

**KANSAS FARM MANAGEMENT ASSOCIATION  
PROFIT CENTER ANALYSIS: 5-YEAR AVERAGE & 2009  
BEEF COWS, PUREBRED: STATE AVERAGES**

	2004-2008 Average					2009				
Number of Farms	5					8				
Number of Cows in Herd	235					256				
Number of Calves Sold	162					150				
Average Weight Calves Sold	977					989				
Calf Selling Price / Cwt	\$121.12					\$103.02				
Gross Income / Cow	\$1,033.31					\$878.54				
Feed Cost / Cow	\$529.84					\$487.24				
Nonfeed Cost / Cow	\$609.33					\$547.56				
Pounds Beef Produced / Cow	954					950				

  

	Head	Pounds	Total Dollars	\$/Cwt	\$/Cow	Head	Pounds	Total Dollars	\$/Cwt	\$/Cow
<b>INCOME:</b>										
Calves Sold	162	158,462	191,928.85			150	148,407	152,888.04		
Cows Sold	51	58,885	48,746.28			45	58,506	38,344.16		
Ending Inventory	483	469,895	412,691.37			533	514,407	418,364.37		
Gross Sales	696	687,243	\$653,366.50			728	721,320	\$609,596.57		
Cows Purchased	35	28,726	31,911.00			24	16,870	17,028.12		
Beginning Inventory	447	434,028	382,231.49			472	461,226	373,088.69		
Gross Purchases	482	462,754	\$414,142.49			496	478,096	\$390,116.81		
Net Sale Gain	215	224,489	\$239,224.00	\$106.56	\$1,017.11	232	243,224	\$219,479.76	\$90.24	\$857.34
Patronage Refunds			809.59					2,591.62		
Miscellaneous Income			3,000.79					2,835.44		
Livestock Futures			0.00					0.00		
OTHER INCOME			\$3,810.38	\$1.70	\$16.20			\$5,427.06	\$2.23	\$21.20
<b>GROSS INCOME</b>			<b>\$243,034.38</b>	<b>\$108.26</b>	<b>\$1,033.31</b>			<b>\$224,906.82</b>	<b>\$92.47</b>	<b>\$878.54</b>
<b>EXPENSES:</b>										
Labor Hired			\$7,255.98	\$3.23	\$30.85			\$9,385.75	\$3.86	\$36.66
General Machinery Repairs			10,744.75	4.79	45.68			9,785.04	4.02	38.22
Interest Paid			10,859.20	4.84	46.17			13,115.12	5.39	51.23
Feed Purchased			124,619.13	55.51	529.84			124,732.83	51.28	487.24
Machine Hire - Lease			1,489.93	0.66	6.33			0.00	0.00	0.00
Farm Org Fees / Travel / Publ			2,902.65	1.29	12.34			1,242.60	0.51	4.85
Vet Medicine / Drugs			9,210.90	4.10	39.16			12,464.35	5.12	48.69
Livestock Marketing / Breeding			25,037.06	11.15	106.45			18,168.35	7.47	70.97
Gas / Fuel / Oil			7,052.63	3.14	29.99			5,661.38	2.33	22.11
Personal Property Tax			248.69	0.11	1.06			169.52	0.07	0.66
General Farm Insurance			2,531.52	1.13	10.76			3,437.25	1.41	13.43
Utilities			3,732.21	1.66	15.87			4,167.31	1.71	16.28
Auto Expense			865.66	0.39	3.68			968.95	0.40	3.78
<b>TOTAL VARIABLE COSTS</b>			<b>\$206,550.32</b>	<b>\$92.01</b>	<b>\$878.19</b>			<b>\$203,298.45</b>	<b>\$83.58</b>	<b>\$794.13</b>
<b>RETURN ABOVE VARIABLE COSTS</b>			<b>\$36,484.07</b>	<b>\$16.25</b>	<b>\$155.12</b>			<b>\$21,608.37</b>	<b>\$8.88</b>	<b>\$84.41</b>
Depreciation			\$9,506.41	\$4.23	\$40.42			\$8,740.34	\$3.59	\$34.14
Real Estate Tax			2,053.41	0.91	8.73			3,289.36	1.35	12.85
Unpaid Operator Labor			16,679.72	7.43	70.92			21,081.08	8.67	82.35
Interest Charge *			33,142.62	14.76	140.91			28,498.47	11.72	111.32
<b>TOTAL FIXED COSTS</b>			<b>\$61,382.16</b>	<b>\$27.34</b>	<b>\$260.98</b>			<b>\$61,609.25</b>	<b>\$25.33</b>	<b>\$240.66</b>
<b>TOTAL EXPENSE</b>			<b>\$267,932.48</b>	<b>\$119.35</b>	<b>\$1,139.17</b>			<b>\$264,907.70</b>	<b>\$108.92</b>	<b>\$1,034.80</b>
<b>NET RETURN TO MANAGEMENT</b>			<b>(\$24,898.10)</b>	<b>(\$11.09)</b>	<b>(\$105.86)</b>			<b>(\$40,000.88)</b>	<b>(\$16.45)</b>	<b>(\$156.25)</b>
<b>NET RETURN TO LABOR-MGT</b>			<b>(\$962.39)</b>	<b>(\$0.43)</b>	<b>(\$4.09)</b>			<b>(\$9,534.05)</b>	<b>(\$3.92)</b>	<b>(\$37.24)</b>
<b>Factors:</b>										
<b>Feed Costs</b>				<b>\$55.51</b>	<b>\$529.84</b>			<b>\$51.28</b>	<b>\$487.24</b>	
<b>Nonfeed Costs</b>				<b>\$63.84</b>	<b>\$609.33</b>			<b>\$57.63</b>	<b>\$547.56</b>	

\* Interest charge equals: ((8.0% times gross purchases) plus (8.0% times one-half the variable costs except cash interest paid) plus (4.0% times depreciation times 8)) minus cash interest paid.