

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP FARM

NORTH CENTRAL KANSAS

206 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP	PER HARVESTED
								ACRE (1269)	ACRE (1270)
HIRED LABOR	10,714				10,714	1,285	9,428	7.43	7.42
OPERATOR LABOR				26,515	26,515	3,181	23,333	18.39	18.37
FAMILY LABOR				939	939	112	826	.65	.65
TOTAL LABOR					\$38,168	\$4,580	\$33,588	\$26.47	\$26.45
MACHINERY REPAIRS	21,567	11			21,579	2,373	19,205	15.13	15.12
IRRIGATION REPAIR	297				297	32	264	.21	.21
MACHINE HIRE	9,668	7			9,675	1,354	8,321	6.56	6.55
GAS-FUEL-OIL	16,940	53	264-		16,728	1,672	15,055	11.86	11.86
FARM AUTO EXPENSE	1,178				1,178	117	1,060	.84	.84
DEPR-MOTOR VEHICLE				13,466	13,466	5,925	7,541	5.94	5.94
DEPR-MACHINERY				9,059	9,059	1,268	7,791	6.14	6.13
TOTAL MACHINERY					\$71,984	\$12,745	\$59,239	\$46.68	\$46.65
SEEDS-CROP INSURANCE	17,266	301-	805-		16,159		16,159	12.73	12.72
FERTILIZER-LIME	37,594	366	1,322-		36,638		36,638	28.87	28.85
IRRIGATION ENERGY	467				467		467	.37	.37
CROP STOR-MARKETING	1,410	4-	62		1,469		1,469	1.16	1.16
HERBICIDE-INSECT	17,602	5	230-		17,377		17,377	13.69	13.68
CROP SUPPLIES			556		556		556	.44	.44
TOTAL CROP EXPENSE					\$72,669		\$72,669	\$57.27	\$57.22
DAIRY EXPENSE									
FEED PURCHASED	11,715	57-	202		11,860	11,860			
VET-MEDICINE-DRUGS	2,776	60-			2,716	2,716			
LVSTK MARKET-BREED	2,589				2,589	2,589			
LIVESTOCK SUPPLIES			7-		7-	7-			
TOTAL LVSTK EXP.					\$17,159	\$17,159			
BUILDING REPAIRS	1,148				1,148	528	619	.49	.49
CONSERVATION	482				482		482	.38	.38
DEPR-BUILDINGS				1,842	1,842	239	1,603	1.26	1.26
TOTAL IMPROVEMENT					\$3,473	\$767	\$2,705	\$2.13	\$2.13
INTEREST PAID	16,642	84			16,726	3,847	12,879	10.15	10.14
CASH FARM RENT	21,984	17			22,001	6,820	15,180	11.96	11.95
NET C & I ASST CHG				16,762	16,762	6,201	10,560	8.32	8.32
NET LT ASSET CHG				24,076	24,076	6,500	17,575	13.85	13.84
TOTAL ASSET CHARGE					\$79,566	\$23,370	\$56,196	\$44.28	\$44.25
FARM ORG FEE-TRAVEL	2,860				2,860	686	2,173	1.71	1.71
REAL ESTATE TAXES	4,468				4,468		4,468	3.52	3.52
PROPERTY TAXES	913	23-			889		889	.70	.70
GEN FARM INSURANCE	4,485				4,485	89	4,396	3.46	3.46
FARM UTILITIES	4,348				4,348	478	3,870	3.05	3.05
TOTAL OTHER EXP					\$17,053	\$1,254	\$15,798	\$12.45	\$12.44
TOTALS	\$209,125	\$98	\$1,808-	\$92,660	\$300,075	\$59,877	\$240,198	\$189.28	\$189.13

