

Vineyard P&L Workbook Tutorial

The purpose of the Vineyard P&L and Cash Flow workbook provides an end to end view of costs that go into acquiring land, preparing land, planting a vineyard, management of a vineyard and harvesting grapes. Includes an 'optimization matrix' to easily ascertain the profitability of your vineyards with different yield and price-per-ton values. A 15 year view of profitability and cash flow, with allowances for cost adjustments, capital expenditures and other variables, will provide significant insight for planning and forecasting for development speculators, owners, investors and managers.

Project Info Tab

1. Workbook Title. Click on Pencil Icon next to Edit Workbook Name – this will also help you find the project in the “Saved Workbooks” section of “my Accounts”.
2. Full instructions, Industry Resources and FAQs – live link to support page.
3. Click on TABS to preview content and navigate through the workbook.
4. Enter Wine Name, Date, Your Name and Winery Name

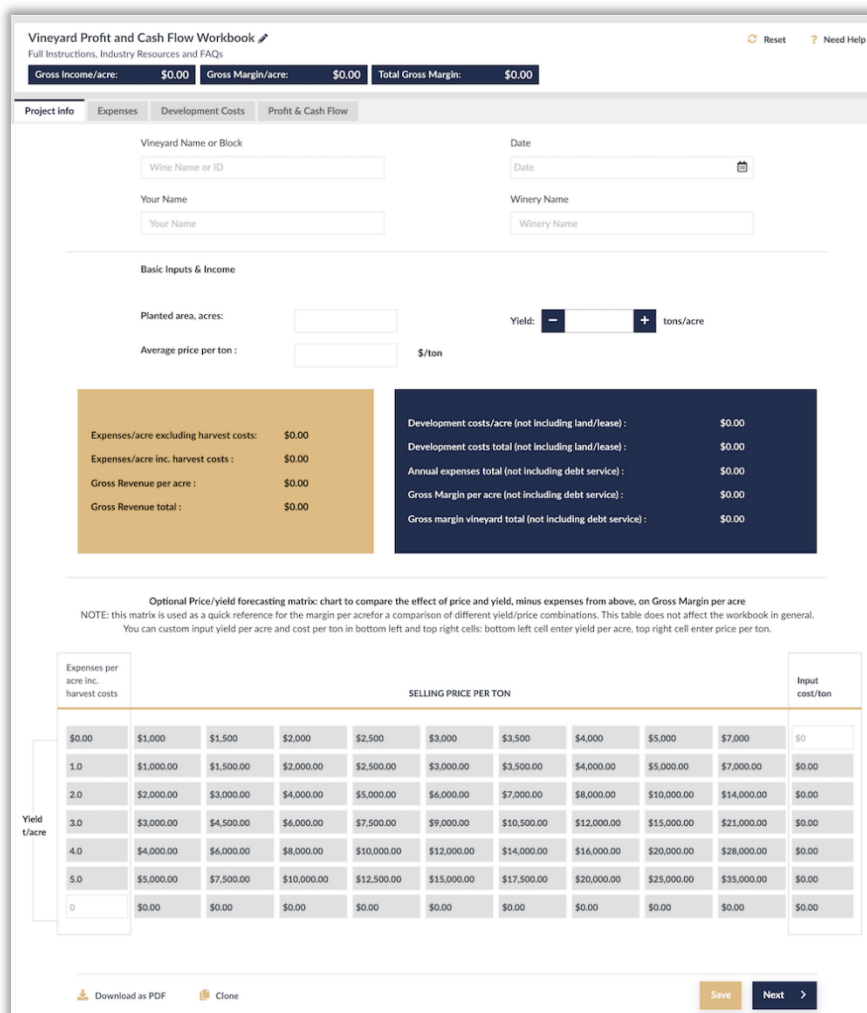
Key inputs:

1. Planted acreage
2. Yield per acre
3. Average selling price per ton

Profit Matrix

The table at the bottom of the page displays profit scenarios, given your inputs on the Expenses tab, for different scenarios of yield per acre and selling price per ton.

