

THOMPSON SEEDLESS FOR TABLE USE  
 Sample Cost of Establishing a Vineyard  
 Cost Analysis Worksheet - 1982

planted on a 120-acre unit, vines spaced at 8' x 12'. Labor at \$5.25 and \$6.25 per hour total. Tractor per hour cash costs \$5.85, depreciation \$2.70 and interest \$1.60. Wages include Social Security, Workmen's Compensation, insurance and all other fringe benefits. Yield of 5 tons for winery.

YIELD: Tons Fresh Fruit Per Acre	Costs Per Acre		
	1st Year	2nd Year	3rd Year
	-	-	5
<b>Pre-Harvest Cash Costs:</b>			
Fumigate: materials + application	\$ 270.		
Land preparation: chisel, disc, float, etc.	135.		
Rootings: 454 (20, 2nd yr.) @ 35¢	159.	\$ 7.	
Trim and misc. planting: labor 8 hrs.	42.		
Machine planting: 114 per vine (1½ hrs. labor, 2nd yr.)	50.	8.	
Stakes (treated): 454 7-foot @ 95¢		431.	
End posts (treated): 11 8-foot @ \$5.25		58.	
Stake and set end posts: 18¢ stakes and \$4.50 end posts		131.	
Wire: 328 lbs. #13 high tensile @ 40¢/lb.		131.	
String four wires and staple		70.	
Attach crossarms and braces: 32 hrs. labor			\$ 168.
Crossarms: 3 ft. @ 33¢, braces @ 4¢ + staples, nails, tie wire @ 4¢		186.	
Train and sucker: 24 hrs. labor, 2nd yr.; 18 hrs. labor, 3rd yr.		126.	37.
Prune and tie: 5 hrs. labor, 2nd yr.; 18 hrs. labor, 3rd yr.		26.	95.
Rabbit control	15.	8.	
Irrigation labor: 5 hrs. each yr. @ \$6.25	31.	31.	31.
Water-power and/or district tax: 1, 2, 3½ ac. ft. @ \$30	30.	60.	105.
Irrigation preparation and cultivation: 6 hrs. labor + 4 hrs. tractor, 1st yr.; then 8 hrs. labor + 4 hrs. tractor, 1st yr.	59.	69.	69.
Fertilizer @ 35¢/lb. (25 lbs. N, 2nd yr.; 50 lbs. N, 3rd yr.) + \$5/acre application		14.	23.
Mildew control: 2 hrs. labor + 1½ tractor hrs. + materials @ \$11			32.
Pest management and materials			65.
Herbicides: materials + application	25.	25.	25.
Misc. labor, materials, tractor	30.	25.	30.
County taxes	45.	45.	65.
Repairs, except tractor	30.	27.	30.
Business and office costs, operating capital, insurance, etc.	74.	118.	60.
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$ 995.</b>	<b>\$1596.</b>	<b>\$ 835.</b>
<b>Harvest Costs:</b>			
Contract @ \$40/ton - pick and haul			\$ 200.
<b>TOTAL HARVEST COSTS</b>			<b>\$ 200.</b>
<b>TOTAL CASH COSTS</b>	<b>\$ 995.</b>	<b>\$1596.</b>	<b>\$1035.</b>

Depreciation:

Irrigation system: \$625, 20 yr. life	\$ 31.	\$ 31.	\$ 31.
Buildings and equipment, except tractor: \$520, 12 yr. life	43.	43.	43.
Tractor: \$2.70/hr.	14.	14.	18.
<b>TOTAL DEPRECIATION</b>	<b>\$ 88.</b>	<b>\$ 88.</b>	<b>\$ 92.</b>

Interest on Investment at 12%:

Irrigation system: ½ cost \$313	\$ 38.	\$ 38.	\$ 38.
Buildings and equipment, except tractor: ½ cost \$260	31.	31.	31.
Tractor: \$1.60/hr.	8.	8.	10.
Land: \$5500/acre	660.	660.	660.
Interest on accumulated costs		218.	535.
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>\$ 737.</b>	<b>\$ 955.</b>	<b>\$1274.</b>
<b>TOTAL COST FOR THE YEAR</b>	<b>\$1820.</b>	<b>\$2639.</b>	<b>\$2401.</b>
<b>CREDIT FOR FRUIT @\$200/TON FOR JUICE</b>			<b>\$1000.</b>
<b>NET COST FOR THE YEAR</b>	<b>\$1820.</b>	<b>\$2639.</b>	<b>\$1401.</b>
<b>TOTAL ACCUMULATED COST</b>	<b>\$1820.</b>	<b>\$4459.</b>	<b>\$5860.</b>

About This Sheet

This sheet is one of a series on sample costs of producing grapes in the San Joaquin Valley. This series includes: Thompson Seedless for Raisins and Wine, Thompson Seedless for Table Use, Wine Varieties, Emperor, and Ribier or Cardinal. The input and cost data are to be used only as guides in determining the production costs for a specific vineyard and to help growers analyze costs and practices that would increase production efficiency. The figures shown are based on what are considered good management practices in many vineyards. They do not represent industry averages.

