

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
SOUTH CENTRAL KANSAS								296 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP	PER HARVESTED
								ACRE (1537)	ACRE (1547)
HIRED LABOR	13,497				13,497	1,484	12,012	7.82	7.77
OPERATOR LABOR				47,017	47,017	5,171	41,845	27.23	27.05
FAMILY LABOR				2,769	2,769	304	2,464	1.60	1.59
TOTAL LABOR					\$63,284	\$6,961	\$56,323	\$36.64	\$36.41
MACHINERY REPAIRS	28,741	1,993-			26,748	1,604	25,143	16.36	16.25
IRRIGATION REPAIR	1,480				1,480	88	1,390	.90	.90
MACHINE HIRE	14,178	346-			13,833	829	13,002	8.46	8.41
GAS-FUEL-OIL	25,615	46-	36-		25,532	1,276	24,255	15.78	15.68
FARM AUTO EXPENSE	791				791	39	751	.49	.49
DEPR-MOTOR VEHICLE				14,011	14,011	2,521	11,488	7.47	7.43
DEPR-MACHINERY				12,434	12,434	1,367	11,065	7.20	7.15
TOTAL MACHINERY					\$94,828	\$7,729	\$87,099	\$56.67	\$56.30
SEEDS-CROP EXPENSE	30,337	222	1,217-		29,342		29,341	19.09	18.97
CROP INSURANCE	8,348	8			8,356		8,356	5.44	5.40
FERTILIZER-LIME	58,949	311-	3,808-		54,830		54,829	35.67	35.44
IRRIGATION ENERGY	3,002				3,002		3,002	1.95	1.94
CROP STOR-MARKETING	1,184	14-			1,170		1,169	.76	.76
HERBICIDE-INSECT	23,151	125	813-		22,464		22,463	14.62	14.52
TOTAL CROP EXPENSE					\$119,163		\$119,163	\$77.53	\$77.03
DAIRY EXPENSE	868	302	302-		868	868			
FEED PURCHASED	24,245	217	669-		23,793	23,793			
VET-MEDICINE-DRUGS	3,903	7-			3,896	3,896			
LVSTK MARKET-BREED	2,329				2,329	2,329			
TOTAL LVST EXPENSE					\$30,886	\$30,886			
BUILDING REPAIRS	1,565	209	209-		1,565	297	1,267	.82	.82
CONSERVATION	166				166		166	.11	.11
DEPR-BUILDINGS				2,468	2,468	148	2,319	1.51	1.50
TOTAL IMPROVEMENT					\$4,199	\$445	\$3,754	\$2.44	\$2.43
INTEREST PAID	21,013	110			21,123	2,534	18,588	12.09	12.02
CASH FARM RENT	15,846	34			15,880	3,652	12,227	7.96	7.90
NET C & I ASST CHG				24,248	24,248	7,031	17,216	11.20	11.13
NET LT ASSET CHG				33,662	33,662	6,732	26,929	17.52	17.41
TOTAL ASSET CHARGE					\$94,913	\$19,951	\$74,961	\$48.77	\$48.46
FARM ORG FEE-TRAVEL	4,122	4-			4,118	535	3,582	2.33	2.32
REAL ESTATE TAXES	4,717	72-			4,645	46	4,598	2.99	2.97
PROPERTY TAXES	1,129	3-			1,125	11	1,114	.72	.72
GEN FARM INSURANCE	5,452	1-			5,452	54	5,397	3.51	3.49
FARM UTILITIES	3,799				3,799	379	3,419	2.22	2.21
TOTAL OTHER EXP.					\$19,140	\$1,028	\$18,112	\$11.78	\$11.71
TOTALS	\$298,427	\$1,570-	\$7,053-	\$136,609	\$426,412	\$67,001	\$359,411	\$233.84	\$232.33

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2007 DATA									
FARM TYPE - CROP FARM		SOUTH CENTRAL KANSAS						247 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (1598)	PER HARVESTED ACRE (1604)
HIRED LABOR	12,533				12,533	877	11,655	7.29	7.27
OPERATOR LABOR				47,473	47,473	3,323	44,149	27.63	27.52
FAMILY LABOR				2,038	2,038	142	1,894	1.19	1.18
TOTAL LABOR					\$62,043	\$4,343	\$57,700	\$36.11	\$35.97
