

Kansas Farm Management Associations 2007 Detailed Cost Analysis

2007 DATA									
SOUTHWEST KANSAS								99 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (1952)	PER HARVESTED ACRE (1249)
HIRED LABOR	18,082				18,082	1,084	16,996	8.71	13.61
OPERATOR LABOR				44,548	44,548	2,672	41,875	21.45	33.53
FAMILY LABOR				1,810	1,810	108	1,701	.87	1.36
TOTAL LABOR					\$64,440	\$3,866	\$60,574	\$31.03	\$48.50
MACHINERY REPAIRS	29,772	4,470-			25,302	2,783	22,519	11.54	18.03
IRRIGATION REPAIR	4,197				4,197	461	3,735	1.91	2.99
MACHINE HIRE	27,416	100-			27,316	1,912	25,403	13.01	20.34
GAS-FUEL-OIL	23,623		79-		23,544	2,825	20,718	10.61	16.59
FARM AUTO EXPENSE	871				871	104	766	.39	.61
DEPR-MOTOR VEHICLE				9,800	9,800	2,351	7,447	3.82	5.96
DEPR-MACHINERY				10,571	10,571	1,585	8,985	4.60	7.19
TOTAL MACHINERY					\$101,601	\$12,024	\$89,577	\$45.89	\$71.72
SEEDS-CROP EXPENSE	18,800	308	155-		18,953		18,952	9.71	15.17
CROP INSURANCE	12,280				12,280		12,279	6.29	9.83
FERTILIZER-LIME	42,066	29-	1,865-		40,172		40,171	20.58	32.16
IRRIGATION ENERGY	13,082				13,082		13,082	6.70	10.47
CROP STOR-MARKETING	223	417-			195-		194-	.10-	.16-
HERBICIDE-INSECT	30,989		475-		30,514		30,513	15.63	24.43
TOTAL CROP EXPENSE					\$114,805		\$114,805	\$58.81	\$91.92
DAIRY EXPENSE	47	77	77-		47	47			
FEED PURCHASED	19,617	241	73-		19,785	19,785			
VET-MEDICINE-DRUGS	4,664				4,664	4,664			
LVSTK MARKET-BREED	1,085				1,085	1,085			
TOTAL LVST EXPENSE					\$25,581	\$25,581			
BUILDING REPAIRS	1,759				1,759	527	1,231	.63	.99
CONSERVATION	138				138		138	.07	.11
DEPR-BUILDINGS				1,537	1,537	215	1,321	.68	1.06
TOTAL IMPROVEMENT					\$3,435	\$743	\$2,692	\$1.38	\$2.16
INTEREST PAID	21,509	82-			21,427	5,142	16,284	8.34	13.04
CASH FARM RENT	14,859				14,859	4,754	10,104	5.18	8.09
NET C & I ASST CHG				25,356	25,356	9,635	15,720	8.05	12.59
NET LT ASSET CHG				38,110	38,110	7,622	30,488	15.62	24.41
TOTAL ASSET CHARGE					\$99,752	\$27,155	\$72,598	\$37.19	\$58.12
FARM ORG FEE-TRAVEL	3,318				3,318	729	2,587	1.33	2.07
REAL ESTATE TAXES	6,076	16			6,093	182	5,910	3.03	4.73
PROPERTY TAXES	1,075	74			1,149	34	1,114	.57	.89
GEN FARM INSURANCE	5,597	27			5,624	112	5,511	2.82	4.41
FARM UTILITIES	5,448				5,448	762	4,685	2.40	3.75
TOTAL OTHER EXP.					\$21,631	\$1,822	\$19,809	\$10.15	\$15.86
TOTALS	\$306,593	\$4,356-	\$2,724-	\$131,733	\$431,246	\$71,192	\$360,054	\$184.45	\$288.27

