

INCOME AND EXPENSE ANALYSIS
**BY ACRES

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW
*** - 500 ***
30 FARMS ----- 14 OPERATORS

*** 501 - 1000 ***
40 FARMS ----- 24 OPERATORS

ITEM	PER FARM	PER FARM
1 BEEF	21,946	24,175
2 DAIRY AND MILK	2,265	5,617
3 SHEEP	119-	2,384
4 SWINE		245
5 POULTRY AND EGGS	4,825	45-
6 OTHER LIVESTOCK	18-	274
7 CUSTOM FEEDING		101
8 FEED PURCHASED	10,991-	13,545-
9 LIVESTOCK INCOME	\$17,908	\$19,205
10 GRAIN	10,314	38,051
11 HAY AND FORAGE	1,232	3,869
12 CASH CROPS	249	3,053
13 CROP INS. PROCEEDS	3,230	17,289
14 OTHER PRODUCT SALES	34	544
15 GOVERNMENT PAYMENTS	5,844	12,172
16 OTHER INCOME	6,413	6,819
17 VALUE OF FARM PRODUCTION	\$45,223	\$101,002
18 HIRED LABOR	1,360	1,965
19 MACHINERY REPAIRS	7,427	10,570
20 IRRIGATION REPAIRS	361	446
21 BUILDING REPAIRS	182	1,117
22 INTEREST PAID	6,258	13,086
23 SEED-OTHER CROP EXPENSE	1,921	6,430
24 CROP INSURANCE	757	2,720
25 FERTILIZER-LIME	2,020	7,043
26 MACHINE HIRE	3,186	6,488
27 ORGANIZATION FEE, PUBLICATION	1,710	1,957
28 VET-MED-DRUGS	1,656	1,050
29 CROP STORAGE-MARKETING	83	282
30 LIVESTOCK MARKETING-BREEDING	1,057	1,646
31 DAIRY EXPENSE		666
32 GAS-FUEL-OIL	3,653	5,623
33 IRRIGATION ENERGY	834	5,457
34 REAL ESTATE TAXES	1,366	2,978
35 PERSONAL PROPERTY TAX	567	291
36 GENERAL FARM INSURANCE	1,561	2,122
37 UTILITIES	1,868	1,935
38 CASH FARM RENT	4,042	8,374
39 HERBICIDE-INSECTICIDE	2,210	8,000
40 CONSERVATION	62	214
41 AUTO EXPENSE	702	1,127
42 OPERATING EXPENSE	\$44,846	\$91,587
43 DEPRECIATION-MOTOR VEHICLES	3,357	5,998
44 DEPRECIATION-MACHINERY	1,718	3,933
45 DEPRECIATION-BUILDINGS	627	412
46 TOTAL FARM EXPENSE	\$50,548	\$101,930
47 NET FARM INCOME	\$5,325-	\$928-
48 NET FARM INCOME/OPERATOR	\$11,250-	\$1,521-
49 CRT-INTERM ASSET CHARGE - 8%	7,903	8,020
50 LONG-TERM ASSET CHARGE - 8%	11,101	15,018
51 UNPAID FAMILY LABOR	900	1,463
52 INTEREST-UNPAID LABOR	\$19,904	\$24,501
53 RETURN LABOR-MANAGEMENT	\$25,229-	\$25,429-
54 RETURN LABOR-MANAGEMENT/OPR.	\$53,301-	\$41,686-
55 RETURN TO CAPITAL	13,513-	\$8,012-
56 % RETURN ON EQUITY	8.32-	7.32-
57 EXPENSE/\$100 FARM PRODUCTION	\$111.78	\$100.92

ASSETS/LOANS/FINANCIAL RATIOS	JANUARY 1	DECEMBER 31	JANUARY 1	DECEMBER 31
CURRENT ASSETS	110,702	93,952	132,879	113,842
INTERMEDIATE ASSETS	42,021	42,174	75,627	75,298
LONG-TERM ASSETS	185,996	189,174	291,746	295,703
CURRENT LOANS	29,402	28,885	69,072	66,144
INTERMEDIATE LOANS	15,004	17,989	31,055	30,880
LONG-TERM LOANS	49,167	48,470	103,075	108,918
CURRENT ASSETS/CURRENT LOANS	3.77	3.25	1.92	1.72
CURRENT LOANS/CURRENT ASSETS	.27	.31	.52	.58
LONG-TERM LOAN/LONG-TERM ASSET	.26	.26	.35	.37
C & I LOANS/C & I ASSETS	.29	.34	.48	.51
TOTAL LOANS/TOTAL ASSETS	.28	.29	.41	.42
TOTAL LOANS/EQUITY	.38	.41	.68	.74
EQUITY/TOTAL ASSETS	.72	.71	.59	.58

