


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 ^{1/}
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> ^{2/}		
Depreciation:	Trees, irrigation & frost protection systems, equipment & shed	\$ 184
<hr/> <u>ON-TREE CASH COST + DEPRECIATION</u>		<hr/> \$ 888

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