



**RESEARCH &
EXTENSION**

**REGIONAL ANALYSIS OF TAXABLE BUSINESS ACTIVITY IN
DIFFERENT BUSINESS CLASSES FOR FISCAL YEAR 2002
(JULY 2001 – JUNE 2002)**

C.D. Study Report #211

By

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**K-STATE RESEARCH AND EXTENSION
DEPARTMENT OF AGRICULTURAL ECONOMICS**

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Introduction

This publication builds on the work done in the 2002 annual report of **County Trade Pull Factors**. A team of K-State economists annually analyzes the FY 2002 sales tax data, provided by the Kansas Department of Revenue. The analysis is published as a CD Study Report that presents county retail activity in a variety of ways.

CD Study Report #210 presents Kansas's retail activity by county, region, and by rural-urban continuum code. Per capita sales (PCAP), County pull factors (CTPF), trade area capture (TAC) and percent market share (%MKT) are all provided in tables and maps. Also, the authors provide a county classification system that is kept up-to-date by K-State economists. This is referred to as a rural-urban continuum code.

The state was divided into six regions: northeast, north central, northwest, southeast, south central and southwest. The analysis from this report showed CTPF averages were higher in the northern half of Kansas with the CTPF in the northwest having the highest average of 0.68. The northeast CTPF average was second in Kansas at 0.67 and north central was 0.66. In the south, highest area was the south central region with a 0.66 CTPF. The southwest regional average was

0.61 and the southeast average CTPF was 0.59. On a regional basis the CTPF values clearly indicate which regions of Kansas are retaining business and those, which are losing. The regional basis does not clearly identify which counties in these regions are driving the economic activity. While the CTPF averages do identify those regions with the best overall business activity, they miss the disparity caused by stronger counties within these regions.

In the three northern regions, the northeast region has an average CTPF of 0.67, while the most dominant county, Johnson County, has a CTPF of 1.55 which more than offsets Wabaunsee County's CTPF is 0.25, the lowest in Kansas. Similar disparities are found in the other regions. In the northwest Ellis County drives the region's CTPF with 1.32 and Decatur County is lowest with 0.41. The north central region is carried by Pottawatomie County with a CTPF of 1.44 while Ottawa County is lowest at 0.29. In the south central region, Sedgwick County dominates with a CTPF of 1.20 and Chautauqua County struggles with a CTPF of 0.28. In the southwest Barton County has the highest CTPF with 1.18 while Hodgeman County holds a 0.27 CTPF. In the southeast region Neosho County has the lowest CTPF of all six regions as the regional leader at

0.87, while Woodson County carries a CTPF of 0.36.

When the TAC is measured by region a significantly different picture of the retail activity in Kansas emerges than that based on CTPF. The northeast average TAC is 82,596, then second is the south central region at 43,048. This study will attempt to more clearly identify by urban and non-urban sectors as well as by specific business activity within regions, the most successful business sectors within Kansas.

Data Analysis

An analysis of sales tax revenues collected in Kansas for fiscal year 2002 was performed comparing urban and non-urban regions by business category. The breakdown of urban and non-urban business units are based on the rural – urban continuum codes listed in Table 1. Codes 0, 1, 2 and 3 were combined and re-classified as urban regions and codes 4 through 10 were combined and re-classified as the non-urban regions of Kansas. A regional analysis of business sectors was also created, separating Kansas into six regions: northeast, north central, northwest, southeast, south central and southwest. The county breakdown for each region is also listed in Table 1. The trade area

capture (TAC), per capita sales tax, and an estimation of sales per firm by business category were calculated using Kansas Department of Revenue sales tax data. The analysis was performed to provide comparative statistics for urban and non-urban regions of the state, as well as regional information for city and economic development planners to use in business feasibility analysis and strategic planning.

A spreadsheet was developed for business analysis and strategic planning. The user can calculate the percent of the market and trade area capture that is desirable in a given region of Kansas for a specific business class. This worksheet is available on Dr.

David Darling's website:

<http://www.agecon.ksu.edu/ddarling> listed in the worksheet as Table 4. Reg. Analysis %CAP in the file CD 211.xls.

