

## Kansas Farm Management Associations 2008 Detailed Cost Analysis

NORTH CENTRAL KANSAS						279 FARMS			
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 1162)	PER HARVESTED ACRE ( 1221)
HIRED LABOR	12,463				12,463	2,866	9,596	8.26	7.86
OPERATOR LABOR				45,553	45,553	10,477	35,075	30.19	28.73
FAMILY LABOR				1,376	1,376	316	1,059	.91	.87
TOTAL LABOR					\$59,392	\$13,660	\$45,732	\$39.36	\$37.45
MACHINERY REPAIRS	28,249	690-	242-		27,317	4,370	22,946	19.75	18.79
IRRIGATION REPAIR	486				486	77	407	.35	.33
MACHINE HIRE	12,588	154			12,742	2,293	10,448	8.99	8.56
GAS-FUEL-OIL	26,136	76	526-		25,687	3,853	21,833	18.79	17.88
FARM AUTO EXPENSE	1,250				1,250	187	1,062	.91	.87
DEPR-MOTOR VEHICLE				14,961	14,961	7,779	7,181	6.18	5.88
DEPR-MACHINERY				9,767	9,767	1,855	7,911	6.81	6.48
TOTAL MACHINERY					\$92,209	\$20,418	\$71,791	\$61.78	\$58.80
SEEDS-CROP EXPENSE	22,702	332	1,681-		21,353		21,352	18.38	17.49
CROP INSURANCE	13,433				13,433		13,433	11.56	11.00
FERTILIZER-LIME	65,147	400	1,095-		64,451		64,451	55.47	52.79
IRRIGATION ENERGY	354				354		354	.30	.29
CROP STOR-MARKETING	1,307	13-	18		1,311		1,311	1.13	1.07
HERBICIDE-INSECT	25,530	307-	1,358-		23,864		23,864	20.54	19.54
TOTAL CROP EXPENSE					\$124,767		\$124,767	\$107.37	\$102.18
DAIRY EXPENSE	2,066	40-			2,026	2,026			
FEED PURCHASED	39,710	332	27-		40,016	40,016			
VET-MEDICINE-DRUGS	3,937		6		3,943	3,943			
LVSTK MARKET-BREED	3,368	16			3,384	3,384			
TOTAL LVST EXPENSE					\$49,369	\$49,369			
BUILDING REPAIRS	2,135				2,135	1,109	1,024	.88	.84
CONSERVATION	800				800		800	.69	.66
DEPR-BUILDINGS				2,273	2,273	386	1,886	1.62	1.54
TOTAL IMPROVEMENT					\$5,207	\$1,496	\$3,711	\$3.19	\$3.04
INTEREST PAID	19,703	138-			19,565	5,673	13,891	11.95	11.38
CASH FARM RENT	25,129				25,129	9,046	16,082	13.84	13.17
NET C & I ASST CHG				27,977	27,977	10,631	17,345	14.93	14.21
NET LT ASSET CHG				25,743	25,743	7,465	18,277	15.73	14.97
TOTAL ASSET CHARGE					\$98,414	\$32,817	\$65,597	\$56.45	\$53.72
FARM ORG FEE-TRAVEL	3,351				3,351	1,005	2,345	2.02	1.92
REAL ESTATE TAXES	4,802	49-			4,753	47	4,705	4.05	3.85
PROPERTY TAXES	989				989	9	979	.84	.80
GEN FARM INSURANCE	5,179	13			5,192	155	5,036	4.33	4.12
FARM UTILITIES	4,998				4,998	799	4,198	3.61	3.44
TOTAL OTHER EXP.					\$19,283	\$2,018	\$17,265	\$14.86	\$14.14
<b>TOTALS</b>	<b>\$325,813</b>	<b>\$84</b>	<b>\$4,904-</b>	<b>\$127,650</b>	<b>\$448,642</b>	<b>\$119,779</b>	<b>\$328,864</b>	<b>\$283.02</b>	<b>\$269.34</b>