MACHINERY REPAIRS	27,647	1,449-			26,198	1,047	25,150	15.74	15.68
IRRIGATION REPAIR	1,227				1,227	49	1,177	.74	.73
MACHINE HIRE	12,892	276-			12,616	504	12,111	7.58	7.55
GAS-FUEL-OIL	24,549	50-	156		24,655	986	23,668	14.81	14.76
FARM AUTO EXPENSE	823				823	32	790	.49	.49
DEPR-MOTOR VEHICLE				13,238	13,238	1,853	11,384	7.12	7.10
DEPR-MACHINERY				11,581	11,581	926	10,654	6.67	6.64
TOTAL MACHINERY					\$90,337	\$5,401	\$84,937	\$53.15	\$52.95
SEEDS-CROP EXPENSE	29,233	204	1,198-		28,238		28,237	17.67	17.60
CROP INSURANCE	8,356	10			8,366		8,366	5.24	5.22
FERTILIZER-LIME	56,590	504-	3,355-		52,731		52,730	33.00	32.87
IRRIGATION ENERGY	1,603				1,603		1,603	1.00	1.00
CROP STOR-MARKETING	1,112	17-			1,095		1,094	.69	.68
HERBICIDE-INSECT	22,490	150	992-		21,648		21,647	13.55	13.50
TOTAL CROP EXPENSE					\$113,680		\$113,680	\$71.14	\$70.87
DAIRY EXPENSE	99	266	266-		99	99			
FEED PURCHASED	8,868	129	806-		8,191	8,191			
VET-MEDICINE-DRUGS	1,662				1,662	1,662			
LVSTK MARKET-BREED	1,998				1,998	1,998			
TOTAL LVST EXPENSE					\$11,949	\$11,949			
BUILDING REPAIRS	1,418	36	36-		1,418	212	1,205	.75	.75
CONSERVATION	195				195		194	.12	.12
DEPR-BUILDINGS				1,728	1,728	69	1,658	1.04	1.03
TOTAL IMPROVEMENT					\$3,341	\$282	\$3,059	\$1.91	\$1.91
INTEREST PAID	18,835	265			19,100	1,719	17,381	10.88	10.84
CASH FARM RENT	15,788	44			15,832	3,166	12,665	7.93	7.90
NET C & I ASST CHG				21,757	21,757	5,656	16,100	10.08	10.04
NET LT ASSET CHG				31,904	31,904	6,061	25,842	16.17	16.11
TOTAL ASSET CHARGE					\$88,593	\$16,604	\$71,989	\$45.05	\$44.88
FARM ORG FEE-TRAVEL	4,184	5-			4,179	376	3,803	2.38	2.37
REAL ESTATE TAXES	4,263	10-			4,254		4,253	2.66	2.65
PROPERTY TAXES	1,147	1			1,148		1,147	.72	.72
GEN FARM INSURANCE	5,080	1-			5,080		5,079	3.18	3.17
FARM UTILITIES	3,489				3,489	244	3,244	2.03	2.02
TOTAL OTHER EXP.					\$18,149	\$620	\$17,529	\$10.97	\$10.93
TOTALS	\$266,080	\$1,206-	\$6,498-	\$129,717	\$388,093	\$39,199	\$348,894	\$218.33	\$217.52

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE - CROP FARM IRRIGATED		SOUTH CENTRAL KANSAS						20 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (1202)	PER HARVESTED ACRE (1218)
HIRED LABOR	10,262				10,262	513	9,749	8.11	8.00
OPERATOR LABOR				40,946	40,946	2,047	38,898	32.36	31.94
FAMILY LABOR				2,860	2,860	142	2,716	2.26	2.23
TOTAL LABOR					\$72,217	\$2,703	\$51,365	\$42.73	\$42.17
MACHINERY REPAIRS	31,865	5,181-			26,684	533	26,150	21.76	21.47
IRRIGATION REPAIR	3,730				3,730	74	3,655	3.04	3.00
MACHINE HIRE	16,171	1,202-			14,968		14,968	12.45	12.29
GAS-FUEL-OIL	32,503		1,654-		30,849	616	30,231	25.15	24.82
FARM AUTO EXPENSE	421				421	8	412	.34	.34
DEPR-MOTOR VEHICLE				19,907	19,907	1,791	18,115	15.07	14.87
DEPR-MACHINERY				22,106	22,106	884	21,221	17.66	17.42
TOTAL MACHINERY					\$118,666	\$3,910	\$114,756	\$95.47	\$94.22