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - DAIRY

NORTH CENTRAL KANSAS

10 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(676)	(727)	
HIRED LABOR	63,697				63,697	48,410	15,287	22.61	21.03
OPERATOR LABOR				31,860	31,860	24,213	7,646	11.31	10.52
FAMILY LABOR				2,925	2,925	2,223	702	1.04	.97
TOTAL LABOR					\$115,535	\$74,846	\$23,635	\$34.96	\$32.51
MACHINERY REPAIRS	25,608				25,608	13,060	12,548	18.56	17.26
IRRIGATION REPAIR	401				401	205	196	.29	.27
MACHINE HIRE	19,843	404-			19,438	5,054	14,384	21.28	19.79
GAS-FUEL-OIL	16,879		445-		16,434	7,231	9,203	13.61	12.66
FARM AUTO EXPENSE	766				766	337	429	.63	.59
DEPR-MOTOR VEHICLE				13,816	13,816	12,573	1,243	1.84	1.71
DEPR-MACHINERY				9,899	9,899	6,929	2,969	4.39	4.08
TOTAL MACHINERY					\$86,366	\$45,390	\$40,975	\$60.62	\$56.36
SEEDS-CROP INSURANCE	9,379		3,113-		6,265		6,265	9.27	8.62
FERTILIZER-LIME	20,728		396		21,124		21,124	31.25	29.06
IRRIGATION ENERGY									
CROP STOR-MARKETING	510		60		570		570	.84	.78
HERBICIDE-INSECT	7,921				7,921		7,921	11.72	10.90
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$35,882		\$35,882	\$53.08	\$49.36
DAIRY EXPENSE	65,981				65,981	65,981			
FEED PURCHASED	117,520	1,068-	1,817-		114,634	114,634			
VET-MEDICINE-DRUGS	20,712				20,712	20,712			
LVSTK MARKET-BREED	10,677				10,677	10,677			
LIVESTOCK SUPPLIES			110-		110-	110-			
TOTAL LVSTK EXP.					\$211,895	\$211,895			
BUILDING REPAIRS	2,508				2,508	2,056	451	.67	.62
CONSERVATION	52				52	52	52	.08	.07
DEPR-BUILDINGS				11,043	11,043	4,969	6,074	8.99	8.36
TOTAL IMPROVEMENT					\$13,604	\$7,026	\$6,578	\$9.73	\$9.05
INTEREST PAID	17,025				17,025	12,258	4,767	7.05	6.56
CASH FARM RENT	16,316	361-			15,955	3,510	12,445	18.41	17.12
NET C & I ASST CHG				29,436	29,436	20,900	8,536	12.63	11.74
NET LT ASSET CHG				23,214	23,214	9,750	13,464	19.92	18.52
TOTAL ASSET CHARGE					\$85,632	\$46,418	\$39,213	\$58.01	\$53.94
FARM ORG FEE-TRAVEL	2,823				2,823	2,089	734	1.09	1.01
REAL ESTATE TAXES	4,328				4,328		4,328	6.40	5.95
PROPERTY TAXES	343	630			973		973	1.44	1.34
GEN FARM INSURANCE	5,169				5,169		5,169	7.65	7.11
FARM UTILITIES	18,134				18,134	9,248	8,886	13.15	12.22
TOTAL OTHER EXP					\$31,429	\$11,338	\$20,091	\$29.72	\$27.64
TOTALS	\$447,330	\$1,204-	\$5,029-	\$122,196	\$580,346	\$396,916	\$166,377	\$246.12	\$228.85

