

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP FARM

SOUTHEASTERN KANSAS

318 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(1259)	(1385)	
HIRED LABOR	9,215				9,215	1,013	8,202	6.51	5.92
OPERATOR LABOR				26,753	26,753	2,942	23,810	18.91	17.19
FAMILY LABOR				1,910	1,910	210	1,700	1.35	1.23
TOTAL LABOR					\$37,880	\$4,166	\$33,713	\$26.78	\$24.34
MACHINERY REPAIRS	21,439	16			21,455	1,931	19,524	15.51	14.10
IRRIGATION REPAIR	167				167	15	152	.12	.11
MACHINE HIRE	8,481	20-			8,461	169	8,292	6.59	5.99
GAS-FUEL-OIL	19,614	4-	61-		19,549	1,954	17,594	13.97	12.70
FARM AUTO EXPENSE	1,124				1,124	112	1,012	.80	.73
DEPR-MOTOR VEHICLE				17,338	17,338	3,641	13,697	10.88	9.89
DEPR-MACHINERY				9,746	9,746	1,267	8,479	6.74	6.12
TOTAL MACHINERY					\$77,844	\$9,090	\$68,753	\$54.61	\$49.64
SEEDS-CROP INSURANCE	32,277	154-	49		32,172		32,172	25.55	23.23
FERTILIZER-LIME	44,547	161	3,291-		41,417		41,417	32.90	29.90
IRRIGATION ENERGY	127				127		127	.10	.09
CROP STOR-MARKETING	3,344	181-	183-		2,979		2,979	2.37	2.15
HERBICIDE-INSECT	18,780	12-	173-		18,594		18,594	14.77	13.43
CROP SUPPLIES			150-		150-		150-	.12-	.11-
TOTAL CROP EXPENSE					\$95,140		\$95,140	\$75.57	\$68.69
DAIRY EXPENSE	39				39	39			
FEED PURCHASED	7,625	9	11-		7,623	7,623			
VET-MEDICINE-DRUGS	1,466				1,466	1,466			
LVSTK MARKET-BREED	885				885	885			
LIVESTOCK SUPPLIES			7		7	7			
TOTAL LVSTK EXP.					\$10,022	\$10,022			
BUILDING REPAIRS	1,681				1,681	319	1,362	1.08	.98
CONSERVATION	701				701		701	.56	.51
DEPR-BUILDINGS				2,427	2,427	194	2,233	1.77	1.61
TOTAL IMPROVEMENT					\$4,810	\$513	\$4,296	\$3.41	\$3.10
INTEREST PAID	15,873	390			16,263	2,276	13,986	11.11	10.10
CASH FARM RENT	16,095	164-			15,930	5,257	10,673	8.48	7.71
NET C & I ASST CHG				23,834	23,834	6,673	17,160	13.63	12.39
NET LT ASSET CHG				33,544	33,544	11,740	21,803	17.32	15.74
TOTAL ASSET CHARGE					\$89,573	\$25,948	\$63,624	\$50.54	\$45.94
FARM ORG FEE-TRAVEL	2,289				2,289	343	1,945	1.55	1.40
REAL ESTATE TAXES	4,721				4,721	141	4,579	3.64	3.31
PROPERTY TAXES	891	42-			849	25	823	.65	.59
GEN FARM INSURANCE	4,430				4,430	44	4,385	3.48	3.17
FARM UTILITIES	4,112				4,112	370	3,742	2.97	2.70
TOTAL OTHER EXP					\$16,402	\$924	\$15,477	\$12.29	\$11.18
TOTALS	\$219,933	\$1-	\$3,813-	\$115,555	\$331,674	\$50,667	\$281,006	\$223.20	\$202.89