SEEDS-CROP EXPENSE	47,302		3,063-		44,239		44,239	36.80	36.32
CROP INSURANCE	10,188				10,188		10,187	8.48	8.36
FERTILIZER-LIME	93,575	876	7,822-		86,630		86,629	72.07	71.12
IRRIGATION ENERGY	16,988				16,988		16,987	14.13	13.95
CROP STOR-MARKETING	507				507		507	.42	.42
HERBICIDE-INSECT	30,075		261		30,336		30,336	25.24	24.91
TOTAL CROP EXPENSE					\$188,888		\$188,888	\$157.14	\$155.08
DAIRY EXPENSE		454	454-						
FEED PURCHASED	4,489	706	2,139-		3,055	3,055			
VET-MEDICINE-DRUGS	1,266				1,266	1,266			
LVSTK MARKET-BREED	433				433	433			
TOTAL LVST EXPENSE					\$4,754	\$4,754			
BUILDING REPAIRS	2,938				2,938	235	2,702	2.25	2.22
CONSERVATION									
DEPR-BUILDINGS				3,963	3,963	118	3,843	3.20	3.16
TOTAL IMPROVEMENT					\$6,901	\$354	\$6,547	\$5.45	\$5.38
INTEREST PAID	24,338	802-			23,537	706	22,830	18.99	18.74
CASH FARM RENT	12,708	45-			12,663	1,772	10,890	9.06	8.94
NET C & I ASST CHG				42,963	42,963	8,163	34,800	28.95	28.57
NET LT ASSET CHG				61,008	61,008	7,321	53,687	44.66	44.08
TOTAL ASSET CHARGE					\$140,171	\$17,963	\$122,208	\$101.67	\$100.34
FARM ORG FEE-TRAVEL	5,130				5,130	256	4,873	4.05	4.00
REAL ESTATE TAXES	9,140	960-			8,180		8,179	6.80	6.72
PROPERTY TAXES	1,127				1,127		1,127	.94	.93
GEN FARM INSURANCE	8,790				8,790	87	8,701	7.24	7.14
FARM UTILITIES	4,775				4,775	95	4,679	3.89	3.84
TOTAL OTHER EXP.					\$28,001	\$440	\$27,561	\$22.93	\$22.63
TOTALS	\$368,722	\$6,154-	\$14,872-	\$193,753	\$559,598	\$30,124	\$511,325	\$425.40	\$419.81

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2007 DATA									
FARM TYPE -	SOUTH CENTRAL KANSAS								5 FARMS
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (450)	PER HARVESTED ACRE (447)
HIRED LABOR	23,216				23,216	18,108	5,107	11.35	11.43
OPERATOR LABOR				54,900	54,900	42,822	12,078	26.84	27.02
FAMILY LABOR				6,100	6,100	4,758	1,342	2.98	3.00
TOTAL LABOR					\$112,217	\$65,688	\$18,527	\$41.17	\$41.45
MACHINERY REPAIRS	20,365	2,884-			17,482	4,545	12,936	28.75	28.94
IRRIGATION REPAIR									
MACHINE HIRE	8,648				8,648	864	7,782	17.30	17.41
GAS-FUEL-OIL	10,849	560-	102		10,391	1,870	8,520	18.93	19.06
FARM AUTO EXPENSE	835				835	150	684	1.52	1.53
DEPR-MOTOR VEHICLE				8,277	8,277	5,297	2,979	6.62	6.67
DEPR-MACHINERY				6,651	6,651	3,923	2,726	6.06	6.10
TOTAL MACHINERY					\$52,283	\$16,652	\$35,631	\$79.18	\$79.71
SEEDS-CROP EXPENSE	9,098		101-		8,997		8,997	19.99	20.13
CROP INSURANCE	1,814				1,814		1,813	4.03	4.06
FERTILIZER-LIME	13,565		2,665-		10,900		10,899	24.22	24.38
IRRIGATION ENERGY									
CROP STOR-MARKETING	1,192				1,192		1,191	2.65	2.67
HERBICIDE-INSECT	11,292				11,292		11,292	25.09	25.26
TOTAL CROP EXPENSE					\$34,194		\$34,194	\$75.99	\$76.50
DAIRY EXPENSE	22,985	2,884	2,884-		22,985	22,985			
FEED PURCHASED	99,918	1,929	864		102,711	102,711			
VET-MEDICINE-DRUGS	8,868				8,868	8,868			
