

**SOUTH CENTRAL KANSAS FARM MANAGEMENT ASSOCIATION**  
**PROFIT CENTER ANALYSIS: 5-YEAR AVERAGE & 2001**  
**BEEF COWS**

	1996-2000 Average	2001
Number of Farms	8	9
Number of Cows in Herd	82	59
Number of Calves Sold	67	50
Average Weight Calves Sold	611	598
Calves Weaned per Cow	0.84	0.79
Calf Selling Price / Cwt	\$71.95	\$87.54
Gross Income / Cow	\$409.26	\$480.92
Feed Cost / Cow	\$236.80	\$300.33
Nonfeed Cost / Cow	\$295.13	\$363.09
Pounds Beef Produced / Cow	560	754

	Head	Total Dollars	\$ / Cwt	\$ / Cow	Head	Total Dollars	\$ / Cwt	\$ / Cow
<b>INCOME:</b>								
Calves Sold	67	29,381.30			50	26,172.72		
Cows Sold	12	5,751.59			14	8,145.07		
Ending Inventory	135	67,818.77			83	47,194.33		
Gross Sales	214	\$102,951.66			147	\$81,512.12		
Cows Purchased	12	5,003.76			2	1,560.56		
Beginning Inventory	136	65,631.03			92	52,086.55		
Gross Purchases	148	\$70,634.80			94	\$53,647.11		
Net Sale Gain	66	\$32,316.86	\$70.16	\$393.15	53	\$27,865.01	\$62.64	\$472.29
Patronage Refunds		325.14				112.60		
Miscellaneous Income		998.76				396.45		
Livestock Futures		-				-		
OTHER INCOME		\$1,323.90	\$2.87	\$16.11		\$509.05	\$1.14	\$8.63
<b>GROSS INCOME</b>		<b>\$33,640.76</b>	<b>\$73.04</b>	<b>\$409.26</b>		<b>\$28,374.06</b>	<b>\$63.78</b>	<b>\$480.92</b>
<b>EXPENSES:</b>								
Labor Hired		\$1,352.88	\$2.94	\$16.46		\$1,248.68	\$2.81	\$21.16
General Machinery Repairs		2,040.98	4.43	24.83		1,422.91	3.20	24.12
Interest Paid		3,450.53	7.49	41.98		503.51	1.13	8.53
Feed Purchased		19,464.71	42.26	236.80		17,719.51	39.83	300.33
Machine Hire - Lease		995.04	2.16	12.11		221.70	0.50	3.76
Farm Org Fees / Travel / Publ		386.64	0.84	4.70		141.81	0.32	2.40
Vet Medicine / Drugs		1,886.55	4.10	22.95		1,872.37	4.21	31.74
Livestock Marketing / Breeding		1,006.04	2.18	12.24		1,557.42	3.50	26.40
Gas / Fuel / Oil		991.42	2.15	12.06		789.85	1.78	13.39
Personal Property Tax		77.59	0.17	0.94		45.66	0.10	0.77
General Farm Insurance		321.98	0.70	3.92		179.43	0.40	3.04
Utilities		532.93	1.16	6.48		762.55	1.71	12.92
Auto Expense		93.78	0.20	1.14		136.41	0.31	2.31
Livestock Futures		-	-	-		-	-	-
<b>TOTAL VARIABLE COSTS</b>		<b>\$32,601.05</b>	<b>\$70.78</b>	<b>\$396.61</b>		<b>\$26,601.81</b>	<b>\$59.80</b>	<b>\$450.88</b>
<b>RETURN ABOVE VARIABLE COSTS</b>		<b>\$1,039.71</b>	<b>\$2.26</b>	<b>\$12.65</b>		<b>\$1,772.25</b>	<b>\$3.98</b>	<b>\$30.04</b>
Depreciation		1,909.29	4.15	23.23		1,264.80	2.84	21.44
Real Estate Tax		223.27	0.48	2.72		427.43	0.96	7.24
Unpaid Operator Labor		4,689.74	10.18	57.05		5,590.56	12.57	94.76
Interest Charge *		4,301.20	9.34	52.33		5,257.07	11.82	89.10
<b>TOTAL FIXED COSTS</b>		<b>\$11,123.49</b>	<b>\$24.15</b>	<b>\$135.32</b>		<b>\$12,539.86</b>	<b>\$28.19</b>	<b>\$212.54</b>
<b>TOTAL EXPENSE</b>		<b>\$43,724.54</b>	<b>\$94.93</b>	<b>\$531.93</b>		<b>\$39,141.67</b>	<b>\$87.98</b>	<b>\$663.42</b>
<b>NET RETURN TO MANAGEMENT</b>		(\$10,083.78)	(\$21.89)	(\$122.67)		(\$10,767.61)	(\$24.20)	(\$182.50)
<b>NET RETURN TO LABOR-MGT</b>		(\$4,041.17)	(\$8.77)	(\$49.16)		(\$3,928.37)	(\$8.83)	(\$66.58)
<b>Factors:</b>								
<b>Feed Costs</b>			\$42.26	\$236.80			\$39.83	\$300.33
<b>Nonfeed Costs</b>			\$52.67	\$295.13			\$48.15	\$363.09

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