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - STOCK-RANCH COW HERD

SOUTHEASTERN KANSAS

27 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(120)	(113)	
HIRED LABOR	4,034				4,034	3,429	605	5.04	5.36
OPERATOR LABOR				22,400	22,400	19,040	3,360	28.00	29.73
FAMILY LABOR				2,583	2,583	2,195	387	3.23	3.43
TOTAL LABOR					\$45,420	\$24,664	\$4,352	\$36.27	\$38.52
MACHINERY REPAIRS	9,703	32-			9,670	7,253	2,417	20.15	21.40
IRRIGATION REPAIR									
MACHINE HIRE	4,138	213			4,351	1,697	2,654	22.12	23.49
GAS-FUEL-OIL	8,204	8			8,212	5,995	2,217	18.48	19.62
FARM AUTO EXPENSE	550				550	402	148	1.24	1.32
DEPR-MOTOR VEHICLE				7,266	7,266	6,031	1,235	10.29	10.93
DEPR-MACHINERY				3,950	3,950	3,121	829	6.91	7.34
TOTAL MACHINERY					\$34,003	\$24,500	\$9,503	\$79.20	\$84.10
SEEDS-CROP INSURANCE	2,542		14-		2,527		2,527	21.07	22.37
FERTILIZER-LIME	5,403		10-		5,392		5,392	44.94	47.72
IRRIGATION ENERGY									
CROP STOR-MARKETING	20				20		20	.17	.18
HERBICIDE-INSECT	2,155				2,155		2,155	17.96	19.07
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$10,096		\$10,096	\$84.14	\$89.35
DAIRY EXPENSE									
FEED PURCHASED	34,586	845	3		35,434	35,434			
VET-MEDICINE-DRUGS	2,880	33			2,914	2,914			
LVSTK MARKET-BREED	3,390				3,390	3,390			
LIVESTOCK SUPPLIES			1-		1-	1-			
TOTAL LVSTK EXP.					\$41,738	\$41,738			
BUILDING REPAIRS	2,741				2,741	2,412	328	2.74	2.91
CONSERVATION	221				221		221	1.84	1.96
DEPR-BUILDINGS				1,270	1,270	952	317	2.65	2.81
TOTAL IMPROVEMENT					\$4,232	\$3,364	\$867	\$7.23	\$7.68
INTEREST PAID	10,263	398-			9,864	6,510	3,353	27.95	29.68
CASH FARM RENT	22,356	257			22,613	17,186	5,427	45.23	48.03
NET C & I ASST CHG				21,825	21,825	19,206	2,619	21.83	23.18
NET LT ASSET CHG				50,285	50,285	45,759	4,525	37.71	40.05
TOTAL ASSET CHARGE					\$104,589	\$88,663	\$15,926	\$132.72	\$140.94
FARM ORG FEE-TRAVEL	1,810				1,810	1,502	307	2.56	2.72
REAL ESTATE TAXES	4,677				4,677	2,011	2,665	22.22	23.59
PROPERTY TAXES	434	25-			409	175	233	1.94	2.06
GEN FARM INSURANCE	2,462				2,462	861	1,600	13.34	14.17
FARM UTILITIES	2,259				2,259	1,310	949	7.91	8.40
TOTAL OTHER EXP					\$11,619	\$5,862	\$5,756	\$47.97	\$50.95
TOTALS	\$124,839	\$900	\$24-	\$109,581	\$251,700	\$188,794	\$46,503	\$387.53	\$411.54

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - COW HERD

SOUTHEASTERN KANSAS

16 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(69)	(88)	
HIRED LABOR	141				141	118	22	.33	.26
OPERATOR LABOR				20,587	20,587	17,293	3,294	47.74	37.43
FAMILY LABOR				1,125	1,125	945	180	2.61	2.05
TOTAL LABOR					\$33,473	\$18,357	\$3,496	\$50.68	\$39.73
MACHINERY REPAIRS	5,691	28-			5,663	3,228	2,435	35.29	27.67
IRRIGATION REPAIR	40				40	23	17	.25	.20
MACHINE HIRE	4,756				4,756	1,474	3,282	47.57	37.30
GAS-FUEL-OIL	6,059		118-		5,941	3,861	2,079	30.14	23.63
FARM AUTO EXPENSE	694				694	451	243	3.52	2.76
DEPR-MOTOR VEHICLE				6,346	6,346	5,267	1,078	15.64	12.26
DEPR-MACHINERY				2,308	2,308	1,523	784	11.38	8.92
TOTAL MACHINERY					\$25,751	\$15,830	\$9,921	\$143.79	\$112.74
SEEDS-CROP INSURANCE	1,601				1,601		1,601	23.21	18.20
FERTILIZER-LIME	2,984		189-		2,795		2,795	40.51	31.77
IRRIGATION ENERGY									
CROP STOR-MARKETING	5				5		5	.08	.06
HERBICIDE-INSECT	510				510		510	7.40	5.80
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$4,912		\$4,912	\$71.20	\$55.83
DAIRY EXPENSE									
FEED PURCHASED	17,344		243-		17,101	17,101			
VET-MEDICINE-DRUGS	1,946				1,946	1,946			
LVSTK MARKET-BREED	2,998				2,998	2,998			
LIVESTOCK SUPPLIES									
TOTAL LVSTK EXP.					\$22,046	\$22,046			
BUILDING REPAIRS	1,553				1,553	1,133	419	6.08	4.77
CONSERVATION									
DEPR-BUILDINGS				1,003	1,003	632	371	5.38	4.22
TOTAL IMPROVEMENT					\$2,556	\$1,765	\$790	\$11.46	\$8.98
INTEREST PAID	6,997	267-			6,729	4,778	1,951	28.28	22.18
CASH FARM RENT	8,141	300			8,441	6,584	1,857	26.92	21.10
NET C & I ASST CHG				13,885	13,885	11,247	2,638	38.24	29.98
NET LT ASSET CHG				26,346	26,346	22,921	3,425	49.64	38.92
TOTAL ASSET CHARGE					\$55,403	\$45,531	\$9,872	\$143.07	\$112.18
FARM ORG FEE-TRAVEL	2,130				2,130	1,470	660	9.57	7.51
REAL ESTATE TAXES	3,499				3,499	1,119	2,379	34.49	27.04
PROPERTY TAXES	382				382	122	259	3.76	2.95
GEN FARM INSURANCE	2,397				2,397	599	1,798	26.06	20.44
FARM UTILITIES	2,220				2,220	1,021	1,198	17.38	13.62
TOTAL OTHER EXP					\$10,630	\$4,333	\$6,297	\$91.26	\$71.56
TOTALS	\$72,098	\$4	\$550-	\$71,603	\$154,774	\$107,864	\$35,290	\$511.46	\$401.03