Urban – Non-Urban Analysis

Urban and non-urban sales tax data were collected for 17 business categories that generated sales tax revenues. Table 2 shows the 17 business categories, separated by urban and non-urban regions and ranks them in descending order based on the per capita sales. The top three market categories in both the urban and non-urban regions were

General Merchandise Stores, Automotive Dealers and Service Stations and Food Stores. In the urban regions the per capita sales for General Merchandise Stores was \$1,850, with the Automotive Dealers & Service Stations generating per capita sales of \$1,687 and Food Stores reaching \$1,440. At the same time Motion Picture sales tax collections placed it third lowest of all the business categories. In non-urban regions General Merchandise Stores generated \$1,379, Automotive Dealers & Service Stations \$1,319 and Food Stores \$1,053. Per capita sales tax collections placed Motion Pictures last out of the 17 business categories listed in Table 2.

The urban and non-urban analysis in Table 2 also indicates a significant difference in the sales per firm that is achieved in each business sector. General Merchandise Stores achieved an average of \$12.9 million in sales per firm in the nine urban counties compared to sales of \$3.6 million in 96 non-urban counties. This is based on a customer base of 7,004 in the urban counties and 2,651 in non-urban counties.

Regional Analysis

Data were also collected and analyzed on a regional basis for the same business

sectors used in urban and non-urban analysis. Table 3 shows a breakdown of business activities by region, similar in form to the analysis done for urban and non-urban business sectors. General Merchandise Stores, Automotive Dealers and Services and Food Stores hold the top three positions on a per capita basis statewide and in all six regions of Kansas. Graph 1 shows the numbers for these top three business categories by region. The per capita data, pulled from Table 3, shows the business category General Merchandise Stores statewide have per capita sales of \$1,648, in the northeast-\$1,798, south central-\$1,624, north central-\$1,542, southwest-\$1,793, southeast- \$1,413 and northwest-\$1,518. Automotive Dealers & Service Stations and Food Stores are also listed in this graph. A similar subset of per capita data from the 17 business categories listed in Table 2, are shown in Graph 2.

Analysis of the data in Table 4 uses the trade area capture (TAC), the pull factor (PF) average by region, and the population to generate a number of indicators. The percent capture (%CAP) shows the reasonable market percentage that must be captured by a new business in order for a reasonable level of success to be achieved. This %CAP is based on a typical number of customers that must be served in order to sustain the total gross sales

(TS), per capita sales and market share projections (MKTS) needed to remain profitable. This data also points out the trade potential (TP) that will be achieved in each region based on the %CAP that is needed to reach the target in each region.

The top three business categories were also evaluated using this format. In northeast Kansas the TAC drives the %CAP down for General Merchandise Stores to 6 percent with a projected TS of \$9.29 million coming from 5,617 loyal customers. In northwest and southwest Kansas this %CAP increases dramatically to 41 and 40 percent, respectively, driven by a TAC 21 times larger in the northeast than in the northwest or southwest (see Table 4). The significantly smaller populations in these regions require a much higher level of projected repeat business in order for a new business venture to be feasible. The TS factor in northwest and southwest KS respectively are \$2.96 million and \$4.55 million, which may be difficult sales numbers to achieve in regions where populations are very small (see Table 4).

General Merchandise Stores face similar challenges in the north central and south central regions of Kansas. In north central Kansas a new venture should expect to capture 23 percent market share and in the south central a 13 percent market share is

needed. This is an extreme contrast to the northeast where the %CAP is only 6 percent. The TAC and TP (trade potential) difference in north central and south central, versus the northeast drive the MKTS and TS in this business category.

Per capita sales tax collections in Kansas in the motion picture business category ranks very low in all six regions but reflects the variability in business activity around the state. On a statewide basis per capita sales in motion pictures, at \$41 is 40 times lower than per capita sales in the General Merchandise sector at \$1,648 (compare data in Table 2 and Table 4). In the northwest and southwest the %CAP of 197 and 170, respectively, indicates that a new venture in the motion picture business sector must capture an extremely large customer base in order to generate enough revenue to remain viable. This is reflected by in the small number of firms in each region as well as the small population in these regions. For additional information on other business categories related to this analysis refer to Table 4 or go to the Excel file worksheet in Dr. Darling's website, www.agecon.ksu.edu/ddarling to look at the CD #211.xls file.

