

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
NORTH CENTRAL KANSAS								270 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (1166)	PER HARVESTED ACRE (1219)
HIRED LABOR	12,301				12,301	2,829	9,471	8.12	7.77
OPERATOR LABOR				44,513	44,513	10,238	34,275	29.40	28.12
FAMILY LABOR				1,214	1,214	279	935	.80	.77
TOTAL LABOR					\$58,029	\$13,347	\$44,682	\$38.32	\$36.65
MACHINERY REPAIRS	24,000	401-			23,599	3,775	19,823	17.00	16.26
IRRIGATION REPAIR	402				402	64	337	.29	.28
MACHINE HIRE	9,648	47			9,695	1,842	7,853	6.74	6.44
GAS-FUEL-OIL	19,916	2	185-		19,733	3,157	16,575	14.22	13.60
FARM AUTO EXPENSE	998				998	159	838	.72	.69
DEPR-MOTOR VEHICLE				14,483	14,483	7,386	7,096	6.09	5.82
DEPR-MACHINERY				8,994	8,994	1,798	7,194	6.17	5.90
TOTAL MACHINERY					\$77,904	\$18,184	\$59,719	\$51.22	\$48.99
SEEDS-CROP EXPENSE	19,724	80-	1,056-		18,588		18,587	15.94	15.25
CROP INSURANCE	7,862	24-			7,837		7,837	6.72	6.43
FERTILIZER-LIME	43,363	398-	1,863-		41,102		41,101	35.25	33.72
IRRIGATION ENERGY	287				287		287	.25	.24
CROP STOR-MARKETING	1,052	23-	23		1,052		1,051	.90	.86
HERBICIDE-INSECT	19,579	26-	762-		18,791		18,790	16.12	15.41
TOTAL CROP EXPENSE					\$87,657		\$87,657	\$75.18	\$71.91
DAIRY EXPENSE	2,080	95	54-		2,121	2,121			
FEED PURCHASED	36,709	117	725-		36,101	36,101			
VET-MEDICINE-DRUGS	4,562				4,562	4,562			
LVSTK MARKET-BREED	4,132	6-			4,126	4,126			
TOTAL LVST EXPENSE					\$46,910	\$46,910			
BUILDING REPAIRS	1,680	32-	32		1,680	940	739	.63	.61
CONSERVATION	318				318		317	.27	.26
DEPR-BUILDINGS				2,125	2,125	340	1,785	1.53	1.46
TOTAL IMPROVEMENT					\$4,123	\$1,281	\$2,842	\$2.44	\$2.33
INTEREST PAID	20,953	176			21,129	6,338	14,790	12.68	12.13
CASH FARM RENT	23,570	148			23,718	9,487	14,230	12.20	11.67
NET C & I ASST CHG				23,102	23,102	9,702	13,399	11.49	10.99
NET LT ASSET CHG				25,085	25,085	7,525	17,559	15.06	14.40
TOTAL ASSET CHARGE					\$93,035	\$33,054	\$59,980	\$51.44	\$49.20
FARM ORG FEE-TRAVEL	3,005				3,005	961	2,043	1.75	1.68
REAL ESTATE TAXES	4,666	33			4,699	46	4,652	3.99	3.82
PROPERTY TAXES	698				698	6	690	.59	.57
GEN FARM INSURANCE	4,855				4,855	194	4,661	4.00	3.82
FARM UTILITIES	5,334				5,334	960	4,373	3.75	3.59
TOTAL OTHER EXP.					\$18,591	\$2,170	\$16,421	\$14.08	\$13.47
TOTALS	\$271,693	\$372-	\$4,589-	\$119,516	\$386,248	\$114,946	\$271,302	\$232.68	\$222.56

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	NORTH CENTRAL KANSAS								199 FARMS
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (1310)	PER HARVESTED ACRE (1352)
HIRED LABOR	10,788				10,788	1,402	9,385	7.16	6.94
OPERATOR LABOR				44,669	44,669	5,807	38,862	29.67	28.74
FAMILY LABOR				1,054	1,054	136	916	.70	.68
