

LEMONS  
SAMPLE COSTS OF PRODUCTION  
SAN BERNARDINO COUNTY

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Yields and costs for growing lemons in San Bernardino County vary considerably. This information is to serve as a guide for cost estimation and cost comparison. Sample costs in this report are based on a typical ten-acre orchard during a normal year. The orchard would have 90 trees per acre, be 40 years old, irrigated by furrows, and protected by wind machine plus heaters.

Appreciation is expressed to the growers, farming companies, and pest control operators who provided representative cost figures for this study. I also wish to thank Robert C. Rock, economist, Agricultural Extension Service, who helped in its preparation.

University of California  
Agricultural Extension Service  
County of San Bernardino

# SAMPLE COSTS TO PRODUCE LEMONS

SAN BERNARDINO COUNTY 1967

## CULTURAL OPERATIONS

Cost per acre

Fertilization	\$ 40.00
Irrigation - labor	41.00
(17x) -water	85.00
Pest Control	70.00
Disease Control	7.00
Other Pest Control	5.00
Weed Control and Cultivation	38.00
Pruning and Disposal	65.00
Frost Protection	30.00
Tree Replacement	12.00
Miscellaneous	5.00
Sub-total	\$ <u>398.00</u>

## CASH OVERHEAD

Taxes	110.00
Maintenance and Repair	10.00
General Expense	10.00
Sub-total	\$ <u>130.00</u>

<b>TOTAL ON-TREE CASH COSTS</b>	<b>\$ 528.00</b>
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## INVESTMENT OVERHEAD

Depreciation	217.00
Interest on Investment	473.10
Sub-total	\$ <u>690.10</u>

<b>TOTAL ON-TREE COSTS</b>	<b>\$1218.10</b>
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<b>TOTAL ON-TREE COSTS (less interest)</b>	<b>\$ 745.00</b>
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## Fertilization

Two pounds nitrogen per tree @ 10.5¢ per lb. = \$18.90  
Application costs @ \$2 per acre = \$2  
25 pounds Z-M @ 28¢ per pound = \$7  
40 pounds of urea @ 9¢ per pound = \$3.60  
Cost of spray application if not included with a  
pesticide = \$8

## Irrigation

Labor - Most groves are irrigated 10 to 17 times per year depending upon soil type. Labor costs \$1.75 to \$2.50 per hour.

Water - \$20 per acre foot x 51 acre inches = \$85  
(or 50¢ per days Miner Inch at 10 M.I. per acre for 17 times)

## Pest Control

One fall oil spray @ \$40  
Two or three thrip control sprays @ \$10  
Some years, additional red spider mite control is necessary.

## Disease Control

Brown rot control; skirt spray \$7

## Other Pest Control

Gophers are both trapped and poisoned.

## Weed Control and Cultivation

Tractor and driver 4 hours @ \$7 (contract operator)  
Weed oil @ \$6.50  
1 hour application @ \$3.50

## Pruning and Disposal

Some pruning is necessary on lemons every year. Occasionally, mechanical pruning devices, which cost between \$20 to \$30 per acre, are alternated with hand pruning. Hand pruning will cost from 50¢ to \$1.50 per tree.

Brush is disced into the soil or chopped mechanically at a cost of \$5 to \$20 per acre.

## Frost Protection

Standby electrical power charges = \$30  
Gasoline and diesel powered wind machines  
are also used alone or in combination with  
orchard heaters.

## Tree Replacement

Two trees @ \$3 per tree  
Planting and maintenance costs @ \$3

## Taxes

Most taxes range from \$40 to above \$150 depending  
on location.

## General Expense

Includes office, accounting, insurance, trans-  
portation, etc.

## Harvest

These total on-tree costs do not include harvest costs.

## Interest

Interest at current rate was calculated on land, trees,  
irrigation system, wind machines, and heaters.

## Investment Overhead

The trees and irrigation system were depreciated  
over 20 years; wind machines and heaters were  
depreciated on a 10-year schedule.