

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP FARM

SOUTHWESTERN KANSAS

88 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(1919)	(1114)	
HIRED LABOR	16,867				16,867	337	16,529	8.61	14.84
OPERATOR LABOR				26,693	26,693	533	26,159	13.63	23.48
FAMILY LABOR				1,125	1,125	22	1,102	.57	.99
TOTAL LABOR					\$44,685	\$893	\$43,791	\$22.82	\$39.31
MACHINERY REPAIRS	22,982	232-			22,749	2,502	20,247	10.55	18.18
IRRIGATION REPAIR	1,470				1,470	161	1,308	.68	1.17
MACHINE HIRE	14,497	71-			14,425	865	13,559	7.07	12.17
GAS-FUEL-OIL	16,914	22-	258-		16,634	1,996	14,637	7.63	13.14
FARM AUTO EXPENSE	930				930	111	818	.43	.73
DEPR-MOTOR VEHICLE				8,441	8,441	2,110	6,330	3.30	5.68
DEPR-MACHINERY				7,349	7,349	1,028	6,320	3.29	5.67
TOTAL MACHINERY					\$72,000	\$8,776	\$63,223	\$32.95	\$56.75
SEEDS-CROP INSURANCE	8,861	74-	63-		8,724		8,724	4.55	7.83
FERTILIZER-LIME	21,672	109-	317		21,880		21,880	11.40	19.64
IRRIGATION ENERGY	6,691				6,691		6,691	3.49	6.01
CROP STOR-MARKETING	2,228	14	569-		1,674		1,674	.87	1.50
HERBICIDE-INSECT	17,753		377		18,131		18,131	9.45	16.28
CROP SUPPLIES			177		177		177	.09	.16
TOTAL CROP EXPENSE					\$57,279		\$57,279	\$29.85	\$51.42
DAIRY EXPENSE	31				31	31			
FEED PURCHASED	14,829	268	433		15,530	15,530			
VET-MEDICINE-DRUGS	3,251				3,251	3,251			
LVSTK MARKET-BREED	1,418				1,418	1,418			
LIVESTOCK SUPPLIES			12		12	12			
TOTAL LVSTK EXP.					\$20,244	\$20,244			
BUILDING REPAIRS	1,475				1,475	442	1,032	.54	.93
CONSERVATION	374				374		374	.20	.34
DEPR-BUILDINGS				1,337	1,337	160	1,177	.61	1.06
TOTAL IMPROVEMENT					\$3,187	\$603	\$2,584	\$1.35	\$2.32
INTEREST PAID	10,791	420			11,212	2,466	8,745	4.56	7.85
CASH FARM RENT	7,978				7,978	2,712	5,266	2.74	4.73
NET C & I ASST CHG				19,557	19,557	7,431	12,125	6.32	10.88
NET LT ASSET CHG				35,722	35,722	7,144	28,577	14.89	25.65
TOTAL ASSET CHARGE					\$74,470	\$19,755	\$54,714	\$28.51	\$49.12
FARM ORG FEE-TRAVEL	3,113				3,113	685	2,428	1.27	2.18
REAL ESTATE TAXES	4,859				4,859	145	4,713	2.46	4.23
PROPERTY TAXES	1,267	36-			1,231	36	1,194	.62	1.07
GEN FARM INSURANCE	4,635				4,635	139	4,496	2.34	4.04
FARM UTILITIES	4,903				4,903	686	4,216	2.20	3.79
TOTAL OTHER EXP					\$18,742	\$1,693	\$17,049	\$8.88	\$15.30
TOTALS	\$189,799	\$155	\$428	\$100,225	\$290,609	\$51,966	\$238,642	\$124.36	\$214.22

