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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$21.29
c) Net return attributable to trees only (3a - 3b)	($21.29)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0039
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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($155.21)	$262.80	($134.75)	$283.27
II	1.00	($194.02)	$182.20	($168.43)	$207.78
III	1.00	($194.02)	$84.66	($168.43)	$110.24
IV	1.00	($194.02)	$28.92	($168.43)	$54.51
V	0.75	($145.51)	$21.69	($126.33)	$40.88
VI	0.60	($116.41)	$22.93	($101.06)	$38.28
VII	0.40	($77.61)	$6.00	($67.37)	$16.23
VIII	0.00	$0.00	$27.87	$0.00	$27.87

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$40.08
c) Net return attributable to trees only (3a - 3b)	($40.08)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1118
f) "Other" Orchard Capitalization Rate	0.1285

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($286.71)	$479.16	($249.52)	$516.35
II	1.00	($358.38)	$330.90	($311.90)	$377.38
III	1.00	($358.38)	$152.20	($311.90)	$198.68
IV	1.00	($358.38)	$50.08	($311.90)	$96.57
V	0.75	($268.79)	$37.56	($233.92)	$72.42
VI	0.60	($215.03)	$40.26	($187.14)	$68.15
VII	0.40	($143.35)	$9.82	($124.76)	$28.41
VIII	0.00	$0.00	$51.06	$0.00	$51.06

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$7.30
c) Net return attributable to trees only (3a - 3b)	($7.30)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1126
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	($51.86)	$86.26	($45.18)	$92.95
II	1.00	($64.83)	$59.48	($56.47)	$67.84
III	1.00	($64.83)	$27.26	($56.47)	$35.61
IV	1.00	($64.83)	$8.84	($56.47)	$17.20
V	0.75	($48.62)	$6.63	($42.35)	$12.90
VI	0.60	($38.90)	$7.15	($33.88)	$12.16
VII	0.40	($25.93)	$1.69	($22.59)	$5.04
VIII	0.00	$0.00	$9.21	$0.00	$9.21

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$19.72
c) Net return attributable to trees only (3a - 3b)	($19.72)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1116
f) "Other" Orchard Capitalization Rate	0.1283

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($141.31)	$236.46	($122.96)	$254.82
II	1.00	($176.64)	$163.35	($153.69)	$186.30
III	1.00	($176.64)	$75.21	($153.69)	$98.15
IV	1.00	($176.64)	$24.84	($153.69)	$47.78
V	0.75	($132.48)	$18.63	($115.27)	$35.84
VI	0.60	($105.99)	$19.94	($92.22)	$33.71
VII	0.40	($70.66)	$4.90	($61.48)	$14.08
VIII	0.00	$0.00	$25.18	$0.00	$25.18

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.

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$39.13
c) Net return attributable to trees only (3a - 3b)	($39.13)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0048
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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($283.04)	$476.65	($245.97)	$513.73
II	1.00	($353.80)	$329.92	($307.46)	$376.26
III	1.00	($353.80)	$152.66	($307.46)	$199.00
IV	1.00	($353.80)	$51.37	($307.46)	$97.71
V	0.75	($265.35)	$38.53	($230.60)	$73.28
VI	0.60	($212.28)	$40.95	($184.48)	$68.75
VII	0.40	($141.52)	$10.42	($122.99)	$28.95
VIII	0.00	$0.00	$50.65	$0.00	$50.65

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 2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$8.73
c) Net return attributable to trees only (3a - 3b)	($8.73)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1103
f) "Other" Orchard Capitalization Rate	0.1270

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	APPLE ORCHARD Trees and Land /8/	"OTHER" ORCHARD Trees Only	"OTHER" ORCHARD Trees and Land /8/
I	0.80	($63.36)	$106.90	($55.04)	$115.22
II	1.00	($79.20)	$74.04	($68.80)	$84.43
III	1.00	($79.20)	$34.31	($68.80)	$44.71
IV	1.00	($79.20)	$11.61	($68.80)	$22.00
V	0.75	($59.40)	$8.70	($51.60)	$16.50
VI	0.60	($47.52)	$9.23	($41.28)	$15.47
VII	0.40	($31.68)	$2.37	($27.52)	$6.53
VIII	0.00	$0.00	$11.35	$0.00	$11.35

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$34.68
c) Net return attributable to trees only (3a - 3b)	($34.68)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1108
f) "Other" Orchard Capitalization Rate	0.1275

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($250.39)	$421.09	($217.65)	$453.82
II	1.00	($312.98)	$291.34	($272.06)	$332.26
III	1.00	($312.98)	$134.66	($272.06)	$175.59
IV	1.00	($312.98)	$45.14	($272.06)	$86.06
V	0.75	($234.74)	$33.85	($204.05)	$64.54
VI	0.60	($187.79)	$36.03	($163.24)	$60.59
VII	0.40	($125.19)	$9.10	($108.82)	$25.47
VIII	0.00	$0.00	$44.76	$0.00	$44.76

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$14.29
c) Net return attributable to trees only (3a - 3b)	($14.29)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1107
f) "Other" Orchard Capitalization Rate	0.1274

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($103.24)	$173.70	($89.73)	$187.21
II	1.00	($129.05)	$120.20	($112.16)	$137.08
III	1.00	($129.05)	$55.58	($112.16)	$72.46
IV	1.00	($129.05)	$18.66	($112.16)	$35.54
V	0.75	($96.78)	$13.99	($84.12)	$26.65
VI	0.60	($77.43)	$14.89	($67.30)	$25.02
VII	0.40	($51.62)	$3.77	($44.87)	$10.52
VIII	0.00	$0.00	$18.46	$0.00	$18.46

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$30.43
c) Net return attributable to trees only (3a - 3b)	($30.43)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1118
f) "Other" Orchard Capitalization Rate	0.1285

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($217.64)	$363.69	($189.41)	$391.92
II	1.00	($272.05)	$251.15	($236.77)	$286.43
III	1.00	($272.05)	$115.50	($236.77)	$150.79
IV	1.00	($272.05)	$37.99	($236.77)	$73.27
V	0.75	($204.04)	$28.49	($177.58)	$54.96
VI	0.60	($163.23)	$30.55	($142.06)	$51.72
VII	0.40	($108.82)	$7.45	($94.71)	$21.56
VIII	0.00	$0.00	$38.76	$0.00	$38.76

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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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$29.67
c) Net return attributable to trees only (3a - 3b)	($29.67)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1121
f) "Other" Orchard Capitalization Rate	0.1288

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($211.78)	$353.36	($184.37)	$380.78
II	1.00	($264.73)	$243.90	($230.46)	$278.17
III	1.00	($264.73)	$112.04	($230.46)	$146.30
IV	1.00	($264.73)	$36.68	($230.46)	$70.95
V	0.75	($198.54)	$27.51	($172.85)	$53.21
VI	0.60	($158.84)	$29.55	($138.28)	$50.10
VII	0.40	($105.89)	$7.14	($92.18)	$20.84
VIII	0.00	$0.00	$37.68	$0.00	$37.68

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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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$18.07
c) Net return attributable to trees only (3a - 3b)	($18.07)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1139
f) "Other" Orchard Capitalization Rate	0.1306

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	APPLE ORCHARD Trees and Land /8/	"OTHER" ORCHARD Trees Only	"OTHER" ORCHARD Trees and Land /8/
I	0.80	($126.92)	$209.51	($110.72)	$225.71
II	1.00	($158.65)	$144.14	($138.40)	$164.39
III	1.00	($158.65)	$65.64	($138.40)	$85.89
IV	1.00	($158.65)	$20.78	($138.40)	$41.03
V	0.75	($118.99)	$15.58	($103.80)	$30.77
VI	0.60	($95.19)	$16.95	($83.04)	$29.10
VII	0.40	($63.46)	$3.83	($55.36)	$11.93
VIII	0.00	$0.00	$22.43	$0.00	$22.43

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$15.90
c) Net return attributable to trees only (3a - 3b)	($15.90)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1103
f) "Other" Orchard Capitalization Rate	0.1269

