

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

**Irrigated Improved Pecan Enterprise Budget**

80 acres farmed.



**Name**

**Farm Description**

	Units	Price	Quantity	Total \$/Acre
<b>PRODUCTION</b>				
Pecans	Lbs.	\$ 2.25	1000	\$ 2,250.00
Other Income	Acre	\$ -	0	\$ -
<b>Total Receipts</b>				<b>\$ 2,250.00</b>

<b>OPERATING INPUTS</b>	Units	Price	Quantity	\$/Acre
Fertilizer	Acre	\$ 141.67	1	\$ 141.67
Custom Harvest	Acre	\$ -	0	\$ -
Disease Control	Acre	\$ 105.61	1	\$ 105.61
Insect Control	Acre	\$ 247.40	1	\$ 247.40
Weed Control	Acre	\$ 21.63	1	\$ 21.63
Pruning Labor	Hrs.	\$ 18.25	1.00	\$ 18.25
Thinning Labor	Hrs.	\$ 18.25	0.75	\$ 13.69
Harvest Labor	Hrs.	\$ 18.25	19.18	\$ 350.04
Cleaning Labor	Hrs.	\$ 18.25	1.00	\$ 18.25
Post-Harvest/Marketing	Acre	\$ 9.95	1	\$ 9.95
Annual Operating Capital	Dollars	5.75%	439.11	\$ 25.25
Machinery Labor	Hrs.	\$ 18.25	10.65	\$ 194.36
Irrigation Labor	Hrs.	\$ 18.25	0.24	\$ 4.38
Custom Hire	Acre	\$ -	0	\$ -
Machinery Fuel, Lube, Repair	Acre	\$ 293.80	1	\$ 293.80
Irrigation Fuel, Lube, Repair	Acre	\$ 57.81	1	\$ 57.81
Other Expense	Acre	\$ 35.00	1	\$ 35.00
<b>Total Operating Costs</b>				<b>\$ 1,537.09</b>

**Returns Above Total Operating Costs \$ 712.91**

<b>FIXED COSTS</b>	Units	Rate	\$/Acre
Establishment	Acre	\$4,786.17	\$ 221.90
Machinery/Irrigation	\$/value		
Interest at	Dollars	5.00%	\$ 101.12
Taxes at	Dollars	1.00%	\$ 23.74
Insurance	Dollars	0.85%	\$ 17.19
Depreciation	Dollars		\$ 161.65
Land	\$/acre	\$ -	
Interest at	Dollars	0.00%	\$ -
Taxes at	Dollars	0.00%	\$ -

**Total Fixed Costs \$ 525.60**

**Total Costs (Operating + Fixed) \$ 2,062.69**

**Returns Above All Specified Costs \$ 187.31**

Pontotoc County - Southeast OK

Owner-Operator

Owned equipment

<b>Break-Even (B-E) Analysis</b>				
	<b>B-E Yield at \$/lb.</b>	<b>2.25</b>	<b>B-E Price at lb./acre</b>	<b>1000</b>
Above Operating Costs (Lbs.)	683		Above Operating Costs	\$ 1.54
Above Total Costs (Lbs.)	917		Above Total Costs	\$ 2.06