

*Citrus
fruit -
cost of production*

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SAMPLE COSTS TO PRODUCE EUREKA LEMONS IN SAN LUIS OBISPO COUNTY

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| YIELD: 900 FIELD BOXES PER ACRE (58 lbs.) | Sample Costs | | My Costs | |
|---|-------------------|----------------|----------|---------|
| | Per Acre | Per Box | Per Acre | Per Box |
| PRE-HARVEST COSTS | | | | |
| Pruning and brush removal \$1/tree | \$ 112.00 | | | |
| Weed control by chemicals: Contract application | 58.00 | | | |
| Irrigation: Labor 12 hrs. | 37.20 | | | |
| Water: 3 ft @ \$26.00 | 78.00 | | | |
| Fertilizer: Materials and application in water | 48.72 | | | |
| Foliar Nutrient spray: Materials | 17.10 | | | |
| Application | 9.00 | | | |
| Pest control: materials and application, including rodent control | 68.60 | | | |
| Frost protection: wind machine | 32.00 | | | |
| Oil, labor for heaters | 190.00 | | | |
| Taxes | 94.00 | | | |
| Repairs, except tractor | 22.00 | | | |
| Misc. labor, power, materials | 34.00 | | | |
| Management | 54.00 | | | |
| Office, business expenses, interest, etc. | 118.78 | | | |
| Total Pre-Harvest Costs | \$ 973.40 | \$ 1.08 | | |
| HARVESTING COSTS | | | | |
| Pick: 95¢ per field box | \$ 855.00 | | | |
| Haul: 30¢ per field box | 270.00 | | | |
| Total Harvesting Costs | \$1,125.00 | \$ 1.25 | | |
| Total Cash Costs | \$2,098.40 | \$ 2.33 | | |
| DEPRECIATION | | | | |
| Trees: \$5,962-30 years | \$ 198.73 | | | |
| Pump, panel, well: \$310-10 years | 39.00 | | | |
| Irrigation system: drag line \$500-12 years | 41.67 | | | |
| Wind machine: \$850-15 years | 56.67 | | | |
| Heaters, other equipment \$420-10 years | 42.00 | | | |
| Tractor 3 1/2 hours @ \$2.12 | 7.42 | | | |
| Total Depreciation | \$ 385.49 | \$.43 | | |
| INTEREST ON INVESTMENT @ 8% | | | | |
| Trees: 1/2 cost \$2,981 | \$ 238.48 | | | |
| Pump, panel, well: 1/2 cost \$155 | 12.40 | | | |
| Irrigation system: 1/2 cost \$250 | 20.00 | | | |
| Wind machine: 1/2 cost \$425 | 34.00 | | | |
| Heaters, other equipment: 1/2 cost \$210 | 16.80 | | | |
| Tractor: 3 1/2 hours @ 1.06 | 3.71 | | | |
| Land: \$2,200 | 176.00 | | | |
| Total Interest on Investment | \$ 501.39 | \$.56 | | |
| TOTAL COST OF PRODUCTION | \$2,985.28 | \$ 3.32 | | |

| SAMPLE COSTS PER FIELD BOX AT VARYING YIELDS | | | | |
|--|--------|--------|--------|--------|
| Yield: Field boxes per acre (58 lbs.) | 700 | 800 | 900 | 1000 |
| Total Costs at Production per field box | \$3.91 | \$3.58 | \$3.32 | \$3.11 |

Costs are based on a yield of 900 field boxes per acre weighing 58 lbs. each.
 Man labor @ \$3.10 per hour total and equipment operator \$4.10.
 Medium wheel tractor per hour cash costs: \$2.65, depreciation \$2.00 and interest \$1.00.