

The six-year average ranged from \$3.57 per acre of all property for trees in the sixth to the eighth years to \$15.07 for trees in the eighteenth year and older. But when the total amount of taxes was divided by the number of acres in grove the range was from \$4.48 to \$23.15 for the respective age groups.

FERTILIZER

Fertilizer costs averaged \$36.64 per acre of citrus for the groves in the sixth year and older, and represented approximately 40 percent of the total cash costs. The fertilizer costs varied from an average of \$34.14 per acre for 59 groves in 1925 to \$39.23 per acre for 200 groves in 1929 (Table 10).

The six-year average cost increased from approximately \$23 per acre for the group of youngest groves (sixth to eighth years) to \$70 for the group of groves in the eighteenth year and older.

The costs per acre also varied with groves of a given age—being more than twice as much for some groves as for others for the same years. When sorted on a basis of fertilizer costs per acre by age of trees, Table 11, costs other than fertilizer go up with increased fertilizer, but at a less rapid rate. Average prices of fruit were lower with increased yields and fertilizer costs, possibly due to a larger proportion of grapefruit.

While there are factors other than the amount of fertilizer used affecting the yields of citrus in Florida, yet there is a degree of relationship between the costs of fertilizer per acre and the yields of fruit. It is by no means always true that the higher fertilizer costs give the higher yields, nor that the lower fertilizer costs give the lower yields. Nor is it always true that the higher fertilizer costs and higher yields per acre give the higher net incomes. Sometimes the years, or groves, of higher yields and accompanied with lower prices give the lower net incomes both per acre and per grove. There are groves, or parts of groves, included in this study with soils and locations such that any amount of fertilizer will not give satisfactory returns. The indications are that with other favorable production conditions, as soil and drainage, it is probably better to err in a little too generous application of fertilizer, rather than in a scanty application.

OTHER COSTS

Cash costs other than taxes and fertilizer represented approximately 50 percent of total costs as the term is used in this report. These other costs were asked for under the headings,