

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
SOUTHEAST KANSAS								495 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (1040)	PER HARVESTED ACRE (1164)
HIRED LABOR	13,405				13,405	4,289	9,115	8.76	7.83
OPERATOR LABOR				45,177	45,177	14,456	30,720	29.54	26.39
FAMILY LABOR				3,250	3,250	1,040	2,210	2.13	1.90
TOTAL LABOR					\$61,832	\$19,786	\$42,046	\$40.43	\$36.12
MACHINERY REPAIRS	22,778	206-			22,572	5,191	17,380	16.71	14.93
IRRIGATION REPAIR	211				211	48	162	.16	.14
MACHINE HIRE	8,656	27			8,682	955	7,727	7.43	6.64
GAS-FUEL-OIL	20,463	16-	139		20,587	5,146	15,440	14.85	13.26
FARM AUTO EXPENSE	1,109				1,109	277	831	.80	.71
DEPR-MOTOR VEHICLE				15,633	15,633	6,409	9,223	8.87	7.92
DEPR-MACHINERY				10,715	10,715	3,321	7,393	7.11	6.35
TOTAL MACHINERY					\$79,509	\$21,350	\$58,159	\$55.92	\$49.96
SEEDS-CROP EXPENSE	29,776	265	1,711-		28,331		28,330	27.24	24.34
CROP INSURANCE	7,241	75-			7,165		7,165	6.89	6.16
FERTILIZER-LIME	51,259	182	5,922-		45,518		45,518	43.77	39.10
IRRIGATION ENERGY	178				178		177	.17	.15
CROP STOR-MARKETING	1,856	328	351-		1,833		1,832	1.76	1.57
HERBICIDE-INSECT	16,686	11	1,609-		15,088		15,088	14.51	12.96
TOTAL CROP EXPENSE					\$98,113		\$98,113	\$94.34	\$84.29
DAIRY EXPENSE	939	2-	2		939	939			
FEED PURCHASED	53,842	102-	1,008		54,748	54,748			
VET-MEDICINE-DRUGS	5,269	8-			5,260	5,260			
LVSTK MARKET-BREED	3,653	2			3,655	3,655			
TOTAL LVST EXPENSE					\$64,603	\$64,603			
BUILDING REPAIRS	2,848	8-	8		2,848	1,082	1,765	1.70	1.52
CONSERVATION	685				685		685	.66	.59
DEPR-BUILDINGS				4,191	4,191	964	3,227	3.10	2.77
TOTAL IMPROVEMENT					\$7,724	\$2,046	\$5,678	\$5.46	\$4.88
INTEREST PAID	24,024	55			24,079	7,223	16,855	16.21	14.48
CASH FARM RENT	20,202	184			20,386	8,969	11,416	10.98	9.81
NET C & I ASST CHG				30,995	30,995	13,327	17,667	16.99	15.18
NET LT ASSET CHG				40,443	40,443	18,603	21,839	21.00	18.76
TOTAL ASSET CHARGE					\$115,903	\$48,125	\$67,778	\$65.17	\$58.23
FARM ORG FEE-TRAVEL	2,499	1			2,500	824	1,674	1.61	1.44
REAL ESTATE TAXES	5,351	34			5,385	592	4,792	4.61	4.12
PROPERTY TAXES	1,075	7			1,083	119	963	.93	.83
GEN FARM INSURANCE	5,049	18-			5,032	402	4,629	4.45	3.98
FARM UTILITIES	6,647	3-			6,644	1,528	5,116	4.92	4.40
TOTAL OTHER EXP.					\$20,643	\$3,467	\$17,176	\$16.52	\$14.76
TOTALS	\$305,701	\$658	\$8,435-	\$150,405	\$448,328	\$159,378	\$288,950	\$277.84	\$248.24

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE - CROP FARM		SOUTHEAST KANSAS						295 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (1353)	PER HARVESTED ACRE (1538)
HIRED LABOR	9,976				9,976	1,097	8,878	6.56	5.77
OPERATOR LABOR				44,292	44,292	4,872	39,420	29.14	25.63
FAMILY LABOR				3,257	3,257	358	2,898	2.14	1.88
TOTAL LABOR					\$57,525	\$6,328	\$51,197	\$37.84	\$33.29
MACHINERY REPAIRS	23,827	271-			23,556	1,648	21,907	16.19	14.24
IRRIGATION REPAIR	209				209	14	193	.14	.13
MACHINE HIRE	9,676	140			9,816	98	9,717	7.18	6.32
GAS-FUEL-OIL	23,092	13-	40-		23,039	2,073	20,965	15.50	13.63
FARM AUTO EXPENSE	1,175				1,175	105	1,069	.79	.70
DEPR-MOTOR VEHICLE				17,492	17,492	3,498	13,993	10.34	9.10
DEPR-MACHINERY				12,115	12,115	1,453	10,661	7.88	6.93
TOTAL MACHINERY					\$87,402	\$8,893	\$78,508	\$58.03	\$51.05
SEEDS-CROP EXPENSE	39,507	449	2,270-		37,686		37,685	27.85	24.50
CROP INSURANCE	10,084	126-			9,957		9,957	7.36	6.47
FERTILIZER-LIME	65,783	304	8,014-		58,073		58,073	42.92	37.76
IRRIGATION ENERGY	164				164		163	.12	.11
CROP STOR-MARKETING	2,651	605	644-		2,612		2,612	1.93	1.70
