

**KANSAS FARM MANAGEMENT ASSOCIATION  
PROFIT CENTER ANALYSIS: 5-YEAR AVERAGE & 2009  
NONIRRIGATED OILSEED SUNFLOWERS: STATE AVERAGES**

	2004-2008	2009
Number of Farms	12	7
Crop Acres	173	244
Acres Owned	65	65
Acres Rented	108	180
Yield / Acre	12.9	11.1
Cwt (Operator's Share)	1,776	2,101
Operator Percentage	79.98%	77.36%
Gross Income / Acre	\$197.00	\$143.84
Variable Costs / Acre	\$139.94	\$181.81
Total Expense / Acre	\$199.60	\$248.95
Gross Income / Cwt	\$19.15	\$16.70
Total Expense / Cwt	\$19.40	\$28.91

	Total Dollars	\$/Cwt	\$/Acre	Total Dollars	\$/Cwt	\$/Acre
<b>INCOME:</b>						
Sunflowers (Operator's Share)	\$26,493.20	\$14.92	\$153.49	\$31,483.05	\$14.98	\$129.03
Patronage Refunds	\$494.24	\$0.28	\$2.86	\$583.63	\$0.28	\$2.39
Government Payments	2,897.76	1.63	16.79	2,274.53	1.08	9.32
Miscellaneous Income	465.20	0.26	2.70	258.25	0.12	1.06
Crop Insurance Proceeds	3,651.95	2.06	21.16	496.66	0.24	2.04
OTHER INCOME	\$7,509.14	\$4.23	\$43.51	\$3,613.07	\$2.03	\$20.93
<b>GROSS INCOME</b>	<b>\$34,002.35</b>	<b>\$19.15</b>	<b>\$197.00</b>	<b>\$35,096.12</b>	<b>\$16.70</b>	<b>\$143.84</b>
<b>EXPENSES:</b>						
Labor Hired	\$891.02	\$0.50	\$5.16	\$3,576.88	\$1.70	\$14.66
General Machinery Repairs	2,047.21	1.15	11.86	4,029.16	1.92	16.51
Interest Paid	1,738.36	0.98	10.07	2,847.64	1.36	11.67
Seed / Other Crop Expense	3,125.07	1.76	18.11	7,833.92	3.73	32.11
Crop Insurance	1,216.02	0.68	7.05	1,220.65	0.58	5.00
Fertilizer / Lime	5,289.03	2.98	30.64	6,757.92	3.22	27.70
Machine Hire - Lease	867.25	0.49	5.02	500.66	0.24	2.05
Farm Org Fees / Travel / Publ	320.36	0.18	1.86	540.46	0.26	2.22
Gas / Fuel / Oil	1,808.41	1.02	10.48	2,701.35	1.29	11.07
Crop Storage & Marketing	117.01	0.07	0.68	60.17	0.03	0.25
Personal Property Tax	114.34	0.06	0.66	459.38	0.22	1.88
General Farm Insurance	418.00	0.24	2.42	866.94	0.41	3.55
Utilities	311.91	0.18	1.81	1,104.18	0.53	4.53
Cash Farm Rent	698.07	0.39	4.04	3,155.47	1.50	12.93
Herbicide / Insecticide	5,036.09	2.84	29.18	8,497.59	4.04	34.83
Conservation	53.87	0.03	0.31	177.40	0.08	0.73
Auto Expense	101.16	0.06	0.59	32.49	0.02	0.13
<b>TOTAL VARIABLE COSTS</b>	<b>\$24,153.18</b>	<b>\$13.60</b>	<b>\$139.94</b>	<b>\$44,362.26</b>	<b>\$21.11</b>	<b>\$181.81</b>
<b>RETURN ABOVE VARIABLE COSTS</b>	<b>\$9,849.16</b>	<b>\$5.55</b>	<b>\$57.06</b>	<b>(\$9,266.14)</b>	<b>(\$4.41)</b>	<b>(\$37.98)</b>
Depreciation	\$2,678.97	\$1.51	\$15.52	\$6,048.56	\$2.88	\$24.79
Real Estate Tax	527.14	0.30	3.05	623.63	\$0.30	2.56
Unpaid Operator Labor	2,888.87	1.63	16.74	5,061.91	\$2.41	20.75
Interest Charge *	658.34	0.37	3.81	1,578.78	\$0.75	6.47
<b>TOTAL FIXED COSTS</b>	<b>\$6,753.32</b>	<b>\$3.80</b>	<b>\$39.13</b>	<b>\$13,312.88</b>	<b>\$6.34</b>	<b>\$54.56</b>
Land Charge **	\$3,544.20	\$2.00	\$20.53	\$3,068.69	\$1.46	\$12.58
<b>TOTAL EXPENSE</b>	<b>\$34,450.70</b>	<b>\$19.40</b>	<b>\$199.60</b>	<b>\$60,743.83</b>	<b>\$28.91</b>	<b>\$248.95</b>
<b>NET RETURN TO MANAGEMENT</b>	<b>(\$448.35)</b>	<b>(\$0.25)</b>	<b>(\$2.60)</b>	<b>(\$25,647.71)</b>	<b>(\$12.21)</b>	<b>(\$105.11)</b>
<b>NET RETURN TO LABOR-MGT</b>	<b>\$3,331.53</b>	<b>\$1.88</b>	<b>\$19.30</b>	<b>(\$17,008.92)</b>	<b>(\$8.10)</b>	<b>(\$69.71)</b>

\*Interest charge equals: ((8.0% times three-fourths the variable costs minus interest paid) plus (4.0% times depreciation times 8)) minus cash interest paid.

\*\*Land charge represents a charge (equal to landlord's share) on owned land and equals (production from owned acres X price / unit X 25%). Crop production paid to the landlord on rented land (already removed above), or cash rent is the charge on rented land.

This crop enterprise is based on the operator's share of production, and thus includes only production expenses paid by the operator. A charge for management is not included in the expenses.