

# MADERA COUNTY

## GRAPE MANAGEMENT STUDY

1948  
Crop Year

A Summary of production costs, income and earnings on 24 Thompson Seedless vine ards producing raisins, 9 wine variety vine ards and 4 Thompson Seedless vine ards selling fresh.



Conducted by  
Agricultural Extension Service  
University of California  
in Cooperation with  
Madera County Grape Growers

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## INTRODUCTION

The following report presents the results of the Grape Management Study conducted in Madera County during the 1948 crop year. Cooperating growers in the county supplied detailed cost, income, and management information for 37 records totaling nearly 1,000 acres. The greater portion of the acreage in the study was Thompson Seedless for raisins. These were summarized separately from the wine varieties and Thompsons sold to wineries or for canning.

This study was started for the purpose of developing local information on the most efficient methods of grape production as well as cost and other economic data for use by the industry in the county. Production costs have continued to rise since the end of the war, while at the same time grape prices have declined resulting in a squeeze on net earnings. Some vineyards which were profitable during the war years were operated at a loss in 1948. The outlook for higher grape prices in the next few years is improbable. Cost are not expected to decline very rapidly, if at all, in the next couple of years. Therefore, the wise grower will endeavor to adjust his management practices to the most efficient level of operation. It is hoped that this study will be helpful in this respect, especially to those who cooperated in the study and thus are given an opportunity to compare their costs and practices with others.

It should be emphasized that averages for records in this study are not intended to be representative of the industry as a whole in the county. The progressive growers who cooperated are believed to average higher yields, lower costs of production, and greater net earnings than the industry averages.

The reader should be careful in drawing conclusions from the results of just one year of this study. Yields and cultural practices on individual vineyards will vary from year to year. Therefore, it is hoped that the study can be continued for several years in order to obtain a more representative picture of average conditions.

We wish to express our appreciation for the cooperation of those growers who made this study possible in 1948. Any grape grower in the county is welcome to participate and receive at the end of the year an analysis and comparison of his costs and practices with others.

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## EXPLANATION OF TERMS USED IN THIS REPORT

### COSTS

Cultural labor and material: The cost of labor and material for all operations up to harvesting. Includes hired labor, value of operator's labor at going wage rates; use of tractors, trucks, and horses charged at an hourly rate to cover operating and overhead costs; cost of irrigation water (irrigation district tax, pumping power or water purchased); sulfur and other pest control materials, cover crop seed, fertilizer, stakes and wire for trellis repair, twine, and vines for replanting.

Harvesting and drying: The cost of picking and hauling for all varieties; for Thompsons and Zante currants made into raisins, the additional costs of turning, rolling, boxing, dehydration (if any), and paper trays. Boxing costs for some growers are included in hauling costs.

Cash overhead: All cash costs not included in labor and material except interest paid on mortgaged indebtedness. Includes general expense, county taxes, compensation insurance, and repairs on facilities and equipment except tractors and trucks. The general expense item is calculated at 5 per cent of total labor and material cost and covers such miscellaneous cash costs as interest on operating capital, office expenses, and use of family car in conjunction with the enterprise.

Depreciation: That portion of the original cost of facilities and equipment which is chargeable to the current year's operations. Depreciation on tractors and trucks is included in the hourly rate charged in the labor record for their use and, therefore, is excluded from total depreciation costs shown in the tables.

Interest on investment: A charge of 5 per cent on the average value of facilities and equipment. Average values, except for land, are figured at one half of the original cost or replacement cost as the case may be. Land values are based upon estimated long-term agricultural values. Interest on investment in tractors and trucks is included from the total interest charge in the tables for the reason explained under depreciation.

Total cash and labor: Includes all costs except depreciation and interest on investment.

Total all costs: Includes all of the above items. It includes all cash outlay, the value of the operator's own labor, depreciation and interest charges. It does not, however, include an allowance for the operator's management.