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP FARM IRRIGATED

SOUTHWESTERN KANSAS

20 FARMS

DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(1761)	(1324)	
HIRED LABOR	22,990				22,990	689	22,300	12.66	16.84
OPERATOR LABOR				25,380	25,380	761	24,618	13.98	18.59
FAMILY LABOR									
TOTAL LABOR					\$67,113	\$1,451	\$46,919	\$26.64	\$35.44
MACHINERY REPAIRS	41,616	967-			40,649	2,845	37,803	21.47	28.55
IRRIGATION REPAIR	12,043				12,043	843	11,200	6.36	8.46
MACHINE HIRE	68,610				68,610	2,058	66,552	37.79	50.27
GAS-FUEL-OIL	26,778	537-	135		26,376	2,637	23,738	13.48	17.93
FARM AUTO EXPENSE	575				575	57	518	.29	.39
DEPR-MOTOR VEHICLE				10,420	10,420	1,458	8,961	5.09	6.77
DEPR-MACHINERY				17,298	17,298	1,556	15,741	8.94	11.89
TOTAL MACHINERY					\$175,973	\$11,457	\$164,516	\$93.42	\$124.26
SEEDS-CROP INSURANCE	28,589		4,576		33,166		33,166	18.83	25.05
FERTILIZER-LIME	52,764		303-		52,461		52,461	29.79	39.62
IRRIGATION ENERGY	47,158				47,158		47,158	26.78	35.62
CROP STOR-MARKETING	564		20-		544		544	.31	.41
HERBICIDE-INSECT	34,787	125-	837		35,499		35,499	20.16	26.81
CROP SUPPLIES			250-		250-		250-	.14-	.19-
TOTAL CROP EXPENSE					\$168,579		\$168,579	\$95.73	\$127.33
DAIRY EXPENSE	5				5	5			
FEED PURCHASED	10,342	1,113-	240		9,469	9,469			
VET-MEDICINE-DRUGS	5,204				5,204	5,204			
LVSTK MARKET-BREED	230				230	230			
LIVESTOCK SUPPLIES									
TOTAL LVSTK EXP.					\$14,908	\$14,908			
BUILDING REPAIRS	2,861				2,861	601	2,260	1.28	1.71
CONSERVATION									
DEPR-BUILDINGS				2,634	2,634	210	2,423	1.38	1.83
TOTAL IMPROVEMENT					\$5,496	\$811	\$4,684	\$2.66	\$3.54
INTEREST PAID	24,154	1,653			25,808	3,613	22,195	12.60	16.76
CASH FARM RENT	18,981				18,981	4,555	14,425	8.19	10.90
NET C & I ASST CHG				20,931	20,931	5,442	15,489	8.80	11.70
NET LT ASSET CHG				38,733	38,733	5,035	33,697	19.14	25.45
TOTAL ASSET CHARGE					\$104,454	\$18,646	\$85,808	\$48.73	\$64.81
FARM ORG FEE-TRAVEL	4,915				4,915	688	4,227	2.40	3.19
REAL ESTATE TAXES	6,497				6,497		6,497	3.69	4.91
PROPERTY TAXES	983	1,096			2,080		2,080	1.18	1.57
GEN FARM INSURANCE	6,029				6,029		6,029	3.42	4.55
FARM UTILITIES	3,894				3,894	272	3,621	2.06	2.74
TOTAL OTHER EXP					\$23,416	\$960	\$22,456	\$12.75	\$16.96
TOTALS	\$420,580	\$6	\$5,215	\$115,397	\$559,943	\$48,236	\$492,964	\$279.93	\$372.33

Kansas Farm Management Association

Detailed Cost Analysis

2005 DATA FARM TYPE - CROP - COW HERD

SOUTHWESTERN 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
							(1517)	(900)	
HIRED LABOR	36,299				36,299	17,060	19,238	12.68	21.38
OPERATOR LABOR				31,500	31,500	14,805	16,695	11.01	18.55
FAMILY LABOR									
TOTAL LABOR					\$91,216	\$31,865	\$35,933	\$23.69	\$39.93
MACHINERY REPAIRS	16,596				16,596	3,319	13,277	8.75	14.75
IRRIGATION REPAIR	364				364	72	291	.19	.32
MACHINE HIRE	9,487				9,487	758	8,728	5.75	9.70
GAS-FUEL-OIL	17,044		266		17,311	4,500	12,810	8.44	14.23
FARM AUTO EXPENSE	3,394				3,394	882	2,512	1.66	2.79
DEPR-MOTOR VEHICLE				5,531	5,531	2,544	2,986	1.97	3.32
DEPR-MACHINERY				8,382	8,382	3,269	5,113	3.37	5.68
TOTAL MACHINERY					\$61,068	\$15,348	\$45,720	\$30.14	\$50.80
SEEDS-CROP INSURANCE	4,146		71-		4,074		4,074	2.69	4.53
FERTILIZER-LIME	15,397		626		16,024		16,024	10.56	17.80
IRRIGATION ENERGY	2,333				2,333		2,333	1.54	2.59
CROP STOR-MARKETING	1,243	5,526			6,769		6,769	4.46	7.52
HERBICIDE-INSECT	8,704				8,704		8,704	5.74	9.67
CROP SUPPLIES									
TOTAL CROP EXPENSE					\$37,906		\$37,906	\$24.99	\$42.12
DAIRY EXPENSE									
FEED PURCHASED	10,481		14-		10,467	10,467			
VET-MEDICINE-DRUGS	4,391				4,391	4,391			
LVSTK MARKET-BREED	1,678				1,678	1,678			
LIVESTOCK SUPPLIES									
TOTAL LVSTK EXP.					\$16,537	\$16,537			
BUILDING REPAIRS	1,539				1,539	831	708	.47	.79
CONSERVATION									
DEPR-BUILDINGS				487	487	224	262	.17	.29
TOTAL IMPROVEMENT					\$2,026	\$1,055	\$971	\$.64	\$1.08
INTEREST PAID	12,155	4,129-			8,026	3,692	4,334	2.86	4.82
CASH FARM RENT	13,919				13,919	6,959	6,959	4.59	7.73
NET C & I ASST CHG				21,408	21,408	13,701	7,707	5.08	8.56
NET LT ASSET CHG				35,802	35,802	8,592	27,209	17.94	30.23
TOTAL ASSET CHARGE					\$79,156	\$32,945	\$46,210	\$30.46	\$51.35
FARM ORG FEE-TRAVEL	2,510				2,510	1,280	1,230	.81	1.37
REAL ESTATE TAXES	6,986				6,986	139	6,846	4.51	7.61
PROPERTY TAXES	619	556-			63	1	61	.04	.07
GEN FARM INSURANCE	4,076				4,076	81	3,995	2.63	4.44
FARM UTILITIES	4,474				4,474	1,118	3,355	2.21	3.73
TOTAL OTHER EXP					\$18,111	\$2,621	\$15,490	\$10.21	\$17.21
TOTALS	\$177,847	\$840	\$807	\$103,111	\$306,022	\$100,374	\$182,231	\$120.13	\$202.48