LVSTK MARKET-BREED	11,991				11,991	11,991			
TOTAL LVST EXPENSE					\$146,555	\$146,555			
BUILDING REPAIRS	1,914				1,914	1,224	688	1.53	1.54
CONSERVATION									
DEPR-BUILDINGS				7,834	7,834	2,820	5,013	11.14	11.22
TOTAL IMPROVEMENT					\$9,748	\$4,045	\$5,703	\$12.67	\$12.76
INTEREST PAID	10,187				10,187	7,538	2,648	5.89	5.93
CASH FARM RENT	8,094				8,094	4,613	3,480	7.73	7.79
NET C & I ASST CHG				23,895	23,895	15,770	8,124	18.05	18.18
NET LT ASSET CHG				11,480	11,480	5,051	6,428	14.29	14.38
TOTAL ASSET CHARGE					\$53,655	\$32,974	\$20,682	\$45.96	\$46.27
FARM ORG FEE-TRAVEL	1,848				1,848	1,441	406	.90	.91
REAL ESTATE TAXES	3,568				3,568		3,567	7.93	7.98
PROPERTY TAXES	250				250		250	.56	.56
GEN FARM INSURANCE	3,289				3,289		3,288	7.31	7.36
FARM UTILITIES	6,932				6,932	3,396	3,535	7.86	7.91
TOTAL OTHER EXP.					\$15,887	\$4,838	\$11,049	\$24.55	\$24.72
TOTALS	\$280,716	\$1,369	\$4,684-	\$119,136	\$424,539	\$270,752	\$125,786	\$279.52	\$281.40

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2007 DATA									
FARM TYPE -	CROP - COW HERD		SOUTH CENTRAL KANSAS					6 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (994)	PER HARVESTED ACRE (932)
HIRED LABOR	4,111				4,111	1,973	2,137	2.15	2.29
OPERATOR LABOR				45,750	45,750	21,960	23,790	23.93	25.53
FAMILY LABOR				5,719	5,719	2,745	2,973	2.99	3.19
TOTAL LABOR					\$71,467	\$26,678	\$28,902	\$29.08	\$31.01
MACHINERY REPAIRS	26,889	693-			26,196	4,977	21,218	21.35	22.77
IRRIGATION REPAIR	323				323	61	262	.26	.28
MACHINE HIRE	17,289	1,667-			15,622	1,874	13,747	13.83	14.75
GAS-FUEL-OIL	27,459		2,036-		25,422	4,321	21,100	21.23	22.64
FARM AUTO EXPENSE	1,105				1,105	187	916	.92	.98
DEPR-MOTOR VEHICLE				8,842	8,842	4,155	4,686	4.71	5.03
DEPR-MACHINERY				6,567	6,567	2,561	4,005	4.03	4.30
TOTAL MACHINERY					\$84,077	\$18,140	\$65,938	\$66.34	\$70.75
SEEDS-CROP EXPENSE	9,468				9,468		9,467	9.52	10.16
CROP INSURANCE	2,102				2,102		2,102	2.11	2.26
FERTILIZER-LIME	21,975				21,975		21,975	22.11	23.58
IRRIGATION ENERGY	1,389				1,389		1,388	1.40	1.49
CROP STOR-MARKETING	858				858		857	.86	.92
HERBICIDE-INSECT	6,019				6,019		6,019	6.06	6.46
TOTAL CROP EXPENSE					\$41,811		\$41,811	\$42.06	\$44.86
DAIRY EXPENSE	6,558				6,558	6,558			
FEED PURCHASED	78,826		1,109-		77,717	77,717			
VET-MEDICINE-DRUGS	5,945				5,945	5,945			
LVSTK MARKET-BREED	3,069				3,069	3,069			
TOTAL LVST EXPENSE					\$93,288	\$93,288			
BUILDING REPAIRS	3,093	369	369-		3,093	1,917	1,175	1.18	1.26
CONSERVATION	136				136		136	.14	.15
DEPR-BUILDINGS				6,217	6,217	1,056	5,159	5.19	5.54
TOTAL IMPROVEMENT					\$9,445	\$2,974	\$6,471	\$6.51	\$6.94
INTEREST PAID	23,345	1,236			24,581	9,340	15,240	15.33	16.35
CASH FARM RENT	17,151				17,151	9,776	7,375	7.42	7.91
NET C & I ASST CHG				21,279	21,279	12,767	8,511	8.56	9.13
