>Avg. Of All Farms</b>
Number of fields	4
Number of farms	4
Acres	76.35
Yield per acre (bu.)	77.14
Operators share of yield %	100.00
Value per bu.	2.93
Total product return per acre	225.64
Miscellaneous income per acre	1.23
Gross return per acre	226.87
<b>Direct Expenses</b>	
Seed	10.90
Fertilizer	49.91
Crop insurance	2.76
Fuel & oil	5.24
Repairs	6.54
Utilities	0.59
Operating interest	4.56
Miscellaneous	1.85
Total direct expenses per acre	82.35
Return over direct exp per acre	144.52
<b>Overhead Expenses</b>	
Hired labor	16.67
RE & pers. property taxes	3.08
Farm insurance	2.15
Utilities	0.42
Dues & professional fees	0.43
Interest	0.79
Mach & bldg depreciation	13.76
Miscellaneous	2.86
Total overhead expenses per acre	40.16
Total dir & ovhd expenses per acre	122.51
Net return per acre	104.36
Lbr & mgt charge per acre	6.74
Net return over lbr & mgt	97.63
Government payments	22.93
Net return with govt payments	120.56
<b>Cost of Production</b>	
Total direct expense per bu.	1.07
Total dir & ovhd exp per bu.	1.59
With labor & management	1.68
Total exp less govt & oth income	1.36
Est. labor hours per acre	2.07



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**Sorghum, Grain on Owned Land**

	<u>Avg. Of All Farms</u>
Number of fields	4
Number of farms	4
Acres	65.45
Yield per acre (bu.)	84.13
Operators share of yield %	100.00
Value per bu.	2.27
Total product return per acre	190.97
Miscellaneous income per acre	-
Gross return per acre	190.97
<b>Direct Expenses</b>	
Seed	11.66
Fertilizer	48.26
Crop chemicals	18.87
Crop insurance	1.40
Drying fuel	0.88
Fuel & oil	4.89
Repairs	4.65
Custom hire	4.51
Utilities	2.32
Operating interest	2.65
Miscellaneous	0.91
Total direct expenses per acre	101.00
Return over direct exp per acre	89.97
<b>Overhead Expenses</b>	
Hired labor	12.66
RE & pers. property taxes	2.57
Farm insurance	1.96
Utilities	1.48
Dues & professional fees	0.70
Interest	8.59
Mach & bldg depreciation	12.99
Miscellaneous	4.95
Total overhead expenses per acre	45.90
Total dir & ovhd expenses per acre	146.90
Net return per acre	44.07
Lbr & mgt charge per acre	36.33
Net return over lbr & mgt	7.74
Government payments	39.71
Net return with govt payments	47.44
<b>Cost of Production</b>	
Total direct expense per bu.	1.20
Total dir & ovhd exp per bu.	1.75
With labor & management	2.18
Total exp less govt & oth income	1.71
Est. labor hours per acre	4.09

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**Sorghum, Grain on Cash Rent**

	<b>Avg. Of All Farms</b>
Number of fields	4
Number of farms	4
Acres	137.38
Yield per acre (bu.)	78.58
Operators share of yield %	100.00
Value per bu.	2.38
Total product return per acre	186.75
Miscellaneous income per acre	-
Gross return per acre	186.75
<b>Direct Expenses</b>	
Seed	10.14
Fertilizer	51.70
Crop chemicals	20.65
Crop insurance	5.89
Drying fuel	0.32
Fuel & oil	4.08
Repairs	8.10
Land rent	83.16
Utilities	0.70
Operating interest	5.25
Miscellaneous	0.33
Total direct expenses per acre	190.34
Return over direct exp per acre	-3.59
<b>Overhead Expenses</b>	
Hired labor	6.56
RE & pers. property taxes	0.23
Farm insurance	0.68
Utilities	1.62
Interest	1.13
Mach & bldg depreciation	-9.54
Miscellaneous	4.16
Total overhead expenses per acre	4.84
Total dir & ovhd expenses per acre	195.18
Net return per acre	-8.43
Lbr & mgt charge per acre	24.81
Net return over lbr & mgt	-33.23
Government payments	32.42
Net return with govt payments	-0.81
<b>Cost of Production</b>	
Total direct expense per bu.	2.42
Total dir & ovhd exp per bu.	2.48
With labor & management	2.80
Total exp less govt & oth income	2.39
Est. labor hours per acre	2.24

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**Hay, Mixed on Owned Land**

	<b>Avg. Of All Farms</b>
Number of fields	5
Number of farms	5
Acres	59.80
Yield per acre (ton)	2.08
Operators share of yield %	100.00
Value per ton	40.53
Total product return per acre	84.29
Miscellaneous income per acre	-
Gross return per acre	84.29
<b>Direct Expenses</b>	
Seed	0.50
Fertilizer	14.97
Crop chemicals	1.03
Fuel & oil	3.58
Repairs	5.48
Custom hire	10.73
Hired labor	11.34
Operating interest	1.09
Total direct expenses per acre	48.72
Return over direct exp per acre	35.57
<b>Overhead Expenses</b>	
Hired labor	0.44
RE & pers. property taxes	1.40
Farm insurance	1.46
Utilities	1.81
Dues & professional fees	0.57
Interest	1.32
Mach & bldg depreciation	5.92
Miscellaneous	4.28
Total overhead expenses per acre	17.19
Total dir & ovhd expenses per acre	65.91
Net return per acre	18.38
Lbr & mgt charge per acre	31.07
Net return over lbr & mgt	-12.69
Government payments	-
Net return with govt payments	-12.69
<b>Cost of Production</b>	
Total direct expense per ton	23.42
Total dir & ovhd exp per ton	31.69
With labor & management	46.63
Total exp less govt & oth income	46.63
Est. labor hours per acre	3.49