### INCOME

Total income: The returns from all grapes sold or the estimated value as of the close of the record year, if unsold or delivered to a cooperative winery or processing plant. Returns for Thompson Seedless raisins in most cases were figured at the support price level of \$130 per ton. Where grapes were sold on the vines, estimated harvesting costs were added to make such records comparable with the others in the study.

Management income: The difference between total income and total cost of production. It represents returns for the operator's management and is a portion of his earnings which provides him with a living. If total income fails to pay total costs, the resulting loss is indicated by a minus sign (-).

### DISCUSSION OF TABLE 1

Table 1 presents a general summary of the most important profit-determining factors for individual Thompson seedless vineyards in the study which produced raisins.

Records are arranged in the table downward in order of decreasing management income per acre, as shown in the extreme right column.

The 24 records in this year's study were divided into two groups, the 12 most profitable and the 12 with the lowest management income per acre. These group averages are shown at the bottom of the table as a basis of comparing some of the more important factors which affect profits.

The bottom line on the table shows the averages for all records in the study. It will be noted that there is considerable range in yield and management income between individual records. Yield appears as the most important factor affecting profits. The 12 records with the highest management income averaged a yield of 2.43 tons per acre, as compared to 1.68 for the less-profitable vineyards. The average yield of 2.04 for all records in the study is probably somewhat above the average for the industry as a whole in the county and, therefore, a management income of about \$68 per acre is undoubtedly higher than it would be for the entire industry.

Two of the vineyards in the study were Zante currants, which accounts for the high average price per ton for Nos. 2C and 2F as compared to the other vineyards.

Table 1 - General Summary of Costs, Income and Earnings per Acre for Thompson Seedless Vineyards Producing Raisins  
1948

Serial No.	Number of acres	Average of vines	Yield dry tons per A.	Average price per ton	Total income per acre	Cultural labor & material per A.	Picking and hauling per A.	Turn roll box trays dehydr.	Cash overhead per A.	Total cash labor per A.	Depreciation cost per A.	Interest cost per A.	Total all costs per A.	Management income per A.
20*	39.0	16	2.54	160.00	406.15	75.73	98.22	24.19	16.82	214.96	19.08	25.32	259.36	146.79
10B	15.0	14	2.63	130.00	341.38	57.35	58.97	21.43	13.25	151.00	24.55	29.77	205.32	136.06
23A	27.0	20	2.56	130.00	322.22	65.80	57.07	15.88	12.75	151.50	20.62	25.64	197.76	134.46
25	8.0	25	2.81	130.00	365.63	78.16	63.47	23.77	14.58	179.98	23.72	30.36	234.06	131.57
2F*	10.0	13	2.20	160.00	352.00	66.41	80.27	20.50	15.01	182.19	19.08	25.32	226.59	125.41
7B	40.0	25	2.78	121.89	338.43	61.28	83.15	28.64	16.16	189.23	17.78	27.74	234.75	103.68
2A	58.0	22	2.33	130.00	302.58	61.94	54.03	26.85	14.16	156.98	19.08	25.32	201.38	101.20
12	58.0	25	2.53	130.00	328.92	61.65	62.69	49.71	15.39	189.44	17.65	24.51	231.60	97.32
20	28.5	17	2.63	130.00	342.11	51.66	81.06	46.91	22.97	202.60	18.65	28.60	249.85	92.26
3C	19.0	25	2.16	130.00	280.13	51.21	42.18	24.68	20.74	138.81	23.71	29.88	197.40	83.13
8	30.0	20	2.17	130.00	281.67	82.52	38.82	20.10	13.19	155.70	20.13	23.33	199.16	82.51
1	40.0	6	2.00	130.00	260.00	42.70	46.96	23.79	19.75	133.20	20.03	25.74	178.97	81.03
2E	13.0	27	2.08	130.00	270.00	56.22	51.43	24.94	12.81	145.40	19.08	25.32	189.80	80.20
22B	58.0	18	2.07	130.00	268.96	54.62	47.91	25.48	13.04	141.05	20.48	28.86	190.39	78.57
15	15.5	20	1.73	130.00	214.14	45.86	48.59	11.84	9.74	116.03	15.99	18.69	150.71	73.83
13A	31.0	27	2.10	130.00	272.58	76.64	48.45	20.55	18.19	163.83	17.52	21.65	203.00	69.58
3A	24.0	3	2.13	130.00	276.25	64.71	50.29	33.54	14.72	163.26	21.42	25.66	210.34	65.91
16A	27.0	25	1.43	130.00	185.75	45.22	32.86	12.05	8.83	98.96	15.78	20.76	135.50	50.25
28	9.0	15	1.51	128.29	194.00	72.00	34.88	11.67	9.56	128.11	16.25	16.05	160.41	33.59
14	19.0	21	2.34	130.00	304.83	78.37	68.47	63.88	17.16	227.88	17.44	26.70	272.02	32.81
29	35.0	35	1.79	130.00	232.14	78.16	45.37	24.91	14.00	162.44	17.93	27.07	207.44	24.70
16B	27.0	10	1.19	130.00	154.55	59.32	27.34	10.51	9.26	106.43	15.78	20.76	142.97	11.58
16C	41.0	20	1.07	130.00	138.97	51.68	26.86	10.09	8.84	97.47	15.78	20.76	134.01	4.96
24	115.0	21	1.50	130.00	194.72	83.49	45.68	18.65	13.11	158.93	16.88	18.91	194.72	0.00
Hi 12	372.5	19	2.43	133.01	323.41	62.17	63.94	27.63	16.27	172.01	19.79	26.13	217.93	105.48
Low 12	414.5	21	1.68	129.97	218.61	67.44	43.65	20.64	12.67	144.40	17.58	22.50	184.48	34.13
Average all	787.0	20	2.04	131.67	268.21	64.95	53.25	24.90	14.37	157.47	18.62	24.22	200.31	67.90