TOTAL LABOR					\$56,511	\$7,346	\$49,165	\$37.53	\$36.36
MACHINERY REPAIRS	24,943	457-			24,485	2,448	22,036	16.82	16.30
IRRIGATION REPAIR	491				491	49	442	.34	.33
MACHINE HIRE	9,471	66-			9,405	1,410	7,994	6.10	5.91
GAS-FUEL-OIL	20,368	2	154-		20,216	2,021	18,194	13.89	13.46
FARM AUTO EXPENSE	1,061				1,061	106	954	.73	.71
DEPR-MOTOR VEHICLE				15,305	15,305	6,428	8,876	6.78	6.57
DEPR-MACHINERY				9,326	9,326	1,212	8,113	6.19	6.00
TOTAL MACHINERY					\$80,289	\$13,677	\$66,613	\$50.85	\$49.27
SEEDS-CROP EXPENSE	22,080	109-	1,141-		20,830		20,830	15.90	15.41
CROP INSURANCE	9,009	33-			8,976		8,976	6.85	6.64
FERTILIZER-LIME	48,480	531-	2,052-		45,897		45,897	35.04	33.95
IRRIGATION ENERGY	357				357		357	.27	.26
CROP STOR-MARKETING	1,282	31-	31		1,282		1,282	.98	.95
HERBICIDE-INSECT	22,431	36-	946-		21,449		21,449	16.37	15.86
TOTAL CROP EXPENSE					\$98,792		\$98,792	\$75.41	\$73.07
DAIRY EXPENSE	1	42	42-		1	1			
FEED PURCHASED	11,158	650	325-		11,483	11,483			
VET-MEDICINE-DRUGS	2,604				2,604	2,604			
LVSTK MARKET-BREED	2,883	8-			2,875	2,875			
TOTAL LVST EXPENSE					\$16,962	\$16,962			
BUILDING REPAIRS	1,537	42-	42		1,537	768	768	.59	.57
CONSERVATION	269				269		269	.21	.20
DEPR-BUILDINGS				1,790	1,790	179	1,611	1.23	1.19
TOTAL IMPROVEMENT					\$3,597	\$948	\$2,649	\$2.02	\$1.96
INTEREST PAID	19,870	130-			19,740	4,540	15,199	11.60	11.24
CASH FARM RENT	24,616	41			24,657	8,383	16,273	12.42	12.04
NET C & I ASST CHG				21,014	21,014	7,144	13,869	10.59	10.26
NET LT ASSET CHG				24,023	24,023	6,486	17,536	13.39	12.97
TOTAL ASSET CHARGE					\$89,434	\$26,555	\$62,880	\$48.00	\$46.51
FARM ORG FEE-TRAVEL	3,181				3,181	731	2,449	1.87	1.81
REAL ESTATE TAXES	4,664	42			4,706	47	4,658	3.56	3.45
PROPERTY TAXES	730				730	7	722	.55	.53
GEN FARM INSURANCE	5,099				5,099	203	4,895	3.74	3.62
FARM UTILITIES	4,949				4,949	593	4,355	3.32	3.22
TOTAL OTHER EXP.					\$18,665	\$1,584	\$17,081	\$13.04	\$12.63
TOTALS	\$252,322	\$665-	\$4,586-	\$117,181	\$364,251	\$67,072	\$297,179	\$226.85	\$219.81

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	NORTH CENTRAL KANSAS								10 FARMS
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (802)	
HIRED LABOR	72,550				72,550	55,138	17,412	21.71	21.21
OPERATOR LABOR				49,410	49,410	37,551	11,858	14.79	14.44
FAMILY LABOR				3,431	3,431	2,607	823	1.03	1.00
TOTAL LABOR					\$144,057	\$95,297	\$30,094	\$37.52	\$36.66
MACHINERY REPAIRS	28,605	1,727-			26,877	12,094	14,782	18.43	18.01
IRRIGATION REPAIR	632				632	284	347	.43	.42
MACHINE HIRE	25,738	1,219			26,957	4,582	22,374	27.90	27.25
GAS-FUEL-OIL	25,583		418-		25,165	10,317	14,847	18.51	18.08
FARM AUTO EXPENSE	1,063				1,063	435	627	.78	.76