TABLE 1.
REGIONAL COUNTY LISTINGS
FY 2002

K-STATE RESEARCH AND EXTENSION
DEPARTMENT OF AGRICULTURAL
ECONOMICS

NEW
16-Jan-03

NOTHERN ZONES							
North Central	Rural-Urban Code		Northwest	Rural-Urban Code		Northeast	Rural-Urban Code
Chase	8		Cheyenne	10		Atchison	6
Clay	7		Decatur	10		Brown	7
Cloud	7		Ellis	7		Doniphan	8
Dickinson	7		Gove	10		Douglas	3
Ellsworth	7		Graham	10		Franklin	6
Geary	5		Logan	10		Jackson	6
Jewell	10		Norton	7		Jefferson	8
Lincoln	9		Osborne	10		Johnson	0
Lyon	5		Phillips	7		Leavenworth	1
Marion	6		Rawlins	10		Miami	1
Marshall	7		Rooks	9		Nemaha	7
McPherson	6		Russell	7		Osage	6
Mitchell	7		Sheridan	10		Shawnee	3
Morris	9		Sherman	7		Wabaunsee	8
Ottawa	9		Smith	10		Wyandotte	0
Pottawatomie	6		Thomas	7			
Republic	10		Trego	9			
Riley	5		Wallace	10			
Saline	5						
Washington	9						

SOUTHERN ZONES					
Rural- South Central Urban Code		Southwest Rural-Urban Code		Southeast Rural-Urban Code	
Barber	10	Clark	9	Allen	7
Barton	7	Comanche	10	Anderson	7
Butler	2	Edwards	9	Bourbon	7
Chautauqua	9	Finney	5	Cherokee	6
Cowley	4	Ford	5	Coffey	7
Elk	8	Grant	7	Crawford	4
Greenwood	6	Gray	9	Labette	7
Harper	10	Greeley	10	Linn	8
Harvey	2	Hamilton	10	Montgomery	5
Kingman	6	Haskell	9	Neosho	7
Pawnee	7	Hodgeman	9	Wilson	7
Pratt	7	Kearny	9	Woodson	10
Reno	4	Kiowa	9		
Rice	7	Lane	9		
Rush	9	Meade	9		
Sedgwick	2	Morton	10		
Stafford	9	Ness	10		
Sumner	6	Scott	7		
		Seward	7		
		Stanton	10		
		Stevens	7		
		Wichita	10		

Dr David L. Darling and Mark Seitz
 Kansas State University, Research and Extension, Department of Agricultural Economics
 Source: Sales Tax Data, Kansas Department of Revenue

Table 2. Kansas Business Ratios for Fiscal Year 2002: Taxable Sales Comparison for Urban vs. Non-Urban Regions

