Table 5: Worksheet for estimating the use value of orchard land in .Example .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

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1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$22.94
c) Net return attributable to trees only (3a - 3b)	$8.50

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0038
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1094
f) "Other" Orchard Capitalization Rate	0.1260

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$62.20	$514.65	$53.97	$506.43
II	1.00	$77.75	$484.96	$67.47	$474.68
III	1.00	$77.75	$379.38	$67.47	$369.10
IV	1.00	$77.75	$319.06	$67.47	$308.78
V	0.75	$58.31	$239.29	$50.60	$231.58
VI	0.60	$46.65	$197.47	$40.48	$191.30
VII	0.40	$31.10	$121.59	$26.99	$117.48
VIII	0.00	$0.00	$30.16	$0.00	$30.16

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Accomack .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$41.61
c) Net return attributable to trees only (3a - 3b)	($10.17)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0060
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1116
f) "Other" Orchard Capitalization Rate	0.1283

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($72.91)	$724.38	($63.44)	$733.85
II	1.00	($91.14)	$626.42	($79.30)	$638.27
III	1.00	($91.14)	$440.39	($79.30)	$452.23
IV	1.00	($91.14)	$334.08	($79.30)	$345.92
V	0.75	($68.36)	$250.56	($59.48)	$259.44
VI	0.60	($54.68)	$211.08	($47.58)	$218.18
VII	0.40	($36.46)	$123.00	($31.72)	$127.74
VIII	0.00	$0.00	$53.15	$0.00	$53.15

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Albemarle .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$8.55
c) Net return attributable to trees only (3a - 3b)	$22.89

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0068
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1124
f) "Other" Orchard Capitalization Rate	0.1290

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$162.98	$325.17	$141.93	$304.12
II	1.00	$203.73	$349.70	$177.42	$323.39
III	1.00	$203.73	$311.85	$177.42	$285.54
IV	1.00	$203.73	$290.23	$177.42	$263.92
V	0.75	$152.80	$217.67	$133.06	$197.94
VI	0.60	$122.24	$176.30	$106.45	$160.51
VII	0.40	$81.49	$113.93	$70.97	$103.40
VIII	0.00	$0.00	$10.81	$0.00	$10.81

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Alleghany .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$22.01
c) Net return attributable to trees only (3a - 3b)	$9.43

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0058
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1114
f) "Other" Orchard Capitalization Rate	0.1280

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$67.75	$490.76	$58.93	$481.95
II	1.00	$84.69	$465.40	$73.66	$454.38
III	1.00	$84.69	$366.70	$73.66	$355.67
IV	1.00	$84.69	$310.30	$73.66	$299.27
V	0.75	$63.52	$232.72	$55.25	$224.45
VI	0.60	$50.81	$191.82	$44.20	$185.20
VII	0.40	$33.88	$118.48	$29.47	$114.07
VIII	0.00	$0.00	$28.20	$0.00	$28.20

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Amelia .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$37.16
c) Net return attributable to trees only (3a - 3b)	($5.72)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0049
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1105
f) "Other" Orchard Capitalization Rate	0.1271

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($41.39)	$681.11	($35.96)	$686.53
II	1.00	($51.74)	$598.51	($44.95)	$605.29
III	1.00	($51.74)	$429.93	($44.95)	$436.71
IV	1.00	($51.74)	$333.59	($44.95)	$340.38
V	0.75	($38.80)	$250.20	($33.72)	$255.28
VI	0.60	($31.04)	$209.79	($26.97)	$213.86
VII	0.40	($20.69)	$123.80	($17.98)	$126.52
VIII	0.00	$0.00	$48.17	$0.00	$48.17

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Amherst .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$8.60
c) Net return attributable to trees only (3a - 3b)	$22.84

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0045
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1101
f) "Other" Orchard Capitalization Rate	0.1268

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$165.98	$334.01	$144.16	$312.18
II	1.00	$207.47	$358.70	$180.19	$331.42
III	1.00	$207.47	$319.49	$180.19	$292.21
IV	1.00	$207.47	$297.09	$180.19	$269.81
V	0.75	$155.61	$222.82	$135.15	$202.36
VI	0.60	$124.48	$180.49	$108.12	$164.13
VII	0.40	$82.99	$116.59	$72.08	$105.68
VIII	0.00	$0.00	$11.20	$0.00	$11.20

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Augusta .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$34.62
c) Net return attributable to trees only (3a - 3b)	($3.18)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0050
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1106
f) "Other" Orchard Capitalization Rate	0.1272

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($23.05)	$649.54	($20.03)	$652.56
II	1.00	($28.81)	$576.52	($25.03)	$580.29
III	1.00	($28.81)	$419.58	($25.03)	$423.36
IV	1.00	($28.81)	$329.91	($25.03)	$333.68
V	0.75	($21.60)	$247.43	($18.77)	$250.26
VI	0.60	($17.28)	$206.91	($15.02)	$209.18
VII	0.40	($11.52)	$122.99	($10.01)	$124.50
VIII	0.00	$0.00	$44.84	$0.00	$44.84

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Bedford .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$15.91
c) Net return attributable to trees only (3a - 3b)	$15.53

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0049
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1105
f) "Other" Orchard Capitalization Rate	0.1272

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$112.45	$421.72	$97.71	$406.98
II	1.00	$140.56	$418.90	$122.14	$400.48
III	1.00	$140.56	$346.74	$122.14	$328.32
IV	1.00	$140.56	$305.51	$122.14	$287.08
V	0.75	$105.42	$229.13	$91.60	$215.31
VI	0.60	$84.34	$187.43	$73.28	$176.37
VII	0.40	$56.23	$118.08	$48.86	$110.71
VIII	0.00	$0.00	$20.62	$0.00	$20.62

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Bland .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$32.42
c) Net return attributable to trees only (3a - 3b)	($0.98)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0061
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1117
f) "Other" Orchard Capitalization Rate	0.1284

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($7.01)	$613.56	($6.10)	$614.47
II	1.00	($8.76)	$549.75	($7.62)	$550.89
III	1.00	($8.76)	$404.95	($7.62)	$406.09
IV	1.00	($8.76)	$322.21	($7.62)	$323.35
V	0.75	($6.57)	$241.66	($5.72)	$242.51
VI	0.60	($5.26)	$201.60	($4.57)	$202.28
VII	0.40	($3.50)	$120.61	($3.05)	$121.06
VIII	0.00	$0.00	$41.37	$0.00	$41.37

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Botetourt .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$33.67
c) Net return attributable to trees only (3a - 3b)	($2.23)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0062
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1118
f) "Other" Orchard Capitalization Rate	0.1285

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($15.95)	$627.57	($13.88)	$629.64
II	1.00	($19.93)	$559.23	($17.35)	$561.82
III	1.00	($19.93)	$409.08	($17.35)	$411.66
IV	1.00	($19.93)	$323.28	($17.35)	$325.86
V	0.75	($14.95)	$242.46	($13.01)	$244.40
VI	0.60	($11.96)	$202.55	($10.41)	$204.10
VII	0.40	($7.97)	$120.73	($6.94)	$121.76
VIII	0.00	$0.00	$42.90	$0.00	$42.90

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Buena Vista 21/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$19.55
c) Net return attributable to trees only (3a - 3b)	$11.89

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0081
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1137
f) "Other" Orchard Capitalization Rate	0.1303

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$83.67	$448.83	$72.97	$438.13
II	1.00	$104.59	$433.23	$91.22	$419.85
III	1.00	$104.59	$348.03	$91.22	$334.65
IV	1.00	$104.59	$299.34	$91.22	$285.96
V	0.75	$78.44	$224.51	$68.41	$214.47
VI	0.60	$62.76	$184.47	$54.73	$176.45
VII	0.40	$41.84	$114.87	$36.49	$109.52
VIII	0.00	$0.00	$24.34	$0.00	$24.34

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Campbell .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$15.97
c) Net return attributable to trees only (3a - 3b)	$15.47

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0044
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1100
f) "Other" Orchard Capitalization Rate	0.1267