DEPR-MOTOR VEHICLE				16,636	16,636	14,971	1,663	2.07	2.03
DEPR-MACHINERY				10,561	10,561	6,864	3,696	4.61	4.50
TOTAL MACHINERY					\$107,891	\$49,552	\$58,339	\$72.74	\$71.06
SEEDS-CROP EXPENSE	12,513		639-		11,874		11,873	14.81	14.46
CROP INSURANCE	5,393				5,393		5,393	6.72	6.57
FERTILIZER-LIME	32,570		3,190-		29,379		29,379	36.63	35.78
IRRIGATION ENERGY									
CROP STOR-MARKETING	870				870		869	1.08	1.06
HERBICIDE-INSECT	8,231				8,231		8,230	10.26	10.03
TOTAL CROP EXPENSE					\$55,747		\$55,747	\$69.51	\$67.90
DAIRY EXPENSE	46,809	1,816	695-		47,929	47,929			
FEED PURCHASED	164,355	1,211-	1,710-		161,434	161,434			
VET-MEDICINE-DRUGS	20,821				20,821	20,821			
LVSTK MARKET-BREED	20,825				20,825	20,825			
TOTAL LVST EXPENSE					\$251,009	\$251,009			
BUILDING REPAIRS	4,383	400	400-		4,383	3,681	701	.87	.85
CONSERVATION	520				520		520	.65	.63
DEPR-BUILDINGS				10,167	10,167	4,575	5,591	6.97	6.81
TOTAL IMPROVEMENT					\$15,070	\$8,257	\$6,813	\$8.49	\$8.30
INTEREST PAID	30,156	115-			30,041	18,925	11,115	13.86	13.54
CASH FARM RENT	18,059	1,786			19,845	5,755	14,089	17.57	17.16
NET C & I ASST CHG				35,131	35,131	23,537	11,593	14.46	14.12
NET LT ASSET CHG				22,322	22,322	7,589	14,732	18.37	17.94
TOTAL ASSET CHARGE					\$107,339	\$55,808	\$51,531	\$64.25	\$62.77
FARM ORG FEE-TRAVEL	3,606				3,606	2,560	1,045	1.30	1.27
REAL ESTATE TAXES	5,291	139-			5,152		5,152	6.42	6.28
PROPERTY TAXES	452				452		451	.56	.55
GEN FARM INSURANCE	6,215				6,215		6,215	7.75	7.57
FARM UTILITIES	19,040				19,040	8,187	10,852	13.53	13.22
TOTAL OTHER EXP.					\$34,466	\$10,748	\$23,718	\$29.57	\$28.89
TOTALS	\$554,281	\$2,028	\$7,053-	\$147,658	\$715,578	\$470,671	\$226,242	\$282.10	\$275.57

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	NORTH CENTRAL KANSAS								26 FARMS
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (575)	PER HARVESTED ACRE (634)
HIRED LABOR	5,221				5,221	2,297	2,923	5.08	4.61
OPERATOR LABOR				36,952	36,952	16,258	20,693	35.99	32.64
FAMILY LABOR				1,906	1,906	838	1,067	1.86	1.68
TOTAL LABOR					\$78,545	\$19,395	\$24,684	\$42.93	\$38.93
MACHINERY REPAIRS	16,997	266			17,263	4,488	12,774	22.22	20.15
IRRIGATION REPAIR	71				71	18	52	.09	.08
MACHINE HIRE	4,965	126			5,091	1,170	3,919	6.82	6.18
GAS-FUEL-OIL	14,807		170		14,977	3,894	11,082	19.27	17.48
FARM AUTO EXPENSE	681				681	176	503	.88	.79
DEPR-MOTOR VEHICLE				8,109	8,109	6,000	2,108	3.67	3.33
DEPR-MACHINERY				5,071	5,071	1,825	3,245	5.64	5.12
TOTAL MACHINERY					\$51,262	\$17,575	\$33,687	\$58.59	\$53.13
SEEDS-CROP EXPENSE	9,063		55		9,118		9,117	15.86	14.38
CROP INSURANCE	3,113				3,113		3,113	5.41	4.91
FERTILIZER-LIME	19,982		206		20,188		20,187	35.11	31.84
IRRIGATION ENERGY	114				114		114	.20	.18
