

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP FARM

NORTHWESTERN KANSAS

114 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(2268)	(1720)	
HIRED LABOR	11,529				11,529	807	10,722	4.73	6.23
OPERATOR LABOR				18,450	18,450	1,291	17,158	7.57	9.98
FAMILY LABOR				2,625	2,625	183	2,441	1.08	1.42
TOTAL LABOR					\$32,604	\$2,282	\$30,322	\$13.37	\$17.63
MACHINERY REPAIRS	22,646	419			23,066	1,614	21,452	9.46	12.47
IRRIGATION REPAIR	1,407				1,407	98	1,309	.58	.76
MACHINE HIRE	22,709	1,078-			21,630	1,514	20,116	8.87	11.70
GAS-FUEL-OIL	18,275	4-	244-		18,026	1,261	16,764	7.39	9.75
FARM AUTO EXPENSE	1,512				1,512	105	1,407	.62	.82
DEPR-MOTOR VEHICLE				13,156	13,156	5,788	7,367	3.25	4.28
DEPR-MACHINERY				10,637	10,637	1,276	9,360	4.13	5.44
TOTAL MACHINERY					\$89,438	\$11,660	\$77,778	\$34.29	\$45.22
SEEDS-CROP INSURANCE	19,487	308	1,982-		17,813		17,813	7.85	10.36
FERTILIZER-LIME	31,076	353	1,135-		30,294		30,294	13.36	17.61
IRRIGATION ENERGY	10,428				10,428		10,428	4.60	6.06
CROP STOR-MARKETING	1,350	24	443-		930		930	.41	.54
HERBICIDE-INSECT	28,433	128	4,677-		23,884		23,884	10.53	13.89
CROP SUPPLIES			31		31		31	.01	.02
TOTAL CROP EXPENSE					\$83,382		\$83,382	\$36.76	\$48.48
DAIRY EXPENSE									
FEED PURCHASED	14,185	176	289		14,651	14,651			
VET-MEDICINE-DRUGS	1,541	17-			1,524	1,524			
LVSTK MARKET-BREED	1,575				1,575	1,575			
LIVESTOCK SUPPLIES			4-		4-	4-			
TOTAL LVSTK EXP.					\$17,745	\$17,745			
BUILDING REPAIRS	1,410				1,410	338	1,072	.47	.62
CONSERVATION	364				364		364	.16	.21
DEPR-BUILDINGS				2,459	2,459	196	2,262	1.00	1.32
TOTAL IMPROVEMENT					\$4,234	\$535	\$3,699	\$1.63	\$2.15
INTEREST PAID	18,770	1,283			20,053	2,205	17,847	7.87	10.38
CASH FARM RENT	16,475	474-			16,000	1,920	14,080	6.21	8.19
NET C & I ASST CHG				20,362	20,362	6,719	13,642	6.02	7.93
NET LT ASSET CHG				40,743	40,743	12,222	28,520	12.58	16.58
TOTAL ASSET CHARGE					\$97,159	\$23,068	\$74,091	\$32.67	\$43.08
FARM ORG FEE-TRAVEL	3,711				3,711	445	3,265	1.44	1.90
REAL ESTATE TAXES	5,625				5,625		5,625	2.48	3.27
PROPERTY TAXES	290	21			311		311	.14	.18
GEN FARM INSURANCE	5,363				5,363		5,363	2.37	3.12
FARM UTILITIES	3,137				3,137	407	2,729	1.20	1.59
TOTAL OTHER EXP					\$18,149	\$853	\$17,296	\$7.63	\$10.06
TOTALS	\$241,310	\$1,141	\$8,168-	\$108,433	\$342,716	\$56,145	\$286,570	\$126.35	\$166.61

