

# Kansas Farm Management Association

## Detailed Cost Analysis

2005 DATA FARM TYPE - CROP FARM

SOUTH CENTRAL KANSAS

266 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							( 1547)	( 1537)	
HIRED LABOR	12,348				12,348	617	11,730	7.58	7.63
OPERATOR LABOR				28,350	28,350	1,417	26,932	17.41	17.52
FAMILY LABOR				1,607	1,607	80	1,526	.99	.99
TOTAL LABOR					\$42,305	\$2,115	\$40,189	\$25.98	\$26.15
MACHINERY REPAIRS	25,946	110-			25,835	1,291	24,543	15.87	15.97
IRRIGATION REPAIR	1,341				1,341	67	1,274	.82	.83
MACHINE HIRE	14,585	176-			14,408	720	13,687	8.85	8.91
GAS-FUEL-OIL	21,607	1-	368-		21,237	849	20,388	13.18	13.26
FARM AUTO EXPENSE	587				587	23	563	.36	.37
DEPR-MOTOR VEHICLE				12,774	12,774	2,043	10,730	6.94	6.98
DEPR-MACHINERY				10,499	10,499	839	9,659	6.24	6.28
TOTAL MACHINERY					\$86,685	\$5,836	\$80,849	\$52.26	\$52.60
SEEDS-CROP INSURANCE	20,546	110-	168-		20,266		20,266	13.10	13.19
FERTILIZER-LIME	43,163	108-	807-		42,247		42,247	27.31	27.49
IRRIGATION ENERGY	1,787				1,787		1,787	1.16	1.16
CROP STOR-MARKETING	1,137	40			1,177		1,177	.76	.77
HERBICIDE-INSECT	19,491	54-	551-		18,886		18,886	12.21	12.29
CROP SUPPLIES			6-		6-		6-		
TOTAL CROP EXPENSE					\$84,358		\$84,358	\$54.53	\$54.89
DAIRY EXPENSE	6				6	6			
FEED PURCHASED	6,861	20-	453		7,294	7,294			
VET-MEDICINE-DRUGS	1,583				1,583	1,583			
LVSTK MARKET-BREED	1,451				1,451	1,451			
LIVESTOCK SUPPLIES			20		20	20			
TOTAL LVSTK EXP.					\$10,355	\$10,355			
BUILDING REPAIRS	1,419				1,419	241	1,178	.76	.77
CONSERVATION	239				239		239	.15	.16
DEPR-BUILDINGS				1,881	1,881	94	1,786	1.16	1.16
TOTAL IMPROVEMENT					\$3,540	\$335	\$3,204	\$2.07	\$2.09
INTEREST PAID	14,713	144-			14,569	1,456	13,112	8.48	8.53
CASH FARM RENT	12,565	233-			12,332	2,343	9,989	6.46	6.50
NET C & I ASST CHG				18,232	18,232	4,558	13,674	8.84	8.90
NET LT ASSET CHG				30,955	30,955	5,572	25,383	16.41	16.52
TOTAL ASSET CHARGE					\$76,090	\$13,930	\$62,160	\$40.18	\$40.44
FARM ORG FEE-TRAVEL	3,093				3,093	309	2,784	1.80	1.81
REAL ESTATE TAXES	4,666				4,666		4,666	3.02	3.04
PROPERTY TAXES	936	27			964		964	.62	.63
GEN FARM INSURANCE	4,617				4,617		4,617	2.99	3.00
FARM UTILITIES	3,392				3,392	237	3,155	2.04	2.05
TOTAL OTHER EXP					\$16,735	\$546	\$16,188	\$10.46	\$10.53
<b>TOTALS</b>	<b>\$218,091</b>	<b>\$892-</b>	<b>\$1,428-</b>	<b>\$104,301</b>	<b>\$320,071</b>	<b>\$33,120</b>	<b>\$286,951</b>	<b>\$185.49</b>	<b>\$186.70</b>

