

SAMPLE ONLY.

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

Irrigated Cotton Enterprise Budget

1000 acres farmed, 160 acres for this budget



**Low tillage center pivot
2024 harvest price projection**

				Total
PRODUCTION	Units	Price	Quantity	\$/Acre
Cotton Lint	Lbs	\$ 0.77	1750.00	\$ 1,347.50
Cotton Seed	Cwt	\$ 12.00	24.50	\$ 294.00
Other Income	Dollars	\$ -	0	\$ -
Total Receipts				\$ 1,641.50
OPERATING INPUTS	Units	Price	Quantity	\$/Acre
Seed	Acre	\$ 170.37	1	\$ 170.37
Fertilizer	Acre	\$ 141.48	1	\$ 141.48
Custom Harvest	Acre	\$ 271.25	1	\$ 271.25
Pesticide	Acre	\$ 48.95	1	\$ 48.95
Growth Regulators/Harvest Aids	Acre	\$ 24.24	1	\$ 24.24
Crop Insurance	Acre	\$ 35.00	1	\$ 35.00
Annual Operating Capital	Dollars	8.50%	292.24	\$ 24.84
Machinery Labor	Hrs.	\$ 18.25	-	\$ -
Irrigation Labor	Hrs.	\$ 18.25	0.20	\$ 3.65
Custom Hire	Acre	\$ 76.34	1	\$ 76.34
Machinery Fuel, Lube, Repairs	Acre	\$ -	0	\$ -
Irrigation Cost	Acre	\$ 111.80	1	\$ 111.80
Ginning/Processing	Acre	\$ 209.85	1	\$ 209.85
Other Expense	Acre	\$ 7.50	1	\$ 7.50
Total Operating Costs				\$ 1,125.27
Returns Above Total Operating Costs				\$ 516.23
FIXED COSTS	Units	Rate		\$/Acre
Machinery/Irrigation	\$/value			
Interest at	Dollars	8.50%		\$ 100.79
Taxes at	Dollars	1.00%		\$ 11.86
Insurance	Dollars	0.85%		\$ 10.08
Depreciation	Dollars			\$ 79.09
Land	\$/acre	\$ -		
Interest at	Dollars	0.00%		\$ -
Taxes at	Dollars	0.00%		\$ -
Total Fixed Costs				\$ 201.82
Total Costs (Operating + Fixed):				\$ 1,327.09
Returns Above All Specified Costs				\$ 314.41

Tillman County - Southwest OK
Custom field work

Owner-Operator

Break-Even (B-E) Analysis			
B-E Yield at \$/lb.	0.77	B-E Price at lbs./acre	1750.00
Above Operating Costs (Lbs.)	1080	Above Operating Costs	\$ 0.48
Above Total Costs (Lbs.)	1342	Above Total Costs	\$ 0.59