\*Zante Currants

UC Cooperative Extension

## DISCUSSION OF TABLE 2

Table 2 compares costs, income and earnings per dry ton for the same vineyards as in table 1.

Records are arranged in the same order as explained in the previous table.

In this table it will be seen that there is considerable variation between individuals, particularly with respect to some of the harvesting costs. The high cost of "turn, roll, box, and dehydrate" for several records was due to the fact that at least a portion of the grapes in these vineyards had to be dehydrated. Higher hauling cost for some records was due to the fact that boxing was included in this operation instead of being reported separately.

Harvesting and drying per dry ton ranged from \$27.20 for #8 up to \$56.44 for #14. On the average total harvesting and drying accounted for nearly 40 per cent of the total cost of production. The range in total costs for those in the study was from \$77 to \$130 per dry ton.

Table 2 - Costs, Income and Earnings per Dry Ton for Thompson Seedless Vineyards Producing Raisins  
1948

Serial No.	Yield, dry tons Per Acre	Picking Cost Per Ton	Hauling Cost Per Ton	Turn, roll, box, dehydr.	Tray Cost Per Ton	Total harvest + dry Per Ton	Cultural Labor + Material	Cash over-head Per Ton	Total cash + labor Per Ton	Depreciation Cost Per Ton	Interest cost Per Ton	Total all costs Per Ton	Average Return Per Ton	Management income Per Ton
20*	2.54	32.85	5.84	5.48	4.05	48.22	29.83	6.63	84.68	7.52	9.97	102.17	160.00	57.83
10B	2.63	17.20	5.26	5.35	2.81	30.62	21.84	5.04	57.50	9.35	11.34	78.19	130.00	51.81
23A	2.56	16.23	6.10	3.97	2.24	28.54	25.75	4.99	59.28	8.07	10.04	77.39	130.00	52.61
25	2.81	19.62	2.95	5.23	3.22	31.02	27.79	5.18	63.99	8.43	10.80	83.22	130.00	46.78
2F*	2.20	32.02	4.46	5.34	3.98	45.80	30.19	6.82	82.81	8.67	11.51	102.99	130.00	57.01
7B	2.78	21.70	8.25	5.91	4.41	40.27	22.07	5.82	68.16	6.40	9.99	84.55	121.89	37.34
2A	2.33	18.88	4.34	7.86	3.67	34.75	26.61	6.09	67.45	8.20	10.87	86.52	130.00	43.48
12	2.53	22.80	1.98	16.39	3.26	44.43	24.36	6.08	74.87	6.98	9.69	91.54	130.00	38.46
20	2.63	21.01	9.79	14.90	2.92	48.62	19.63	8.73	76.98	7.09	10.87	94.94	130.00	35.06
3C	2.16	17.54	2.00	8.75	2.68	30.97	23.73	9.62	64.32	13.31	13.85	91.48	130.00	38.52