# Kansas Farm Management Association

## Detailed Cost Analysis

2005 DATA FARM TYPE - CROP FARM IRRIGATED

SOUTH CENTRAL KANSAS

15 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							( 1136)	( 1173)	
HIRED LABOR	18,785				18,785	1,127	17,658	15.54	15.05
OPERATOR LABOR				25,740	25,740	1,544	24,195	21.30	20.63
FAMILY LABOR				2,100	2,100	126	1,974	1.74	1.68
TOTAL LABOR					\$63,360	\$2,797	\$43,827	\$38.58	\$37.36
MACHINERY REPAIRS	37,428	133-			37,294	1,118	36,175	31.85	30.84
IRRIGATION REPAIR	3,630				3,630	108	3,521	3.10	3.00
MACHINE HIRE	14,462	914			15,376	153	15,223	13.40	12.98
GAS-FUEL-OIL	23,860		1,460-		22,400	672	21,728	19.13	18.52
FARM AUTO EXPENSE	481				481	14	467	.41	.40
DEPR-MOTOR VEHICLE				17,416	17,416	3,134	14,281	12.57	12.18
DEPR-MACHINERY				15,001	15,001	1,350	13,651	12.02	11.64
TOTAL MACHINERY					\$111,601	\$6,553	\$105,048	\$92.47	\$89.56
SEEDS-CROP INSURANCE	35,718		334-		35,384		35,384	31.15	30.17
FERTILIZER-LIME	55,982	1,000-	2,181-		52,800		52,800	46.48	45.01
IRRIGATION ENERGY	17,152				17,152		17,152	15.10	14.62
CROP STOR-MARKETING	3,236				3,236		3,236	2.85	2.76
HERBICIDE-INSECT	25,255		615-		24,639		24,639	21.69	21.01
CROP SUPPLIES			1,015		1,015		1,015	.89	.87
TOTAL CROP EXPENSE					\$134,229		\$134,229	\$118.16	\$114.43
DAIRY EXPENSE	117				117	117			
FEED PURCHASED	9,247	516			9,764	9,764			
VET-MEDICINE-DRUGS	3,037				3,037	3,037			
LVSTK MARKET-BREED	1,180				1,180	1,180			
LIVESTOCK SUPPLIES									
TOTAL LVSTK EXP.					\$14,099	\$14,099			
BUILDING REPAIRS	1,603				1,603	304	1,298	1.14	1.11
CONSERVATION	266				266		266	.23	.23
DEPR-BUILDINGS				3,728	3,728	149	3,578	3.15	3.05
TOTAL IMPROVEMENT					\$5,597	\$453	\$5,143	\$4.53	\$4.39
INTEREST PAID	30,690	2,928			33,618	3,025	30,593	26.93	26.08
CASH FARM RENT	14,216	1,013-			13,203	2,112	11,091	9.76	9.46
NET C & I ASST CHG				17,115	17,115	3,936	13,179	11.60	11.24
NET LT ASSET CHG				33,268	33,268	5,322	27,945	24.60	23.82
TOTAL ASSET CHARGE					\$97,206	\$14,397	\$82,808	\$72.89	\$70.60
FARM ORG FEE-TRAVEL	5,429				5,429	542	4,886	4.30	4.17
REAL ESTATE TAXES	5,550				5,550		5,550	4.89	4.73
PROPERTY TAXES	955	341			1,297		1,297	1.14	1.11
GEN FARM INSURANCE	7,353				7,353	73	7,280	6.41	6.21
FARM UTILITIES	6,953				6,953	278	6,675	5.88	5.69
TOTAL OTHER EXP					\$26,583	\$894	\$25,689	\$22.61	\$21.90
<b>TOTALS</b>	<b>\$322,596</b>	<b>\$2,554</b>	<b>\$3,576-</b>	<b>\$114,369</b>	<b>\$452,679</b>	<b>\$39,196</b>	<b>\$396,747</b>	<b>\$349.25</b>	<b>\$338.23</b>

