

INCOME AND EXPENSE ANALYSIS
 **BY AGE OF OPERATOR

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW

*** - 35 ***
 30 FARMS ----- 20 OPERATORS

*** 36 - 40 ***
 12 FARMS ----- 9 OPERATORS

ITEM	PER FARM	PER FARM
1 BEEF	40,145	29,682
2 DAIRY AND MILK	52	
3 SHEEP		
4 SWINE	11	
5 POULTRY AND EGGS		12,064
6 OTHER LIVESTOCK	61	54
7 CUSTOM FEEDING	296	
8 FEED PURCHASED	22,782-	13,275-
9 LIVESTOCK INCOME	\$17,783	\$28,525
10 GRAIN	81,919	75,656
11 HAY AND FORAGE	21,824	18,974
12 CASH CROPS	8,258	22,708
13 CROP INS. PROCEEDS	49,574	66,738
14 OTHER PRODUCT SALES	3,018	845
15 GOVERNMENT PAYMENTS	14,587	26,174
16 OTHER INCOME	24,924	14,933
17 VALUE OF FARM PRODUCTION	\$221,887	\$254,552
18 HIRED LABOR	5,818	11,296
19 MACHINERY REPAIRS	17,790	15,830
20 IRRIGATION REPAIRS	2,595	3,131
21 BUILDING REPAIRS	1,066	1,447
22 INTEREST PAID	14,711	19,369
23 SEED-OTHER CROP EXPENSE	17,450	20,473
24 CROP INSURANCE	6,245	5,026
25 FERTILIZER-LIME	19,609	18,681
26 MACHINE HIRE	15,906	13,867
27 ORGANIZATION FEE, PUBLICATION	2,780	3,675
28 VET-MED-DRUGS	1,728	2,073
29 CROP STORAGE-MARKETING	2,619	722
30 LIVESTOCK MARKETING-BREEDING	1,027	1,232
31 DAIRY EXPENSE		
32 GAS-FUEL-OIL	9,120	11,781
33 IRRIGATION ENERGY	14,820	19,338
34 REAL ESTATE TAXES	2,182	3,166
35 PERSONAL PROPERTY TAX	773	601
36 GENERAL FARM INSURANCE	4,090	4,511
37 UTILITIES	3,032	3,577
38 CASH FARM RENT	19,116	14,573
39 HERBICIDE-INSECTICIDE	18,042	25,908
40 CONSERVATION	15	420
41 AUTO EXPENSE	1,252	835
42 OPERATING EXPENSE	\$181,786	\$201,531
43 DEPRECIATION-MOTOR VEHICLES	11,439	13,450
44 DEPRECIATION-MACHINERY	10,837	10,936
45 DEPRECIATION-BUILDINGS	1,394	2,009
46 TOTAL FARM EXPENSE	\$205,456	\$227,926
47 NET FARM INCOME	\$16,431	\$26,626
48 NET FARM INCOME/OPERATOR	\$24,282	\$33,633
49 CRT-INTERM ASSET CHARGE - 8%	12,147	23,997
50 LONG-TERM ASSET CHARGE - 8%	14,992	14,159
51 UNPAID FAMILY LABOR	1,800	4,313
52 INTEREST-UNPAID LABOR	\$28,939	\$42,469
53 RETURN LABOR-MANAGEMENT	\$12,509-	\$15,842-
54 RETURN LABOR-MANAGEMENT/OPR.	\$18,486-	\$20,011-
55 RETURN TO CAPITAL	4,652	\$11,119
56 % RETURN ON EQUITY	2.95-	1.72-
57 EXPENSE/\$100 FARM PRODUCTION	\$92.60	\$89.54

ASSETS/LOANS/FINANCIAL RATIOS	JANUARY 1	DECEMBER 31	JANUARY 1	DECEMBER 31
CURRENT ASSETS	180,562	159,796	281,835	213,079
INTERMEDIATE ASSETS	142,241	145,626	162,426	172,623
LONG-TERM ASSETS	300,744	339,766	340,754	405,154
CURRENT LOANS	113,190	109,831	63,470	53,908
INTERMEDIATE LOANS	46,109	53,131	39,684	72,880
LONG-TERM LOANS	125,952	139,755	167,813	224,115
CURRENT ASSETS/CURRENT LOANS	1.60	1.45	4.44	3.95
CURRENT LOANS/CURRENT ASSETS	.63	.69	.23	.25
LONG-TERM LOAN/LONG-TERM ASSET	.42	.41	.49	.55
C & I LOANS/C & I ASSETS	.49	.53	.23	.33
TOTAL LOANS/TOTAL ASSETS	.46	.47	.35	.44
TOTAL LOANS/EQUITY	.84	.88	.53	.80
EQUITY/TOTAL ASSETS	.54	.53	.65	.56

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ANALYSIS OF THE FARM BUSINESS
 **BY AGE OF OPERATOR

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW
 *** - 35 ***

*** 36 - 40 ***

SIZE

58	CURRENT-INTERMEDIATE ASSETS	314,113	414,981
59	LAND VALUE - OWNED	302,874	347,105
60	LAND VALUE - RENTED	808,269	977,893
61	BUILDINGS VALUE	13,100	17,153
62	TOTAL CAPITAL MANAGED	1,442,636	1,765,828
63	WORK DAYS	270	342

LABOR

64	NUMBER OF WORKERS	.95	1.15
65	NUMBER OF OPERATORS	.68	.79
66	CAPITAL MANAGED/WORKER	1,518,564	1,535,503
67	FARM PRODUCTION/WORKER	233,565	221,350
68	TOTAL ACRES/WORKER	2,091	2,292
69	CROP ACRES/WORKER	1,625	1,661
70	WORK DAYS/WORKER	284	298
71	NET INCOME/WORK DAY	60.83	77.82