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FARM TYPE - CROP FARM	NORTH CENTRAL KANSAS						209 FARMS		
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 1293)	PER HARVESTED ACRE ( 1341)
HIRED LABOR	10,343				10,343	1,344	8,998	6.96	6.71
OPERATOR LABOR				45,772	45,772	5,950	39,821	30.80	29.70
FAMILY LABOR				1,439	1,439	187	1,252	.97	.93
TOTAL LABOR					\$57,555	\$7,482	\$50,073	\$38.73	\$37.34
MACHINERY REPAIRS	29,114	733-	351-		28,029	2,522	25,506	19.73	19.02
IRRIGATION REPAIR	402				402	36	366	.28	.27
MACHINE HIRE	12,219	137			12,355	1,482	10,872	8.41	8.11
GAS-FUEL-OIL	26,574	102	358-		26,318	2,368	23,949	18.52	17.86
FARM AUTO EXPENSE	1,391				1,391	125	1,265	.98	.94
DEPR-MOTOR VEHICLE				15,920	15,920	6,845	9,074	7.02	6.77
DEPR-MACHINERY				10,052	10,052	1,105	8,946	6.92	6.67
TOTAL MACHINERY					\$94,467	\$14,486	\$79,981	\$61.86	\$59.64
SEEDS-CROP EXPENSE	26,287	83	1,982-		24,387		24,387	18.86	18.19
CROP INSURANCE	14,976				14,976		14,976	11.58	11.17
FERTILIZER-LIME	72,422	527	1,096-		71,853		71,852	55.57	53.58
IRRIGATION ENERGY	460				460		459	.36	.34
CROP STOR-MARKETING	1,502	18-	24		1,508		1,508	1.17	1.12
HERBICIDE-INSECT	29,193	410-	1,716-		27,067		27,066	20.93	20.18
TOTAL CROP EXPENSE					\$140,250		\$140,250	\$108.47	\$104.59
DAIRY EXPENSE	458				458	458			
FEED PURCHASED	14,185	136	371		14,691	14,691			
VET-MEDICINE-DRUGS	2,269		14		2,283	2,283			
LVSTK MARKET-BREED	1,825	21			1,846	1,846			
TOTAL LVST EXPENSE					\$19,278	\$19,278			
BUILDING REPAIRS	2,109				2,109	906	1,202	.93	.90
CONSERVATION	935				935		935	.72	.70
DEPR-BUILDINGS				2,096	2,096	188	1,907	1.48	1.42
TOTAL IMPROVEMENT					\$5,140	\$1,096	\$4,045	\$3.13	\$3.02
INTEREST PAID	19,521	51			19,573	4,110	15,462	11.96	11.53
CASH FARM RENT	25,694	41-			25,654	7,439	18,214	14.09	13.58
NET C & I ASST CHG				25,523	25,523	7,656	17,866	13.82	13.32
NET LT ASSET CHG				25,071	25,071	6,016	19,053	14.74	14.21
TOTAL ASSET CHARGE					\$95,820	\$25,224	\$70,596	\$54.60	\$52.64
FARM ORG FEE-TRAVEL	3,344				3,344	702	2,641	2.04	1.97
REAL ESTATE TAXES	4,770	54-			4,716		4,715	3.65	3.52
PROPERTY TAXES	1,070				1,070		1,070	.83	.80
GEN FARM INSURANCE	5,182	17			5,199	51	5,146	3.98	3.84
FARM UTILITIES	4,656				4,656	419	4,236	3.28	3.16
TOTAL OTHER EXP.					\$18,985	\$1,173	\$17,811	\$13.78	\$13.28
<b>TOTALS</b>	<b>\$310,901</b>	<b>\$184-</b>	<b>\$5,095-</b>	<b>\$125,873</b>	<b>\$431,495</b>	<b>\$68,739</b>	<b>\$362,756</b>	<b>\$280.55</b>	<b>\$270.51</b>