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$112.49	$424.91	$97.69	$410.11
II	1.00	$140.61	$421.79	$122.11	$403.29
III	1.00	$140.61	$348.89	$122.11	$330.39
IV	1.00	$140.61	$307.24	$122.11	$288.74
V	0.75	$105.46	$230.43	$91.58	$216.55
VI	0.60	$84.37	$188.51	$73.27	$177.41
VII	0.40	$56.24	$118.73	$48.84	$111.33
VIII	0.00	$0.00	$20.83	$0.00	$20.83

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Caroline .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$40.70
c) Net return attributable to trees only (3a - 3b)	($9.26)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0056
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1112
f) "Other" Orchard Capitalization Rate	0.1279

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($66.60)	$717.27	($57.92)	$725.95
II	1.00	($83.25)	$622.23	($72.40)	$633.08
III	1.00	($83.25)	$439.33	($72.40)	$450.18
IV	1.00	($83.25)	$334.81	($72.40)	$345.66
V	0.75	($62.44)	$251.11	($54.30)	$259.25
VI	0.60	($49.95)	$211.34	($43.44)	$217.85
VII	0.40	($33.30)	$123.47	($28.96)	$127.81
VIII	0.00	$0.00	$52.26	$0.00	$52.26

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Chesapeake City .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$50.50
c) Net return attributable to trees only (3a - 3b)	($19.06)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0122
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1177
f) "Other" Orchard Capitalization Rate	0.1344

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($129.50)	$767.90	($113.44)	$783.96
II	1.00	($161.87)	$645.78	($141.80)	$665.86
III	1.00	($161.87)	$436.39	($141.80)	$456.46
IV	1.00	($161.87)	$316.74	($141.80)	$336.81
V	0.75	($121.41)	$237.55	($106.35)	$252.61
VI	0.60	($97.12)	$202.01	($85.08)	$214.05
VII	0.40	($64.75)	$114.73	($56.72)	$122.76
VIII	0.00	$0.00	$59.83	$0.00	$59.83

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Chesterfield 17/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$37.16
c) Net return attributable to trees only (3a - 3b)	($5.72)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0101
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1157
f) "Other" Orchard Capitalization Rate	0.1324

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($39.52)	$637.18	($34.55)	$642.16
II	1.00	($49.40)	$559.63	($43.18)	$565.85
III	1.00	($49.40)	$401.73	($43.18)	$407.95
IV	1.00	($49.40)	$311.51	($43.18)	$317.73
V	0.75	($37.05)	$233.63	($32.39)	$238.30
VI	0.60	($29.64)	$195.93	($25.91)	$199.66
VII	0.40	($19.76)	$115.58	($17.27)	$118.07
VIII	0.00	$0.00	$45.11	$0.00	$45.11

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Clarke .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$22.01
c) Net return attributable to trees only (3a - 3b)	$9.43

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0071
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1126
f) "Other" Orchard Capitalization Rate	0.1293

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$66.98	$483.24	$58.34	$474.61
II	1.00	$83.72	$458.36	$72.93	$447.57
III	1.00	$83.72	$361.23	$72.93	$350.44
IV	1.00	$83.72	$305.73	$72.93	$294.94
V	0.75	$62.79	$229.30	$54.70	$221.20
VI	0.60	$50.23	$188.99	$43.76	$182.51
VII	0.40	$33.49	$116.74	$29.17	$112.43
VIII	0.00	$0.00	$27.75	$0.00	$27.75

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Culpeper .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$27.93
c) Net return attributable to trees only (3a - 3b)	$3.51

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0068
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1123
f) "Other" Orchard Capitalization Rate	0.1290

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$24.96	$555.30	$21.74	$552.07
II	1.00	$31.20	$508.51	$27.17	$504.47
III	1.00	$31.20	$384.76	$27.17	$380.73
IV	1.00	$31.20	$314.05	$27.17	$310.02
V	0.75	$23.40	$235.54	$20.38	$232.51
VI	0.60	$18.72	$195.50	$16.30	$193.08
VII	0.40	$12.48	$118.55	$10.87	$116.94
VIII	0.00	$0.00	$35.36	$0.00	$35.36

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Cumberland .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$15.32
c) Net return attributable to trees only (3a - 3b)	$16.12

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0032
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1088
f) "Other" Orchard Capitalization Rate	0.1255

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$118.48	$423.02	$102.74	$407.29
II	1.00	$148.10	$422.19	$128.43	$402.52
III	1.00	$148.10	$351.13	$128.43	$331.46
IV	1.00	$148.10	$310.52	$128.43	$290.85
V	0.75	$111.08	$232.89	$96.32	$218.14
VI	0.60	$88.86	$190.38	$77.06	$178.57
VII	0.40	$59.24	$120.15	$51.37	$112.28
VIII	0.00	$0.00	$20.30	$0.00	$20.30

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Danville 16/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$20.87
c) Net return attributable to trees only (3a - 3b)	$10.57

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0065
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1121
f) "Other" Orchard Capitalization Rate	0.1288

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$75.42	$472.80	$65.66	$463.04
II	1.00	$94.28	$451.92	$82.07	$439.72
III	1.00	$94.28	$359.20	$82.07	$347.00
IV	1.00	$94.28	$306.21	$82.07	$294.01
V	0.75	$70.71	$229.66	$61.56	$220.51
VI	0.60	$56.57	$189.03	$49.24	$181.71
VII	0.40	$37.71	$117.19	$32.83	$112.31
VIII	0.00	$0.00	$26.49	$0.00	$26.49

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Dinwiddie County, Coastal Pl .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$34.31
c) Net return attributable to trees only (3a - 3b)	($2.87)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0063
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1119
f) "Other" Orchard Capitalization Rate	0.1286

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($20.51)	$634.64	($17.85)	$637.30
II	1.00	($25.63)	$564.00	($22.31)	$567.32
III	1.00	($25.63)	$411.13	($22.31)	$414.46
IV	1.00	($25.63)	$323.78	($22.31)	$327.10
V	0.75	($19.23)	$242.83	($16.73)	$245.33
VI	0.60	($15.38)	$203.00	($13.39)	$205.00
VII	0.40	($10.25)	$120.78	($8.92)	$122.11
VIII	0.00	$0.00	$43.68	$0.00	$43.68

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Dinwiddie County, Piedmont 6 .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$17.80
c) Net return attributable to trees only (3a - 3b)	$13.64

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0063
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1119
f) "Other" Orchard Capitalization Rate	0.1286

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$97.54	$437.42	$84.89	$424.78
II	1.00	$121.93	$427.82	$106.12	$412.01
III	1.00	$121.93	$348.51	$106.12	$332.71
IV	1.00	$121.93	$303.20	$106.12	$287.39
V	0.75	$91.44	$227.40	$79.59	$215.54
VI	0.60	$73.16	$186.45	$63.67	$176.96
VII	0.40	$48.77	$116.75	$42.45	$110.42
VIII	0.00	$0.00	$22.66	$0.00	$22.66

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Fairfax* 18/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$27.45
c) Net return attributable to trees only (3a - 3b)	$3.99

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0107
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1163
f) "Other" Orchard Capitalization Rate	0.1330

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$27.47	$523.67	$24.03	$520.23
II	1.00	$34.34	$480.92	$30.03	$476.62
III	1.00	$34.34	$365.14	$30.03	$360.83
IV	1.00	$34.34	$298.98	$30.03	$294.67
V	0.75	$25.75	$224.23	$22.52	$221.01
VI	0.60	$20.60	$186.00	$18.02	$183.42
VII	0.40	$13.73	$112.97	$12.01	$111.25
VIII	0.00	$0.00	$33.08	$0.00	$33.08

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Fauquier .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$21.15
c) Net return attributable to trees only (3a - 3b)	$10.29

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0084
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1140
f) "Other" Orchard Capitalization Rate	0.1307

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$72.20	$465.30	$62.99	$456.09
II	1.00	$90.25	$444.04	$78.74	$432.53
III	1.00	$90.25	$352.31	$78.74	$340.81
IV	1.00	$90.25	$299.90	$78.74	$288.39
V	0.75	$67.69	$224.93	$59.06	$216.29
VI	0.60	$54.15	$185.18	$47.24	$178.28
VII	0.40	$36.10	$114.72	$31.50	$110.12
VIII	0.00	$0.00	$26.21	$0.00	$26.21

