

the preceding season, leaving the previous crop on the trees too long, or frost damage.

Second:—Even with a crop of fruit set, there sometimes were little if any receipts to the grower, because there was low market demand for the kind or variety of fruit at the time it was offered, and hence the fruit sold on a market that failed to pay harvesting and marketing costs; prices were so low that fruit—especially of poor quality—was not harvested; the fruit was destroyed by cold, storms or fire.

Seldom did a grove in the sixth year or older fail to return any receipts two years in succession. Of the groves that had reached the fifteenth year of age or older by 1929, there was not a single instance in which a given grove failed to return any receipts two years in succession. There were 14 groves included which had reached the fifteenth year or older by 1929, and for which costs and receipts were reported each of the six seasons. For the entire six-season period receipts were greater than costs for 10 of these groves, and less than costs for the other four, but in no instance more than 26 percent less.

TAXES

Taxes, amounting to \$6.71 per acre of property, or \$8.76 per acre of citrus, on the average represented approximately 10 percent of the costs in Table 3, but varied widely from grove to grove, and, in many instances, from year to year for the same grove.

A summary of the average amount of taxes by years for all the properties reporting this item is made in Table 8.

TABLE 8.—AMOUNT OF TAXES PER ACRE BY YEARS.

| Year | Groves | Acreage | | Taxes | | | |
|------------------------|--------|------------|----------|-----------|------------|----------|---------------|
| | | Total land | In Grove | Total | Per Acre | | |
| | | | | | Total land | In Grove | Usual range |
| | Number | Acres | Acres | Dollars | Dollars | Dollars | Dollars |
| 1924 | 73 | 1193.5 | 798.6 | 6,577.39 | 5.51 | 8.24 | 1.00 to 7.00 |
| 1925 | 112 | 2038. | 1516.35 | 12,047.98 | 5.91 | 7.94 | 1.00 to 10.00 |
| 1926 | 151 | 2475. | 1911.85 | 16,977.61 | 6.86 | 8.88 | 1.00 to 10.00 |
| 1927 | 195 | 3123. | 2414.1 | 22,135.48 | 7.09 | 9.17 | 1.00 to 10.00 |
| 1928 | 248 | 4133.63 | 3300.72 | 28,338.64 | 6.98 | 8.75 | 1.00 to 11.00 |
| 1929 | 282 | 4577.6 | 3780.58 | 36,162.64 | 7.90 | 8.56 | 1.00 to 11.00 |
| Six-year average | | 2923.5 | 2287.0 | 20,461.79 | 6.71 | 8.76 | 1.00 to 11.00 |

The amount of taxes increased with the age of trees as shown in Table 9.