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - COW HERD

NORTH CENTRAL KANSAS

30 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(638)	(637)	
HIRED LABOR	5,854				5,854	2,693	3,161	4.96	4.96
OPERATOR LABOR				25,470	25,470	11,716	13,753	21.56	21.59
FAMILY LABOR				1,350	1,350	621	729	1.14	1.14
TOTAL LABOR					\$64,104	\$15,030	\$17,644	\$27.66	\$27.70
MACHINERY REPAIRS	17,090	126			17,216	5,165	12,051	18.89	18.92
IRRIGATION REPAIR	390				390	117	273	.43	.43
MACHINE HIRE	4,196				4,196	1,301	2,895	4.54	4.55
GAS-FUEL-OIL	13,228		305-		12,923	3,489	9,434	14.79	14.81
FARM AUTO EXPENSE	632				632	170	461	.72	.72
DEPR-MOTOR VEHICLE				8,247	8,247	6,103	2,144	3.36	3.37
DEPR-MACHINERY				5,252	5,252	2,101	3,151	4.94	4.95
TOTAL MACHINERY					\$48,860	\$18,447	\$30,413	\$47.67	\$47.74
SEEDS-CROP INSURANCE	7,181		320-		6,861		6,861	10.75	10.77
FERTILIZER-LIME	18,442		369-		18,073		18,073	28.33	28.37
IRRIGATION ENERGY	9				9		9	.01	.01
CROP STOR-MARKETING	407				407		407	.64	.64
HERBICIDE-INSECT	8,168		48		8,217		8,217	12.88	12.90
CROP SUPPLIES			33-		33-		33-	.05-	.05-
TOTAL CROP EXPENSE					\$33,535		\$33,535	\$52.56	\$52.65
DAIRY EXPENSE									
FEED PURCHASED	13,598	83-	53		13,567	13,567			
VET-MEDICINE-DRUGS	4,893				4,893	4,893			
LVSTK MARKET-BREED	3,654				3,654	3,654			
LIVESTOCK SUPPLIES			71		71	71			
TOTAL LVSTK EXP.					\$22,187	\$22,187			
BUILDING REPAIRS	1,215				1,215	911	303	.48	.48
CONSERVATION	270				270		270	.42	.42
DEPR-BUILDINGS				759	759	212	546	.86	.86
TOTAL IMPROVEMENT					\$2,245	\$1,124	\$1,120	\$1.76	\$1.76
INTEREST PAID	11,417	835			12,253	5,514	6,739	10.56	10.58
CASH FARM RENT	19,830				19,830	15,467	4,362	6.84	6.85
NET C & I ASST CHG				20,874	20,874	13,985	6,888	10.80	10.81
NET LT ASSET CHG				27,353	27,353	14,223	13,129	20.58	20.61
TOTAL ASSET CHARGE					\$80,310	\$49,190	\$31,119	\$48.78	\$48.85
FARM ORG FEE-TRAVEL	2,143				2,143	1,157	986	1.55	1.55
REAL ESTATE TAXES	4,158				4,158		4,158	6.52	6.53
PROPERTY TAXES	642	5			647		647	1.02	1.02
GEN FARM INSURANCE	4,081				4,081	367	3,714	5.82	5.83
FARM UTILITIES	3,158				3,158	1,010	2,147	3.37	3.37
TOTAL OTHER EXP					\$14,189	\$2,535	\$11,654	\$18.27	\$18.30
TOTALS	\$144,667	\$884	\$854-	\$89,307	\$265,434	\$108,516	\$125,487	\$196.69	\$197.00

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - BACKGROUNDING

NORTH CENTRAL KANSAS

7 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(912)	(1012)	
HIRED LABOR	8,726				8,726	4,014	4,712	5.17	4.66
OPERATOR LABOR				25,842	25,842	11,887	13,955	15.30	13.79
FAMILY LABOR									
TOTAL LABOR					\$48,759	\$15,901	\$18,667	\$20.47	\$18.45
MACHINERY REPAIRS	28,996				28,996	10,728	18,267	20.03	18.05
IRRIGATION REPAIR	104				104	38	65	.07	.06
MACHINE HIRE	17,652				17,652	8,649	9,002	9.87	8.90
GAS-FUEL-OIL	16,544		484		17,028	6,641	10,387	11.39	10.26
FARM AUTO EXPENSE	1,086				1,086	423	662	.73	.66
DEPR-MOTOR VEHICLE				22,426	22,426	17,268	5,158	5.66	5.10
DEPR-MACHINERY				10,382	10,382	4,568	5,814	6.38	5.75
TOTAL MACHINERY					\$97,677	\$48,318	\$49,358	\$54.12	\$48.77
SEEDS-CROP INSURANCE	12,376		628		13,005		13,005	14.26	12.85
FERTILIZER-LIME	31,925		3,070		34,995		34,995	38.37	34.58
IRRIGATION ENERGY									
CROP STOR-MARKETING	1,371		48-		1,323		1,323	1.45	1.31
HERBICIDE-INSECT	17,210		21-		17,189		17,189	18.85	16.99
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$66,514		\$66,514	\$72.93	\$65.73
DAIRY EXPENSE									
FEED PURCHASED	97,394	300-	651-		96,443	96,443			
VET-MEDICINE-DRUGS	19,611	544-			19,066	19,066			
LVSTK MARKET-BREED	6,712				6,712	6,712			
LIVESTOCK SUPPLIES			21-		21-	21-			
TOTAL LVSTK EXP.					\$122,201	\$122,201			
BUILDING REPAIRS	814				814	700	114	.13	.11
CONSERVATION									
DEPR-BUILDINGS				4,222	4,222	1,393	2,829	3.10	2.80
TOTAL IMPROVEMENT					\$5,037	\$2,094	\$2,943	\$3.23	\$2.91
INTEREST PAID	19,456	1,555			21,012	15,338	5,673	6.22	5.61
CASH FARM RENT	18,984				18,984	11,011	7,973	8.74	7.88
NET C & I ASST CHG				43,057	43,057	29,279	13,778	15.11	13.62
NET LT ASSET CHG				24,673	24,673	9,129	15,544	17.04	15.36
TOTAL ASSET CHARGE					\$107,728	\$64,758	\$42,969	\$47.12	\$42.46
FARM ORG FEE-TRAVEL	5,908				5,908	3,899	2,008	2.20	1.98
REAL ESTATE TAXES	6,763				6,763	405	6,357	6.97	6.28
PROPERTY TAXES	355				355	21	333	.37	.33
GEN FARM INSURANCE	5,456				5,456	109	5,347	5.86	5.28
FARM UTILITIES	6,179				6,179	2,595	3,584	3.93	3.54
TOTAL OTHER EXP					\$24,662	\$7,030	\$17,631	\$19.33	\$17.42
TOTALS	\$323,632	\$710	\$3,441	\$130,605	\$472,580	\$260,305	\$198,085	\$217.20	\$195.74

