

SAMPLE ONLY.

See <https://extension.okstate.edu/programs/farm-management-and-finance/budgets/> for information

**Irrigated Cotton Enterprise Budget**

1000 acres farmed, 160 acres for this budget



**2022 harvest price projection**  
**Row tillage**

				<b>Total</b>
<b>PRODUCTION</b>	<b>Units</b>	<b>Price</b>	<b>Quantity</b>	<b>\$/Acre</b>
Cotton Lint	Lbs	\$ 0.90	1750.00	\$ 1,575.00
Cotton Seed	Cwt	\$ 12.00	24.50	\$ 294.00
Other Income	Dollars	\$ -	0	\$ -
<b>Total Receipts</b>				<b>\$ 1,869.00</b>
<b>OPERATING INPUTS</b>	<b>Units</b>	<b>Price</b>	<b>Quantity</b>	<b>\$/Acre</b>
Seed	Acre	\$ 205.22	1	\$ 205.22
Fertilizer	Acre	\$ 212.75	1	\$ 212.75
Custom Harvest	Acre	\$ 210.00	1	\$ 210.00
Pesticide	Acre	\$ 39.30	1	\$ 39.30
Growth Regulators/Harvest Aids	Acre	\$ 26.32	1	\$ 26.32
Crop Insurance	Acre	\$ 35.00	1	\$ 35.00
Annual Operating Capital	Dollars	5.75%	341.94	\$ 19.66
Machinery Labor	Hrs.	\$ 18.25	-	\$ -
Irrigation Labor	Hrs.	\$ 18.25	0.20	\$ 3.65
Custom Hire	Acre	\$ 71.44	1	\$ 71.44
Machinery Fuel, Lube, Repairs	Acre	\$ -	0	\$ -
Irrigation Cost	Acre	\$ 94.60	1	\$ 94.60
Ginning/Processing	Acre	\$ 215.14	1	\$ 215.14
Other Expense	Acre	\$ 7.50	1	\$ 7.50
<b>Total Operating Costs</b>				<b>\$ 1,140.58</b>
<b>Returns Above Total Operating Costs</b>				<b>\$ 728.42</b>
<b>FIXED COSTS</b>	<b>Units</b>	<b>Rate</b>		<b>\$/Acre</b>
Machinery/Irrigation	\$/value			
Interest at	Dollars	5.00%		\$ 52.06
Taxes at	Dollars	1.00%		\$ 10.41
Insurance	Dollars	0.85%		\$ 8.85
Depreciation	Dollars			\$ 69.45
Land	\$/acre	\$ -		
Interest at	Dollars	0.00%		\$ -
Taxes at	Dollars	0.00%		\$ -
<b>Total Fixed Costs</b>				<b>\$ 140.77</b>
<b>Total Costs (Operating + Fixed):</b>				<b>\$ 1,281.35</b>
<b>Returns Above All Specified Costs</b>				<b>\$ 587.65</b>

Tillman County - Southwest OK  
Custom field work

Owner-Operator

<b>Break-Even (B-E) Analysis</b>			
<b>B-E Yield at \$/lb.</b>	<b>0.90</b>	<b>B-E Price at lbs./acre</b>	<b>1750.00</b>
Above Operating Costs (Lbs.)	941	Above Operating Costs	\$ 0.48
Above Total Costs (Lbs.)	1097	Above Total Costs	\$ 0.56