8	2.17	15.92	2.00	6.68	2.60	27.20	38.58	6.08	71.86	9.29	10.77	91.92	130.00	38.08
1	2.00	21.18	2.30	8.73	3.17	35.38	21.34	9.87	65.59	10.02	12.87	89.48	130.00	40.52
2E	2.08	20.06	4.70	8.55	3.46	36.77	27.07	6.17	70.01	9.19	12.18	91.38	130.00	38.62
22B	2.07	20.00	3.16	9.31	3.01	35.48	26.39	6.30	68.17	9.90	13.95	92.02	130.00	37.98
15	1.73	19.11	9.02	3.87	2.99	34.99	26.55	5.64	67.18	9.26	10.82	87.26	130.00	42.74
13A	2.10	18.39	4.72	6.80	3.00	32.91	36.55	8.68	78.14	8.35	10.33	96.82	130.00	33.18
3A	2.13	21.82	1.85	12.76	3.03	39.46	30.45	6.92	76.83	10.08	12.07	98.98	130.00	31.02
16A	1.43	20.00	3.00	5.52	2.92	31.44	31.64	6.18	69.26	11.04	14.53	94.83	130.00	35.17
28	1.51	17.41	5.66	4.88	2.85	30.80	47.60	6.32	84.72	10.75	10.61	106.08	128.29	22.21
14	2.34	24.13	5.07	23.36	3.88	56.44	33.42	7.32	97.18	7.44	11.39	116.01	130.00	13.99
29	1.79	20.63	4.78	11.01	2.94	39.36	43.77	7.84	90.97	10.04	15.16	116.17	130.00	13.83
16B	1.19	20.00	3.00	5.80	3.04	31.84	49.89	7.79	89.52	13.27	17.47	120.26	130.00	9.74
16C	1.07	22.13	3.00	6.19	3.25	34.57	48.34	8.27	91.18	14.76	19.42	125.36	130.00	4.64
24.	1.50	23.30	7.20	7.57	3.55	41.62	55.74	8.75	106.11	11.27	12.62	130.00	130.00	0.00
Hi. 12	2.43	21.55	4.74	8.82	3.36	38.47	25.58	6.69	70.74	8.14	10.75	89.63	133.01	43.38
low 12	1.68	21.17	4.78	9.05	3.22	38.22	40.09	7.54	85.85	10.45	13.38	109.68	129.97	20.29
av. all	2.04	21.39	4.76	8.92	3.30	38.37	31.89	7.05	77.31	9.15	11.89	98.35	131.69	33.34

\*Zante Currants

UC Cooperative Extension

### DISCUSSION OF TABLE 3

The principal cultural costs are compared in table 3 for the Thompson seedless vineyards producing raisins.

Wide variations between individuals on certain operational costs indicate that some growers may be able to make adjustments in their practices which would result in more efficient methods and reduced costs. The low pruning cost for #3a and #1 were probably because these were relatively young vineyards. Tillage and hoeing costs per acre ranged from \$9.17 up to \$30.03. The range in cultural labor and material costs was from about \$45 up to approximately \$84 per acre. It is interesting to note that on the average the total cultural, labor and material costs for the more-profitable group were approximately .5 per acre less than for the less-profitable group, even though the former had a much higher yield per acre.

