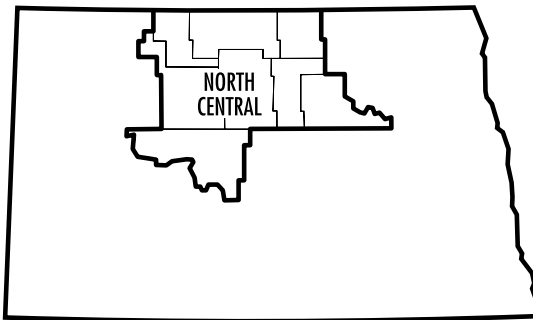




# FARM MANAGEMENT PLANNING GUIDE

February 2026

## Projected 2026 Crop Budgets



# North Central North Dakota

Ron Haugen, Farm Management Specialist

This region consists of eight counties: Benson, Bottineau, McHenry, McLean, Pierce, Renville, Rolette and Ward.

The 2026 crop budgets provide an estimate of revenues and costs for selected crops. Each set of budgets are developed for a multi-county region. There is considerable variation in soil type and productivity, weather conditions, as well as management and production practices within each region. Therefore, **THESE BUDGETS ARE ONLY INTENDED TO BE USED AS A GUIDE. EVERY INDIVIDUAL IS HIGHLY ENCOURAGED TO DEVELOP THEIR OWN BUDGETS!**

The profitability budget accounts for full economic opportunity costs for land and machinery investment, regardless of farm operator equity position. The bottom line is the return to labor and management. This is the expected “payment” to the producer for the labor and managerial efforts required by the crop enterprise. Each individual must make the decision whether it is sufficient.

The budget can be changed to conform to the more common definition of accounting profit (return to unpaid labor and management and the owner equity)

by replacing the machinery investment and land charge cost items with your per acre interest and rental expense of machinery and land, and real estate tax if land is owned.

The budget can be used for long run decisions if the revenues and costs are realistic for several years. (Crop prices, direct costs, and the land charge are best estimates for only the 2026 crop year, but crop yields are historic averages and machinery ownership costs are an average for the total length of ownership). If the budget shows a high return to labor and management, and is representative for several years, increased acreage and corresponding investment should be considered. However, if long-run returns to labor and management are unsatisfactory, the best decision may be to exit the crop enterprise and employ the machinery and land investment, and labor and management, in a different enterprise or investment.

For short-run planning decisions you can omit the indirect costs if the land and machinery required to produce the different enterprises are in place. Simply compare the crop enterprises by calculating return over direct costs. Labor requirements and risk should also be considered. Insurance is not available for some crops.

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The budget can be used to estimate cashflow by making a few modifications. Machinery depreciation should be omitted and the machinery investment number replaced with your per acre principal and interest payment on machinery debt. For owned land, the land charge should be replaced with your per acre real estate tax and principal and interest payment on land debt.

The current farm program continues the Price Loss Coverage (PLC) and Agricultural Risk Coverage (ARC) support programs. PLC and ARC payments have been omitted from the budgets because those payments, if any, are tied to historic farm program base acres, not to current crop selection or production.

## Primary Assumptions:

Crops are planted on dryland recrop ground. Costs of moving crop to local market/storage are included.

The budgets for the South West, North West, South Central and North Central regions typically represent production systems where soil disturbance only occurs at seeding.

**Market Price:** Best estimates of NDSU Extension economists. The greater of projected market price and marketing loan rate is used.

**Market Yields:** Average yield for the 7-year period 2018-2024, after the low and high yield years are removed. Yields for safflower, yellow mustard, buckwheat, millet, rye and chickpea are from NDSU Extension agronomists and industry sources.

**Fertilizer:** Cost of fertilizer applied, based on soil test, to meet yield goal. N fertilizer can be reduced if previous crop was soybean, dry bean, field pea or lentil.