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FARM TYPE - CROP FARM		SOUTHWEST KANSAS						82 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE (2027)	PER HARVESTED ACRE (1240)
HIRED LABOR	17,442				17,442	348	17,093	8.43	13.78
OPERATOR LABOR				44,857	44,857	897	43,960	21.69	35.45
FAMILY LABOR				1,906	1,906	38	1,868	.92	1.51
TOTAL LABOR					\$64,206	\$1,284	\$62,921	\$31.04	\$50.74
MACHINERY REPAIRS	26,495	2,384-			24,110	2,169	21,940	10.82	17.69
IRRIGATION REPAIR	1,992				1,992	179	1,812	.89	1.46
MACHINE HIRE	18,565	419			18,985	1,139	17,845	8.80	14.39
GAS-FUEL-OIL	23,040		91-		22,949	2,294	20,654	10.19	16.66
FARM AUTO EXPENSE	893				893	89	803	.40	.65
DEPR-MOTOR VEHICLE				9,784	9,784	2,152	7,631	3.77	6.15
DEPR-MACHINERY				9,543	9,543	1,240	8,302	4.10	6.70
TOTAL MACHINERY					\$88,257	\$9,266	\$78,991	\$38.97	\$63.70
SEEDS-CROP EXPENSE	15,156	372	430-		15,098		15,097	7.45	12.18
CROP INSURANCE	11,940				11,940		11,939	5.89	9.63
FERTILIZER-LIME	35,357	35-	2,004-		33,318		33,317	16.44	26.87
IRRIGATION ENERGY	8,866				8,866		8,866	4.37	7.15
CROP STOR-MARKETING	241				241		241	.12	.19
HERBICIDE-INSECT	29,045		493-		28,552		28,551	14.09	23.03
TOTAL CROP EXPENSE					\$98,015		\$98,015	\$48.35	\$79.04
DAIRY EXPENSE		155	155-						
FEED PURCHASED	15,040	291	88-		15,244	15,244			
VET-MEDICINE-DRUGS	3,790				3,790	3,790			
LVSTK MARKET-BREED	1,217				1,217	1,217			
TOTAL LVST EXPENSE					\$20,250	\$20,250			
BUILDING REPAIRS	1,939				1,939	504	1,434	.71	1.16
CONSERVATION	167				167		166	.08	.13
DEPR-BUILDINGS				1,587	1,587	190	1,396	.69	1.13
TOTAL IMPROVEMENT					\$3,693	\$695	\$2,998	\$1.48	\$2.42
INTEREST PAID	18,981	108-			18,873	3,963	14,909	7.36	12.02
CASH FARM RENT	9,838				9,838	3,345	6,493	3.20	5.24
NET C & I ASST CHG				25,884	25,884	9,318	16,565	8.17	13.36
NET LT ASSET CHG				38,183	38,183	7,254	30,928	15.26	24.94
TOTAL ASSET CHARGE					\$92,779	\$23,881	\$68,897	\$33.99	\$55.56
FARM ORG FEE-TRAVEL	3,089				3,089	617	2,471	1.22	1.99
REAL ESTATE TAXES	6,007	20			6,027	60	5,966	2.94	4.81
PROPERTY TAXES	919	89			1,009	10	998	.49	.81
GEN FARM INSURANCE	5,488	32			5,520	55	5,464	2.70	4.41
FARM UTILITIES	5,435				5,435	706	4,728	2.33	3.81
TOTAL OTHER EXP.					\$21,081	\$1,450	\$19,631	\$9.68	\$15.83
TOTALS	\$260,944	\$1,149-	\$3,262-	\$131,746	\$388,279	\$56,826	\$331,453	\$163.52	\$267.30

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2007 DATA										
FARM TYPE -		CROP FARM IRRIGATED		SOUTHWEST KANSAS					8 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS			
							TOTAL	PER CROP ACRE (2226)	PER HARVESTED ACRE (1946)	
HIRED LABOR	31,177				31,177	1,870	29,306	13.17	15.06	
OPERATOR LABOR				42,891	42,891	2,573	40,317	18.11	20.72	
FAMILY LABOR										
TOTAL LABOR					\$95,149	\$4,444	\$69,624	\$31.28	\$35.78	
MACHINERY REPAIRS	78,000	30,548-			47,451	4,270	43,180	19.40	22.19	
IRRIGATION REPAIR	31,189				31,189	2,806	28,381	12.75	14.58	
MACHINE HIRE	130,711	5,537-			125,175	7,510	117,664	52.86	60.46	
GAS-FUEL-OIL	40,165		333		40,497	2,429	38,067	17.10	19.56	
FARM AUTO EXPENSE	563				563	33	529	.24	.27	
DEPR-MOTOR VEHICLE				10,424	10,424	1,459	8,964	4.03	4.61	
DEPR-MACHINERY				24,817	24,817	2,233	22,583	10.15	11.61	
TOTAL MACHINERY					\$280,116	\$20,745	\$259,372	\$116.52	\$133.28	
SEEDS-CROP EXPENSE	72,895		2,491		75,386		75,385	33.87	38.74	
CROP INSURANCE	23,713				23,713		23,712	10.65	12.19	
FERTILIZER-LIME	142,358		2,534-		139,824		139,823	62.81	71.85	
IRRIGATION ENERGY	70,303				70,303		70,303	31.58	36.13	
CROP STOR-MARKETING	284				284		284	.13	.15	
HERBICIDE-INSECT	69,308				69,308		69,307	31.14	35.62	
TOTAL CROP EXPENSE					\$378,817		\$378,817	\$170.18	\$194.66	
DAIRY EXPENSE		640-	640							
FEED PURCHASED	62,467				62,467	62,467				
VET-MEDICINE-DRUGS	13,914				13,914	13,914				
LVSTK MARKET-BREED	206				206	206				
TOTAL LVST EXPENSE					\$76,587	\$76,587				
BUILDING REPAIRS	623				623	180	442	.20	.23	
CONSERVATION										
DEPR-BUILDINGS				2,116	2,116	211	1,904	.86	.98	
TOTAL IMPROVEMENT					\$2,739	\$392	\$2,347	\$1.05	\$1.21	
INTEREST PAID	53,386	95			53,480	7,487	45,993	20.66	23.63	
CASH FARM RENT	76,307				76,307	3,052	73,254	32.91	37.64	
NET C & I ASST CHG				22,379	22,379	7,161	15,217	6.84	7.82	
NET LT ASSET CHG				38,616	38,616	1,930	36,685	16.48	18.85	
TOTAL ASSET CHARGE					\$190,782	\$19,632	\$171,151	\$76.89	\$87.95	
FARM ORG FEE-TRAVEL	4,509				4,509	495	4,012	1.80	2.06	
REAL ESTATE TAXES	6,439				6,439		6,438	2.89	3.31	
PROPERTY TAXES	2,802				2,802		2,801	1.26	1.44	
GEN FARM INSURANCE	8,339				8,339		8,339	3.75	4.29	
FARM UTILITIES	5,758				5,758	403	5,354	2.41	2.75	
TOTAL OTHER EXP.					\$27,846	\$899	\$26,947	\$12.11	\$13.85	
TOTALS	\$925,415	\$36,631-	\$929	\$141,243	\$1,052,037	\$122,699	\$908,257	\$408.02	\$466.73	