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FARM TYPE - DAIRY	NORTH CENTRAL KANSAS						10 FARMS		
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 712)	PER HARVESTED ACRE ( 766)
HIRED LABOR	68,074				68,074	52,416	15,656	21.99	20.44
OPERATOR LABOR				58,560	58,560	45,091	13,468	18.92	17.58
FAMILY LABOR				3,563	3,563	2,743	819	1.15	1.07
TOTAL LABOR					\$130,196	\$100,251	\$29,945	\$42.06	\$39.09
MACHINERY REPAIRS	39,550	405	695		40,651	18,292	22,357	31.40	29.19
IRRIGATION REPAIR	1,154				1,154	519	634	.89	.83
MACHINE HIRE	27,312	1,140			28,452	5,405	23,045	32.37	30.09
GAS-FUEL-OIL	27,177		1,226-		25,951	10,899	15,051	21.14	19.65
FARM AUTO EXPENSE	1,357				1,357	569	787	1.11	1.03
DEPR-MOTOR VEHICLE				11,431	11,431	10,402	1,028	1.44	1.34
DEPR-MACHINERY				14,180	14,180	9,358	4,821	6.77	6.29
TOTAL MACHINERY					\$123,175	\$55,448	\$67,727	\$95.12	\$88.42
SEEDS-CROP EXPENSE	12,680		98		12,778		12,777	17.95	16.68
CROP INSURANCE	8,072				8,072		8,072	11.34	10.54
FERTILIZER-LIME	32,466		3,341		35,806		35,806	50.29	46.74
IRRIGATION ENERGY									
CROP STOR-MARKETING	1,122				1,122		1,122	1.58	1.47
HERBICIDE-INSECT	9,315		1,608		10,923		10,922	15.34	14.26
TOTAL CROP EXPENSE					\$68,701		\$68,701	\$96.49	\$89.69
DAIRY EXPENSE	47,373	1,120-			46,252	46,252			
FEED PURCHASED	228,155	525	11,433-		217,247	217,247			
VET-MEDICINE-DRUGS	20,620		20		20,640	20,640			
LVSTK MARKET-BREED	6,694				6,694	6,694			
TOTAL LVST EXPENSE					\$290,832	\$290,832			
BUILDING REPAIRS	2,177				2,177	1,980	195	.28	.26
CONSERVATION									
DEPR-BUILDINGS				7,547	7,547	3,999	3,546	4.98	4.63
TOTAL IMPROVEMENT					\$9,724	\$5,981	\$3,743	\$5.26	\$4.89
INTEREST PAID	18,110	76-			18,034	10,820	7,213	10.13	9.42
CASH FARM RENT	18,038	1,311-			16,726	4,014	12,711	17.85	16.60
NET C & I ASST CHG				42,756	42,756	28,219	14,537	20.42	18.98
NET LT ASSET CHG				22,348	22,348	8,492	13,856	19.46	18.09
TOTAL ASSET CHARGE					\$99,865	\$51,546	\$48,319	\$67.86	\$63.08
FARM ORG FEE-TRAVEL	7,823				7,823	5,632	2,190	3.08	2.86
REAL ESTATE TAXES	4,982	136-			4,846		4,845	6.81	6.33
PROPERTY TAXES	211				211		210	.30	.27
GEN FARM INSURANCE	6,788				6,788		6,788	9.53	8.86
FARM UTILITIES	13,301				13,301	6,783	6,517	9.15	8.51
TOTAL OTHER EXP.					\$32,969	\$12,416	\$20,553	\$28.87	\$26.83
<b>TOTALS</b>	<b>\$602,548</b>	<b>\$574-</b>	<b>\$6,897-</b>	<b>\$160,385</b>	<b>\$755,462</b>	<b>\$516,474</b>	<b>\$238,988</b>	<b>\$335.66</b>	<b>\$311.99</b>

