

## Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
NORTHWEST KANSAS								153 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 2143)	PER HARVESTED ACRE ( 1808)
HIRED LABOR	22,254				22,254	3,338	18,915	8.83	10.46
OPERATOR LABOR				38,364	38,364	5,754	32,609	15.22	18.04
FAMILY LABOR				4,585	4,585	687	3,897	1.82	2.16
TOTAL LABOR					\$65,203	\$9,780	\$55,423	\$25.86	\$30.65
MACHINERY REPAIRS	36,194	4,059-			32,135	3,856	28,278	13.20	15.64
IRRIGATION REPAIR	4,173				4,173	500	3,672	1.71	2.03
MACHINE HIRE	28,794	670			29,464	4,419	25,044	11.69	13.85
GAS-FUEL-OIL	29,355	167-	220		29,409	3,529	25,879	12.08	14.31
FARM AUTO EXPENSE	1,889				1,889	226	1,661	.78	.92
DEPR-MOTOR VEHICLE				16,951	16,951	6,949	10,001	4.67	5.53
DEPR-MACHINERY				15,492	15,492	2,013	13,477	6.29	7.45
TOTAL MACHINERY					\$129,512	\$21,496	\$108,016	\$50.40	\$59.74
SEEDS-CROP EXPENSE	39,250	18-	5,962-		33,270		33,270	15.53	18.40
CROP INSURANCE	25,623	56-			25,567		25,566	11.93	14.14
FERTILIZER-LIME	72,297	364	10,743-		61,918		61,918	28.89	34.25
IRRIGATION ENERGY	24,339	161			24,499		24,499	11.43	13.55
CROP STOR-MARKETING	1,584	175	104		1,863		1,862	.87	1.03
HERBICIDE-INSECT	46,381	319-	4,091-		41,970		41,970	19.58	23.21
TOTAL CROP EXPENSE					\$189,088		\$189,088	\$88.23	\$104.58
DAIRY EXPENSE		9-	9						
FEED PURCHASED	32,891	362	296		33,549	33,549			
VET-MEDICINE-DRUGS	2,596	31-			2,565	2,565			
LVSTK MARKET-BREED	2,933	25-			2,908	2,908			
TOTAL LVST EXPENSE					\$39,023	\$39,023			
BUILDING REPAIRS	2,169	14-	14		2,169	607	1,561	.73	.86
CONSERVATION	388				388		388	.18	.21
DEPR-BUILDINGS				4,186	4,186	502	3,683	1.72	2.04
TOTAL IMPROVEMENT					\$6,743	\$1,110	\$5,633	\$2.63	\$3.12
INTEREST PAID	34,322	1,918-			32,404	5,184	27,219	12.70	15.06
CASH FARM RENT	32,050	100-			31,951	2,875	29,075	13.57	16.08
NET C & I ASST CHG				37,712	37,712	12,444	25,266	11.79	13.98
NET LT ASSET CHG				42,477	42,477	9,345	33,132	15.46	18.33
TOTAL ASSET CHARGE					\$144,544	\$29,850	\$114,694	\$53.52	\$63.44
FARM ORG FEE-TRAVEL	4,059	49			4,108	616	3,491	1.63	1.93
REAL ESTATE TAXES	4,869	82-			4,786	47	4,738	2.21	2.62
PROPERTY TAXES	1,315	13			1,328	13	1,315	.61	.73
GEN FARM INSURANCE	6,939	100			7,039	140	6,898	3.22	3.82
FARM UTILITIES	4,896				4,896	783	4,113	1.92	2.27
TOTAL OTHER EXP.					\$22,158	\$1,602	\$20,556	\$9.59	\$11.37
<b>TOTALS</b>	<b>\$461,560</b>	<b>\$4,903-</b>	<b>\$20,153-</b>	<b>\$159,767</b>	<b>\$596,271</b>	<b>\$102,861</b>	<b>\$493,410</b>	<b>\$230.24</b>	<b>\$272.90</b>