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Floyd .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$28.80
c) Net return attributable to trees only (3a - 3b)	$2.64

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0056
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1112
f) "Other" Orchard Capitalization Rate	0.1278

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$19.02	$573.94	$16.54	$571.46
II	1.00	$23.78	$523.20	$20.68	$520.10
III	1.00	$23.78	$393.72	$20.68	$390.62
IV	1.00	$23.78	$319.73	$20.68	$316.63
V	0.75	$17.83	$239.80	$15.51	$237.48
VI	0.60	$14.27	$199.24	$12.41	$197.38
VII	0.40	$9.51	$120.49	$8.27	$119.25
VIII	0.00	$0.00	$36.99	$0.00	$36.99

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Fluvanna .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$11.45
c) Net return attributable to trees only (3a - 3b)	$19.99

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0056
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1111
f) "Other" Orchard Capitalization Rate	0.1278

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$143.86	$364.67	$125.10	$345.91
II	1.00	$179.82	$378.55	$156.37	$355.10
III	1.00	$179.82	$327.03	$156.37	$303.58
IV	1.00	$179.82	$297.59	$156.37	$274.14
V	0.75	$134.86	$223.19	$117.28	$205.60
VI	0.60	$107.89	$181.50	$93.82	$167.43
VII	0.40	$71.93	$116.09	$62.55	$106.71
VIII	0.00	$0.00	$14.72	$0.00	$14.72

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Franklin .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$13.55
c) Net return attributable to trees only (3a - 3b)	$17.89

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0047
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1103
f) "Other" Orchard Capitalization Rate	0.1270

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$129.79	$393.88	$112.75	$376.84
II	1.00	$162.24	$399.92	$140.94	$378.62
III	1.00	$162.24	$338.30	$140.94	$317.00
IV	1.00	$162.24	$303.09	$140.94	$281.79
V	0.75	$121.68	$227.31	$105.70	$211.34
VI	0.60	$97.34	$185.37	$84.56	$172.59
VII	0.40	$64.89	$117.71	$56.37	$109.19
VIII	0.00	$0.00	$17.61	$0.00	$17.61

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Franklin City 20/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$30.28
c) Net return attributable to trees only (3a - 3b)	$1.16

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0082
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1138
f) "Other" Orchard Capitalization Rate	0.1305

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$8.16	$572.66	$7.11	$571.61
II	1.00	$10.20	$518.25	$8.89	$516.94
III	1.00	$10.20	$386.53	$8.89	$385.23
IV	1.00	$10.20	$311.26	$8.89	$309.96
V	0.75	$7.65	$233.45	$6.67	$232.47
VI	0.60	$6.12	$194.28	$5.34	$193.50
VII	0.40	$4.08	$116.98	$3.56	$116.46
VIII	0.00	$0.00	$37.63	$0.00	$37.63

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Frederick .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$16.49
c) Net return attributable to trees only (3a - 3b)	$14.95

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0052
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1108
f) "Other" Orchard Capitalization Rate	0.1275

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$107.92	$427.25	$93.81	$413.14
II	1.00	$134.90	$422.30	$117.26	$404.66
III	1.00	$134.90	$347.79	$117.26	$330.15
IV	1.00	$134.90	$305.21	$117.26	$287.57
V	0.75	$101.18	$228.91	$87.95	$215.68
VI	0.60	$80.94	$187.39	$70.36	$176.80
VII	0.40	$53.96	$117.83	$46.91	$110.77
VIII	0.00	$0.00	$21.29	$0.00	$21.29

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Fredericksburg 8/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$27.18
c) Net return attributable to trees only (3a - 3b)	$4.26

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0111
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1167
f) "Other" Orchard Capitalization Rate	0.1333

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$29.19	$518.51	$25.54	$514.86
II	1.00	$36.48	$476.88	$31.92	$472.32
III	1.00	$36.48	$362.70	$31.92	$358.14
IV	1.00	$36.48	$297.46	$31.92	$292.90
V	0.75	$27.36	$223.09	$23.94	$219.67
VI	0.60	$21.89	$185.00	$19.15	$182.26
VII	0.40	$14.59	$112.46	$12.77	$110.63
VIII	0.00	$0.00	$32.62	$0.00	$32.62

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Giles .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$26.59
c) Net return attributable to trees only (3a - 3b)	$4.85

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0058
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1114
f) "Other" Orchard Capitalization Rate	0.1281

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$34.83	$545.79	$30.30	$541.26
II	1.00	$43.54	$503.40	$37.87	$497.73
III	1.00	$43.54	$384.18	$37.87	$378.51
IV	1.00	$43.54	$316.05	$37.87	$310.38
V	0.75	$32.65	$237.04	$28.40	$232.79
VI	0.60	$26.12	$196.44	$22.72	$193.04
VII	0.40	$17.41	$119.61	$15.15	$117.34
VIII	0.00	$0.00	$34.06	$0.00	$34.06

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Gloucester .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$30.36
c) Net return attributable to trees only (3a - 3b)	$1.08

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0085
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1141
f) "Other" Orchard Capitalization Rate	0.1308

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$7.55	$571.50	$6.59	$570.54
II	1.00	$9.44	$516.99	$8.24	$515.79
III	1.00	$9.44	$385.40	$8.24	$384.20
IV	1.00	$9.44	$310.21	$8.24	$309.01
V	0.75	$7.08	$232.66	$6.18	$231.76
VI	0.60	$5.66	$193.65	$4.94	$192.92
VII	0.40	$3.78	$116.57	$3.29	$116.08
VIII	0.00	$0.00	$37.60	$0.00	$37.60

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Goochland .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$23.09
c) Net return attributable to trees only (3a - 3b)	$8.35

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0058
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1114
f) "Other" Orchard Capitalization Rate	0.1281

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$59.99	$503.42	$52.18	$495.61
II	1.00	$74.98	$474.07	$65.23	$464.32
III	1.00	$74.98	$370.60	$65.23	$360.85
IV	1.00	$74.98	$311.48	$65.23	$301.72
V	0.75	$56.24	$233.61	$48.92	$226.29
VI	0.60	$44.99	$192.80	$39.14	$186.95
VII	0.40	$29.99	$118.68	$26.09	$114.78
VIII	0.00	$0.00	$29.56	$0.00	$29.56

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Greene .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$24.25
c) Net return attributable to trees only (3a - 3b)	$7.19

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0070
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1126
f) "Other" Orchard Capitalization Rate	0.1292

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$51.11	$510.12	$44.52	$503.53
II	1.00	$63.89	$477.00	$55.65	$468.76
III	1.00	$63.89	$369.89	$55.65	$361.65
IV	1.00	$63.89	$308.69	$55.65	$300.45
V	0.75	$47.92	$231.52	$41.74	$225.34
VI	0.60	$38.33	$191.34	$33.39	$186.39
VII	0.40	$25.56	$117.36	$22.26	$114.06
VIII	0.00	$0.00	$30.60	$0.00	$30.60

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Halifax .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$25.16
c) Net return attributable to trees only (3a - 3b)	$6.28

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0030
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1086
f) "Other" Orchard Capitalization Rate	0.1253

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$46.27	$547.64	$40.11	$541.48
II	1.00	$57.84	$509.07	$50.14	$501.37
III	1.00	$57.84	$392.08	$50.14	$384.39
IV	1.00	$57.84	$325.23	$50.14	$317.54
V	0.75	$43.38	$243.93	$37.61	$238.15
VI	0.60	$34.70	$201.83	$30.08	$197.21
VII	0.40	$23.13	$123.41	$20.06	$120.33
VIII	0.00	$0.00	$33.42	$0.00	$33.42

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Hampton 7/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$30.41
c) Net return attributable to trees only (3a - 3b)	$1.03

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0117
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1173
f) "Other" Orchard Capitalization Rate	0.1340

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$7.06	$550.33	$6.18	$549.46
II	1.00	$8.82	$497.77	$7.72	$496.67
III	1.00	$8.82	$371.01	$7.72	$369.91
IV	1.00	$8.82	$298.57	$7.72	$297.47
V	0.75	$6.62	$223.93	$5.79	$223.10
VI	0.60	$5.29	$186.39	$4.63	$185.73
VII	0.40	$3.53	$112.18	$3.09	$111.74
VIII	0.00	$0.00	$36.22	$0.00	$36.22

