

SAMPLE COSTS TO ESTABLISH AN EUREKA LEMON GROVE - NIPOMO AREA
SAN LUIS OBISPO COUNTY - 1975

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by
John H. Foott, Farm Advisor
E. A. Yeary, Farm Advisor-Statewide

	COSTS PER ACRE				
	1st Year	2nd Year	3rd Year	4th Year	5th Year
YIELD: FIELD BOXES PER ACRE	0	0	125	350	500
PRE-HARVEST CASH COSTS					
Land clearing, brush & tree removal: range (\$20 to \$700)	\$ 350.00	\$	\$	\$	\$
Trees: 112 @ \$3.75	420.00				
Layout, plant, irrigate & wrap trees	70.00				
Replant second Year		14.00			
Irrigation labor (sprinkler)	26.40	32.45	32.45	32.45	32.45
Water: @ \$26/ac ft.	8.66	26.00	43.16	60.58	78.00
Weed Control by chemicals with hand labor supplement	52.00	52.00	52.00	58.00	58.00
Fertilizer	4.20	8.40	16.80	25.20	61.60
Pest and rodent control materials and application	10.00	30.00	45.00	68.60	68.60
Pruning		6.00	12.00	23.00	35.00
Frost Protection: wind machine	32.00	32.00	32.00	32.00	32.00
Oil, labor for heaters	190.00	190.00	190.00	190.00	190.00
Taxes (estimate)	27.00	27.00	27.00	27.00	94.00
Repairs, except tractor	22.00	22.00	22.00	22.00	22.00
Misc. labor and materials	12.00	14.00	16.00	20.00	34.00
Management	54.00	54.00	54.00	54.00	54.00
Office, business expense	76.70	30.47	40.42	58.82	77.08
Total Pre-Harvest Cash Costs	\$1,354.96	\$ 538.32	\$ 582.83	\$ 671.65	\$ 836.73
HARVESTING COST					
Picking: 75¢ field box			\$ 93.75	\$ 262.50	\$ 375.00
Hauling: 30¢ field box			37.50	105.00	150.00
Total Harvesting Costs			\$ 131.25	\$ 367.50	\$ 525.00
Total Cash Cost	\$1,354.96	\$ 538.32	\$ 714.08	\$1,039.15	\$1,361.73
DEPRECIATION					
Pump, panel, well: \$310-10 years	\$ 31.00	\$ 31.00	\$ 31.00	\$ 31.00	\$ 31.00
Irrigation system: drag line \$500-12 years	41.67	41.67	41.67	41.67	41.67
Wind machine: \$850-15 years	56.67	56.67	56.67	56.67	56.67
Heaters, other equip. \$420-10 years	42.00	42.00	42.00	42.00	42.00
Tractor	6.00	5.00	5.00	6.00	7.80
Total Depreciation	\$ 177.34	\$ 176.34	\$ 176.34	\$ 177.34	\$ 179.14
INTEREST ON INVESTMENT AT 8%					
Pump, panel, well 1/2 cost \$155	\$ 12.40	\$ 12.40	\$ 12.40	\$ 12.40	\$ 12.40
Irrigation system: 1/2 cost \$250	20.00	20.00	20.00	20.00	20.00
Wind machine: 1/2 cost \$425	34.00	34.00	34.00	34.00	34.00
Heaters, other equip. 1/2 cost \$210	16.80	16.80	16.80	16.80	16.80
Tractors	3.60	3.00	3.00	3.60	4.20
Land: \$2,200	176.00	176.00	176.00	176.00	176.00
Interest on accumulated costs		143.61	233.25	320.12	396.87
Total Interest on Investment	\$ 262.80	\$ 405.81	\$ 495.45	\$ 582.92	\$ 660.27
Total Cost for the Year	\$1,795.10	\$1,120.47	\$1,385.87	\$1,799.41	\$2,201.14
** Credit for fruit (\$2.40 field box)	\$ 0.00	\$ 0.00	\$ 300.00	\$ 840.00	\$1,200.00
NET COST FOR THE YEAR	\$1,795.10	\$1,120.47	\$1,085.87	\$ 959.41	\$1,001.14
ACCUMULATED NET COST	\$1,795.10	\$2,915.57	\$4,001.44	\$4,960.85	\$5,961.99

** Value may range from 85¢ to \$1.85 plus 97¢ harvest cost per field box