

## Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
NORTHEAST KANSAS								254 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP	PER HARVESTED
								ACRE ( 977)	ACRE ( 986)
HIRED LABOR	12,360				12,360	2,966	9,393	9.61	9.53
OPERATOR LABOR				49,587	49,587	11,900	37,685	38.57	38.22
FAMILY LABOR				2,282	2,282	547	1,733	1.77	1.76
TOTAL LABOR					\$64,228	\$15,415	\$48,813	\$49.96	\$49.51
MACHINERY REPAIRS	23,034	424-			22,611	5,200	17,410	17.82	17.66
IRRIGATION REPAIR	201				201	46	154	.16	.16
MACHINE HIRE	10,791	37			10,828	1,732	9,095	9.31	9.22
GAS-FUEL-OIL	21,551	131	532-		21,149	4,864	16,284	16.67	16.52
FARM AUTO EXPENSE	265				265	61	204	.21	.21
DEPR-MOTOR VEHICLE				13,383	13,383	6,691	6,691	6.85	6.79
DEPR-MACHINERY				10,823	10,823	3,030	7,792	7.98	7.90
TOTAL MACHINERY					\$79,261	\$21,627	\$57,634	\$58.99	\$58.45
SEEDS-CROP EXPENSE	33,451	323	2,138-		31,637		31,637	32.38	32.09
CROP INSURANCE	10,020	86			10,106		10,105	10.34	10.25
FERTILIZER-LIME	41,351	37	5,753-		35,635		35,634	36.47	36.14
IRRIGATION ENERGY	279				279		278	.29	.28
CROP STOR-MARKETING	712	72	96-		688		687	.70	.70
HERBICIDE-INSECT	19,219	59-	1,069-		18,091		18,091	18.52	18.35
TOTAL CROP EXPENSE					\$96,436		\$96,436	\$98.71	\$97.80
DAIRY EXPENSE	1,497	128	121-		1,504	1,504			
FEED PURCHASED	47,049	168	877-		46,340	46,340			
VET-MEDICINE-DRUGS	6,746	68			6,815	6,815			
LVSTK MARKET-BREED	9,791				9,791	9,791			
TOTAL LVST EXPENSE					\$64,450	\$64,450			
BUILDING REPAIRS	1,859	41	41-		1,859	836	1,022	1.05	1.04
CONSERVATION	1,185				1,185		1,184	1.21	1.20
DEPR-BUILDINGS				4,329	4,329	995	3,333	3.41	3.38
TOTAL IMPROVEMENT					\$7,373	\$1,832	\$5,541	\$5.67	\$5.62
INTEREST PAID	24,328	307			24,635	7,636	16,998	17.40	17.24
CASH FARM RENT	30,167	118			30,285	8,782	21,502	22.01	21.81
NET C & I ASST CHG				30,263	30,263	13,013	17,249	17.66	17.49
NET LT ASSET CHG				34,771	34,771	13,908	20,862	21.35	21.16
TOTAL ASSET CHARGE					\$119,954	\$43,341	\$76,613	\$78.42	\$77.70
FARM ORG FEE-TRAVEL	3,516	14-			3,503	1,120	2,381	2.44	2.42
REAL ESTATE TAXES	4,541	16-			4,526	271	4,254	4.35	4.31
PROPERTY TAXES	1,289				1,289	77	1,211	1.24	1.23
GEN FARM INSURANCE	5,837				5,837	233	5,603	5.74	5.68
FARM UTILITIES	5,340	51-			5,289	1,163	4,125	4.22	4.18
TOTAL OTHER EXP.					\$20,444	\$2,867	\$17,577	\$17.99	\$17.83
<b>TOTALS</b>	<b>\$316,382</b>	<b>\$954</b>	<b>\$10,628-</b>	<b>\$145,438</b>	<b>\$452,145</b>	<b>\$149,532</b>	<b>\$302,614</b>	<b>\$309.74</b>	<b>\$306.91</b>

## Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE - CROP FARM		NORTHEAST KANSAS						178 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 1141)	PER HARVESTED ACRE ( 1150)
HIRED LABOR	11,003				11,003	1,210	9,792	8.58	8.52
OPERATOR LABOR				49,708	49,708	5,467	44,240	38.77	38.47