### Fertilizer prices:

Nitrogen	- .58/lb
Phosphorus	- .68/lb
Potassium	- .38/lb

### Seed Prices:

Spring Wheat	13.00/bu
Durum	15.00/bu
Barley	10.00/bu
Corn GM	3.00/thou.kern.
Soybean GM	.34/thou.kern.
Dry Bean	1.00/thou.kern.
Oil Sunflower	1.70/thou.kern.
Conf. Sunflower	3.00/thou.kern.
Canola	15.00/lb
Flax	22.00/bu
Field Pea	18.00/bu
Oat	8.00/bu
Lentil	.30/lb
Mustard	.98/lb
Buckwheat	.52/lb
Millet	.60/lb
Winter Wheat	11.00/bu
Rye	8.00/bu

### Fuel Prices:

Diesel	2.55/gal
Gasoline	2.50/gal

**Lubrication Charge:** 15% of fuel cost

**Crop Insurance:** Revenue Protection used for all wheat, barley, soybean, corn, canola, sunflower, field pea, dry bean and lentil with a 75% coverage level and enterprise units. APH insurance was used for other crops for which 70% coverage and optional units were assumed.

**Miscellaneous:** Soil testing, machinery rent and custom work.

**Operating Interest:** Direct costs charged 7.0% interest for 6-month period.

**Misc. Overhead:** Machinery housing and insurance at .5% and .85%, respectively, of average machinery investment (also, liability insurance and license fees of trucks). In addition, \$5.00 per acre is assumed for general farm utilities, farm publications, meetings, dues, income tax preparation, legal fees, etc.

**Land Charge:** Average cash rent.

**Machinery Investment:** 4.0% real interest rate, over the years of machine ownership, is charged on average machinery investment. The real, or inflation adjusted, rate is the commercial rate minus the inflation rate. Ave. mach. investment = (Purchase price + Disposal price)/2

**Depreciation:** (Purchase price - disposal price / years ownership)

## Spring Wheat

## Durum

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	53	_____	54	_____
Market Price	5.70	_____	6.70*	_____
MARKET REVENUE	302.10	_____	361.8	_____
DIRECT COSTS				
-Seed	22.10	_____	30.00	_____
-Herbicides	29.30	_____	29.30	_____
-Fungicides**	10.50	_____	18.50	_____
-Insecticides***	0.00	_____	0.00	_____
-Fertilizer	99.28	_____	101.55	_____
-Crop Insurance	6.30	_____	7.90	_____
-Fuel & Lubrication	15.96	_____	16.01	_____
-Repairs	25.21	_____	25.24	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	2.00	_____	2.00	_____
-Operating Interest	7.37	_____	8.07	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	218.02	_____	238.57	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	10.75	_____	10.77	_____
-Machinery Depreciation	29.69	_____	29.76	_____
-Machinery Investment	15.38	_____	15.41	_____
-Land Charge	57.00	_____	57.00	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	112.82	_____	112.94	_____
SUM OF ALL LISTED COSTS	330.84	_____	351.51	_____
RETURN TO LABOR & MANAGEMENT	(28.74)	_____	10.29	_____
LISTED COSTS PER BUDGET UNIT	(bu) :		(bu) :	
-Direct Costs	4.11	_____	4.42	_____
-Indirect Costs	2.13	_____	2.09	_____
-Total Costs	6.24	_____	6.51	_____

Wheat notes:

\*Durum price is for milling quality. There is risk of lower quality and lower price.

\*\*Includes seed treatment, an early season foliar fungicide, and a late season fungicide. Prothioconazole, metconazole or pydiflumetofen containing products are highly recommended when conditions are favorable for fusarium head blight (scab).

\*\*\*Cereal grain aphid insecticide would cost about \$4. Wheat midge insecticide would cost about \$6.

