

SAMPLE ONLY.

See www.agecon.okstate.edu/budgets for information on OSU Enterprise Budget Software.

Irrigated Blueberry Enterprise Budget

3 acres farmed.



You Pick Your Own

				Total
PRODUCTION	Units	Price	Quantity	\$/Acre
Blueberries	Pound	\$ 2.25	6300	\$ 14,175.00
Other Income	Acre	\$ -	0	\$ -
Total Receipts				\$ 14,175.00
OPERATING INPUTS	Units	Price	Quantity	\$/Acre
Fertilizer	Acre	\$ 68.84	1	\$ 68.84
Disease Control	Acre	\$ 109.85	1	\$ 109.85
Insect Control	Acre	\$ 38.76	1	\$ 38.76
Weed Control	Acre	\$ 56.50	1	\$ 56.50
Pruning Labor	Hrs.	\$ 8.25	15.00	\$ 123.75
Broadcast Labor	Hrs.	\$ 8.25	9.00	\$ 74.25
Harvest Labor	Hrs.	\$ 8.25	0.00	\$ -
Processing Labor	Hrs.	\$ 8.25	0.00	\$ -
Post-Harvest/Marketing	Acre	\$ -	0	\$ -
Annual Operating Capital	Dollars	8.50%	757.46	\$ 64.38
Machinery Labor	Hrs.	\$ 8.25	11.87	\$ 97.93
Irrigation Labor	Hrs.	\$ 8.25	0.76	\$ 6.27
Custom Hire	Acre	\$ -	0	\$ -
Machinery Fuel, Lube, Repair	Acre	\$ 61.18	1	\$ 61.18
Irrigation Fuel, Lube, Repair	Acre	\$ 140.10	1	\$ 140.10
Other Expense	Acre	\$ 575.00	1	\$ 575.00
Total Operating Costs				\$ 1,416.81
Returns Above Total Operating Costs				\$ 12,758.19
FIXED COSTS	Units	Rate	\$/Acre	
Establishment	Acre	\$ 12,484.29	\$ 927.89	
Machinery/Irrigation	\$/value			
Interest at	Dollars	8.00%	\$ 948.43	
Taxes at	Dollars	1.00%	\$ 124.91	
Insurance	Dollars	0.60%	\$ 71.13	
Depreciation	Dollars		\$ 833.18	
Land	\$/acre	\$ -		
Interest at	Dollars	0.00%	\$ -	
Taxes at	Dollars	0.00%	\$ -	
Total Fixed Costs			\$ 2,905.54	
Total Costs (Operating + Fixed)			\$ 4,322.35	
Returns Above All Specified Costs			\$ 9,852.65	

Pontotoc County - Southeast OK

Owner-Operator

Owned equipment

Break-Even (B-E) Analysis			
B-E Yield at \$/lb.	2.25	B-E Price at Lb./acre	6300
Above Operating Costs (lb.)	630	Above Operating Costs	\$ 0.22
Above Total Costs (lb.)	1921	Above Total Costs	\$ 0.69

Break-even yield is the yield needed to cover costs given the expected price and any other income. Break-even price is the price needed to cover costs given the expected yield and other income.