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($115.33)	$194.59	($100.19)	$209.73
II	1.00	($144.16)	$134.77	($125.23)	$153.70
III	1.00	($144.16)	$62.45	($125.23)	$81.38
IV	1.00	($144.16)	$21.13	($125.23)	$40.06
V	0.75	($108.12)	$15.85	($93.92)	$30.04
VI	0.60	($86.50)	$16.81	($75.14)	$28.17
VII	0.40	($57.66)	$4.32	($50.09)	$11.89
VIII	0.00	$0.00	$20.66	$0.00	$20.66

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$39.46
c) Net return attributable to trees only (3a - 3b)	($39.46)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1116
f) "Other" Orchard Capitalization Rate	0.1283

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($282.88)	$473.42	($246.12)	$510.18
II	1.00	($353.60)	$327.07	($307.65)	$373.02
III	1.00	($353.60)	$150.60	($307.65)	$196.55
IV	1.00	($353.60)	$49.76	($307.65)	$95.71
V	0.75	($265.20)	$37.32	($230.74)	$71.78
VI	0.60	($212.16)	$39.94	($184.59)	$67.51
VII	0.40	($141.44)	$9.82	($123.06)	$28.20
VIII	0.00	$0.00	$50.42	$0.00	$50.42

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$45.72
c) Net return attributable to trees only (3a - 3b)	($45.72)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1180
f) "Other" Orchard Capitalization Rate	0.1347

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($309.97)	$500.08	($271.61)	$538.45
II	1.00	($387.47)	$341.59	($339.51)	$389.54
III	1.00	($387.47)	$152.57	($339.51)	$200.53
IV	1.00	($387.47)	$44.56	($339.51)	$92.52
V	0.75	($290.60)	$33.42	($254.63)	$69.39
VI	0.60	($232.48)	$37.54	($203.70)	$66.31
VII	0.40	($154.99)	$7.03	($135.80)	$26.21
VIII	0.00	$0.00	$54.00	$0.00	$54.00

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$39.13
c) Net return attributable to trees only (3a - 3b)	($39.13)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0102
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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($269.86)	$440.20	($235.96)	$474.10
II	1.00	($337.33)	$301.73	($294.95)	$344.11
III	1.00	($337.33)	$136.04	($294.95)	$178.43
IV	1.00	($337.33)	$41.37	($294.95)	$83.75
V	0.75	($253.00)	$31.03	($221.21)	$62.81
VI	0.60	($202.40)	$34.29	($176.97)	$59.72
VII	0.40	($134.93)	$7.08	($117.98)	$24.03
VIII	0.00	$0.00	$47.34	$0.00	$47.34

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$20.69
c) Net return attributable to trees only (3a - 3b)	($20.69)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1132
f) "Other" Orchard Capitalization Rate	0.1298

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($146.22)	$242.41	($127.45)	$261.18
II	1.00	($182.78)	$166.99	($159.32)	$190.45
III	1.00	($182.78)	$76.31	($159.32)	$99.77
IV	1.00	($182.78)	$24.49	($159.32)	$47.95
V	0.75	($137.08)	$18.37	($119.49)	$35.96
VI	0.60	($109.67)	$19.88	($95.59)	$33.95
VII	0.40	($73.11)	$4.61	($63.73)	$14.00
VIII	0.00	$0.00	$25.91	$0.00	$25.91

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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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$28.19
c) Net return attributable to trees only (3a - 3b)	($28.19)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0069
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1127
f) "Other" Orchard Capitalization Rate	0.1293

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($200.12)	$332.74	($174.33)	$358.53
II	1.00	($250.15)	$229.43	($217.92)	$261.66
III	1.00	($250.15)	$105.09	($217.92)	$137.33
IV	1.00	($250.15)	$34.04	($217.92)	$66.28
V	0.75	($187.61)	$25.53	($163.44)	$49.71
VI	0.60	($150.09)	$27.53	($130.75)	$46.87
VII	0.40	($100.06)	$6.51	($87.17)	$19.41
VIII	0.00	$0.00	$35.52	$0.00	$35.52

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   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   2002.

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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$18.40
c) Net return attributable to trees only (3a - 3b)	($18.40)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0035
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1093
f) "Other" Orchard Capitalization Rate	0.1260

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($134.66)	$228.59	($116.84)	$246.40
II	1.00	($168.32)	$158.60	($146.05)	$180.87
III	1.00	($168.32)	$73.84	($146.05)	$96.11
IV	1.00	($168.32)	$25.41	($146.05)	$47.68
V	0.75	($126.24)	$19.06	($109.54)	$35.76
VI	0.60	($100.99)	$20.09	($87.63)	$33.45
VII	0.40	($67.33)	$5.32	($58.42)	$14.23
VIII	0.00	$0.00	$24.22	$0.00	$24.22

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$18.24
c) Net return attributable to trees only (3a - 3b)	($18.24)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1123
f) "Other" Orchard Capitalization Rate	0.1290

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	Trees and Land /8/	"OTHER" ORCHARD Trees Only	Trees and Land /8/
I	0.80	($129.96)	$216.56	($113.16)	$233.36
II	1.00	($162.45)	$149.42	($141.46)	$170.42
III	1.00	($162.45)	$68.57	($141.46)	$89.56
IV	1.00	($162.45)	$22.36	($141.46)	$43.36
V	0.75	($121.84)	$16.77	($106.09)	$32.52
VI	0.60	($97.47)	$18.04	($84.87)	$30.63
VII	0.40	($64.98)	$4.33	($56.58)	$12.72
VIII	0.00	$0.00	$23.10	$0.00	$23.10

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 Pla .

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 2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$31.39
c) Net return attributable to trees only (3a - 3b)	($31.39)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1122
f) "Other" Orchard Capitalization Rate	0.1288

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($223.86)	$373.36	($194.90)	$402.32
II	1.00	($279.82)	$257.67	($243.62)	$293.87
III	1.00	($279.82)	$118.32	($243.62)	$154.52
IV	1.00	($279.82)	$38.69	($243.62)	$74.89
V	0.75	($209.87)	$29.02	($182.72)	$56.17
VI	0.60	($167.89)	$31.18	($146.17)	$52.90
VII	0.40	($111.93)	$7.51	($97.45)	$21.99
VIII	0.00	$0.00	$39.81	$0.00	$39.81

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$16.33
c) Net return attributable to trees only (3a - 3b)	($16.33)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1122
f) "Other" Orchard Capitalization Rate	0.1288

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	Trees and Land /8/	"OTHER" ORCHARD Trees Only	Trees and Land /8/
I	0.80	($116.45)	$194.22	($101.38)	$209.28
II	1.00	($145.56)	$134.04	($126.73)	$152.87
III	1.00	($145.56)	$61.55	($126.73)	$80.38
IV	1.00	($145.56)	$20.13	($126.73)	$38.96
V	0.75	($109.17)	$15.10	($95.05)	$29.22
VI	0.60	($87.34)	$16.22	($76.04)	$27.52
VII	0.40	($58.22)	$3.91	($50.69)	$11.44
VIII	0.00	$0.00	$20.71	$0.00	$20.71

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 2002.

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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$25.86
c) Net return attributable to trees only (3a - 3b)	($25.86)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0108
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1166
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	($177.45)	$288.46	($155.26)	$310.65
II	1.00	($221.82)	$197.50	($194.08)	$225.24
III	1.00	($221.82)	$88.79	($194.08)	$116.53
IV	1.00	($221.82)	$26.67	($194.08)	$54.41
V	0.75	($166.36)	$20.00	($145.56)	$40.81
VI	0.60	($133.09)	$22.21	($116.45)	$38.86
VII	0.40	($88.73)	$4.46	($77.63)	$15.55
VIII	0.00	$0.00	$31.06	$0.00	$31.06

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$19.66
c) Net return attributable to trees only (3a - 3b)	($19.66)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0089
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	0.1313

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($137.20)	$225.48	($119.78)	$242.89
II	1.00	($171.49)	$154.91	($149.73)	$176.67
III	1.00	($171.49)	$70.29	($149.73)	$92.05
IV	1.00	($171.49)	$21.93	($149.73)	$43.69
V	0.75	($128.62)	$16.45	($112.30)	$32.77
VI	0.60	($102.90)	$17.99	($89.84)	$31.05
VII	0.40	($68.60)	$3.94	($59.89)	$12.64
VIII	0.00	$0.00	$24.18	$0.00	$24.18

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.