To run a custom forecast, you can enter a Cost/ton in the upper right cell and then Yield tons/acre in the bottom left cell.



Vineyard Profit and Cash Flow Workbook
Full Instructions, Industry Resources and FAQs

Gross Income/acre: \$0.00 | Gross Margin/acre: \$0.00 | Total Gross Margin: \$0.00

Project Info | Expenses | Development Costs | Profit & Cash Flow

Vineyard Name or Block: Wine Name or ID
Date: Date

Your Name: Your Name
Winery Name: Winery Name

Basic Inputs & Income

Planted area, acres: Yield: +/- tons/acre
Average price per ton: \$/ton

Expenses/acre excluding harvest costs:	\$0.00	Development costs/acre (not including land/lease):	\$0.00
Expenses/acre inc. harvest costs:	\$0.00	Development costs total (not including land/lease):	\$0.00
Gross Revenue per acre:	\$0.00	Annual expenses total (not including debt service):	\$0.00
Gross Revenue total:	\$0.00	Gross Margin per acre (not including debt service):	\$0.00
		Gross margin vineyard total (not including debt service):	\$0.00

Optional Price/yield forecasting matrix: chart to compare the effect of price and yield, minus expenses from above, on Gross Margin per acre
NOTE: This matrix is used as a quick reference for the margin per acre for a comparison of different yield/price combinations. This table does not affect the workbook in general. You can custom input yield per acre and cost per ton in bottom left and top right cells: bottom left cell enter yield per acre, top right cell enter price per ton.

Expenses per acre inc. harvest costs	SELLING PRICE PER TON										Input cost/ton
	\$0.00	\$1,000	\$1,500	\$2,000	\$2,500	\$3,000	\$3,500	\$4,000	\$5,000	\$7,000	
0.0	\$0.00	\$1,000.00	\$1,500.00	\$2,000.00	\$2,500.00	\$3,000.00	\$3,500.00	\$4,000.00	\$5,000.00	\$7,000.00	\$0.00
1.0	\$1,000.00	\$1,500.00	\$2,000.00	\$2,500.00	\$3,000.00	\$3,500.00	\$4,000.00	\$5,000.00	\$7,000.00	\$14,000.00	\$0.00
2.0	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$10,000.00	\$14,000.00	\$28,000.00	\$0.00
3.0	\$3,000.00	\$4,500.00	\$6,000.00	\$7,500.00	\$9,000.00	\$10,500.00	\$12,000.00	\$15,000.00	\$21,000.00	\$42,000.00	\$0.00
4.0	\$4,000.00	\$6,000.00	\$8,000.00	\$10,000.00	\$12,000.00	\$14,000.00	\$16,000.00	\$20,000.00	\$28,000.00	\$56,000.00	\$0.00
5.0	\$5,000.00	\$7,500.00	\$10,000.00	\$12,500.00	\$15,000.00	\$17,500.00	\$20,000.00	\$25,000.00	\$35,000.00	\$70,000.00	\$0.00
0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Gross Income/acre: \$0.00 Gross Margin/acre: \$0.00 Total Gross Margin: \$0.00

Project info **Expenses** Development Costs Profit & Cash Flow

Annual total debt service or lease payments (optional) including interest and taxes: \$0 per acre: \$0.00

Harvest Costs

0.00 tons/acre

1	Harvest Cost per ton	\$0	\$/ton	\$0.00
2	Freight	\$0	\$/ton	\$0.00
3	Taxes and Fees	\$0	\$/ton	\$0.00
4	Other	\$0	\$/ton	\$0.00
5	Total	\$0.00	\$/ton	\$0.00
6	Harvest cost per acre:			\$0.00
7	TOTAL VINEYARD HARVEST COST:			\$0.00

General Labor Expenses

Labor (see Labor Breakout and individual expense categories below for hourly labor)