HERBICIDE-INSECT	22,776	12	2,271-		20,516		20,516	15.16	13.34
TOTAL CROP EXPENSE					\$129,009		\$129,009	\$95.35	\$83.88
DAIRY EXPENSE		92	92-						
FEED PURCHASED	14,227	82	78		14,387	14,387			
VET-MEDICINE-DRUGS	1,843	20			1,863	1,863			
LVSTK MARKET-BREED	969				969	969			
TOTAL LVST EXPENSE					\$17,219	\$17,219			
BUILDING REPAIRS	1,963	9-	9		1,963	333	1,629	1.20	1.06
CONSERVATION	637				637		636	.47	.41
DEPR-BUILDINGS				2,829	2,829	198	2,630	1.94	1.71
TOTAL IMPROVEMENT					\$5,428	\$532	\$4,897	\$3.62	\$3.18
INTEREST PAID	24,189	24			24,213	3,147	21,064	15.57	13.70
CASH FARM RENT	19,260	200			19,460	5,643	13,816	10.21	8.98
NET C & I ASST CHG				29,216	29,216	7,011	22,203	16.41	14.44
NET LT ASSET CHG				35,065	35,065	11,220	23,844	17.62	15.50
TOTAL ASSET CHARGE					\$107,953	\$27,024	\$80,929	\$59.81	\$52.62
FARM ORG FEE-TRAVEL	2,443	3			2,446	317	2,128	1.57	1.38
REAL ESTATE TAXES	5,114	15			5,128	102	5,025	3.71	3.27
PROPERTY TAXES	1,227	2			1,230	24	1,205	.89	.78
GEN FARM INSURANCE	5,075	30-			5,046	50	4,995	3.69	3.25
FARM UTILITIES	4,199				4,199	335	3,863	2.86	2.51
TOTAL OTHER EXP.					\$18,049	\$832	\$17,218	\$12.73	\$11.19
TOTALS	\$290,064	\$1,499	\$13,244-	\$144,265	\$422,584	\$60,827	\$361,758	\$267.37	\$235.21

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE - STOCK-RANCH COW HERD		SOUTHEAST KANSAS						19 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (138)	PER HARVESTED ACRE (115)
HIRED LABOR	2,359				2,359	1,981	377	2.74	3.28
OPERATOR LABOR				37,082	37,082	31,148	5,933	42.99	51.59
FAMILY LABOR				2,007	2,007	1,685	321	2.33	2.79
TOTAL LABOR					\$59,497	\$34,816	\$6,632	\$48.06	\$57.67
MACHINERY REPAIRS	7,781	113			7,894	4,341	3,552	25.74	30.89
IRRIGATION REPAIR	5				5	2	2	.02	.02
MACHINE HIRE	3,287				3,287	788	2,498	18.10	21.72
GAS-FUEL-OIL	7,899	70	101		8,071	4,842	3,228	23.39	28.07
FARM AUTO EXPENSE	766				766	459	306	2.22	2.66
DEPR-MOTOR VEHICLE				7,935	7,935	6,586	1,348	9.78	11.73
DEPR-MACHINERY				3,759	3,759	2,555	1,202	8.72	10.46
TOTAL MACHINERY					\$31,716	\$19,577	\$12,139	\$87.96	\$105.56
SEEDS-CROP EXPENSE	1,697		36-		1,661		1,660	12.03	14.44
CROP INSURANCE	43				43		43	.31	.38
FERTILIZER-LIME	6,116		58		6,173		6,173	44.73	53.68
IRRIGATION ENERGY									
CROP STOR-MARKETING	10				10		10	.07	.09
HERBICIDE-INSECT	1,047		39-		1,008		1,007	7.30	8.76
TOTAL CROP EXPENSE					\$8,895		\$8,895	\$64.46	\$77.35
DAIRY EXPENSE		121-	121						
FEED PURCHASED	45,887	379	298		46,564	46,564			
VET-MEDICINE-DRUGS	3,040	48			3,087	3,087			
LVSTK MARKET-BREED	2,535				2,535	2,535			
TOTAL LVST EXPENSE					\$52,187	\$52,187			
BUILDING REPAIRS	1,955	3	3-		1,955	1,505	449	3.26	3.91
CONSERVATION	1,228				1,228		1,227	8.90	10.68
DEPR-BUILDINGS				1,198	1,198	683	515	3.73	4.48
TOTAL IMPROVEMENT					\$4,381	\$2,189	\$2,193	\$15.89	\$19.07
INTEREST PAID	11,492	706			12,198	7,440	4,757	34.47	41.37
CASH FARM RENT	14,156	1,167			15,323	11,032	4,290	31.09	37.31
NET C & I ASST CHG				20,148	20,148	15,916	4,231	30.66	36.79
NET LT ASSET CHG				37,650	37,650	32,378	5,270	38.20	45.83
TOTAL ASSET CHARGE					\$85,319	\$66,769	\$18,550	\$134.42	\$161.30
FARM ORG FEE-TRAVEL	1,155				1,155	854	300	2.18	2.61
REAL ESTATE TAXES	4,577	44			4,621	1,247	3,373	24.44	29.33
PROPERTY TAXES	312				312	84	227	1.65	1.98
GEN FARM INSURANCE	2,338				2,338	514	1,823	13.22	15.86
FARM UTILITIES	2,374				2,374	949	1,424	10.32	12.39
TOTAL OTHER EXP.					\$10,800	\$3,651	\$7,150	\$51.81	\$62.17
TOTALS	\$122,059	\$2,409	\$500	\$109,778	\$252,795	\$179,188	\$55,557	\$402.59	\$483.11

