



SAMPLE PRODUCTION COSTS
FOR
SAN BERNARDINO COUNTY
1960

Prepared By
Richard E. Puffer
Farm Advisor

UNIVERSITY OF CALIFORNIA
AGRICULTURAL EXTENSION SERVICE
COUNTY OF SAN BERNARDINO

SAMPLE COSTS TO PRODUCE LEMONS

San Bernardino County - 1960

Based on a 10-acre owner operation, 90 trees/acre, 30 year old trees, furrow irrigated, yield of 375 field boxes per acre, labor \$1.50 per hour or by contract.

Operation	Labor and Equipment	Materials		Cost	Total Cost Per Acre	Costs Per Field Box
		Kind				
Fertilize	\$ 2.00	2 lbs. actual N/tree plus zinc, Mn, foliar urea		\$43.00	\$ 45.00	
Irrigation - 16 times	29.00	Water - 48 acre inches		58.00	87.00	
Pest Control		Contract			45.00	
Other Pests (Gophers)	1.00				1.00	
Frost Protection - 50 heaters/A		Labor and oil			46.00	
Cultivation and Weed Control		Contract			25.00	
Pruning and Brush Disposal (1)		Contract			36.00	
Miscellaneous	10.00				10.00	
TOTAL CULTURAL COSTS					\$ 295.00	\$.79
Pick - 375 field boxes @ 58¢ per field box					217.50	
Haul - 375 field boxes @ 6¢ per field box					22.50	
TOTAL HARVEST COSTS					\$ 240.00	\$.64
				Taxes (grove inside city limits)	90.00 (2)	
				Insurance	4.00	
				Maintenance and Repairs	15.00	
				General Expense	30.00	
				CASH OVERHEAD	\$ 139.00	\$.37
				TOTAL CASH COSTS	\$ 674.00	\$1.80
				Depreciation	60.00	.16
				Interest on Investment	285.00	.76
				NON-CASH OVERHEAD	\$ 345.00	\$.92
				TOTAL ALL COSTS	\$1019.00	\$2.72

(1) Sickle-bar hedging two sides and topping, plus light inside hand pruning

(2) Average taxes for orchards outside city limits \$30.00 per acre

(3) Land @ 6%; trees, irrigation system, heaters and oil tank 1/2 value @ 6%

Yields and costs of growing lemons in San Bernardino County vary considerably. Cultural and cash overhead costs are slightly lower than in the study two years ago, due to the low returns for lemons.

Many growers have reduced these costs still further by reducing the amount of fertilizer and water applied. Some growers do not have any frost protection. Some growers still do all their pruning by hand which would cost approximately \$90.00 per acre. The mechanical pruning in this study represents a savings of 60%. Taxes and the investment per acre would be lower outside the city limits.

IN SUMMARY

	Per Acre	*Per Field Box	<u>Your Cost</u>	
			Per Acre	Per Field Box
Cultural Costs	\$295.00	\$.79		
Cash Overhead	139.00	.37		
TOTAL ON TREE CASH COSTS	434.00	1.16		
Harvesting Costs	240.00	.64		
TOTAL ALL CASH COSTS	674.00	1.80		
Depreciation	60.00	.16		
Interest on Investment	285.00	.76		
TOTAL NON-CASH OVERHEAD	345.00	.92		
TOTAL ALL COSTS	\$1019.00	\$2.72		

* Using 375 field boxes per acre

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