# Kansas Farm Management Association

## Detailed Cost Analysis

2005 DATA FARM TYPE - DAIRY

SOUTH 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
							( 374)	( 396)	
HIRED LABOR	14,232				14,232	11,670	2,561	6.85	6.47
OPERATOR LABOR				34,714	34,714	28,465	6,248	16.71	15.78
FAMILY LABOR				4,500	4,500	3,690	810	2.17	2.05
TOTAL LABOR					\$80,030	\$43,826	\$9,620	\$25.72	\$24.29
MACHINERY REPAIRS	16,820				16,820	4,878	11,942	31.93	30.16
IRRIGATION REPAIR	612				612	177	434	1.16	1.10
MACHINE HIRE	8,745				8,745	2,623	6,121	16.37	15.46
GAS-FUEL-OIL	10,191		14-		10,177	3,256	6,920	18.50	17.48
FARM AUTO EXPENSE	846				846	270	575	1.54	1.45
DEPR-MOTOR VEHICLE				5,721	5,721	4,691	1,029	2.75	2.60
DEPR-MACHINERY				5,804	5,804	3,889	1,915	5.12	4.84
TOTAL MACHINERY					\$48,728	\$19,787	\$28,941	\$77.38	\$73.08
SEEDS-CROP INSURANCE	2,041				2,041		2,041	5.46	5.15
FERTILIZER-LIME	11,339				11,339		11,339	30.32	28.63
IRRIGATION ENERGY									
CROP STOR-MARKETING	616				616		616	1.65	1.56
HERBICIDE-INSECT	4,974				4,974		4,974	13.30	12.56
CROP SUPPLIES			461		461		461	1.23	1.17
TOTAL CROP EXPENSE					\$19,432		\$19,432	\$51.96	\$49.07
DAIRY EXPENSE	22,656				22,656	22,656			
FEED PURCHASED	94,200	257-	557		94,501	94,501			
VET-MEDICINE-DRUGS	4,936				4,936	4,936			
LVSTK MARKET-BREED	3,567				3,567	3,567			
LIVESTOCK SUPPLIES			387-		387-	387-			
TOTAL LVSTK EXP.					\$125,273	\$125,273			
BUILDING REPAIRS	2,320				2,320	1,926	394	1.05	1.00
CONSERVATION									
DEPR-BUILDINGS				3,094	3,094	1,392	1,702	4.55	4.30
TOTAL IMPROVEMENT					\$5,415	\$3,318	\$2,096	\$5.61	\$5.29
INTEREST PAID	11,598	54			11,652	8,623	3,029	8.10	7.65
CASH FARM RENT	16,665				16,665	8,832	7,832	20.94	19.78
NET C & I ASST CHG				21,943	21,943	14,921	7,021	18.77	17.73
NET LT ASSET CHG				2,309	2,309	1,062	1,246	3.33	3.15
TOTAL ASSET CHARGE					\$52,570	\$33,439	\$19,131	\$51.15	\$48.31
FARM ORG FEE-TRAVEL	1,692				1,692	1,320	372	1.00	.94
REAL ESTATE TAXES	3,241				3,241	453	2,787	7.45	7.04
PROPERTY TAXES	184				184	25	158	.42	.40
GEN FARM INSURANCE	2,560				2,560	358	2,201	5.89	5.56
FARM UTILITIES	5,774				5,774	3,522	2,252	6.02	5.69
TOTAL OTHER EXP					\$13,453	\$5,681	\$7,772	\$20.78	\$19.63
<b>TOTALS</b>	<b>\$239,819</b>	<b>\$202-</b>	<b>\$617</b>	<b>\$78,087</b>	<b>\$344,904</b>	<b>\$231,326</b>	<b>\$86,994</b>	<b>\$232.61</b>	<b>\$219.68</b>

# Kansas Farm Management Association

## Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - COW HERD

SOUTH CENTRAL 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
							( 748)	( 685)	
HIRED LABOR	428				428	158	269	.36	.39
OPERATOR LABOR				28,080	28,080	10,389	17,690	23.65	25.83
FAMILY LABOR									
TOTAL LABOR					\$41,961	\$10,548	\$17,960	\$24.01	\$26.22
MACHINERY REPAIRS	19,664				19,664	2,163	17,501	23.40	25.55
IRRIGATION REPAIR									
MACHINE HIRE	4,313				4,313	172	4,141	5.54	6.05
GAS-FUEL-OIL	13,090				13,090	1,570	11,519	15.40	16.82
FARM AUTO EXPENSE	311				311	37	273	.37	.40
DEPR-MOTOR VEHICLE				13,690	13,690	5,750	7,940	10.62	11.59
DEPR-MACHINERY				7,339	7,339	3,376	3,963	5.30	5.79
TOTAL MACHINERY					\$58,410	\$13,070	\$45,340	\$60.61	\$66.19
SEEDS-CROP INSURANCE	4,300				4,300		4,300	5.75	6.28
FERTILIZER-LIME	15,888				15,888		15,888	21.24	23.19
IRRIGATION ENERGY									
CROP STOR-MARKETING	87				87		87	.12	.13
HERBICIDE-INSECT	3,686				3,686		3,686	4.93	5.38
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$23,963		\$23,963	\$32.04	\$34.98
DAIRY EXPENSE									
FEED PURCHASED	14,438		16-		14,422	14,422			
VET-MEDICINE-DRUGS	629				629	629			
LVSTK MARKET-BREED	3,221				3,221	3,221			
LIVESTOCK SUPPLIES									
TOTAL LVSTK EXP.					\$18,273	\$18,273			
BUILDING REPAIRS	4,132				4,132	1,694	2,437	3.26	3.56
CONSERVATION	141				141		141	.19	.21
DEPR-BUILDINGS				1,437	1,437	143	1,293	1.73	1.89
TOTAL IMPROVEMENT					\$5,710	\$1,837	\$3,872	\$5.18	\$5.65
INTEREST PAID	11,006	60-			10,946	2,408	8,538	11.41	12.46
CASH FARM RENT	14,246				14,246	5,698	8,548	11.43	12.48
NET C & I ASST CHG				26,296	26,296	13,411	12,885	17.23	18.81
NET LT ASSET CHG				20,644	20,644	5,574	15,070	20.15	22.00
TOTAL ASSET CHARGE					\$72,133	\$27,092	\$45,041	\$60.22	\$65.75
FARM ORG FEE-TRAVEL	1,461				1,461	379	1,081	1.45	1.58
REAL ESTATE TAXES	3,691				3,691	73	3,617	4.84	5.28
PROPERTY TAXES	1,476				1,476	29	1,447	1.93	2.11
GEN FARM INSURANCE	2,917				2,917		2,917	3.90	4.26
FARM UTILITIES	2,720				2,720	761	1,958	2.62	2.86
TOTAL OTHER EXP					\$12,267	\$1,244	\$11,022	\$14.74	\$16.09
<b>TOTALS</b>	<b>\$121,855</b>	<b>\$60-</b>	<b>\$16-</b>	<b>\$97,488</b>	<b>\$232,721</b>	<b>\$72,066</b>	<b>\$147,201</b>	<b>\$196.79</b>	<b>\$214.89</b>