NET LT ASSET CHG				12,376	12,376	3,836	8,539	8.59	9.16
TOTAL ASSET CHARGE					\$75,387	\$35,721	\$39,666	\$39.91	\$42.56
FARM ORG FEE-TRAVEL	1,922				1,922	711	1,210	1.22	1.30
REAL ESTATE TAXES	1,888	42			1,930		1,930	1.94	2.07
PROPERTY TAXES	529				529		529	.53	.57
GEN FARM INSURANCE	3,575				3,575		3,575	3.60	3.84
FARM UTILITIES	3,145				3,145	1,195	1,949	1.96	2.09
TOTAL OTHER EXP.					\$11,101	\$1,906	\$9,195	\$9.25	\$9.87
TOTALS	\$268,167	\$712-	\$3,515-	\$106,749	\$386,576	\$178,707	\$191,982	\$193.14	\$205.99

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2007 DATA									
FARM TYPE -	CROP -	SOUTH CENTRAL KANSAS						6 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (1459)	PER HARVESTED ACRE (1462)
HIRED LABOR	7,787				7,787	2,881	4,905	3.36	3.36
OPERATOR LABOR				45,750	45,750	16,927	28,822	19.75	19.71
FAMILY LABOR				13,979	13,979	5,172	8,806	6.04	6.02
TOTAL LABOR					\$78,617	\$24,981	\$42,535	\$29.15	\$29.09
MACHINERY REPAIRS	45,104	554-			44,550	3,118	41,431	28.40	28.34
IRRIGATION REPAIR	554				554	38	515	.35	.35
MACHINE HIRE	12,803				12,803	2,560	10,242	7.02	7.01
GAS-FUEL-OIL	35,941				35,941	3,234	32,706	22.42	22.37
FARM AUTO EXPENSE	512				512	46	465	.32	.32
DEPR-MOTOR VEHICLE				23,252	23,252	7,673	15,579	10.68	10.66
DEPR-MACHINERY				16,836	16,836	3,030	13,805	9.46	9.44
TOTAL MACHINERY					\$134,448	\$19,702	\$114,746	\$78.65	\$78.49
SEEDS-CROP EXPENSE	23,432				23,432		23,431	16.06	16.03
CROP INSURANCE	7,567				7,567		7,566	5.19	5.18
FERTILIZER-LIME	81,894				81,894		81,893	56.13	56.01
IRRIGATION ENERGY	4,811				4,811		4,811	3.30	3.29
CROP STOR-MARKETING	7,119				7,119		7,118	4.88	4.87
HERBICIDE-INSECT	41,659		317-		41,342		41,341	28.34	28.28
TOTAL CROP EXPENSE					\$166,164		\$166,164	\$113.89	\$113.66
DAIRY EXPENSE									
FEED PURCHASED	32,085				32,085	32,085			
VET-MEDICINE-DRUGS	13,086				13,086	13,086			
LVSTK MARKET-BREED	330				330	330			
TOTAL LVST EXPENSE					\$45,501	\$45,501			
BUILDING REPAIRS	1,459				1,459	452	1,006	.69	.69
CONSERVATION									
DEPR-BUILDINGS				2,028	2,028	121	1,906	1.31	1.30
TOTAL IMPROVEMENT					\$3,488	\$574	\$2,914	\$2.00	\$1.99
INTEREST PAID	31,431	233			31,664	7,916	23,748	16.28	16.24
CASH FARM RENT	25,765				25,765	21,642	4,122	2.83	2.82
NET C & I ASST CHG				46,094	46,094	21,664	24,429	16.74	16.71
NET LT ASSET CHG				58,382	58,382	19,849	38,531	26.41	26.36
TOTAL ASSET CHARGE					\$161,905	\$71,073	\$90,832	\$62.26	\$62.13
FARM ORG FEE-TRAVEL	1,617				1,617	452	1,163	.80	.80
REAL ESTATE TAXES	10,827				10,827		10,826	7.42	7.41
PROPERTY TAXES	1,319				1,319		1,318	.90	.90
GEN FARM INSURANCE	9,572				9,572		9,572	6.56	6.55
FARM UTILITIES	4,202				4,202	1,050	3,151	2.16	2.16
TOTAL OTHER EXP.					\$27,536	\$1,503	\$26,033	\$17.84	\$17.81
TOTALS	\$400,874	\$321-	\$317-	\$206,321	\$617,659	\$163,334	\$443,224	\$303.79	\$303.16