CROP STOR-MARKETING	111				111		111	.19	.18
HERBICIDE-INSECT	6,531		4		6,535		6,534	11.37	10.31
TOTAL CROP EXPENSE					\$39,179		\$39,179	\$68.14	\$61.80
DAIRY EXPENSE		15-	15						
FEED PURCHASED	13,690	198-	74		13,567	13,567			
VET-MEDICINE-DRUGS	3,412				3,412	3,412			
LVSTK MARKET-BREED	1,789				1,789	1,789			
TOTAL LVST EXPENSE					\$18,768	\$18,768			
BUILDING REPAIRS	1,136	343-	343		1,136	772	363	.63	.57
CONSERVATION	383				383		382	.67	.60
DEPR-BUILDINGS				683	683	184	498	.87	.79
TOTAL IMPROVEMENT					\$2,202	\$957	\$1,245	\$2.17	\$1.96
INTEREST PAID	11,738	10-			11,729	4,339	7,388	12.85	11.65
CASH FARM RENT	15,974	581			16,555	12,085	4,469	7.77	7.05
NET C & I ASST CHG				22,163	22,163	13,740	8,421	14.65	13.28
NET LT ASSET CHG				33,140	33,140	14,912	18,226	31.70	28.75
TOTAL ASSET CHARGE					\$83,586	\$45,078	\$38,507	\$66.97	\$60.74
FARM ORG FEE-TRAVEL	1,818				1,818	963	854	1.49	1.35
REAL ESTATE TAXES	4,705	152			4,857		4,857	8.45	7.66
PROPERTY TAXES	428				428		427	.74	.68
GEN FARM INSURANCE	3,426				3,426	239	3,186	5.54	5.03
FARM UTILITIES	2,890				2,890	838	2,052	3.57	3.24
TOTAL OTHER EXP.					\$13,420	\$2,041	\$11,378	\$19.79	\$17.95
TOTALS	\$143,045	\$560	\$867	\$108,024	\$286,961	\$103,814	\$148,681	\$258.58	\$234.51

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	CROP - LIVESTOCK		NORTH CENTRAL KANSAS						5 FARMS
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		PER HARVESTED ACRE
							TOTAL	PER CROP ACRE	
							(637)	(733)	
HIRED LABOR	614				614	221	392	.62	.54
OPERATOR LABOR				62,220	62,220	22,399	39,820	62.51	54.33
FAMILY LABOR				2,288	2,288	823	1,464	2.30	2.00
TOTAL LABOR					\$78,541	\$23,444	\$41,678	\$65.43	\$56.86
MACHINERY REPAIRS	15,424	550-			14,874	5,057	9,817	15.41	13.39
IRRIGATION REPAIR									
MACHINE HIRE	950				950	389	560	.88	.76
GAS-FUEL-OIL	11,778		120		11,898	4,878	7,019	11.02	9.58
FARM AUTO EXPENSE	1,297				1,297	531	765	1.20	1.04
DEPR-MOTOR VEHICLE				6,121	6,121	4,651	1,469	2.31	2.00
DEPR-MACHINERY				8,505	8,505	3,487	5,017	7.88	6.85
TOTAL MACHINERY					\$43,645	\$18,996	\$24,650	\$38.70	\$33.63
SEEDS-CROP EXPENSE	10,434		3,265-		7,169		7,168	11.25	9.78
CROP INSURANCE	3,847				3,847		3,846	6.04	5.25
FERTILIZER-LIME	26,187		1,818		28,005		28,004	43.96	38.21
IRRIGATION ENERGY									
CROP STOR-MARKETING	83				83		83	.13	.11
HERBICIDE-INSECT	9,154		573		9,727		9,726	15.27	13.27
TOTAL CROP EXPENSE					\$48,831		\$48,831	\$76.66	\$66.62
DAIRY EXPENSE									
FEED PURCHASED	44,832		4,688		49,520	49,520			
VET-MEDICINE-DRUGS	3,440				3,440	3,440			
LVSTK MARKET-BREED	2,972				2,972	2,972			
TOTAL LVST EXPENSE					\$55,931	\$55,931			
BUILDING REPAIRS	463	550	550-		463	379	83	.13	.11