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP FARM IRRIGATED

NORTHWESTERN KANSAS

35 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(2110)	(1768)	
HIRED LABOR	15,886				15,886	635	15,251	7.23	8.63
OPERATOR LABOR				20,134	20,134	805	19,328	9.16	10.93
FAMILY LABOR				3,085	3,085	123	2,962	1.40	1.68
TOTAL LABOR					\$57,256	\$1,564	\$37,542	\$17.79	\$21.23
MACHINERY REPAIRS	34,994	303			35,298	1,764	33,533	15.89	18.97
IRRIGATION REPAIR	8,534				8,534	426	8,107	3.84	4.59
MACHINE HIRE	25,187	3,880-			21,306	426	20,880	9.90	11.81
GAS-FUEL-OIL	28,381	73-	79-		28,229	1,129	27,099	12.84	15.33
FARM AUTO EXPENSE	2,010				2,010	80	1,930	.91	1.09
DEPR-MOTOR VEHICLE				22,455	22,455	6,736	15,718	7.45	8.89
DEPR-MACHINERY				21,472	21,472	858	20,614	9.77	11.66
TOTAL MACHINERY					\$139,307	\$11,422	\$127,884	\$60.61	\$72.33
SEEDS-CROP INSURANCE	53,233	506-	4,358-		48,367		48,367	22.92	27.36
FERTILIZER-LIME	54,732	1,084	784-		55,032		55,032	26.08	31.13
IRRIGATION ENERGY	66,757				66,757		66,757	31.64	37.76
CROP STOR-MARKETING	4,711	108-	582		5,185		5,185	2.46	2.93
HERBICIDE-INSECT	43,524	748	5,319-		38,953		38,953	18.46	22.03
CROP SUPPLIES			92-		92-		92-	.04-	.05-
TOTAL CROP EXPENSE					\$214,203		\$214,203	\$101.52	\$121.16
DAIRY EXPENSE	992				992	992			
FEED PURCHASED	18,935	240-	49		18,745	18,745			
VET-MEDICINE-DRUGS	1,491				1,491	1,491			
LVSTK MARKET-BREED	1,245				1,245	1,245			
LIVESTOCK SUPPLIES									
TOTAL LVSTK EXP.					\$22,475	\$22,475			
BUILDING REPAIRS	1,525				1,525	183	1,342	.64	.76
CONSERVATION	48				48		48	.02	.03
DEPR-BUILDINGS				2,351	2,351	117	2,234	1.06	1.26
TOTAL IMPROVEMENT					\$3,924	\$300	\$3,624	\$1.72	\$2.05
INTEREST PAID	32,070	3,852			35,923	2,155	33,768	16.00	19.10
CASH FARM RENT	41,181	101-			41,079		41,079	19.47	23.24
NET C & I ASST CHG				31,555	31,555	7,257	24,297	11.52	13.74
NET LT ASSET CHG				34,019	34,019	3,742	30,277	14.35	17.13
TOTAL ASSET CHARGE					\$142,578	\$13,155	\$129,423	\$61.34	\$73.20
FARM ORG FEE-TRAVEL	3,853				3,853	192	3,660	1.73	2.07
REAL ESTATE TAXES	4,720				4,720		4,720	2.24	2.67
PROPERTY TAXES	437	152-			285		285	.14	.16
GEN FARM INSURANCE	8,122				8,122		8,122	3.85	4.59
FARM UTILITIES	3,501				3,501	105	3,396	1.61	1.92
TOTAL OTHER EXP					\$20,482	\$297	\$20,185	\$9.57	\$11.42
TOTALS	\$456,081	\$926	\$10,003-	\$135,075	\$600,229	\$49,215	\$532,863	\$252.54	\$301.39

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - COW HERD

NORTHWESTERN KANSAS

22 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(1461)	(1095)	
HIRED LABOR	11,641				11,641	5,704	5,937	4.06	5.42
OPERATOR LABOR				22,459	22,459	11,004	11,454	7.84	10.46
FAMILY LABOR				3,375	3,375	1,653	1,721	1.18	1.57
TOTAL LABOR					\$57,958	\$18,363	\$19,112	\$13.08	\$17.45
MACHINERY REPAIRS	20,001	720			20,722	5,595	15,127	10.35	13.81
IRRIGATION REPAIR	154				154	41	113	.08	.10
MACHINE HIRE	10,513	134-			10,379	3,113	7,265	4.97	6.64
GAS-FUEL-OIL	17,333	40	799-		16,575	4,641	11,934	8.17	10.90
FARM AUTO EXPENSE	1,731				1,731	484	1,246	.85	1.14
DEPR-MOTOR VEHICLE				9,485	9,485	7,682	1,802	1.23	1.65
DEPR-MACHINERY				9,795	9,795	4,408	5,387	3.69	4.92
TOTAL MACHINERY					\$68,843	\$25,967	\$42,876	\$29.35	\$39.16
SEEDS-CROP INSURANCE	8,694	747	1,123		10,565		10,565	7.23	9.65
FERTILIZER-LIME	19,003	954	1,103		21,062		21,062	14.42	19.24
IRRIGATION ENERGY	3,164				3,164		3,164	2.17	2.89
CROP STOR-MARKETING	2,086		172-		1,913		1,913	1.31	1.75
HERBICIDE-INSECT	16,003		3,072-		12,930		12,930	8.85	11.81
CROP SUPPLIES			9-		9-		9-	.01-	.01-
TOTAL CROP EXPENSE					\$49,628		\$49,628	\$33.97	\$45.32
DAIRY EXPENSE									
FEED PURCHASED	23,012	419	394		23,826	23,826			
VET-MEDICINE-DRUGS	4,147				4,147	4,147			
LVSTK MARKET-BREED	4,207				4,207	4,207			
LIVESTOCK SUPPLIES			14-		14-	14-			
TOTAL LVSTK EXP.					\$32,166	\$32,166			
BUILDING REPAIRS	1,310				1,310	668	642	.44	.59
CONSERVATION	809				809		809	.55	.74
DEPR-BUILDINGS				2,785	2,785	780	2,005	1.37	1.83
TOTAL IMPROVEMENT					\$4,905	\$1,448	\$3,457	\$2.37	\$3.16
INTEREST PAID	23,692	1,680-			22,011	8,804	13,206	9.04	12.06
CASH FARM RENT	25,077	262-			24,815	10,670	14,144	9.68	12.92
NET C & I ASST CHG				27,993	27,993	17,635	10,357	7.09	9.46
NET LT ASSET CHG				26,866	26,866	13,702	13,164	9.01	12.02
TOTAL ASSET CHARGE					\$101,686	\$50,812	\$50,873	\$34.82	\$46.46
FARM ORG FEE-TRAVEL	3,197				3,197	1,374	1,822	1.25	1.66
REAL ESTATE TAXES	4,405				4,405		4,405	3.02	4.02
PROPERTY TAXES	152	4-			148		148	.10	.14
GEN FARM INSURANCE	6,772				6,772		6,772	4.64	6.18
FARM UTILITIES	2,677				2,677	1,044	1,633	1.12	1.49
TOTAL OTHER EXP					\$17,200	\$2,418	\$14,781	\$10.12	\$13.50
TOTALS	\$209,790	\$801	\$1,445-	\$102,760	\$332,389	\$131,176	\$180,730	\$123.70	\$165.05