%%ISCC CHANGE_OVERLAY SUMMBK99

ANALYSIS OF THE FARM BUSINESS
 **BY ACRES

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW
 *** - 500 ***

*** 501 - 1000 ***

SIZE

58	CURRENT-INTERMEDIATE ASSETS	144,424	198,823
59	LAND VALUE - OWNED	178,609	284,964
60	LAND VALUE - RENTED	144,544	306,492
61	BUILDINGS VALUE	5,537	4,493
62	TOTAL CAPITAL MANAGED	476,554	799,040
63	WORK DAYS	70	168

LABOR

64	NUMBER OF WORKERS	.59	.74
65	NUMBER OF OPERATORS	.47	.61
66	CAPITAL MANAGED/WORKER	812,307	1,087,129
67	FARM PRODUCTION/WORKER	77,085	137,418
68	TOTAL ACRES/WORKER	1,435	2,036
69	CROP ACRES/WORKER	445	1,070
70	WORK DAYS/WORKER	119	229
71	NET INCOME/WORK DAY	76.52-	5.52-

PER OPERATOR BASIS

72	TOTAL CAPITAL MANAGED	1,006,803	1,309,902
73	VALUE OF FARM PRODUCTION	95,542	165,577
74	NET FARM INCOME	11,250-	1,521-

OTHER FACTORS

75	% CROP ACRES IRRIGATED	4.50	14.82
76	% TILLABLE LAND	31.00	52.59
77	CROP MACH COST/TOT EXPENSE(%)	21.54	29.30

ACRES	TOTAL	CNT	OWNED	CNT	RENTED	CNT	TOTAL	CNT	OWNED	CNT	RENTED	CNT
78	TOTAL ACRES	1010	25	470	22	877	1496	40	902	34	912	32
79	IRRIGATED CROP ACRES	117	3	117	3		259	18	247	8	224	12
80	NON-IRRIGATED CROP ACRES	312	24	222	21	235	670	40	416	32	422	32
81	TOTAL CROP ACRES	326	24	239	21	235	787	40	478	32	506	32
82	ACRES IN GRASS	942	18	305	16	1006	918	29	548	25	717	18
83	FARMSTEAD ACRES	33	14	33	14		103	17	111	15	15	5

CROP VALUE, COSTS, ACRES	TOTAL	PER CROP ACRE	PER HARV.ACRE	TOTAL	PER CROP ACRE	PER HARV.ACRE
ACRES		261	183		787	585
84	CROP MACHINERY INVEST	24,521.92	93.97	134.09	64,963.72	82.57
85	CROP MACHINERY COST	10,889.83	41.73	59.55	29,865.86	37.96
86	GROSS CROP VALUE	23,013.82	70.55	100.67	84,068.39	106.85
87	CROP PRODUCTION COSTS	25,257.14	87.10	124.30	70,004.57	88.98

IRRIGATED CROPS	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD
88	WHEAT	7	119	153	33.3	94	37.5					
89	CORN	3	108	108	107.6							
90	GRAIN SORGHUM											
91	SOYBEANS	6	77			83	36.7					
92	LEGUME SEED											
93	ALFALFA HAY	3	101									
94	ALL SILAGE	3	142									
95	OTHER GRAIN											
96	OTHER HAY	4	145			161						
97	CASH CROPS	4	86			86						

NON-IRRIGATED CROP	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	
98	WHEAT	19	151	104	26.0	151	22.7	38	248	137	25.8	195	27.3
99	CORN							12	115	108		84	23.4
100	GRAIN SORGHUM	11	97	84	24.9	78		24	142	134	19.7	102	25.7
101	SOYBEANS												
102	LEGUME SEED												
103	ALFALFA HAY							6	62	48	1.7	44	1.3
104	ALL SILAGE							6	68	69	2.1	43	3.1
105	OTHER GRAIN												
106	OTHER HAY	7	102	56				18	116	100		66	
107	CASH CROPS							5	89			71	

LIVESTOCK PRODUCTION	CNT	UNITS	PROD.	PROD/UNIT	CNT	UNITS	PROD.	PROD/UNIT
108	BEEF COWS - CALF %	9	89	82	9	96	87	.90
109	EWES - % LAMB CROP							
110	LITTER-PIGS WEANED/LITTER							
111	DAIRY COWS-\$ INCOME/COW							
112	HENS - EGG \$ INCOME/HEN							
113	BEEF FEEDERS	19	122		24	110		
114	SHEEP FEEDERS							
115	SWINE FEEDERS							

INCOME AND EXPENSE ANALYSIS
**BY ACRES

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW
*** 1001 - 1500 ***
48 FARMS ----- 36 OPERATORS