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - DAIRY

SOUTHEASTERN KANSAS

13 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(469)	(515)	
HIRED LABOR	46,211				46,211	36,969	9,242	19.71	17.95
OPERATOR LABOR				37,384	37,384	29,907	7,476	15.94	14.52
FAMILY LABOR				2,596	2,596	2,076	519	1.11	1.01
TOTAL LABOR					\$96,822	\$68,954	\$17,238	\$36.76	\$33.47
MACHINERY REPAIRS	25,099	364-			24,734	11,378	13,356	28.48	25.94
IRRIGATION REPAIR									
MACHINE HIRE	8,555				8,555	855	7,700	16.42	14.95
GAS-FUEL-OIL	14,123		16-		14,107	7,194	6,912	14.74	13.42
FARM AUTO EXPENSE	704				704	359	344	.74	.67
DEPR-MOTOR VEHICLE				9,435	9,435	8,775	660	1.41	1.28
DEPR-MACHINERY				9,794	9,794	6,562	3,232	6.89	6.28
TOTAL MACHINERY					\$67,332	\$35,125	\$32,207	\$68.67	\$62.54
SEEDS-CROP INSURANCE	14,874		2,172-		12,702		12,702	27.08	24.67
FERTILIZER-LIME	17,429	384-	109-		16,935		16,935	36.11	32.88
IRRIGATION ENERGY									
CROP STOR-MARKETING	430	61	216-		274		274	.59	.53
HERBICIDE-INSECT	7,424		486-		6,938		6,938	14.79	13.47
CROP SUPPLIES			75		75		75	.16	.15
TOTAL CROP EXPENSE					\$36,927		\$36,927	\$78.74	\$71.70
DAIRY EXPENSE	32,550				32,550	32,550			
FEED PURCHASED	126,738	227	524-		126,441	126,441			
VET-MEDICINE-DRUGS	18,904	100			19,004	19,004			
LVSTK MARKET-BREED	15,951				15,951	15,951			
LIVESTOCK SUPPLIES			69-		69-	69-			
TOTAL LVSTK EXP.					\$193,878	\$193,878			
BUILDING REPAIRS	5,927				5,927	5,215	711	1.52	1.38
CONSERVATION	211				211	211	211	.45	.41
DEPR-BUILDINGS				6,764	6,764	3,720	3,044	6.49	5.91
TOTAL IMPROVEMENT					\$12,903	\$8,936	\$3,966	\$8.46	\$7.70
INTEREST PAID	14,213	83			14,297	9,865	4,432	9.45	8.61
CASH FARM RENT	12,868				12,868	9,394	3,474	7.41	6.75
NET C & I ASST CHG				27,139	27,139	18,455	8,684	18.52	16.86
NET LT ASSET CHG				39,657	39,657	23,398	16,259	34.67	31.57
TOTAL ASSET CHARGE					\$93,964	\$61,112	\$32,851	\$70.05	\$63.79
FARM ORG FEE-TRAVEL	4,085				4,085	2,900	1,184	2.53	2.30
REAL ESTATE TAXES	4,473				4,473	760	3,712	7.92	7.21
PROPERTY TAXES	511	56-			455	77	377	.81	.73
GEN FARM INSURANCE	7,023				7,023	1,053	5,970	12.73	11.59
FARM UTILITIES	16,894				16,894	8,278	8,616	18.37	16.73
TOTAL OTHER EXP					\$32,932	\$13,070	\$19,861	\$42.35	\$38.57
TOTALS	\$395,209	\$332-	\$3,520-	\$132,773	\$534,760	\$381,077	\$143,052	\$305.02	\$277.77

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - TURKEY

SOUTHEASTERN KANSAS

12 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(((
HIRED LABOR	17,246				17,246	16,556	689	13.27	12.32
OPERATOR LABOR				25,875	25,875	24,840	1,035	19.90	18.48
FAMILY LABOR				3,187	3,187	3,060	127	2.45	2.28
TOTAL LABOR					\$79,241	\$44,456	\$1,852	\$35.62	\$33.08
MACHINERY REPAIRS	14,061	166-			13,894	11,254	2,639	50.77	47.14
IRRIGATION REPAIR									
MACHINE HIRE	1,977				1,977	929	1,047	20.15	18.71
GAS-FUEL-OIL	6,257				6,257	4,880	1,376	26.47	24.58
FARM AUTO EXPENSE	2,200				2,200	1,716	484	9.31	8.64
DEPR-MOTOR VEHICLE				7,181	7,181	6,965	215	4.14	3.85
DEPR-MACHINERY				6,976	6,976	6,418	558	10.73	9.97
TOTAL MACHINERY					\$38,487	\$32,164	\$6,322	\$121.58	\$112.89
SEEDS-CROP INSURANCE	529				529		529	10.17	9.45
FERTILIZER-LIME	1,787				1,787		1,787	34.38	31.93
IRRIGATION ENERGY	8				8		8	.16	.15
CROP STOR-MARKETING		658-	228-		886-		886-	17.05-	15.83-
HERBICIDE-INSECT	819				819		819	15.75	14.63
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$2,257		\$2,257	\$43.42	\$40.32
DAIRY EXPENSE									
FEED PURCHASED	3,541	475	133-		3,883	3,883			
VET-MEDICINE-DRUGS	952				952	952			
LVSTK MARKET-BREED	2,406				2,406	2,406			
LIVESTOCK SUPPLIES									
TOTAL LVSTK EXP.					\$7,242	\$7,242			
BUILDING REPAIRS	675				675	675			
CONSERVATION									
DEPR-BUILDINGS				14,542	14,542	12,942	1,599	30.76	28.56
TOTAL IMPROVEMENT					\$15,217	\$13,617	\$1,599	\$30.76	\$28.56
INTEREST PAID	20,192				20,192	17,567	2,625	50.48	46.88
CASH FARM RENT	1,454				1,454	1,090	363	6.99	6.49
NET C & I ASST CHG				8,465	8,465	7,450	1,015	19.54	18.14
NET LT ASSET CHG				1,585	1,585	1,220	364	7.01	6.51
TOTAL ASSET CHARGE					\$31,698	\$27,328	\$4,369	\$84.02	\$78.02
FARM ORG FEE-TRAVEL	2,173				2,173	2,043	130	2.51	2.33
REAL ESTATE TAXES	5,193				5,193	415	4,777	91.88	85.32
PROPERTY TAXES	382				382	30	351	6.77	6.28
GEN FARM INSURANCE	6,395				6,395	511	5,884	113.16	105.07
FARM UTILITIES	40,746				40,746	34,634	6,111	117.54	109.14
TOTAL OTHER EXP					\$54,891	\$37,635	\$17,256	\$331.85	\$308.15
TOTALS	\$129,002	\$350-	\$361-	\$67,813	\$229,036	\$162,446	\$33,657	\$647.25	\$601.02