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$27.49
c) Net return attributable to trees only (3a - 3b)	($27.49)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1113
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	($197.52)	$331.11	($171.80)	$356.83
II	1.00	($246.89)	$228.87	($214.74)	$261.02
III	1.00	($246.89)	$105.52	($214.74)	$137.67
IV	1.00	($246.89)	$35.04	($214.74)	$67.19
V	0.75	($185.17)	$26.28	($161.06)	$50.39
VI	0.60	($148.14)	$28.07	($128.85)	$47.36
VII	0.40	($98.76)	$6.97	($85.90)	$19.83
VIII	0.00	$0.00	$35.24	$0.00	$35.24

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 2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$10.55
c) Net return attributable to trees only (3a - 3b)	($10.55)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1114
f) "Other" Orchard Capitalization Rate	0.1281

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($75.78)	$126.99	($65.92)	$136.85
II	1.00	($94.73)	$87.77	($82.40)	$100.10
III	1.00	($94.73)	$40.45	($82.40)	$52.78
IV	1.00	($94.73)	$13.42	($82.40)	$25.75
V	0.75	($71.05)	$10.06	($61.80)	$19.31
VI	0.60	($56.84)	$10.75	($49.44)	$18.15
VII	0.40	($37.89)	$2.66	($32.96)	$7.60
VIII	0.00	$0.00	$13.52	$0.00	$13.52

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$14.65
c) Net return attributable to trees only (3a - 3b)	($14.65)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1105
f) "Other" Orchard Capitalization Rate	0.1272

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($106.03)	$178.65	($92.14)	$192.55
II	1.00	($132.54)	$123.68	($115.17)	$141.05
III	1.00	($132.54)	$57.25	($115.17)	$74.62
IV	1.00	($132.54)	$19.29	($115.17)	$36.66
V	0.75	($99.41)	$14.47	($86.38)	$27.50
VI	0.60	($79.52)	$15.37	($69.10)	$25.79
VII	0.40	($53.02)	$3.92	($46.07)	$10.87
VIII	0.00	$0.00	$18.98	$0.00	$18.98

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$27.79
c) Net return attributable to trees only (3a - 3b)	($27.79)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1141
f) "Other" Orchard Capitalization Rate	0.1308

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($194.78)	$321.12	($169.96)	$345.94
II	1.00	($243.48)	$220.83	($212.45)	$251.86
III	1.00	($243.48)	$100.46	($212.45)	$131.48
IV	1.00	($243.48)	$31.67	($212.45)	$62.69
V	0.75	($182.61)	$23.75	($159.34)	$47.02
VI	0.60	($146.09)	$25.88	($127.47)	$44.50
VII	0.40	($97.39)	$5.79	($84.98)	$18.20
VIII	0.00	$0.00	$34.39	$0.00	$34.39

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$13.74
c) Net return attributable to trees only (3a - 3b)	($13.74)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1111
f) "Other" Orchard Capitalization Rate	0.1278

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($98.96)	$166.10	($86.05)	$179.01
II	1.00	($123.70)	$114.86	($107.56)	$130.99
III	1.00	($123.70)	$53.01	($107.56)	$69.14
IV	1.00	($123.70)	$17.67	($107.56)	$33.80
V	0.75	($92.77)	$13.25	($80.67)	$25.35
VI	0.60	($74.22)	$14.14	($64.54)	$23.82
VII	0.40	($49.48)	$3.53	($43.03)	$9.99
VIII	0.00	$0.00	$17.67	$0.00	$17.67

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$26.91
c) Net return attributable to trees only (3a - 3b)	($26.91)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0112
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1170
f) "Other" Orchard Capitalization Rate	0.1337

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($184.00)	$298.48	($161.06)	$321.42
II	1.00	($230.00)	$204.23	($201.32)	$232.91
III	1.00	($230.00)	$91.65	($201.32)	$120.33
IV	1.00	($230.00)	$27.32	($201.32)	$56.00
V	0.75	($172.50)	$20.49	($150.99)	$42.00
VI	0.60	($138.00)	$22.82	($120.79)	$40.03
VII	0.40	($92.00)	$4.49	($80.53)	$15.97
VIII	0.00	$0.00	$32.17	$0.00	$32.17

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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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$23.41
c) Net return attributable to trees only (3a - 3b)	($23.41)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1115
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	($167.91)	$281.14	($146.08)	$302.97
II	1.00	($209.89)	$194.26	($182.60)	$221.54
III	1.00	($209.89)	$89.48	($182.60)	$116.77
IV	1.00	($209.89)	$29.60	($182.60)	$56.89
V	0.75	($157.42)	$22.20	($136.95)	$42.67
VI	0.60	($125.94)	$23.75	($109.56)	$40.12
VII	0.40	($83.96)	$5.85	($73.04)	$16.77
VIII	0.00	$0.00	$29.94	$0.00	$29.94

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$32.42
c) Net return attributable to trees only (3a - 3b)	($32.42)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0086
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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	Trees and Land /8/	"OTHER" ORCHARD Trees Only	Trees and Land /8/
I	0.80	($226.73)	$373.22	($197.89)	$402.05
II	1.00	($283.41)	$256.54	($247.37)	$292.58
III	1.00	($283.41)	$116.55	($247.37)	$152.60
IV	1.00	($283.41)	$36.56	($247.37)	$72.60
V	0.75	($212.56)	$27.42	($185.52)	$54.45
VI	0.60	($170.05)	$29.94	($148.42)	$51.56
VII	0.40	($113.36)	$6.63	($98.95)	$21.04
VIII	0.00	$0.00	$40.00	$0.00	$40.00

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$20.94
c) Net return attributable to trees only (3a - 3b)	($20.94)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1118
f) "Other" Orchard Capitalization Rate	0.1285

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	Trees and Land /8/	"OTHER" ORCHARD Trees Only	Trees and Land /8/
I	0.80	($149.76)	$250.28	($130.34)	$269.70
II	1.00	($187.20)	$172.83	($162.92)	$197.11
III	1.00	($187.20)	$79.49	($162.92)	$103.77
IV	1.00	($187.20)	$26.15	($162.92)	$50.43
V	0.75	($140.40)	$19.61	($122.19)	$37.82
VI	0.60	($112.32)	$21.02	($97.75)	$35.59
VII	0.40	($74.88)	$5.13	($65.17)	$14.84
VIII	0.00	$0.00	$26.67	$0.00	$26.67

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$23.13
c) Net return attributable to trees only (3a - 3b)	($23.13)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1128
f) "Other" Orchard Capitalization Rate	0.1294

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	($164.08)	$272.65	($142.95)	$293.78
II	1.00	($205.09)	$187.96	($178.69)	$214.37
III	1.00	($205.09)	$86.06	($178.69)	$112.46
IV	1.00	($205.09)	$27.83	($178.69)	$54.23
V	0.75	($153.82)	$20.87	($134.02)	$40.68
VI	0.60	($123.06)	$22.52	($107.21)	$38.36
VII	0.40	($82.04)	$5.31	($71.47)	$15.87
VIII	0.00	$0.00	$29.12	$0.00	$29.12

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.

Table5:33

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$22.38
c) Net return attributable to trees only (3a - 3b)	($22.38)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1088
f) "Other" Orchard Capitalization Rate	0.1254

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($164.60)	$280.38	($142.73)	$302.25
II	1.00	($205.75)	$194.74	($178.41)	$222.07
III	1.00	($205.75)	$90.91	($178.41)	$118.24
IV	1.00	($205.75)	$31.58	($178.41)	$58.91
V	0.75	($154.31)	$23.68	($133.81)	$44.18
VI	0.60	($123.45)	$24.88	($107.05)	$41.28
VII	0.40	($82.30)	$6.70	($71.36)	$17.63
VIII	0.00	$0.00	$29.67	$0.00	$29.67

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$32.03
c) Net return attributable to trees only (3a - 3b)	($32.03)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0118
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1176
f) "Other" Orchard Capitalization Rate	0.1343

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($217.82)	$352.07	($190.78)	$379.10
II	1.00	($272.27)	$240.63	($238.48)	$274.42
III	1.00	($272.27)	$107.66	($238.48)	$141.44
IV	1.00	($272.27)	$31.67	($238.48)	$65.46
V	0.75	($204.20)	$23.75	($178.86)	$49.09
VI	0.60	($163.36)	$26.60	($143.09)	$46.87
VII	0.40	($108.91)	$5.07	($95.39)	$18.59
VIII	0.00	$0.00	$37.99	$0.00	$37.99

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   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   2002.

