

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP FARM

NORTHEASTERN KANSAS

174 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(1111)	(1095)	
HIRED LABOR	13,044				13,044	1,434	11,609	10.45	10.60
OPERATOR LABOR				29,110	29,110	3,202	25,908	23.32	23.66
FAMILY LABOR				1,383	1,383	152	1,231	1.11	1.12
TOTAL LABOR					\$43,538	\$4,789	\$38,749	\$34.88	\$35.39
MACHINERY REPAIRS	22,388	7-			22,380	2,909	19,471	17.53	17.78
IRRIGATION REPAIR	304				304	39	265	.24	.24
MACHINE HIRE	7,855	1-			7,853	706	7,146	6.43	6.53
GAS-FUEL-OIL	17,543		374-		17,169	2,232	14,937	13.45	13.64
FARM AUTO EXPENSE	285				285	37	248	.22	.23
DEPR-MOTOR VEHICLE				13,684	13,684	5,610	8,073	7.27	7.37
DEPR-MACHINERY				9,750	9,750	1,755	7,995	7.20	7.30
TOTAL MACHINERY					\$71,429	\$13,290	\$58,138	\$52.33	\$53.09
SEEDS-CROP INSURANCE	30,845	46	31		30,923		30,923	27.83	28.24
FERTILIZER-LIME	30,897	143	2,255-		28,785		28,785	25.91	26.29
IRRIGATION ENERGY	183				183		183	.17	.17
CROP STOR-MARKETING	844		121-		723		723	.65	.66
HERBICIDE-INSECT	18,073	157	606-		17,624		17,624	15.86	16.10
CROP SUPPLIES			436-		436-		436-	.39-	.40-
TOTAL CROP EXPENSE					\$77,803		\$77,803	\$70.03	\$71.05
DAIRY EXPENSE	320				320	320			
FEED PURCHASED	28,007	258-	344		28,093	28,093			
VET-MEDICINE-DRUGS	5,086				5,086	5,086			
LVSTK MARKET-BREED	3,199				3,199	3,199			
LIVESTOCK SUPPLIES			186		186	186			
TOTAL LVSTK EXP.					\$36,885	\$36,885			
BUILDING REPAIRS	1,727				1,727	656	1,071	.96	.98
CONSERVATION	1,247				1,247		1,247	1.12	1.14
DEPR-BUILDINGS				2,896	2,896	405	2,491	2.24	2.27
TOTAL IMPROVEMENT					\$5,872	\$1,062	\$4,809	\$4.33	\$4.39
INTEREST PAID	16,273	392			16,666	3,499	13,166	11.85	12.02
CASH FARM RENT	22,203	104			22,307	5,800	16,507	14.86	15.08
NET C & I ASST CHG				23,116	23,116	8,090	15,025	13.52	13.72
NET LT ASSET CHG				35,631	35,631	11,402	24,229	21.81	22.13
TOTAL ASSET CHARGE					\$97,721	\$28,792	\$68,928	\$62.04	\$62.95
FARM ORG FEE-TRAVEL	3,129				3,129	688	2,440	2.20	2.23
REAL ESTATE TAXES	4,568				4,568	91	4,477	4.03	4.09
PROPERTY TAXES	1,016	37-			979	19	959	.86	.88
GEN FARM INSURANCE	5,894				5,894	58	5,835	5.25	5.33
FARM UTILITIES	4,243				4,243	636	3,606	3.25	3.29
TOTAL OTHER EXP					\$18,814	\$1,494	\$17,319	\$15.59	\$15.82
TOTALS	\$239,183	\$540	\$3,233-	\$115,573	\$352,064	\$86,315	\$265,749	\$239.20	\$242.69