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2007 DATA									
FARM TYPE -	COW HERD	SOUTHEAST KANSAS						12 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (78)	PER HARVESTED ACRE (107)
HIRED LABOR	387				387	321	65	.84	.62
OPERATOR LABOR				39,650	39,650	32,909	6,740	86.42	63.00
FAMILY LABOR				1,906	1,906	1,582	324	4.15	3.03
TOTAL LABOR					\$52,744	\$34,813	\$7,130	\$91.42	\$66.64
MACHINERY REPAIRS	6,252	217-			6,035	4,345	1,689	21.66	15.79
IRRIGATION REPAIR	17				17	12	4	.06	.05
MACHINE HIRE	2,442				2,442	805	1,636	20.98	15.29
GAS-FUEL-OIL	6,277				6,277	4,644	1,632	20.92	15.25
FARM AUTO EXPENSE	373				373	275	96	1.24	.91
DEPR-MOTOR VEHICLE				4,421	4,421	3,758	663	8.50	6.20
DEPR-MACHINERY				4,144	4,144	3,149	994	12.75	9.30
TOTAL MACHINERY					\$23,709	\$16,992	\$6,717	\$86.12	\$62.78
SEEDS-CROP EXPENSE	1,908				1,908		1,907	24.46	17.83
CROP INSURANCE									
FERTILIZER-LIME	6,237		83		6,320		6,320	81.03	59.07
IRRIGATION ENERGY									
CROP STOR-MARKETING	13				13		12	.16	.12
HERBICIDE-INSECT	402				402		401	5.15	3.76
TOTAL CROP EXPENSE					\$8,642		\$8,642	\$110.80	\$80.77
DAIRY EXPENSE									
FEED PURCHASED	20,670	350	1,294		22,314	22,314			
VET-MEDICINE-DRUGS	2,623				2,623	2,623			
LVSTK MARKET-BREED	4,467				4,467	4,467			
TOTAL LVST EXPENSE					\$29,404	\$29,404			
BUILDING REPAIRS	941	200	200-		941	753	188	2.41	1.76
CONSERVATION	33				33		33	.43	.31
DEPR-BUILDINGS				1,076	1,076	731	344	4.42	3.22
TOTAL IMPROVEMENT					\$2,051	\$1,485	\$566	\$7.26	\$5.29
INTEREST PAID	4,920	842			5,762	3,745	2,016	25.85	18.85
CASH FARM RENT	6,242	83			6,325	5,439	885	11.35	8.28
NET C & I ASST CHG				16,193	16,193	13,439	2,752	35.29	25.73
NET LT ASSET CHG				21,544	21,544	16,804	4,739	60.77	44.30
TOTAL ASSET CHARGE					\$49,824	\$39,429	\$10,395	\$133.26	\$97.15
FARM ORG FEE-TRAVEL	2,244				2,244	1,862	381	4.89	3.57
REAL ESTATE TAXES	2,365				2,365	1,158	1,205	15.46	11.27
PROPERTY TAXES	357				357	175	182	2.34	1.70
GEN FARM INSURANCE	3,276				3,276	1,113	2,161	27.72	20.20
FARM UTILITIES	3,456				3,456	2,073	1,382	17.72	12.92
TOTAL OTHER EXP.					\$11,697	\$6,383	\$5,314	\$68.13	\$49.66
TOTALS	\$75,901	\$1,258	\$1,178	\$88,935	\$178,071	\$128,506	\$38,765	\$496.98	\$362.29

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2007 DATA									
FARM TYPE -	SOUTHEAST KANSAS								9 FARMS
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (618)	PER HARVESTED ACRE (624)
HIRED LABOR	60,441				60,441	48,352	12,088	19.56	19.37
OPERATOR LABOR				55,917	55,917	44,733	11,183	18.10	17.92
FAMILY LABOR				6,354	6,354	5,083	1,270	2.06	2.04
TOTAL LABOR					\$134,409	\$98,169	\$24,542	\$39.71	\$39.33
MACHINERY REPAIRS	27,938	555-			27,383	11,774	15,608	25.26	25.01
IRRIGATION REPAIR									
MACHINE HIRE	15,860				15,860	634	15,225	24.64	24.40
GAS-FUEL-OIL	18,110	222-	568		18,455	9,227	9,227	14.93	14.79
FARM AUTO EXPENSE	921				921	460	460	.75	.74
DEPR-MOTOR VEHICLE				8,094	8,094	7,446	647	1.05	1.04
DEPR-MACHINERY				11,457	11,457	8,019	3,437	5.56	5.51
TOTAL MACHINERY					\$82,170	\$37,564	\$44,607	\$72.18	\$71.49
SEEDS-CROP EXPENSE	21,066		4,771-		16,296		16,295	26.37	26.11
CROP INSURANCE	2,660				2,660		2,659	4.30	4.26
FERTILIZER-LIME	29,688		2,777-		26,911		26,910	43.54	43.13
IRRIGATION ENERGY									
CROP STOR-MARKETING	1,033	102-	102		1,033		1,033	1.67	1.66
HERBICIDE-INSECT	6,027				6,027		6,026	9.75	9.66
TOTAL CROP EXPENSE					\$52,926		\$52,926	\$85.64	\$84.82
DAIRY EXPENSE	35,788				35,788	35,788			