Vineyard manager(s): Annual management payroll: \$0 \$0.00

Full time labor: Annual general payroll: \$0 \$0.00

Payroll overhead (benefits, bonuses, etc.): \$0.00 % 0% \$0.00

Outside services: Consulting fees: \$0 \$0.00

Management fees: \$0 \$0.00

TOTAL: \$0.00 \$0.00

Itemized Labor, Equipment and Supplies Expenses

General Maintenance:

14	Irrigation	0 hrs/acre	\$0 \$/hour	\$0.00
15	Pest & Disease Monitoring	0 hrs/acre	\$0 \$/hour	\$0.00
16	Trellis Maintenance	0 hrs/acre	\$0 \$/hour	\$0.00
17	Other labor	0 hrs/acre	\$0 \$/hour	\$0.00
18	HR expenses	\$0 total cost	Divided by # acres:	\$0.00
19	TOTAL			\$0.00

Canopy Management:

20	Pruning labor (hand pruning)	0 hours	\$0 \$/hour	\$0.00
21	Leaf removal	0	\$0	\$0.00
22	Shoot positioning	0	\$0	\$0.00
23	Shoot thinning	0	\$0	\$0.00
24	Crop removal/green harvesting	0	\$0	\$0.00
25	Desucker/dibbud	0	\$0	\$0.00
26	Wire Lifting/dropping	0	\$0	\$0.00
27	Netting	0	\$0	\$0.00
28	Other	0	\$0	\$0.00
29	Canopy management			\$0.00
30	LABOR TOTAL			\$0.00

Expenses Worksheet Part I

1. At the top of this page you can enter the total payments with owning or leasing the vineyard (optional).
2. LINES 1-4: costs associated with harvesting the fruit
3. GENERAL LABOR EXPENSES can be entered as a total sum or broken down in full detail (and useful to see the typical requirements and needs of maintaining a vineyard).
4. Expenses Worksheet is continued next page.

		Qty	Price/unit	# applications	
32	NPK (broadcast)	<input type="text" value="0"/>	lbs/acre \$0 \$/lb	<input type="text" value="0"/>	per appl. \$0.00
33	Superphosphate	<input type="text" value="0"/>	lbs/acre \$0 \$/lb	<input type="text" value="0"/>	per appl. \$0.00
34	Potassium Sulphate	<input type="text" value="0"/>	lbs/acre \$0 \$/lb	<input type="text" value="0"/>	per appl. \$0.00
35	Calcium Nitrate	<input type="text" value="0"/>	lbs/acre \$0 \$/lb	<input type="text" value="0"/>	per appl. \$0.00
36	Lime	<input type="text" value="0"/>	lbs/acre \$0 \$/lb	<input type="text" value="0"/>	per appl. \$0.00
37	Other nutrition/treatments	<input type="text" value="0"/>	lbs/acre \$0 \$/lb	<input type="text" value="0"/>	per appl. \$0.00
38	Boron spray	<input type="text" value="0"/>	lbs/acre \$0 \$/lb	<input type="text" value="0"/>	per appl. \$0.00
39	Magnesium	<input type="text" value="0"/>	lbs/acre \$0 \$/lb	<input type="text" value="0"/>	per appl. \$0.00
40	Zinc spray	<input type="text" value="0"/>	lbs/acre \$0 \$/lb	<input type="text" value="0"/>	per appl. \$0.00
41	Leaf tests	<input type="text" value="0"/>	lbs/acre \$0 \$/lb	<input type="text" value="0"/>	per test \$0.00
42	Soil tests	<input type="text" value="0"/>	lbs/acre \$0 \$/lb	<input type="text" value="0"/>	per test \$0.00
43	Other applications/tests	<input type="text" value="0"/>	lbs/acre \$0 \$/lb	<input type="text" value="0"/>	\$0.00
44	NUTRITION TOTAL:				\$0.00

Chemicals:		applications	\$/application	
45	Fungicides	<input type="text" value="0"/>	\$0	\$0.00
46	Insecticides	<input type="text" value="0"/>	\$0	\$0.00
47	Herbicides	<input type="text" value="0"/>	\$0	\$0.00
48	Crop regulators	<input type="text" value="0"/>	\$0	\$0.00
49	Other	<input type="text" value="0"/>	\$0	\$0.00
50	CHEMICALS TOTAL:			\$0.00