## Kansas Farm Management Associations 2008 Detailed Cost Analysis

FARM TYPE - CROP - COW HERD	NORTH CENTRAL KANSAS						39 FARMS		
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 713)	PER HARVESTED ACRE ( 802)
HIRED LABOR	7,648				7,648	3,594	4,053	5.68	5.05
OPERATOR LABOR				42,231	42,231	19,848	22,382	31.39	27.91
FAMILY LABOR				1,218	1,218	572	645	.91	.80
TOTAL LABOR					\$51,097	\$24,015	\$27,081	\$37.98	\$33.77
MACHINERY REPAIRS	22,373	1,076-	26-		21,271	6,593	14,676	20.58	18.30
IRRIGATION REPAIR	1,022				1,022	316	705	.99	.88
MACHINE HIRE	8,354				8,354	3,007	5,346	7.50	6.67
GAS-FUEL-OIL	23,474		119-		23,355	7,006	16,348	22.93	20.39
FARM AUTO EXPENSE	755				755	226	528	.74	.66
DEPR-MOTOR VEHICLE				10,335	10,335	7,544	2,790	3.91	3.48
DEPR-MACHINERY				7,370	7,370	2,800	4,569	6.41	5.70
TOTAL MACHINERY					\$72,462	\$27,496	\$44,965	\$63.07	\$56.07
SEEDS-CROP EXPENSE	9,696	1,929	278-		11,346		11,346	15.91	14.15
CROP INSURANCE	7,909				7,909		7,909	11.09	9.86
FERTILIZER-LIME	35,850	79	212		36,142		36,141	50.69	45.06
IRRIGATION ENERGY									
CROP STOR-MARKETING	962				962		962	1.35	1.20
HERBICIDE-INSECT	14,253		80-		14,173		14,173	19.88	17.67
TOTAL CROP EXPENSE					\$70,533		\$70,533	\$98.92	\$87.95
DAIRY EXPENSE									
FEED PURCHASED	29,847	117	374-		29,590	29,590			
VET-MEDICINE-DRUGS	4,904		2-		4,902	4,902			
LVSTK MARKET-BREED	5,515				5,515	5,515			
TOTAL LVST EXPENSE					\$40,007	\$40,007			
BUILDING REPAIRS	2,509				2,509	1,932	577	.81	.72
CONSERVATION	336				336		335	.47	.42
DEPR-BUILDINGS				1,339	1,339	428	910	1.28	1.14
TOTAL IMPROVEMENT					\$4,185	\$2,361	\$1,824	\$2.56	\$2.27
INTEREST PAID	19,157	487-			18,670	8,214	10,455	14.66	13.04
CASH FARM RENT	24,716	554			25,270	18,194	7,075	9.92	8.82
NET C & I ASST CHG				27,229	27,229	17,153	10,074	14.13	12.56
NET LT ASSET CHG				30,923	30,923	15,770	15,152	21.25	18.89
TOTAL ASSET CHARGE					\$102,091	\$59,334	\$42,758	\$59.97	\$53.31
FARM ORG FEE-TRAVEL	2,515				2,515	1,282	1,232	1.73	1.54
REAL ESTATE TAXES	4,792	26-			4,765		4,765	6.68	5.94
PROPERTY TAXES	847				847		846	1.19	1.06
GEN FARM INSURANCE	4,639				4,639	510	4,128	5.79	5.15
FARM UTILITIES	3,670				3,670	1,137	2,532	3.55	3.16
TOTAL OTHER EXP.					\$16,436	\$2,931	\$13,505	\$18.94	\$16.84
TOTALS	\$235,742	\$1,090	\$666-	\$120,644	\$356,810	\$156,144	\$200,666	\$281.44	\$250.21