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - COW HERD

NORTHEASTERN 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
							(39)	(
HIRED LABOR	3,708				3,708	3,003	704	18.07	18.07
OPERATOR LABOR				12,342	12,342	9,997	2,345	60.13	60.13
FAMILY LABOR									
TOTAL LABOR					\$34,865	\$13,001	\$3,049	\$78.20	\$78.20
MACHINERY REPAIRS	6,414				6,414	4,490	1,924	49.35	49.35
IRRIGATION REPAIR									
MACHINE HIRE	3,316				3,316	2,188	1,127	28.91	28.91
GAS-FUEL-OIL	4,216		128		4,345	2,954	1,390	35.65	35.65
FARM AUTO EXPENSE	103				103	70	33	.85	.85
DEPR-MOTOR VEHICLE				3,072	3,072	2,488	583	14.97	14.97
DEPR-MACHINERY				1,450	1,450	1,044	406	10.42	10.42
TOTAL MACHINERY					\$18,702	\$13,237	\$5,465	\$140.14	\$140.14
SEEDS-CROP INSURANCE	810		16-		793		793	20.35	20.35
FERTILIZER-LIME	2,006				2,006		2,006	51.45	51.45
IRRIGATION ENERGY									
CROP STOR-MARKETING	104				104		104	2.69	2.69
HERBICIDE-INSECT	1,761				1,761		1,761	45.16	45.16
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$4,666		\$4,666	\$119.65	\$119.65
DAIRY EXPENSE									
FEED PURCHASED	34,980	111	4,257-		30,833	30,833			
VET-MEDICINE-DRUGS	3,144				3,144	3,144			
LVSTK MARKET-BREED	2,613				2,613	2,613			
LIVESTOCK SUPPLIES									
TOTAL LVSTK EXP.					\$36,591	\$36,591			
BUILDING REPAIRS	1,307				1,307	1,032	274	7.04	7.04
CONSERVATION	393				393		393	10.09	10.09
DEPR-BUILDINGS				986	986	700	285	7.33	7.33
TOTAL IMPROVEMENT					\$2,687	\$1,732	\$954	\$24.47	\$24.47
INTEREST PAID	1,451	62			1,513	1,120	393	10.09	10.09
CASH FARM RENT	37,135	200			37,335	28,374	8,960	229.76	229.76
NET C & I ASST CHG				16,693	16,693	15,357	1,335	34.24	34.24
NET LT ASSET CHG				16,142	16,142	12,430	3,712	95.20	95.20
TOTAL ASSET CHARGE					\$71,685	\$57,282	\$14,402	\$369.29	\$369.29
FARM ORG FEE-TRAVEL	857				857	651	205	5.28	5.28
REAL ESTATE TAXES	1,960				1,960	1,176	784	20.11	20.11
PROPERTY TAXES	464				464	278	185	4.76	4.76
GEN FARM INSURANCE	2,543				2,543	1,449	1,093	28.05	28.05
FARM UTILITIES	1,166				1,166	781	384	9.87	9.87
TOTAL OTHER EXP					\$6,992	\$4,338	\$2,654	\$68.07	\$68.07
TOTALS	\$110,461	\$373	\$4,145-	\$50,688	\$176,191	\$126,184	\$31,192	\$799.81	\$799.81