**YIELD** - Yield is the most important factor affecting costs per ton and profit per acre. The yield per acre used in this sample is average over a period of years for a typical, well-managed vineyard. Although this figure is higher than the industry average, some vineyards do better.

**IRRIGATION** - Sample costs for irrigation labor and water costs are based on a pumping system with pipeline. Labor cost per acre is affected by the number of irrigations, quantity applied, and size of head. Large heads of water may lower the labor costs. When all the water is from an irrigation district, the investment overhead costs of depreciation and interest on irrigation facilities are normally lower.

**PEST AND DISEASE CONTROL** - Dusting and spraying costs may vary considerably from year to year. Control measures required also vary between vineyards. The sample costs shown on this sheet are based on average conditions.

Prepared by: Harry Andris, Farm Advisor, Fresno County; Robert Beede, Farm Advisor, Kings County; Peter Christensen, Farm Advisor, Fresno County; George Leavitt, Farm Advisor, Madera County; Maxwell Norton, Farm Advisor, Merced County; William Peacock, Farm Advisor, Tulare County; Fred Jensen, Extension Viticulturist, Parlier; Edward Yeary, Area Farm Management Specialist, Parlier; and Lynn Horel, Staff Research Associate, Davis.

THOMPSON SEEDLESS FOR TABLE USE  
 Sample Costs for a Mature Vineyard  
 Cost Analysis Worksheet - 1982

Based on a 120-acre unit, vines spaced at 8' x 12'. Labor costs at \$5.25 and \$6.25 per hour total. Tractor per hour cash costs at \$5.85, depreciation \$2.70, interest \$1.60. Wages include Social Security, Workmen's Compensation, insurance and all other fringe benefits. Yield of 522, 23-pound lugs (87/ton), 6 tons shipped and 2.5 tons culls.

	Sample Costs		My Costs	
	Per Acre	Per Lug	Per Acre	Per Lug
<b>Pre-Harvest Cash Costs:</b>				
Pruning: 35¢/vine, 454/acre		\$ 159.		
Brush disposal: every middle, contract		10.		
Tying		25.		
Fertilizer: 60 lbs. N @ 35¢ + \$5/acre application		26.		
Girdling: 14 hrs. labor		74.		
Gibberellin spray: Materials + application		130.		
Thinning: 41 hrs. labor		215.		
Mildew control: 2½ hrs. labor + 2 hrs. tractor + materials @ \$12		39.		
Pest management and materials		75.		
Herbicide: materials + application		25.		
Irrigation preparation and cultivation: 4 hrs. labor + 4 hrs. tractor		48.		
Irrigate: 6 hrs. labor @ \$6.25		38.		
Water-power and/or district tax: 4 ac. ft. @ \$30		120.		
Misc. labor: 8 hrs. labor + 2 hrs. tractor		56.		
Misc. materials, stakes, twine, etc.		28.		
County taxes		65.		
Repairs, except tractor		30.		
Business and office costs, operating capital, insurance, etc.		93.		
<b>TOTAL PRE-HARVEST CASH COSTS</b>		<b>\$1256.</b>	<b>\$2.41</b>	
<b>Depreciation:</b>				
Vines, stakes, trellis: \$5860, 30 yr. life		\$ 195.		
Irrigation system: \$625, 20 yr. life		31.		
Buildings and equipment, except tractor: \$520, 12 yr. life		43.		
Tractor: 8 hrs. @ \$2.70		22.		
<b>TOTAL DEPRECIATION</b>		<b>\$ 291.</b>	<b>\$ .56</b>	
<b>Interest on Investment at 12%:</b>				
Vines, stakes, trellis: ½ cost \$2920		\$ 350.		
Irrigation system: ½ cost \$313		38.		
Buildings and equipment, except tractor: ½ cost \$260		31.		
Tractor: 8 hrs. @ \$1.60		13.		
Land: \$5500/acre		660.		
<b>TOTAL INTEREST ON INVESTMENT</b>		<b>\$1092.</b>	<b>\$2.09</b>	
<b>TOTAL PRE-HARVEST COSTS</b>		<b>\$2639.</b>	<b>\$5.06</b>	

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Cost Per Lug of Packed Fruit

HOUSE PACKED

FIELD PACKED

Pre-harvest cost	\$5.06
Pick and haul	.85
Packinghouse costs	2.50
<b>TOTAL</b>	<b>\$8.41</b>
NET CREDIT - CULLS \$100/TON	.48
NET F.O.B. COST*	\$7.93

Pre-harvest cost	\$5.06
Pick, pack, supervision	1.50
Boxes, etc.	1.40
Spread boxes, swamp, haul	.35
<b>TOTAL</b>	<b>\$8.31</b>
NET CREDIT - STRIPPING	-
NET F.O.B. COST*	\$8.31

\*Selling commission, Table Grape Commission assessment, and any inspection charges are not included.

