

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

				Total
PRODUCTION	Units	Price	Quantity	\$/Acre
Pecans	Lbs.	\$ 2.25	1000	\$ 2,250.00
Other Income	Acre	\$ -	0	\$ -
Total Receipts				\$ 2,250.00
OPERATING INPUTS	Units	Price	Quantity	\$/Acre
Fertilizer	Acre	\$ 125.00	1	\$ 125.00
Custom Harvest	Acre	\$ -	0	\$ -
Disease Control	Acre	\$ 103.03	1	\$ 103.03
Insect Control	Acre	\$ 252.20	1	\$ 252.20
Weed Control	Acre	\$ 33.67	1	\$ 33.67
Pruning Labor	Hrs.	\$ 15.50	1.00	\$ 15.50
Thinning Labor	Hrs.	\$ 15.50	0.75	\$ 11.63
Additional Harvest Labor	Hrs.	\$ 15.50	0.00	\$ -
Cleaning & Drying	\$/lb.	\$ 0.13	1000	\$ 130.00
Post-Harvest/Marketing	Acre	\$ 9.95	1	\$ 9.95
Annual Operating Capital	Dollars	8.00%	458.34	\$ 36.67
Machinery Labor	Hrs.	\$ 15.50	10.65	\$ 165.08
Irrigation Labor	Hrs.	\$ 15.50	0.24	\$ 3.72
Custom Hire	Acre	\$ -	0	\$ -
Machinery Fuel, Lube, Repair	Acre	\$ 401.63	1	\$ 401.63
Irrigation Fuel, Lube, Repair	Acre	\$ 68.32	1	\$ 68.32
Other Expense	Acre	\$ 35.00	1	\$ 35.00
Total Operating Costs				\$ 1,391.40
Returns Above Total Operating Costs				\$ 858.60
FIXED COSTS	Units	Rate		\$/Acre
Establishment	Acre	\$5,193.73		\$ 240.79
Machinery/Irrigation	\$/value			
Interest at	Dollars	7.75%		\$ 144.74
Taxes at	Dollars	1.00%		\$ 28.84
Insurance	Dollars	0.85%		\$ 20.31
Depreciation	Dollars			\$ 197.07
Land	\$/acre	\$ -		
Interest at	Dollars	0.00%		\$ -
Taxes at	Dollars	0.00%		\$ -
Total Fixed Costs				\$ 631.75
Total Costs (Operating + Fixed)				\$ 2,023.15
Returns Above All Specified Costs				\$ 226.85

Pontotoc County - Southeast OK
Owned equipment

Owner-Operator

Break-Even (B-E) Analysis				
B-E Yield at \$/lb.	2.25	B-E Price at lb./acre	1000	
Above Operating Costs (Lbs.)	618	Above Operating Costs	\$	1.39
Above Total Costs (Lbs.)	899	Above Total Costs	\$	2.02