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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$39.24
c) Net return attributable to trees only (3a - 3b)	($39.24)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1120
f) "Other" Orchard Capitalization Rate	0.1287

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($280.32)	$468.03	($244.00)	$504.35
II	1.00	($350.40)	$323.12	($305.01)	$368.51
III	1.00	($350.40)	$148.50	($305.01)	$193.90
IV	1.00	($350.40)	$48.72	($305.01)	$94.12
V	0.75	($262.80)	$36.54	($228.75)	$70.59
VI	0.60	($210.24)	$39.21	($183.00)	$66.45
VII	0.40	($140.16)	$9.51	($122.00)	$27.67
VIII	0.00	$0.00	$49.89	$0.00	$49.89

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   2002.

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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$26.91
c) Net return attributable to trees only (3a - 3b)	($26.91)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1120
f) "Other" Orchard Capitalization Rate	0.1287

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	APPLE ORCHARD Trees and Land /8/	"OTHER" ORCHARD Trees Only	"OTHER" ORCHARD Trees and Land /8/
I	0.80	($192.22)	$320.93	($167.32)	$345.83
II	1.00	($240.27)	$221.56	($209.14)	$252.69
III	1.00	($240.27)	$101.83	($209.14)	$132.96
IV	1.00	($240.27)	$33.41	($209.14)	$64.54
V	0.75	($180.20)	$25.06	($156.86)	$48.40
VI	0.60	($144.16)	$26.89	($125.49)	$45.56
VII	0.40	($96.11)	$6.52	($83.66)	$18.97
VIII	0.00	$0.00	$34.21	$0.00	$34.21

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$45.27
c) Net return attributable to trees only (3a - 3b)	($45.27)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1115
f) "Other" Orchard Capitalization Rate	0.1282

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	APPLE ORCHARD Trees and Land /8/	"OTHER" ORCHARD Trees Only	"OTHER" ORCHARD Trees and Land /8/
I	0.80	($324.71)	$543.64	($282.50)	$585.85
II	1.00	($405.89)	$375.63	($353.12)	$428.39
III	1.00	($405.89)	$173.01	($353.12)	$225.78
IV	1.00	($405.89)	$57.23	($353.12)	$110.00
V	0.75	($304.42)	$42.92	($264.84)	$82.50
VI	0.60	($243.53)	$45.92	($211.87)	$77.58
VII	0.40	($162.36)	$11.31	($141.25)	$32.42
VIII	0.00	$0.00	$57.89	$0.00	$57.89

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$39.24
c) Net return attributable to trees only (3a - 3b)	($39.24)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1146
f) "Other" Orchard Capitalization Rate	0.1313

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($273.96)	$450.45	($239.17)	$485.23
II	1.00	($342.45)	$309.52	($298.96)	$353.00
III	1.00	($342.45)	$140.49	($298.96)	$183.97
IV	1.00	($342.45)	$43.90	($298.96)	$87.39
V	0.75	($256.84)	$32.93	($224.22)	$65.54
VI	0.60	($205.47)	$36.00	($179.38)	$62.09
VII	0.40	($136.98)	$7.90	($119.59)	$25.30
VIII	0.00	$0.00	$48.29	$0.00	$48.29

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$26.91
c) Net return attributable to trees only (3a - 3b)	($26.91)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1146
f) "Other" Orchard Capitalization Rate	0.1313

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($187.86)	$308.87	($164.00)	$332.73
II	1.00	($234.82)	$212.24	($205.00)	$242.06
III	1.00	($234.82)	$96.33	($205.00)	$126.15
IV	1.00	($234.82)	$30.10	($205.00)	$59.92
V	0.75	($176.11)	$22.58	($153.75)	$44.94
VI	0.60	($140.89)	$24.68	($123.00)	$42.58
VII	0.40	($93.93)	$5.42	($82.00)	$17.35
VIII	0.00	$0.00	$33.12	$0.00	$33.12

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$7.94
c) Net return attributable to trees only (3a - 3b)	($7.94)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1109
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	($57.29)	$96.29	($49.81)	$103.78
II	1.00	($71.61)	$66.61	($62.26)	$75.97
III	1.00	($71.61)	$30.77	($62.26)	$40.13
IV	1.00	($71.61)	$10.30	($62.26)	$19.65
V	0.75	($53.71)	$7.72	($46.69)	$14.74
VI	0.60	($42.97)	$8.23	($37.36)	$13.84
VII	0.40	($28.65)	$2.07	($24.90)	$5.81
VIII	0.00	$0.00	$10.24	$0.00	$10.24

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   2002.

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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$27.79
c) Net return attributable to trees only (3a - 3b)	($27.79)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1125
f) "Other" Orchard Capitalization Rate	0.1292

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($197.59)	$328.87	($172.09)	$354.37
II	1.00	($246.99)	$226.83	($215.12)	$258.70
III	1.00	($246.99)	$103.99	($215.12)	$135.86
IV	1.00	($246.99)	$33.79	($215.12)	$65.66
V	0.75	($185.24)	$25.34	($161.34)	$49.25
VI	0.60	($148.19)	$27.30	($129.07)	$46.42
VII	0.40	($98.79)	$6.50	($86.05)	$19.24
VIII	0.00	$0.00	$35.10	$0.00	$35.10

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$32.03
c) Net return attributable to trees only (3a - 3b)	($32.03)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0076
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1134
f) "Other" Orchard Capitalization Rate	0.1301

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	($225.94)	$374.05	($196.99)	$403.00
II	1.00	($282.42)	$257.57	($246.24)	$293.76
III	1.00	($282.42)	$117.57	($246.24)	$153.76
IV	1.00	($282.42)	$37.57	($246.24)	$73.76
V	0.75	($211.82)	$28.18	($184.68)	$55.32
VI	0.60	($169.45)	$30.54	($147.74)	$52.26
VII	0.40	($112.97)	$7.03	($98.49)	$21.50
VIII	0.00	$0.00	$40.00	$0.00	$40.00

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$37.29
c) Net return attributable to trees only (3a - 3b)	($37.29)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1125
f) "Other" Orchard Capitalization Rate	0.1291

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($265.23)	$441.53	($231.00)	$475.76
II	1.00	($331.54)	$304.55	($288.75)	$347.34
III	1.00	($331.54)	$139.64	($288.75)	$182.43
IV	1.00	($331.54)	$45.40	($288.75)	$88.19
V	0.75	($248.65)	$34.05	($216.56)	$66.14
VI	0.60	($198.92)	$36.67	($173.25)	$62.34
VII	0.40	($132.62)	$8.74	($115.50)	$25.85
VIII	0.00	$0.00	$47.12	$0.00	$47.12

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$39.24
c) Net return attributable to trees only (3a - 3b)	($39.24)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1122
f) "Other" Orchard Capitalization Rate	0.1289

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($279.72)	$466.36	($243.55)	$502.53
II	1.00	($349.65)	$321.82	($304.44)	$367.03
III	1.00	($349.65)	$147.73	($304.44)	$192.95
IV	1.00	($349.65)	$48.26	($304.44)	$93.47
V	0.75	($262.24)	$36.19	($228.33)	$70.10
VI	0.60	($209.79)	$38.90	($182.66)	$66.03
VII	0.40	($139.86)	$9.36	($121.78)	$27.44
VIII	0.00	$0.00	$49.74	$0.00	$49.74

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$37.54
c) Net return attributable to trees only (3a - 3b)	($37.54)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1103
f) "Other" Orchard Capitalization Rate	0.1269

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	Trees and Land /8/	"OTHER" ORCHARD Trees Only	Trees and Land /8/
I	0.80	($272.41)	$459.70	($236.64)	$495.47
II	1.00	($340.52)	$318.38	($295.80)	$363.10
III	1.00	($340.52)	$147.56	($295.80)	$192.27
IV	1.00	($340.52)	$49.94	($295.80)	$94.66
V	0.75	($255.39)	$37.46	($221.85)	$70.99
VI	0.60	($204.31)	$39.73	($177.48)	$66.56
VII	0.40	($136.21)	$10.22	($118.32)	$28.10
VIII	0.00	$0.00	$48.81	$0.00	$48.81