FAMILY LABOR				2,420	2,420	266	2,154	1.89	1.87
TOTAL LABOR					\$63,131	\$6,944	\$56,187	\$49.24	\$48.86
MACHINERY REPAIRS	23,311	431-			22,880	3,203	19,676	17.24	17.11
IRRIGATION REPAIR	227				227	31	194	.17	.17
MACHINE HIRE	10,659	138			10,796	971	9,824	8.61	8.54
GAS-FUEL-OIL	23,079	187	498-		22,768	3,415	19,352	16.96	16.83
FARM AUTO EXPENSE	278				278	41	236	.21	.21
DEPR-MOTOR VEHICLE				14,935	14,935	5,974	8,961	7.85	7.79
DEPR-MACHINERY				11,384	11,384	2,162	9,220	8.08	8.02
TOTAL MACHINERY					\$83,268	\$15,800	\$67,467	\$59.13	\$58.67
SEEDS-CROP EXPENSE	40,771	461	2,879-		38,353		38,352	33.61	33.35
CROP INSURANCE	11,645	120			11,765		11,765	10.31	10.23
FERTILIZER-LIME	46,229	53	7,351-		38,931		38,930	34.12	33.85
IRRIGATION ENERGY	121				121		120	.11	.10
CROP STOR-MARKETING	821	133	168-		786		786	.69	.68
HERBICIDE-INSECT	22,486	84-	1,200-		21,202		21,201	18.58	18.44
TOTAL CROP EXPENSE					\$111,158		\$111,158	\$97.42	\$96.66
DAIRY EXPENSE	54	6-	6		54	54			
FEED PURCHASED	33,210	127-	349-		32,735	32,735			
VET-MEDICINE-DRUGS	4,589	14			4,603	4,603			
LVSTK MARKET-BREED	3,114				3,114	3,114			
TOTAL LVST EXPENSE					\$40,504	\$40,504			
BUILDING REPAIRS	1,636	125	125-		1,636	556	1,079	.95	.94
CONSERVATION	1,502				1,502		1,501	1.32	1.31
DEPR-BUILDINGS				3,543	3,543	531	3,011	2.64	2.62
TOTAL IMPROVEMENT					\$6,680	\$1,088	\$5,593	\$4.90	\$4.86
INTEREST PAID	24,585	454			25,038	5,258	19,780	17.34	17.20
CASH FARM RENT	30,672	174			30,846	6,786	24,060	21.09	20.92
NET C & I ASST CHG				29,481	29,481	9,728	19,752	17.31	17.18
NET LT ASSET CHG				35,581	35,581	12,097	23,483	20.58	20.42
TOTAL ASSET CHARGE					\$120,947	\$33,871	\$87,076	\$76.32	\$75.72
FARM ORG FEE-TRAVEL	3,591	19-			3,572	785	2,786	2.44	2.42
REAL ESTATE TAXES	4,869	44-			4,824	144	4,679	4.10	4.07
PROPERTY TAXES	1,445				1,445	43	1,401	1.23	1.22
GEN FARM INSURANCE	5,839				5,839	58	5,780	5.07	5.03
FARM UTILITIES	4,921	73-			4,848	678	4,169	3.65	3.63
TOTAL OTHER EXP.					\$20,529	\$1,711	\$18,818	\$16.49	\$16.36
TOTALS	\$310,651	\$1,075	\$12,562-	\$147,053	\$446,217	\$99,918	\$346,298	\$303.50	\$301.13

## Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	CROP FARM IRRIGATED		NORTHEAST KANSAS					5 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 1937)	PER HARVESTED ACRE ( 1894)
HIRED LABOR	36,959				36,959	369	36,589	18.89	19.32
OPERATOR LABOR				54,900	54,900	549	54,351	28.06	28.70
FAMILY LABOR				2,288	2,288	22	2,264	1.17	1.20
TOTAL LABOR					\$114,676	\$941	\$93,205	\$48.12	\$49.21
MACHINERY REPAIRS	31,943	6,872-			25,071	250	24,820	12.81	13.10
IRRIGATION REPAIR	2,085				2,085	20	2,064	1.07	1.09
MACHINE HIRE	7,889				7,889	788	7,100	3.67	3.75
GAS-FUEL-OIL	40,140		480		40,620	812	39,807	20.55	21.02