Total F.O.B. Cost Per Lug at Varying Yields

YIELD: Packed lugs	300	400	5.75 tons	7 tons
			500	600
House packed	\$11.67	\$9.47	\$8.15	\$7.27
Field packed	\$12.05	\$9.85	\$8.53	\$7.65

\$9,075/acre

\$9,925/acre

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CORDON TRAINED, SPUR-PRUNED TABLE GRAPES  
 (Emperor, Flame Seedless, Ribier, Etc.)  
 Cost of Establishing a Vineyard  
 Cost Analysis Worksheet - 1982

Based on a 120-acre unit, vines spaced at 8' x 12'. Labor @ \$5.25 and \$6.25 per hour total. Tractor per hour cash costs \$5.85, depreciation \$2.70, and interest \$1.60. Yield of 300, 23-pound lugs (87/ton), 3.4 tons packed and 1.6 tons culls.

YIELD: Tons/Acre	Costs Per Acre		
	1st Year	2nd Year	3rd Year
	-	-	5
<b>Pre-Harvest Cash Costs:</b>			
Fumigate: materials + application	\$ 270.		
Land Preparation: chisel, float, disc., etc.	135.		
Rootings: 454 (+20, 2nd yr.) @ 35¢	159.	\$ 7.	
Trim and misc. planting: labor 8 hrs.	42.		
Machine planting @ 11¢ (+1½ hrs. labor, 2nd yr.)	50.	8.	
Stakes (treated): 454 7-foot @ 95¢		431.	
End posts (treated): 11 8-foot @ \$5.25		58.	
Stake & set end posts: 18¢ stakes + \$4.50 end posts		131.	
Wire: #13 high tensile, 2nd yr., 82 lbs.;			
3rd yr., 164 lbs. @ 40¢/lb.		33.	\$ 66.
String wire and staple: one, 2nd yr.,			
two, 3rd yr.		30.	47.
Attach crossarms and braces: 32 hrs. labor			168.
Crossarms: 3 ft. @ 33¢, braces @ 4¢			
+ staples, nails, tie wires @ 4¢			186.
Train and sucker: 40 hrs. labor, 2nd yr.;			
10 hrs. labor, 3rd yr.		210.	53.
Prune and tie: 5 hrs. labor, 2nd yr.;			
12 hrs. labor, 3rd yr.		26.	63.
Rabbit control	15.	8.	
Irrigation labor, 5 hrs. each yr. @ \$6.25	31.	31.	31.
Water-power and/or district tax:			
1, 2, & 3½ ac. ft. @ \$30	30.	60.	105.
Irrigation preparation and cultivation:			
6 hrs. labor + 4 hrs. tractor, 1st yr.; then,			
8 hrs. labor + 4 hrs. tractor	59.	69.	69.
Fertilizer: 35¢/lb. (25 lbs. N, 2nd yr.;			
40 lbs. N, 3rd yr.) + \$5/acre application		14.	19.
Mildew control: 2 hrs. labor + 2 tractor hrs.			
+ material @ \$15			39.
Pest management and materials			85.
Herbicide: materials + application	25.	25.	25.
Vine hand work, 18 hrs.			95.
Misc. labor, materials, tractor	30.	25.	30.
County taxes	45.	45.	65.
Repairs, except tractor	30.	27.	30.
Business & office costs, operating capital,			
insurance, etc.	74.	99.	94.
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$ 995.</b>	<b>\$1337.</b>	<b>\$1270.</b>
<b>Invest Costs:</b>			
Price of fruit to grower is net value after harvest			
<b>TOTAL CASH COSTS</b>	<b>\$ 995.</b>	<b>\$1337.</b>	<b>\$1270.</b>

**Depreciation:**

Irrigation system: \$625, 20 yr. life	\$ 31.	\$ 31.	\$ 31.
Buildings and equipment, except tractor: \$520, 12 yr. life	43.	43.	43.
Tractor: \$2.70/hr.	11.	11.	19.
<b>TOTAL DEPRECIATION</b>	<b>\$ 85.</b>	<b>\$ 85.</b>	<b>\$ 93.</b>

