Investigation was carried out during the year 2014-15. Cross sectional data were collected from sample growers with the help of pretested schedule by personal interview method. Budgeting technique was applied to achieve the objective. The results revealed that the total asset found to be Rs. 4637326.67 while the total liability was Rs. 157128.33 and net worth or equity was found to be Rs. 4480198.34 on orchard farm, where as total asset was Rs. 4190682.54 while total liability was Rs. 155421 and worth or equity was found to be Rs. 4035261.54 on agrarian farm. Equity value ratio was 0.97 and 0.96 orchard farm and agrarian farm, respectively. Equity value on orchard farm was slightly higher than that of agrarian farm. This ratio indicated the farm position of business over the period of time. Debt value ratio on orchard farm and agrarian farm was 0.03 and 0.04, respectively. The lower the ratio, it was good sign of the business. Thus, orchard farm was in a good condition because its owner’s equity was higher.