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Hanover County, Coastal Plai .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$41.30
c) Net return attributable to trees only (3a - 3b)	($9.86)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0061
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1117
f) "Other" Orchard Capitalization Rate	0.1284

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($70.58)	$719.63	($61.41)	$728.79
II	1.00	($88.22)	$622.97	($76.77)	$634.42
III	1.00	($88.22)	$438.58	($76.77)	$450.04
IV	1.00	($88.22)	$333.22	($76.77)	$344.68
V	0.75	($66.16)	$249.92	($57.58)	$258.51
VI	0.60	($52.93)	$210.47	($46.06)	$217.34
VII	0.40	($35.29)	$122.75	($30.71)	$127.33
VIII	0.00	$0.00	$52.68	$0.00	$52.68

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Hanover County, Piedmont- 8/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$27.18
c) Net return attributable to trees only (3a - 3b)	$4.26

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0061
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1117
f) "Other" Orchard Capitalization Rate	0.1284

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$30.48	$550.64	$26.52	$546.68
II	1.00	$38.10	$506.24	$33.15	$501.30
III	1.00	$38.10	$384.87	$33.15	$379.93
IV	1.00	$38.10	$315.52	$33.15	$310.57
V	0.75	$28.57	$236.64	$24.86	$232.93
VI	0.60	$22.86	$196.25	$19.89	$193.28
VII	0.40	$15.24	$119.27	$13.26	$117.29
VIII	0.00	$0.00	$34.68	$0.00	$34.68

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Harrisonburg 13/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$49.30
c) Net return attributable to trees only (3a - 3b)	($17.86)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0057
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1113
f) "Other" Orchard Capitalization Rate	0.1280

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($128.32)	$819.90	($111.61)	$836.62
II	1.00	($160.40)	$693.00	($139.52)	$713.89
III	1.00	($160.40)	$471.75	($139.52)	$492.64
IV	1.00	($160.40)	$345.32	($139.52)	$366.21
V	0.75	($120.30)	$258.99	($104.64)	$274.65
VI	0.60	($96.24)	$219.83	($83.71)	$232.37
VII	0.40	($64.16)	$125.48	($55.81)	$133.84
VIII	0.00	$0.00	$63.22	$0.00	$63.22

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Henrico County, Coastal Plain .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$41.30
c) Net return attributable to trees only (3a - 3b)	($9.86)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0088
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1144
f) "Other" Orchard Capitalization Rate	0.1311

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($68.92)	$695.16	($60.16)	$703.93
II	1.00	($86.15)	$601.52	($75.20)	$612.48
III	1.00	($86.15)	$423.24	($75.20)	$434.19
IV	1.00	($86.15)	$321.36	($75.20)	$332.31
V	0.75	($64.61)	$241.02	($56.40)	$249.24
VI	0.60	($51.69)	$203.00	($45.12)	$209.58
VII	0.40	($34.46)	$118.36	($30.08)	$122.74
VIII	0.00	$0.00	$50.94	$0.00	$50.94

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Henrico County, Piedmont 8/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$27.18
c) Net return attributable to trees only (3a - 3b)	$4.26

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0088
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1144
f) "Other" Orchard Capitalization Rate	0.1311

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$29.76	$532.73	$25.98	$528.95
II	1.00	$37.20	$489.87	$32.47	$485.14
III	1.00	$37.20	$372.52	$32.47	$367.78
IV	1.00	$37.20	$305.45	$32.47	$300.72
V	0.75	$27.90	$229.09	$24.36	$225.54
VI	0.60	$22.32	$189.98	$19.48	$187.14
VII	0.40	$14.88	$115.48	$12.99	$113.58
VIII	0.00	$0.00	$33.53	$0.00	$33.53

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Henry .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$7.67
c) Net return attributable to trees only (3a - 3b)	$23.77

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0051
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1107
f) "Other" Orchard Capitalization Rate	0.1273

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$171.86	$320.64	$149.36	$298.14
II	1.00	$214.82	$348.73	$186.70	$320.60
III	1.00	$214.82	$314.01	$186.70	$285.89
IV	1.00	$214.82	$294.17	$186.70	$266.05
V	0.75	$161.12	$220.63	$140.03	$199.54
VI	0.60	$128.89	$178.49	$112.02	$161.61
VII	0.40	$85.93	$115.69	$74.68	$104.44
VIII	0.00	$0.00	$9.92	$0.00	$9.92

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Isle Of Wight .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$30.28
c) Net return attributable to trees only (3a - 3b)	$1.16

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0066
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1122
f) "Other" Orchard Capitalization Rate	0.1288

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$8.28	$584.45	$7.20	$583.38
II	1.00	$10.34	$528.90	$9.01	$527.56
III	1.00	$10.34	$394.46	$9.01	$393.12
IV	1.00	$10.34	$317.64	$9.01	$316.30
V	0.75	$7.76	$238.23	$6.75	$237.22
VI	0.60	$6.21	$198.26	$5.40	$197.46
VII	0.40	$4.14	$119.37	$3.60	$118.84
VIII	0.00	$0.00	$38.41	$0.00	$38.41

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in James City .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$30.41
c) Net return attributable to trees only (3a - 3b)	$1.03

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0074
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1130
f) "Other" Orchard Capitalization Rate	0.1297

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$7.32	$579.79	$6.38	$578.85
II	1.00	$9.16	$524.37	$7.98	$523.20
III	1.00	$9.16	$390.80	$7.98	$389.62
IV	1.00	$9.16	$314.47	$7.98	$313.29
V	0.75	$6.87	$235.85	$5.98	$234.97
VI	0.60	$5.49	$196.31	$4.79	$195.61
VII	0.40	$3.66	$118.15	$3.19	$117.68
VIII	0.00	$0.00	$38.16	$0.00	$38.16

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in King George .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$37.54
c) Net return attributable to trees only (3a - 3b)	($6.10)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0067
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1123
f) "Other" Orchard Capitalization Rate	0.1289

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($43.46)	$670.02	($37.84)	$675.63
II	1.00	($54.33)	$587.80	($47.30)	$594.83
III	1.00	($54.33)	$421.32	($47.30)	$428.35
IV	1.00	($54.33)	$326.19	($47.30)	$333.22
V	0.75	($40.75)	$244.65	($35.48)	$249.91
VI	0.60	($32.60)	$205.23	($28.38)	$209.44
VII	0.40	($21.73)	$120.96	($18.92)	$123.77
VIII	0.00	$0.00	$47.57	$0.00	$47.57

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in King William .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$41.30
c) Net return attributable to trees only (3a - 3b)	($9.86)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0067
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1123
f) "Other" Orchard Capitalization Rate	0.1290

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($70.20)	$714.01	($61.13)	$723.08
II	1.00	($87.75)	$618.04	($76.41)	$629.37
III	1.00	($87.75)	$435.05	($76.41)	$446.39
IV	1.00	($87.75)	$330.49	($76.41)	$341.83
V	0.75	($65.81)	$247.87	($57.31)	$256.37
VI	0.60	($52.65)	$208.75	($45.85)	$215.56
VII	0.40	($35.10)	$121.74	($30.56)	$126.28
VIII	0.00	$0.00	$52.28	$0.00	$52.28

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Lancaster .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$38.98
c) Net return attributable to trees only (3a - 3b)	($7.54)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0044
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1100
f) "Other" Orchard Capitalization Rate	0.1266

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($54.88)	$708.29	($47.66)	$715.52
II	1.00	($68.60)	$618.26	($59.57)	$627.29
III	1.00	($68.60)	$440.18	($59.57)	$449.21
IV	1.00	($68.60)	$338.43	($59.57)	$347.46
V	0.75	($51.45)	$253.82	($44.68)	$260.59
VI	0.60	($41.16)	$213.23	($35.74)	$218.65
VII	0.40	($27.44)	$125.19	($23.83)	$128.81
VIII	0.00	$0.00	$50.88	$0.00	$50.88

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Loudoun .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$27.45
c) Net return attributable to trees only (3a - 3b)	$3.99