All records did not show costs for all operations this past year. Perhaps those vineyards on which costs are not shown this year may have such costs in following years. The average operational costs shown at the bottom of the table are based upon the number of acres reporting such costs. For this reason the average total cultural labor and material cost shown for all records is less than a sum of the various items.



Table - 3 - Cultural Costs per Acre for Thompson Seedless Vineyards Producing Raisins  
1948

Serial No.	Pruning	Brush disposal	Tying and Twine	Stake + trellis work L. + M.	Sucker ing	Fertilize + Cov. Crop L. + M.	Mildew and Pest Control		Irrigation			Tillage and hoeing	Other labor + material Costs	Total Cultural labor + material
							Labor	Material	Acres inches per Acre	Labor Cost	Water Cost			
2C*	25.73	-	4.15	2.61	-	1.63	.95	2.93	36.5	2.64	9.79	13.30	12.00	75.73
10B	18.45	.97	2.00	6.28	.62	-	1.10	5.17	45.6	1.92	8.35	11.92	.57	57.35
23A	14.94	-	5.34	3.06	1.04	-	1.28	1.63	40.9	2.91	5.78	26.54	3.28	65.80
25	25.71	1.25	2.01	1.90	-	-	3.07	4.95	48.5	5.26	11.28	22.72	-	78.16
2F*	22.70	-	3.62	1.97	1.60	-	.74	1.57	30.8	3.67	8.38	11.12	11.04	66.41
7B	18.71	.78	3.45	1.05	-	3.18	1.14	2.63	49.8	9.62	6.11	13.99	.45	61.28
2A	20.81	1.29	3.19	3.92	-	1.29	.64	2.03	40.3	5.33	8.51	14.32	.64	61.94
12	22.38	1.61	3.38	.23	.46	1.84	.52	3.36	33.5	14.35	3.78	9.74	-	61.65
20	15.57	1.16	2.74	3.95	-	2.04	.79	1.62	44.8	5.19	8.19	10.02	.39	51.66
3C	20.16	1.66	3.27	-	-	-	1.46	1.58	-	2.28	6.99	13.14	.67	51.21
8	24.73	1.48	3.02	12.73	.50	4.86	3.60	3.16	34.3	2.59	9.19	17.73	-	83.59
1	10.07	-	3.42	.27	.39	2.99	.99	2.25	47.7	2.01	5.69	14.62	-	42.70
2E	16.09	-	3.20	6.65	-	-	.71	1.57	25.6	2.45	7.10	17.38	1.07	56.22
22B	23.17	-	2.99	-	.28	-	2.55	2.62	27.3	2.81	5.26	14.94	-	54.62
15	13.00	-	3.07	-	.62	1.53	1.31	2.59	26.7	3.20	6.22	14.32	-	45.86
13A	20.82	-	6.59	9.07	-	1.36	.45	1.67	47.5	6.72	4.81	24.22	.93	76.64
3A	8.25	.55	3.01	19.15	-	3.40	1.43	1.26	25.2	6.06	5.43	14.08	2.09	64.71
16	11.36	-	3.23	.51	-	-	2.00	3.52	30.3	10.89	4.16	9.55	-	45.22
28	20.47	-	2.36	-	-	4.58	.80	2.75	21.9	13.25	4.90	20.34	2.55	72.00
14	21.07	-	6.45	-	.74	-	.63	2.68	44.0	3.94	12.83	30.03	-	78.37
29	18.06	-	3.52	7.56	1.41	-	2.68	2.75	22.7	6.58	8.17	27.43	-	78.16
16B	24.18	-	5.20	.74	-	-	2.00	3.51	31.9	10.17	4.35	9.17	-	59.32
16C	15.95	-	3.00	.72	-	-	2.00	3.52	35.5	11.58	4.78	10.13	-	51.68
24	18.39	1.55	1.63	6.43	1.32	13.74	.46	1.81	40.5	7.67	7.51	21.44	1.54	83.49
Hi 12	19.71	1.33	3.42	3.52	.61	2.37	1.16	2.60	40.7	5.81	7.15	14.26	3.19	62.17
Low 12	18.20	1.38	3.24	6.05	.99	9.09	1.40	2.43	37.7	7.11	6.37	18.11	.99	67.44
Av. all	18.91	1.35	3.33	4.79	.83	5.05	1.28	2.51	39.1	6.50	6.73	16.28	2.20	64.95