FEED PURCHASED	230,355	5,583-	7,578-		217,194	217,194			
VET-MEDICINE-DRUGS	24,747	456-			24,292	24,292			
LVSTK MARKET-BREED	18,798	102			18,900	18,900			
TOTAL LVST EXPENSE					\$296,174	\$296,174			
BUILDING REPAIRS	5,661	22-	22		5,661	5,038	622	1.01	1.00
CONSERVATION	54				54		53	.09	.09
DEPR-BUILDINGS				12,135	12,135	6,188	5,946	9.62	9.53
TOTAL IMPROVEMENT					\$17,850	\$11,227	\$6,623	\$10.72	\$10.61
INTEREST PAID	21,910	62			21,972	12,304	9,667	15.64	15.49
CASH FARM RENT	10,820				10,820	5,517	5,301	8.58	8.50
NET C & I ASST CHG				42,667	42,667	30,293	12,373	20.02	19.83
NET LT ASSET CHG				48,601	48,601	30,132	18,468	29.88	29.60
TOTAL ASSET CHARGE					\$124,060	\$78,249	\$45,811	\$74.13	\$73.42
FARM ORG FEE-TRAVEL	4,472				4,472	3,130	1,341	2.17	2.15
REAL ESTATE TAXES	6,915	435-			6,480	907	5,572	9.02	8.93
PROPERTY TAXES	679				679	95	583	.94	.94
GEN FARM INSURANCE	6,007				6,007	660	5,346	8.65	8.57
FARM UTILITIES	25,101	333-			24,768	9,907	14,860	24.05	23.82
TOTAL OTHER EXP.					\$42,405	\$14,700	\$27,705	\$44.83	\$44.40
TOTALS	\$575,050	\$7,543-	\$14,435-	\$185,225	\$749,994	\$536,083	\$202,214	\$327.21	\$324.06

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2007 DATA									
FARM TYPE - TURKEY		SOUTHEAST KANSAS						11 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE	PER HARVESTED ACRE
							(91)	(92)	
HIRED LABOR	19,022				19,022	17,690	1,331	14.63	14.47
OPERATOR LABOR				43,670	43,670	40,613	3,056	33.59	33.23
FAMILY LABOR				5,892	5,892	5,479	412	4.53	4.48
TOTAL LABOR					\$110,990	\$63,783	\$4,801	\$52.76	\$52.18
MACHINERY REPAIRS	23,938				23,938	19,150	4,787	52.61	52.04
IRRIGATION REPAIR									
MACHINE HIRE	1,953				1,953	820	1,132	12.45	12.31
GAS-FUEL-OIL	8,453	818-			7,635	5,726	1,908	20.98	20.75
FARM AUTO EXPENSE	2,010				2,010	1,507	502	5.52	5.46
DEPR-MOTOR VEHICLE				8,039	8,039	7,878	160	1.77	1.75
DEPR-MACHINERY				3,600	3,600	3,312	288	3.17	3.13
TOTAL MACHINERY					\$47,176	\$38,395	\$8,781	\$96.49	\$95.44
SEEDS-CROP EXPENSE	660	455-			205		205	2.26	2.23
CROP INSURANCE	84				84		83	.92	.91
FERTILIZER-LIME	2,493				2,493		2,492	27.39	27.10
IRRIGATION ENERGY									
CROP STOR-MARKETING	421				421		421	4.63	4.58
HERBICIDE-INSECT	171				171		170	1.87	1.85
TOTAL CROP EXPENSE					\$3,374		\$3,374	\$37.08	\$36.67
DAIRY EXPENSE									
FEED PURCHASED	6,845				6,845	6,845			
VET-MEDICINE-DRUGS	1,695				1,695	1,695			
LVSTK MARKET-BREED	1,998				1,998	1,998			
TOTAL LVST EXPENSE					\$10,538	\$10,538			
BUILDING REPAIRS	13,330				13,330	13,330			
CONSERVATION	256				256		255	2.81	2.78
DEPR-BUILDINGS				11,394	11,394	10,710	683	7.51	7.43
TOTAL IMPROVEMENT					\$24,980	\$24,041	\$939	\$10.32	\$10.21
INTEREST PAID	20,329				20,329	18,702	1,626	17.87	17.68
CASH FARM RENT	1,378				1,378	1,006	372	4.09	4.04
NET C & I ASST CHG				10,892	10,892	9,911	980	10.77	10.66
NET LT ASSET CHG				4,405	4,405	3,479	924	10.16	10.05
TOTAL ASSET CHARGE					\$37,003	\$33,100	\$3,904	\$42.90	\$42.43
FARM ORG FEE-TRAVEL	2,222				2,222	2,066	155	1.71	1.69
REAL ESTATE TAXES	6,547				6,547		6,546	71.94	71.16
PROPERTY TAXES	624				624		624	6.86	6.79
GEN FARM INSURANCE	6,362				6,362		6,361	69.91	69.15
FARM UTILITIES	40,131	164			40,295	35,056	5,238	57.56	56.94
TOTAL OTHER EXP.					\$56,050	\$37,123	\$18,927	\$207.98	\$205.72
TOTALS	\$160,921	\$1,109-		\$87,893	\$290,111	\$206,980	\$40,725	\$447.53	\$442.66

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	BACKGROUNDING	SOUTHEAST KANSAS						13 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (47)	PER HARVESTED ACRE (32)