<u>Business Classification</u>	Urban			
	Number of Reporting Firms	Per Capita Sales	Estimation of Sales/Firm	Typical No. of Customers
53 General Merchandise Stores	220	\$1,850	\$12,956,612	7,004
55 Automotive Dealers & Service Stations	1,117	\$1,687	\$2,325,329	1,379
54 Food Stores	1,052	\$1,440	\$2,108,859	1,464
59 Miscellaneous Retail	5,897	\$1,030	\$269,112	261
58 Eating & Drinking Places	2,403	\$959	\$614,697	641
57 Furniture & Home Furnishings Stores	1,332	\$700	\$809,662	1,157
52 Building Materials & Garden Supplies	655	\$666	\$1,567,480	2,353
56 Apparel & Accessory Stores	775	\$374	\$742,431	1,988
75 Auto Repair, Services, & Parking	1,267	\$331	\$402,794	1,215
17 Special Trade Contractors	1,943	\$291	\$230,941	793
73 Business Services	3,019	\$275	\$140,299	510
70 Hotels & Other Lodging Places	251	\$134	\$823,767	6,131
72 Personal Services	762	\$101	\$203,744	2,022
16 Heavy Construction exc Building	271	\$57	\$325,878	5,691
78 Motion Pictures	128	\$56	\$668,176	12,003
76 Misc. Repair Services	471	\$43	\$139,294	3,273
15 General Building Contractors	336	\$42	\$194,017	4,589
<u>Business Classification</u>	Non-Urban			
	Reporting	Sales	Sales/Firm	Customers
53 General Merchandise Stores	435	\$1,379	\$3,656,373	2,651
55 Automotive Dealers & Service Stations	1,742	\$1,319	\$874,184	663
54 Food Stores	1,855	\$1,053	\$655,464	622
58 Eating & Drinking Places	2,088	\$595	\$329,186	553
59 Miscellaneous Retail	8,940	\$457	\$59,007	129
52 Building Materials & Garden Supplies	861	\$338	\$453,509	1,340
57 Furniture & Home Furnishings Stores	1,864	\$219	\$135,889	619
17 Special Trade Contractors	2,202	\$218	\$114,028	524
75 Auto Repair, Services, & Parking	1,556	\$195	\$144,987	742
73 Business Services	5,258	\$139	\$30,512	220
56 Apparel & Accessory Stores	752	\$118	\$181,860	1,535
70 Hotels & Other Lodging Places	342	\$103	\$347,713	3,373
72 Personal Services	776	\$60	\$89,594	1,487
16 Heavy Construction exc Building	481	\$57	\$135,964	2,401
76 Misc. Repair Services	584	\$54	\$105,999	1,976
15 General Building Contractors	361	\$38	\$122,720	3,197
78 Motion Pictures	134	\$20	\$174,805	8,619

Source: S. Brunken, Kansas Department of Revenue

Compiled by: Dr. David Darling & Mark Seitz, K-State Research & Extension, Department of Agriculture Economics, Jan. 2003

Table 3. Kansas Business Ratios for Fiscal Year 2002: Taxable Sales Regional Comparison

Business Classification	Northeast Region				South East Region			
	Number of Reporting Firms - NE	Per Capita Sales	Estimation of Sales/Firm	Typical No. of Customers	Number of Reporting Firms - SE	Per Capita Sales	Estimation of Sales/Firm	Typical No. of Customers
53 General Merchandise Stores	196	\$1,798	\$10,101,133	5,617	89	\$1,413	\$3,203,406	2,268
55 Automotive Dealers & Service Stations	845	\$1,564	\$2,035,449	1,301	301	\$1,118	\$749,097	670
54 Food Stores	948	\$1,443	\$1,673,634	1,160	351	\$1,012	\$581,487	574
58 Eating & Drinking Places	5,119	\$1,003	\$215,428	215	390	\$540	\$279,789	518
59 Miscellaneous Retail	1,840	\$936	\$559,213	597	1,528	\$372	\$49,118	132
52 Building Materials & Garden Supplies	1,132	\$714	\$693,309	972	156	\$333	\$430,360	1,292
57 Furniture & Home Furnishings Stores	523	\$640	\$1,346,713	2,104	251	\$144	\$115,531	803
75 Auto Repair, Services, & Parking	605	\$368	\$667,978	1,816	250	\$167	\$135,094	807
56 Apparel & Accessory Stores	998	\$296	\$325,425	1,101	114	\$49	\$87,160	1,767
78 Motion Pictures	109	\$54	\$544,485	10,049	38	\$35	\$186,617	5,335