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0092
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1148
f) "Other" Orchard Capitalization Rate	0.1315

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$27.82	$532.97	$24.29	$529.45
II	1.00	$34.77	$489.41	$30.37	$485.01
III	1.00	$34.77	$371.54	$30.37	$367.14
IV	1.00	$34.77	$304.19	$30.37	$299.78
V	0.75	$26.08	$228.14	$22.78	$224.84
VI	0.60	$20.86	$189.25	$18.22	$186.61
VII	0.40	$13.91	$114.94	$12.15	$113.18
VIII	0.00	$0.00	$33.68	$0.00	$33.68

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Louisa .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$26.13
c) Net return attributable to trees only (3a - 3b)	$5.31

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0057
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1113
f) "Other" Orchard Capitalization Rate	0.1279

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$38.17	$541.22	$33.20	$536.25
II	1.00	$47.71	$500.46	$41.50	$494.24
III	1.00	$47.71	$383.08	$41.50	$376.86
IV	1.00	$47.71	$316.01	$41.50	$309.79
V	0.75	$35.78	$237.00	$31.12	$232.34
VI	0.60	$28.63	$196.31	$24.90	$192.58
VII	0.40	$19.09	$119.70	$16.60	$117.21
VIII	0.00	$0.00	$33.54	$0.00	$33.54

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Lynchburg 9/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$15.91
c) Net return attributable to trees only (3a - 3b)	$15.53

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0106
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1161
f) "Other" Orchard Capitalization Rate	0.1328

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$106.98	$395.15	$93.55	$381.72
II	1.00	$133.73	$393.08	$116.94	$376.29
III	1.00	$133.73	$325.84	$116.94	$309.05
IV	1.00	$133.73	$287.41	$116.94	$270.63
V	0.75	$100.29	$215.56	$87.71	$202.97
VI	0.60	$80.24	$176.29	$70.17	$166.22
VII	0.40	$53.49	$111.12	$46.78	$104.41
VIII	0.00	$0.00	$19.21	$0.00	$19.21

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Madison .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$43.53
c) Net return attributable to trees only (3a - 3b)	($12.09)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0053
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1109
f) "Other" Orchard Capitalization Rate	0.1276

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($87.18)	$754.49	($75.79)	$765.88
II	1.00	($108.97)	$648.53	($94.73)	$662.76
III	1.00	($108.97)	$452.14	($94.73)	$466.38
IV	1.00	($108.97)	$339.92	($94.73)	$354.15
V	0.75	($81.73)	$254.94	($71.05)	$265.61
VI	0.60	($65.38)	$215.17	($56.84)	$223.71
VII	0.40	($43.59)	$124.74	($37.89)	$130.44
VIII	0.00	$0.00	$56.11	$0.00	$56.11

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Manassas 10/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$18.96
c) Net return attributable to trees only (3a - 3b)	$12.48

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0117
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1173
f) "Other" Orchard Capitalization Rate	0.1340

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$85.12	$423.85	$74.53	$413.26
II	1.00	$106.40	$411.26	$93.17	$398.02
III	1.00	$106.40	$332.22	$93.17	$318.98
IV	1.00	$106.40	$287.06	$93.17	$273.82
V	0.75	$79.80	$215.29	$69.87	$205.36
VI	0.60	$63.84	$176.75	$55.90	$168.81
VII	0.40	$42.56	$110.31	$37.27	$105.01
VIII	0.00	$0.00	$22.58	$0.00	$22.58

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Middlesex .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$40.10
c) Net return attributable to trees only (3a - 3b)	($8.66)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0045
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1101
f) "Other" Orchard Capitalization Rate	0.1268

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($62.91)	$720.47	($54.64)	$728.74
II	1.00	($78.63)	$626.41	($68.30)	$636.75
III	1.00	($78.63)	$443.62	($68.30)	$453.96
IV	1.00	($78.63)	$339.17	($68.30)	$349.51
V	0.75	($58.98)	$254.38	($51.22)	$262.13
VI	0.60	($47.18)	$213.95	($40.98)	$220.15
VII	0.40	($31.45)	$125.22	($27.32)	$129.36
VIII	0.00	$0.00	$52.23	$0.00	$52.23

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Montgomery .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$50.43
c) Net return attributable to trees only (3a - 3b)	($18.99)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0061
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1117
f) "Other" Orchard Capitalization Rate	0.1284

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($136.03)	$829.28	($118.37)	$846.94
II	1.00	($170.04)	$698.74	($147.97)	$720.82
III	1.00	($170.04)	$473.50	($147.97)	$495.58
IV	1.00	($170.04)	$344.79	($147.97)	$366.87
V	0.75	($127.53)	$258.59	($110.97)	$275.15
VI	0.60	($102.03)	$219.75	($88.78)	$232.99
VII	0.40	($68.02)	$125.05	($59.19)	$133.88
VIII	0.00	$0.00	$64.35	$0.00	$64.35

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Nelson .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$7.42
c) Net return attributable to trees only (3a - 3b)	$24.02

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0064
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1120
f) "Other" Orchard Capitalization Rate	0.1286

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$171.66	$313.18	$149.42	$290.93
II	1.00	$214.58	$341.94	$186.77	$314.14
III	1.00	$214.58	$308.92	$186.77	$281.12
IV	1.00	$214.58	$290.05	$186.77	$262.25
V	0.75	$160.93	$217.54	$140.08	$196.69
VI	0.60	$128.75	$175.92	$112.06	$159.24
VII	0.40	$85.83	$114.13	$74.71	$103.01
VIII	0.00	$0.00	$9.43	$0.00	$9.43

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in New Kent* 7/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$30.41
c) Net return attributable to trees only (3a - 3b)	$1.03

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0070
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1126
f) "Other" Orchard Capitalization Rate	0.1292

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$7.35	$582.92	$6.40	$581.97
II	1.00	$9.19	$527.20	$8.01	$526.02
III	1.00	$9.19	$392.90	$8.01	$391.72
IV	1.00	$9.19	$316.16	$8.01	$314.98
V	0.75	$6.89	$237.12	$6.00	$236.23
VI	0.60	$5.51	$197.37	$4.80	$196.66
VII	0.40	$3.68	$118.79	$3.20	$118.32
VIII	0.00	$0.00	$38.37	$0.00	$38.37

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Newport News 7/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$30.41
c) Net return attributable to trees only (3a - 3b)	$1.03

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0113
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1169
f) "Other" Orchard Capitalization Rate	0.1336

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$7.08	$552.83	$6.20	$551.94
II	1.00	$8.85	$500.02	$7.75	$498.92
III	1.00	$8.85	$372.68	$7.75	$371.58
IV	1.00	$8.85	$299.92	$7.75	$298.81
V	0.75	$6.64	$224.94	$5.81	$224.11
VI	0.60	$5.31	$187.23	$4.65	$186.56
VII	0.40	$3.54	$112.69	$3.10	$112.25
VIII	0.00	$0.00	$36.38	$0.00	$36.38

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Northampton .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$35.93
c) Net return attributable to trees only (3a - 3b)	($4.49)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0057
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1113
f) "Other" Orchard Capitalization Rate	0.1280

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($32.25)	$658.84	($28.05)	$663.04
II	1.00	($40.32)	$581.67	($35.07)	$586.92
III	1.00	($40.32)	$420.41	($35.07)	$425.66
IV	1.00	($40.32)	$328.27	($35.07)	$333.52
V	0.75	($30.24)	$246.20	($26.30)	$250.14
VI	0.60	($24.19)	$206.18	($21.04)	$209.33
VII	0.40	($16.13)	$122.09	($14.03)	$124.19
VIII	0.00	$0.00	$46.07	$0.00	$46.07

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Northumberland .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$43.64
c) Net return attributable to trees only (3a - 3b)	($12.20)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0043
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1099
f) "Other" Orchard Capitalization Rate	0.1266

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($88.82)	$766.12	($77.12)	$777.82
II	1.00	($111.02)	$658.42	($96.40)	$673.04
III	1.00	($111.02)	$458.94	($96.40)	$473.56
IV	1.00	($111.02)	$344.94	($96.40)	$359.56
V	0.75	($83.27)	$258.71	($72.30)	$269.67
VI	0.60	($66.61)	$218.37	($57.84)	$227.14
VII	0.40	($44.41)	$126.58	($38.56)	$132.43
VIII	0.00	$0.00	$57.00	$0.00	$57.00