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2007 DATA									
FARM TYPE -	CROP FARM	NORTHWEST KANSAS						93 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 2295)	PER HARVESTED ACRE ( 1906)
HIRED LABOR	19,000				19,000	1,140	17,860	7.78	9.37
OPERATOR LABOR				36,649	36,649	2,198	34,450	15.01	18.07
FAMILY LABOR				4,304	4,304	258	4,046	1.76	2.12
TOTAL LABOR					\$59,954	\$3,597	\$56,357	\$24.56	\$29.57
MACHINERY REPAIRS	31,152	1,804-			29,348	2,934	26,412	11.51	13.86
IRRIGATION REPAIR	1,865				1,865	186	1,678	.73	.88
MACHINE HIRE	30,901	386			31,288	3,441	27,845	12.13	14.61
GAS-FUEL-OIL	24,771	157-	343		24,957	2,495	22,461	9.79	11.78
FARM AUTO EXPENSE	1,878				1,878	187	1,690	.74	.89
DEPR-MOTOR VEHICLE				13,539	13,539	5,551	7,988	3.48	4.19
DEPR-MACHINERY				12,303	12,303	1,107	11,195	4.88	5.87
TOTAL MACHINERY					\$115,177	\$15,905	\$99,272	\$43.26	\$52.08
SEEDS-CROP EXPENSE	30,103	17	6,425-		23,695		23,695	10.32	12.43
CROP INSURANCE	26,299	90-			26,209		26,208	11.42	13.75
FERTILIZER-LIME	65,582	360	7,088-		58,855		58,855	25.64	30.88
IRRIGATION ENERGY	10,696	180			10,876		10,875	4.74	5.71
CROP STOR-MARKETING	1,143	133	144		1,420		1,420	.62	.75
HERBICIDE-INSECT	47,329	616-	5,847-		40,866		40,865	17.81	21.44
TOTAL CROP EXPENSE					\$161,921		\$161,921	\$70.55	\$84.95
DAIRY EXPENSE		14-	14						
FEED PURCHASED	27,615	498-	577		27,693	27,693			
VET-MEDICINE-DRUGS	2,041	26			2,067	2,067			
LVSTK MARKET-BREED	2,292				2,292	2,292			
TOTAL LVST EXPENSE					\$32,052	\$32,052			
BUILDING REPAIRS	1,778	20-	20		1,778	480	1,297	.57	.68
CONSERVATION	388				388		387	.17	.20
DEPR-BUILDINGS				3,508	3,508	350	3,157	1.38	1.66
TOTAL IMPROVEMENT					\$5,673	\$831	\$4,843	\$2.11	\$2.54
INTEREST PAID	30,283	1,077-			29,206	3,504	25,700	11.20	13.48
CASH FARM RENT	23,036	37			23,073	1,845	21,226	9.25	11.14
NET C & I ASST CHG				30,961	30,961	8,978	21,982	9.58	11.53
NET LT ASSET CHG				47,858	47,858	10,050	37,807	16.47	19.84
TOTAL ASSET CHARGE					\$131,097	\$24,379	\$106,718	\$46.50	\$55.99
FARM ORG FEE-TRAVEL	4,290	89			4,379	525	3,853	1.68	2.02
REAL ESTATE TAXES	5,379	80-			5,299	52	5,245	2.29	2.75
PROPERTY TAXES	1,177	22			1,199	11	1,186	.52	.62
GEN FARM INSURANCE	6,418	26-			6,392	127	6,264	2.73	3.29
FARM UTILITIES	3,753				3,753	525	3,227	1.41	1.69
TOTAL OTHER EXP.					\$21,022	\$1,244	\$19,778	\$8.62	\$10.38
