

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**

	Units	Price	Quantity	Total \$/Acre
<b>PRODUCTION</b>				
Blueberries	Pound	\$ 2.75	5400	\$ 14,850.00
Other Income	Acre	\$ -	0	\$ -
<b>Total Receipts</b>				<b>\$ 14,850.00</b>

	Units	Price	Quantity	\$/Acre
<b>OPERATING INPUTS</b>				
Fertilizer	Acre	\$ 120.71	1	\$ 120.71
Disease Control	Acre	\$ 60.62	1	\$ 60.62
Insect Control	Acre	\$ 17.55	1	\$ 17.55
Weed Control	Acre	\$ 23.94	1	\$ 23.94
Pruning Labor	Hrs.	\$ 15.50	15.00	\$ 232.50
Broadcast Labor	Hrs.	\$ 15.50	9.00	\$ 139.50
Harvest Labor	Hrs.	\$ 15.50	0.00	\$ -
Processing Labor	Hrs.	\$ 15.50	140.00	\$ 2,170.00
Post-Harvest/Marketing	Acre	\$ 1,517.50	1	\$ 1,517.50
Annual Operating Capital	Dollars	8.50%	1294.25	\$ 110.01
Machinery Labor	Hrs.	\$ 15.50	11.87	\$ 183.99
Irrigation Labor	Hrs.	\$ 15.50	0.76	\$ 11.78
Custom Hire	Acre	\$ -	0	\$ -
Machinery Fuel, Lube, Repair	Acre	\$ 76.01	1	\$ 76.01
Irrigation Fuel, Lube, Repair	Acre	\$ 131.39	1	\$ 131.39
Other Expense	Acre	\$ 1,030.50	1	\$ 1,030.50
<b>Total Operating Costs</b>				<b>\$ 5,826.00</b>
<b>Returns Above Total Operating Costs</b>				<b>\$ 9,024.00</b>

	Units	Rate	\$/Acre
<b>FIXED COSTS</b>			
Establishment	Acre	\$ 16,528.59	\$ 1,587.48
Machinery/Irrigation	\$/value		
Interest at	Dollars	8.50%	\$ 1,656.89
Taxes at	Dollars	1.00%	\$ 209.66
Insurance	Dollars	0.85%	\$ 165.69
Depreciation	Dollars		\$ 1,398.48
Land	\$/acre	\$ -	
Interest at	Dollars	0.00%	\$ -
Taxes at	Dollars	0.00%	\$ -
<b>Total Fixed Costs</b>			<b>\$ 5,018.20</b>
<b>Total Costs (Operating + Fixed)</b>			<b>\$ 10,844.20</b>
<b>Returns Above All Specified Costs</b>			<b>\$ 4,005.80</b>

Pushmataha County - Southeast OK  
Owned equipment

Owner-Operator

<b>Break-Even (B-E) Analysis</b>			
<b>B-E Yield at \$/lb.</b>	<b>2.75</b>	<b>B-E Price at Lb./acre</b>	<b>5400</b>
Above Operating Costs (lb.)	2119	Above Operating Costs	\$ 1.08
Above Total Costs (lb.)	3943	Above Total Costs	\$ 2.01