## Malting Barley

## Corn Grain

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	76	_____	111	_____
Market Price	4.96*	_____	3.75	_____
<b>MARKET REVENUE</b>	<b>376.96</b>	_____	<b>416.25</b>	_____
<b>DIRECT COSTS</b>				
-Seed	16.00	_____	87.00*	_____
-Herbicides	27.90	_____	31.60	_____
-Fungicides	18.50**	_____	0.00	_____
-Insecticides	0.00	_____	0.00	_____
-Fertilizer	86.64	_____	108.52	_____
-Crop Insurance	4.90	_____	9.20	_____
-Fuel & Lubrication	17.15	_____	22.97	_____
-Repairs	25.76	_____	31.49	_____
-Drying	0.00	_____	22.20	_____
-Miscellaneous	2.00	_____	2.00	_____
-Operating Interest	6.96	_____	11.02	_____
	=====	=====	=====	=====
<b>SUM OF LISTED DIRECT COSTS</b>	<b>205.81</b>	_____	<b>326.00</b>	_____
<b>INDIRECT (FIXED) COSTS</b>				
-Misc. Overhead	11.18	_____	13.95	_____
-Machinery Depreciation	31.20	_____	47.72	_____
-Machinery Investment	15.96	_____	23.28	_____
-Land Charge	57.00	_____	57.00	_____
	=====	=====	=====	=====
<b>SUM OF LISTED INDIRECT COSTS</b>	<b>115.34</b>	_____	<b>141.95</b>	_____
<b>SUM OF ALL LISTED COSTS</b>	<b>321.15</b>	_____	<b>467.95</b>	_____
<b>RETURN TO LABOR &amp; MANAGEMENT</b>	<b>55.81</b>	_____	<b>(51.70)</b>	_____
<b>LISTED COSTS PER BUDGET UNIT</b>	<b>(bu) :</b>		<b>(bu) :</b>	
-Direct Costs	2.71	_____	2.94	_____
-Indirect Costs	1.52	_____	1.28	_____
-Total Costs	4.23	_____	4.22	_____

Barley notes:

\*There is risk of not making malting barley quality. Use \$3.00 for feed barley.

\*\*Includes seed treatment, an early season foliar fungicide, and a late season fungicide recommended when conditions are favorable for fusarium head blight (scab).

Corn notes:

\*GM corn with herbicide tolerance and above ground insect control traits.

## Soybean

## Drybean

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	31	_____	1580	_____
Market Price	9.60	_____	0.27	_____
<b>MARKET REVENUE</b>	<b>297.60</b>	_____	<b>426.60</b>	_____
<b>DIRECT COSTS</b>				
-Seed	65.80*	_____	82.50	_____
-Herbicides	27.20	_____	54.70*	_____
-Fungicides	0.00	_____	20.00**	_____
-Insecticides	0.00**	_____	0.00	_____
-Fertilizer	11.33	_____	43.52	_____
-Crop Insurance	4.70	_____	13.10	_____
-Fuel & Lubrication	12.21	_____	17.37	_____
-Repairs	20.99	_____	27.39	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	5.50	_____	15.50	_____
-Operating Interest	5.17	_____	9.59	_____
	=====	=====	=====	=====
<b>SUM OF LISTED DIRECT COSTS</b>	<b>152.90</b>	_____	<b>283.67</b>	_____
<b>INDIRECT (FIXED) COSTS</b>				
-Misc. Overhead	9.64	_____	11.15	_____
-Machinery Depreciation	26.30	_____	34.25	_____
-Machinery Investment	12.78	_____	17.41	_____
-Land Charge	57.00	_____	57.00	_____
	=====	=====	=====	=====
<b>SUM OF LISTED INDIRECT COSTS</b>	<b>105.72</b>	_____	<b>119.81</b>	_____
<b>SUM OF ALL LISTED COSTS</b>	<b>258.62</b>	_____	<b>403.48</b>	_____
<b>RETURN TO LABOR &amp; MANAGEMENT</b>	<b>38.98</b>	_____	<b>23.12</b>	_____
<b>LISTED COSTS PER BUDGET UNIT</b>	<b>(bu) :</b>		<b>(lb) :</b>	
-Direct Costs	4.93	_____	0.180	_____
-Indirect Costs	3.41	_____	0.076	_____
-Total Costs	8.34	_____	0.255	_____

Soybean notes:

\*GM soybeans with herbicide tolerance. The cost includes \$8 for inculant and fungicide treatment in addition to seed expense.