**Interest on Investment at 12%:**

Irrigation system: ½ cost \$313	\$ 38.	\$ 38.	\$ 38.
Buildings and equipment, except tractor: ½ cost \$260	31.	31.	31.
Tractor: \$1.60/hr.	6.	6.	11.
Land: \$5500/acre	660.	660.	660.
Interest on accumulated costs	-	218.	503.
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>\$ 735.</b>	<b>\$ 953.</b>	<b>\$1243.</b>
<b>TOTAL COST FOR THE YEAR</b>	<b>\$1815.</b>	<b>\$2375.</b>	<b>\$2606.</b>
<b>CREDIT FOR FRUIT AT \$270 PER TON</b>	<b>-</b>	<b>-</b>	<b>\$1350.</b>
<b>NET COST FOR THE YEAR</b>	<b>\$1815.</b>	<b>\$2375.</b>	<b>\$1256.</b>
<b>TOTAL ACCUMULATED COST</b>	<b>\$1815.</b>	<b>\$4190.</b>	<b>\$5446.</b>

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EMPEROR TABLE GRAPES  
Sample Costs for a Mature Vineyard  
Cost Analysis Worksheet - 1982

Based on a 120-acre unit, vines spaced at 8' x 12'. Labor at \$5.25 and \$6.25 per hour total. Tractor per hour cash costs \$5.85, depreciation \$2.70, interest \$1.60. Yield of 457, 23-pound lugs (87/ton), 5.25 tons shipped and 1.75 tons culls. Wages include Social Security, Workmen's Compensation, Insurance, and all other fringe benefits.

	Sample Costs		My Costs	
	Per Acre	Per Lug	Per Acre	Per Lug
<b>Pre-Harvest Cash Costs:</b>				
Pruning: 25¢/vine, 454/acre		\$ 114.		
Brush disposal: alternate middles, contract		7.		
Fertilizer: 50 lbs. N 35¢ + \$5 application		23.		
Mildew control: 3 hrs. labor + 2½ hrs. tractor + materials @ \$15		48.		
Pest management, disease control & materials		98.		
Herbicide: materials + application		25.		
Irrigation preparation and cultivation: 4 hrs. labor + 4 hrs. tractor		48.		
Irrigate: 5 hrs. labor @ \$6.25		31.		
Water-power and/or district tax: 4½ ac. ft. @ \$30 per ac. ft.		135.		
Fruit exposure: 17 hrs. labor		89.		
Misc. labor: 8 hrs. labor + 2 hrs. tractor		56.		
Misc. materials, stakes, etc.		60.		
County taxes		65.		
Repairs, except tractors		30.		
Business & office costs, operating capital, insurance, etc.		66.		
<b>TOTAL PRE-HARVEST CASH COSTS</b>		<b>\$ 895.</b>	<b>\$1.96</b>	
<b>Depreciation:</b>				
Vines, stakes, trellis: \$5446, 20 yr. life		\$ 272.		
Irrigation system: \$625, 20 yr. life		31.		
Buildings and equipment, except tractor: \$520, 12 yr. life		43.		
Tractor: 8½ hrs. @ \$2.70		23.		
<b>TOTAL DEPRECIATION</b>		<b>\$ 369.</b>	<b>\$ .81</b>	
<b>Interest on Investment at 12%:</b>				
Vines, stakes, trellis: ½ cost \$2716		\$ 326.		
Irrigation system: ½ cost \$313		38.		
Buildings and equipment, except tractor: ½ cost \$260		31.		
Tractor: 8½ hrs. @ \$1.60		14.		
Land: \$5500/acre		660.		
<b>TOTAL INTEREST ON INVESTMENT</b>		<b>\$1069.</b>	<b>\$2.34</b>	
<b>TOTAL PRE-HARVEST COST</b>		<b>\$2333.</b>	<b>\$5.11</b>	

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Cost Per Lug of Packed Fruit

HOUSE PACKED

Pre-harvest cost	\$5.11
Pick and haul	.75
Packinghouse cost	2.50
Cold storage - 3 months	.75
<b>TOTAL</b>	<b>\$9.11</b>
NET CREDIT - CULLS @ \$100/T	.38
NET F.O.B. COSTS*	\$8.73

FIELD PACKED

Pre-harvest cost	\$5.11
Pick and haul	1.35
Packinghouse cost	1.40
Spread boxes, swamp, haul	.35
Cold storage - 3 months	.75
<b>TOTAL</b>	<b>\$8.96</b>
NET CREDIT - STRIPPINGS	--
NET F.O.B. COSTS*	\$8.96

\*Selling commission, Table Grape Commission assessment, inspection and wrapping are not included.

Total F.O.B. Cost Per Lug at Varying Yields

YIELD: Packed lugs	300	400	500	600
House packed	\$11.40	\$9.45	\$8.29	\$7.51
Field packed	\$11.63	\$9.68	\$8.52	\$7.74