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - BACKGROUNDING

SOUTHEASTERN KANSAS

16 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(146)	(58)	
HIRED LABOR	10,746				10,746	10,208	537	3.68	9.26
OPERATOR LABOR				21,768	21,768	20,680	1,088	7.46	18.77
FAMILY LABOR				1,968	1,968	1,870	98	.67	1.70
TOTAL LABOR					\$89,375	\$32,759	\$1,724	\$11.81	\$29.73
MACHINERY REPAIRS	9,801				9,801	8,919	882	6.04	15.21
IRRIGATION REPAIR									
MACHINE HIRE	5,720				5,720	4,690	1,029	7.05	17.75
GAS-FUEL-OIL	8,699		4		8,703	8,007	696	4.77	12.01
FARM AUTO EXPENSE	781				781	719	62	.43	1.08
DEPR-MOTOR VEHICLE				7,028	7,028	6,747	281	1.93	4.85
DEPR-MACHINERY				3,432	3,432	3,226	205	1.41	3.55
TOTAL MACHINERY					\$35,468	\$32,311	\$3,157	\$21.63	\$54.45
SEEDS-CROP INSURANCE	1,346				1,346		1,346	9.22	23.21
FERTILIZER-LIME	3,654		437-		3,217		3,217	22.03	55.47
IRRIGATION ENERGY									
CROP STOR-MARKETING	340		1,031		1,371		1,371	9.39	23.64
HERBICIDE-INSECT	2,052		62		2,115		2,115	14.49	36.47
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$8,050		\$8,050	\$55.14	\$138.79
DAIRY EXPENSE									
FEED PURCHASED	94,639	1,202-	3,181-		90,254	90,254			
VET-MEDICINE-DRUGS	20,950				20,950	20,950			
LVSTK MARKET-BREED	25,109				25,109	25,109			
LIVESTOCK SUPPLIES									
TOTAL LVSTK EXP.					\$136,313	\$136,313			
BUILDING REPAIRS	3,631				3,631	3,559	72	.50	1.25
CONSERVATION	249				249	249	249	1.71	4.30
DEPR-BUILDINGS				1,898	1,898	1,727	170	1.17	2.95
TOTAL IMPROVEMENT					\$5,779	\$5,286	\$493	\$3.38	\$8.50
INTEREST PAID	30,252	7,263			37,515	36,015	1,500	10.28	25.87
CASH FARM RENT	84,626				84,626	74,471	10,155	69.56	175.09
NET C & I ASST CHG				13,940	13,940	12,964	975	6.68	16.82
NET LT ASSET CHG				54,789	54,789	42,187	12,601	86.31	217.27
TOTAL ASSET CHARGE					\$190,871	\$165,638	\$25,233	\$172.83	\$435.05
FARM ORG FEE-TRAVEL	2,905				2,905	2,789	116	.80	2.00
REAL ESTATE TAXES	3,910				3,910	2,815	1,095	7.50	18.88
PROPERTY TAXES	515	133-			381	274	106	.73	1.84
GEN FARM INSURANCE	3,381				3,381	2,434	946	6.49	16.33
FARM UTILITIES	3,790				3,790	3,525	265	1.82	4.57
TOTAL OTHER EXP					\$14,370	\$11,840	\$2,530	\$17.33	\$43.63
TOTALS	\$317,105	\$5,926	\$2,520-	\$104,825	\$480,229	\$384,149	\$41,188	\$282.11	\$710.15