HIRED LABOR	14,188				14,188	11,918	2,270	48.30	70.94
OPERATOR LABOR				34,137	34,137	28,674	5,461	116.21	170.68
FAMILY LABOR				1,173	1,173	985	187	3.99	5.87
TOTAL LABOR					\$105,547	\$41,578	\$7,920	\$168.50	\$247.49
MACHINERY REPAIRS	12,295	828-			11,467	9,632	1,834	39.04	57.34
IRRIGATION REPAIR									
MACHINE HIRE	7,266				7,266	4,940	2,325	49.47	72.66
GAS-FUEL-OIL	10,812		108-		10,705	8,777	1,926	41.00	60.21
FARM AUTO EXPENSE	973				973	797	175	3.73	5.47
DEPR-MOTOR VEHICLE				8,260	8,260	6,855	1,404	29.88	43.88
DEPR-MACHINERY				4,456	4,456	3,743	712	15.17	22.28
TOTAL MACHINERY					\$43,127	\$34,748	\$8,379	\$178.28	\$261.84
SEEDS-CROP EXPENSE	73				73		72	1.55	2.28
CROP INSURANCE									
FERTILIZER-LIME	4,009				4,009		4,009	85.30	125.28
IRRIGATION ENERGY									
CROP STOR-MARKETING	308	469	469-		308		307	6.55	9.61
HERBICIDE-INSECT	2,308		732-		1,576		1,575	33.53	49.25
TOTAL CROP EXPENSE					\$5,965		\$5,965	\$126.93	\$186.42
DAIRY EXPENSE									
FEED PURCHASED	141,862	1,517-	768-		139,577	139,577			
VET-MEDICINE-DRUGS	26,428	469-			25,959	25,959			
LVSTK MARKET-BREED	18,521				18,521	18,521			
TOTAL LVST EXPENSE					\$184,057	\$184,057			
BUILDING REPAIRS	1,640	828	828-		1,640	1,377	262	5.58	8.20
CONSERVATION	553				553		552	11.76	17.27
DEPR-BUILDINGS				1,375	1,375	1,127	247	5.26	7.73
TOTAL IMPROVEMENT					\$3,567	\$2,505	\$1,062	\$22.60	\$33.20
INTEREST PAID	34,028	987-			33,041	27,754	5,286	112.48	165.21
CASH FARM RENT	79,472				79,472	65,961	13,510	287.45	422.20
NET C & I ASST CHG				15,647	15,647	13,769	1,877	39.95	58.68
NET LT ASSET CHG				55,573	55,573	45,014	10,558	224.66	329.97
TOTAL ASSET CHARGE					\$183,734	\$152,501	\$31,234	\$664.54	\$976.05
FARM ORG FEE-TRAVEL	2,658	46-			2,612	2,220	391	8.34	12.24
REAL ESTATE TAXES	4,007	20-			3,987	3,389	598	12.73	18.69
PROPERTY TAXES	400				400	340	60	1.28	1.88
GEN FARM INSURANCE	3,140				3,140	2,669	471	10.02	14.72
FARM UTILITIES	4,131				4,131	3,263	867	18.46	27.11
TOTAL OTHER EXP.					\$14,271	\$11,882	\$2,388	\$50.82	\$74.64
TOTALS	\$369,073	\$2,570-	\$2,905-	\$120,621	\$540,269	\$427,271	\$56,948	\$1,211.67	\$1,779.64

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	CROP - COW HERD	SOUTHEAST KANSAS						56 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (501)	PER HARVESTED ACRE (533)
HIRED LABOR	5,824				5,824	3,086	2,737	5.46	5.14
OPERATOR LABOR				43,381	43,381	22,991	20,388	40.70	38.25
FAMILY LABOR				3,064	3,064	1,623	1,439	2.87	2.70
TOTAL LABOR					\$66,539	\$27,702	\$24,566	\$49.03	\$46.09
MACHINERY REPAIRS	14,444	113-			14,331	4,585	9,744	19.45	18.28
IRRIGATION REPAIR	17				17	5	11	.02	.02
MACHINE HIRE	4,653	121-			4,532	543	3,988	7.96	7.48
GAS-FUEL-OIL	12,766	107	205		13,078	4,708	8,370	16.71	15.70
FARM AUTO EXPENSE	1,239				1,239	445	792	1.58	1.49
DEPR-MOTOR VEHICLE				9,263	9,263	4,909	4,353	8.69	8.17
DEPR-MACHINERY				5,719	5,719	2,516	3,202	6.39	6.01
TOTAL MACHINERY					\$48,179	\$17,715	\$30,464	\$60.81	\$57.16
SEEDS-CROP EXPENSE	9,294		129-		9,165		9,165	18.29	17.20
CROP INSURANCE	1,680				1,680		1,679	3.35	3.15
FERTILIZER-LIME	24,256		291-		23,965		23,964	47.83	44.96
IRRIGATION ENERGY									
CROP STOR-MARKETING	444				444		444	.89	.83
HERBICIDE-INSECT	6,313		256-		6,057		6,057	12.09	11.36
TOTAL CROP EXPENSE					\$41,311		\$41,311	\$82.46	\$77.51
DAIRY EXPENSE		30	30-						
FEED PURCHASED	23,094	329-	300-		22,465	22,465			
VET-MEDICINE-DRUGS	2,992				2,992	2,992			
LVSTK MARKET-BREED	1,873				1,873	1,873			