\*\*Insecticide for soybean aphid, spider mite, or foliage-feeding caterpillars would cost about \$4 per acre plus application.

Drybean notes:

\*Includes dessicant prior to straight cutting.

\*\*Fungicide for white mold. Fungicide for rust at \$4-\$12 plus application maybe necessary.

## Oil Sunflower

## Confectionery Sunflower

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	1860	_____	1700	_____
Market Price	0.209	_____	0.279	_____
MARKET REVENUE	388.74	_____	474.30	_____
DIRECT COSTS				
-Seed	35.70	_____	54.00	_____
-Herbicides	37.20	_____	40.20	_____
-Fungicides	0.00*	_____	0.00*	_____
-Insecticides	5.00**	_____	10.00**	_____
-Fertilizer	64.41	_____	57.07	_____
-Crop Insurance	8.70	_____	13.60	_____
-Fuel & Lubrication	16.99	_____	16.70	_____
-Repairs	25.09	_____	24.92	_____
-Drying	7.44	_____	6.80	_____
-Miscellaneous	12.00	_____	22.00	_____
-Operating Interest	7.44	_____	8.59	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	219.97	_____	253.88	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	11.39	_____	11.28	_____
-Machinery Depreciation	32.40	_____	32.02	_____
-Machinery Investment	17.12	_____	16.96	_____
-Land Charge	57.00	_____	57.00	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	117.91	_____	117.26	_____
SUM OF ALL LISTED COSTS	337.88	_____	371.14	_____
RETURN TO LABOR & MANAGEMENT	50.86	_____	103.16	_____
LISTED COSTS PER BUDGET UNIT	(lb) :		(lb) :	
-Direct Costs	0.118	_____	0.149	_____
-Indirect Costs	0.063	_____	0.069	_____
-Total Costs	0.182	_____	0.218	_____

Oil Sunflower notes:

\*Fungicide for rust would cost \$4 plus application.

\*\*One spraying for head feeding insects (red seed weevil, lygus bug and banded moths). Custom application cost of \$8 is under "Miscellaneous." Foliar applied insecticide for cutworms would cost about \$5 per acre plus application (usually tank mixed with herbicide).

Confection Sunflower notes:

\*Fungicide for rust would cost \$4 plus application.

\*\*Two sprayings for head feeding insects (red seed weevil, lygus bug and banded moths) at about \$5 per application. Each custom application cost of \$8 is under "Miscellaneous." Foliar applied insecticide for cutworms would cost about \$5 per acre plus application (usually tank mixed with herbicide).

## Canola

## Flax

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	1960	_____	21	_____
Market Price	0.205	_____	13.44	_____
MARKET REVENUE	401.80	_____	282.24	_____
DIRECT COSTS				
-Seed	75.00	_____	19.80	_____
-Herbicides	15.60	_____	33.60	_____
-Fungicides	0.00*	_____	0.00*	_____
-Insecticides	0.00	_____	0.00	_____
-Fertilizer	110.94	_____	35.26	_____
-Crop Insurance	7.80	_____	10.70	_____
-Fuel & Lubrication	15.07	_____	15.05	_____
-Repairs	24.05	_____	25.11	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	2.00	_____	2.00	_____
-Operating Interest	8.77	_____	4.95	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	259.23	_____	146.47	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	10.27	_____	10.37	_____
-Machinery Depreciation	29.43	_____	29.66	_____
-Machinery Investment	14.48	_____	15.25	_____
-Land Charge	57.00	_____	57.00	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	111.18	_____	112.28	_____
SUM OF ALL LISTED COSTS	370.41	_____	258.75	_____
RETURN TO LABOR & MANAGEMENT	31.39	_____	23.49	_____
LISTED COSTS PER BUDGET UNIT	(lb) :		(bu) :	
-Direct Costs	0.132	_____	6.97	_____
-Indirect Costs	0.057	_____	5.35	_____
-Total Costs	0.189	_____	12.32	_____

Canola notes:

\*Fungicide for white mold would cost about \$18 plus application.