\*Zante Currants

Table 4 - General Summary of Costs, Income and Earnings per Acre for Vineyards  
Producing Grapes for Wine - 1948

Serial No.	Variety	Number of acres	Average age of vines	Yield fresh tons per A.	Average price per ton	Total income per acre	Cultural labor & material per A.	Pickings and hauling per A.	Cash over head per A.	Total cash & labor per A.	Depreciation cost per A.	Interest cost per A.	Total all costs per A.	Management income per A.
Wine varieties - (mature bearing)														
22C	Carignane	8.0	18	18.25	30.00	547.50	57.59	155.13	18.62	231.34	18.98	27.86	278.18	269.32
7A	Alicantes	8.0	25	8.30	40.20	333.63	69.01	43.18	11.74	123.93	16.28	26.74	166.95	166.68
23B	Malaga	9.0	25	9.11	28.50	259.67	55.78	66.00	11.89	133.67	19.08	24.62	177.37	82.30
22A	Malaga	12.0	18	8.50	30.00	255.00	66.09	72.33	13.91	152.33	18.98	27.86	199.17	55.83
2G	W.Malaga	8.0	28	6.13	24.00	147.00	46.25	43.82	9.93	100.00	17.38	24.24	141.62	5.38
13C	Carignane	8.0	4	5.63	32.00	180.00	86.34	39.66	17.15	143.15	15.04	20.28	178.47	1.53
3B	Carignane	10.0	3	5.10	27.00	137.70	64.11	32.53	11.56	108.20	19.92	24.66	152.78	-15.08
Average		63.0	17	8.59	30.36	260.94	63.65	64.15	13.48	141.28	18.10	25.32	184.70	76.24
Wine varieties - (Young)														
2D	Tinta Cao	23.0	2	.52	35.00	18.26	60.07	8.61	8.95	77.63	6.38	27.04	111.05	-92.79
2B	Black	38.0	1	-	-	-	130.65	-	12.86	143.51	6.38	21.99	171.88	-
Thompson Seedless sold fresh														
10A		20.0	14	11.65	44.35	516.63	92.96	64.94	13.08	170.98	22.37	29.16	222.51	294.12
7C		20.0	25	11.36	29.46	334.48	61.25	108.41	15.72	185.38	17.78	27.74	230.90	103.58
13B		21.0	27	8.10	27.50	222.62	76.64	39.81	16.58	133.03	17.10	21.49	171.62	51.00
10C		7.0	3	9.22	30.00	276.71	70.28	92.88	14.91	178.07	22.37	29.16	229.60	47.11

The above table presents a general summary of the principal profit-determining factors for records in the study other than the Thompson seedless for raisins, as shown in the first 3 tables.

The "mature bearing" wine variety records at the top of the table are arranged downward according to decreasing management income per acre, as is the case for the other groups of records shown. It will be noted that #22c had an unusually high yield and was by far the most profitable record in this group. No. 3b was a young vineyard in which income failed to pay total cost of production. Averages for the relatively small number of wine-variety records should not be considered representative of this varieties in the county. On the average these records showed a little more profit per acre than the Thompson seedless raisin group.

The two records of "young" wine-variety vineyards in the study are listed below the averages for "mature bearing" vineyards. These are presented mainly to give an indication as to cost during the period of vineyard development.

The bottom portion of the table lists the 4 records of Thompson seedless in which the grapes were sold fresh. No. 10a was a block which was girdled and thinned and sold to the cannery. The good yield and relatively favorable cannery price in 1948 resulted in this vineyard being the most profitable of all records in the entire study. The other 3 Thompson records, all fresh grapes, were sold to the winery and, therefore, showed much lower incomes.