*** 1501 - 2000 ***
40 FARMS ----- 33 OPERATORS

ITEM	PER FARM	PER FARM
1 BEEF	26,667	78,646
2 DAIRY AND MILK	52-	
3 SHEEP	65	61
4 SWINE		
5 POULTRY AND EGGS		
6 OTHER LIVESTOCK	112	830
7 CUSTOM FEEDING	2,260	2,108
8 FEED PURCHASED	9,648-	31,797-
9 LIVESTOCK INCOME	\$19,404	\$49,849
10 GRAIN	65,942	84,328
11 HAY AND FORAGE	12,107	5,390
12 CASH CROPS	10,386	11,614
13 CROP INS. PROCEEDS	26,101	47,234
14 OTHER PRODUCT SALES	208-	388
15 GOVERNMENT PAYMENTS	16,039	21,075
16 OTHER INCOME	14,937	19,654
17 VALUE OF FARM PRODUCTION	\$164,707	\$239,532
18 HIRED LABOR	4,311	8,886
19 MACHINERY REPAIRS	14,278	18,113
20 IRRIGATION REPAIRS	2,684	2,413
21 BUILDING REPAIRS	1,187	928
22 INTEREST PAID	17,948	25,834
23 SEED-OTHER CROP EXPENSE	12,830	15,609
24 CROP INSURANCE	4,292	6,660
25 FERTILIZER-LIME	13,379	21,096
26 MACHINE HIRE	10,839	15,568
27 ORGANIZATION FEE, PUBLICATION	2,862	3,366
28 VET-MED-DRUGS	1,497	3,028
29 CROP STORAGE-MARKETING	1,621	2,750
30 LIVESTOCK MARKETING-BREEDING	1,835	1,591
31 DAIRY EXPENSE		
32 GAS-FUEL-OIL	8,517	12,786
33 IRRIGATION ENERGY	12,490	16,341
34 REAL ESTATE TAXES	3,121	5,189
35 PERSONAL PROPERTY TAX	639	557
36 GENERAL FARM INSURANCE	3,851	4,726
37 UTILITIES	2,728	4,759
38 CASH FARM RENT	12,352	16,864
39 HERBICIDE-INSECTICIDE	11,992	20,858
40 CONSERVATION	327	385
41 AUTO EXPENSE	1,023	979
42 OPERATING EXPENSE	\$146,603	\$209,286
43 DEPRECIATION-MOTOR VEHICLES	7,769	12,450
44 DEPRECIATION-MACHINERY	8,616	10,057
45 DEPRECIATION-BUILDINGS	748	1,402
46 TOTAL FARM EXPENSE	\$163,735	\$233,195
47 NET FARM INCOME	\$972	\$6,338
48 NET FARM INCOME/OPERATOR	\$1,281	\$7,500
49 CRT-INTERM ASSET CHARGE - 8%	15,220	15,892
50 LONG-TERM ASSET CHARGE - 8%	21,968	24,134
51 UNPAID FAMILY LABOR	2,016	2,475
52 INTEREST-UNPAID LABOR	\$39,203	\$42,501
53 RETURN LABOR-MANAGEMENT	\$38,232-	\$36,163-
54 RETURN LABOR-MANAGEMENT/OPR.	\$50,415-	\$42,797-
55 RETURN TO CAPITAL	7,295-	\$978
56 % RETURN ON EQUITY	5.43-	4.96-
57 EXPENSE/\$100 FARM PRODUCTION	\$99.41	\$97.35

ASSETS/LOANS/FINANCIAL RATIOS	JANUARY 1	DECEMBER 31	JANUARY 1	DECEMBER 31
CURRENT ASSETS	193,369	175,755	287,693	274,805
INTERMEDIATE ASSETS	125,395	126,990	184,786	184,697
LONG-TERM ASSETS	381,314	403,552	439,244	451,446
CURRENT LOANS	70,977	75,548	164,421	160,162
INTERMEDIATE LOANS	45,625	48,811	98,703	111,359
LONG-TERM LOANS	117,634	118,040	135,932	151,401
CURRENT ASSETS/CURRENT LOANS	2.72	2.33	1.75	1.72
CURRENT LOANS/CURRENT ASSETS	.37	.43	.57	.58
LONG-TERM LOAN/LONG-TERM ASSET	.31	.29	.31	.34
C & I LOANS/C & I ASSETS	.37	.41	.56	.59
TOTAL LOANS/TOTAL ASSETS	.33	.34	.44	.46
TOTAL LOANS/EQUITY	.50	.52	.78	.87
EQUITY/TOTAL ASSETS	.67	.66	.56	.54

