

SAMPLE ONLY.  
See <https://extension.okstate.edu/programs/farm-management-and-finance/budgets/> for  
information on OSU Enterprise Budgets.

**Irrigated Blueberry Enterprise Budget**

3 acres farmed.



**Name**  
**You Pick Your Own**

				Total
<b>PRODUCTION</b>	<b>Units</b>	<b>Price</b>	<b>Quantity</b>	<b>\$/Acre</b>
Blueberries	Pound	\$ 2.50	5400	\$ 13,500.00
Other Income	Acre	\$ -	0	\$ -
<b>Total Receipts</b>				<b>\$ 13,500.00</b>
<b>OPERATING INPUTS</b>	<b>Units</b>	<b>Price</b>	<b>Quantity</b>	<b>\$/Acre</b>
Fertilizer	Acre	\$ 120.71	1	\$ 120.71
Disease Control	Acre	\$ 72.04	1	\$ 72.04
Insect Control	Acre	\$ 16.71	1	\$ 16.71
Weed Control	Acre	\$ 41.59	1	\$ 41.59
Pruning Labor	Hrs.	\$ 18.25	15.00	\$ 273.75
Broadcast Labor	Hrs.	\$ 18.25	9.00	\$ 164.25
Harvest Labor	Hrs.	\$ 18.25	0.00	\$ -
Processing Labor	Hrs.	\$ 18.25	140.00	\$ 2,555.00
Post-Harvest/Marketing	Acre	\$ 1,987.50	1	\$ 1,987.50
Annual Operating Capital	Dollars	5.75%	1276.42	\$ 73.39
Machinery Labor	Hrs.	\$ 18.25	11.87	\$ 216.63
Irrigation Labor	Hrs.	\$ 18.25	0.76	\$ 13.87
Custom Hire	Acre	\$ -	0	\$ -
Machinery Fuel, Lube, Repair	Acre	\$ 63.26	1	\$ 63.26
Irrigation Fuel, Lube, Repair	Acre	\$ 178.69	1	\$ 178.69
Other Expense	Acre	\$ 1,030.50	1	\$ 1,030.50
<b>Total Operating Costs</b>				<b>\$ 6,807.89</b>
<b>Returns Above Total Operating Costs</b>				<b>\$ 6,692.11</b>
<b>FIXED COSTS</b>	<b>Units</b>	<b>Rate</b>		<b>\$/Acre</b>
Establishment	Acre	\$ 15,070.18		\$ 1,119.04
Machinery/Irrigation	\$/value			
Interest at	Dollars	5.00%		\$ 1,086.03
Taxes at	Dollars	1.00%		\$ 227.34
Insurance	Dollars	0.85%		\$ 184.63
Depreciation	Dollars			\$ 1,516.43
Land	\$/acre	\$ -		
Interest at	Dollars	0.00%		\$ -
Taxes at	Dollars	0.00%		\$ -
<b>Total Fixed Costs</b>				<b>\$ 4,133.47</b>
<b>Total Costs (Operating + Fixed)</b>				<b>\$ 10,941.36</b>
<b>Returns Above All Specified Costs</b>				<b>\$ 2,558.64</b>

Pushmataha County - Southeast OK  
Owned equipment

Owner-Operator

Break-Even (B-E) Analysis			
<b>B-E Yield at \$/lb.</b>	<b>2.50</b>	<b>B-E Price at Lb./acre</b>	<b>5400</b>
Above Operating Costs (lb.)	2723	Above Operating Costs	\$ 1.26
Above Total Costs (lb.)	4377	Above Total Costs	\$ 2.03