## Field Pea

## Oat

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	36.4371	_____	93	_____
Market Price	7.00	_____	2.49	_____
<b>MARKET REVENUE</b>	<b>255.06</b>	_____	<b>231.57</b>	_____
<b>DIRECT COSTS</b>				
-Seed	54.00	_____	16.00	_____
-Herbicides	39.70	_____	12.30	_____
-Fungicides	3.00	_____	0.00	_____
-Insecticides	0.00*	_____	0.00	_____
-Fertilizer	15.38	_____	91.75	_____
-Crop Insurance	8.30	_____	11.80	_____
-Fuel & Lubrication	14.23	_____	19.34	_____
-Repairs	23.97	_____	27.23	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	10.00	_____	2.00	_____
-Operating Interest	5.90	_____	6.31	_____
	=====	=====	=====	=====
<b>SUM OF LISTED DIRECT COSTS</b>	<b>174.48</b>	_____	<b>186.73</b>	_____
<b>INDIRECT (FIXED) COSTS</b>				
-Misc. Overhead	10.20	_____	12.05	_____
-Machinery Depreciation	29.65	_____	34.49	_____
-Machinery Investment	14.27	_____	18.01	_____
-Land Charge	57.00	_____	57.00	_____
	=====	=====	=====	=====
<b>SUM OF LISTED INDIRECT COSTS</b>	<b>111.12</b>	_____	<b>121.55</b>	_____
<b>SUM OF ALL LISTED COSTS</b>	<b>285.60</b>	_____	<b>308.28</b>	_____
<b>RETURN TO LABOR &amp; MANAGEMENT</b>	<b>(30.54)</b>	_____	<b>(76.71)</b>	_____
<b>LISTED COSTS PER BUDGET UNIT</b>	<b>(bu) :</b>		<b>(bu) :</b>	
-Direct Costs	4.79	_____	2.01	_____
-Indirect Costs	3.05	_____	1.31	_____
-Total Costs	7.84	_____	3.31	_____

Field Pea notes:

\*Foliar insecticide for cutworms and/or pea aphids would cost about \$4 per acre plus application.



## Lentil

## Yellow Mustard

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	1500	_____	850	_____
Market Price	0.19	_____	0.300	_____
MARKET REVENUE	285.00	_____	255.00	_____
DIRECT COSTS				
-Seed	21.00	_____	13.72	_____
-Herbicides	39.20*	_____	22.60	_____
-Fungicides	16.00**	_____	0.00	_____
-Insecticides	0.00***	_____	6.00*	_____
-Fertilizer	10.58	_____	32.47	_____
-Crop Insurance	8.70	_____	16.00**	_____
-Fuel & Lubrication	15.70	_____	14.96	_____
-Repairs	27.55	_____	24.66	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	10.00	_____	2.00	_____
-Operating Interest	5.21	_____	4.63	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	153.94	_____	137.04	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	10.88	_____	10.44	_____
-Machinery Depreciation	33.76	_____	28.78	_____
-Machinery Investment	16.20	_____	15.64	_____
-Land Charge	57.00	_____	57.00	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	117.84	_____	111.86	_____
SUM OF ALL LISTED COSTS	271.78	_____	248.90	_____
RETURN TO LABOR & MANAGEMENT	13.22	_____	6.10	_____
LISTED COSTS PER BUDGET UNIT	(lb) :		(lb) :	
-Direct Costs	0.103	_____	0.161	_____
-Indirect Costs	0.079	_____	0.132	_____
-Total Costs	0.181	_____	0.293	_____

Lentil notes:

\*Includes pre-harvest dessicant.