%%ISCC CHANGE_OVERLAY SUMMBK99

ANALYSIS OF THE FARM BUSINESS

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW

**BY ACRES

*** 1001 - 1500 ***

*** 1501 - 2000 ***

SIZE

58	CURRENT-INTERMEDIATE ASSETS	310,730	465,972
59	LAND VALUE - OWNED	376,866	413,807
60	LAND VALUE - RENTED	555,380	816,130
61	BUILDINGS VALUE	8,133	14,767
62	TOTAL CAPITAL MANAGED	1,258,542	1,727,447
63	WORK DAYS	241	313

LABOR

64	NUMBER OF WORKERS	1.03	1.21
65	NUMBER OF OPERATORS	.76	.85
66	CAPITAL MANAGED/WORKER	1,227,846	1,433,566
67	FARM PRODUCTION/WORKER	160,690	198,782
68	TOTAL ACRES/WORKER	2,166	2,228
69	CROP ACRES/WORKER	1,214	1,438
70	WORK DAYS/WORKER	235	260
71	NET INCOME/WORK DAY	4.03	20.26

PER OPERATOR BASIS

72	TOTAL CAPITAL MANAGED	1,659,616	2,044,316
73	VALUE OF FARM PRODUCTION	217,196	283,470
74	NET FARM INCOME	1,281	7,500

OTHER FACTORS

75	% CROP ACRES IRRIGATED	22.16	19.92
76	% TILLABLE LAND	56.04	64.54
77	CROP MACH COST/TOT EXPENSE(%)	30.83	27.11

ACRES

	TOTAL	CNT	OWNED	CNT	RENTED	CNT	TOTAL	CNT	OWNED	CNT	RENTED	CNT	
78	TOTAL ACRES	2220	48	999	43	1480	43	2685	40	1185	34	1720	39
79	IRRIGATED CROP ACRES	441	30	262	24	331	21	628	22	468	13	429	18
80	NON-IRRIGATED CROP ACRES	968	48	448	41	669	42	1387	40	611	33	905	39
81	TOTAL CROP ACRES	1244	48	587	42	835	42	1733	40	796	33	1103	39
82	ACRES IN GRASS	1311	35	633	28	1083	26	1328	28	581	23	1134	21
83	FARMSTEAD ACRES	43	22	32	17	45	9	44	20	38	17	39	6

CROP VALUE, COSTS, ACRES

	TOTAL	PER CROP ACRE	PER HARV.ACRE	TOTAL	PER CROP ACRE	PER HARV.ACRE	
ACRES		1244	951		1733	1246	
84	CROP MACHINERY INVEST	116,199.05	93.39	122.23	161,474.59	93.20	129.58
85	CROP MACHINERY COST	50,473.61	40.57	53.09	63,221.05	36.49	50.73
86	GROSS CROP VALUE	147,420.48	118.48	155.07	212,347.58	122.56	170.41
87	CROP PRODUCTION COSTS	124,148.19	99.78	130.59	169,764.97	97.98	136.24

IRRIGATED CROPS

	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	
88	WHEAT	13	152	109	36.2	111	32.9	8	139	112	45.6	184	43.7
89	CORN	23	305	185	127.7	239	108.7	17	496	318	93.3	350	129.3
90	GRAIN SORGHUM												
91	SOYBEANS	8	139	99	34.3	83	43.2	6	117	81	47.3	92	39.9
92	LEGUME SEED												
93	ALFALFA HAY	9	94	97	4.1	25	3.6	6	115	90	2.7	141	4.4
94	ALL SILAGE	5	103	74	12.1	74	11.9	10	157	203	10.7	126	15.4
95	OTHER GRAIN												
96	OTHER HAY	12	95	70		82		10	121	136		99	
97	CASH CROPS	9	157	57		178		5	240			199	

NON-IRRIGATED CROP

	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	
98	WHEAT	48	396	181	24.1	307	25.9	39	521	253	25.4	374	25.3
99	CORN	15	179	104		154	17.0	17	187	93		174	
100	GRAIN SORGHUM	21	221	84	28.0	177	30.9	21	334	173	20.9	270	24.8
101	SOYBEANS							4	35	16			
102	LEGUME SEED												
103	ALFALFA HAY	8	74	51	3.3	78	2.8	8	32	30	1.5	27	2.4
104	ALL SILAGE	3	119					6	113			131	7.2
105	OTHER GRAIN							3	190				
106	OTHER HAY	20	128	105		94		15	113	72		101	
107	CASH CROPS	6	174	64		142							

LIVESTOCK PRODUCTION

	CNT	UNITS	PROD.	PROD/UNIT	CNT	UNITS	PROD.	PROD/UNIT
108	BEEF COWS - CALF %	9	153	141				
109	EWES - % LAMB CROP				11	146	124	.85
110	LITTER-PIGS WEANED/LITTER							
111	DAIRY COWS-\$ INCOME/COW							
112	HENS - EGG \$ INCOME/HEN							
113	BEEF FEEDERS	21	135		27	337		
114	SHEEP FEEDERS							
115	SWINE FEEDERS							

