

SAMPLE ONLY.

See [www.agecon.okstate.edu/budgets](http://www.agecon.okstate.edu/budgets) for information on OSU Enterprise Budget Software.

**Irrigated Watermelon Enterprise Budget**

Seedless variety type.  
40 acres farmed.



				Total
<b>PRODUCTION</b>	<b>Units</b>	<b>Price</b>	<b>Quantity</b>	<b>\$/Acre</b>
Abbott Cobb 5244	Pound	\$ 0.11	20000	\$ 2,200.00
Other Income	Acre	\$ -	0	\$ -
<b>Total Receipts</b>				<b>\$ 2,200.00</b>
<b>OPERATING INPUTS</b>	<b>Units</b>	<b>Price</b>	<b>Quantity</b>	<b>\$/Acre</b>
Watermelon Seed	000/acre	\$ 100.00	2.40	\$ 240.00
Fertilizer	Acre	\$ 71.47	1	\$ 71.47
Disease Control	Acre	\$ 151.52	1	\$ 151.52
Insect Control	Acre	\$ 54.49	1	\$ 54.49
Weed Control	Acre	\$ 30.31	1	\$ 30.31
Hoing Labor	Hrs.	\$ 8.25	16.00	\$ 132.00
Pruning Labor	Hrs.	\$ 8.25	4.00	\$ 33.00
Harvesting/Marketing	Acre	\$ 600.00	1	\$ 600.00
Annual Operating Capital	Dollars	8.50%	194.79	\$ 16.56
Machinery Labor	Hrs.	\$ 8.25	3.78	\$ 31.19
Irrigation Labor	Hrs.	\$ 8.25	0.22	\$ 1.82
Custom Hire	Acre	\$ -	0	\$ -
Machinery Fuel, Lube, Repair	Acre	\$ 50.00	1	\$ 50.00
Irrigation Fuel, Lube, Repair	Acre	\$ 41.21	1	\$ 41.21
Other Expense	Acre	\$ 12.50	1	\$ 12.50
<b>Total Operating Costs</b>				<b>\$ 1,466.07</b>
<b>Returns Above Total Operating Costs</b>				<b>\$ 733.93</b>
<b>FIXED COSTS</b>	<b>Units</b>	<b>Rate</b>		<b>\$/Acre</b>
Machinery/Irrigation	\$/value			
Interest at	Dollars	8.00%		\$ 184.15
Taxes at	Dollars	1.00%		\$ 23.03
Insurance	Dollars	0.60%		\$ 12.53
Depreciation	Dollars			\$ 157.45
Land	\$/acre	\$ -		
Interest at	Dollars	0.00%		\$ -
Taxes at	Dollars	0.00%		\$ -
<b>Total Fixed Costs</b>				<b>\$ 377.16</b>
<b>Total Costs (Operating + Fixed)</b>				<b>\$ 1,843.23</b>
<b>Returns Above All Specified Costs</b>				<b>\$ 356.77</b>

Caddo County - South-Central OK  
Owned equipment

Owner-Operator

<b>Break-Even (B-E) Analysis</b>			
<b>B-E Yield at \$/lb.</b>	<b>0.11</b>	<b>B-E Price at lbs./acre</b>	<b>20000</b>
Above Operating Costs (Lbs.)	13328	Above Operating Costs	\$ 0.073
Above Total Costs (Lbs.)	16757	Above Total Costs	\$ 0.092

Break-even yield is the yield needed to cover costs given the expected price and other income such as government payments. Break-even price is the price needed to cover costs given the expected yield and other income.