

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

	2004-2008 Average					2009				
Number of Farms	101					109				
Number of Cows in Herd	120					112				
Number of Calves Sold	94					86				
Average Weight Calves Sold	741					713				
Calf Selling Price / Cwt	\$101.17					\$92.29				
Gross Income / Cow	\$656.83					\$570.43				
Feed Cost / Cow	\$373.78					\$453.33				
Nonfeed Cost / Cow	\$387.33					\$445.92				
Pounds Beef Produced / Cow	711					705				

	Head	Pounds	Total Dollars	\$/Cwt	\$/Cow	Head	Pounds	Total Dollars	\$/Cwt	\$/Cow
INCOME:										
Calves Sold	94	69,635	70,452.65			86	61,356	56,624.36		
Cows Sold	17	20,830	12,219.68			15	17,916	9,467.54		
Ending Inventory	229	210,803	152,074.41			223	207,103	152,094.41		
Gross Sales	340	301,268	\$234,746.74			324	286,375	\$218,186.31		
Cows Purchased	9	8,363	9,743.75			9	8,870	9,988.71		
Beginning Inventory	224	207,326	146,567.99			214	198,508	145,322.81		
Gross Purchases	233	215,689	\$156,311.74			223	207,378	\$155,311.52		
Net Sale Gain	107	85,578	\$78,435.00	\$91.65	\$651.45	101	78,997	\$62,874.79	\$79.59	\$561.38
Patronage Refunds			134.98					364.80		
Miscellaneous Income			556.51					513.98		
Livestock Futures			(43.62)					134.92		
OTHER INCOME			\$647.87	\$0.76	\$5.38			\$1,013.70	\$1.28	\$9.05
GROSS INCOME			\$79,082.87	\$92.41	\$656.83			\$63,888.49	\$80.87	\$570.43
EXPENSES:										
Labor Hired			\$1,761.80	\$2.06	\$14.63			\$2,010.67	\$2.55	\$17.95
General Machinery Repairs			4,405.17	5.15	36.59			4,734.58	5.99	42.27
Interest Paid			3,310.28	3.87	27.49			3,255.33	4.12	29.07
Feed Purchased			45,003.22	52.59	373.78			35,568.75	45.03	317.58
Pasture			-	-	-			15,203.90	19.25	135.75
Machine Hire - Lease			297.24	0.35	2.47			312.64	0.40	2.79
Farm Org Fees / Travel / Publ			724.49	0.85	6.02			625.09	0.79	5.58
Vet Medicine / Drugs			2,679.53	3.13	22.26			2,708.37	3.43	24.18
Livestock Marketing / Breeding			2,286.72	2.67	18.99			2,361.36	2.99	21.08
Gas / Fuel / Oil			2,833.35	3.31	23.53			2,469.78	3.13	22.05
Personal Property Tax			198.97	0.23	1.65			210.94	0.27	1.88
General Farm Insurance			953.77	1.11	7.92			885.88	1.12	7.91
Utilities			1,393.13	1.63	11.57			1,596.16	2.02	14.25
Auto Expense			336.33	0.39	2.79			201.62	0.26	1.80
TOTAL VARIABLE COSTS			\$66,184.01	\$77.34	\$549.70			\$72,145.07	\$91.33	\$644.15
RETURN ABOVE VARIABLE COSTS			\$12,898.86	\$15.07	\$107.13			(\$8,256.58)	(\$10.45)	(\$73.72)
Depreciation			\$3,779.61	\$4.42	\$31.39			\$4,076.82	\$5.16	\$36.40
Real Estate Tax			715.93	0.84	5.95			692.65	0.88	6.18
Unpaid Operator Labor			8,008.65	9.36	66.52			10,571.27	13.38	94.39
Interest Charge *			12,949.73	15.13	107.56			13,229.76	16.75	118.12
TOTAL FIXED COSTS			\$25,453.93	\$29.74	\$211.41			\$28,570.50	\$36.17	\$255.09
TOTAL EXPENSE			\$91,637.94	\$107.08	\$761.11			\$100,715.57	\$127.49	\$899.25
NET RETURN TO MANAGEMENT			(\$12,555.07)	(\$14.67)	(\$104.28)			(\$36,827.08)	(\$46.62)	(\$328.81)
NET RETURN TO LABOR-MGT			(\$2,784.62)	(\$3.25)	(\$23.13)			(\$24,245.14)	(\$30.69)	(\$216.47)
Factors:										
		Feed Costs		\$52.59	\$373.78				\$64.27	\$453.33
		Nonfeed Costs		\$54.49	\$387.33				\$63.22	\$445.92

* 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.