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - COW HERD

SOUTHEASTERN KANSAS

57 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(476)	(480)	
HIRED LABOR	5,155				5,155	2,680	2,474	5.20	5.16
OPERATOR LABOR				25,768	25,768	13,399	12,368	25.98	25.77
FAMILY LABOR				1,263	1,263	656	606	1.27	1.26
TOTAL LABOR					\$46,557	\$16,737	\$15,449	\$32.46	\$32.19
MACHINERY REPAIRS	14,074	53-			14,021	3,926	10,095	21.21	21.03
IRRIGATION REPAIR	10				10	3	7	.02	.02
MACHINE HIRE	5,326	73-			5,252	787	4,464	9.38	9.30
GAS-FUEL-OIL	10,903	15-	91		10,979	3,403	7,575	15.92	15.78
FARM AUTO EXPENSE	1,053				1,053	326	726	1.53	1.51
DEPR-MOTOR VEHICLE				8,694	8,694	4,608	4,086	8.58	8.51
DEPR-MACHINERY				4,963	4,963	1,836	3,126	6.57	6.51
TOTAL MACHINERY					\$44,975	\$14,891	\$30,083	\$63.20	\$62.67
SEEDS-CROP INSURANCE	8,624		97-		8,527		8,527	17.91	17.76
FERTILIZER-LIME	17,266	369-	704-		16,191		16,191	34.02	33.73
IRRIGATION ENERGY									
CROP STOR-MARKETING	733				733		733	1.54	1.53
HERBICIDE-INSECT	5,866		121		5,988		5,988	12.58	12.48
CROP SUPPLIES			89		89		89	.19	.19
TOTAL CROP EXPENSE					\$31,530		\$31,530	\$66.24	\$65.69
DAIRY EXPENSE	6				6	6			
FEED PURCHASED	12,280	245	134		12,660	12,660			
VET-MEDICINE-DRUGS	2,670	68-			2,602	2,602			
LVSTK MARKET-BREED	1,964				1,964	1,964			
LIVESTOCK SUPPLIES			73		73	73			
TOTAL LVSTK EXP.					\$17,307	\$17,307			
BUILDING REPAIRS	1,614				1,614	823	790	1.66	1.65
CONSERVATION	294				294		294	.62	.61
DEPR-BUILDINGS				1,389	1,389	389	1,000	2.10	2.08
TOTAL IMPROVEMENT					\$3,297	\$1,212	\$2,085	\$4.38	\$4.34
INTEREST PAID	10,386	239			10,625	4,250	6,375	13.39	13.28
CASH FARM RENT	17,955	56			18,011	13,328	4,683	9.84	9.76
NET C & I ASST CHG				22,933	22,933	14,677	8,255	17.34	17.20
NET LT ASSET CHG				43,540	43,540	29,171	14,368	30.19	29.93
TOTAL ASSET CHARGE					\$95,110	\$61,428	\$33,682	\$70.76	\$70.17
FARM ORG FEE-TRAVEL	1,637				1,637	687	949	1.99	1.98
REAL ESTATE TAXES	4,516				4,516	451	4,065	8.54	8.47
PROPERTY TAXES	600	1			602	60	542	1.14	1.13
GEN FARM INSURANCE	2,893				2,893	115	2,777	5.84	5.79
FARM UTILITIES	3,363				3,363	941	2,421	5.09	5.05
TOTAL OTHER EXP					\$13,013	\$2,257	\$10,756	\$22.60	\$22.41
TOTALS	\$129,199	\$38-	\$291-	\$108,552	\$251,792	\$113,833	\$123,588	\$259.64	\$257.48

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - SOW & LITTER (MA SOUTHEASTERN KANSAS

6 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(1342)	(1446)	
HIRED LABOR	44,817				44,817	26,442	18,375	13.69	12.71
OPERATOR LABOR				45,000	45,000	26,550	18,450	13.75	12.76
FAMILY LABOR				6,375	6,375	3,761	2,613	1.95	1.81
TOTAL LABOR					\$109,206	\$56,753	\$39,438	\$29.39	\$27.27
MACHINERY REPAIRS	33,152				33,152	10,940	22,212	16.55	15.36
IRRIGATION REPAIR									
MACHINE HIRE	12,803				12,803	3,841	8,962	6.68	6.20
GAS-FUEL-OIL	31,947		1,783-		30,164	9,652	20,511	15.28	14.19
FARM AUTO EXPENSE	361				361	115	245	.18	.17
DEPR-MOTOR VEHICLE				25,096	25,096	18,571	6,525	4.86	4.51
DEPR-MACHINERY				17,024	17,024	7,831	9,193	6.85	6.36
TOTAL MACHINERY					\$118,602	\$50,952	\$67,650	\$50.41	\$46.78
SEEDS-CROP INSURANCE	38,833		656-		38,176		38,176	28.45	26.40
FERTILIZER-LIME	46,994		4,360-		42,634		42,634	31.77	29.48
IRRIGATION ENERGY									
CROP STOR-MARKETING	1,135		4,188-		3,052-		3,052-	2.27-	2.11-
HERBICIDE-INSECT	29,610		5,395-		24,215		24,215	18.04	16.75
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$101,973		\$101,973	\$75.99	\$70.52
DAIRY EXPENSE									
FEED PURCHASED	228,304	3,644-	13,883-		210,776	210,776			
VET-MEDICINE-DRUGS	8,936				8,936	8,936			
LVSTK MARKET-BREED	17,679				17,679	17,679			
LIVESTOCK SUPPLIES			1,666-		1,666-	1,666-			
TOTAL LVSTK EXP.					\$235,725	\$235,725			
BUILDING REPAIRS	6,078				6,078	5,105	972	.72	.67
CONSERVATION	268				268		268	.20	.19
DEPR-BUILDINGS				21,620	21,620	6,053	15,566	11.60	10.77
TOTAL IMPROVEMENT					\$27,966	\$11,159	\$16,807	\$12.52	\$11.62
INTEREST PAID	7,599	435-			7,164	4,011	3,152	2.35	2.18
CASH FARM RENT	15,800				15,800	5,530	10,270	7.65	7.10
NET C & I ASST CHG				102,907	102,907	59,686	43,221	32.21	29.89
NET LT ASSET CHG				80,063	80,063	41,633	38,430	28.64	26.58
TOTAL ASSET CHARGE					\$205,935	\$110,861	\$95,073	\$70.84	\$65.75
FARM ORG FEE-TRAVEL	5,596				5,596	3,469	2,126	1.58	1.47
REAL ESTATE TAXES	11,037				11,037		11,037	8.22	7.63
PROPERTY TAXES	1,006	284-			721		721	.54	.50
GEN FARM INSURANCE	8,697				8,697		8,697	6.48	6.02
FARM UTILITIES	19,659				19,659	7,667	11,992	8.94	8.29
TOTAL OTHER EXP					\$45,712	\$11,136	\$34,575	\$25.76	\$23.91
TOTALS	\$570,320	\$4,364-	\$31,933-	\$298,086	\$845,123	\$476,589	\$355,520	\$264.92	\$245.86