<b>TOTALS</b>	<b>\$399,167</b>	<b>\$3,131-</b>	<b>\$18,262-</b>	<b>\$149,123</b>	<b>\$526,896</b>	<b>\$78,008</b>	<b>\$448,889</b>	<b>\$195.59</b>	<b>\$235.51</b>

## Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	CROP FARM IRRIGATED		NORTHWEST KANSAS					29 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 2682)	PER HARVESTED ACRE ( 2325)
HIRED LABOR	38,950				38,950	779	38,170	14.23	16.42
OPERATOR LABOR				40,859	40,859	817	40,042	14.93	17.22
FAMILY LABOR				2,892	2,892	57	2,834	1.06	1.22
TOTAL LABOR					\$103,724	\$1,654	\$81,048	\$30.22	\$34.86
MACHINERY REPAIRS	57,683	14,844-			42,839	1,713	41,125	15.33	17.69
IRRIGATION REPAIR	15,014				15,014	600	14,413	5.37	6.20
MACHINE HIRE	34,625	3,012			37,637	1,881	35,755	13.33	15.38
GAS-FUEL-OIL	44,544	523-	587		44,608	1,784	42,823	15.97	18.42
FARM AUTO EXPENSE	2,463				2,463	98	2,364	.88	1.02
DEPR-MOTOR VEHICLE				29,430	29,430	5,591	23,838	8.89	10.25
DEPR-MACHINERY				28,929	28,929	1,157	27,772	10.36	11.95
TOTAL MACHINERY					\$200,922	\$12,828	\$188,094	\$70.13	\$80.90
SEEDS-CROP EXPENSE	84,370	147-	10,394-		73,829		73,829	27.53	31.75
CROP INSURANCE	38,867				38,867		38,866	14.49	16.72
FERTILIZER-LIME	136,271	762	26,058-		110,975		110,975	41.38	47.73
IRRIGATION ENERGY	86,876	443			87,319		87,318	32.56	37.56
CROP STOR-MARKETING	4,126	535-	1,119		4,711		4,710	1.76	2.03
HERBICIDE-INSECT	66,562	19-	1,875		68,418		68,418	25.51	29.43
TOTAL CROP EXPENSE					\$384,119		\$384,119	\$143.22	\$165.21
DAIRY EXPENSE									
FEED PURCHASED	18,486	6,779	86		25,351	25,351			
VET-MEDICINE-DRUGS	2,373	259-			2,115	2,115			
LVSTK MARKET-BREED	1,620				1,620	1,620			
TOTAL LVST EXPENSE					\$29,086	\$29,086			
BUILDING REPAIRS	2,603				2,603	312	2,290	.85	.99
CONSERVATION	762				762		762	.28	.33
DEPR-BUILDINGS				5,159	5,159	206	4,953	1.85	2.13
TOTAL IMPROVEMENT					\$8,525	\$519	\$8,006	\$2.99	\$3.44
INTEREST PAID	57,302	5,354-			51,948	3,636	48,312	18.01	20.78
CASH FARM RENT	62,241	92-			62,148	1,864	60,284	22.48	25.93
NET C & I ASST CHG				56,850	56,850	11,938	44,911	16.75	19.32
NET LT ASSET CHG				38,160	38,160	2,289	35,870	13.37	15.43
TOTAL ASSET CHARGE					\$209,106	\$19,729	\$189,378	\$70.61	\$81.45
FARM ORG FEE-TRAVEL	4,274	27-			4,247	212	4,034	1.50	1.74
REAL ESTATE TAXES	4,685	93-			4,592		4,591	1.71	1.97
PROPERTY TAXES	1,707				1,707		1,707	.64	.73
GEN FARM INSURANCE	10,053	609			10,662		10,661	3.98	4.59
FARM UTILITIES	7,001				7,001	280	6,720	2.51	2.89
TOTAL OTHER EXP.					\$28,209	\$492	\$27,716	\$10.33	\$11.92