PER OPERATOR BASIS

72	TOTAL CAPITAL MANAGED	2,131,975	2,230,519
73	VALUE OF FARM PRODUCTION	327,912	321,540
74	NET FARM INCOME	24,282	33,633

OTHER FACTORS

75	% CROP ACRES IRRIGATED	20.87	23.53
76	% TILLABLE LAND	77.74	72.48
77	CROP MACH COST/TOT EXPENSE(%)	27.22	27.68

ACRES

	TOTAL	CNT	OWNED	CNT	RENTED	CNT	TOTAL	CNT	OWNED	CNT	RENTED	CNT
78	TOTAL ACRES	1986	30	963	21	1406	2636	12	763	10	2183	11
79	IRRIGATED CROP ACRES	569	17	371	10	397	771	7			634	7
80	NON-IRRIGATED CROP ACRES	1264	29	523	21	988	1461	12	414	10	1218	11
81	TOTAL CROP ACRES	1597	29	700	21	1217	1911	12	510	10	1621	11
82	ACRES IN GRASS	759	17	520	10	642	1438	6	491	5	1544	4
83	FARMSTEAD ACRES	36	10	37	9	10	13	6	12	6		

CROP VALUE, COSTS, ACRES

	TOTAL	PER CROP ACRE	PER HARV.ACRE	TOTAL	PER CROP ACRE	PER HARV.ACRE
84	CROP MACHINERY INVEST	134,157.81	86.88	151,302.85	79.19	93.74
85	CROP MACHINERY COST	55,931.10	36.22	63,097.50	33.02	39.09
86	GROSS CROP VALUE	200,978.89	125.82	251,731.18	131.75	155.95
87	CROP PRODUCTION COSTS	163,651.71	98.92	176,952.98	92.61	109.63

IRRIGATED CROPS

	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD
88	WHEAT	8	196	148	59.7	166	4	204			129	37.9
89	CORN	15	372	294	117.7	252	6	451			351	124.8
90	GRAIN SORGHUM											
91	SOYBEANS	5	111	67	40.8	88	5	306			306	39.3
92	LEGUME SEED											
93	ALFALFA HAY	5	136			77						
94	ALL SILAGE	5	138			138						
95	OTHER GRAIN											
96	OTHER HAY	7	218	75		261						
97	CASH CROPS	5	166			142						

NON-IRRIGATED CROP

	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD
98	WHEAT	28	476	171	24.7	434	11	478	154	20.7	402	26.8
99	CORN	13	326	282		255	6	531			514	
100	GRAIN SORGHUM	14	196	136	23.2	163	5	552	263		341	
101	SOYBEANS											
102	LEGUME SEED											
103	ALFALFA HAY											
104	ALL SILAGE											
105	OTHER GRAIN											
106	OTHER HAY	6	229	86		189	5	208	118			
107	CASH CROPS	6	465			322						

LIVESTOCK PRODUCTION

	CNT	UNITS	PROD.	PROD/UNIT	CNT	UNITS	PROD.	PROD/UNIT
108	BEEF COWS - CALF %	7	50	44	4	139	132	.95
109	EWES - % LAMB CROP							
110	LITTER-PIGS WEANED/LITTER							
111	DAIRY COWS-\$ INCOME/COW							
112	HENS - EGG \$ INCOME/HEN							
113	BEEF FEEDERS	20	196		6	140		
114	SHEEP FEEDERS							
115	SWINE FEEDERS							

INCOME AND EXPENSE ANALYSIS
 **BY AGE OF OPERATOR

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW

*** 41 - 45 ***
 25 FARMS ----- 20 OPERATORS

*** 46 - 50 ***
 40 FARMS ----- 32 OPERATORS

ITEM	PER FARM	PER FARM
1 BEEF	43,650	32,747
2 DAIRY AND MILK		52-
3 SHEEP	32	2,348
4 SWINE		260
5 POULTRY AND EGGS	1	44-
6 OTHER LIVESTOCK	4,196	1,049
7 CUSTOM FEEDING	2,959	1,499
8 FEED PURCHASED	16,241-	18,070-
9 LIVESTOCK INCOME	\$34,598	\$19,737
10 GRAIN	107,291	121,166
11 HAY AND FORAGE	12,612	9,014
12 CASH CROPS	18,894	17,204
13 CROP INS. PROCEEDS	45,538	41,722
14 OTHER PRODUCT SALES	502	588-
15 GOVERNMENT PAYMENTS	21,424	23,180
16 OTHER INCOME	15,555	12,574
17 VALUE OF FARM PRODUCTION	\$256,414	\$244,007
18 HIRED LABOR	12,815	10,005
19 MACHINERY REPAIRS	20,654	19,580
20 IRRIGATION REPAIRS	2,810	3,509
21 BUILDING REPAIRS	795	1,485
22 INTEREST PAID	22,690	21,229
23 SEED-OTHER CROP EXPENSE	20,300	16,830
24 CROP INSURANCE	8,219	8,146
25 FERTILIZER-LIME	21,605	22,333
26 MACHINE HIRE	22,570	20,297
27 ORGANIZATION FEE, PUBLICATION	3,184	3,387
28 VET-MED-DRUGS	2,292	1,746
29 CROP STORAGE-MARKETING	2,629	1,292
30 LIVESTOCK MARKETING-BREEDING	1,706	1,916
31 DAIRY EXPENSE		
32 GAS-FUEL-OIL	10,689	13,761
33 IRRIGATION ENERGY	19,594	19,119
34 REAL ESTATE TAXES	3,167	3,066
35 PERSONAL PROPERTY TAX	772	834
36 GENERAL FARM INSURANCE	4,717	4,906
37 UTILITIES	4,276	2,820
38 CASH FARM RENT	16,497	21,859
39 HERBICIDE-INSECTICIDE	20,653	21,896
40 CONSERVATION	571	160
41 AUTO EXPENSE	2,277	947
42 OPERATING EXPENSE	\$225,483	\$221,122
43 DEPRECIATION-MOTOR VEHICLES	12,917	11,119
44 DEPRECIATION-MACHINERY	11,414	10,776
45 DEPRECIATION-BUILDINGS	843	1,465
46 TOTAL FARM EXPENSE	\$250,658	\$244,483
47 NET FARM INCOME	\$5,756	\$475-
48 NET FARM INCOME/OPERATOR	\$7,195	\$592-
49 CRT-INTERM ASSET CHARGE - 8%	15,408	16,743
50 LONG-TERM ASSET CHARGE - 8%	14,327	17,135
51 UNPAID FAMILY LABOR	3,150	4,106
52 INTEREST-UNPAID LABOR	\$32,885	\$37,984
53 RETURN LABOR-MANAGEMENT	\$27,129-	\$38,460-
54 RETURN LABOR-MANAGEMENT/OPR.	\$33,911-	\$47,925-
55 RETURN TO CAPITAL	2,228-	\$9,840-
56 % RETURN ON EQUITY	6.70-	7.33-
57 EXPENSE/\$100 FARM PRODUCTION	\$97.76	\$100.19