Business Classification	North Central Region				South Central Region			
	Number of Reporting Firms - NC	Per Capita Sales	Estimation of Sales/Firm	Typical No. of Customers	Number of Reporting Firms - SC	Per Capita Sales	Estimation of Sales/Firm	Typical No. of Customers
53 General Merchandise Stores	103	\$1,542	\$4,935,038	3,200	141	\$1,624	\$8,752,882	5,390
55 Automotive Dealers & Service Stations	461	\$1,566	\$1,114,990	712	753	\$1,688	\$1,703,417	1,009
54 Food Stores	461	\$1,120	\$798,055	713	651	\$1,331	\$1,554,269	1,168
58 Eating & Drinking Places	607	\$727	\$393,136	541	1,143	\$825	\$548,363	665
59 Miscellaneous Retail	2,437	\$586	\$78,899	135	3,393	\$802	\$179,580	224
52 Building Materials & Garden Supplies	228	\$376	\$542,621	1,441	378	\$562	\$1,131,451	2,012
57 Furniture & Home Furnishings Stores	493	\$267	\$177,537	665	753	\$471	\$475,355	1,010
75 Auto Repair, Services, & Parking	415	\$204	\$160,855	790	714	\$321	\$341,622	1,064
56 Apparel & Accessory Stores	198	\$147	\$244,428	1,662	357	\$259	\$552,829	2,131
78 Motion Pictures	29	\$20	\$221,824	11,192	58	\$42	\$554,113	13,038

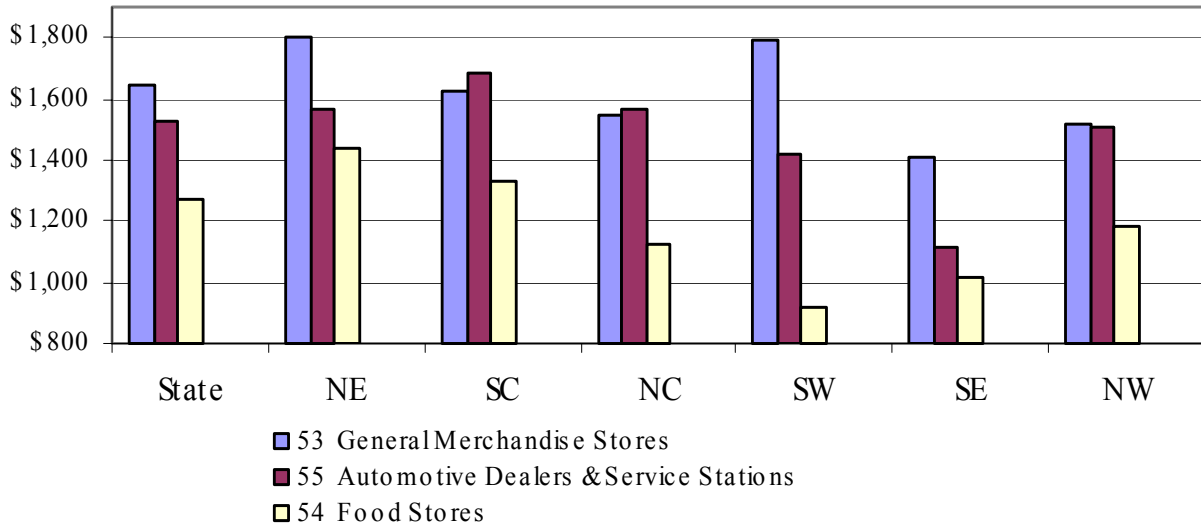
Business Classification	Northwest Region				South West Region			
	Number of Reporting Firms - NW	Per Capita Sales	Estimation of Sales/Firm	Typical No. of Customers	Number of Reporting Firms - SW	Per Capita Sales	Estimation of Sales/Firm	Typical No. of Customers
53 General Merchandise Stores	50	\$1,518	\$2,965,380	1,953	64	\$1,793	\$4,552,776	2,539
55 Automotive Dealers & Service Stations	201	\$1,503	\$735,599	489	265	\$1,415	\$859,799	608
54 Food Stores	214	\$1,184	\$545,688	461	239	\$920	\$619,831	673
58 Eating & Drinking Places	199	\$657	\$324,946	494	257	\$571	\$357,808	627
59 Miscellaneous Retail	973	\$507	\$51,300	101	1,093	\$432	\$63,736	148
52 Building Materials & Garden Supplies	90	\$368	\$402,343	1,093	109	\$342	\$505,854	1,478
57 Furniture & Home Furnishings Stores	251	\$300	\$117,761	392	253	\$244	\$155,670	639
75 Auto Repair, Services, & Parking	190	\$298	\$154,787	519	221	\$225	\$163,899	729
56 Apparel & Accessory Stores	85	\$166	\$191,438	1,153	151	\$198	\$211,538	1,069
78 Motion Pictures	11	\$14	\$133,037	9,377	15	\$15	\$162,268	10,749