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WINE VARIETIES  
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	Sample Costs		My Costs	
	Per Acre	Per Lug	Per Acre	Per Lug
<b>Pre-Harvest Cash Costs:</b>				
Pruning: contract @ 22¢/vine, 495 vines		\$ 109.		
Brush disposal: every middle, contract		10.		
Fertilizer: 60 lbs. N @ 35¢ + \$5/acre application		26.		
Mildew control: 2 hrs. labor + 1½ hr. tractor + materials @ \$11		32.		
Pest management and materials		75.		
Herbicide: materials + application		25.		
Irrigation preparation and cultivation: 4 hrs. labor + 4 hrs. tractor		48.		
Irrigate: 5 hrs. labor @ \$6.25		31.		
Water-power and/or district tax: 3½ ac. ft. @ \$15		53.		
Misc. labor: 3 hrs labor + 1 hr. tractor		23.		
Misc. materials		28.		
County taxes		65.		
Repairs, except tractor		30.		
Business and office costs, operating capital, insurance, etc.		44.		
<b>TOTAL PRE-HARVEST CASH COSTS</b>		<b>\$ 599.</b>		
<b>Depreciation:</b>				
Vines, stakes, trellis: \$5405, 30 yr. life		\$ 181.		
Irrigation system: \$625, 20 yr. life		31.		
Buildings and equipment, except tractor: \$440, 12-yr. life		37.		
Tractor: 6½ hrs. @ \$2.70		18.		
<b>TOTAL DEPRECIATION</b>		<b>\$ 267.</b>		
<b>Interest on Investment at 12%:</b>				
Vines, stakes, trellis: ½ cost \$2703		\$ 324.		
Irrigation system: ½ cost \$313		38.		
Buildings and equipment, except tractor: ½ cost \$220		26.		
Tractor: 6½ hrs. @ \$1.60		10.		
Land: \$5500/acre		660.		
<b>TOTAL INTEREST ON INVESTMENT</b>		<b>\$1058.</b>		
<b>TOTAL COST EXCEPT HARVESTING</b>		<b>\$1924.</b>		
<b>Harvesting and Total Costs:</b>				
		<b>Per Ton</b>		
Total cost, except harvesting		\$ 192.		
Pick and haul to winery - contract \$45/ton		45.		
Misc. harvesting cost				
<b>TOTAL COST OF PRODUCTION PER TON</b>		<b>\$ 237.</b>		

## Total Cost of Production Per Ton at Varying Yields

6 tons = \$367.	8 tons = \$286.	10 tons = \$237.	12 tons = \$205.
14 tons = \$182.	16 tons = \$165.	18 tons = \$152.	

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THOMPSON SEEDLESS GRAPES FOR RAISINS. OR WINE

Sample Costs for a Mature Vineyard

Cost Analysis Worksheet - 1982

used on a 120-acre unit, vines spaced at 7' x 12'. Labor costs at \$5.25 and \$6.25 per hour total. Tractor per hour cash costs at \$5.85, depreciation \$2.70, and interest \$1.60. Wages include Social Security, Workmen's Compensation, insurance and all other fringe benefits. Yield of 2 tons raisins or 9 tons for winery.

	Sample Costs		My Costs	
	Per Acre	Per Ton	Per Acre	Per Ton
<b>Pre-Harvest Cash Costs:</b>				
Pruning: contract @ 22¢/vine, 519/acre	\$ 114.			
Brush disposal: alternate middles, contract	7.			
Tying vines: 3.5¢/vine contract	18.			
Fertilizer: 50 lbs. N @ 35¢/lb. + \$5/acre application	23.			
Mildew control: 2 hrs. labor + 1½ hr. tractor + materials @ \$11	21.			
Pest management and materials	75.			
Herbicides: materials & application	25.			
Irrigation preparation and cultivation: 4 hrs. labor + 4 hrs. tractor	48.			
Irrigate: 5 hrs. labor @ \$6.25	31.			
Water-power and/or district tax: 3½ ac. ft. @ \$12	42.			
Misc. labor: 3 hrs. labor + 1 hr. tractor	23.			
Misc. materials	28.			
County taxes	65.			
Repairs, except tractor	30.			
Business and office costs, operating capital, insurance, etc. (Wine = \$43)	44.			
<b>TOTAL PRE-HARVEST CASH COSTS-RAISINS (Wine = \$593)</b>	<b>\$ 594.</b>	<b>\$297.</b>		
<b>Depreciation:</b>				
Vines, stakes, trellis: \$5212, 30 yr. life	\$ 174.			
Irrigation system: \$625, 20 yr. life	31.			
Buildings and equipment, except tractor: \$500, 12 yr. life	42.			
Tractor: 7 3/4 hrs. @ \$2.70 (Wine = 6½ hrs. @ \$18)	21.			
<b>TOTAL DEPRECIATION-RAISINS (Wine = \$263)</b>	<b>\$ 268.</b>	<b>\$134.</b>		
<b>Interest on Investment at 12%:</b>				
Vines, stakes, trellis: ½ cost \$2596	\$ 312.			
Irrigation system: ½ cost \$313	38.			
Buildings and equipment, except tractor: ½ cost \$250	30.			
Tractor: 7 3/4 hrs. @ \$1.60 (Wine = 6½ hrs. = \$10)	12.			
Land: \$5500/acre	660.			
<b>TOTAL INTEREST ON INVESTMENT-RAISINS (Wine = \$1050)</b>	<b>\$1052.</b>	<b>\$526.</b>		
<b>TOTAL COST EXCEPT HARVESTING-RAISINS (Wine = \$1906)</b>	<b>\$1914.</b>	<b>\$957.</b>		