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$25.86
c) Net return attributable to trees only (3a - 3b)	($25.86)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0095
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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($179.48)	$293.93	($156.81)	$316.60
II	1.00	($224.36)	$201.72	($196.02)	$230.06
III	1.00	($224.36)	$91.25	($196.02)	$119.59
IV	1.00	($224.36)	$28.13	($196.02)	$56.47
V	0.75	($168.27)	$21.10	($147.01)	$42.35
VI	0.60	($134.61)	$23.19	($117.61)	$40.19
VII	0.40	($89.74)	$4.94	($78.41)	$16.28
VIII	0.00	$0.00	$31.56	$0.00	$31.56

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$23.82
c) Net return attributable to trees only (3a - 3b)	($23.82)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1116
f) "Other" Orchard Capitalization Rate	0.1283

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	Trees and Land /8/	"OTHER" ORCHARD Trees Only	Trees and Land /8/
I	0.80	($170.68)	$285.60	($148.51)	$307.78
II	1.00	($213.35)	$197.30	($185.64)	$225.02
III	1.00	($213.35)	$90.84	($185.64)	$118.55
IV	1.00	($213.35)	$30.00	($185.64)	$57.72
V	0.75	($160.02)	$22.50	($139.23)	$43.29
VI	0.60	($128.01)	$24.08	($111.38)	$40.71
VII	0.40	($85.34)	$5.92	($74.25)	$17.00
VIII	0.00	$0.00	$30.42	$0.00	$30.42

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$14.29
c) Net return attributable to trees only (3a - 3b)	($14.29)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0105
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	0.1329

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	Trees and Land /8/	"OTHER" ORCHARD Trees Only	Trees and Land /8/
I	0.80	($98.33)	$160.15	($86.00)	$172.47
II	1.00	($122.91)	$109.72	($107.50)	$125.13
III	1.00	($122.91)	$49.41	($107.50)	$64.82
IV	1.00	($122.91)	$14.94	($107.50)	$30.35
V	0.75	($92.18)	$11.21	($80.62)	$22.77
VI	0.60	($73.74)	$12.41	($64.50)	$21.66
VII	0.40	($49.16)	$2.53	($43.00)	$8.70
VIII	0.00	$0.00	$17.23	$0.00	$17.23

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   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   2002.

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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$42.60
c) Net return attributable to trees only (3a - 3b)	($42.60)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0054
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	($306.46)	$514.11	($266.51)	$554.06
II	1.00	($383.07)	$355.44	($333.14)	$405.37
III	1.00	($383.07)	$163.97	($333.14)	$213.90
IV	1.00	($383.07)	$54.57	($333.14)	$104.49
V	0.75	($287.30)	$40.92	($249.86)	$78.37
VI	0.60	($229.84)	$43.68	($199.89)	$73.64
VII	0.40	($153.23)	$10.89	($133.26)	$30.86
VIII	0.00	$0.00	$54.70	$0.00	$54.70

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$17.40
c) Net return attributable to trees only (3a - 3b)	($17.40)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0118
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1176
f) "Other" Orchard Capitalization Rate	0.1343

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($118.37)	$191.37	($103.68)	$206.06
II	1.00	($147.97)	$130.80	($129.60)	$149.17
III	1.00	($147.97)	$58.53	($129.60)	$76.89
IV	1.00	($147.97)	$17.23	($129.60)	$35.60
V	0.75	($110.98)	$12.92	($97.20)	$26.70
VI	0.60	($88.78)	$14.47	($77.76)	$25.49
VII	0.40	($59.19)	$2.76	($51.84)	$10.11
VIII	0.00	$0.00	$20.65	$0.00	$20.65

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$36.31
c) Net return attributable to trees only (3a - 3b)	($36.31)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0046
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1104
f) "Other" Orchard Capitalization Rate	0.1270

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($263.17)	$443.78	($228.65)	$478.30
II	1.00	($328.97)	$307.29	($285.81)	$350.45
III	1.00	($328.97)	$142.33	($285.81)	$185.49
IV	1.00	($328.97)	$48.07	($285.81)	$91.23
V	0.75	($246.73)	$36.05	($214.36)	$68.42
VI	0.60	($197.38)	$38.27	($171.49)	$64.16
VII	0.40	($131.59)	$9.80	($114.32)	$27.07
VIII	0.00	$0.00	$47.13	$0.00	$47.13

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$42.37
c) Net return attributable to trees only (3a - 3b)	($42.37)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1119
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	($302.97)	$506.18	($263.68)	$545.46
II	1.00	($378.71)	$349.52	($329.60)	$398.63
III	1.00	($378.71)	$160.72	($329.60)	$209.83
IV	1.00	($378.71)	$52.84	($329.60)	$101.94
V	0.75	($284.03)	$39.63	($247.20)	$76.46
VI	0.60	($227.22)	$42.49	($197.76)	$71.95
VII	0.40	($151.48)	$10.35	($131.84)	$29.99
VIII	0.00	$0.00	$53.94	$0.00	$53.94

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$6.80
c) Net return attributable to trees only (3a - 3b)	($6.80)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1123
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	($48.48)	$80.80	($42.21)	$87.07
II	1.00	($60.60)	$55.76	($52.77)	$63.59
III	1.00	($60.60)	$25.59	($52.77)	$33.42
IV	1.00	($60.60)	$8.35	($52.77)	$16.18
V	0.75	($45.45)	$6.26	($39.58)	$12.14
VI	0.60	($36.36)	$6.73	($31.66)	$11.43
VII	0.40	($24.24)	$1.62	($21.11)	$4.75
VIII	0.00	$0.00	$8.62	$0.00	$8.62

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$32.03
c) Net return attributable to trees only (3a - 3b)	($32.03)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0069
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1127
f) "Other" Orchard Capitalization Rate	0.1294

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	($227.26)	$377.72	($197.99)	$406.99
II	1.00	($284.08)	$260.40	($247.49)	$296.99
III	1.00	($284.08)	$119.24	($247.49)	$155.83
IV	1.00	($284.08)	$38.58	($247.49)	$75.16
V	0.75	($213.06)	$28.93	($185.62)	$56.37
VI	0.60	($170.45)	$31.21	($148.50)	$53.16
VII	0.40	($113.63)	$7.36	($99.00)	$22.00
VIII	0.00	$0.00	$40.33	$0.00	$40.33

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$32.03
c) Net return attributable to trees only (3a - 3b)	($32.03)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1172
f) "Other" Orchard Capitalization Rate	0.1339

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($218.56)	$354.05	($191.35)	$381.25
II	1.00	($273.20)	$242.15	($239.19)	$276.15
III	1.00	($273.20)	$108.54	($239.19)	$142.54
IV	1.00	($273.20)	$32.19	($239.19)	$66.20
V	0.75	($204.90)	$24.14	($179.39)	$49.65
VI	0.60	($163.92)	$26.95	($143.52)	$47.35
VII	0.40	($109.28)	$5.24	($95.68)	$18.84
VIII	0.00	$0.00	$38.17	$0.00	$38.17

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$33.80
c) Net return attributable to trees only (3a - 3b)	($33.80)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1116
f) "Other" Orchard Capitalization Rate	0.1283

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($242.29)	$405.50	($210.81)	$436.98
II	1.00	($302.86)	$280.15	($263.51)	$319.50
III	1.00	($302.86)	$129.00	($263.51)	$168.35
IV	1.00	($302.86)	$42.62	($263.51)	$81.98
V	0.75	($227.15)	$31.97	($197.63)	$61.48
VI	0.60	($181.72)	$34.21	($158.11)	$57.82
VII	0.40	($121.15)	$8.41	($105.40)	$24.15
VIII	0.00	$0.00	$43.19	$0.00	$43.19

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$42.73
c) Net return attributable to trees only (3a - 3b)	($42.73)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1102
f) "Other" Orchard Capitalization Rate	0.1269

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	APPLE ORCHARD Trees and Land /8/	"OTHER" ORCHARD Trees Only	"OTHER" ORCHARD Trees and Land /8/
I	0.80	($310.16)	$523.50	($269.42)	$564.24
II	1.00	($387.70)	$362.59	($336.78)	$413.51
III	1.00	($387.70)	$168.07	($336.78)	$218.99
IV	1.00	($387.70)	$56.92	($336.78)	$107.84
V	0.75	($290.78)	$42.69	($252.58)	$80.88
VI	0.60	($232.62)	$45.27	($202.07)	$75.82
VII	0.40	($155.08)	$11.65	($134.71)	$32.02
VIII	0.00	$0.00	$55.58	$0.00	$55.58

