

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

	2004-2008 Average	2009
Number of Farms	104	108
Number of Cows in Herd	121	127
Number of Calves Sold	102	107
Average Weight Calves Sold	581	566
Calf Selling Price / Cwt	\$110.61	\$96.94
Gross Income / Cow	\$569.95	\$462.60
Feed Cost / Cow	\$303.29	\$367.37
Nonfeed Cost / Cow	\$334.61	\$381.93
Pounds Beef Produced / Cow	572	546

	Head	Pounds	Total Dollars	\$/Cwt	\$/Cow	Head	Pounds	Total Dollars	\$/Cwt	\$/Cow
INCOME:										
Calves Sold	102	59,188	65,467.92			107	60,547	58,694.33		
Cows Sold	15	18,696	10,133.59			20	21,547	12,395.94		
Ending Inventory	176	167,231	114,365.04			182	172,165	119,520.54		
Gross Sales	293	245,115	\$189,966.55			309	254,259	\$190,610.81		
Cows Purchased	10	9,448	10,226.94			13	11,486	12,647.52		
Beginning Inventory	175	166,202	111,365.74			184	173,482	120,368.75		
Gross Purchases	185	175,650	\$121,592.68			197	184,968	\$133,016.27		
Net Sale Gain	108	69,465	\$68,373.87	\$98.43	\$563.21	112	69,291	\$57,594.54	\$83.12	\$453.50
Patronage Refunds			229.10					737.98		
Miscellaneous Income			573.97					400.48		
Livestock Futures			14.67					17.14		
OTHER INCOME			\$817.73	\$1.18	\$6.74			\$1,155.60	\$1.67	\$9.10
GROSS INCOME			\$69,191.60	\$99.61	\$569.95			\$58,750.14	\$84.79	\$462.60
EXPENSES:										
Labor Hired			\$1,781.34	\$2.56	\$14.67			\$2,091.63	\$3.02	\$16.47
General Machinery Repairs			3,916.24	5.64	32.26			4,874.27	7.03	38.38
Interest Paid			3,137.28	4.52	25.84			3,859.23	5.57	30.39
Feed Purchased			36,819.92	53.01	303.29			29,202.31	42.14	229.94
Pasture			-	-	-			17,454.24	25.19	137.43
Machine Hire - Lease			301.06	0.43	2.48			311.97	0.45	2.46
Farm Org Fees / Travel / Publ			591.65	0.85	4.87			688.33	0.99	5.42
Vet Medicine / Drugs			1,825.05	2.63	15.03			2,240.85	3.23	17.64
Livestock Marketing / Breeding			1,283.63	1.85	10.57			1,536.50	2.22	12.10
Gas / Fuel / Oil			2,593.65	3.73	21.36			3,077.38	4.44	24.23
Personal Property Tax			210.43	0.30	1.73			232.13	0.34	1.83
General Farm Insurance			963.90	1.39	7.94			1,007.12	1.45	7.93
Utilities			1,358.38	1.96	11.19			1,441.19	2.08	11.35
Auto Expense			413.82	0.60	3.41			435.55	0.63	3.43
TOTAL VARIABLE COSTS			\$55,196.33	\$79.46	\$454.66			\$68,452.70	\$98.79	\$539.00
RETURN ABOVE VARIABLE COSTS			\$13,995.27	\$20.15	\$115.28			(\$9,702.56)	(\$14.00)	(\$76.40)
Depreciation			\$3,626.85	\$5.22	\$29.88			\$4,286.61	\$6.19	\$33.75
Real Estate Tax			624.97	0.90	5.15			557.98	0.81	4.39
Unpaid Operator Labor			8,134.53	11.71	67.01			11,126.84	16.06	87.61
Interest Charge *			9,858.77	14.19	81.21			10,737.62	15.50	84.55
TOTAL FIXED COSTS			\$22,245.11	\$32.02	\$183.24			\$26,709.05	\$38.55	\$210.31
TOTAL EXPENSE			\$77,441.44	\$111.48	\$637.90			\$95,161.75	\$137.34	\$749.31
NET RETURN TO MANAGEMENT			(\$8,249.83)	(\$11.88)	(\$67.96)			(\$36,411.61)	(\$52.55)	(\$286.71)
NET RETURN TO LABOR-MGT			\$1,666.03	\$2.40	\$13.72			(\$23,193.14)	(\$33.47)	(\$182.62)
Factors:										
			Feed Costs	\$53.01	\$303.29				\$67.33	\$367.37
			Nonfeed Costs	\$58.48	\$334.61				\$70.00	\$381.93

* 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.