TOTAL LVST EXPENSE					\$27,331	\$27,331			
BUILDING REPAIRS	1,342	13	13-		1,342	698	644	1.29	1.21
CONSERVATION	314				314		314	.63	.59
DEPR-BUILDINGS				1,832	1,832	604	1,227	2.45	2.30
TOTAL IMPROVEMENT					\$3,489	\$1,303	\$2,186	\$4.36	\$4.10
INTEREST PAID	13,714	36-			13,678	5,744	7,933	15.83	14.88
CASH FARM RENT	16,751	178-			16,573	10,772	5,800	11.58	10.88
NET C & I ASST CHG				24,719	24,719	16,067	8,651	17.27	16.23
NET LT ASSET CHG				45,671	45,671	29,229	16,441	32.82	30.85
TOTAL ASSET CHARGE					\$100,641	\$61,814	\$38,827	\$77.50	\$72.85
FARM ORG FEE-TRAVEL	1,934				1,934	889	1,044	2.09	1.96
REAL ESTATE TAXES	4,241	17			4,258	681	3,576	7.14	6.71
PROPERTY TAXES	925	4-			921	147	774	1.54	1.45
GEN FARM INSURANCE	3,642				3,642	291	3,350	6.69	6.29
FARM UTILITIES	3,621				3,621	1,122	2,498	4.99	4.69
TOTAL OTHER EXP.					\$14,376	\$3,132	\$11,244	\$22.44	\$21.10
TOTALS	\$155,374	\$613-	\$814-	\$133,650	\$301,867	\$138,998	\$148,599	\$296.60	\$278.80

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	CROP - SOW & LITTER (FEEDER PIG)			SOUTHEAST KANSAS				6 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (2068)	PER HARVESTED ACRE (2161)
HIRED LABOR	162,585				162,585	89,421	73,163	35.38	33.86
OPERATOR LABOR				91,500	91,500	50,325	41,175	19.91	19.05
FAMILY LABOR				14,615	14,615	8,038	6,576	3.18	3.04
TOTAL LABOR					\$283,076	\$147,785	\$120,915	\$58.47	\$55.95
MACHINERY REPAIRS	63,027	2,206			65,233	20,874	44,358	21.45	20.53
IRRIGATION REPAIR	294				294	94	200	.10	.09
MACHINE HIRE	22,054				22,054	10,144	11,909	5.76	5.51
GAS-FUEL-OIL	67,459		5,817		73,275	21,249	52,025	25.16	24.07
FARM AUTO EXPENSE	1,190				1,190	345	845	.41	.39
DEPR-MOTOR VEHICLE				56,655	56,655	48,723	7,931	3.84	3.67
DEPR-MACHINERY				29,547	29,547	15,364	14,182	6.86	6.56
TOTAL MACHINERY					\$248,248	\$116,796	\$131,452	\$63.56	\$60.83
SEEDS-CROP EXPENSE	83,546		6,500-		77,047		77,046	37.26	35.65
CROP INSURANCE	16,458				16,458		16,458	7.96	7.62
FERTILIZER-LIME	91,878		21,149-		70,729		70,729	34.20	32.73
IRRIGATION ENERGY									
CROP STOR-MARKETING	777	3,657-	3,657		777		776	.38	.36
HERBICIDE-INSECT	45,718		10,720-		34,998		34,997	16.92	16.20
TOTAL CROP EXPENSE					\$200,009		\$200,009	\$96.72	\$92.55
DAIRY EXPENSE									
FEED PURCHASED	505,181		44,479		549,660	549,660			
VET-MEDICINE-DRUGS	34,338				34,338	34,338			
LVSTK MARKET-BREED	25,772				25,772	25,772			
TOTAL LVST EXPENSE					\$609,770	\$609,770			
BUILDING REPAIRS	29,677	2,500-	2,500		29,677	23,147	6,528	3.16	3.02
CONSERVATION	2,071				2,071		2,070	1.00	.96
DEPR-BUILDINGS				53,668	53,668	13,417	40,251	19.46	18.63
TOTAL IMPROVEMENT					\$85,415	\$36,565	\$48,851	\$23.62	\$22.61
INTEREST PAID	21,734	1,206			22,940	11,928	11,011	5.32	5.10
CASH FARM RENT	4,733				4,733	2,366	2,366	1.14	1.10
NET C & I ASST CHG				180,988	180,988	90,494	90,494	43.76	41.88
NET LT ASSET CHG				124,172	124,172	62,085	62,085	30.02	28.73
TOTAL ASSET CHARGE					\$332,833	\$166,875	\$165,958	\$80.25	\$76.80
FARM ORG FEE-TRAVEL	8,448				8,448	5,491	2,956	1.43	1.37
REAL ESTATE TAXES	19,758	2,051			21,809		21,809	10.55	10.09
PROPERTY TAXES	3,078	530			3,607		3,607	1.74	1.67
GEN FARM INSURANCE	19,721				19,721		19,720	9.54	9.13
FARM UTILITIES	63,078				63,078	29,015	34,062	16.47	15.76
TOTAL OTHER EXP.					\$116,663	\$34,507	\$82,156	\$39.73	\$38.02
TOTALS	\$1,292,574	\$165-	\$18,084	\$551,144	\$1,876,015	\$1,112,298	\$749,340	\$362.35	\$346.76

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	CROP - LIVESTOCK		SOUTHEAST KANSAS					18 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 (542)