ASSETS/LOANS/FINANCIAL RATIOS	JANUARY 1	DECEMBER 31	JANUARY 1	DECEMBER 31
CURRENT ASSETS	277,751	236,888	295,138	253,772
INTERMEDIATE ASSETS	166,998	165,153	167,259	171,345
LONG-TERM ASSETS	314,954	349,433	324,106	336,797
CURRENT LOANS	150,157	145,541	170,623	145,588
INTERMEDIATE LOANS	71,075	94,825	69,268	83,468
LONG-TERM LOANS	149,094	157,119	112,532	119,988
CURRENT ASSETS/CURRENT LOANS	1.85	1.63	1.73	1.74
CURRENT LOANS/CURRENT ASSETS	.54	.61	.58	.57
LONG-TERM LOAN/LONG-TERM ASSET	.47	.45	.35	.36
C & I LOANS/C & I ASSETS	.49	.59	.52	.54
TOTAL LOANS/TOTAL ASSETS	.49	.53	.45	.46
TOTAL LOANS/EQUITY	.95	1.12	.81	.85
EQUITY/TOTAL ASSETS	.51	.47	.55	.54

%%ISCC CHANGE_OVERLAY SUMMBK99

ANALYSIS OF THE FARM BUSINESS
 **BY AGE OF OPERATOR

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW
 *** 41 - 45 ***

*** 46 - 50 ***

SIZE

58	CURRENT-INTERMEDIATE ASSETS	423,395	443,757
59	LAND VALUE - OWNED	315,531	305,861
60	LAND VALUE - RENTED	1,031,274	947,596
61	BUILDINGS VALUE	8,256	14,007
62	TOTAL CAPITAL MANAGED	1,786,862	1,721,804
63	WORK DAYS	319	339

LABOR

64	NUMBER OF WORKERS	1.35	1.35
65	NUMBER OF OPERATORS	.80	.80
66	CAPITAL MANAGED/WORKER	1,325,566	1,273,053
67	FARM PRODUCTION/WORKER	190,218	180,412
68	TOTAL ACRES/WORKER	2,031	1,884
69	CROP ACRES/WORKER	1,326	1,215
70	WORK DAYS/WORKER	237	251
71	NET INCOME/WORK DAY	18.02	1.40-

PER OPERATOR BASIS

72	TOTAL CAPITAL MANAGED	2,233,578	2,145,550
73	VALUE OF FARM PRODUCTION	320,517	304,059
74	NET FARM INCOME	7,195	592-

OTHER FACTORS

75	% CROP ACRES IRRIGATED	23.02	24.54
76	% TILLABLE LAND	65.30	64.48
77	CROP MACH COST/TOT EXPENSE(%)	30.81	31.70

ACRES

	TOTAL	CNT	OWNED	CNT	RENTED	CNT	TOTAL	CNT	OWNED	CNT	RENTED	CNT	
78	TOTAL ACRES	2851	24	947	19	2193	23	2614	39	864	33	1984	37
79	IRRIGATED CROP ACRES	686	15	267	9	563	14	598	27	230	14	561	23
80	NON-IRRIGATED CROP ACRES	1433	24	581	16	1091	23	1528	39	463	32	1279	35
81	TOTAL CROP ACRES	1862	24	732	16	1434	23	1685	39	547	33	1362	35
82	ACRES IN GRASS	1348	17	466	13	1124	15	1278	28	460	22	1222	21
83	FARMSTEAD ACRES	63	13	26	9	83	7	24	18	24	15	11	6

CROP VALUE, COSTS, ACRES

	TOTAL	PER CROP ACRE	PER HARV.ACRE	TOTAL	PER CROP ACRE	PER HARV.ACRE	
ACRES		1787	1347		1643	1332	
84	CROP MACHINERY INVEST	154,445.86	86.41	114.65	144,922.87	88.19	108.77
85	CROP MACHINERY COST	77,235.86	43.21	57.34	77,502.46	47.16	58.17
86	GROSS CROP VALUE	264,482.60	142.05	188.49	235,757.61	139.88	172.52
87	CROP PRODUCTION COSTS	197,219.34	110.34	146.41	190,198.26	115.74	142.75

IRRIGATED CROPS

	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	
88	WHEAT	6	153	73	50.1	139	46.5	10	172	88	38.1	152	39.3
89	CORN	11	513	126	151.9	476	148.0	21	456	173	158.3	451	129.6
90	GRAIN SORGHUM												
91	SOYBEANS	9	213	102	40.2	179	32.7	8	153	77	52.3	142	39.0
92	LEGUME SEED												
93	ALFALFA HAY							7	89	56	3.6	100	3.7
94	ALL SILAGE	6	140	148	13.4	83	15.0	10	144	90	11.3	154	11.3
95	OTHER GRAIN												
96	OTHER HAY	6	87	65		81		10	89			86	
97	CASH CROPS	3	182					9	166	66		205	