Table 5--COSTS, INCOME and EARNINGS per FRESH TON for VINEYARDS PRODUCING GRAPES for WINE--1948

Serial Number	Variety	Yield fresh tons per A.	Packing cost per T.	Harvesting cost per T.	Cultural labor cost per T.	Material cost per T.	Cash overhead per T.	Total cash & labor per T.	Depreciation per ton	Interest per ton	Total all costs per T.	Av. returns per ton	Management income per T.
Wine Varieties--(mature bearing)													
22C	Carignane	18.25	6.50	2.00	2.57	.58	1.02	12.67	1.04	1.53	15.24	30.00	14.76
7A	Alicantes	8.30	3.20	2.00	6.34	1.98	1.41	14.93	1.96	3.22	20.11	40.20	20.09
23B	Malagas	9.10	5.00	2.24	5.16	.97	1.30	14.67	2.10	2.70	19.47	28.50	9.03
22A	Malagas	8.50	6.51	2.00	5.99	1.78	1.64	17.92	2.23	3.28	23.43	30.00	6.57
2G	W. Malagas	6.13	4.76	2.40	5.46	2.09	1.62	16.33	2.83	3.96	23.12	24.00	.88
13C	Carignane	5.63	4.80	2.25	14.03	1.32	3.05	25.45	2.67	3.61	31.73	32.00	.27
3B	Carignane	5.10	5.50	.88	9.06	3.51	2.27	21.22	3.90	4.84	29.96	27.00	-2.96
Average		8.59	5.48	1.99	5.89	1.51	1.57	16.44	2.10	2.95	21.49	30.36	8.87
Wine Varieties--(young)													
2D	Tinta Cao	.52	13.66	2.84	92.72	22.41	17.16	148.79	12.23	51.83	212.85	35.00	-177.85
2B	Wine-Black	-	-	-	-	-	-	-	-	-	-	-	-
THOMPSON SEEDLESS Sold Fresh													
10A		11.65	3.84	1.74	6.51	1.47	1.12	14.68	1.92	2.50	19.10	44.35	25.25
7C		11.36	5.62	3.93	4.44	.96	1.38	16.33	1.57	2.44	20.34	29.46	9.12
13B		8.10	3.40	1.52	8.20	1.26	2.05	16.43	2.11	2.66	21.20	27.50	6.30
10C		9.22	3.76	6.31	6.15	1.47	1.61	19.30	2.43	3.16	24.89	30.00	5.11

Table 5 gives a comparison of individual costs, income and earnings on a fresh ton basis for the same vineyards as in the previous table. Records are arranged in the same order. It will be noted here that yield per acre is the most important factor in producing low cost production.

Table 6 - Cultural Costs per Acre for Vineyards Producing Grapes for Wine - 1948

Serial No.	Pruning	Brush disposal	Tying and twine	Stake & Trellis Work L & M.	Sucker, top, girdle & thin	Fertilize & cov. crop L & M	Mildew and pest control		Irrigation			Tillage and hoeing	Other Labor & material costs	Total cultural labor & material
							Labor	Material	Acre Inches per A.	Labor cost	Water cost			
Wine varieties - (mature bearing)														
22C	12.33	-	-	-	4.30	-	1.06	1.03	54.1	6.47	9.63	22.77	-	57.59
7A	13.73	-	-	-	-	5.37	1.99	5.04	55.5	9.71	6.11	27.06	-	69.01
23B	8.50	-	-	-	3.71	-	2.04	3.03	40.9	2.91	5.78	26.53	3.28	55.78
22A	11.50	.80	-	6.04	1.00	-	2.55	3.30	40.6	4.32	7.43	25.82	3.33	66.09
2G	14.34	-	-	-	-	4.65	.69	1.57	41.6	5.90	11.06	8.04	-	46.25
13C	20.82	-	-	-	25.59	1.36	.45	1.67	47.4	6.72	4.81	24.22	.70	86.34
3B	9.03	.55	2.84	10.85	-	10.48	1.43	1.27	25.1	6.06	5.43	14.07	2.10	64.11
Average	12.61	.69	2.84	8.23	7.69	5.76	1.54	2.44	42.8	5.86	7.12	21.37	2.46	63.65
Wine varieties (young)														
2D	2.96	-	18.23*	6.88	1.67	-	.12	.27	11.1	1.12	3.51	9.82	15.49	60.07
2B	-	-	33.04*	66.60	-	-	-	-	7.6	2.04	2.65	9.46	16.86	130.65
Thompson Seedless sold fresh														
10A	18.45	.97	2.01	6.28	33.99	-	1.66	6.16	48.8	2.08	8.88	11.91	.57	92.96
7C	18.71	.98	3.45	1.08	-	3.18	1.14	2.60	49.7	9.62	6.11	13.99	.42	61.28
13B	20.82	-	6.59	9.07	-	1.36	.45	1.67	47.4	6.72	4.81	24.22	.93	76.64
10C	18.45	.97	2.00	-	19.82	-	1.10	5.17	45.7	1.92	8.36	11.92	.57	70.28