INCOME AND EXPENSE ANALYSIS
**BY ACRES

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW

*** 2001 - 2500 ***
19 FARMS ----- 15 OPERATORS

*** 2501 - 3000 ***
15 FARMS ----- 12 OPERATORS

ITEM	PER FARM	PER FARM
1 BEEF	67,320	12,990
2 DAIRY AND MILK		
3 SHEEP		
4 SWINE		
5 POULTRY AND EGGS		
6 OTHER LIVESTOCK	1,670	6,603
7 CUSTOM FEEDING	593	1,547
8 FEED PURCHASED	14,491-	12,327-
9 LIVESTOCK INCOME	\$55,092	\$8,814
10 GRAIN	102,680	118,858
11 HAY AND FORAGE	5,860	14,956
12 CASH CROPS	25,214	25,953
13 CROP INS. PROCEEDS	46,652	60,505
14 OTHER PRODUCT SALES	1,192	148
15 GOVERNMENT PAYMENTS	23,085	25,056
16 OTHER INCOME	10,311	10,095
17 VALUE OF FARM PRODUCTION	\$270,087	\$264,385
18 HIRED LABOR	13,879	8,031
19 MACHINERY REPAIRS	27,041	22,855
20 IRRIGATION REPAIRS	5,225	4,652
21 BUILDING REPAIRS	754	1,032
22 INTEREST PAID	24,741	25,926
23 SEED-OTHER CROP EXPENSE	22,673	24,689
24 CROP INSURANCE	7,917	11,668
25 FERTILIZER-LIME	25,574	27,601
26 MACHINE HIRE	19,798	22,806
27 ORGANIZATION FEE, PUBLICATION	4,188	3,648
28 VET-MED-DRUGS	3,434	894
29 CROP STORAGE-MARKETING	1,210	1,660
30 LIVESTOCK MARKETING-BREEDING	1,605	1,441
31 DAIRY EXPENSE	32	
32 GAS-FUEL-OIL	15,285	11,724
33 IRRIGATION ENERGY	25,069	23,795
34 REAL ESTATE TAXES	6,656	3,991
35 PERSONAL PROPERTY TAX	741	527
36 GENERAL FARM INSURANCE	6,198	4,981
37 UTILITIES	2,960	3,532
38 CASH FARM RENT	14,031	20,125
39 HERBICIDE-INSECTICIDE	19,842	23,404
40 CONSERVATION	573	159
41 AUTO EXPENSE	1,803	1,225
42 OPERATING EXPENSE	\$251,228	\$250,365
43 DEPRECIATION-MOTOR VEHICLES	13,352	11,578
44 DEPRECIATION-MACHINERY	11,583	13,055
45 DEPRECIATION-BUILDINGS	2,239	1,727
46 TOTAL FARM EXPENSE	\$278,401	\$276,726
47 NET FARM INCOME	\$8,315-	\$12,340-
48 NET FARM INCOME/OPERATOR	\$10,393-	\$15,426-
49 CRT-INTERM ASSET CHARGE - 8%	26,408	18,083
50 LONG-TERM ASSET CHARGE - 8%	49,719	28,739
51 UNPAID FAMILY LABOR	2,250	4,350
52 INTEREST-UNPAID LABOR	\$78,377	\$51,173
53 RETURN LABOR-MANAGEMENT	\$86,692-	\$63,513-
54 RETURN LABOR-MANAGEMENT/OPR.	\$108,364-	\$79,391-
55 RETURN TO CAPITAL	11,865-	\$15,964-
56 % RETURN ON EQUITY	3.84-	7.15-
57 EXPENSE/\$100 FARM PRODUCTION	\$103.08	\$104.67

ASSETS/LOANS/FINANCIAL RATIOS	JANUARY 1	DECEMBER 31	JANUARY 1	DECEMBER 31
CURRENT ASSETS	389,544	310,080	287,156	204,395
INTERMEDIATE ASSETS	204,944	202,380	190,487	189,084
LONG-TERM ASSETS	809,863	762,737	558,590	550,104
CURRENT LOANS	169,984	162,015	165,426	161,228
INTERMEDIATE LOANS	41,362	73,399	43,320	49,081
LONG-TERM LOANS	175,726	153,890	208,058	182,159
CURRENT ASSETS/CURRENT LOANS	2.29	1.91	1.74	1.27
CURRENT LOANS/CURRENT ASSETS	.44	.52	.58	.79
LONG-TERM LOAN/LONG-TERM ASSET	.22	.20	.37	.33
C & I LOANS/C & I ASSETS	.35	.46	.43	.52
TOTAL LOANS/TOTAL ASSETS	.28	.30	.40	.41
TOTAL LOANS/EQUITY	.38	.44	.67	.70
EQUITY/TOTAL ASSETS	.72	.69	.60	.58