CONSERVATION	198				198		198	.31	.27
DEPR-BUILDINGS				1,798	1,798	1,060	737	1.16	1.01
TOTAL IMPROVEMENT					\$2,459	\$1,441	\$1,018	\$1.60	\$1.39
INTEREST PAID	6,660				6,660	4,661	1,997	3.14	2.73
CASH FARM RENT	20,407				20,407	8,162	12,244	19.22	16.70
NET C & I ASST CHG				30,886	30,886	17,605	13,281	20.85	18.12
NET LT ASSET CHG				24,541	24,541	13,742	10,797	16.95	14.73
TOTAL ASSET CHARGE					\$82,494	\$44,173	\$38,321	\$60.16	\$52.28
FARM ORG FEE-TRAVEL	1,908				1,908	1,106	801	1.26	1.09
REAL ESTATE TAXES	1,797				1,797		1,797	2.82	2.45
PROPERTY TAXES	819				819		819	1.29	1.12
GEN FARM INSURANCE	3,423				3,423	684	2,738	4.30	3.74
FARM UTILITIES	4,943				4,943	2,174	2,768	4.35	3.78
TOTAL OTHER EXP.					\$12,891	\$3,966	\$8,925	\$14.01	\$12.18
TOTALS	\$171,631		\$3,383	\$136,359	\$324,793	\$147,951	\$163,422	\$256.55	\$222.95

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	CROP - BACKGROUNDING		NORTH CENTRAL KANSAS					6 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (1059)	PER HARVESTED ACRE (1407)
HIRED LABOR	9,535				9,535	4,481	5,053	4.77	3.59
OPERATOR LABOR				44,225	44,225	20,785	23,439	22.13	16.66
FAMILY LABOR									
TOTAL LABOR					\$66,651	\$25,267	\$28,493	\$26.91	\$20.25
MACHINERY REPAIRS	31,855	25			31,880	11,795	20,084	18.97	14.27
IRRIGATION REPAIR									
MACHINE HIRE	10,467	555-			9,912	3,072	6,839	6.46	4.86
GAS-FUEL-OIL	18,909		590		19,499	6,239	13,259	12.52	9.42
FARM AUTO EXPENSE	470				470	150	319	.30	.23
DEPR-MOTOR VEHICLE				19,611	19,611	14,904	4,706	4.44	3.35
DEPR-MACHINERY				12,787	12,787	4,603	8,183	7.73	5.82
TOTAL MACHINERY					\$94,159	\$40,766	\$53,393	\$50.42	\$37.95
SEEDS-CROP EXPENSE	24,119		2,465-		21,654		21,654	20.45	15.39
CROP INSURANCE	6,873				6,873		6,873	6.49	4.88
FERTILIZER-LIME	46,441	372	4,375-		42,438		42,437	40.07	30.16
IRRIGATION ENERGY									
CROP STOR-MARKETING	30				30		29	.03	.02
HERBICIDE-INSECT	12,320		453-		11,866		11,866	11.21	8.43
TOTAL CROP EXPENSE					\$82,861		\$82,861	\$78.24	\$58.89
DAIRY EXPENSE		67-	67						
FEED PURCHASED	108,780	1,833	339-		110,274	110,274			
VET-MEDICINE-DRUGS	20,198				20,198	20,198			
LVSTK MARKET-BREED	15,273				15,273	15,273			
TOTAL LVST EXPENSE					\$145,745	\$145,745			
BUILDING REPAIRS	1,969	42	42-		1,969	1,318	649	.61	.46
CONSERVATION	632				632		631	.60	.45
DEPR-BUILDINGS				4,454	4,454	1,425	3,028	2.86	2.15
TOTAL IMPROVEMENT					\$7,054	\$2,744	\$4,310	\$4.07	\$3.06
INTEREST PAID	37,933	181-			37,752	23,406	14,345	13.55	10.20
CASH FARM RENT	28,628	563			29,191	14,303	14,887	14.06	10.58
NET C & I ASST CHG				36,185	36,185	24,243	11,941	11.28	8.49
NET LT ASSET CHG				16,340	16,340	5,065	11,274	10.65	8.01