FARM AUTO EXPENSE									
DEPR-MOTOR VEHICLE				28,645	28,645	286	28,358	14.64	14.97
DEPR-MACHINERY				19,264	19,264	385	18,878	9.75	9.97
TOTAL MACHINERY					\$123,574	\$2,545	\$121,030	\$62.48	\$63.90
SEEDS-CROP EXPENSE	58,918		3,070-		55,848		55,847	28.83	29.49
CROP INSURANCE	25,706				25,706		25,706	13.27	13.57
FERTILIZER-LIME	96,239		5,044-		91,194		91,194	47.08	48.15
IRRIGATION ENERGY	9,878				9,878		9,878	5.10	5.22
CROP STOR-MARKETING	1,973				1,973		1,973	1.02	1.04
HERBICIDE-INSECT	61,471		12,400-		49,071		49,071	25.33	25.91
TOTAL CROP EXPENSE					\$233,671		\$233,671	\$120.64	\$123.37
DAIRY EXPENSE		4,786	4,786-						
FEED PURCHASED	1,458				1,458	1,458			
VET-MEDICINE-DRUGS	623				623	623			
LVSTK MARKET-BREED	20				20	20			
TOTAL LVST EXPENSE					\$2,101	\$2,101			
BUILDING REPAIRS	828				828	8	820	.42	.43
CONSERVATION									
DEPR-BUILDINGS				1,030	1,030	10	1,019	.53	.54
TOTAL IMPROVEMENT					\$1,858	\$19	\$1,839	\$.95	\$.97
INTEREST PAID	30,249	1,643-			28,606		28,606	14.77	15.10
CASH FARM RENT	17,375				17,375	3,301	14,073	7.27	7.43
NET C & I ASST CHG				45,524	45,524	5,918	39,605	20.45	20.91
NET LT ASSET CHG				21,457	21,457	2,574	18,881	9.75	9.97
TOTAL ASSET CHARGE					\$112,962	\$11,794	\$101,168	\$52.23	\$53.41
FARM ORG FEE-TRAVEL	4,343				4,343	260	4,082	2.11	2.16
REAL ESTATE TAXES	2,498	800			3,298	32	3,265	1.69	1.72
PROPERTY TAXES	3,685				3,685	36	3,647	1.88	1.93
GEN FARM INSURANCE	12,854				12,854		12,853	6.64	6.79
FARM UTILITIES	5,020				5,020	301	4,718	2.44	2.49
TOTAL OTHER EXP.					\$29,200	\$632	\$28,568	\$14.75	\$15.08
TOTALS	\$452,156	\$2,928-	\$24,821-	\$173,106	\$618,042	\$18,032	\$579,481	\$299.16	\$305.96

## Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	NORTHEAST KANSAS								11 FARMS
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 364)	PER HARVESTED ACRE ( 365)
HIRED LABOR	36,372				36,372	30,552	5,819	15.99	15.94
OPERATOR LABOR				76,111	76,111	63,933	12,177	33.46	33.36
FAMILY LABOR				6,585	6,585	5,531	1,053	2.89	2.89
TOTAL LABOR					\$148,268	\$100,017	\$19,051	\$52.34	\$52.19
MACHINERY REPAIRS	42,583	908-			41,675	24,171	17,503	48.09	47.95
IRRIGATION REPAIR									
MACHINE HIRE	12,287				12,287	3,440	8,846	24.30	24.24
GAS-FUEL-OIL	24,947		964-		23,983	15,109	8,873	24.38	24.31
FARM AUTO EXPENSE									
DEPR-MOTOR VEHICLE				9,379	9,379	8,628	750	2.06	2.06
DEPR-MACHINERY				11,531	11,531	8,417	3,113	8.55	8.53
TOTAL MACHINERY					\$98,855	\$59,768	\$39,088	\$107.38	\$107.09
SEEDS-CROP EXPENSE	13,421		866-		12,556		12,555	34.49	34.40
CROP INSURANCE	3,088				3,088		3,087	8.48	8.46
FERTILIZER-LIME	18,991		692-		18,299		18,299	50.27	50.14
IRRIGATION ENERGY									
CROP STOR-MARKETING	408	468	468-		408		407	1.12	1.12
HERBICIDE-INSECT	8,233				8,233		8,233	22.62	22.56