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2007 DATA										
FARM TYPE -		CROP - COW HERD		SOUTHWEST KANSAS					6 FARMS	
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS			
							TOTAL	PER CROP ACRE (1266)	PER HARVESTED ACRE (875)	
HIRED LABOR	9,146				9,146	4,115	5,030	3.97	5.75	
OPERATOR LABOR				45,750	45,750	20,587	25,162	19.88	28.76	
FAMILY LABOR				3,813	3,813	1,715	2,096	1.66	2.40	
TOTAL LABOR					\$86,554	\$26,419	\$32,289	\$25.51	\$36.90	
MACHINERY REPAIRS	19,088	438-			18,650	3,357	15,293	12.08	17.48	
IRRIGATION REPAIR	438				438	78	358	.28	.41	
MACHINE HIRE	12,754				12,754	127	12,626	9.97	14.43	
GAS-FUEL-OIL	13,777		500-		13,277	3,053	10,223	8.08	11.68	
FARM AUTO EXPENSE	1,023				1,023	235	788	.62	.90	
DEPR-MOTOR VEHICLE				11,298	11,298	4,632	6,665	5.27	7.62	
DEPR-MACHINERY				8,031	8,031	3,051	4,979	3.93	5.69	
TOTAL MACHINERY					\$65,471	\$14,536	\$50,935	\$40.23	\$58.21	
SEEDS-CROP EXPENSE	4,260				4,260		4,260	3.37	4.87	
CROP INSURANCE	6,101				6,101		6,101	4.82	6.97	
FERTILIZER-LIME	19,694				19,694		19,694	15.56	22.51	
IRRIGATION ENERGY	951				951		950	.75	1.09	
CROP STOR-MARKETING		6,887-			6,887-		6,886-	5.44-	7.87-	
HERBICIDE-INSECT	18,554		1,100-		17,454		17,454	13.79	19.95	
TOTAL CROP EXPENSE					\$41,574		\$41,574	\$32.84	\$47.51	
DAIRY EXPENSE										
FEED PURCHASED	9,767		15-		9,751	9,751				
VET-MEDICINE-DRUGS	3,517				3,517	3,517				
LVSTK MARKET-BREED	467				467	467				
TOTAL LVST EXPENSE					\$13,735	\$13,735				
BUILDING REPAIRS	1,282				1,282	717	563	.45	.64	
CONSERVATION										
DEPR-BUILDINGS				720	720	223	496	.39	.57	
TOTAL IMPROVEMENT					\$2,001	\$941	\$1,060	\$.84	\$1.21	
INTEREST PAID	15,054				15,054	7,526	7,526	5.95	8.60	
CASH FARM RENT	7,348				7,348	2,939	4,408	3.48	5.04	
NET C & I ASST CHG				24,377	24,377	13,650	10,725	8.47	12.26	
NET LT ASSET CHG				36,304	36,304	12,343	23,960	18.93	27.38	
TOTAL ASSET CHARGE					\$83,082	\$36,460	\$46,622	\$36.83	\$53.28	
FARM ORG FEE-TRAVEL	2,039				2,039	958	1,080	.85	1.24	
REAL ESTATE TAXES	7,213				7,213	144	7,068	5.58	8.08	
PROPERTY TAXES	1,033				1,033	20	1,012	.80	1.16	
GEN FARM INSURANCE	4,597				4,597	91	4,505	3.56	5.15	
FARM UTILITIES	5,065				5,065	1,316	3,748	2.96	4.28	
TOTAL OTHER EXP.					\$19,948	\$2,532	\$17,416	\$13.76	\$19.90	
TOTALS	\$163,167	\$7,324-	\$1,615-	\$130,291	\$312,365	\$94,623	\$189,896	\$150.00	\$217.02	