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$16.33
c) Net return attributable to trees only (3a - 3b)	($16.33)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1108
f) "Other" Orchard Capitalization Rate	0.1275

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($117.87)	$198.21	($102.46)	$213.62
II	1.00	($147.33)	$137.14	($128.07)	$156.40
III	1.00	($147.33)	$63.38	($128.07)	$82.65
IV	1.00	($147.33)	$21.24	($128.07)	$40.50
V	0.75	($110.50)	$15.93	($96.05)	$30.38
VI	0.60	($88.40)	$16.96	($76.84)	$28.52
VII	0.40	($58.93)	$4.28	($51.23)	$11.99
VIII	0.00	$0.00	$21.07	$0.00	$21.07

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$26.19
c) Net return attributable to trees only (3a - 3b)	($26.19)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1115
f) "Other" Orchard Capitalization Rate	0.1282

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($187.92)	$314.71	($163.48)	$339.15
II	1.00	($234.90)	$217.47	($204.35)	$248.02
III	1.00	($234.90)	$100.19	($204.35)	$130.74
IV	1.00	($234.90)	$33.17	($204.35)	$63.72
V	0.75	($176.17)	$24.88	($153.26)	$47.79
VI	0.60	($140.94)	$26.60	($122.61)	$44.93
VII	0.40	($93.96)	$6.57	($81.74)	$18.79
VIII	0.00	$0.00	$33.51	$0.00	$33.51

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$29.48
c) Net return attributable to trees only (3a - 3b)	($29.48)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0046
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1104
f) "Other" Orchard Capitalization Rate	0.1271

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($213.65)	$360.19	($185.62)	$388.21
II	1.00	($267.06)	$249.40	($232.03)	$284.42
III	1.00	($267.06)	$115.50	($232.03)	$150.53
IV	1.00	($267.06)	$38.99	($232.03)	$74.02
V	0.75	($200.29)	$29.24	($174.02)	$55.51
VI	0.60	($160.23)	$31.04	($139.22)	$52.06
VII	0.40	($106.82)	$7.94	($92.81)	$21.96
VIII	0.00	$0.00	$38.26	$0.00	$38.26

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$31.39
c) Net return attributable to trees only (3a - 3b)	($31.39)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1194
f) "Other" Orchard Capitalization Rate	0.1361

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	($210.30)	$336.74	($184.54)	$362.50
II	1.00	($262.88)	$229.46	($230.68)	$261.66
III	1.00	($262.88)	$101.82	($230.68)	$134.02
IV	1.00	($262.88)	$28.88	($230.68)	$61.08
V	0.75	($197.16)	$21.66	($173.01)	$45.81
VI	0.60	($157.73)	$24.62	($138.41)	$43.94
VII	0.40	($105.15)	$4.26	($92.27)	$17.14
VIII	0.00	$0.00	$36.47	$0.00	$36.47

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$18.24
c) Net return attributable to trees only (3a - 3b)	($18.24)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0042
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	($132.70)	$224.31	($115.24)	$241.77
II	1.00	($165.87)	$155.44	($144.05)	$177.26
III	1.00	($165.87)	$72.13	($144.05)	$93.96
IV	1.00	($165.87)	$24.53	($144.05)	$46.36
V	0.75	($124.41)	$18.40	($108.03)	$34.77
VI	0.60	($99.52)	$19.48	($86.43)	$32.58
VII	0.40	($66.35)	$5.05	($57.62)	$13.78
VIII	0.00	$0.00	$23.80	$0.00	$23.80

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$18.29
c) Net return attributable to trees only (3a - 3b)	($18.29)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1125
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	($130.04)	$216.44	($113.26)	$233.22
II	1.00	($162.55)	$149.28	($141.58)	$170.25
III	1.00	($162.55)	$68.44	($141.58)	$89.41
IV	1.00	($162.55)	$22.24	($141.58)	$43.21
V	0.75	($121.91)	$16.68	($106.18)	$32.41
VI	0.60	($97.53)	$17.96	($84.95)	$30.55
VII	0.40	($65.02)	$4.28	($56.63)	$12.67
VIII	0.00	$0.00	$23.10	$0.00	$23.10

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$21.71
c) Net return attributable to trees only (3a - 3b)	($21.71)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0039
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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	Trees and Land /8/	"OTHER" ORCHARD Trees Only	Trees and Land /8/
I	0.80	($158.32)	$268.06	($137.44)	$288.93
II	1.00	($197.90)	$185.84	($171.80)	$211.94
III	1.00	($197.90)	$86.35	($171.80)	$112.45
IV	1.00	($197.90)	$29.50	($171.80)	$55.60
V	0.75	($148.42)	$22.13	($128.85)	$41.70
VI	0.60	($118.74)	$23.39	($103.08)	$39.04
VII	0.40	($79.16)	$6.12	($68.72)	$16.55
VIII	0.00	$0.00	$28.43	$0.00	$28.43

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$31.39
c) Net return attributable to trees only (3a - 3b)	($31.39)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0075
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1133
f) "Other" Orchard Capitalization Rate	0.1300

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	APPLE ORCHARD Trees and Land /8/	"OTHER" ORCHARD Trees Only	"OTHER" ORCHARD Trees and Land /8/
I	0.80	($221.61)	$367.09	($193.19)	$395.51
II	1.00	($277.01)	$252.82	($241.49)	$288.34
III	1.00	($277.01)	$115.46	($241.49)	$150.98
IV	1.00	($277.01)	$36.97	($241.49)	$72.49
V	0.75	($207.76)	$27.72	($181.11)	$54.37
VI	0.60	($166.20)	$30.03	($144.89)	$51.34
VII	0.40	($110.80)	$6.94	($96.59)	$21.15
VIII	0.00	$0.00	$39.25	$0.00	$39.25

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   2002.

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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$17.40
c) Net return attributable to trees only (3a - 3b)	($17.40)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1189
f) "Other" Orchard Capitalization Rate	0.1355

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	($117.13)	$188.09	($102.72)	$202.49
II	1.00	($146.41)	$128.28	($128.41)	$146.29
III	1.00	($146.41)	$57.07	($128.41)	$75.07
IV	1.00	($146.41)	$16.37	($128.41)	$34.38
V	0.75	($109.81)	$12.28	($96.30)	$25.78
VI	0.60	($87.85)	$13.89	($77.04)	$24.70
VII	0.40	($58.56)	$2.48	($51.36)	$9.68
VIII	0.00	$0.00	$20.35	$0.00	$20.35

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$30.71
c) Net return attributable to trees only (3a - 3b)	($30.71)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1116
f) "Other" Orchard Capitalization Rate	0.1283

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($220.05)	$368.17	($191.47)	$396.75
II	1.00	($275.06)	$254.33	($239.34)	$290.06
III	1.00	($275.06)	$117.08	($239.34)	$152.81
IV	1.00	($275.06)	$38.65	($239.34)	$74.38
V	0.75	($206.30)	$28.99	($179.50)	$55.79
VI	0.60	($165.04)	$31.03	($143.60)	$52.47
VII	0.40	($110.03)	$7.62	($95.73)	$21.91
VIII	0.00	$0.00	$39.21	$0.00	$39.21

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$42.37
c) Net return attributable to trees only (3a - 3b)	($42.37)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1117
f) "Other" Orchard Capitalization Rate	0.1284

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($303.34)	$507.24	($263.97)	$546.62
II	1.00	($379.18)	$350.35	($329.96)	$399.57
III	1.00	($379.18)	$161.21	($329.96)	$210.43
IV	1.00	($379.18)	$53.13	($329.96)	$102.35
V	0.75	($284.39)	$39.85	($247.47)	$76.76
VI	0.60	($227.51)	$42.69	($197.98)	$72.22
VII	0.40	($151.67)	$10.45	($131.99)	$30.13
VIII	0.00	$0.00	$54.04	$0.00	$54.04

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$24.05
c) Net return attributable to trees only (3a - 3b)	($24.05)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1120
f) "Other" Orchard Capitalization Rate	0.1287

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	($171.73)	$286.65	($149.50)	$308.89
II	1.00	($214.67)	$197.88	($186.87)	$225.68
III	1.00	($214.67)	$90.92	($186.87)	$118.72
IV	1.00	($214.67)	$29.80	($186.87)	$57.60
V	0.75	($161.00)	$22.35	($140.15)	$43.20
VI	0.60	($128.80)	$23.99	($112.12)	$40.67
VII	0.40	($85.87)	$5.81	($74.75)	$16.93
VIII	0.00	$0.00	$30.56	$0.00	$30.56

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   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   2002.

