

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

	2004-2008 Average					2009				
Number of Farms	6					6				
Number of Head	343					144				
Weight Produced / Head	386					309				
Weight / Head Sold	873					843				
Weight / Head Purchased	489					516				
Sale Price / Cwt	\$102.97					\$90.28				
Purchase Price / Cwt	\$127.06					\$107.87				
Gross Income / Cwt	\$67.86					\$62.99				
Feed Costs / Cwt	\$33.64					\$42.96				
Nonfeed Costs / Cwt	\$40.88					\$50.89				

  

	Head	Pounds	Total Dollars	\$/Cwt	\$/Head	Head	Pounds	Total Dollars	\$/Cwt	\$/Head
<b>INCOME:</b>										
Steers - Heifers Sold	343	299,199	308,091.84			139	117,221	105,821.37		
Ending Inventory	178	112,509	118,272.79			48	28,621	27,620.83		
Gross Sales	521	411,708	\$426,364.63			187	145,842	\$133,442.20		
Steers - Heifers Purchased	334	162,985	207,090.45			157	80,949	87,321.13		
Beginning Inventory	196	116,301	128,632.26			32	20,330	18,048.66		
Gross Purchases	530	279,287	\$335,722.71			189	101,279	\$105,369.79		
Net Sale Gain	(9)	132,421	\$90,641.92	\$68.45	\$263.95	(2)	44,563	\$28,072.41	\$62.99	\$194.95
Patronage Refunds			256.26					0.00		
Miscellaneous Income			0.00					0.00		
Livestock Futures			(1,039.20)					0.00		
OTHER INCOME			(\$782.94)	(\$0.59)	(\$2.28)			\$0.00	\$0.00	\$0.00
<b>GROSS INCOME</b>			<b>\$89,858.98</b>	<b>\$67.86</b>	<b>\$261.67</b>			<b>\$28,072.41</b>	<b>\$62.99</b>	<b>\$194.95</b>
<b>EXPENSES:</b>										
Labor Hired			\$3,662.55	\$2.77	\$10.67			\$0.00	\$0.00	\$0.00
General Machinery Repairs			3,925.63	2.96	11.43			3,214.88	7.21	22.33
Interest Paid			4,845.15	3.66	14.11			1,440.30	3.23	10.00
Feed Purchased			44,541.14	33.64	129.71			12,429.71	27.89	86.32
Pasture			-	-	-			6,714.40	15.07	46.63
Machine Hire - Lease			598.57	0.45	1.74			0.00	0.00	0.00
Farm Org Fees / Travel / Publ			649.06	0.49	1.89			165.79	0.37	1.15
Vet Medicine / Drugs			4,482.79	3.39	13.05			2,900.80	6.51	20.14
Livestock Marketing / Breeding			11,846.29	8.95	34.50			1,657.13	3.72	11.51
Gas / Fuel / Oil			2,140.06	1.62	6.23			949.87	2.13	6.60
Personal Property Tax			222.44	0.17	0.65			49.75	0.11	0.35
General Farm Insurance			964.95	0.73	2.81			245.66	0.55	1.71
Utilities			1,240.48	0.94	3.61			435.31	0.98	3.02
Auto Expense			389.30	0.29	1.13			195.66	0.44	1.36
<b>TOTAL VARIABLE COSTS</b>			<b>\$79,508.41</b>	<b>\$60.04</b>	<b>\$231.53</b>			<b>\$30,399.26</b>	<b>\$68.22</b>	<b>\$211.11</b>
<b>RETURN ABOVE VARIABLE COSTS</b>			<b>\$10,350.57</b>	<b>\$7.82</b>	<b>\$30.14</b>			<b>(\$2,326.85)</b>	<b>(\$5.22)</b>	<b>(\$16.16)</b>
Depreciation			\$2,245.23	\$1.70	\$6.54			\$1,630.57	\$3.66	\$11.32
Real Estate Tax			354.49	0.27	1.03			423.57	0.95	2.94
Unpaid Operator Labor			4,181.25	3.16	12.18			4,913.89	11.03	34.12
Interest Charge *			12,379.44	9.35	36.05			4,454.63	10.00	30.93
<b>TOTAL FIXED COSTS</b>			<b>\$19,160.41</b>	<b>\$14.47</b>	<b>\$55.80</b>			<b>\$11,422.66</b>	<b>\$25.63</b>	<b>\$79.32</b>
<b>TOTAL EXPENSE</b>			<b>\$98,668.82</b>	<b>\$74.51</b>	<b>\$287.33</b>			<b>\$41,821.92</b>	<b>\$93.85</b>	<b>\$290.43</b>
<b>NET RETURN TO MANAGEMENT</b>			<b>(\$8,809.84)</b>	<b>(\$6.65)</b>	<b>(\$25.65)</b>			<b>(\$13,749.51)</b>	<b>(\$30.85)</b>	<b>(\$95.48)</b>
<b>NET RETURN TO LABOR-MGT</b>			<b>(\$966.03)</b>	<b>(\$0.73)</b>	<b>(\$2.81)</b>			<b>(\$8,835.62)</b>	<b>(\$19.83)</b>	<b>(\$61.36)</b>
<b>Factors:</b>										
		<b>Feed Costs</b>		\$33.64	\$129.71			\$42.96	\$132.95	
		<b>Nonfeed Costs</b>		\$40.88	\$157.62			\$50.89	\$157.48	

\* 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.