HIRED LABOR	14,903				14,903	10,133	4,768	10.60	8.80
OPERATOR LABOR				42,700	42,700	29,036	13,664	30.36	25.21
FAMILY LABOR				1,483	1,483	1,008	474	1.05	.88
TOTAL LABOR					\$175,748	\$40,178	\$18,907	\$42.02	\$34.88
MACHINERY REPAIRS	16,235	24-			16,211	9,726	6,484	14.41	11.96
IRRIGATION REPAIR									
MACHINE HIRE	7,683				7,683	2,765	4,917	10.93	9.07
GAS-FUEL-OIL	13,817		169-		13,648	8,461	5,186	11.52	9.57
FARM AUTO EXPENSE	1,087				1,087	673	412	.92	.76
DEPR-MOTOR VEHICLE				11,554	11,554	9,936	1,617	3.59	2.98
DEPR-MACHINERY				6,825	6,825	4,913	1,910	4.25	3.53
TOTAL MACHINERY					\$57,007	\$36,478	\$20,529	\$45.62	\$37.88
SEEDS-CROP EXPENSE	8,680		312		8,991		8,991	19.98	16.59
CROP INSURANCE	1,929				1,929		1,928	4.29	3.56
FERTILIZER-LIME	21,407	8	80-		21,335		21,334	47.41	39.36
IRRIGATION ENERGY									
CROP STOR-MARKETING	1,448	17	17-		1,448		1,447	3.22	2.67
HERBICIDE-INSECT	6,658	116	71-		6,703		6,703	14.90	12.37
TOTAL CROP EXPENSE					\$40,406		\$40,406	\$89.79	\$74.55
DAIRY EXPENSE	1,075	30	30-		1,075	1,075			
FEED PURCHASED	67,446	86	2,779		70,311	70,311			
VET-MEDICINE-DRUGS	9,187	17-			9,170	9,170			
LVSTK MARKET-BREED	6,447				6,447	6,447			
TOTAL LVST EXPENSE					\$87,003	\$87,003			
BUILDING REPAIRS	2,246	6-	6		2,246	1,931	314	.70	.58
CONSERVATION	270				270		270	.60	.50
DEPR-BUILDINGS				3,707	3,707	2,298	1,408	3.13	2.60
TOTAL IMPROVEMENT					\$6,223	\$4,230	\$1,993	\$4.43	\$3.68
INTEREST PAID	22,538	890			23,428	15,228	8,199	18.22	15.13
CASH FARM RENT	31,253				31,253	21,252	10,000	22.22	18.45
NET C & I ASST CHG				24,718	24,718	18,538	6,179	13.73	11.40
NET LT ASSET CHG				34,093	34,093	24,205	9,886	21.97	18.24
TOTAL ASSET CHARGE					\$113,491	\$79,224	\$34,267	\$76.15	\$63.22
FARM ORG FEE-TRAVEL	1,775				1,775	1,331	443	.99	.82
REAL ESTATE TAXES	4,202				4,202	1,050	3,151	7.00	5.81
PROPERTY TAXES	692				692	173	519	1.15	.96
GEN FARM INSURANCE	4,006				4,006	961	3,044	6.77	5.62
FARM UTILITIES	8,829				8,829	5,032	3,796	8.44	7.00
TOTAL OTHER EXP.					\$19,505	\$8,549	\$10,956	\$24.35	\$20.21
TOTALS	\$253,813	\$1,100	\$2,729	\$125,078	\$499,384	\$255,662	\$127,058	\$282.35	\$234.42

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
FARM TYPE -	CROP - BACKGROUNDING			SOUTHEAST KANSAS				15 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (559)	PER HARVESTED ACRE (553)
HIRED LABOR	8,135				8,135	3,904	4,229	7.57	7.65
OPERATOR LABOR				40,565	40,565	19,471	21,093	37.73	38.14
FAMILY LABOR				763	763	366	396	.71	.72
TOTAL LABOR					\$68,967	\$23,742	\$25,720	\$46.01	\$46.51
MACHINERY REPAIRS	21,731	267			21,997	13,858	8,139	14.56	14.72
IRRIGATION REPAIR									
MACHINE HIRE	10,321	854			11,175	5,140	6,034	10.80	10.91
GAS-FUEL-OIL	12,897		230		13,127	8,532	4,594	8.22	8.31
FARM AUTO EXPENSE	1,248				1,248	811	436	.78	.79
DEPR-MOTOR VEHICLE				10,344	10,344	8,275	2,068	3.70	3.74
DEPR-MACHINERY				6,785	6,785	5,020	1,764	3.16	3.19
TOTAL MACHINERY					\$64,677	\$41,639	\$23,038	\$41.21	\$41.66
SEEDS-CROP EXPENSE	10,844		2,168-		8,676		8,676	15.52	15.69
CROP INSURANCE	729				729		728	1.30	1.32
FERTILIZER-LIME	31,052		1,747-		29,305		29,304	52.42	52.99
IRRIGATION ENERGY									
CROP STOR-MARKETING	203	100	100-		203		203	.36	.37
HERBICIDE-INSECT	6,226		19		6,245		6,245	11.17	11.29
TOTAL CROP EXPENSE					\$45,158		\$45,158	\$80.78	\$81.66
DAIRY EXPENSE		200-	200						
FEED PURCHASED	60,576	333-	1,029-		59,214	59,214			
VET-MEDICINE-DRUGS	18,235	100-			18,135	18,135			