Machinery:		hrs/acre	\$/hour	
51	Mowing and slashing	<input type="text" value="0"/>	\$0	<input type="text" value="0"/> appl. \$0.00
52	Pesticide applications	<input type="text" value="0"/>	\$0	<input type="text" value="0"/> appl. \$0.00
53	Herbicide applications	<input type="text" value="0"/>	\$0	<input type="text" value="0"/> appl. \$0.00
54	Other chemical applications	<input type="text" value="0"/>	\$0	<input type="text" value="0"/> appl. \$0.00
55	Fertilizing	<input type="text" value="0"/>	\$0	<input type="text" value="0"/> appl. \$0.00
56	Pie Pruning	<input type="text" value="0"/>	\$0	<input type="text" value="0"/> appl. \$0.00
57	Trimming	<input type="text" value="0"/>	\$0	<input type="text" value="0"/> appl. \$0.00
58	Machine harvesting	<input type="text" value="0"/>	\$0	<input type="text" value="0"/> appl. \$0.00
59	Other	<input type="text" value="0"/>	\$0	<input type="text" value="0"/> appl. \$0.00
	MACHINERY TOTAL:			\$0.00

Irrigation:		gal/acre	\$/gal	
60	Water cost + pumping	<input type="text" value="0"/>	\$0	\$0.00
61	Other	<input type="text" value="0"/>	\$0	\$0.00
62	IRRIGATION TOTAL:			\$0.00

63	Total farming expenses (excluding harvest costs) per acre:	\$0.00
64	Total farming expenses (including harvest costs) per acre:	\$0.00
65	Total expenses including harvest costs and debt service:	\$0.00
66	Gross Margin per acre INCLUDING debt service:	\$0.00
67	Annual Gross Margin total vineyard not including debt service:	\$0.00
68	Annual Gross Margin total vineyard including debt service:	\$0.00

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Expenses Worksheet Part II

Continue to fill in the amounts for the Quantity, Costs and Applications as they pertain to your nutrition program.

A complete breakdown of expenses and margins is compiled at the bottom of the page.

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Gross Income/acre: \$0.00 Gross Margin/acre: \$0.00 Total Gross Margin: \$0.00

Project Info Expenses **Development Costs** Profit & Cash Flow

	General purchase or costs	Development cost/acre	Residual Value \$	Depreciat
DEVELOPMENT COSTS PER ACRE				
LAND				
1	Purchase Price per acre	\$0	\$0.00	0%
WATER COST				
2	Pond/Dam Construction	\$0	\$0.00	0%
3	Water Right/Allocation	\$0	\$0.00	0%
4	Irrigation Infrastructure (pipes, pumps, drippers etc.)	\$0	\$0.00	0%
5	Frost System Infrastructure (pipes, pumps, sprinklers etc.)	\$0	\$0.00	0%
6	Soil moisture monitoring equip	\$0	\$0.00	0%
7	Other	\$0	\$0.00	0%
8	Subtotal		\$0.00	
PREPARATION				
9	Clearing, grading (less revenue, ie logging revenue)	\$0		
10	Soil Survey	\$0		
11	Drainage work	\$0	\$0.00	
12	Trellis (materials)	\$0	\$0.00	0%
13	Trellis (install)	\$0		
14	Deep Ripping	\$0		
15	Soil Preparation	\$0		
16	Survey/Marking out	\$0		
17	Other	\$0		
18	Subtotal		\$0.00	

Development Costs Part I

1. This worksheet allows you to work up the costs to establish a vineyard.
2. Enter costs (and depreciation if applicable and known) for each input cell.