Business Classification	Statewide			
	Number of Reporting Firms - Statewide	Per Capita Sales	Estimation of Sales/Firm	Typical No. of Customers
53 General Merchandise Stores	642	\$1,648	\$6,915,399	4,195
55 Automotive Dealers & Service Stations	2,827	\$1,529	\$1,456,972	953
54 Food Stores	2,863	\$1,275	\$1,199,389	941
58 Eating & Drinking Places	4,436	\$802	\$486,943	607
59 Miscellaneous Retail	14,543	\$779	\$144,338	185
52 Building Materials & Garden Supplies	1,483	\$525	\$952,754	1,816
57 Furniture & Home Furnishings Stores	3,132	\$493	\$423,915	860
75 Auto Repair, Services, & Parking	2,789	\$273	\$263,574	966
56 Apparel & Accessory Stores	1,510	\$263	\$468,891	1,784
78 Motion Pictures	260	\$41	\$419,572	10,356

Data Source: S. Brunken, Kansas Department of Revenue

Compiled by: Dr. David Darling & Mark Seitz
K-State Department of Agriculture Economics
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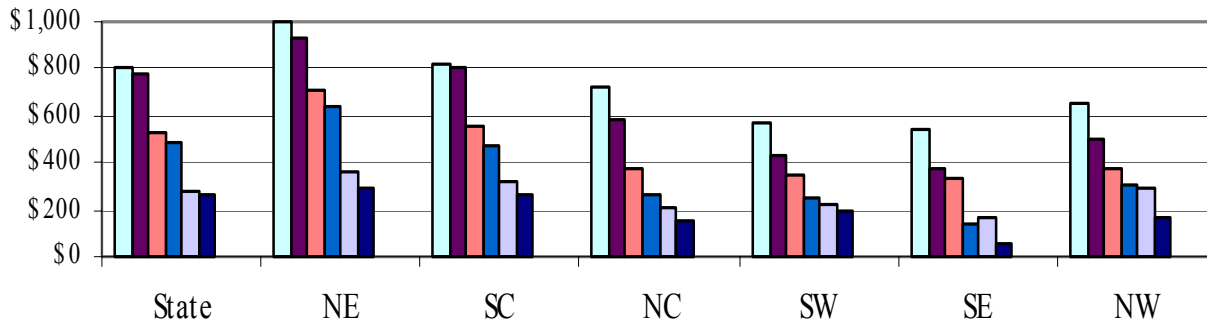
Graph 1. Kansas Regional Per Capita Sales, Top Three Business Categories, FY 2002



Source: Kansas Dept Revenue

Compiled: D. Darling & M. Seitz, K-State Ag Econ, Jan 2003

Graph 2. Kansas Regional Per Capita Sales, Select Business Categories, FY 2002



- 58 Eating & Drinking Places
- 59 Miscellaneous Retail
- 52 Building Materials & Garden Supplies
- 57 Furniture & Home Furnishings Stores
- 75 Auto Repair, Services, & Parking
- 56 Apparel & Accessory Stores

Source: Kansas Dept Revenue

Compiled: D. Darling & M. Seitz, K-State Ag Econ, Jan 2003

Table 4. Worksheet & Analysis of Regional Markets: Select Business Categories - FY 2002