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - LIVESTOCK

SOUTHEASTERN KANSAS

27 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(527)	(589)	
HIRED LABOR	10,940				10,940	7,548	3,391	6.44	5.76
OPERATOR LABOR				30,100	30,100	20,769	9,331	17.71	15.84
FAMILY LABOR				2,416	2,416	1,667	749	1.42	1.27
TOTAL LABOR					\$89,170	\$29,985	\$13,471	\$25.56	\$22.87
MACHINERY REPAIRS	17,140				17,140	9,256	7,884	14.96	13.39
IRRIGATION REPAIR									
MACHINE HIRE	4,918	22			4,941	1,334	3,606	6.84	6.12
GAS-FUEL-OIL	14,380		544-		13,835	7,886	5,949	11.29	10.10
FARM AUTO EXPENSE	1,139				1,139	649	490	.93	.83
DEPR-MOTOR VEHICLE				14,806	14,806	12,289	2,517	4.78	4.27
DEPR-MACHINERY				6,759	6,759	4,664	2,095	3.98	3.56
TOTAL MACHINERY					\$58,624	\$36,080	\$22,543	\$42.78	\$38.27
SEEDS-CROP INSURANCE	12,620		782-		11,837		11,837	22.46	20.10
FERTILIZER-LIME	20,773		607		21,380		21,380	40.57	36.30
IRRIGATION ENERGY									
CROP STOR-MARKETING	247		188-		59		59	.11	.10
HERBICIDE-INSECT	7,387		861-		6,525		6,525	12.38	11.08
CROP SUPPLIES			629		629		629	1.19	1.07
TOTAL CROP EXPENSE					\$40,433		\$40,433	\$76.72	\$68.65
DAIRY EXPENSE	1,292				1,292	1,292			
FEED PURCHASED	52,805	1,003	657		54,465	54,465			
VET-MEDICINE-DRUGS	10,506				10,506	10,506			
LVSTK MARKET-BREED	7,172				7,172	7,172			
LIVESTOCK SUPPLIES			9		9	9			
TOTAL LVSTK EXP.					\$73,446	\$73,446			
BUILDING REPAIRS	2,698				2,698	2,239	458	.87	.78
CONSERVATION	314				314	314	314	.60	.53
DEPR-BUILDINGS				3,419	3,419	1,846	1,572	2.98	2.67
TOTAL IMPROVEMENT					\$6,431	\$4,085	\$2,345	\$4.45	\$3.98
INTEREST PAID	16,493	116-			16,376	10,644	5,731	10.88	9.73
CASH FARM RENT	27,557	6-			27,551	19,010	8,541	16.21	14.50
NET C & I ASST CHG				29,754	29,754	22,018	7,736	14.68	13.13
NET LT ASSET CHG				36,035	36,035	27,387	8,648	16.41	14.68
TOTAL ASSET CHARGE					\$109,719	\$79,061	\$30,657	\$58.17	\$52.05
FARM ORG FEE-TRAVEL	1,863				1,863	1,323	540	1.03	.92
REAL ESTATE TAXES	5,077				5,077	1,015	4,061	7.71	6.90
PROPERTY TAXES	562	262-			299	59	239	.46	.41
GEN FARM INSURANCE	4,453				4,453	801	3,651	6.93	6.20
FARM UTILITIES	7,625				7,625	3,736	3,889	7.38	6.60
TOTAL OTHER EXP					\$19,320	\$6,937	\$12,382	\$23.50	\$21.02
TOTALS	\$227,971	\$639	\$472-	\$123,293	\$397,145	\$229,596	\$121,835	\$231.19	\$206.85