NON-IRRIGATED CROP

	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	
98	WHEAT	22	583	238	32.1	537	28.9	37	602	206	28.1	523	27.2
99	CORN	11	299	224		217	15.7	15	230	129		178	17.2
100	GRAIN SORGHUM	10	223	83		220	29.2	20	337	107	20.1	291	15.2
101	SOYBEANS												
102	LEGUME SEED												
103	ALFALFA HAY	3	40					6	89	53	2.5	89	
104	ALL SILAGE	4	256	127	4.8								
105	OTHER GRAIN	3	118										
106	OTHER HAY	12	217	58		231		16	131	71		107	
107	CASH CROPS	3	99			68		5	159			136	

LIVESTOCK PRODUCTION

	CNT	UNITS	PROD.	PROD/UNIT	CNT	UNITS	PROD.	PROD/UNIT
108	BEEF COWS - CALF %	5	124	112				
109	EWES - % LAMB CROP				9	110	99	.91
110	LITTER-PIGS WEANED/LITTER							
111	DAIRY COWS-\$ INCOME/COW							
112	HENS - EGG \$ INCOME/HEN							
113	BEEF FEEDERS	19	207		23	3767		
114	SHEEP FEEDERS							
115	SWINE FEEDERS							

INCOME AND EXPENSE ANALYSIS
 **BY AGE OF OPERATOR

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW

*** 51 - 55 ***
 22 FARMS ----- 17 OPERATORS

*** 56 - 60 ***
 28 FARMS ----- 21 OPERATORS

ITEM	PER FARM	PER FARM
1 BEEF	37,553	28,416
2 DAIRY AND MILK	10,192	
3 SHEEP	226	
4 SWINE	27-	539-
5 POULTRY AND EGGS	2-	1-
6 OTHER LIVESTOCK	352-	964
7 CUSTOM FEEDING	1,525	96
8 FEED PURCHASED	15,639-	6,876-
9 LIVESTOCK INCOME	\$33,476	\$22,060
10 GRAIN	67,388	76,017
11 HAY AND FORAGE	7,931	1,342
12 CASH CROPS	8,072	14,059
13 CROP INS. PROCEEDS	47,746	38,061
14 OTHER PRODUCT SALES	259	1,072
15 GOVERNMENT PAYMENTS	25,444	18,271
16 OTHER INCOME	16,306	11,893
17 VALUE OF FARM PRODUCTION	\$206,621	\$182,775
18 HIRED LABOR	6,084	9,407
19 MACHINERY REPAIRS	18,347	19,043
20 IRRIGATION REPAIRS	1,318	3,097
21 BUILDING REPAIRS	419	682
22 INTEREST PAID	23,024	23,048
23 SEED-OTHER CROP EXPENSE	14,479	12,568
24 CROP INSURANCE	6,185	4,215
25 FERTILIZER-LIME	16,040	18,514
26 MACHINE HIRE	11,727	9,506
27 ORGANIZATION FEE, PUBLICATION	2,767	3,317
28 VET-MED-DRUGS	1,710	1,662
29 CROP STORAGE-MARKETING	1,647	2,588
30 LIVESTOCK MARKETING-BREEDING	1,798	1,523
31 DAIRY EXPENSE	1,210	
32 GAS-FUEL-OIL	10,979	10,664
33 IRRIGATION ENERGY	12,101	14,913
34 REAL ESTATE TAXES	3,601	3,172
35 PERSONAL PROPERTY TAX	373	868
36 GENERAL FARM INSURANCE	4,382	5,093
37 UTILITIES	2,721	2,786
38 CASH FARM RENT	22,273	12,706
39 HERBICIDE-INSECTICIDE	17,203	13,134
40 CONSERVATION	405	388
41 AUTO EXPENSE	1,764	797
42 OPERATING EXPENSE	\$182,559	\$173,689
43 DEPRECIATION-MOTOR VEHICLES	11,573	9,861
44 DEPRECIATION-MACHINERY	10,278	9,212
45 DEPRECIATION-BUILDINGS	3,754	977
46 TOTAL FARM EXPENSE	\$208,165	\$193,739
47 NET FARM INCOME	\$1,543-	\$10,964-
48 NET FARM INCOME/OPERATOR	\$1,897-	\$14,213-
49 CRT-INTERM ASSET CHARGE - 8%	15,651	13,672
50 LONG-TERM ASSET CHARGE - 8%	30,486	24,076
51 UNPAID FAMILY LABOR	2,864	1,366
52 INTEREST-UNPAID LABOR	\$49,000	\$39,115
53 RETURN LABOR-MANAGEMENT	\$50,544-	\$50,079-
54 RETURN LABOR-MANAGEMENT/OPR.	\$62,121-	\$64,917-
55 RETURN TO CAPITAL	7,711-	\$12,476-
56 % RETURN ON EQUITY	5.32-	7.52-
57 EXPENSE/\$100 FARM PRODUCTION	\$100.75	\$106.00

ASSETS/LOANS/FINANCIAL RATIOS	JANUARY 1	DECEMBER 31	JANUARY 1	DECEMBER 31
CURRENT ASSETS	229,795	171,078	200,856	157,220
INTERMEDIATE ASSETS	162,777	157,982	159,281	157,229
LONG-TERM ASSETS	544,592	542,194	469,962	434,604
CURRENT LOANS	104,432	82,574	105,794	97,611
INTERMEDIATE LOANS	59,199	84,082	72,519	56,912
LONG-TERM LOANS	167,194	157,450	157,883	144,772
CURRENT ASSETS/CURRENT LOANS	2.20	2.07	1.90	1.61
CURRENT LOANS/CURRENT ASSETS	.45	.48	.53	.62
LONG-TERM LOAN/LONG-TERM ASSET	.31	.29	.34	.33
C & I LOANS/C & I ASSETS	.42	.51	.49	.48
TOTAL LOANS/TOTAL ASSETS	.35	.37	.40	.40
TOTAL LOANS/EQUITY	.54	.59	.68	.66
EQUITY/TOTAL ASSETS	.65	.63	.59	.60