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Costs Per Ton

	RAISINS		WINERY FRUIT	
	Sample Costs	My Costs	Sample Costs	My Costs
<b>Harvesting and Total Costs:</b>				
Total cost except harvesting		\$ 957.	\$ 212.	
Pick & haul for winery-contract			40.	
Terracing & pulling back, 3/4 hr. labor, + 3/4 hr. tractor		9.		
Pick for raisins - 450 trays/ton @ 22¢		99.		
Turn & roll - contract, \$35/1,000 trays each operation		32.		
Box and shake - 4 3/4 hrs. labor + 1/2 hr. tractor		28.		
Haul to processor		9.		
Paper trays - 460 trays @ \$42/1,000		19.		
Forklift cost		9.		
Raisin rain insurance \$500/ton coverage		37.		
Misc. harvest includes sweat or bin rental		23.		
<b>TOTAL HARVEST COST</b>		<b>\$ 265.</b>	<b>\$ 40.</b>	
<b>TOTAL COST OF PRODUCTION/TON*</b>		<b>\$1222.</b>	<b>\$ 252.</b>	

\*Inspection and Raisin Advisory Board are not included.

Total Cost of Production Per Ton at Varying Yields

<b>RAISINS:</b>	1.5 tons = \$1540.	1.8 tons = \$1328.	2.3 tons = \$1097.
	2.5 tons = \$1030.	3.0 tons = \$ 903.	
<b>WINE:</b>	6.7 tons = \$ 325.	8.0 tons = \$ 278.	10.4 tons = \$ 223.
	11.1 tons = \$ 212.	13.3 tons = \$ 183.	

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THOMPSON SEEDLESS GRAPES FOR RAISINS OR WINE  
Sample Costs to Establish a Vineyard - 1982

Based on a 120-acre unit, vines spaced at 7' x 12'. Labor \$5.25 and \$6.25 per hour total. Tractor per hour cash cost \$5.85, depreciation \$2.70 and interest \$1.60. Wages include Social Security, Workmen's Compensation, insurance and all other fringe benefits. Yield of 4.5 tons for winery or 1 ton for raisins.

YIELD: Tons dry fruit per acre	Costs Per Acre		
	1st Year	2nd Year	3rd Year
	-	-	1
<b>Pre-Harvest Cash Costs:</b>			
Fumigate: materials & application	\$ 270.		
Land preparation: chisel, disc, float, etc.	135.		
Rootings: 519 at 35¢ (+25, 2nd yr.)	182.	\$ 9.	
Trim and misc. planting: labor 8 hrs.	42.	8.	
Machine planting: 11¢/vine (+2 hrs. labor, 2nd yr.)	57.	11.	
Stakes (treated): 519 7-foot @ 95¢		493.	
End posts (treated): 11 8-foot @ \$5.25		58.	
Stake and set end posts: 18¢ stakes + \$4.50 end posts		143.	
Wire: 164 lbs. #13 high tensile, 40¢/lb.		66.	
*String two wires and staple		50.	
Training & suckering: 22 hrs. labor, 2nd yr.; 6 hrs. labor, 3rd yr.		116.	\$ 32.
Tying materials		6.	4.
Prune and Tie: 5 hrs. labor, 2nd yr.; 18 hrs., 3rd yr.		26.	95.
Rabbit control	15.	8.	
Irrigation: 5 hrs. labor each year @ \$6.25	31.	31.	31.
Water-power and/or district tax: 1, 2, 3½ ac. ft. @ \$12	12.	24.	42.
Irrigation preparation and cultivation: 6 hrs. labor + 4 hrs. tractor, 1st yr.; then 8 hrs. labor + 4 hrs. tractor	59.	69.	69.
Fertilizer: 35¢/lb. (30 lbs. N, 2nd yr. and 50 lbs. N, 3rd yr.) + \$5/acre application		16.	23.
Mildew control: 2 hrs. labor + 1½ hrs. tractor + materials @ \$11			32.
Pest management and materials			65.
Herbicides: materials and application	25.	25.	25.
Misc. labor, materials, 1 hr. tractor	30.	25.	30.
County taxes	45.	45.	65.
Repairs, except tractor	30.	27.	30.
Office and business costs	75.	100.	42.
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$1008.</b>	<b>\$1356.</b>	<b>\$ 585.</b>
<b>TOTAL HARVEST COSTS</b>			<b>\$ 260.</b>
<b>TOTAL CASH COSTS</b>	<b>\$1008.</b>	<b>\$1356.</b>	<b>\$ 845.</b>
<b>Depreciation:</b>			
Irrigation system: \$625, 20 yr. life	\$ 31.	\$ 31.	\$ 31.
Buildings and equipment, except tractor: \$500, 12 yr. life	42.	42.	42.
Tractor: \$2.70/hr.	14.	14.	18.
<b>TOTAL DEPRECIATION</b>	<b>\$ 87.</b>	<b>\$ 87.</b>	<b>\$ 91.</b>

\*Cost of adding one more wire with 24-inch crossarm is about \$230, 2nd yr.

