

**Table 2: The composite farm and average net returns in .Example**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	312	1.	----
<b>2. Corn</b>	2462	8.	\$48.58
<b>3. Alfalfa and mixtures</b>	767.00	2.	\$7.81
<b>4. Clover and grasses</b>	11124	36.	\$4.75
<b>5. Other hay and seeds /3/</b>	1046	3.	\$3.17
<b>6. Wheat</b>	534.00	2.	\$90.72
<b>7. Barley</b>	422.00	1.	\$30.59
<b>8. Soybeans</b>	D	----	----
<b>9. Potatoes</b>	D	----	----
<b>10. Cotton</b>	----	----	----
<b>11. Double-cropped /4/</b>	169.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>16186</b>	<b>51.</b>	<b>\$15.62</b>
<b>13. Tobacco /5/</b>	324.00	1.	<b>\$252.08</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Accomack**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	268	1.	---
<b>2. Corn</b>	13536	51.	\$33.53
<b>3. Alfalfa and mixtures</b>	101.00	---	---
<b>4. Clover and grasses</b>	240.00	1.	\$8.49
<b>5. Other hay and seeds /3/</b>	D	---	---
<b>6. Wheat</b>	24764	92.	\$19.72
<b>7. Barley</b>	1543	6.	\$27.14
<b>8. Soybeans</b>	43285	162.	---
<b>9. Potatoes</b>	1262	5.	\$685.91
<b>10. Cotton</b>	796.00	3.	\$16.49
<b>11. Double-cropped /4/</b>	21700 (-)	81. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>63827</b>	<b>239.</b>	<b>\$30.02</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Albemarle**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	747	1.	---
<b>2. Corn</b>	2530	3.	\$24.40
<b>3. Alfalfa and mixtures</b>	1443	2.	\$31.45
<b>4. Clover and grasses</b>	27680	37.	\$2.37
<b>5. Other hay and seeds /3/</b>	5193	7.	\$1.58
<b>6. Wheat</b>	343.00	---	---
<b>7. Barley</b>	148.00	---	---
<b>8. Soybeans</b>	140.00	---	---
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	372.00 ( - )	---	---
<b>12. Total Cropland Harvested</b>	<b>37105</b>	<b>49.</b>	<b>\$4.79</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Alleghany**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	160	1.	---
<b>2. Corn</b>	290.00	2.	\$166.80
<b>3. Alfalfa and mixtures</b>	703.00	4.	\$18.22
<b>4. Clover and grasses</b>	3251	20.	\$4.48
<b>5. Other hay and seeds /3/</b>	646.00	4.	\$2.99
<b>6. Wheat</b>	----	----	----
<b>7. Barley</b>	----	----	----
<b>8. Soybeans</b>	----	----	----
<b>9. Potatoes</b>	----	----	----
<b>10. Cotton</b>	----	----	----
<b>11. Double-cropped /4/</b>	73.00 ( - )	---- ( - )	----
<b>12. Total Cropland Harvested</b>	<b>4818</b>	<b>30.</b>	<b>\$16.93</b>
<b>13. Tobacco /5/</b>	----	----	----