ANALYSIS OF THE FARM BUSINESS
 **BY AGE OF OPERATOR

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW
 *** 51 - 55 ***

*** 56 - 60 ***

SIZE

58	CURRENT-INTERMEDIATE ASSETS	360,782	337,320
59	LAND VALUE - OWNED	494,504	424,957
60	LAND VALUE - RENTED	914,681	693,838
61	BUILDINGS VALUE	36,270	10,695
62	TOTAL CAPITAL MANAGED	1,818,856	1,483,441
63	WORK DAYS	335	297

LABOR

64	NUMBER OF WORKERS	1.24	1.12
65	NUMBER OF OPERATORS	.81	.77
66	CAPITAL MANAGED/WORKER	1,465,745	1,327,040
67	FARM PRODUCTION/WORKER	166,508	163,505
68	TOTAL ACRES/WORKER	2,764	2,437
69	CROP ACRES/WORKER	1,645	1,650
70	WORK DAYS/WORKER	270	265
71	NET INCOME/WORK DAY	4.61-	36.98-

PER OPERATOR BASIS

72	TOTAL CAPITAL MANAGED	2,235,466	1,922,979
73	VALUE OF FARM PRODUCTION	253,948	236,930
74	NET FARM INCOME	1,897-	14,213-

OTHER FACTORS

75	% CROP ACRES IRRIGATED	11.94	15.88
76	% TILLABLE LAND	59.53	67.70
77	CROP MACH COST/TOT EXPENSE(%)	28.45	32.95

ACRES

	TOTAL	CNT	OWNED	CNT	RENTED	CNT	TOTAL	CNT	OWNED	CNT	RENTED	CNT	
78	TOTAL ACRES	3430	22	1194	20	2456	21	2825	27	1113	24	1982	25
79	IRRIGATED CROP ACRES	447	12	344	9	283	8	683	12	277	9	815	7
80	NON-IRRIGATED CROP ACRES	1798	22	657	20	1257	21	1609	27	634	24	1129	25
81	TOTAL CROP ACRES	2042	22	812	20	1365	21	1913	27	738	24	1357	25
82	ACRES IN GRASS	1577	19	446	16	1521	15	1070	22	438	19	896	17
83	FARMSTEAD ACRES	38	15	37	13	23	4	69	16	57	12	51	8

CROP VALUE, COSTS, ACRES

	TOTAL	PER CROP ACRE	PER HARV.ACRE	TOTAL	PER CROP ACRE	PER HARV.ACRE	
ACRES		2042	1478		1844	1347	
84	CROP MACHINERY INVEST	147,986.35	72.48	100.14	144,322.12	78.25	107.18
85	CROP MACHINERY COST	59,221.08	29.01	40.07	63,828.99	34.61	47.40
86	GROSS CROP VALUE	176,305.60	86.36	119.30	175,533.98	91.78	125.70
87	CROP PRODUCTION COSTS	150,042.95	73.49	101.53	154,157.99	83.59	114.48

IRRIGATED CROPS

	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	
88	WHEAT	5	100	107	43.1		6	332	98	43.9	425	42.7	
89	CORN	11	275	254	94.0	179	78.5	9	442	182	129.0	481	103.5
90	GRAIN SORGHUM												
91	SOYBEANS	4	234	174	32.8		5	205	160	38.2			
92	LEGUME SEED												
93	ALFALFA HAY						3	75					
94	ALL SILAGE	3	188	188	8.1								
95	OTHER GRAIN												
96	OTHER HAY	3	52	52			5	256	151		276		
97	CASH CROPS	3	118				3	155			135		

NON-IRRIGATED CROP

	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	
98	WHEAT	21	794	344	23.0	541	26.3	27	603	240	23.8	440	22.2
99	CORN	6	294	512		77		7	169	115		203	
100	GRAIN SORGHUM	14	300	147	30.9	203	38.3	18	345	136	20.7	261	23.3
101	SOYBEANS							4	80	41			
102	LEGUME SEED												
103	ALFALFA HAY	5	87			92	1.3	6	47	49	1.2	29	2.2
104	ALL SILAGE							3	224				
105	OTHER GRAIN							3	304				
106	OTHER HAY	10	226	133		200		10	153	92		113	
107	CASH CROPS	4	244	105		221		4	225	152			

LIVESTOCK PRODUCTION

	CNT	UNITS	PROD.	PROD/UNIT	CNT	UNITS	PROD.	PROD/UNIT
108	BEEF COWS - CALF %	8	170	163		8	179	150
109	EWES - % LAMB CROP							
110	LITTER-PIGS WEANED/LITTER							
111	DAIRY COWS-\$ INCOME/COW							
112	HENS - EGG \$ INCOME/HEN							
113	BEEF FEEDERS	14	234		16	119		
114	SHEEP FEEDERS							
115	SWINE FEEDERS							