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Interest on Investment at 12%:

Irrigation system: ½ cost \$313	\$ 38.	\$ 38.	\$ 38.
Buildings and equipment, except tractor: ½ cost \$250	30.	30.	30.
Tractor: \$1.60/hr.	8.	8.	10.
Land: \$5500/acre	660.	660.	660.
Interest on accumulated costs		220.	508.
TOTAL INTEREST ON INVESTMENT	\$ 736.	\$ 956.	\$1246.
TOTAL COST FOR THE YEAR	\$1831.	\$2399.	\$2182.
CREDIT FOR FRUIT AT \$1200/TON RAISINS			\$1200.
NET COST FOR THE YEAR	\$1831.	\$2399.	\$ 982.
TOTAL ACCUMULATED COST	\$1831.	\$4230.	\$5212.

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WINE VARIETIES  
 Cost of Establishing a Vineyard  
 Cost Analysis Worksheet - 1982

ed on a 120-acre unit, vines spaced at 8' x 11', 495 vines/acre. Labor costs at \$5.25 and \$6.25 per hour total. Tractor per hour cash costs \$5.85, depreciation \$2.70 and interest \$1.60. Wages include Social Security, Workmen's Compensation, insurance and all other fringe benefits. Yield of 5 tons.

YIELD (tons/Acre)	Costs Per Acre		
	1st Year	2nd Year	3rd Year
	-	-	5
<b>Pre-Harvest Cash Costs:</b>			
Fumigate: materials + application	\$ 270.		
Land preparation: chisel, disc, float, etc.	135.		
Rootings: 495 (+25, 2nd yr.) @ 37¢	183.	\$ 9.	
Trim and misc. planting: labor 8 hrs.	42.		
Machine planting: 11¢ per vine (+2 hrs., 2nd yr.)	54.	11.	
Metal stakes: 495 7-foot @ \$1.25		619.	
End posts (treated): 12 8-foot @ \$5.25		63.	
Stake and set end posts: 18¢ stakes + \$4.50 end posts		143.	
Wire: 246 lbs. #13 high tensile @ 40¢/lb. String two wires & attach metal stake		98.	
Training and suckering: 40 hrs. labor, 2nd yr.; 10 hrs. labor, 3rd yr.		210.	\$ 53.
Tying materials		12.	6.
Prune and tie: 5 hrs. labor, 2nd yr.; 12 hrs. labor, 3rd yr.		26.	63.
Rabbit control	15.	8.	
Irrigation labor: 5 hrs. each yr. @ \$6.25	31.	31.	31.
Water-power and/or district tax: 1, 2, & 3½ ac. ft. @ \$15	15.	30.	53.
Irrigation preparation and cultivation: 6 hrs. labor + 4 hrs. tractor, 1st yr.; then 8 hrs. labor + 4 hrs. tractor	23.	69.	69.
Fertilizer: 35¢/lb. (30 lbs. N, 2nd yr.; 50 lbs. N, 3rd yr.) + \$5/acre application		16.	23.
Mildew control: 2 hrs. labor + 1½ hrs. tractor + materials @ \$11			32.
Pest management and materials			65.
Herbicides: materials and application	25.	25.	25.
Misc. labor + materials, including 1 hr. labor + 1 hr. tractor	30.	25.	30.
County taxes	45.	45.	65.
Repairs, except tractor	30.	27.	30.
Business and office costs, operating capital, insurance, etc.	72.	122.	44.
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$ 970.</b>	<b>\$1649.</b>	<b>\$ 589.</b>
<b>Harvest Costs:</b>			
Contract - \$50/ton pick and haul			\$ 250.
<b>TOTAL HARVEST COSTS</b>			<b>\$ 250.</b>
<b>TOTAL CASH COSTS</b>	<b>\$ 970.</b>	<b>\$1649.</b>	<b>\$ 839.</b>

**Depreciation:**

Irrigation system: \$625, 20 yr. life	\$ 31.	\$ 31.	\$ 31.
Buildings and equipment, except tractor: \$440, 12 yr. life	37.	37.	37.
Tractor: \$2.70/hr.	14.	14.	18.
<b>TOTAL DEPRECIATION</b>	<b>\$ 82.</b>	<b>\$ 82.</b>	<b>\$ 86.</b>