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in *Amelia***

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	336	1.	---
<b>2. Corn</b>	4760	14.	\$38.51
<b>3. Alfalfa and mixtures</b>	1003	3.	\$43.08
<b>4. Clover and grasses</b>	7797	23.	\$16.53
<b>5. Other hay and seeds /3/</b>	1605	5.	\$11.02
<b>6. Wheat</b>	1154	3.	\$66.40
<b>7. Barley</b>	1911	6.	\$26.43
<b>8. Soybeans</b>	5283	16.	\$4.36
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	D	---	---
<b>11. Double-cropped /4/</b>	3552 (-)	11. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>19961</b>	<b>59.</b>	<b>\$25.95</b>
<b>13. Tobacco /5/</b>	563.00	2.	<b>\$1107.51</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Amherst**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	406	1.	---
<b>2. Corn</b>	587.00	1.	\$30.19
<b>3. Alfalfa and mixtures</b>	411.00	1.	\$16.96
<b>4. Clover and grasses</b>	11383	28.	\$5.96
<b>5. Other hay and seeds /3/</b>	1245	3.	\$3.97
<b>6. Wheat</b>	---	---	---
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	68.00	---	---
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	198.00 ( - )	---	---
<b>12. Total Cropland Harvested</b>	<b>13496</b>	<b>33.</b>	<b>\$6.84</b>
<b>13. Tobacco /5/</b>	D	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Augusta**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	1499	1.	---
<b>2. Corn</b>	23050	15.	\$16.03
<b>3. Alfalfa and mixtures</b>	12470	8.	\$51.43
<b>4. Clover and grasses</b>	31874	21.	\$9.39
<b>5. Other hay and seeds /3/</b>	8668	6.	\$6.26
<b>6. Wheat</b>	2765	2.	\$25.95
<b>7. Barley</b>	1651	1.	\$12.99
<b>8. Soybeans</b>	2354	2.	\$11.19
<b>9. Potatoes</b>	4.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	4917 (-)	3. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>77919</b>	<b>52.</b>	<b>\$18.73</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Bedford**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	1198	1.	---
<b>2. Corn</b>	4417	4.	\$27.81
<b>3. Alfalfa and mixtures</b>	2182	2.	\$3.38
<b>4. Clover and grasses</b>	34278	29.	\$5.28
<b>5. Other hay and seeds /3/</b>	6424	5.	\$3.52
<b>6. Wheat</b>	631.00	1.	\$28.49
<b>7. Barley</b>	350.00	---	---
<b>8. Soybeans</b>	130.00	---	---
<b>9. Potatoes</b>	2.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1343 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>47071</b>	<b>40.</b>	<b>\$7.93</b>
<b>13. Tobacco /5/</b>	85.00	---	---

n.a. = not applicable

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1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated



**Table 2: The composite farm and average net returns in *Bland***

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	346	1.	---
<b>2. Corn</b>	1377	4.	\$32.11
<b>3. Alfalfa and mixtures</b>	1707	5.	\$41.99
<b>4. Clover and grasses</b>	8164	24.	\$27.84
<b>5. Other hay and seeds /3/</b>	1290	4.	\$18.56
<b>6. Wheat</b>	D	---	---
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	---	---	---
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	388.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>12150</b>	<b>36.</b>	<b>\$30.02</b>
<b>13. Tobacco /5/</b>	41.00	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Botetourt**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	505	1.	---
<b>2. Corn</b>	3035	6.	\$41.43
<b>3. Alfalfa and mixtures</b>	2557	5.	\$57.57
<b>4. Clover and grasses</b>	12093	24.	\$5.23
<b>5. Other hay and seeds /3/</b>	2457	5.	\$3.49
<b>6. Wheat</b>	173.00	---	---
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	---	---	---
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1006 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>19309</b>	<b>38.</b>	<b>\$17.88</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Buena Vista**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	631	1.	---
<b>2. Corn</b>	3241	5.	\$35.42
<b>3. Alfalfa and mixtures</b>	2408	4.	\$25.46
<b>4. Clover and grasses</b>	20064	32.	\$9.44
<b>5. Other hay and seeds /3/</b>	3728	6.	\$6.29
<b>6. Wheat</b>	80.00	---	---
<b>7. Barley</b>	169.00	---	---
<b>8. Soybeans</b>	256.00	---	---
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1130 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>28816</b>	<b>45.</b>	<b>\$13.75</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Campbell**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	621	1.	---
<b>2. Corn</b>	3715	6.	\$28.71
<b>3. Alfalfa and mixtures</b>	939.00	2.	\$40.98
<b>4. Clover and grasses</b>	17749	29.	\$5.46
<b>5. Other hay and seeds /3/</b>	3250	5.	\$3.64
<b>6. Wheat</b>	1480	2.	\$41.00
<b>7. Barley</b>	868.00	1.	\$27.18
<b>8. Soybeans</b>	1984	3.	\$2.84
<b>9. Potatoes</b>	3.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1672 (-)	3. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>28316</b>	<b>45.</b>	<b>\$12.19</b>
<b>13. Tobacco /5/</b>	1244	2.	<b>\$1449.52</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in *Caroline***