ANALYSIS OF THE FARM BUSINESS

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW

**BY ACRES

*** 2001 - 2500 ***

*** 2501 - 3000 ***

SIZE

58	CURRENT-INTERMEDIATE ASSETS	553,474	435,611
59	LAND VALUE - OWNED	744,642	513,234
60	LAND VALUE - RENTED	768,612	1,324,186
61	BUILDINGS VALUE	22,771	16,938
62	TOTAL CAPITAL MANAGED	2,108,386	2,314,144
63	WORK DAYS	414	385

LABOR

64	NUMBER OF WORKERS	1.39	1.29
65	NUMBER OF OPERATORS	.80	.80
66	CAPITAL MANAGED/WORKER	1,511,673	1,798,557
67	FARM PRODUCTION/WORKER	193,647	205,481
68	TOTAL ACRES/WORKER	2,391	2,617
69	CROP ACRES/WORKER	1,607	2,093
70	WORK DAYS/WORKER	297	300
71	NET INCOME/WORK DAY	20.10-	32.02-

PER OPERATOR BASIS

72	TOTAL CAPITAL MANAGED	2,635,483	2,892,680
73	VALUE OF FARM PRODUCTION	337,608	330,481
74	NET FARM INCOME	10,393-	15,426-

OTHER FACTORS

75	% CROP ACRES IRRIGATED	22.46	22.60
76	% TILLABLE LAND	67.19	79.97
77	CROP MACH COST/TOT EXPENSE(%)	34.11	33.41

ACRES

	TOTAL	CNT	OWNED	CNT	RENTED	CNT	TOTAL	CNT	OWNED	CNT	RENTED	CNT
78	TOTAL ACRES	3335	19	1753	16	2207	3368	15	1089	13	2597	14
79	IRRIGATED CROP ACRES	598	16	325	13	593	761	12	396	8	542	11
80	NON-IRRIGATED CROP ACRES	1737	19	1023	16	1040	2085	15	656	13	1624	14
81	TOTAL CROP ACRES	2241	19	1287	16	1374	2693	15	900	13	2050	14
82	ACRES IN GRASS	1664	12	716	10	1281	879	11	255	9	922	8
83	FARMSTEAD ACRES	103	8	48	6	107	40	11	18	9	35	8

CROP VALUE, COSTS, ACRES

	TOTAL	PER CROP ACRE	PER HARV.ACRE	TOTAL	PER CROP ACRE	PER HARV.ACRE	
ACRES		2241	1716		2693	1986	
84	CROP MACHINERY INVEST	189,377.76	84.51	110.35	179,524.43	66.66	90.40
85	CROP MACHINERY COST	94,950.94	42.37	55.33	92,443.33	34.33	46.55
86	GROSS CROP VALUE	255,977.78	114.23	149.15	302,412.55	112.29	152.27
87	CROP PRODUCTION COSTS	231,552.26	103.33	134.92	230,055.88	85.43	115.84

IRRIGATED CROPS

	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	
88	WHEAT	9	153	106	41.5	187	44.6	9	218	152	53.3	169	42.3
89	CORN	13	343	202	139.0	339	123.3	12	369	248	133.7	267	116.5
90	GRAIN SORGHUM												
91	SOYBEANS	7	224	103	40.5	289	35.7	8	235			200	35.8
92	LEGUME SEED												
93	ALFALFA HAY	4	53	31	4.0	40	3.5						
94	ALL SILAGE	5	109			144	7.6	3	104				
95	OTHER GRAIN												
96	OTHER HAY	3	79	79				6	343	297		234	
97	CASH CROPS	5	180	101		149		3	116	80			

NON-IRRIGATED CROP

	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	
98	WHEAT	17	760	497	25.9	462	25.1	15	772	278	23.2	629	29.4
99	CORN	8	380	452		206		7	170	135		130	
100	GRAIN SORGHUM	14	225	131	21.9	197	21.2	9	402	219	5.9	329	18.8
101	SOYBEANS												
102	LEGUME SEED												
103	ALFALFA HAY												
104	ALL SILAGE	4	255										
105	OTHER GRAIN												
106	OTHER HAY	6	239	74		354		7	234	102		188	
107	CASH CROPS							4	105			99	

LIVESTOCK PRODUCTION

	CNT	UNITS	PROD.	PROD/UNIT	CNT	UNITS	PROD.	PROD/UNIT
108	BEEF COWS - CALF %	4	190	175				.92
109	EWES - % LAMB CROP							
110	LITTER-PIGS WEANED/LITTER							
111	DAIRY COWS-\$ INCOME/COW							
112	HENS - EGG \$ INCOME/HEN							
113	BEEF FEEDERS	12	378		9	9173		
114	SHEEP FEEDERS							
115	SWINE FEEDERS							