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Nottoway .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$17.80
c) Net return attributable to trees only (3a - 3b)	$13.64

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0050
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1106
f) "Other" Orchard Capitalization Rate	0.1272

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$98.70	$444.34	$85.77	$431.41
II	1.00	$123.37	$434.45	$107.21	$418.29
III	1.00	$123.37	$353.80	$107.21	$337.64
IV	1.00	$123.37	$307.72	$107.21	$291.56
V	0.75	$92.53	$230.79	$80.41	$218.67
VI	0.60	$74.02	$189.24	$64.33	$179.54
VII	0.40	$49.35	$118.48	$42.88	$112.01
VIII	0.00	$0.00	$23.04	$0.00	$23.04

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Orange .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$25.52
c) Net return attributable to trees only (3a - 3b)	$5.92

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0055
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1111
f) "Other" Orchard Capitalization Rate	0.1278

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$42.59	$534.68	$37.04	$529.13
II	1.00	$53.24	$496.12	$46.30	$489.18
III	1.00	$53.24	$381.30	$46.30	$374.36
IV	1.00	$53.24	$315.69	$46.30	$308.75
V	0.75	$39.93	$236.77	$34.72	$231.56
VI	0.60	$31.95	$195.98	$27.78	$191.81
VII	0.40	$21.30	$119.71	$18.52	$116.94
VIII	0.00	$0.00	$32.81	$0.00	$32.81

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Page .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$30.83
c) Net return attributable to trees only (3a - 3b)	$0.61

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0045
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1101
f) "Other" Orchard Capitalization Rate	0.1268

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$4.42	$606.91	$3.84	$606.33
II	1.00	$5.53	$547.77	$4.80	$547.04
III	1.00	$5.53	$407.19	$4.80	$406.46
IV	1.00	$5.53	$326.86	$4.80	$326.13
V	0.75	$4.15	$245.14	$3.60	$244.60
VI	0.60	$3.32	$204.15	$2.88	$203.71
VII	0.40	$2.21	$122.71	$1.92	$122.42
VIII	0.00	$0.00	$40.17	$0.00	$40.17

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Petersburg 5/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$34.31
c) Net return attributable to trees only (3a - 3b)	($2.87)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0136
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1192
f) "Other" Orchard Capitalization Rate	0.1358

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($19.25)	$580.26	($16.89)	$582.62
II	1.00	($24.07)	$515.49	($21.11)	$518.45
III	1.00	($24.07)	$375.61	($21.11)	$378.56
IV	1.00	($24.07)	$295.67	($21.11)	$298.63
V	0.75	($18.05)	$221.75	($15.84)	$223.97
VI	0.60	($14.44)	$185.40	($12.67)	$187.17
VII	0.40	($9.63)	$110.28	($8.45)	$111.46
VIII	0.00	$0.00	$39.97	$0.00	$39.97

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Pittsylvania .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$20.87
c) Net return attributable to trees only (3a - 3b)	$10.57

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0041
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1097
f) "Other" Orchard Capitalization Rate	0.1264

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$77.08	$487.06	$66.92	$476.89
II	1.00	$96.36	$465.33	$83.65	$452.62
III	1.00	$96.36	$369.67	$83.65	$356.96
IV	1.00	$96.36	$315.01	$83.65	$302.30
V	0.75	$72.27	$236.26	$62.73	$226.72
VI	0.60	$57.81	$194.47	$50.19	$186.85
VII	0.40	$38.54	$120.54	$33.46	$115.45
VIII	0.00	$0.00	$27.33	$0.00	$27.33

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Powhatan .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$20.50
c) Net return attributable to trees only (3a - 3b)	$10.94

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0065
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1121
f) "Other" Orchard Capitalization Rate	0.1288

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$78.10	$468.47	$67.99	$458.36
II	1.00	$97.62	$448.96	$84.99	$436.32
III	1.00	$97.62	$357.87	$84.99	$345.23
IV	1.00	$97.62	$305.82	$84.99	$293.18
V	0.75	$73.22	$229.37	$63.74	$219.89
VI	0.60	$58.57	$188.70	$50.99	$181.12
VII	0.40	$39.05	$117.12	$33.99	$112.07
VIII	0.00	$0.00	$26.02	$0.00	$26.02

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Prince Edward .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$23.40
c) Net return attributable to trees only (3a - 3b)	$8.04

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0038
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1094
f) "Other" Orchard Capitalization Rate	0.1260

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$58.84	$520.35	$51.06	$512.56
II	1.00	$73.55	$488.91	$63.83	$479.18
III	1.00	$73.55	$381.22	$63.83	$371.50
IV	1.00	$73.55	$319.69	$63.83	$309.96
V	0.75	$55.17	$239.77	$47.87	$232.47
VI	0.60	$44.13	$197.97	$38.30	$192.13
VII	0.40	$29.42	$121.72	$25.53	$117.83
VIII	0.00	$0.00	$30.77	$0.00	$30.77

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Prince George .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$34.31
c) Net return attributable to trees only (3a - 3b)	($2.87)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0074
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1130
f) "Other" Orchard Capitalization Rate	0.1296

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($20.31)	$625.87	($17.70)	$628.49
II	1.00	($25.39)	$556.18	($22.12)	$559.44
III	1.00	($25.39)	$405.40	($22.12)	$408.67
IV	1.00	($25.39)	$319.24	($22.12)	$322.51
V	0.75	($19.04)	$239.43	($16.59)	$241.88
VI	0.60	($15.23)	$200.16	($13.27)	$202.12
VII	0.40	($10.15)	$119.08	($8.85)	$120.39
VIII	0.00	$0.00	$43.08	$0.00	$43.08

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Prince William .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$18.96
c) Net return attributable to trees only (3a - 3b)	$12.48

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0131
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1187
f) "Other" Orchard Capitalization Rate	0.1353

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$84.13	$417.38	$73.77	$407.02
II	1.00	$105.17	$405.09	$92.22	$392.14
III	1.00	$105.17	$327.33	$92.22	$314.38
IV	1.00	$105.17	$282.90	$92.22	$269.95
V	0.75	$78.88	$212.17	$69.16	$202.46
VI	0.60	$63.10	$174.18	$55.33	$166.41
VII	0.40	$42.07	$108.72	$36.89	$103.54
VIII	0.00	$0.00	$22.22	$0.00	$22.22

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Pulaski .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$30.08
c) Net return attributable to trees only (3a - 3b)	$1.36

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0059
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1115
f) "Other" Orchard Capitalization Rate	0.1282

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$9.73	$586.78	$8.47	$585.51
II	1.00	$12.16	$531.51	$10.58	$529.92
III	1.00	$12.16	$396.86	$10.58	$395.28
IV	1.00	$12.16	$319.92	$10.58	$318.34
V	0.75	$9.12	$239.94	$7.94	$238.76
VI	0.60	$7.30	$199.65	$6.35	$198.70
VII	0.40	$4.87	$120.27	$4.23	$119.64
VIII	0.00	$0.00	$38.47	$0.00	$38.47

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Radford 11/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$50.43
c) Net return attributable to trees only (3a - 3b)	($18.99)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0060
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1115
f) "Other" Orchard Capitalization Rate	0.1282

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($136.23)	$831.06	($118.52)	$848.77
II	1.00	($170.29)	$700.27	($148.15)	$722.41
III	1.00	($170.29)	$474.57	($148.15)	$496.71
IV	1.00	($170.29)	$345.60	($148.15)	$367.74
V	0.75	($127.72)	$259.20	($111.11)	$275.80
VI	0.60	($102.17)	$220.26	($88.89)	$233.54
VII	0.40	($68.11)	$125.34	($59.26)	$134.20
VIII	0.00	$0.00	$64.49	$0.00	$64.49

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Rappahannock .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$31.49
c) Net return attributable to trees only (3a - 3b)	($0.05)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0059
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1115
f) "Other" Orchard Capitalization Rate	0.1282