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - DAIRY

NORTHEASTERN KANSAS

11 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(312)	(328)	
HIRED LABOR	31,574				31,574	25,891	5,683	18.22	17.33
OPERATOR LABOR				39,272	39,272	32,203	7,069	22.66	21.55
FAMILY LABOR				3,272	3,272	2,683	589	1.89	1.80
TOTAL LABOR					\$81,112	\$60,778	\$13,341	\$42.76	\$40.68
MACHINERY REPAIRS	34,120				34,120	18,083	16,036	51.40	48.89
IRRIGATION REPAIR									
MACHINE HIRE	7,615				7,615	1,980	5,635	18.06	17.18
GAS-FUEL-OIL	18,297		104-		18,193	11,643	6,549	20.99	19.97
FARM AUTO EXPENSE									
DEPR-MOTOR VEHICLE				8,940	8,940	8,135	804	2.58	2.45
DEPR-MACHINERY				11,470	11,470	8,487	2,982	9.56	9.09
TOTAL MACHINERY					\$80,339	\$48,331	\$32,008	\$102.59	\$97.59
SEEDS-CROP INSURANCE	8,999		63-		8,935		8,935	28.64	27.24
FERTILIZER-LIME	10,769		909		11,678		11,678	37.43	35.61
IRRIGATION ENERGY									
CROP STOR-MARKETING	1,262				1,262		1,262	4.05	3.85
HERBICIDE-INSECT	6,843				6,843		6,843	21.93	20.86
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$28,719		\$28,719	\$92.05	\$87.56
DAIRY EXPENSE	28,227				28,227	28,227			
FEED PURCHASED	123,897		224-		123,673	123,673			
VET-MEDICINE-DRUGS	14,360				14,360	14,360			
LVSTK MARKET-BREED	14,082				14,082	14,082			
LIVESTOCK SUPPLIES			198-		198-	198-			
TOTAL LVSTK EXP.					\$180,145	\$180,145			
BUILDING REPAIRS	3,497				3,497	2,972	524	1.68	1.60
CONSERVATION	1,177				1,177		1,177	3.77	3.59
DEPR-BUILDINGS				8,264	8,264	4,793	3,471	11.13	10.58
TOTAL IMPROVEMENT					\$12,939	\$7,766	\$5,173	\$16.58	\$15.77
INTEREST PAID	16,355	120-			16,235	12,338	3,896	12.49	11.88
CASH FARM RENT	9,463				9,463	2,744	6,719	21.54	20.49
NET C & I ASST CHG				31,761	31,761	22,233	9,528	30.54	29.05
NET LT ASSET CHG				22,380	22,380	11,414	10,966	35.15	33.43
TOTAL ASSET CHARGE					\$79,841	\$48,730	\$31,110	\$99.71	\$94.85
FARM ORG FEE-TRAVEL	6,515				6,515	4,691	1,824	5.85	5.56
REAL ESTATE TAXES	3,639				3,639	436	3,202	10.27	9.76
PROPERTY TAXES	568				568	68	499	1.60	1.52
GEN FARM INSURANCE	8,104				8,104	810	7,294	23.38	22.24
FARM UTILITIES	12,735				12,735	6,495	6,240	20.00	19.03
TOTAL OTHER EXP					\$31,563	\$12,502	\$19,061	\$61.10	\$58.12
TOTALS	\$362,107	\$120-	\$319	\$125,362	\$494,662	\$358,253	\$129,415	\$414.79	\$394.56

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - COW HERD

NORTHEASTERN KANSAS

37 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(429)	(408)	
HIRED LABOR	4,440				4,440	2,220	2,220	5.17	5.44
OPERATOR LABOR				26,343	26,343	13,171	13,171	30.70	32.28
FAMILY LABOR				121	121	60	60	.14	.15
TOTAL LABOR					\$62,468	\$15,452	\$15,452	\$36.02	\$37.87
MACHINERY REPAIRS	11,992				11,992	5,036	6,955	16.21	17.05
IRRIGATION REPAIR	11				11	4	6	.02	.02
MACHINE HIRE	6,348	304			6,653	1,995	4,657	10.86	11.41
GAS-FUEL-OIL	10,292		998-		9,294	3,624	5,669	13.22	13.90
FARM AUTO EXPENSE	444				444	173	271	.63	.66
DEPR-MOTOR VEHICLE				7,149	7,149	5,648	1,501	3.50	3.68
DEPR-MACHINERY				5,714	5,714	2,971	2,742	6.39	6.72
TOTAL MACHINERY					\$41,259	\$19,455	\$21,804	\$50.83	\$53.44
SEEDS-CROP INSURANCE	8,766		703-		8,062		8,062	18.79	19.76
FERTILIZER-LIME	13,769		780-		12,989		12,989	30.28	31.84
IRRIGATION ENERGY									
CROP STOR-MARKETING	450				450		450	1.05	1.10
HERBICIDE-INSECT	3,656		138		3,795		3,795	8.85	9.30
CROP SUPPLIES			219-		219-		219-	.51-	.54-
TOTAL CROP EXPENSE					\$25,077		\$25,077	\$58.45	\$61.46
DAIRY EXPENSE									
FEED PURCHASED	15,215	14	680-		14,550	14,550			
VET-MEDICINE-DRUGS	4,178				4,178	4,178			
LVSTK MARKET-BREED	2,405				2,405	2,405			
LIVESTOCK SUPPLIES			144-		144-	144-			
TOTAL LVSTK EXP.					\$20,990	\$20,990			
BUILDING REPAIRS	1,401				1,401	1,176	224	.52	.55
CONSERVATION	378				378		378	.88	.93
DEPR-BUILDINGS				1,493	1,493	582	910	2.12	2.23
TOTAL IMPROVEMENT					\$3,273	\$1,759	\$1,513	\$3.53	\$3.71
INTEREST PAID	7,507	20			7,527	4,140	3,387	7.90	8.30
CASH FARM RENT	18,776	133			18,910	12,480	6,429	14.99	15.76
NET C & I ASST CHG				23,789	23,789	16,415	7,374	17.19	18.08
NET LT ASSET CHG				38,603	38,603	23,933	14,669	34.19	35.95
TOTAL ASSET CHARGE					\$88,830	\$56,969	\$31,860	\$74.27	\$78.09
FARM ORG FEE-TRAVEL	2,377				2,377	1,402	974	2.27	2.39
REAL ESTATE TAXES	4,230				4,230	423	3,807	8.88	9.33
PROPERTY TAXES	392	24			417	41	375	.88	.92
GEN FARM INSURANCE	3,712				3,712	185	3,526	8.22	8.64
FARM UTILITIES	2,888				2,888	1,357	1,530	3.57	3.75
TOTAL OTHER EXP					\$13,626	\$3,410	\$10,216	\$23.81	\$25.04
TOTALS	\$123,638	\$498	\$3,388-	\$103,214	\$255,526	\$118,038	\$105,924	\$246.91	\$259.62