INCOME AND EXPENSE ANALYSIS
**BY ACRES

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW
*** 3001 - 3500 ***
8 FARMS ----- 8 OPERATORS

*** 3501 - ***
23 FARMS ----- 21 OPERATORS

ITEM	PER FARM	PER FARM
1 BEEF	50,310	39,977
2 DAIRY AND MILK	51	46
3 SHEEP		
4 SWINE		534-
5 POULTRY AND EGGS		
6 OTHER LIVESTOCK		4
7 CUSTOM FEEDING		43
8 FEED PURCHASED	27,314-	16,006-
9 LIVESTOCK INCOME	\$23,048	\$23,531
10 GRAIN	124,745	235,440
11 HAY AND FORAGE	2,427	19,206
12 CASH CROPS	22,185	22,462
13 CROP INS. PROCEEDS	94,955	122,791
14 OTHER PRODUCT SALES	3,178	4,261
15 GOVERNMENT PAYMENTS	38,880	37,972
16 OTHER INCOME	23,146	33,613
17 VALUE OF FARM PRODUCTION	\$332,563	\$499,275
18 HIRED LABOR	26,071	35,140
19 MACHINERY REPAIRS	23,134	39,173
20 IRRIGATION REPAIRS	1,116	6,031
21 BUILDING REPAIRS	2,198	1,326
22 INTEREST PAID	19,945	34,482
23 SEED-OTHER CROP EXPENSE	37,807	32,461
24 CROP INSURANCE	6,006	13,974
25 FERTILIZER-LIME	30,852	46,841
26 MACHINE HIRE	28,312	42,412
27 ORGANIZATION FEE, PUBLICATION	4,900	4,846
28 VET-MED-DRUGS	1,422	2,183
29 CROP STORAGE-MARKETING	1,352	6,799
30 LIVESTOCK MARKETING-BREEDING	1,633	1,175
31 DAIRY EXPENSE		
32 GAS-FUEL-OIL	12,640	24,172
33 IRRIGATION ENERGY	13,533	32,549
34 REAL ESTATE TAXES	4,753	5,185
35 PERSONAL PROPERTY TAX	845	2,621
36 GENERAL FARM INSURANCE	4,188	11,557
37 UTILITIES	4,524	5,842
38 CASH FARM RENT	29,178	45,846
39 HERBICIDE-INSECTICIDE	33,638	50,743
40 CONSERVATION		742
41 AUTO EXPENSE	1,733	1,465
42 OPERATING EXPENSE	\$289,781	\$447,567
43 DEPRECIATION-MOTOR VEHICLES	15,605	22,707
44 DEPRECIATION-MACHINERY	10,403	26,246
45 DEPRECIATION-BUILDINGS	2,108	5,355
46 TOTAL FARM EXPENSE	\$317,897	\$501,874
47 NET FARM INCOME	\$14,666	\$2,598-
48 NET FARM INCOME/OPERATOR	\$14,485	\$2,780-
49 CRT-INTERM ASSET CHARGE - 8%	24,865	33,363
50 LONG-TERM ASSET CHARGE - 8%	26,060	47,206
51 UNPAID FAMILY LABOR	3,094	4,598
52 INTEREST-UNPAID LABOR	\$54,018	\$85,166
53 RETURN LABOR-MANAGEMENT	\$39,352-	\$87,765-
54 RETURN LABOR-MANAGEMENT/OPR.	\$38,866-	\$93,888-
55 RETURN TO CAPITAL	5,783-	\$6,909-
56 % RETURN ON EQUITY	4.04-	4.10-
57 EXPENSE/\$100 FARM PRODUCTION	\$95.59	\$100.52

ASSETS/LOANS/FINANCIAL RATIOS	JANUARY 1	DECEMBER 31	JANUARY 1	DECEMBER 31
CURRENT ASSETS	371,652	277,768	428,497	351,395
INTERMEDIATE ASSETS	202,635	199,529	355,573	354,369
LONG-TERM ASSETS	453,008	453,071	791,727	838,895
CURRENT LOANS	188,357	130,875	195,776	174,935
INTERMEDIATE LOANS	57,356	54,320	117,935	164,141
LONG-TERM LOANS	137,344	117,237	224,088	226,385
CURRENT ASSETS/CURRENT LOANS	1.97	2.12	2.19	2.01
CURRENT LOANS/CURRENT ASSETS	.51	.47	.46	.50
LONG-TERM LOAN/LONG-TERM ASSET	.30	.26	.28	.27
C & I LOANS/C & I ASSETS	.41	.35	.39	.46
TOTAL LOANS/TOTAL ASSETS	.36	.31	.33	.36
TOTAL LOANS/EQUITY	.58	.45	.51	.56
EQUITY/TOTAL ASSETS	.63	.67	.66	.63