# Kansas Farm Management Association

## Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - DAIRY

SOUTH CENTRAL 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
							( 1401)	( 1410)	( 1410)
HIRED LABOR	30,678				30,678	14,725	15,952	11.39	11.31
OPERATOR LABOR				37,800	37,800	18,144	19,656	14.03	13.94
FAMILY LABOR				1,800	1,800	864	936	.67	.66
TOTAL LABOR					\$82,546	\$33,733	\$36,544	\$26.08	\$25.92
MACHINERY REPAIRS	38,443	541-			37,901	4,927	32,974	23.54	23.39
IRRIGATION REPAIR	771				771	100	671	.48	.48
MACHINE HIRE	13,185				13,185	3,560	9,625	6.87	6.83
GAS-FUEL-OIL	22,211		156		22,368	1,789	20,579	14.69	14.60
FARM AUTO EXPENSE	3,963				3,963	317	3,646	2.60	2.59
DEPR-MOTOR VEHICLE				10,223	10,223	5,724	4,498	3.21	3.19
DEPR-MACHINERY				12,329	12,329	3,205	9,124	6.51	6.47
TOTAL MACHINERY					\$100,744	\$19,625	\$81,119	\$57.90	\$57.53
SEEDS-CROP INSURANCE	14,004		1,792-		12,211		12,211	8.72	8.66
FERTILIZER-LIME	51,022		6,242-		44,780		44,780	31.96	31.76
IRRIGATION ENERGY	908				908		908	.65	.64
CROP STOR-MARKETING	88	40-			48		48	.03	.03
HERBICIDE-INSECT	16,116				16,116		16,116	11.50	11.43
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$74,065		\$74,065	\$52.87	\$52.53
DAIRY EXPENSE	15,690				15,690	15,690			
FEED PURCHASED	63,851	4,297-	5,398		64,952	64,952			
VET-MEDICINE-DRUGS	3,575	53-			3,521	3,521			
LVSTK MARKET-BREED	5,978				5,978	5,978			
LIVESTOCK SUPPLIES									
TOTAL LVSTK EXP.					\$90,142	\$90,142			
BUILDING REPAIRS	1,711				1,711	753	958	.68	.68
CONSERVATION									
DEPR-BUILDINGS				620	620	124	496	.35	.35
TOTAL IMPROVEMENT					\$2,331	\$877	\$1,454	\$1.04	\$1.03
INTEREST PAID	24,926	5,773			30,699	5,525	25,173	17.97	17.85
CASH FARM RENT	21,597				21,597	7,559	14,038	10.02	9.96
NET C & I ASST CHG				31,545	31,545	16,718	14,826	10.58	10.52
NET LT ASSET CHG				23,476	23,476	5,164	18,311	13.07	12.99
TOTAL ASSET CHARGE					\$107,319	\$34,968	\$72,350	\$51.64	\$51.31
FARM ORG FEE-TRAVEL	4,206				4,206	1,346	2,860	2.04	2.03
REAL ESTATE TAXES	3,485				3,485	34	3,451	2.46	2.45
PROPERTY TAXES	1,405	200			1,605	16	1,589	1.13	1.13
GEN FARM INSURANCE	4,346				4,346	43	4,303	3.07	3.05
FARM UTILITIES	8,656				8,656	1,298	7,357	5.25	5.22
TOTAL OTHER EXP					\$22,301	\$2,739	\$19,561	\$13.96	\$13.87
<b>TOTALS</b>	<b>\$350,827</b>	<b>\$1,041</b>	<b>\$2,479-</b>	<b>\$117,794</b>	<b>\$479,450</b>	<b>\$182,086</b>	<b>\$285,096</b>	<b>\$203.49</b>	<b>\$202.20</b>