

*CITRUS
fruit -
cost of production*

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SAMPLE COSTS TO PRODUCE EUREKA LEMONS IN SAN LUIS OBISPO COUNTY

by
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YIELD: 900 FIELD BOXES PER ACRE (58 lbs.)	Sample Costs		My Costs	
	Per Acre	Per Box	Per Acre	Per Box
PRE-HARVEST COSTS				
Pruning and brush removal \$1/tree	\$ 112.00			
Weed control by chemicals: Contract application	58.00			
Irrigation: Labor 12 hrs.	37.20			
Water: 3 ft @ \$26.00	78.00			
Fertilizer: Materials and application in water	48.72			
Foliar Nutrient spray: Materials	17.10			
Application	9.00			
Pest control: materials and application, including rodent control	68.60			
Frost protection: wind machine	32.00			
Oil, labor for heaters	190.00			
Taxes	94.00			
Repairs, except tractor	22.00			
Misc. labor, power, materials	34.00			
Management	54.00			
Office, business expenses, interest, etc.	118.78			
Total Pre-Harvest Costs	\$ 973.40	\$ 1.08		
HARVESTING COSTS				
Pick: 95¢ per field box	\$ 855.00			
Haul: 30¢ per field box	270.00			
Total Harvesting Costs	\$1,125.00	\$ 1.25		
Total Cash Costs	\$2,098.40	\$ 2.33		
DEPRECIATION				
Trees: \$5,962-30 years	\$ 198.73			
Pump, panel, well: \$310-10 years	39.00			
Irrigation system: drag line \$500-12 years	41.67			
Wind machine: \$850-15 years	56.67			
Heaters, other equipment \$420-10 years	42.00			
Tractor 3 1/2 hours @ \$2.12	7.42			
Total Depreciation	\$ 385.49	\$.43		
INTEREST ON INVESTMENT @ 8%				
Trees: 1/2 cost \$2,981	\$ 238.48			
Pump, panel, well: 1/2 cost \$155	12.40			
Irrigation system: 1/2 cost \$250	20.00			
Wind machine: 1/2 cost \$425	34.00			
Heaters, other equipment: 1/2 cost \$210	16.80			
Tractor: 3 1/2 hours @ 1.06	3.71			
Land: \$2,200	176.00			
Total Interest on Investment	\$ 501.39	\$.56		
TOTAL COST OF PRODUCTION	\$2,985.28	\$ 3.32		

SAMPLE COSTS PER FIELD BOX AT VARYING YIELDS				
Yield: Field boxes per acre (58 lbs.)	700	800	900	1000
Total Costs at Production per field box	\$3.91	\$3.58	\$3.32	\$3.11

Costs are based on a yield of 900 field boxes per acre weighing 58 lbs. each.
 Man labor @ \$3.10 per hour total and equipment operator \$4.10.
 Medium wheel tractor per hour cash costs: \$2.65, depreciation \$2.00 and interest \$1.00.