TOTAL CROP EXPENSE					\$42,584		\$42,584	\$116.99	\$116.67
DAIRY EXPENSE	30,595	107	57		30,758	30,758			
FEED PURCHASED	214,779		1,737		216,516	216,516			
VET-MEDICINE-DRUGS	18,972	468-			18,504	18,504			
LVSTK MARKET-BREED	18,554				18,554	18,554			
TOTAL LVST EXPENSE					\$284,331	\$284,331			
BUILDING REPAIRS	3,990	965	965-		3,990	3,272	718	1.97	1.97
CONSERVATION	797				797		797	2.19	2.18
DEPR-BUILDINGS				16,317	16,317	9,790	6,526	17.93	17.88
TOTAL IMPROVEMENT					\$21,105	\$13,062	\$8,042	\$22.09	\$22.03
INTEREST PAID	26,367	215-			26,152	19,875	6,276	17.24	17.20
CASH FARM RENT	15,363				15,363	3,072	12,290	33.76	33.67
NET C & I ASST CHG				31,312	31,312	22,231	9,080	24.95	24.88
NET LT ASSET CHG				23,792	23,792	14,037	9,754	26.80	26.73
TOTAL ASSET CHARGE					\$96,619	\$59,217	\$37,402	\$102.75	\$102.47
FARM ORG FEE-TRAVEL	4,404				4,404	3,170	1,233	3.39	3.38
REAL ESTATE TAXES	3,605				3,605	252	3,352	9.21	9.18
PROPERTY TAXES	1,001				1,001	70	931	2.56	2.55
GEN FARM INSURANCE	9,567				9,567	669	8,897	24.44	24.38
FARM UTILITIES	15,903				15,903	9,064	6,838	18.79	18.74
TOTAL OTHER EXP.					\$34,480	\$13,228	\$21,253	\$58.39	\$58.23
<b>TOTALS</b>	<b>\$524,226</b>	<b>\$51-</b>	<b>\$2,160-</b>	<b>\$175,028</b>	<b>\$726,243</b>	<b>\$529,623</b>	<b>\$167,420</b>	<b>\$459.94</b>	<b>\$458.68</b>

## Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	CROP - COW HERD		NORTHEAST KANSAS					24 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 557)	PER HARVESTED ACRE ( 553)
HIRED LABOR	9,656				9,656	4,634	5,021	9.01	9.08
OPERATOR LABOR				42,700	42,700	20,496	22,204	39.86	40.15
FAMILY LABOR				318	318	152	165	.30	.30
TOTAL LABOR					\$87,154	\$25,283	\$27,390	\$49.17	\$49.53
MACHINERY REPAIRS	16,470	284-			16,186	5,826	10,359	18.60	18.73
IRRIGATION REPAIR	1				1				
MACHINE HIRE	10,538	629-			9,909	2,477	7,432	13.34	13.44
GAS-FUEL-OIL	14,664		424-		14,240	4,556	9,683	17.38	17.51
FARM AUTO EXPENSE	49				49	15	33	.06	.06
DEPR-MOTOR VEHICLE				8,316	8,316	6,403	1,912	3.43	3.46
DEPR-MACHINERY				8,459	8,459	3,722	4,737	8.50	8.57
TOTAL MACHINERY					\$57,161	\$23,003	\$34,158	\$61.33	\$61.77
SEEDS-CROP EXPENSE	9,808		261-		9,547		9,547	17.14	17.26
CROP INSURANCE	2,829				2,829		2,829	5.08	5.12
FERTILIZER-LIME	27,229		1,455-		25,774		25,773	46.27	46.61
IRRIGATION ENERGY									
CROP STOR-MARKETING	131	792-	792		131		131	.24	.24
HERBICIDE-INSECT	5,973		680		6,653		6,652	11.94	12.03
TOTAL CROP EXPENSE					\$44,934		\$44,934	\$80.67	\$81.26
DAIRY EXPENSE		352	352-						
FEED PURCHASED	24,915	14	611-		24,318	24,318			
VET-MEDICINE-DRUGS	5,599	833			6,432	6,432			
LVSTK MARKET-BREED	5,921				5,921	5,921			
TOTAL LVST EXPENSE					\$36,672	\$36,672			
BUILDING REPAIRS	791	69-	69		791	585	205	.37	.37