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	179	1.	---
<b>2. Corn</b>	7861	44.	\$47.84
<b>3. Alfalfa and mixtures</b>	418.00	2.	\$24.84
<b>4. Clover and grasses</b>	2066	12.	\$7.81
<b>5. Other hay and seeds /3/</b>	995.00	6.	\$5.21
<b>6. Wheat</b>	7296	41.	\$33.85
<b>7. Barley</b>	2909	16.	\$15.57
<b>8. Soybeans</b>	19393	108.	\$8.85
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	7009 (-)	39. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>33929</b>	<b>190.</b>	<b>\$25.65</b>
<b>13. Tobacco /5/</b>	D	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Carroll**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	913	1	---
<b>2. Corn</b>	185	---	---
<b>3. Alfalfa and mixtures</b>	2936	3	\$78.17
<b>4. Clover and grasses</b>	---	---	---
<b>5. Other hay and seeds /3/</b>	22492	25	\$9.92
<b>6. Wheat</b>	D	---	---
<b>7. Barley</b>	---	---	---
<b>8. Soybeans</b>	D	---	---
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	--- (-)	--- (-)	---
<b>12. Total Cropland Harvested</b>	---	<b>28.</b>	<b>\$17.25</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Chesapeake City**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	201	1.	---
<b>2. Corn</b>	15412	77.	\$40.88
<b>3. Alfalfa and mixtures</b>	198.00	1.	\$21.29
<b>4. Clover and grasses</b>	685.00	3.	\$3.81
<b>5. Other hay and seeds /3/</b>	770.00	4.	\$2.54
<b>6. Wheat</b>	11018	55.	\$28.11
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	25647	128.	\$10.36
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	D	---	---
<b>11. Double-cropped /4/</b>	7010 (-)	35. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>46720</b>	<b>233.</b>	<b>\$26.02</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Chesterfield**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	336	1.	---
<b>2. Corn</b>	4760	14.	\$38.51
<b>3. Alfalfa and mixtures</b>	1003	3.	\$43.08
<b>4. Clover and grasses</b>	7797	23.	\$16.53
<b>5. Other hay and seeds /3/</b>	1605	5.	\$11.02
<b>6. Wheat</b>	1154	3.	\$66.40
<b>7. Barley</b>	1911	6.	\$26.43
<b>8. Soybeans</b>	5283	16.	\$4.36
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	D	---	---
<b>11. Double-cropped /4/</b>	3552 (-)	11. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>19961</b>	<b>59.</b>	<b>\$25.95</b>
<b>13. Tobacco /5/</b>	563.00	2.	<b>\$1107.51</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated



**Table 2: The composite farm and average net returns in Clarke**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	325	1.	---
<b>2. Corn</b>	5015	15.	\$38.60
<b>3. Alfalfa and mixtures</b>	1636	5.	\$23.60
<b>4. Clover and grasses</b>	13216	41.	---
<b>5. Other hay and seeds /3/</b>	2479	8.	---
<b>6. Wheat</b>	1254	4.	\$25.53
<b>7. Barley</b>	473.00	1.	\$33.35
<b>8. Soybeans</b>	2017	6.	\$17.30
<b>9. Potatoes</b>	3.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1099 (-)	3. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>24994</b>	<b>77.</b>	<b>\$12.16</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Culpeper**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	521	1.	---
<b>2. Corn</b>	11190	21.	\$36.71
<b>3. Alfalfa and mixtures</b>	1789	3.	\$58.25
<b>4. Clover and grasses</b>	20709	40.	\$13.61
<b>5. Other hay and seeds /3/</b>	4543	9.	\$9.07
<b>6. Wheat</b>	1330	3.	\$68.84
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	4258	8.	\$13.32
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	955.00 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>42864</b>	<b>82.</b>	<b>\$22.99</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in *Cumberland***