LVSTK MARKET-BREED	3,541				3,541	3,541			
TOTAL LVST EXPENSE					\$80,890	\$80,890			
BUILDING REPAIRS	1,638	67-	67		1,638	1,294	343	.62	.62
CONSERVATION	601				601		600	1.07	1.09
DEPR-BUILDINGS				1,275	1,275	701	573	1.03	1.04
TOTAL IMPROVEMENT					\$3,514	\$1,995	\$1,519	\$2.72	\$2.75
INTEREST PAID	28,531	668-			27,862	18,667	9,194	16.45	16.63
CASH FARM RENT	18,037				18,037	14,609	3,426	6.13	6.20
NET C & I ASST CHG				20,667	20,667	15,087	5,580	9.98	10.09
NET LT ASSET CHG				49,397	49,397	34,577	14,818	26.51	26.80
TOTAL ASSET CHARGE					\$115,963	\$82,942	\$33,021	\$59.07	\$59.71
FARM ORG FEE-TRAVEL	2,900				2,900	2,261	637	1.14	1.15
REAL ESTATE TAXES	4,338	220			4,558	1,777	2,780	4.97	5.03
PROPERTY TAXES	419				419	163	255	.46	.46
GEN FARM INSURANCE	3,689				3,689	1,217	2,471	4.42	4.47
FARM UTILITIES	4,956				4,956	2,626	2,329	4.17	4.21
TOTAL OTHER EXP.					\$16,522	\$8,047	\$8,475	\$15.16	\$15.33
TOTALS	\$250,846	\$72	\$4,528-	\$129,796	\$395,691	\$239,256	\$136,930	\$244.96	\$247.61

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA										
FARM TYPE -		CROP - BEEF		SOUTHEAST KANSAS					23 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS			
							TOTAL	PER CROP ACRE (1228)	PER HARVESTED ACRE (1285)	
HIRED LABOR	8,992				8,992	3,507	5,485	4.47	4.27	
OPERATOR LABOR				50,126	50,126	19,549	30,576	24.90	23.80	
FAMILY LABOR				1,658	1,658	646	1,011	.82	.79	
TOTAL LABOR					\$77,298	\$23,703	\$37,073	\$30.19	\$28.85	
MACHINERY REPAIRS	27,652	591			28,243	3,671	24,571	20.01	19.12	
IRRIGATION REPAIR	453				453	58	393	.32	.31	
MACHINE HIRE	10,535	1,478-			9,057	452	8,604	7.01	6.70	
GAS-FUEL-OIL	24,082	21-	785		24,846	4,223	20,622	16.79	16.05	
FARM AUTO EXPENSE	513				513	87	425	.35	.33	
DEPR-MOTOR VEHICLE				14,877	14,877	5,950	8,926	7.27	6.95	
DEPR-MACHINERY				14,933	14,933	3,882	11,050	9.00	8.60	
TOTAL MACHINERY					\$92,922	\$18,328	\$74,594	\$60.74	\$58.05	
SEEDS-CROP EXPENSE	38,934	168	2,442-		36,660		36,659	29.85	28.53	
CROP INSURANCE	9,918				9,918		9,917	8.08	7.72	
FERTILIZER-LIME	69,040		13,510-		55,530		55,530	45.22	43.21	
IRRIGATION ENERGY	1,730				1,730		1,730	1.41	1.35	
CROP STOR-MARKETING	1,530	43-	43		1,530		1,529	1.25	1.19	
HERBICIDE-INSECT	13,455		241-		13,214		13,214	10.76	10.28	
TOTAL CROP EXPENSE					\$118,582		\$118,582	\$96.57	\$92.28	
DAIRY EXPENSE	498	1,043-	1,043		498	498				
FEED PURCHASED	220,276	450	350-		220,377	220,377				
VET-MEDICINE-DRUGS	5,663	43			5,706	5,706				
LVSTK MARKET-BREED	7,283				7,283	7,283				
TOTAL LVST EXPENSE					\$233,864	\$233,864				
BUILDING REPAIRS	2,367				2,367	662	1,703	1.39	1.33	
CONSERVATION	1,454				1,454		1,454	1.18	1.13	
DEPR-BUILDINGS				3,746	3,746	561	3,184	2.59	2.48	
TOTAL IMPROVEMENT					\$7,567	\$1,225	\$6,342	\$5.16	\$4.94	
INTEREST PAID	48,637	459			49,096	16,692	32,403	26.39	25.22	
CASH FARM RENT	25,233	820			26,053	13,547	12,505	10.18	9.73	
NET C & I ASST CHG				42,354	42,354	22,447	19,906	16.21	15.49	
NET LT ASSET CHG				55,931	55,931	29,643	26,287	21.41	20.46	
TOTAL ASSET CHARGE					\$173,435	\$82,332	\$91,103	\$74.19	\$70.90	
FARM ORG FEE-TRAVEL	2,162				2,162	691	1,470	1.20	1.14	
REAL ESTATE TAXES	7,901				7,901	869	7,032	5.73	5.47	
PROPERTY TAXES	813				813	89	723	.59	.56	
GEN FARM INSURANCE	5,205				5,205	104	5,101	4.15	3.97	
FARM UTILITIES	5,001				5,001	950	4,050	3.30	3.15	
TOTAL OTHER EXP.					\$21,083	\$2,705	\$18,378	\$14.97	\$14.30	
TOTALS	\$539,328	\$55-	\$14,671-	\$183,625	\$724,749	\$362,155	\$346,072	\$281.82	\$269.32	