CONSERVATION	545				545		544	.98	.98
DEPR-BUILDINGS				2,012	2,012	623	1,387	2.49	2.51
TOTAL IMPROVEMENT					\$3,347	\$1,209	\$2,138	\$3.84	\$3.87
INTEREST PAID	12,313	473-			11,840	5,446	6,393	11.48	11.56
CASH FARM RENT	31,144	42-			31,102	12,751	18,350	32.94	33.18
NET C & I ASST CHG				32,611	32,611	21,197	11,413	20.49	20.64
NET LT ASSET CHG				37,412	37,412	22,072	15,338	27.54	27.74
TOTAL ASSET CHARGE					\$112,964	\$61,468	\$51,496	\$92.45	\$93.12
FARM ORG FEE-TRAVEL	2,545	2			2,548	1,350	1,197	2.15	2.17
REAL ESTATE TAXES	3,612				3,612	216	3,395	6.10	6.14
PROPERTY TAXES	635				635	38	597	1.07	1.08
GEN FARM INSURANCE	4,332				4,332	129	4,201	7.54	7.60
FARM UTILITIES	3,393				3,393	1,289	2,103	3.78	3.80
TOTAL OTHER EXP.					\$14,520	\$3,024	\$11,495	\$20.64	\$20.79
<b>TOTALS</b>	<b>\$193,094</b>	<b>\$1,087-</b>	<b>\$1,562-</b>	<b>\$131,827</b>	<b>\$356,752</b>	<b>\$150,659</b>	<b>\$171,613</b>	<b>\$308.10</b>	<b>\$310.33</b>

## Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	CROP - LIVESTOCK	NORTHEAST KANSAS						6 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 264)	PER HARVESTED ACRE ( 267)
HIRED LABOR	13,331				13,331	6,932	6,399	24.24	23.97
OPERATOR LABOR				32,025	32,025	16,653	15,372	58.23	57.57
FAMILY LABOR									
TOTAL LABOR					\$59,876	\$23,585	\$21,771	\$82.47	\$81.54
MACHINERY REPAIRS	14,471	1,717			16,187	7,284	8,903	33.72	33.34
IRRIGATION REPAIR									
MACHINE HIRE	6,910				6,910	2,695	4,215	15.97	15.79
GAS-FUEL-OIL	9,511		42-		9,469	4,450	5,018	19.01	18.80
FARM AUTO EXPENSE	198				198	93	105	.40	.39
DEPR-MOTOR VEHICLE				6,042	6,042	4,652	1,389	5.26	5.21
DEPR-MACHINERY				5,572	5,572	2,395	3,175	12.03	11.89
TOTAL MACHINERY					\$44,379	\$21,571	\$22,807	\$86.39	\$85.42
SEEDS-CROP EXPENSE	5,314		48-		5,266		5,265	19.95	19.72
CROP INSURANCE	2,643				2,643		2,642	10.01	9.90
FERTILIZER-LIME	20,853		2,693-		18,160		18,160	68.79	68.02
IRRIGATION ENERGY									
CROP STOR-MARKETING	548				548		548	2.08	2.05
HERBICIDE-INSECT	2,701				2,701		2,701	10.23	10.12
TOTAL CROP EXPENSE					\$29,318		\$29,318	\$111.05	\$109.81
DAIRY EXPENSE									
FEED PURCHASED	76,178	5,807	4,619-		77,366	77,366			
VET-MEDICINE-DRUGS	36,920				36,920	36,920			
LVSTK MARKET-BREED	1,426				1,426	1,426			
TOTAL LVST EXPENSE					\$115,713	\$115,713			
BUILDING REPAIRS	151	1,717-	1,717		151	90	60	.23	.23
CONSERVATION	1,379				1,379		1,379	5.22	5.17
DEPR-BUILDINGS				4,664	4,664	2,005	2,658	10.07	9.96
TOTAL IMPROVEMENT					\$6,195	\$2,096	\$4,099	\$15.52	\$15.35
INTEREST PAID	13,029	2,958			15,986	10,391	5,595	21.19	20.96
CASH FARM RENT	8,906				8,906	6,055	2,849	10.79	10.67
NET C & I ASST CHG				12,443	12,443	8,585	3,857	14.61	14.45
NET LT ASSET CHG				21,224	21,224	11,036	10,187	38.59	38.16
