

*Crop Enterprise Analysis  
(Farms Sorted By Years)*

*Double Crop Rye on Owned Land, Cash Rent*

|                                    | <u>Avg. Of<br/>All Farms</u> | <u>2024</u> | <u>2023</u> | <u>2022</u> |
|------------------------------------|------------------------------|-------------|-------------|-------------|
| Number of farms                    | 37                           | 5           | 11          | 21          |
| Acres                              | 263.64                       | 75.55       | 272.43      | 303.82      |
| Yield per acre (bu.)               | 0.39                         | -           | -           | 0.59        |
| Operators share of yield %         | 100.00                       | -           | -           | 100.00      |
| Value per bu.                      | 5.23                         | -           | -           | 5.23        |
| Total product return per acre      | 2.02                         | -           | -           | 3.09        |
| Other crop income per acre         | 6.19                         | -           | 10.55       | 4.52        |
| Gross return per acre              | 8.21                         | -           | 10.55       | 7.60        |
| Direct Expenses                    |                              |             |             |             |
| Seed                               | 15.18                        | 18.30       | 12.46       | 16.27       |
| Crop chemicals                     | 0.83                         | -           | -           | 1.28        |
| Fuel & oil                         | 8.89                         | 2.19        | 3.26        | 11.92       |
| Repairs                            | 14.73                        | 6.55        | 5.86        | 19.38       |
| Custom hire                        | 0.71                         | 7.61        | 0.94        | 0.19        |
| Operating interest                 | 2.88                         | 2.05        | 0.36        | 4.11        |
| Miscellaneous                      | 0.58                         | -           | 0.04        | 0.87        |
| Total direct expenses per acre     | 43.79                        | 36.69       | 22.92       | 54.01       |
| Return over direct exp per acre    | -35.58                       | -36.69      | -12.37      | -46.41      |
| Overhead Expenses                  |                              |             |             |             |
| Hired labor                        | 2.19                         | 2.36        | 0.35        | 3.04        |
| Machinery leases                   | 0.05                         | 1.36        | -           | 0.00        |
| Farm insurance                     | 3.35                         | 0.87        | 1.44        | 4.39        |
| Utilities                          | 1.81                         | 0.43        | 0.17        | 2.66        |
| Dues & professional fees           | 1.00                         | 0.68        | 0.22        | 1.38        |
| Interest                           | 1.67                         | 0.37        | 0.59        | 2.25        |
| Mach & bldg depreciation           | 16.18                        | 5.85        | 7.11        | 21.04       |
| Miscellaneous                      | 3.09                         | 0.78        | 1.09        | 4.17        |
| Total overhead expenses per acre   | 29.33                        | 12.71       | 10.97       | 38.94       |
| Total dir & ovhd expenses per acre | 73.12                        | 49.40       | 33.90       | 92.95       |
| Net return per acre                | -64.91                       | -49.40      | -23.35      | -85.35      |
| Government payments                | -                            | -           | -           | -           |
| Net return with govt pmts          | -64.91                       | -49.40      | -23.35      | -85.35      |
| Labor & management charge          | 21.87                        | 5.94        | 11.16       | 27.85       |
| Net return over lbr & mgt          | -86.78                       | -55.34      | -34.50      | -113.20     |
| Cost of Production                 |                              |             |             |             |
| Total direct expense per bu.       | 113.47                       | -           | -           | 91.54       |
| Total dir & ovhd exp per bu.       | 189.48                       | -           | -           | 157.54      |
| Less govt & other income           | 173.43                       | -           | -           | 149.89      |
| With labor & management            | 230.10                       | -           | -           | 197.08      |
| Net value per unit                 | 5.23                         | -           | -           | 5.23        |
| Machinery cost per acre            | 40.67                        | 23.38       | 16.88       | 52.86       |
| Est. labor hours per acre          | 0.89                         | 0.28        | 0.49        | 1.11        |

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*Crop Enterprise Analysis (continued)*  
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Data Source(s):

Southwest Minnesota Farm Business Management Association, 9 farms  
Wisconsin Technical College System, 8 farms  
Missouri Farm Business Management Analysis, 8 farms  
The Ohio State University Extension, 5 farms  
Mn State College & University South, 4 farms  
Mn State College & University North, 3 farms

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Report Summary

|                         |                         |
|-------------------------|-------------------------|
| 1. Report number        | 908068                  |
| 2. Location             |                         |
| State:                  | All                     |
| 3. Farm Characteristics |                         |
| Year(s):                | 2024, 2023, 2022        |
| Crop tenure type:       | Owned Land<br>Cash Rent |
| Farming practice:       | Double Crop             |
| Organic Transition:     | No<br>No Answer         |
| Cover Crop:             | Yes                     |
| Grown after Cov Cp:     | No<br>No Answer         |

Suggested citation:

FINBIN (2025). Center for Farm Financial Management: University of Minnesota.  
Retrieved from <http://finbin.umn.edu> (originally created September 13, 2025).

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