INCOME AND EXPENSE ANALYSIS
 **BY AGE OF OPERATOR

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW

*** 61 - 65 ***
 10 FARMS ----- 8 OPERATORS

*** 66 - 70 ***
 22 FARMS ----- 14 OPERATORS

ITEM	PER FARM	PER FARM
1 BEEF	158,253	22,400
2 DAIRY AND MILK	6,789	
3 SHEEP	235-	
4 SWINE		113
5 POULTRY AND EGGS	1	
6 OTHER LIVESTOCK	47	491
7 CUSTOM FEEDING		2,422
8 FEED PURCHASED	61,527-	8,857-
9 LIVESTOCK INCOME	\$103,329	\$16,569
10 GRAIN	79,355	54,605
11 HAY AND FORAGE	289	326-
12 CASH CROPS	3,195	6,895
13 CROP INS. PROCEEDS	62,257	31,521
14 OTHER PRODUCT SALES	575-	265
15 GOVERNMENT PAYMENTS	16,265	16,891
16 OTHER INCOME	40,221	3,813
17 VALUE OF FARM PRODUCTION	\$304,336	\$130,233
18 HIRED LABOR	18,639	7,022
19 MACHINERY REPAIRS	29,403	12,456
20 IRRIGATION REPAIRS	1,094	2,036
21 BUILDING REPAIRS	428	1,573
22 INTEREST PAID	39,339	14,338
23 SEED-OTHER CROP EXPENSE	17,714	10,440
24 CROP INSURANCE	6,393	3,936
25 FERTILIZER-LIME	24,699	12,735
26 MACHINE HIRE	12,852	11,570
27 ORGANIZATION FEE, PUBLICATION	5,492	2,818
28 VET-MED-DRUGS	4,859	1,220
29 CROP STORAGE-MARKETING	7,861	137
30 LIVESTOCK MARKETING-BREEDING	5,095	1,049
31 DAIRY EXPENSE		
32 GAS-FUEL-OIL	13,035	8,137
33 IRRIGATION ENERGY	18,308	6,260
34 REAL ESTATE TAXES	4,746	7,603
35 PERSONAL PROPERTY TAX	638	392
36 GENERAL FARM INSURANCE	5,504	3,496
37 UTILITIES	11,860	2,246
38 CASH FARM RENT	28,613	7,148
39 HERBICIDE-INSECTICIDE	26,523	11,316
40 CONSERVATION	1,101	138
41 AUTO EXPENSE	750	1,086
42 OPERATING EXPENSE	\$284,948	\$129,150
43 DEPRECIATION-MOTOR VEHICLES	13,577	6,726
44 DEPRECIATION-MACHINERY	12,754	6,516
45 DEPRECIATION-BUILDINGS	1,476	559
46 TOTAL FARM EXPENSE	\$312,755	\$142,951
47 NET FARM INCOME	\$8,419-	\$12,718-
48 NET FARM INCOME/OPERATOR	\$9,459-	\$19,164-
49 CRT-INTERM ASSET CHARGE - 8%	28,442	14,504
50 LONG-TERM ASSET CHARGE - 8%	29,629	42,850
51 UNPAID FAMILY LABOR	1,350	1,227
52 INTEREST-UNPAID LABOR	\$59,420	\$58,582
53 RETURN LABOR-MANAGEMENT	\$67,839-	\$71,300-
54 RETURN LABOR-MANAGEMENT/OPR.	\$76,223-	\$107,438-
55 RETURN TO CAPITAL	739	\$19,178-
56 % RETURN ON EQUITY	5.31-	4.67-
57 EXPENSE/\$100 FARM PRODUCTION	\$102.77	\$109.77

ASSETS/LOANS/FINANCIAL RATIOS	JANUARY 1	DECEMBER 31	JANUARY 1	DECEMBER 31
CURRENT ASSETS	439,973	403,102	180,075	148,923
INTERMEDIATE ASSETS	224,941	223,756	126,205	121,044
LONG-TERM ASSETS	412,876	494,222	653,441	635,051
CURRENT LOANS	231,399	224,137	63,145	71,954
INTERMEDIATE LOANS	47,237	77,720	42,365	36,184
LONG-TERM LOANS	71,453	94,926	120,220	97,011
CURRENT ASSETS/CURRENT LOANS	1.90	1.80	2.85	2.07
CURRENT LOANS/CURRENT ASSETS	.53	.56	.35	.48
LONG-TERM LOAN/LONG-TERM ASSET	.17	.19	.18	.15
C & I LOANS/C & I ASSETS	.42	.48	.34	.40
TOTAL LOANS/TOTAL ASSETS	.32	.35	.24	.23
TOTAL LOANS/EQUITY	.48	.55	.31	.29
EQUITY/TOTAL ASSETS	.68	.65	.76	.77