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PLANTING				
19	Planting (labor)		\$0	
20	Plant material	\$ /vine	\$0	\$0.00
			0	vines / acre
21	Vine Training		\$0	\$0.00
22	Other		\$0	\$0.00
23	Subtotal			\$0.00
OTHER (total cost and allocated per acre)				
24	Sheds/Amenities	\$0	\$0.00	\$0.00
25	Fencing	\$0	\$0.00	\$0.00
26	Windbreaks	\$0	\$0.00	\$0.00
27	Roadworks/Laneways	\$0	\$0.00	\$0.00
28	Tractors and large equipment purchases	\$0	\$0.00	\$0.00
29	Basic Machinery/Tools	\$0	\$0.00	\$0.00
30	Rentals/leased/other	\$0	\$0.00	\$0.00
31	Environmental Impact or other reports		\$0	\$0.00
32	Other		\$0	\$0.00
33	Subtotal			\$0.00
34	PER ACRE COST DEVELOPMENT ONLY		\$0.00	Residual Value \$0.00
35	TOTAL COST DEVELOPMENT ONLY		\$0.00	
36	PER ACRE COST INCLUDING LAND		\$0.00	\$0.00
37	TOTAL VINEYARD COST INCLUDING LAND		\$0.00	

*Residual value is salvage for resale value after depreciation

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Development Costs Part II

1. Continue to enter costs as they pertain to your vineyard startup costs.

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Gross Income/acre: \$ 0.00 Gross Margin/acre: \$ 0.00 Total Gross Margin: \$ 0.00

Project info Expenses Development Costs **Profit & Cash Flow**

1 Planted area acres Tons per acre at maturity Price per ton

2 YEAR	0	1	2	3	4	5	6	7
3 Projected crop yield, tons/acre:	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
4 INCOME PER YEAR		<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>
5 Additional income, subsidies, etc.	<input type="text" value="\$ \$0"/>	<input type="text" value="\$ \$0"/>	<input type="text" value="\$ \$0"/>	<input type="text" value="\$ \$0"/>	<input type="text" value="\$ \$0"/>	<input type="text" value="\$ \$0"/>	<input type="text" value="\$ \$0"/>	<input type="text" value="\$ \$0"/>
6 Total Income		<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>
EXPENDITURE								
7 Development costs	<input type="text" value="\$ 0"/>							
8 Subsequent Capital Purchases	<input type="text" value="\$ \$0"/>	<input type="text" value="\$ \$0"/>	<input type="text" value="\$ \$0"/>	<input type="text" value="\$ \$0"/>	<input type="text" value="\$ \$0"/>	<input type="text" value="\$ \$0"/>	<input type="text" value="\$ \$0"/>	<input type="text" value="\$ \$0"/>
9 Variable cost adjustments		<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>
10 Variable costs %		<input type="text" value="0%"/>	<input type="text" value="0%"/>	<input type="text" value="0%"/>	<input type="text" value="0%"/>	<input type="text" value="0%"/>	<input type="text" value="0%"/>	<input type="text" value="0%"/>
11 Variable costs \$		<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>
12 Total Expenditure	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>	<input type="text" value="\$50"/>
PROFITABILITY ANALYSIS								
13	<input type="text" value="\$0"/>	Gross margin per acre						
14 Annual Cash Flow - year	0	1	2	3	4	5	6	7
15 Income (grapes and other)	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
16 Expenditures	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
17 Annual cash flow	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
18 Cumulative cash flow	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>

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Profit & Cash Flow

1. This page allows you to see, and make adjustments for, a 15 year financial forecast. At the end of each year you can re-open this page and replace the forecast cost with actuals from the year and see how this changes your forecast.
2. LINE 3: Yield per acre may ramp up over time (for new vineyard) from 0 tons per acre for 3-5 years or more.
3. LINE 5: any additional income from selling lumber during clearing, farm subsidies or grants, leasing/renting portions of the vineyard or structure on the site.
4. LINE 6: major capital expenditures for machinery, development costs, irrigation system replacement/repairs, etc.
5. LINE 10: you can in a % for estimating cost increases (2% for example to cover annual cost of living in increases).
6. LINES 15-28: you will find your Break Even point and annual cash flow totals.

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