TOTALS	\$783,459	\$10,287-	\$32,785-	\$202,281	\$963,690	\$64,308	\$878,360	\$327.50	\$377.79

## Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	CROP - COW HERD		NORTHWEST KANSAS					25 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 1132)	PER HARVESTED ACRE ( 980)
HIRED LABOR	11,937				11,937	5,371	6,565	5.80	6.70
OPERATOR LABOR				37,698	37,698	16,964	20,733	18.32	21.16
FAMILY LABOR				6,710	6,710	3,019	3,690	3.26	3.77
TOTAL LABOR					\$84,554	\$25,355	\$30,990	\$27.38	\$31.62
MACHINERY REPAIRS	24,732	696-			24,036	5,287	18,747	16.56	19.13
IRRIGATION REPAIR	710				710	156	554	.49	.57
MACHINE HIRE	10,557	750-			9,807	2,843	6,962	6.15	7.10
GAS-FUEL-OIL	22,064	167	663-		21,569	4,960	16,607	14.67	16.95
FARM AUTO EXPENSE	1,143				1,143	262	880	.78	.90
DEPR-MOTOR VEHICLE				11,021	11,021	6,281	4,739	4.19	4.84
DEPR-MACHINERY				9,114	9,114	2,643	6,471	5.72	6.60
TOTAL MACHINERY					\$77,400	\$22,437	\$54,963	\$48.55	\$56.08
SEEDS-CROP EXPENSE	21,809		2,438-		19,371		19,370	17.11	19.77
CROP INSURANCE	9,390	8-			9,381		9,381	8.29	9.57
FERTILIZER-LIME	30,038		4,180-		25,858		25,857	22.84	26.39
IRRIGATION ENERGY	5,731	201-			5,531		5,530	4.89	5.64
CROP STOR-MARKETING	640	1,122	1,122-		640		639	.57	.65
HERBICIDE-INSECT	19,737	360	4,951-		15,146		15,145	13.38	15.45
TOTAL CROP EXPENSE					\$75,927		\$75,927	\$67.07	\$77.48
DAIRY EXPENSE									
FEED PURCHASED	13,371	188-	141-		13,042	13,042			
VET-MEDICINE-DRUGS	2,869				2,869	2,869			
LVSTK MARKET-BREED	2,322	150-			2,172	2,172			
TOTAL LVST EXPENSE					\$18,083	\$18,083			
BUILDING REPAIRS	2,139	14-	14		2,139	898	1,240	1.10	1.27
CONSERVATION	43				43		42	.04	.04
DEPR-BUILDINGS				1,239	1,239	272	966	.85	.99
TOTAL IMPROVEMENT					\$3,421	\$1,171	\$2,250	\$1.99	\$2.30
INTEREST PAID	18,052	2,743-			15,309	4,439	10,869	9.60	11.09
CASH FARM RENT	25,534	640-			24,894	3,236	21,657	19.13	22.10
NET C & I ASST CHG				30,022	30,022	15,611	14,410	12.73	14.70
NET LT ASSET CHG				24,189	24,189	8,707	15,480	13.68	15.80
TOTAL ASSET CHARGE					\$94,413	\$31,995	\$62,418	\$55.14	\$63.69
FARM ORG FEE-TRAVEL	2,322				2,322	626	1,694	1.50	1.73
REAL ESTATE TAXES	2,822	99-			2,723	54	2,668	2.36	2.72
PROPERTY TAXES	1,408				1,408	28	1,379	1.22	1.41
GEN FARM INSURANCE	4,173				4,173	41	4,131	3.65	4.22
FARM UTILITIES	2,483				2,483	744	1,737	1.54	1.77
TOTAL OTHER EXP.					\$13,108	\$1,496	\$11,612	\$10.26	\$11.85
TOTALS	\$236,026	\$3,840-	\$13,482-	\$119,993	\$366,906	\$100,537	\$238,160	\$210.39	\$243.02