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ANALYSIS OF THE FARM BUSINESS
 **BY AGE OF OPERATOR

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW
 *** 61 - 65 ***

*** 66 - 70 ***

SIZE																									
58	CURRENT-INTERMEDIATE ASSETS												645,766										288,123		
59	LAND VALUE - OWNED												419,718										620,048		
60	LAND VALUE - RENTED												916,193										489,099		
61	BUILDINGS VALUE												17,010										6,845		
62	TOTAL CAPITAL MANAGED												2,015,508										1,421,468		
63	WORK DAYS												361										216		
LABOR																									
64	NUMBER OF WORKERS												1.58										1.00		
65	NUMBER OF OPERATORS												.89										.66		
66	CAPITAL MANAGED/WORKER												1,275,638										1,421,468		
67	FARM PRODUCTION/WORKER												192,618										130,233		
68	TOTAL ACRES/WORKER												1,538										2,688		
69	CROP ACRES/WORKER												1,150										1,524		
70	WORK DAYS/WORKER												228										216		
71	NET INCOME/WORK DAY												23.34-										58.86-		
PER OPERATOR BASIS																									
72	TOTAL CAPITAL MANAGED												2,264,616										2,141,939		
73	VALUE OF FARM PRODUCTION												341,951										196,241		
74	NET FARM INCOME												9,459-										19,164-		
OTHER FACTORS																									
75	% CROP ACRES IRRIGATED												23.33										12.04		
76	% TILLABLE LAND												74.79										56.71		
77	CROP MACH COST/TOT EXPENSE(%)												19.63										36.39		
ACRES																									
78	TOTAL ACRES	TOTAL	CNT	OWNED	CNT	RENTED	CNT	TOTAL	CNT	OWNED	CNT	RENTED	CNT	2430	10	1002	8	1809	9	2688	22	1530	22	1498	17
79	IRRIGATED CROP ACRES													707	6	293	4	767	4	367	11	288	9	207	7
80	NON-IRRIGATED CROP ACRES													1393	10	657	7	1037	9	1341	22	906	21	654	16
81	TOTAL CROP ACRES													1817	10	824	7	1377	9	1524	22	1030	21	745	16
82	ACRES IN GRASS													996	6	529	4	643	6	1351	18	643	17	1116	12
83	FARMSTEAD ACRES													38	4	32	4			160	8	139	8	55	3
CROP VALUE, COSTS, ACRES																									
	ACRES	TOTAL	PER CROP ACRE	PER HARV.ACRE	TOTAL	PER CROP ACRE	PER HARV.ACRE	TOTAL	PER CROP ACRE	PER HARV.ACRE	TOTAL	PER CROP ACRE	PER HARV.ACRE	199,555.65	1817	1371	112,971.11	1524	1099	61,391.68	109.82	145.58	52,016.33	74.11	102.77
84	CROP MACHINERY INVEST													238,162.85	131.07	173.75	139,838.98	91.74	127.21	61,391.68	33.79	44.79	52,016.33	34.12	47.32
85	CROP MACHINERY COST													200,347.91	110.26	146.16	119,009.15	78.07	108.26	238,162.85	131.07	173.75	139,838.98	91.74	127.21
86	GROSS CROP VALUE													200,347.91	110.26	146.16	119,009.15	78.07	108.26	200,347.91	110.26	146.16	119,009.15	78.07	108.26
87	CROP PRODUCTION COSTS																								
IRRIGATED CROPS																									
			AVE.	OWNED	RENTED	AVE.	OWNED	RENTED																	
		CNT	ACRES	ACRES	YIELD	ACRES	YIELD	ACRES	YIELD	CNT	ACRES	ACRES	YIELD	ACRES	YIELD	ACRES	YIELD	ACRES	YIELD	CNT	ACRES	ACRES	YIELD	ACRES	YIELD
88	WHEAT	3	200							7	159	137	41.8	97	42.8										
89	CORN	5	615	180	61.0	633	121.1			10	204	170	123.6	136	142.4										
90	GRAIN SORGHUM																								
91	SOYBEANS									6	104	76	39.4	80	42.8										
92	LEGUME SEED																								
93	ALFALFA HAY																								
94	ALL SILAGE																								
95	OTHER GRAIN																								
96	OTHER HAY									4	79	79													
97	CASH CROPS																								
NON-IRRIGATED CROP																									
			AVE.	OWNED	RENTED	AVE.	OWNED	RENTED																	
		CNT	ACRES	ACRES	YIELD	ACRES	YIELD	ACRES	YIELD	CNT	ACRES	ACRES	YIELD	ACRES	YIELD	ACRES	YIELD	ACRES	YIELD	CNT	ACRES	ACRES	YIELD	ACRES	YIELD
98	WHEAT	9	538	268	28.2	423	27.7			22	524	347	25.9	303	27.5										
99	CORN	4	200			166				11	269	237		118											
100	GRAIN SORGHUM	6	481	215	11.8	302	8.4			14	200	137	25.6	204	22.0										
101	SOYBEANS																								
102	LEGUME SEED																								
103	ALFALFA HAY									3	42	42	2.3												
104	ALL SILAGE	3	144			144	3.0			4	43			35	5.0										
105	OTHER GRAIN																								
106	OTHER HAY									10	109	109		42											
107	CASH CROPS																								
LIVESTOCK PRODUCTION																									
			CNT	UNITS	PROD.	PROD/UNIT																			
108	BEEF COWS - CALF %																								
109	EWES - % LAMB CROP																								
110	LITTER-PIGS WEANED/LITTER																								
111	DAIRY COWS-\$ INCOME/COW																								
112	HENS - EGG \$ INCOME/HEN																								
113	BEEF FEEDERS		6	711						12	101														
114	SHEEP FEEDERS																								
115	SWINE FEEDERS																								

INCOME AND EXPENSE ANALYSIS
 **BY AGE OF OPERATOR

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW

*** 71 - ***
 34 FARMS ----- 20 OPERATORS

*** - ***
 FARMS ----- OPERATORS

ITEM	PER FARM	PER FARM
1 BEEF	34,949	
2 DAIRY AND MILK		
3 SHEEP		
4 SWINE		
5 POULTRY AND EGGS		
6 OTHER LIVESTOCK		
7 CUSTOM FEEDING		
8 FEED PURCHASED	9,857-	
9 LIVESTOCK INCOME	\$25,093	
10 GRAIN	59,306	
11 HAY AND FORAGE	567	
12 CASH CROPS	6,458	
13 CROP INS. PROCEEDS	22,967	
14 OTHER PRODUCT SALES	1,504	
15 GOVERNMENT PAYMENTS	13,347	
16 OTHER INCOME	8,157	
17 VALUE OF FARM PRODUCTION	\$137,398	
18 HIRED LABOR	9,233	
19 MACHINERY REPAIRS	13,826	
20 IRRIGATION REPAIRS	2,155	
21 BUILDING REPAIRS	774	
22 INTEREST PAID	13,729	
23 SEED-OTHER CROP EXPENSE	11,120	
24 CROP INSURANCE	3,389	
25 FERTILIZER-LIME	12,003	
26 MACHINE HIRE	14,454	
27 ORGANIZATION FEE, PUBLICATION	2,156	
28 VET-MED-DRUGS	1,807	
29 CROP STORAGE-MARKETING	639	
30 LIVESTOCK MARKETING-BREEDING	600	
31 DAIRY EXPENSE	18	
32 GAS-FUEL-OIL	8,705	
33 IRRIGATION ENERGY	7,375	
34 REAL ESTATE TAXES	5,090	
35 PERSONAL PROPERTY TAX	1,178	
36 GENERAL FARM INSURANCE	3,983	
37 UTILITIES	2,207	
38 CASH FARM RENT	7,523	
39 HERBICIDE-INSECTICIDE	13,405	
40 CONSERVATION	349	
41 AUTO EXPENSE	579	
42 OPERATING EXPENSE	\$136,296	
43 DEPRECIATION-MOTOR VEHICLES	5,859	
44 DEPRECIATION-MACHINERY	5,875	
45 DEPRECIATION-BUILDINGS	1,563	
46 TOTAL FARM EXPENSE	\$149,593	
47 NET FARM INCOME	\$12,194-	
48 NET FARM INCOME/OPERATOR	\$20,030-	
49 CRT-INTERM ASSET CHARGE - 8%	18,395	
50 LONG-TERM ASSET CHARGE - 8%	40,485	
51 UNPAID FAMILY LABOR	860	
52 INTEREST-UNPAID LABOR	\$59,740	
53 RETURN LABOR-MANAGEMENT	\$71,935-	
54 RETURN LABOR-MANAGEMENT/OPR.	\$118,154-	
55 RETURN TO CAPITAL	17,563-	
56 % RETURN ON EQUITY	4.25-	
57 EXPENSE/\$100 FARM PRODUCTION	\$108.88	

