

SAMPLE ONLY.

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

Irrigated Improved Pecan Enterprise Budget
40 acres farmed.



Total				
PRODUCTION	Units	Price	Quantity	\$/Acre
Pecans	Lbs.	\$ 1.16	1000	\$ 1,160.00
Other Income	Acre	\$ -	0	\$ -
Total Receipts				\$ 1,160.00
OPERATING INPUTS	Units	Price	Quantity	\$/Acre
Fertilizer	Acre	\$ 107.21	1	\$ 107.21
Custom Harvest	Acre	\$ 580.00	1	\$ 580.00
Disease Control	Acre	\$ 100.24	1	\$ 100.24
Insect Control	Acre	\$ 72.20	1	\$ 72.20
Weed Control	Acre	\$ 24.55	1	\$ 24.55
Pruning Labor	Hrs.	\$ 8.25	1.00	\$ 8.25
Thinning Labor	Hrs.	\$ 8.25	0.75	\$ 6.19
Harvest Labor	Hrs.	\$ 8.25	0.00	\$ -
Cleaning Labor	Hrs.	\$ 8.25	0.00	\$ -
Post-Harvest/Marketing	Acre	\$ 35.00	1	\$ 35.00
Annual Operating Capital	Dollars	8.50%	333.44	\$ 28.34
Machinery Labor	Hrs.	\$ 8.25	4.35	\$ 35.89
Irrigation Labor	Hrs.	\$ 8.25	0.24	\$ 1.98
Custom Hire	Acre	\$ -	0	\$ -
Machinery Fuel, Lube, Repair	Acre	\$ 60.01	1	\$ 60.01
Irrigation Fuel, Lube, Repair	Acre	\$ 45.33	1	\$ 45.33
Other Expense	Acre	\$ -	0	\$ -
Total Operating Costs				\$ 1,105.19
Returns Above Total Operating Costs				\$ 54.81
FIXED COSTS	Units	Rate	\$/Acre	
Establishment	Acre	\$4,347.88	\$ 200.92	
Machinery/Irrigation	\$/value			
Interest at	Dollars	8.00%	\$ 146.74	
Taxes at	Dollars	1.00%	\$ 17.35	
Insurance	Dollars	0.60%	\$ 9.89	
Depreciation	Dollars		\$ 116.22	
Land	\$/acre \$ -			
Interest at	Dollars	0.00%	\$ -	
Taxes at	Dollars	0.00%	\$ -	
Total Fixed Costs			\$ 491.12	
Total Costs (Operating + Fixed)			\$ 1,596.31	
Returns Above All Specified Costs			\$ (436.31)	

Pittsburg County - Southeast OK
Owned equipment

Owner-Operator

Break-Even (B-E) Analysis			
B-E Yield at \$/lb.	1.16	B-E Price at lb./acre	1000
Above Operating Costs (Lbs.)	953	Above Operating Costs \$	1.11
Above Total Costs (Lbs.)	1376	Above Total Costs \$	1.60

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.