


**Estimation for Ventura County**

January 1974

## SAMPLE LEMON PRODUCTION COSTS

<u>CULTURAL OPERATIONS</u>		<u>SAMPLE COSTS</u>
		<u>PER ACRE</u>
Fertilization:	Nitrogen application; zinc and/or manganese spray	\$ 38
Irrigation:	2 ac. ft. water @ \$24/ac. ft. Labor	48 47
Insect Control:	Spring & fall spray	)
Disease Control:	Brown Rot Gummosis & other	) ) 117
Rodent Control:		)
Weed Control:	Fall sterilant treatment & spot sprays	33
Pruning & Brush Chopping:		96
Frost Protection:	Wind machines & heaters	55
Tree Replacement:		)
Miscellaneous:		) 33
	Subtotal	\$ 467
<u>CASH OVERHEAD</u>		
Taxes		175 <sup>1/</sup>
Maintenance & Repair:	Buildings, pickup, tractor, and irrigation	32
General Expense:		30
	Subtotal	\$ 237
<hr/> <u>TOTAL ON-TREE CASH COSTS</u>		<hr/> \$ 704
<u>INVESTMENT OVERHEAD</u> <sup>2/</sup>		
Depreciation:	Trees, irrigation & frost protection systems, equipment & shed	\$ 184
<hr/> <u>ON-TREE CASH COST + DEPRECIATION</u>		<hr/> \$ 888

<sup>1/</sup> Savings of 5-10% if in Land Preserve.<sup>2/</sup> Charges for management and interest on investment are not included in these sample costs.Robert M. Burns  
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