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - BACKGROUNDING

NORTHEASTERN KANSAS

9 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(351)	(356)	
HIRED LABOR	6,217				6,217	2,860	3,357	9.57	9.43
OPERATOR LABOR				24,300	24,300	11,178	13,122	37.38	36.86
FAMILY LABOR									
TOTAL LABOR					\$44,144	\$14,038	\$16,479	\$46.95	\$46.29
MACHINERY REPAIRS	22,190				22,190	12,648	9,542	27.19	26.80
IRRIGATION REPAIR	1				1				
MACHINE HIRE	14,760	28-			14,731	3,682	11,048	31.48	31.04
GAS-FUEL-OIL	9,257		172		9,429	4,431	4,997	14.24	14.04
FARM AUTO EXPENSE	1,336				1,336	628	708	2.02	1.99
DEPR-MOTOR VEHICLE				5,755	5,755	4,719	1,036	2.95	2.91
DEPR-MACHINERY				4,526	4,526	2,580	1,946	5.55	5.47
TOTAL MACHINERY					\$57,971	\$28,692	\$29,279	\$83.42	\$82.25
SEEDS-CROP INSURANCE	11,512		1,863-		9,649		9,649	27.49	27.10
FERTILIZER-LIME	11,772		122		11,894		11,894	33.89	33.41
IRRIGATION ENERGY	27				27		27	.08	.08
CROP STOR-MARKETING	211	9			220		220	.63	.62
HERBICIDE-INSECT	4,348		498		4,846		4,846	13.81	13.61
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$26,639		\$26,639	\$75.89	\$74.83
DAIRY EXPENSE									
FEED PURCHASED	57,161		4,071-		53,090	53,090			
VET-MEDICINE-DRUGS	10,973				10,973	10,973			
LVSTK MARKET-BREED	9,434				9,434	9,434			
LIVESTOCK SUPPLIES			444		444	444			
TOTAL LVSTK EXP.					\$73,942	\$73,942			
BUILDING REPAIRS	5,294				5,294	4,341	953	2.72	2.68
CONSERVATION									
DEPR-BUILDINGS				2,170	2,170	1,171	998	2.84	2.80
TOTAL IMPROVEMENT					\$7,464	\$5,513	\$1,951	\$5.56	\$5.48
INTEREST PAID	26,453				26,453	18,253	8,200	23.36	23.04
CASH FARM RENT	18,919				18,919	15,892	3,027	8.62	8.50
NET C & I ASST CHG				19,515	19,515	14,831	4,683	13.34	13.16
NET LT ASSET CHG				27,485	27,485	15,941	11,543	32.89	32.43
TOTAL ASSET CHARGE					\$92,373	\$64,918	\$27,455	\$78.22	\$77.12
FARM ORG FEE-TRAVEL	2,685				2,685	1,853	832	2.37	2.34
REAL ESTATE TAXES	5,102				5,102	714	4,387	12.50	12.33
PROPERTY TAXES	428				428	59	368	1.05	1.03
GEN FARM INSURANCE	2,892				2,892	231	2,661	7.58	7.48
FARM UTILITIES	3,052				3,052	1,587	1,465	4.17	4.12
TOTAL OTHER EXP					\$14,161	\$4,446	\$9,714	\$27.68	\$27.29
TOTALS	\$224,033	\$19-	\$4,696-	\$83,752	\$316,697	\$191,550	\$111,519	\$317.72	\$313.26