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - BACKGROUNDING

SOUTHEASTERN KANSAS

13 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(498)	(474)	
HIRED LABOR	1,408				1,408	760	647	1.30	1.37
OPERATOR LABOR				23,469	23,469	12,673	10,795	21.68	22.78
FAMILY LABOR				173	173	93	79	.16	.17
TOTAL LABOR					\$44,370	\$13,527	\$11,523	\$23.14	\$24.31
MACHINERY REPAIRS	13,274				13,274	6,504	6,769	13.59	14.28
IRRIGATION REPAIR	6				6	3	3	.01	.01
MACHINE HIRE	4,589				4,589	1,468	3,120	6.27	6.58
GAS-FUEL-OIL	8,020	53	353-		7,720	3,783	3,937	7.91	8.31
FARM AUTO EXPENSE	937				937	459	478	.96	1.01
DEPR-MOTOR VEHICLE				7,661	7,661	5,363	2,298	4.62	4.85
DEPR-MACHINERY				4,814	4,814	2,936	1,877	3.77	3.96
TOTAL MACHINERY					\$39,004	\$20,518	\$18,485	\$37.12	\$39.00
SEEDS-CROP INSURANCE	9,111		1,326		10,438		10,438	20.96	22.02
FERTILIZER-LIME	15,279		343		15,623		15,623	31.37	32.96
IRRIGATION ENERGY									
CROP STOR-MARKETING	1,499		15-		1,484		1,484	2.98	3.13
HERBICIDE-INSECT	5,067		11		5,079		5,079	10.20	10.72
CROP SUPPLIES			446-		446-		446-	.90-	.94-
TOTAL CROP EXPENSE					\$32,178		\$32,178	\$64.62	\$67.89
DAIRY EXPENSE									
FEED PURCHASED	50,521	526-	6,682		56,677	56,677			
VET-MEDICINE-DRUGS	11,155				11,155	11,155			
LVSTK MARKET-BREED	5,373				5,373	5,373			
LIVESTOCK SUPPLIES			326-		326-	326-			
TOTAL LVSTK EXP.					\$72,879	\$72,879			
BUILDING REPAIRS	753				753	512	241	.48	.51
CONSERVATION	16				16		16	.03	.04
DEPR-BUILDINGS				3,064	3,064	1,256	1,807	3.63	3.81
TOTAL IMPROVEMENT					\$3,834	\$1,768	\$2,065	\$4.15	\$4.36
INTEREST PAID	21,187	312			21,500	12,255	9,245	18.56	19.50
CASH FARM RENT	15,534				15,534	11,029	4,504	9.05	9.50
NET C & I ASST CHG				21,802	21,802	16,787	5,014	10.07	10.58
NET LT ASSET CHG				48,921	48,921	31,798	17,122	34.38	36.12
TOTAL ASSET CHARGE					\$107,758	\$71,871	\$35,887	\$72.06	\$75.71
FARM ORG FEE-TRAVEL	1,803				1,803	1,244	559	1.12	1.18
REAL ESTATE TAXES	5,214				5,214	1,981	3,232	6.49	6.82
PROPERTY TAXES	298	26			325	123	201	.41	.43
GEN FARM INSURANCE	4,528				4,528	1,449	3,079	6.18	6.50
FARM UTILITIES	2,865				2,865	1,060	1,805	3.63	3.81
TOTAL OTHER EXP					\$14,737	\$5,858	\$8,878	\$17.83	\$18.73
TOTALS	\$178,448	\$133-	\$7,222	\$109,906	\$314,763	\$186,424	\$109,018	\$218.91	\$230.00