TOTAL ASSET CHARGE					\$119,468	\$67,019	\$52,449	\$49.53	\$37.28
FARM ORG FEE-TRAVEL	2,350				2,350	1,221	1,127	1.07	.80
REAL ESTATE TAXES	4,012				4,012		4,012	3.79	2.85
PROPERTY TAXES	812				812		811	.77	.58
GEN FARM INSURANCE	3,575				3,575		3,574	3.38	2.54
FARM UTILITIES	5,609				5,609	2,131	3,477	3.28	2.47
TOTAL OTHER EXP.					\$16,357	\$3,353	\$13,004	\$12.28	\$9.24
TOTALS	\$390,788	\$2,033	\$7,018-	\$133,601	\$532,295	\$284,895	\$234,509	\$221.44	\$166.67

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	CROP -	NORTH CENTRAL KANSAS						12 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (1048)	
HIRED LABOR	5,276				5,276	2,215	3,060	2.92	2.77
OPERATOR LABOR				42,319	42,319	17,773	24,544	23.42	22.21
FAMILY LABOR									
TOTAL LABOR					\$63,952	\$19,990	\$27,605	\$26.34	\$24.98
MACHINERY REPAIRS	21,588	104-			21,484	6,874	14,609	13.94	13.22
IRRIGATION REPAIR	53				53	16	36	.03	.03
MACHINE HIRE	8,406	1,123			9,528	3,715	5,812	5.55	5.26
GAS-FUEL-OIL	21,386		54-		21,332	6,612	14,719	14.04	13.32
FARM AUTO EXPENSE	627				627	194	432	.41	.39
DEPR-MOTOR VEHICLE				12,319	12,319	8,746	3,572	3.41	3.23
DEPR-MACHINERY				7,006	7,006	2,662	4,343	4.14	3.93
TOTAL MACHINERY					\$72,349	\$28,824	\$43,525	\$41.53	\$39.39
SEEDS-CROP EXPENSE	13,472		976-		12,496		12,496	11.92	11.31
CROP INSURANCE	5,341				5,341		5,341	5.10	4.83
FERTILIZER-LIME	31,501	333-	855-		30,313		30,312	28.92	27.43
IRRIGATION ENERGY									
CROP STOR-MARKETING	1,278				1,278		1,278	1.22	1.16
HERBICIDE-INSECT	26,425		88-		26,337		26,337	25.13	23.83
TOTAL CROP EXPENSE					\$75,766		\$75,766	\$72.30	\$68.57
DAIRY EXPENSE		8	8-						
FEED PURCHASED	54,533	7,500-	328		47,360	47,360			
VET-MEDICINE-DRUGS	8,937				8,937	8,937			
LVSTK MARKET-BREED	8,227				8,227	8,227			
TOTAL LVST EXPENSE					\$64,524	\$64,524			
BUILDING REPAIRS	1,325	43	43-		1,325	1,072	251	.24	.23
CONSERVATION	59				59		58	.06	.05
DEPR-BUILDINGS				1,197	1,197	323	873	.83	.79
TOTAL IMPROVEMENT					\$2,580	\$1,396	\$1,184	\$1.13	\$1.07
INTEREST PAID	28,336	6,822			35,157	18,281	16,875	16.10	15.27
CASH FARM RENT	28,800	390-			28,411	15,625	12,784	12.20	11.57
NET C & I ASST CHG				27,374	27,374	17,519	9,854	9.40	8.92
NET LT ASSET CHG				29,749	29,749	11,007	18,741	17.88	16.96
TOTAL ASSET CHARGE					\$120,692	\$62,435	\$58,257	\$55.59	\$52.72
FARM ORG FEE-TRAVEL	2,864				2,864	1,489	1,374	1.31	1.24
REAL ESTATE TAXES	4,300				4,300		4,299	4.10	3.89
PROPERTY TAXES	634				634		634	.61	.57
GEN FARM INSURANCE	3,632				3,632		3,631	3.47	3.29
FARM UTILITIES	3,173				3,173	1,078	2,094	2.00	1.90
TOTAL OTHER EXP.					\$14,603	\$2,568	\$12,034	\$11.48	\$10.89
TOTALS	\$280,172	\$332-	\$1,696-	\$119,964	\$414,465	\$179,737	\$218,371	\$208.37	\$197.62