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($0.35)	$603.66	($0.31)	$603.70
II	1.00	($0.44)	$543.17	($0.38)	$543.23
III	1.00	($0.44)	$402.23	($0.38)	$402.29
IV	1.00	($0.44)	$321.70	($0.38)	$321.76
V	0.75	($0.33)	$241.27	($0.29)	$241.32
VI	0.60	($0.26)	$201.07	($0.23)	$201.11
VII	0.40	($0.18)	$120.63	($0.15)	$120.65
VIII	0.00	$0.00	$40.27	$0.00	$40.27

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Richmond .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$41.40
c) Net return attributable to trees only (3a - 3b)	($9.96)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0051
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1107
f) "Other" Orchard Capitalization Rate	0.1274

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($71.98)	$730.50	($62.56)	$739.91
II	1.00	($89.98)	$632.25	($78.21)	$644.03
III	1.00	($89.98)	$445.01	($78.21)	$456.78
IV	1.00	($89.98)	$338.01	($78.21)	$349.78
V	0.75	($67.48)	$253.51	($58.65)	$262.34
VI	0.60	($53.99)	$213.51	($46.92)	$220.57
VII	0.40	($35.99)	$124.50	($31.28)	$129.21
VIII	0.00	$0.00	$53.50	$0.00	$53.50

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Roanoke .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$20.52
c) Net return attributable to trees only (3a - 3b)	$10.92

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0104
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1160
f) "Other" Orchard Capitalization Rate	0.1327

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$75.31	$447.75	$65.85	$438.29
II	1.00	$94.14	$429.34	$82.31	$417.51
III	1.00	$94.14	$342.43	$82.31	$330.60
IV	1.00	$94.14	$292.77	$82.31	$280.95
V	0.75	$70.60	$219.58	$61.73	$210.71
VI	0.60	$56.48	$180.63	$49.39	$173.53
VII	0.40	$37.66	$112.14	$32.92	$107.41
VIII	0.00	$0.00	$24.83	$0.00	$24.83

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Roanoke City 12/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$20.52
c) Net return attributable to trees only (3a - 3b)	$10.92

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0114
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1169
f) "Other" Orchard Capitalization Rate	0.1336

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$74.69	$442.86	$65.37	$433.54
II	1.00	$93.37	$424.71	$81.72	$413.07
III	1.00	$93.37	$338.81	$81.72	$327.16
IV	1.00	$93.37	$289.72	$81.72	$278.07
V	0.75	$70.02	$217.29	$61.29	$208.56
VI	0.60	$56.02	$178.74	$49.03	$171.75
VII	0.40	$37.35	$110.98	$32.69	$106.32
VIII	0.00	$0.00	$24.54	$0.00	$24.54

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Rockbridge .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$19.55
c) Net return attributable to trees only (3a - 3b)	$11.89

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0049
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1105
f) "Other" Orchard Capitalization Rate	0.1272

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$86.05	$466.06	$74.77	$454.78
II	1.00	$107.56	$449.57	$93.47	$435.48
III	1.00	$107.56	$360.90	$93.47	$346.81
IV	1.00	$107.56	$310.24	$93.47	$296.14
V	0.75	$80.67	$232.68	$70.10	$222.10
VI	0.60	$64.54	$191.21	$56.08	$182.75
VII	0.40	$43.03	$119.03	$37.39	$113.39
VIII	0.00	$0.00	$25.33	$0.00	$25.33

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Rockingham .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$49.30
c) Net return attributable to trees only (3a - 3b)	($17.86)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0058
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1114
f) "Other" Orchard Capitalization Rate	0.1280

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($128.27)	$819.35	($111.57)	$836.05
II	1.00	($160.33)	$692.53	($139.46)	$713.40
III	1.00	($160.33)	$471.41	($139.46)	$492.29
IV	1.00	($160.33)	$345.06	($139.46)	$365.94
V	0.75	($120.25)	$258.80	($104.60)	$274.45
VI	0.60	($96.20)	$219.67	($83.68)	$232.20
VII	0.40	($64.13)	$125.39	($55.78)	$133.74
VIII	0.00	$0.00	$63.17	$0.00	$63.17

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Russell .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$30.08
c) Net return attributable to trees only (3a - 3b)	$1.36

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0057
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1113
f) "Other" Orchard Capitalization Rate	0.1280

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$9.79	$588.35	$8.52	$587.08
II	1.00	$12.24	$532.95	$10.65	$531.35
III	1.00	$12.24	$397.95	$10.65	$396.35
IV	1.00	$12.24	$320.81	$10.65	$319.21
V	0.75	$9.18	$240.60	$7.98	$239.41
VI	0.60	$7.34	$200.20	$6.39	$199.24
VII	0.40	$4.90	$120.61	$4.26	$119.97
VIII	0.00	$0.00	$38.57	$0.00	$38.57

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Shenandoah .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$31.80
c) Net return attributable to trees only (3a - 3b)	($0.36)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0053
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1109
f) "Other" Orchard Capitalization Rate	0.1275

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($2.62)	$612.77	($2.28)	$613.11
II	1.00	($3.28)	$550.58	($2.85)	$551.00
III	1.00	($3.28)	$406.98	($2.85)	$407.41
IV	1.00	($3.28)	$324.93	($2.85)	$325.36
V	0.75	($2.46)	$243.70	($2.14)	$244.02
VI	0.60	($1.97)	$203.16	($1.71)	$203.42
VII	0.40	($1.31)	$121.77	($1.14)	$121.94
VIII	0.00	$0.00	$41.03	$0.00	$41.03

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Smyth .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$43.52
c) Net return attributable to trees only (3a - 3b)	($12.08)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0055
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1111
f) "Other" Orchard Capitalization Rate	0.1278

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($86.99)	$752.42	($75.64)	$763.77
II	1.00	($108.73)	$646.73	($94.55)	$660.92
III	1.00	($108.73)	$450.87	($94.55)	$465.06
IV	1.00	($108.73)	$338.95	($94.55)	$353.14
V	0.75	($81.55)	$254.21	($70.91)	$264.85
VI	0.60	($65.24)	$214.56	($56.73)	$223.07
VII	0.40	($43.49)	$124.39	($37.82)	$130.06
VIII	0.00	$0.00	$55.96	$0.00	$55.96

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Spotsylvania .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$27.18
c) Net return attributable to trees only (3a - 3b)	$4.26

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0077
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1132
f) "Other" Orchard Capitalization Rate	0.1299

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$30.07	$540.34	$26.21	$536.48
II	1.00	$37.59	$496.83	$32.76	$492.00
III	1.00	$37.59	$377.76	$32.76	$372.94
IV	1.00	$37.59	$309.73	$32.76	$304.91
V	0.75	$28.19	$232.30	$24.57	$228.68
VI	0.60	$22.55	$192.64	$19.66	$189.75
VII	0.40	$15.03	$117.09	$13.11	$115.16
VIII	0.00	$0.00	$34.02	$0.00	$34.02

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Stafford .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$25.77
c) Net return attributable to trees only (3a - 3b)	$5.67

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0097
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1153
f) "Other" Orchard Capitalization Rate	0.1320

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$39.37	$510.93	$34.40	$505.96
II	1.00	$49.21	$473.62	$42.99	$467.40
III	1.00	$49.21	$363.59	$42.99	$357.37
IV	1.00	$49.21	$300.71	$42.99	$294.50
V	0.75	$36.91	$225.53	$32.25	$220.87
VI	0.60	$29.53	$186.71	$25.80	$182.99
VII	0.40	$19.68	$114.00	$17.20	$111.51
VIII	0.00	$0.00	$31.44	$0.00	$31.44

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Staunton 14/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$34.62
c) Net return attributable to trees only (3a - 3b)	($3.18)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0091
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1147
f) "Other" Orchard Capitalization Rate	0.1314

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($22.21)	$615.92	($19.39)	$618.73
II	1.00	($27.76)	$546.55	($24.24)	$550.07
III	1.00	($27.76)	$397.66	($24.24)	$401.18
IV	1.00	($27.76)	$312.57	($24.24)	$316.10
V	0.75	($20.82)	$234.43	($18.18)	$237.07
VI	0.60	($16.66)	$196.05	($14.54)	$198.17
VII	0.40	($11.10)	$116.52	($9.70)	$117.93
VIII	0.00	$0.00	$42.54	$0.00	$42.54