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP-BACKGROUNDING-FINI SOUTHEASTERN 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
							(1349)	(1373)	
HIRED LABOR	13,488				13,488	6,069	7,418	5.50	5.40
OPERATOR LABOR				34,714	34,714	15,621	19,092	14.15	13.91
FAMILY LABOR				10,285	10,285	4,628	5,657	4.19	4.12
TOTAL LABOR					\$73,225	\$26,319	\$32,168	\$23.85	\$23.43
MACHINERY REPAIRS	30,960				30,960	10,216	20,743	15.38	15.11
IRRIGATION REPAIR									
MACHINE HIRE	15,931				15,931	5,416	10,514	7.79	7.66
GAS-FUEL-OIL	25,613		1,428-		24,185	8,464	15,720	11.65	11.45
FARM AUTO EXPENSE	795				795	278	516	.38	.38
DEPR-MOTOR VEHICLE				27,723	27,723	19,960	7,762	5.75	5.65
DEPR-MACHINERY				14,703	14,703	7,204	7,498	5.56	5.46
TOTAL MACHINERY					\$114,298	\$51,541	\$62,756	\$46.52	\$45.71
SEEDS-CROP INSURANCE	26,288		4,377		30,665		30,665	22.73	22.33
FERTILIZER-LIME	58,631		357-		58,274		58,274	43.20	42.44
IRRIGATION ENERGY									
CROP STOR-MARKETING	669		1,571-		901-		901-	.67-	.66-
HERBICIDE-INSECT	23,182		2,525-		20,656		20,656	15.31	15.04
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$108,694		\$108,694	\$80.57	\$79.17
DAIRY EXPENSE									
FEED PURCHASED	186,167	13,161-	12,326-		160,678	160,678			
VET-MEDICINE-DRUGS	32,315				32,315	32,315			
LVSTK MARKET-BREED	14,398				14,398	14,398			
LIVESTOCK SUPPLIES									
TOTAL LVSTK EXP.					\$207,393	\$207,393			
BUILDING REPAIRS	3,991				3,991	3,193	798	.59	.58
CONSERVATION	4,406				4,406		4,406	3.27	3.21
DEPR-BUILDINGS				4,531	4,531	1,495	3,035	2.25	2.21
TOTAL IMPROVEMENT					\$12,929	\$4,688	\$8,240	\$6.11	\$6.00
INTEREST PAID	38,456	1,328-			37,127	24,132	12,994	9.63	9.46
CASH FARM RENT	31,858				31,858	17,203	14,655	10.86	10.67
NET C & I ASST CHG				72,486	72,486	53,640	18,846	13.97	13.73
NET LT ASSET CHG				106,868	106,868	56,640	50,228	37.23	36.58
TOTAL ASSET CHARGE					\$248,341	\$151,617	\$96,724	\$71.70	\$70.45
FARM ORG FEE-TRAVEL	2,315				2,315	1,296	1,018	.76	.74
REAL ESTATE TAXES	9,731				9,731	486	9,244	6.85	6.73
PROPERTY TAXES	1,321				1,321	66	1,255	.93	.91
GEN FARM INSURANCE	5,907				5,907		5,907	4.38	4.30
FARM UTILITIES	5,073				5,073	2,283	2,790	2.07	2.03
TOTAL OTHER EXP					\$24,348	\$4,132	\$20,216	\$14.99	\$14.72
TOTALS	\$531,504	\$14,490-	\$13,832-	\$271,312	\$789,231	\$445,692	\$328,801	\$243.74	\$239.48

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - BEEF

SOUTHEASTERN KANSAS

21 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(974)	(1078)	
HIRED LABOR	3,831				3,831	1,609	2,222	2.28	2.06
OPERATOR LABOR				29,571	29,571	12,420	17,151	17.61	15.91
FAMILY LABOR				1,500	1,500	630	870	.89	.81
TOTAL LABOR					\$59,251	\$14,659	\$20,243	\$20.78	\$18.78
MACHINERY REPAIRS	22,218				22,218	3,110	19,107	19.62	17.73
IRRIGATION REPAIR	154				154	21	132	.14	.12
MACHINE HIRE	10,129				10,129	506	9,623	9.88	8.93
GAS-FUEL-OIL	19,601		209-		19,391	3,878	15,513	15.93	14.39
FARM AUTO EXPENSE	446				446	89	356	.37	.33
DEPR-MOTOR VEHICLE				17,372	17,372	7,817	9,554	9.81	8.86
DEPR-MACHINERY				14,343	14,343	4,159	10,183	10.46	9.45
TOTAL MACHINERY					\$84,056	\$19,583	\$64,473	\$66.19	\$59.81
SEEDS-CROP INSURANCE	31,740	916-	1,812		32,637		32,637	33.51	30.28
FERTILIZER-LIME	45,538		540		46,079		46,079	47.31	42.75
IRRIGATION ENERGY									
CROP STOR-MARKETING	841		3,130		3,972		3,972	4.08	3.69
HERBICIDE-INSECT	11,913		840		12,753		12,753	13.09	11.83
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$95,442		\$95,442	\$97.99	\$88.54
DAIRY EXPENSE									
FEED PURCHASED	200,340	1,345	1,207		202,892	202,892			
VET-MEDICINE-DRUGS	6,169				6,169	6,169			
LVSTK MARKET-BREED	8,270				8,270	8,270			
LIVESTOCK SUPPLIES			867		867	867			
TOTAL LVSTK EXP.					\$218,200	\$218,200			
BUILDING REPAIRS	2,228				2,228	735	1,493	1.53	1.39
CONSERVATION	438				438		438	.45	.41
DEPR-BUILDINGS				2,981	2,981	447	2,534	2.60	2.35
TOTAL IMPROVEMENT					\$5,648	\$1,182	\$4,465	\$4.58	\$4.14
INTEREST PAID	35,709	696			36,405	12,741	23,663	24.30	21.95
CASH FARM RENT	23,424	379			23,804	13,092	10,711	11.00	9.94
NET C & I ASST CHG				35,149	35,149	20,386	14,762	15.16	13.69
NET LT ASSET CHG				45,430	45,430	23,624	21,806	22.39	20.23
TOTAL ASSET CHARGE					\$140,789	\$69,844	\$70,944	\$72.84	\$65.81
FARM ORG FEE-TRAVEL	2,373				2,373	878	1,495	1.53	1.39
REAL ESTATE TAXES	6,744				6,744	606	6,137	6.30	5.69
PROPERTY TAXES	481				481	43	437	.45	.41
GEN FARM INSURANCE	6,693				6,693	133	6,559	6.73	6.08
FARM UTILITIES	4,372				4,372	1,049	3,323	3.41	3.08
TOTAL OTHER EXP					\$20,664	\$2,711	\$17,953	\$18.43	\$16.65
TOTALS	\$443,661	\$1,504	\$8,189	\$146,348	\$624,053	\$326,182	\$273,522	\$280.82	\$253.73