\*Includes training vines

The above table gives an analysis of cultural costs for vineyards in the study other than Thompson seedless for raisins. This table is presented mainly for use by cooperators in the study in comparing their costs and practices with others. Those with exceptionally high costs for certain operations might find that adjustments can be made which will increase their efficiency of production with resulting higher net earnings.

Table 7 - Cash Overhead Costs per Acre - 1948

A breakdown of Cash Overhead Costs is shown in the following table for averages of the raisin and wine variety records. Spaces are provided for inserting individual figures for comparison. Costs for the various items are based upon the average reporting such costs. Since all records did not report costs for all items

	Thompsons for Raisins			Wine Varieties		
	Average	Your record	Your record	Average	Your record	Your record
General expense	\$7.15			\$6.39		
County taxes	4.84			5.23		
Repairs	2.24			1.33		
Compensation insurance	1.23			1.05		
Average total cash overhead	14.37			13.48		

the average totals are less than the sum of the items. For further information on cash overhead, see page on "Explanation of terms".

Table 8 - Vine, Stake and Trellis Values and Depreciation per Acre  
The following schedule was applied to all records in the study

	Land \$100-175		Land \$200-275		Land \$300-375	
	Orig. Value	Deprec.	Orig. Value	Deprec.	Orig. Value	Deprec.
Thompson seedless	\$340	\$11.50	\$370	\$12.50	\$400	\$13.50
Wine varieties	300	10.00	330	11.00	360	12.00

Table 9 - Investment and Depreciation Costs per Acre - 1948

Details of investment overhead costs are given in the table below. Spaces are provided for inserting individual figures for comparison with the averages. Investment values shown in this table are not intended to represent the amount of capital required to enter the grape growing business since all figures except land are based upon one half of the original cost. (see page on "Explanation of Terms" for additional discussion) Average investment and depreciation figures for the various items are based upon the acreages reporting such facilities. Average totals are less than a sum of the items since all records did not have all items.

	Thompsons for Raisins		Wine Varieties	
	Average	Your record	Average	Your record
<b>Investment per acre:</b>				
Vines, stakes and trellises	\$186.22		\$171.67	
General improvements	11.56		15.45	
Irrigation system	36.80		38.23	
Tillage equipment	4.38		4.98	
Dust & spray equipment	2.15		2.01	
Drying equipment	5.30		-	
Miscellaneous equipment	5.67		10.55	
Land	234.72		265.87	
Average total per acre	484.36		506.48	
Tractors, trucks, horses	13.06		16.28	
Interest on average total @ 5%	24.22		25.32	
<b>Depreciation per acre:</b>				
Vines, stakes and trellises	12.58		11.44	
General improvements	.78		.88	
Irrigation system	3.14		3.57	
Tillage equipment	.65		.71	
Dust & Spray equipment	.30		.25	
Drying equipment	.64		-	
Miscellaneous equipment	.80		1.40	
Average total per acre	18.62		18.10	
Tractors, trucks, horses	2.21		2.88	