\*\*Fungicide treatment for ascochyta/anthracnose.

\*\*\*Foliar insecticide cutworms, pea aphids and/or grasshoppers would cost about \$4 per acre plus application.

Yellow Mustard notes:

\*Insecticide seed treatment for flea beetles.

\*\*Crop insurance is not available in some counties of the region.

## Buckwheat

## Millet

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	950	_____	1300	_____
Market Price	0.19	_____	0.11	_____
MARKET REVENUE	180.50	_____	143.00	_____
DIRECT COSTS				
-Seed	26.00	_____	15.00	_____
-Herbicides	20.70	_____	11.10	_____
-Fungicides	0.00	_____	0.00	_____
-Insecticides	0.00	_____	0.00	_____
-Fertilizer	21.72	_____	21.28	_____
-Crop Insurance	7.80*	_____	0.00	_____
-Fuel & Lubrication	14.64	_____	15.57	_____
-Repairs	23.80	_____	25.01	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	2.00	_____	2.00	_____
-Operating Interest	4.08	_____	3.15	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	120.74	_____	93.11	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	10.24	_____	10.66	_____
-Machinery Depreciation	28.21	_____	29.57	_____
-Machinery Investment	14.86	_____	15.97	_____
-Land Charge	57.00	_____	57.00	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	110.31	_____	113.20	_____
SUM OF ALL LISTED COSTS	231.05	_____	206.31	_____
RETURN TO LABOR & MANAGEMENT	(50.55)	_____	(63.31)	_____
LISTED COSTS PER BUDGET UNIT	(lb) :		(lb) :	
-Direct Costs	0.127	_____	0.072	_____
-Indirect Costs	0.116	_____	0.087	_____
-Total Costs	0.243	_____	0.159	_____

Buckwheat notes:

\*Crop insurance is not available in most counties of the region.

## Winter Wheat

## Rye

	Per Acre	Your Figures	Per Acre	Your Figures
Market Yield	59*	_____	46	_____
Market Price	4.92	_____	4.23	_____
MARKET REVENUE	290.28	_____	194.58	_____
DIRECT COSTS				
-Seed	12.10	_____	9.60	_____
-Herbicides	26.80	_____	4.00	_____
-Fungicides	10.00	_____	0.00	_____
-Insecticides	0.00	_____	0.00	_____
-Fertilizer	112.89	_____	83.41	_____
-Crop Insurance	6.30	_____	15.50	_____
-Fuel & Lubrication	15.00	_____	14.35	_____
-Repairs	22.65	_____	21.86	_____
-Drying	0.00	_____	0.00	_____
-Miscellaneous	10.00	_____	10.00	_____
-Operating Interest	7.55	_____	5.56	_____
	=====	=====	=====	=====
SUM OF LISTED DIRECT COSTS	223.29	_____	164.28	_____
INDIRECT (FIXED) COSTS				
-Misc. Overhead	10.08	_____	9.87	_____
-Machinery Depreciation	27.38	_____	26.49	_____
-Machinery Investment	13.22	_____	12.99	_____
-Land Charge	57.00	_____	57.00	_____
	=====	=====	=====	=====
SUM OF LISTED INDIRECT COSTS	107.68	_____	106.35	_____
SUM OF ALL LISTED COSTS	330.97	_____	270.63	_____
RETURN TO LABOR & MANAGEMENT	(40.69)	_____	(76.05)	_____
LISTED COSTS PER BUDGET UNIT	(bu) :		(bu) :	
-Direct Costs	3.78	_____	3.57	_____
-Indirect Costs	1.83	_____	2.31	_____
-Total Costs	5.61	_____	5.88	_____

Winter Wheat notes:

\*Yield is per harvested acre. There is some risk of acreage abandonment in spring.

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