**Interest on Investment at 12%:**

Irrigation system: ½ cost \$313	\$ 38.	\$ 38.	\$ 38.
Buildings and equipment, except tractor: ½ cost \$220	26.	26.	26.
Tractor: \$1.60/hr.	8.	8.	10.
Land: \$5500/acre	660.	660.	660.
Interest on accumulated costs		214.	535.
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>\$ 732.</b>	<b>\$ 946.</b>	<b>\$1269.</b>
<b>TOTAL COST FOR THE YEAR</b>	<b>\$1784.</b>	<b>\$2677.</b>	<b>\$2194.</b>
<b>CREDIT FOR FRUIT @ \$250/TON</b>			<b>\$1250.</b>
<b>NET COST FOR THE YEAR</b>	<b>\$1784.</b>	<b>\$2677.</b>	<b>\$ 944.</b>
<b>TOTAL ACCUMULATED COST</b>	<b>\$1784.</b>	<b>\$4461.</b>	<b>\$5405.</b>

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RIBIER OR CARDINAL GRAPES  
Sample Costs for a Mature Vineyard  
Cost Analysis Worksheet - 1982

Based on a 120-acre unit, vines spaced at 8' x 12'. Labor @ \$5.25 and \$6.25 per hour total. Tractor per hour cash costs \$5.85, depreciation \$2.70, interest \$1.60. Yield of 522, 23-pound lugs (87/ton), 6.0 tons shipped, 2.0 tons culls. Wages include Social Security, Workmen's Compensation, Insurance, and all other fringe benefits.

	Sample Costs		My Costs	
	Per Acre	Per Lug	Per Acre	Per Lug
<b>Pre-Harvest Cash Costs:</b>				
Pruning: 20¢/vine, 454/acre	\$ 91.			
Brush disposal: alternate middles, contract		7.		
Fertilizer: 50 lbs. N @ 35¢ + \$5 application	23.			
Mildew control: 3 hrs. labor + 2½ hrs. tractor + materials @ \$12	45.			
Pest management, disease control & materials	75.			
Herbicide: materials + application	25.			
Irrigation preparation and cultivation: 4 hrs. labor + 4 hrs. tractor	48.			
Irrigate: 5 hrs. labor @ \$6.25	31.			
Water-power and/or district tax: 4 ac. ft. @ \$30 per ac. ft.	120.			
Shoot fruit and leaf manipulation: 80 hrs. labor	420.			
Girdling: 14 hrs. labor	74.			
Zinc spray: materials + application	10.			
Misc. labor: 8 hrs. labor + 2 hrs. tractor	56.			
Misc. materials, stakes, etc.	60.			
County taxes	65.			
Repairs, except tractor	30.			
Business & office costs, operating capital, insurance, etc.	94.			
<b>TOTAL PRE-HARVEST CASH COSTS</b>	<b>\$1274.</b>	<b>\$2.44</b>		
<b>Depreciation:</b>				
Vines, stakes, trellis: \$5446, 30 yr. life	\$ 181.			
Irrigation system: \$625, 20 yr. life	31.			
Buildings and equipment, except tractor: \$520, 12 yr. life	43.			
Tractor: 8½ hrs. @ \$2.70	23.			
<b>TOTAL DEPRECIATION</b>	<b>\$ 278.</b>	<b>\$ .53</b>		
<b>Interest on Investment at 12%:</b>				
Vines, stakes, trellis: ½ cost \$2716	\$ 326.			
Irrigation system: ½ cost \$313	38.			
Buildings and equipment, except tractor: ½ cost \$260	31.			
Tractor: 8½ hrs. @ \$1.60	14.			
Land: \$5500/acre	660.			
<b>TOTAL INTEREST ON INVESTMENT</b>	<b>\$1069.</b>	<b>\$2.05</b>		
<b>TOTAL PRE-HARVEST COST</b>	<b>\$2621.</b>	<b>\$5.02</b>		

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Cost Per Lug of Packed Fruit

HOUSE PACKED

Pre-harvest cost	\$5.02
Pick and haul	.75
Packinghouse cost	2.50
Cold storage - 1 month	.40

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TOTAL \$8.67

NET CREDIT - CULLS @ \$100/T .38

NET F.O.B. COSTS\* \$8.29

FIELD PACKED

Pre-harvest cost	\$5.02
Pick, pack, supervision	1.35
Boxes, etc.	1.40
Spread boxes, swamp, haul	.35
Cold storage - 1 month	.40

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TOTAL \$8.52

NET CREDIT - STRIPPINGS --

NET F.O.B. COSTS\* \$8.52

\*Selling commission, Tabel Grapes Commission assessment, inspection and wrapping are not included.

Total F.O.B. Cost Per Lug at Varying Yields

YIELD: Packed lugs	300	400	500	600
House packed	\$12.01	\$ 9.82	\$8.51	\$7.64
Field packed	\$12.24	\$10.05	\$8.74	\$7.87

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