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - BEEF

NORTH CENTRAL KANSAS

14 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(897)	(903)	
HIRED LABOR	5,831				5,831	2,449	3,382	3.77	3.75
OPERATOR LABOR				25,264	25,264	10,611	14,653	16.34	16.23
FAMILY LABOR									
TOTAL LABOR					\$55,757	\$13,060	\$18,035	\$20.11	\$19.97
MACHINERY REPAIRS	19,072	220			19,293	5,402	13,891	15.49	15.38
IRRIGATION REPAIR	103				103	29	74	.08	.08
MACHINE HIRE	7,704	65-			7,638	3,131	4,506	5.02	4.99
GAS-FUEL-OIL	15,286		180-		15,105	4,380	10,724	11.96	11.88
FARM AUTO EXPENSE	486				486	140	345	.38	.38
DEPR-MOTOR VEHICLE				14,747	14,747	11,650	3,096	3.45	3.43
DEPR-MACHINERY				7,400	7,400	2,442	4,958	5.53	5.49
TOTAL MACHINERY					\$64,775	\$27,177	\$37,597	\$41.92	\$41.64
SEEDS-CROP INSURANCE	10,788		408		11,196		11,196	12.48	12.40
FERTILIZER-LIME	22,488	357			22,845		22,845	25.47	25.30
IRRIGATION ENERGY									
CROP STOR-MARKETING	1,493				1,493		1,493	1.67	1.65
HERBICIDE-INSECT	11,394		313		11,707		11,707	13.05	12.97
CROP SUPPLIES			71-		71-		71-	.08-	.08-
TOTAL CROP EXPENSE					\$47,172		\$47,172	\$52.59	\$52.24
DAIRY EXPENSE									
FEED PURCHASED	37,266	3,294-	145-		33,826	33,826			
VET-MEDICINE-DRUGS	5,772				5,772	5,772			
LVSTK MARKET-BREED	5,598				5,598	5,598			
LIVESTOCK SUPPLIES			135-		135-	135-			
TOTAL LVSTK EXP.					\$45,061	\$45,061			
BUILDING REPAIRS	2,557				2,557	2,046	511	.57	.57
CONSERVATION	110				110		110	.12	.12
DEPR-BUILDINGS				1,745	1,745	419	1,326	1.48	1.47
TOTAL IMPROVEMENT					\$4,413	\$2,465	\$1,948	\$2.17	\$2.16
INTEREST PAID	21,437	429-			21,008	11,134	9,873	11.01	10.93
CASH FARM RENT	22,535				22,535	13,521	9,014	10.05	9.98
NET C & I ASST CHG				24,423	24,423	15,631	8,792	9.80	9.74
NET LT ASSET CHG				30,523	30,523	14,956	15,567	17.35	17.24
TOTAL ASSET CHARGE					\$98,490	\$55,243	\$43,247	\$48.21	\$47.89
FARM ORG FEE-TRAVEL	2,084				2,084	1,083	1,000	1.12	1.11
REAL ESTATE TAXES	4,257				4,257		4,257	4.75	4.72
PROPERTY TAXES	528				528		528	.59	.59
GEN FARM INSURANCE	4,924				4,924	49	4,874	5.43	5.40
FARM UTILITIES	3,141				3,141	1,036	2,104	2.35	2.33
TOTAL OTHER EXP					\$14,935	\$2,169	\$12,766	\$14.23	\$14.14
TOTALS	\$204,861	\$3,211-	\$188	\$104,105	\$330,606	\$145,176	\$160,768	\$179.23	\$178.04