ASSETS/LOANS/FINANCIAL RATIOS	JANUARY 1	DECEMBER 31	JANUARY 1	DECEMBER 31
CURRENT ASSETS	216,881	210,742		
INTERMEDIATE ASSETS	120,531	117,276		
LONG-TERM ASSETS	621,433	597,688		
CURRENT LOANS	48,539	68,656		
INTERMEDIATE LOANS	38,031	50,540		
LONG-TERM LOANS	115,141	91,861		
CURRENT ASSETS/CURRENT LOANS	4.47	3.07		
CURRENT LOANS/CURRENT ASSETS	.22	.33		
LONG-TERM LOAN/LONG-TERM ASSET	.19	.15		
C & I LOANS/C & I ASSETS	.26	.36		
TOTAL LOANS/TOTAL ASSETS	.21	.23		
TOTAL LOANS/EQUITY	.27	.30		
EQUITY/TOTAL ASSETS	.79	.77		

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ANALYSIS OF THE FARM BUSINESS
 **BY AGE OF OPERATOR

2002 KANSAS FARM MANAGEMENT ASSOCIATION, NW
 *** 71 - ***

*** - ***

SIZE

58	CURRENT-INTERMEDIATE ASSETS	332,826
59	LAND VALUE - OWNED	576,665
60	LAND VALUE - RENTED	425,670
61	BUILDINGS VALUE	16,164
62	TOTAL CAPITAL MANAGED	1,368,056
63	WORK DAYS	228

LABOR

64	NUMBER OF WORKERS	.93
65	NUMBER OF OPERATORS	.61
66	CAPITAL MANAGED/WORKER	1,467,315
67	FARM PRODUCTION/WORKER	147,367
68	TOTAL ACRES/WORKER	2,043
69	CROP ACRES/WORKER	1,417
70	WORK DAYS/WORKER	244
71	NET INCOME/WORK DAY	53.51-

PER OPERATOR BASIS

72	TOTAL CAPITAL MANAGED	2,247,048
73	VALUE OF FARM PRODUCTION	225,679
74	NET FARM INCOME	20,030-

OTHER FACTORS

75	% CROP ACRES IRRIGATED	15.19
76	% TILLABLE LAND	69.36
77	CROP MACH COST/TOT EXPENSE(%)	34.53

ACRES

	TOTAL	CNT	OWNED	CNT	RENTED	CNT	TOTAL	CNT	OWNED	CNT	RENTED	CNT
78	TOTAL ACRES	2023	32	1514	30	1467	20					
79	IRRIGATED CROP ACRES	525	13	501	12	271	3					
80	NON-IRRIGATED CROP ACRES	1190	32	730	30	852	19					
81	TOTAL CROP ACRES	1403	32	930	30	895	19					
82	ACRES IN GRASS	1312	22	837	20	1346	9					
83	FARMSTEAD ACRES	70	14	60	13	52	4					

CROP VALUE, COSTS, ACRES

	TOTAL	PER CROP ACRE	PER HARV.ACRE	TOTAL	PER CROP ACRE	PER HARV.ACRE
ACRES		1321	963			
84	CROP MACHINERY INVEST	107,742.69	81.57	111.89		
85	CROP MACHINERY COST	51,650.75	39.11	53.64		
86	GROSS CROP VALUE	147,695.54	105.25	144.36		
87	CROP PRODUCTION COSTS	125,401.73	92.15	126.40		

IRRIGATED CROPS

	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD	CNT	AVE. ACRES	OWNED ACRES	YIELD	RENTED ACRES	YIELD
88	WHEAT	7	127	127	40.2							
89	CORN	11	342	297	124.6	265	82.5					
90	GRAIN SORGHUM											
91	SOYBEANS											
92	LEGUME SEED											
93	ALFALFA HAY	4	96	96	3.2							
94	ALL SILAGE	5	105	126	7.9							
95	OTHER GRAIN											
96	OTHER HAY	3	170	170								
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	30	509	285	24.9	428	24.5					
99	CORN	5	637	77		984						
100	GRAIN SORGHUM	15	176	120	16.2	190	33.1					
101	SOYBEANS											
102	LEGUME SEED											
103	ALFALFA HAY	5	83			103	3.5					
104	ALL SILAGE	4	65									
105	OTHER GRAIN											
106	OTHER HAY	13	263	93		601						
107	CASH CROPS											

LIVESTOCK PRODUCTION

	CNT	UNITS	PROD.	PROD/UNIT	CNT	UNITS	PROD.	PROD/UNIT
108	BEEF COWS - CALF %	6	132	115				.87
109	EWES - % LAMB CROP							
110	LITTER-PIGS WEANED/LITTER							
111	DAIRY COWS-\$ INCOME/COW							
112	HENS - EGG \$ INCOME/HEN							
113	BEEF FEEDERS	15	145					
114	SHEEP FEEDERS							
115	SWINE FEEDERS							