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - BEEF

NORTHEASTERN KANSAS

5 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(713)	(699)	
HIRED LABOR	1,546				1,546	742	804	1.13	1.15
OPERATOR LABOR				24,300	24,300	11,664	12,636	17.72	18.08
FAMILY LABOR				1,350	1,350	648	702	.98	1.00
TOTAL LABOR					\$41,357	\$13,054	\$14,142	\$19.83	\$20.23
MACHINERY REPAIRS	16,637				16,637	4,658	11,978	16.80	17.14
IRRIGATION REPAIR									
MACHINE HIRE	19,226				19,226	5,960	13,266	18.61	18.98
GAS-FUEL-OIL	15,827		500-		15,327	5,058	10,269	14.40	14.69
FARM AUTO EXPENSE	907				907	299	608	.85	.87
DEPR-MOTOR VEHICLE				13,609	13,609	9,526	4,082	5.73	5.84
DEPR-MACHINERY				7,301	7,301	2,336	4,965	6.96	7.10
TOTAL MACHINERY					\$73,010	\$27,839	\$45,170	\$63.35	\$64.62
SEEDS-CROP INSURANCE	20,787		493-		20,293		20,293	28.46	29.03
FERTILIZER-LIME	30,400		4,683-		25,717		25,717	36.07	36.79
IRRIGATION ENERGY									
CROP STOR-MARKETING	114				114		114	.16	.16
HERBICIDE-INSECT	9,839		102		9,942		9,942	13.94	14.22
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$56,067		\$56,067	\$78.64	\$80.21
DAIRY EXPENSE									
FEED PURCHASED	57,347		388-		56,959	56,959			
VET-MEDICINE-DRUGS	8,955				8,955	8,955			
LVSTK MARKET-BREED	1,336				1,336	1,336			
LIVESTOCK SUPPLIES			200		200	200			
TOTAL LVSTK EXP.					\$67,451	\$67,451			
BUILDING REPAIRS	3,816				3,816	2,404	1,411	1.98	2.02
CONSERVATION	2,287				2,287		2,287	3.21	3.27
DEPR-BUILDINGS				5,630	5,630	1,351	4,278	6.00	6.12
TOTAL IMPROVEMENT					\$11,734	\$3,755	\$7,978	\$11.19	\$11.41
INTEREST PAID	36,099				36,099	18,771	17,327	24.30	24.79
CASH FARM RENT	23,782				23,782	10,939	12,842	18.01	18.37
NET C & I ASST CHG				18,741	18,741	11,619	7,121	9.99	10.19
NET LT ASSET CHG				42,402	42,402	16,960	25,441	35.68	36.40
TOTAL ASSET CHARGE					\$121,025	\$58,292	\$62,733	\$87.99	\$89.75
FARM ORG FEE-TRAVEL	2,553				2,553	1,047	1,506	2.11	2.16
REAL ESTATE TAXES	6,160				6,160		6,160	8.64	8.81
PROPERTY TAXES	601				601		601	.84	.86
GEN FARM INSURANCE	5,379				5,379		5,379	7.54	7.70
FARM UTILITIES	4,312				4,312	905	3,406	4.78	4.87
TOTAL OTHER EXP					\$19,008	\$1,952	\$17,055	\$23.92	\$24.40
TOTALS	\$267,921		\$5,762-	\$113,335	\$389,655	\$172,345	\$203,148	\$284.92	\$290.63