TOTAL ASSET CHARGE					\$58,559	\$36,069	\$22,490	\$85.19	\$84.23
FARM ORG FEE-TRAVEL	2,529				2,529	1,391	1,138	4.31	4.26
REAL ESTATE TAXES	1,840				1,840	607	1,232	4.67	4.62
PROPERTY TAXES	368				368	121	246	.93	.92
GEN FARM INSURANCE	2,097				2,097	398	1,698	6.43	6.36
FARM UTILITIES	3,329				3,329	1,431	1,897	7.19	7.11
TOTAL OTHER EXP.					\$10,163	\$3,950	\$6,213	\$23.54	\$23.27
TOTALS	\$224,632	\$8,765	\$5,685-	\$81,970	\$324,202	\$202,984	\$106,698	\$404.16	\$399.62

## Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	CROP - BACKGROUNDING	NORTHEAST KANSAS						8 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 423)	PER HARVESTED ACRE ( 434)
HIRED LABOR	8,809				8,809	4,316	4,492	10.62	10.35
OPERATOR LABOR				42,891	42,891	21,016	21,874	51.71	50.40
FAMILY LABOR				477	477	233	243	.57	.56
TOTAL LABOR					\$62,339	\$25,566	\$26,610	\$62.91	\$61.31
MACHINERY REPAIRS	16,735	1,000			17,735	8,158	9,577	22.64	22.07
IRRIGATION REPAIR									
MACHINE HIRE	11,292				11,292	5,533	5,758	13.61	13.27
GAS-FUEL-OIL	10,430		69-		10,361	3,729	6,630	15.68	15.28
FARM AUTO EXPENSE	958				958	345	613	1.45	1.41
DEPR-MOTOR VEHICLE				5,127	5,127	4,152	974	2.30	2.24
DEPR-MACHINERY				4,757	4,757	2,425	2,330	5.51	5.37
TOTAL MACHINERY					\$50,230	\$24,345	\$25,885	\$61.19	\$59.64
SEEDS-CROP EXPENSE	11,350		1,648-		9,702		9,701	22.94	22.35
CROP INSURANCE	3,759				3,759		3,758	8.89	8.66
FERTILIZER-LIME	20,335		2,522-		17,812		17,812	42.11	41.04
IRRIGATION ENERGY									
CROP STOR-MARKETING									
HERBICIDE-INSECT	5,269		87-		5,182		5,182	12.25	11.94
TOTAL CROP EXPENSE					\$36,455		\$36,455	\$86.18	\$84.00
DAIRY EXPENSE									
FEED PURCHASED	82,860		202-		82,659	82,659			
VET-MEDICINE-DRUGS	8,925				8,925	8,925			
LVSTK MARKET-BREED	1,516				1,516	1,516			
TOTAL LVST EXPENSE					\$93,100	\$93,100			
BUILDING REPAIRS	3,080	1,000-	1,000		3,080	2,618	462	1.09	1.06
CONSERVATION									
DEPR-BUILDINGS				773	773	309	464	1.10	1.07
TOTAL IMPROVEMENT					\$3,853	\$2,927	\$926	\$2.19	\$2.13
INTEREST PAID	28,263	367			28,630	21,472	7,157	16.92	16.49
CASH FARM RENT	27,870				27,870	23,689	4,180	9.88	9.63
NET C & I ASST CHG				25,791	25,791	19,342	6,447	15.24	14.86
NET LT ASSET CHG				15,813	15,813	9,804	6,008	14.21	13.85
TOTAL ASSET CHARGE					\$98,104	\$74,309	\$23,795	\$56.25	\$54.83
FARM ORG FEE-TRAVEL	2,452				2,452	1,618	833	1.97	1.92
REAL ESTATE TAXES	3,465				3,465	69	3,395	8.03	7.82
PROPERTY TAXES	356				356	7	349	.83	.80
GEN FARM INSURANCE	2,849				2,849		2,848	6.73	6.56
FARM UTILITIES	3,240				3,240	1,328	1,911	4.52	4.41
TOTAL OTHER EXP.					\$12,362	\$3,023	\$9,339	\$22.08	\$21.52
<b>TOTALS</b>	<b>\$253,814</b>	<b>\$367</b>	<b>\$3,528-</b>	<b>\$95,628</b>	<b>\$356,444</b>	<b>\$223,271</b>	<b>\$123,009</b>	<b>\$290.80</b>	<b>\$283.43</b>