## Kansas Farm Management Associations 2008 Detailed Cost Analysis

FARM TYPE - CROP - BACKGROUNDING	NORTH CENTRAL KANSAS						10 FARMS		
DESCRIPTION	CASH EXPENSE	ACCRUED EXPENSE	EXP. INVENT CHANGE	NON-CASH COSTS	TOTAL COSTS	LIVESTOCK TOTAL	CROPS		
							TOTAL	PER CROP ACRE ( 990)	PER HARVESTED ACRE ( 1207)
HIRED LABOR	12,508				12,508	5,878	6,629	6.70	5.49
OPERATOR LABOR				39,803	39,803	18,707	21,095	21.31	17.48
FAMILY LABOR									
TOTAL LABOR					\$52,310	\$24,586	\$27,724	\$28.00	\$22.97
MACHINERY REPAIRS	27,101	50-			27,051	10,008	17,041	17.21	14.12
IRRIGATION REPAIR									
MACHINE HIRE	16,584	307			16,891	4,391	12,499	12.63	10.36
GAS-FUEL-OIL	31,411		5,277-		26,133	9,146	16,986	17.16	14.07
FARM AUTO EXPENSE	735				735	257	477	.48	.40
DEPR-MOTOR VEHICLE				21,273	21,273	16,805	4,467	4.51	3.70
DEPR-MACHINERY				13,213	13,213	4,624	8,588	8.68	7.12
TOTAL MACHINERY					\$105,296	\$45,234	\$60,061	\$60.67	\$49.76
SEEDS-CROP EXPENSE	21,063		4,493-		16,569		16,569	16.74	13.73
CROP INSURANCE	11,036				11,036		11,036	11.15	9.14
FERTILIZER-LIME	77,924	223-	8,279-		69,421		69,420	70.12	57.52
IRRIGATION ENERGY									
CROP STOR-MARKETING	136				136		136	.14	.11
HERBICIDE-INSECT	24,878		3,315-		21,563		21,562	21.78	17.86
TOTAL CROP EXPENSE					\$118,726		\$118,726	\$119.92	\$98.36
DAIRY EXPENSE									
FEED PURCHASED	148,372	6,892-	2,594		144,074	144,074			
VET-MEDICINE-DRUGS	13,464		50-		13,414	13,414			
LVSTK MARKET-BREED	17,948				17,948	17,948			
TOTAL LVST EXPENSE					\$175,437	\$175,437			
BUILDING REPAIRS	2,058				2,058	1,687	370	.37	.31
CONSERVATION	1,397				1,397		1,396	1.41	1.16
DEPR-BUILDINGS				4,420	4,420	2,033	2,386	2.41	1.98
TOTAL IMPROVEMENT					\$7,875	\$3,721	\$4,154	\$4.20	\$3.44
INTEREST PAID	25,310	261-			25,049	18,787	6,262	6.33	5.19
CASH FARM RENT	22,181				22,181	9,537	12,643	12.77	10.47
NET C & I ASST CHG				50,743	50,743	32,475	18,267	18.45	15.13
NET LT ASSET CHG				20,282	20,282	6,287	13,994	14.14	11.59
TOTAL ASSET CHARGE					\$118,255	\$67,088	\$51,167	\$51.68	\$42.39
FARM ORG FEE-TRAVEL	3,290				3,290	1,907	1,381	1.40	1.14
REAL ESTATE TAXES	5,525				5,525	276	5,248	5.30	4.35
PROPERTY TAXES	945				945	47	897	.91	.74
GEN FARM INSURANCE	6,127				6,127		6,126	6.19	5.08
FARM UTILITIES	4,423				4,423	1,547	2,874	2.90	2.38
TOTAL OTHER EXP.					\$20,309	\$3,779	\$16,529	\$16.70	\$13.69
<b>TOTALS</b>	<b>\$474,414</b>	<b>\$7,120-</b>	<b>\$18,821-</b>	<b>\$149,733</b>	<b>\$598,206</b>	<b>\$319,844</b>	<b>\$278,362</b>	<b>\$281.17</b>	<b>\$230.62</b>