%%ISCC CHANGE_OVERLAY SUMMBK99

ANALYSIS OF THE FARM BUSINESS

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW

**BY ACRES

*** 3001 - 3500 ***

*** 3501 -

SIZE

58	CURRENT-INTERMEDIATE ASSETS		526,262		744,917
59	LAND VALUE - OWNED		409,739		742,332
60	LAND VALUE - RENTED		2,008,121		2,051,433
61	BUILDINGS VALUE		20,207		50,344
62	TOTAL CAPITAL MANAGED		2,987,423		3,611,662
63	WORK DAYS		516		646

LABOR

64	NUMBER OF WORKERS		2.11		2.22
65	NUMBER OF OPERATORS		1.01		.93
66	CAPITAL MANAGED/WORKER		1,414,165		1,625,601
67	FARM PRODUCTION/WORKER		157,426		224,723
68	TOTAL ACRES/WORKER		2,393		2,116
69	CROP ACRES/WORKER		1,511		1,879
70	WORK DAYS/WORKER		244		291
71	NET INCOME/WORK DAY		28.40		4.02-

PER OPERATOR BASIS

72	TOTAL CAPITAL MANAGED		2,950,541		3,863,638
73	VALUE OF FARM PRODUCTION		328,457		534,109
74	NET FARM INCOME		14,485		2,780-

OTHER FACTORS

75	% CROP ACRES IRRIGATED		11.45		17.16
76	% TILLABLE LAND		63.14		88.77
77	CROP MACH COST/TOT EXPENSE(%)		29.94		31.58

ACRES

	TOTAL	CNT	OWNED	CNT	RENTED	CNT	TOTAL	CNT	OWNED	CNT	RENTED	CNT	
78	TOTAL ACRES	5056	8	990	7	4189	8	4702	23	2149	18	3612	22
79	IRRIGATED CROP ACRES	731	4			813	3	1098	15	443	7	955	14
80	NON-IRRIGATED CROP ACRES	2827	8	583	7	2316	8	3893	23	1533	18	2815	22
81	TOTAL CROP ACRES	3192	8	652	7	2621	8	4174	23	1705	18	2969	22
82	ACRES IN GRASS	2475	6	774	3	2505	5	1358	16	633	12	1284	11
83	FARMSTEAD ACRES	20	3	14	3			46	9	48	8		

CROP VALUE, COSTS, ACRES

	TOTAL	PER CROP ACRE	PER HARV.ACRE	TOTAL	PER CROP ACRE	PER HARV.ACRE	
ACRES		3192	2411		4174	3392	
84	CROP MACHINERY INVEST	170,682.18	53.47	70.79	344,003.30	82.41	101.40
85	CROP MACHINERY COST	95,180.00	29.82	39.48	158,500.55	37.97	46.72
86	GROSS CROP VALUE	333,383.98	104.44	138.27	506,164.52	121.26	149.21
87	CROP PRODUCTION COSTS	255,604.90	80.08	106.01	412,799.81	98.90	121.68

IRRIGATED CROPS

	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	
88	WHEAT	8	327	164	55.9	359	48.9						
89	CORN	4	393			443	129.3	14	749	257	128.0	689	116.1
90	GRAIN SORGHUM												
91	SOYBEANS	3	327			290	38.7	7	241	168	34.9	203	43.4
92	LEGUME SEED												
93	ALFALFA HAY												
94	ALL SILAGE							5	242			209	9.7
95	OTHER GRAIN												
96	OTHER HAY							4	204			204	
97	CASH CROPS												

NON-IRRIGATED CROP

	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	
98	WHEAT	8	932	237	31.9	843	31.7	23	1510	582	26.7	1102	25.9
99	CORN	5	550			502		13	752	429		635	
100	GRAIN SORGHUM	6	694	118	20.6	576	13.1	10	612	213	16.1	421	15.6
101	SOYBEANS												
102	LEGUME SEED												
103	ALFALFA HAY	4	71					4	140			165	
104	ALL SILAGE							3	230			210	4.3
105	OTHER GRAIN												
106	OTHER HAY	4	213			225		7	686	178		652	
107	CASH CROPS	3	210			150		6	463	304		418	

LIVESTOCK PRODUCTION

	CNT	UNITS	PROD.	PROD/UNIT	CNT	UNITS	PROD.	PROD/UNIT
108	BEEF COWS - CALF %	3	169	155	3	112	99	.88
109	EWES - % LAMB CROP							
110	LITTER-PIGS WEANED/LITTER							
111	DAIRY COWS-\$ INCOME/COW							
112	HENS - EGG \$ INCOME/HEN							
113	BEEF FEEDERS	6	323		13	173		
114	SHEEP FEEDERS							
115	SWINE FEEDERS							