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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$39.90
c) Net return attributable to trees only (3a - 3b)	($39.90)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1117
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	($285.88)	$478.25	($248.76)	$515.38
II	1.00	($357.35)	$330.37	($310.94)	$376.78
III	1.00	($357.35)	$152.07	($310.94)	$198.48
IV	1.00	($357.35)	$50.18	($310.94)	$96.59
V	0.75	($268.02)	$37.64	($233.21)	$72.45
VI	0.60	($214.41)	$40.30	($186.57)	$68.14
VII	0.40	($142.94)	$9.89	($124.38)	$28.45
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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$18.59
c) Net return attributable to trees only (3a - 3b)	($18.59)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1161
f) "Other" Orchard Capitalization Rate	0.1328

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($128.08)	$208.78	($112.00)	$224.85
II	1.00	($160.10)	$143.07	($140.00)	$163.17
III	1.00	($160.10)	$64.47	($140.00)	$84.57
IV	1.00	($160.10)	$19.56	($140.00)	$39.66
V	0.75	($120.07)	$14.67	($105.00)	$29.74
VI	0.60	($96.06)	$16.23	($84.00)	$28.28
VII	0.40	($64.04)	$3.33	($56.00)	$11.37
VIII	0.00	$0.00	$22.46	$0.00	$22.46

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$18.59
c) Net return attributable to trees only (3a - 3b)	($18.59)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0115
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	0.1339

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	($126.80)	$205.36	($111.02)	$221.14
II	1.00	($158.50)	$140.44	($138.78)	$160.17
III	1.00	($158.50)	$62.94	($138.78)	$82.66
IV	1.00	($158.50)	$18.65	($138.78)	$38.37
V	0.75	($118.87)	$13.99	($104.08)	$28.78
VI	0.60	($95.10)	$15.62	($83.27)	$27.45
VII	0.40	($63.40)	$3.03	($55.51)	$10.92
VIII	0.00	$0.00	$22.14	$0.00	$22.14

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   2002.

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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$18.07
c) Net return attributable to trees only (3a - 3b)	($18.07)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1107
f) "Other" Orchard Capitalization Rate	0.1274

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($130.60)	$219.79	($113.51)	$236.88
II	1.00	($163.25)	$152.10	($141.89)	$173.46
III	1.00	($163.25)	$70.34	($141.89)	$91.70
IV	1.00	($163.25)	$23.62	($141.89)	$44.99
V	0.75	($122.44)	$17.72	($106.42)	$33.74
VI	0.60	($97.95)	$18.85	($85.13)	$31.66
VII	0.40	($65.30)	$4.78	($56.76)	$13.32
VIII	0.00	$0.00	$23.36	$0.00	$23.36

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$45.27
c) Net return attributable to trees only (3a - 3b)	($45.27)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1118
f) "Other" Orchard Capitalization Rate	0.1284

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($324.07)	$541.84	($282.02)	$583.90
II	1.00	($405.09)	$374.23	($352.52)	$426.81
III	1.00	($405.09)	$172.18	($352.52)	$224.76
IV	1.00	($405.09)	$56.73	($352.52)	$109.30
V	0.75	($303.82)	$42.55	($264.39)	$81.98
VI	0.60	($243.06)	$45.58	($211.51)	$77.13
VII	0.40	($162.04)	$11.15	($141.01)	$32.18
VIII	0.00	$0.00	$57.73	$0.00	$57.73

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   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   2002.

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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$20.95
c) Net return attributable to trees only (3a - 3b)	($20.95)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1114
f) "Other" Orchard Capitalization Rate	0.1280

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	APPLE ORCHARD Trees and Land /8/	"OTHER" ORCHARD Trees Only	"OTHER" ORCHARD Trees and Land /8/
I	0.80	($150.50)	$252.21	($130.91)	$271.80
II	1.00	($188.12)	$174.32	($163.63)	$198.80
III	1.00	($188.12)	$80.35	($163.63)	$104.84
IV	1.00	($188.12)	$26.66	($163.63)	$51.14
V	0.75	($141.09)	$19.99	($122.73)	$38.36
VI	0.60	($112.87)	$21.36	($98.18)	$36.06
VII	0.40	($75.25)	$5.29	($65.45)	$15.09
VIII	0.00	$0.00	$26.85	$0.00	$26.85

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$30.63
c) Net return attributable to trees only (3a - 3b)	($30.63)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0054
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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($220.29)	$369.49	($191.58)	$398.19
II	1.00	($275.36)	$255.44	($239.48)	$291.32
III	1.00	($275.36)	$117.82	($239.48)	$153.71
IV	1.00	($275.36)	$39.19	($239.48)	$75.07
V	0.75	($206.52)	$29.39	($179.61)	$56.30
VI	0.60	($165.22)	$31.38	($143.69)	$52.90
VII	0.40	($110.14)	$7.81	($95.79)	$22.16
VIII	0.00	$0.00	$39.32	$0.00	$39.32

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$43.48
c) Net return attributable to trees only (3a - 3b)	($43.48)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1114
f) "Other" Orchard Capitalization Rate	0.1281

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	Trees and Land /8/	"OTHER" ORCHARD Trees Only	Trees and Land /8/
I	0.80	($312.26)	$523.24	($271.62)	$563.88
II	1.00	($390.33)	$361.63	($339.53)	$412.43
III	1.00	($390.33)	$166.68	($339.53)	$217.47
IV	1.00	($390.33)	$55.27	($339.53)	$106.07
V	0.75	($292.75)	$41.46	($254.65)	$79.56
VI	0.60	($234.20)	$44.30	($203.72)	$74.78
VII	0.40	($156.13)	$10.97	($135.81)	$31.29
VIII	0.00	$0.00	$55.70	$0.00	$55.70

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   2002.

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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$26.91
c) Net return attributable to trees only (3a - 3b)	($26.91)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0080
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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($189.14)	$312.40	($164.98)	$336.56
II	1.00	($236.43)	$214.96	($206.23)	$245.16
III	1.00	($236.43)	$97.93	($206.23)	$128.14
IV	1.00	($236.43)	$31.06	($206.23)	$61.26
V	0.75	($177.32)	$23.30	($154.67)	$45.95
VI	0.60	($141.86)	$25.32	($123.74)	$43.45
VII	0.40	($94.57)	$5.74	($82.49)	$17.82
VIII	0.00	$0.00	$33.44	$0.00	$33.44

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$25.01
c) Net return attributable to trees only (3a - 3b)	($25.01)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0098
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1156
f) "Other" Orchard Capitalization Rate	0.1322

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($173.09)	$282.99	($151.28)	$304.81
II	1.00	($216.36)	$194.11	($189.09)	$221.38
III	1.00	($216.36)	$87.69	($189.09)	$114.96
IV	1.00	($216.36)	$26.88	($189.09)	$54.15
V	0.75	($162.27)	$20.16	($141.82)	$40.61
VI	0.60	($129.82)	$22.21	($113.46)	$38.57
VII	0.40	($86.55)	$4.67	($75.64)	$15.58
VIII	0.00	$0.00	$30.41	$0.00	$30.41

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$34.68
c) Net return attributable to trees only (3a - 3b)	($34.68)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1150
f) "Other" Orchard Capitalization Rate	0.1317

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	($241.28)	$395.81	($210.74)	$426.36
II	1.00	($301.61)	$271.78	($263.42)	$309.96
III	1.00	($301.61)	$123.13	($263.42)	$161.31
IV	1.00	($301.61)	$38.18	($263.42)	$76.36
V	0.75	($226.20)	$28.63	($197.57)	$57.27
VI	0.60	($180.96)	$31.40	($158.05)	$54.31
VII	0.40	($120.64)	$6.78	($105.37)	$22.05
VIII	0.00	$0.00	$42.47	$0.00	$42.47