Business Category Region Average	General Merchandise Stores						
	State	NE	NW	NC	SE	SW	SC
TAC (Trade Area Capture)	25,231	82,596	4,763	13,855	11,113	6,329	43,048
PF (Pull Factor)	0.65	0.66	0.68	0.67	0.59	0.61	0.66
Population	26,925	73,300	5,470	16,415	16,820	7,329	42,218
% CAP (Goal)	17%	7%	41%	23%	20%	40%	13%
TP (Trade Potential)	\$41,580,688	\$148,507,608	\$7,230,234	\$21,364,410	\$15,702,669	\$11,347,897	\$69,909,952
PCAP (Per Capita Sales)	\$1,648	\$1,798	\$1,518	\$1,542	\$1,413	\$1,793	\$1,624
TS (Total Gross Sales of firm)	\$6,913,360	\$10,099,366	\$2,964,654	\$4,934,400	\$3,204,684	\$4,552,427	\$8,753,360
MKTS (Market Share Projections)	4,195	5,617	1,953	3,200	2,268	2,539	5,390
Typical No. of Customers Needed	4,195	5,617	1,953	3,200	2,268	2,539	5,390

Business Category Region Average	Automotive Dealers & Services						
	State	NE	NW	NC	SE	SW	SC
TAC (Trade Area Capture)	25,231	82,596	4,763	13,855	11,113	6,329	43,048
PF (Pull Factor)	0.65	0.66	0.68	0.67	0.59	0.61	0.66
Population	26,925	73,300	5,470	16,415	16,820	7,329	42,218
% CAP (Goal)	4%	2%	10%	5%	6%	10%	2%
TP (Trade Potential)	\$38,578,199	\$129,180,144	\$7,158,789	\$21,696,930	\$12,424,334	\$8,955,535	\$72,665,024
PCAP (Per Capita Sales)	\$1,529	\$1,564	\$1,503	\$1,566	\$1,118	\$1,415	\$1,688
TS (Total Gross Sales of firm)	\$1,457,137	\$2,034,764	\$734,967	\$1,114,992	\$749,060	\$860,320	\$1,703,192
MKTS (Market Share Projections)	953	1,301	489	712	670	608	1,009
Typical No. of Customers Needed	953	1,301	489	712	670	608	1,009

Business Category Region Average	Food Stores						
	State	NE	NW	NC	SE	SW	SC
TAC (Trade Area Capture)	25,231	82,596	4,763	13,855	11,113	6,329	43,048
PF (Pull Factor)	0.65	0.66	0.68	0.67	0.59	0.61	0.66
Population	26,925	73,300	5,470	16,415	16,820	7,329	42,218
% CAP (Goal)	4%	1%	10%	5%	5%	11%	3%
TP (Trade Potential)	\$32,169,525	\$119,186,028	\$5,639,392	\$15,517,600	\$11,246,356	\$5,822,680	\$57,296,888
PCAP (Per Capita Sales)	\$1,275	\$1,443	\$1,184	\$1,120	\$1,012	\$920	\$1,331
TS (Total Gross Sales of firm)	\$1,199,775	\$1,673,880	\$545,824	\$798,560	\$580,888	\$619,160	\$1,554,608
MKTS (Market Share Projections)	941	1,160	461	713	574	673	1,168
Typical No. of Customers Needed	941	1,160	461	713	574	673	1,168

Business Category Region Average	Motion Pictures						
	State	NE	NW	NC	SE	SW	SC
TAC (Trade Area Capture)	25,231	82,596	4,763	13,855	11,113	6,329	43,048
PF (Pull Factor)	0.65	0.66	0.68	0.67	0.59	0.61	0.66
Population	26,925	73,300	5,470	16,415	16,820	7,329	42,218
% CAP (Goal)	41%	12%	197%	81%	48%	170%	30%
TP (Trade Potential)	\$1,034,471	\$4,460,184	\$47,630	\$277,100	\$388,955	\$94,935	\$1,808,016
PCAP (Per Capita Sales)	\$41	\$54	\$10	\$20	\$35	\$15	\$42
TS (Total Gross Sales of firm)	\$424,596	\$542,646	\$93,770	\$223,840	\$186,725	\$161,235	\$549,486
MKTS (Market Share Projections)	10,356	10,049	9,377	11,192	5,335	10,749	13,083
Typical No. of Customers Needed	10,356	10,049	9,377	11,192	5,335	10,749	13,083

Data Source: Kansas Department of Revenue
January 6, 2003

Compiled by: Dr. David Darling & Mark Seitz
K-State Department of Agriculture Economics

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