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Suffolk City .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$29.29
c) Net return attributable to trees only (3a - 3b)	$2.15

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0097
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1153
f) "Other" Orchard Capitalization Rate	0.1320

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$14.91	$550.91	$13.03	$549.03
II	1.00	$18.64	$501.04	$16.29	$498.69
III	1.00	$18.64	$375.97	$16.29	$373.62
IV	1.00	$18.64	$304.51	$16.29	$302.15
V	0.75	$13.98	$228.38	$12.22	$226.61
VI	0.60	$11.19	$189.85	$9.77	$188.44
VII	0.40	$7.46	$114.66	$6.52	$113.71
VIII	0.00	$0.00	$35.73	$0.00	$35.73

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Tazewell .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$38.64
c) Net return attributable to trees only (3a - 3b)	($7.20)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0051
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1106
f) "Other" Orchard Capitalization Rate	0.1273

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($52.04)	$697.62	($45.23)	$704.43
II	1.00	($65.05)	$609.64	($56.53)	$618.16
III	1.00	($65.05)	$434.72	($56.53)	$443.24
IV	1.00	($65.05)	$334.77	($56.53)	$343.28
V	0.75	($48.79)	$251.08	($42.40)	$257.46
VI	0.60	($39.03)	$210.86	($33.92)	$215.97
VII	0.40	($26.02)	$123.91	($22.61)	$127.32
VIII	0.00	$0.00	$49.98	$0.00	$49.98

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Virginia Beach .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$56.79
c) Net return attributable to trees only (3a - 3b)	($25.35)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0103
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1159
f) "Other" Orchard Capitalization Rate	0.1326

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($174.97)	$856.86	($152.97)	$878.87
II	1.00	($218.71)	$709.94	($191.21)	$737.44
III	1.00	($218.71)	$469.18	($191.21)	$496.68
IV	1.00	($218.71)	$331.60	($191.21)	$359.10
V	0.75	($164.04)	$248.70	($143.41)	$269.32
VI	0.60	($131.23)	$212.72	($114.73)	$229.22
VII	0.40	($87.49)	$118.88	($76.49)	$129.88
VIII	0.00	$0.00	$68.79	$0.00	$68.79

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Warren .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$7.61
c) Net return attributable to trees only (3a - 3b)	$23.83

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0052
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1108
f) "Other" Orchard Capitalization Rate	0.1275

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$171.98	$319.34	$149.50	$296.86
II	1.00	$214.98	$347.60	$186.88	$319.50
III	1.00	$214.98	$313.21	$186.88	$285.11
IV	1.00	$214.98	$293.57	$186.88	$265.47
V	0.75	$161.23	$220.18	$140.16	$199.10
VI	0.60	$128.99	$178.10	$112.13	$161.24
VII	0.40	$85.99	$115.46	$74.75	$104.22
VIII	0.00	$0.00	$9.82	$0.00	$9.82

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Washington .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$39.51
c) Net return attributable to trees only (3a - 3b)	($8.07)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0060
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1115
f) "Other" Orchard Capitalization Rate	0.1282

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($57.87)	$699.87	($50.34)	$707.39
II	1.00	($72.33)	$609.63	($62.93)	$619.03
III	1.00	($72.33)	$432.82	($62.93)	$442.23
IV	1.00	($72.33)	$331.79	($62.93)	$341.19
V	0.75	($54.25)	$248.84	($47.20)	$255.90
VI	0.60	($43.40)	$209.18	($37.76)	$214.82
VII	0.40	($28.93)	$122.61	($25.17)	$126.37
VIII	0.00	$0.00	$50.52	$0.00	$50.52

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Waynesboro 14/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$34.62
c) Net return attributable to trees only (3a - 3b)	($3.18)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0083
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1139
f) "Other" Orchard Capitalization Rate	0.1306

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($22.36)	$622.02	($19.51)	$624.87
II	1.00	($27.95)	$551.99	($24.38)	$555.56
III	1.00	($27.95)	$401.63	($24.38)	$405.20
IV	1.00	($27.95)	$315.72	($24.38)	$319.28
V	0.75	($20.96)	$236.79	($18.29)	$239.46
VI	0.60	($16.77)	$198.02	($14.63)	$200.16
VII	0.40	($11.18)	$117.70	($9.75)	$119.12
VIII	0.00	$0.00	$42.96	$0.00	$42.96

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Westmoreland .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$44.69
c) Net return attributable to trees only (3a - 3b)	($13.25)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0058
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1113
f) "Other" Orchard Capitalization Rate	0.1280

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($95.20)	$764.12	($82.81)	$776.51
II	1.00	($119.01)	$654.38	($103.51)	$669.88
III	1.00	($119.01)	$453.88	($103.51)	$469.37
IV	1.00	($119.01)	$339.30	($103.51)	$354.79
V	0.75	($89.25)	$254.47	($77.63)	$266.10
VI	0.60	($71.40)	$215.04	($62.11)	$224.33
VII	0.40	($47.60)	$124.26	($41.40)	$130.46
VIII	0.00	$0.00	$57.29	$0.00	$57.29

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Winchester 19/ .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$16.49
c) Net return attributable to trees only (3a - 3b)	$14.95

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0056
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1112
f) "Other" Orchard Capitalization Rate	0.1278

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$107.58	$425.48	$93.55	$411.45
II	1.00	$134.48	$420.58	$116.94	$403.05
III	1.00	$134.48	$346.41	$116.94	$328.87
IV	1.00	$134.48	$304.02	$116.94	$286.49
V	0.75	$100.86	$228.02	$87.71	$214.87
VI	0.60	$80.69	$186.65	$70.17	$176.13
VII	0.40	$53.79	$117.37	$46.78	$110.36
VIII	0.00	$0.00	$21.19	$0.00	$21.19

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Wythe .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$32.59
c) Net return attributable to trees only (3a - 3b)	($1.15)

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0049
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1105
f) "Other" Orchard Capitalization Rate	0.1272

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($8.32)	$625.14	($7.23)	$626.23
II	1.00	($10.40)	$559.72	($9.04)	$561.08
III	1.00	($10.40)	$411.91	($9.04)	$413.27
IV	1.00	($10.40)	$327.44	($9.04)	$328.81
V	0.75	($7.80)	$245.58	($6.78)	$246.61
VI	0.60	($6.24)	$204.91	($5.42)	$205.73
VII	0.40	($4.16)	$122.53	($3.62)	$123.08
VIII	0.00	$0.00	$42.23	$0.00	$42.23

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in York .

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2001

1. Estimated net returns (loss) per acre applicable to tax-year 2001 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,345.97)	7.0%	($1,432.37)	3.0%
Early-production aged trees (5 - 10 years)	($719.41)	17.5%	($1042.69)	7.5%
Full-production aged trees (11 - 25 years)	$579.08	35.0%	($44.49)	15.0%
Late-production aged trees (26 - 30 years)	$156.58	10.5%	($136.26)	4.5%

2. Weighted Average Net Return for 1993 - 1999.

a)	1999 /2/	($108.20)
b)	1998	($59.80)
c)	1997	($46.81)
d)	1996	$88.77
e)	1995	$88.77
f)	1994	$86.25
g)	1993	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$31.44
b) Net return attributable to land only (class III) /4/	$30.41
c) Net return attributable to trees only (3a - 3b)	$1.03

5. Capitalization Rate

a) Interest Rate	0.0723
b) Property Tax	0.0074
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1130
f) "Other" Orchard Capitalization Rate	0.1296

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	$7.33	$580.08	$6.38	$579.14
II	1.00	$9.16	$524.63	$7.98	$523.46
III	1.00	$9.16	$390.99	$7.98	$389.81
IV	1.00	$9.16	$314.63	$7.98	$313.45
V	0.75	$6.87	$235.97	$5.99	$235.09
VI	0.60	$5.50	$196.41	$4.79	$195.71
VII	0.40	$3.66	$118.21	$3.19	$117.74
VIII	0.00	$0.00	$38.18	$0.00	$38.18

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. I addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late production.

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the land.

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.