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$32.14
c) Net return attributable to trees only (3a - 3b)	($32.14)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1155
f) "Other" Orchard Capitalization Rate	0.1322

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	Trees and Land /8/	"OTHER" ORCHARD Trees Only	Trees and Land /8/
I	0.80	($222.67)	$364.24	($194.59)	$392.32
II	1.00	($278.34)	$249.88	($243.23)	$284.98
III	1.00	($278.34)	$112.94	($243.23)	$148.04
IV	1.00	($278.34)	$34.68	($243.23)	$69.78
V	0.75	($208.75)	$26.01	($182.43)	$52.34
VI	0.60	($167.00)	$28.63	($145.94)	$49.70
VII	0.40	($111.33)	$6.05	($97.29)	$20.09
VIII	0.00	$0.00	$39.13	$0.00	$39.13

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$36.46
c) Net return attributable to trees only (3a - 3b)	($36.46)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1107
f) "Other" Orchard Capitalization Rate	0.1274

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($263.36)	$443.07	($228.91)	$477.53
II	1.00	($329.20)	$306.59	($286.14)	$349.65
III	1.00	($329.20)	$141.75	($286.14)	$184.82
IV	1.00	($329.20)	$47.56	($286.14)	$90.63
V	0.75	($246.90)	$35.67	($214.61)	$67.97
VI	0.60	($197.52)	$37.96	($171.68)	$63.79
VII	0.40	($131.68)	$9.61	($114.46)	$26.83
VIII	0.00	$0.00	$47.10	$0.00	$47.10

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$50.57
c) Net return attributable to trees only (3a - 3b)	($50.57)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1164
f) "Other" Orchard Capitalization Rate	0.1331

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($347.60)	$565.74	($304.06)	$609.28
II	1.00	($434.50)	$387.50	($380.08)	$441.93
III	1.00	($434.50)	$174.39	($380.08)	$228.82
IV	1.00	($434.50)	$52.61	($380.08)	$107.04
V	0.75	($325.88)	$39.46	($285.06)	$80.28
VI	0.60	($260.70)	$43.74	($228.05)	$76.40
VII	0.40	($173.80)	$8.87	($152.03)	$30.64
VIII	0.00	$0.00	$60.89	$0.00	$60.89

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$6.60
c) Net return attributable to trees only (3a - 3b)	($6.60)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1114
f) "Other" Orchard Capitalization Rate	0.1280

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($47.42)	$79.48	($41.25)	$85.65
II	1.00	($59.28)	$54.93	($51.56)	$62.65
III	1.00	($59.28)	$25.32	($51.56)	$33.04
IV	1.00	($59.28)	$8.40	($51.56)	$16.12
V	0.75	($44.46)	$6.30	($38.67)	$12.09
VI	0.60	($35.57)	$6.73	($30.94)	$11.36
VII	0.40	($23.71)	$1.67	($20.62)	$4.76
VIII	0.00	$0.00	$8.46	$0.00	$8.46

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$39.72
c) Net return attributable to trees only (3a - 3b)	($39.72)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1116
f) "Other" Orchard Capitalization Rate	0.1283

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

Land Class	Orchard Index /7/	APPLE ORCHARD		"OTHER" ORCHARD	
		Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($284.64)	$476.26	($247.67)	$513.24
II	1.00	($355.80)	$329.01	($309.58)	$375.23
III	1.00	($355.80)	$151.47	($309.58)	$197.69
IV	1.00	($355.80)	$50.01	($309.58)	$96.23
V	0.75	($266.85)	$37.51	($232.19)	$72.17
VI	0.60	($213.48)	$40.15	($185.75)	$67.88
VII	0.40	($142.32)	$9.86	($123.83)	$28.35
VIII	0.00	$0.00	$50.73	$0.00	$50.73

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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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$34.68
c) Net return attributable to trees only (3a - 3b)	($34.68)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1142
f) "Other" Orchard Capitalization Rate	0.1309

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	Trees and Land /8/	"OTHER" ORCHARD Trees Only	Trees and Land /8/
I	0.80	($242.91)	$400.25	($211.98)	$431.18
II	1.00	($303.64)	$275.21	($264.97)	$313.87
III	1.00	($303.64)	$125.14	($264.97)	$163.80
IV	1.00	($303.64)	$39.38	($264.97)	$78.05
V	0.75	($227.73)	$29.54	($198.73)	$58.54
VI	0.60	($182.18)	$32.20	($158.98)	$55.40
VII	0.40	($121.46)	$7.18	($105.99)	$22.64
VIII	0.00	$0.00	$42.88	$0.00	$42.88

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$42.57
c) Net return attributable to trees only (3a - 3b)	($42.57)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1116
f) "Other" Orchard Capitalization Rate	0.1283

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	APPLE ORCHARD Trees and Land /8/	"OTHER" ORCHARD Trees Only	"OTHER" ORCHARD Trees and Land /8/
I	0.80	($305.17)	$510.69	($265.51)	$550.34
II	1.00	($381.46)	$352.82	($331.89)	$402.38
III	1.00	($381.46)	$162.45	($331.89)	$212.01
IV	1.00	($381.46)	$53.67	($331.89)	$103.23
V	0.75	($286.09)	$40.25	($248.92)	$77.42
VI	0.60	($228.87)	$43.08	($199.14)	$72.82
VII	0.40	($152.58)	$10.59	($132.76)	$30.41
VIII	0.00	$0.00	$54.39	$0.00	$54.39

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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$13.74
c) Net return attributable to trees only (3a - 3b)	($13.74)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1114
f) "Other" Orchard Capitalization Rate	0.1281

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

Land Class	Orchard Index /7/	APPLE ORCHARD Trees Only	APPLE ORCHARD Trees and Land /8/	"OTHER" ORCHARD Trees Only	"OTHER" ORCHARD Trees and Land /8/
I	0.80	($98.69)	$165.35	($85.85)	$178.19
II	1.00	($123.36)	$114.28	($107.31)	$130.33
III	1.00	($123.36)	$52.66	($107.31)	$68.72
IV	1.00	($123.36)	$17.46	($107.31)	$33.51
V	0.75	($92.52)	$13.09	($80.48)	$25.13
VI	0.60	($74.02)	$14.00	($64.39)	$23.63
VII	0.40	($49.35)	$3.46	($42.92)	$9.88
VIII	0.00	$0.00	$17.60	$0.00	$17.60

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$34.23
c) Net return attributable to trees only (3a - 3b)	($34.23)

5. Capitalization Rate

a) Interest Rate	0.0725
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	0.1108
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	($247.16)	$415.69	($214.84)	$448.01
II	1.00	($308.95)	$287.61	($268.55)	$328.01
III	1.00	($308.95)	$132.95	($268.55)	$173.35
IV	1.00	($308.95)	$44.57	($268.55)	$84.97
V	0.75	($231.71)	$33.43	($201.42)	$63.72
VI	0.60	($185.37)	$35.58	($161.13)	$59.82
VII	0.40	($123.58)	$8.99	($107.42)	$25.15
VIII	0.00	$0.00	$44.19	$0.00	$44.19

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   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   2002.

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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)	2000 /2/	($108.20)
b)	1999	($59.80)
c)	1998	($46.81)
d)	1997	$88.77
e)	1996	$88.77
f)	1995	$86.25
g)	1994	$89.28

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a through 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$32.03
c) Net return attributable to trees only (3a - 3b)	($32.03)

5. Capitalization Rate

a) Interest Rate	0.0725
b) Property Tax	0.0076
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1134
f) "Other" Orchard Capitalization Rate	0.1301

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	($225.98)	$374.16	($197.02)	$403.12
II	1.00	($282.47)	$257.65	($246.27)	$293.85
III	1.00	($282.47)	$117.62	($246.27)	$153.82
IV	1.00	($282.47)	$37.60	($246.27)	$73.80
V	0.75	($211.86)	$28.20	($184.71)	$55.35
VI	0.60	($169.48)	$30.56	($147.76)	$52.28
VII	0.40	($112.99)	$7.04	($98.51)	$21.52
VIII	0.00	$0.00	$40.01	$0.00	$40.01

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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.