Calif. Univ. Agric. Ext. Serv. Tulare county.

COST ANALYSIS WORK SHEET
SAMPLE COSTS TO PRODUCE LEMONS IN TULARE COUNTY
1964

Based on a yield of 500, 56-lb. field boxes per acre. Man labor at $1.30 and $1.50 per hr. Light wheel tractor: cash cost $1.20 per hr., depreciation 90¢, interest 40¢.

	Sample Costs		Your Costs	
	Per Acre	Per Field Box	Per Acre	Per Field Box
PRE-HARVEST CASH COSTS:				
Weed control	$ 19.00			
Irrigate: 11 times - 14 M hrs.	18.20			
Water: power to pump 3 ac. ft. @ $6	18.00			
Fertilize: 1 hr. M & T	2.70			
Fertilizer: 105 N @ 12¢	12.60			
Pest control: 3 times - contract	71.50			
Frost protection: labor 10 hrs. T - 2 hrs.	15.80			
Frost protection: power and heater oil	60.00			
Pruning and brush disposal - contract	60.00			
Misc. labor: 4 M & 1 T hrs.	6.60			
Misc. material	5.00			
County taxes	40.00			
Office, car, operating capital, etc.	17.00			
Repairs: irrig. system, equip. except tractor	5.00			
TOTAL PRE-HARVEST CASH AND LABOR COST	$351.40	$ .70		
HARVESTING COSTS:				
Picking @ 63¢ per field box	315.00	.63		
Hauling @ 8¢ " " "	40.00	.08		
TOTAL HARVESTING COST	$355.00	$ .71		
TOTAL CASH AND LABOR COSTS	$706.40	$ 1.41		
DEPRECIATION COSTS:				
Trees: $960 cost - 40 yrs. life	24.00			
Irrigation facilities - $350 cost	18.90			
Wind machine and heaters: $620 cost	41.50			
Tractor: 6 hrs. @ 90¢	5.40			
Buildings and equipment: $150 cost	12.00			
TOTAL DEPRECIATION COST	$101.80	$ .21		
TOTAL CASH AND DEPRECIATION COST	$808.20	$ 1.62		
INTEREST ON INVESTMENT @ 6%:				
Trees: on ½ original cost ($480)	28.80			
Irrigation facilities: on ½ cost ($175)	10.50			
Wind machine and heaters: on ½ cost ($310)	18.60			
Tractor: 6 hrs. @ 40¢	2.40			
Buildings and equipment: on ½ cost ($75)	4.50			
Land @ $1200	72.00			
TOTAL INTEREST ON INVESTMENT COST	$136.80	$ .27		
TOTAL COST OF PRODUCTION	$945.00	$ 1.89		

COST PER FIELD BOX AT VARYING YIELDS

Yield - field boxes per acre	400	500	600	700	800	900
Cash and depreciation cost	$1.84	$1.62	$1.47	$1.36	$1.28	$1.21
Total cost per box	$2.19	$1.89	$1.69	$1.55	$1.45	$1.37

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1964 LISBON LEMON COST AND MANAGEMENT DATA

Lisbon lemon acreage in Tulare County amounts to slightly more than 1800 acres. This represents about 2.0 per cent of the total citrus acreage.

Cost data represents the best current estimates. Each grove varies according to its special situation relating to location, soil, water, tree and management factors.

Location: Lisbon lemons are generally adapted to the warmer areas of the so-called "thermal belt" located roughly in a 10 to 15-mile strip along the Sierra foothills. Temperatures vary according to air drift and comparative elevation. It is generally considered to be too cold for lemons in much of the area where navel oranges and olives are grown.

Soil Requirements: Lemons grow on a wide range of soils. Deeper, well-drained soils are preferred. Alkali ground should be avoided.

Water Requirements: Adequate, but not excessive, moisture should be available to the trees at all times. The most critical period comes during flowering and fruit setting. Heaviest water use is during hot weather--June, July, August, and September. Total water applied varies according to season and soil--about 3-acre feet per acre per year, is usual.

Varieties and Strains: Selection of virus-free strains is important. Freedom from virus diseases helps insure long-lived, productive trees. Frost nucellar Lisbon, Prior, Rosenberger, and some Kaweah selections appear best suited for central California. Eureka lemons are unsuited to this area.

Rootstocks: Troyer citrange budded to Frost nucellar Lisbon makes an excellent combination. When budding Troyer to Lisbon, be sure the strain used is free of exocortis. Sour orange continues to be an old standby for lemons in this area. Sampson tangelo ranks with the best except for its greater susceptibility to brown rot gummosis and tendency to bud union overgrowth.

Planting Distances: Spacing depends on rootstock, soil type, and local climatic factors. The most usual setting is 24' x 24'. Double setting, 24' x 12' is commonly used.

Pruning: Lemon trees require annual pruning after they have attained the maximum desired size. The prime objectives are to stimulate husky fruiting wood for large sized fruit and to maintain the trees at a satisfactory size and density for harvesting and spraying.

Fertilization: Nitrogen is usually applied once a year in February. About 1½ lbs. per tree is generally adequate. Too little nitrogen reduces growth. Too much nitrogen makes a tender rind and wastes money. Leaf analysis should be used as a guide to N fertilization.

Pest and Disease Control: All serious pests and diseases must be controlled in order to get maximum yields of high-quality fruit.

Harvesting and Marketing: Lemons are harvested from October through February depending on the season and marketing conditions. Careful picking and packing is needed for best quality fresh fruit. Products fruit returns are relatively low,

Outlook: Lemon production costs are high and relatively "fixed." Costs per unit go down as production comes up. Top-quality fruit brings best returns. High cost, low-producing groves cannot compete with good groves.