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	248	1.	---
<b>2. Corn</b>	1952	8.	\$41.47
<b>3. Alfalfa and mixtures</b>	753.00	3.	\$41.92
<b>4. Clover and grasses</b>	8745	35.	\$0.15
<b>5. Other hay and seeds /3/</b>	788.00	3.	\$0.10
<b>6. Wheat</b>	416.00	2.	\$53.75
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	D	---	---
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	374.00 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>12280</b>	<b>49.</b>	<b>\$11.64</b>
<b>13. Tobacco /5/</b>	178.00	1.	<b>\$150.56</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Danville**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	1235	1.	---
<b>2. Corn</b>	6424	5.	\$30.31
<b>3. Alfalfa and mixtures</b>	1406	1.	\$5.09
<b>4. Clover and grasses</b>	23835	19.	\$1.80
<b>5. Other hay and seeds /3/</b>	6505	5.	\$1.20
<b>6. Wheat</b>	8708	7.	\$36.91
<b>7. Barley</b>	616.00	---	---
<b>8. Soybeans</b>	2565	2.	\$4.09
<b>9. Potatoes</b>	31.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	2699 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>47391</b>	<b>37.</b>	<b>\$12.53</b>
<b>13. Tobacco /5/</b>	11132	9.	<b>\$1309.52</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Dinwiddie County, Coastal Plain**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	133	1.	---
<b>2. Corn</b>	4425	33.	\$52.11
<b>3. Alfalfa and mixtures</b>	D	---	---
<b>4. Clover and grasses</b>	1127	8.	\$14.96
<b>5. Other hay and seeds /3/</b>	240.00	2.	\$9.97
<b>6. Wheat</b>	3848	29.	\$31.12
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	9224	69.	---
<b>9. Potatoes</b>	5.00	---	---
<b>10. Cotton</b>	D	---	---
<b>11. Double-cropped /4/</b>	3309 (-)	25. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>15560</b>	<b>116.</b>	<b>\$23.81</b>
<b>13. Tobacco /5/</b>	D	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in *Dinwiddie County, Piedmont Region*\*\***

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	317	1.	---
<b>2. Corn</b>	1534	5.	\$55.26
<b>3. Alfalfa and mixtures</b>	792.00	2.	\$20.76
<b>4. Clover and grasses</b>	9843	31.	\$4.16
<b>5. Other hay and seeds /3/</b>	2180	7.	\$2.78
<b>6. Wheat</b>	206.00	1.	\$111.58
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	710.00	2.	---
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	D	---	---
<b>11. Double-cropped /4/</b>	892.00 (-)	3. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>14373</b>	<b>45.</b>	<b>\$12.84</b>
<b>13. Tobacco /5/</b>	876.00	3.	<b>\$1219.25</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Fairfax**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	1032	1.	---
<b>2. Corn</b>	10710	10.	\$60.92
<b>3. Alfalfa and mixtures</b>	2542	2.	\$34.30
<b>4. Clover and grasses</b>	36366	35.	\$0.24
<b>5. Other hay and seeds /3/</b>	3812	4.	\$0.16
<b>6. Wheat</b>	4544	4.	\$41.29
<b>7. Barley</b>	577.00	1.	\$43.92
<b>8. Soybeans</b>	8856	9.	\$13.15
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	6172 (-)	6. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>61235</b>	<b>59.</b>	<b>\$17.19</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Fauquier**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	957	1.	---
<b>2. Corn</b>	17268	18.	\$18.85
<b>3. Alfalfa and mixtures</b>	3306	3.	\$20.92
<b>4. Clover and grasses</b>	30693	32.	\$3.76
<b>5. Other hay and seeds /3/</b>	8265	9.	\$2.50
<b>6. Wheat</b>	1524	2.	\$31.31
<b>7. Barley</b>	1691	2.	\$12.19
<b>8. Soybeans</b>	7722	8.	\$10.93
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	4097 (-)	4. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>66372</b>	<b>70.</b>	<b>\$10.28</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated



**Table 2: The composite farm and average net returns in Floyd**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	731	1.	---
<b>2. Corn</b>	2704	4.	\$26.21
<b>3. Alfalfa and mixtures</b>	2556	3.	\$29.69
<b>4. Clover and grasses</b>	15330	21.	\$17.77
<b>5. Other hay and seeds /3/</b>	3511	5.	\$11.84
<b>6. Wheat</b>	---	---	---
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	D	---	---
<b>9. Potatoes</b>	10.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	687.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>23424</b>	<b>32.</b>	<b>\$19.57</b>
<b>13. Tobacco /5/</b>	4.00	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Fluvanna**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	256	1.	---
<b>2. Corn</b>	722.00	3.	\$31.75
<b>3. Alfalfa and mixtures</b>	486.00	2.	\$17.57
<b>4. Clover and grasses</b>	9901	39.	\$2.01
<b>5. Other hay and seeds /3/</b>	1420	6.	\$1.34
<b>6. Wheat</b>	305.00	1.	\$40.14
<b>7. Barley</b>	223.00	1.	\$19.43
<b>8. Soybeans</b>	D	---	---
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	312.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>12745</b>	<b>51.</b>	<b>\$5.42</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Franklin**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	890	1.	---
<b>2. Corn</b>	13755	15.	\$11.36
<b>3. Alfalfa and mixtures</b>	2180	2.	\$43.41
<b>4. Clover and grasses</b>	20162	23.	\$0.72
<b>5. Other hay and seeds /3/</b>	6601	7.	\$0.48
<b>6. Wheat</b>	1208	1.	\$30.42
<b>7. Barley</b>	156.00	---	---
<b>8. Soybeans</b>	401.00	---	---
<b>9. Potatoes</b>	11.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	3011 (-)	3. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>41463</b>	<b>45.</b>	<b>\$6.84</b>
<b>13. Tobacco /5/</b>	1391	2.	<b>\$1784.68</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Franklin City**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	190	1.	---
<b>2. Corn</b>	11276	59.	\$60.37
<b>3. Alfalfa and mixtures</b>	D	---	---
<b>4. Clover and grasses</b>	806.00	4.	\$15.35
<b>5. Other hay and seeds /3/</b>	180.00	1.	\$10.23
<b>6. Wheat</b>	8305	44.	\$31.50
<b>7. Barley</b>	554.00	3.	\$7.14
<b>8. Soybeans</b>	12977	68.	\$6.17
<b>9. Potatoes</b>	3.00	---	---
<b>10. Cotton</b>	12063	63.	\$19.84
<b>11. Double-cropped /4/</b>	3302 (-)	17. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>42862</b>	<b>225.</b>	<b>\$29.82</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Frederick**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	568	1.	---
<b>2. Corn</b>	4230	7.	\$22.44
<b>3. Alfalfa and mixtures</b>	2551	4.	\$2.15
<b>4. Clover and grasses</b>	14213	25.	\$0.39
<b>5. Other hay and seeds /3/</b>	2901	5.	\$0.26
<b>6. Wheat</b>	584.00	1.	\$39.42
<b>7. Barley</b>	225.00	---	---
<b>8. Soybeans</b>	872.00	2.	\$14.13
<b>9. Potatoes</b>	6.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	880.00 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>24702</b>	<b>42.</b>	<b>\$5.82</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in *Fredericksburg***

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	253	1.	---
<b>2. Corn</b>	3032	12.	\$49.87
<b>3. Alfalfa and mixtures</b>	473.00	2.	\$19.14
<b>4. Clover and grasses</b>	7355	29.	\$10.47
<b>5. Other hay and seeds /3/</b>	1251	5.	\$6.98
<b>6. Wheat</b>	877.00	3.	\$38.87
<b>7. Barley</b>	450.00	2.	\$23.55
<b>8. Soybeans</b>	2895	11.	\$3.91
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1569 (-)	6. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>14764</b>	<b>58.</b>	<b>\$20.38</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Giles**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	341	1.	---
<b>2. Corn</b>	481.00	1.	\$28.97
<b>3. Alfalfa and mixtures</b>	1167	3.	\$27.04
<b>4. Clover and grasses</b>	7093	21.	\$15.94
<b>5. Other hay and seeds /3/</b>	870.00	3.	\$10.62
<b>6. Wheat</b>	D	---	---
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	---	---	---
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	120.00 ( - )	---	---
<b>12. Total Cropland Harvested</b>	<b>9491</b>	<b>28.</b>	<b>\$17.02</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Gloucester**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	108	1.	---
<b>2. Corn</b>	6284	58.	\$39.57
<b>3. Alfalfa and mixtures</b>	D	---	---
<b>4. Clover and grasses</b>	438.00	4.	\$9.98
<b>5. Other hay and seeds /3/</b>	D	---	---
<b>6. Wheat</b>	1208	11.	\$29.72
<b>7. Barley</b>	1006	9.	\$19.54
<b>8. Soybeans</b>	8352	77.	\$7.24
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	33.00 (-)	--- (-)	---
<b>12. Total Cropland Harvested</b>	<b>17255</b>	<b>159.</b>	<b>\$21.35</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated



**Table 2: The composite farm and average net returns in Goochland**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	229	1.	---
<b>2. Corn</b>	2878	13.	\$41.45
<b>3. Alfalfa and mixtures</b>	319.00	1.	\$1.71
<b>4. Clover and grasses</b>	7596	33.	\$3.05
<b>5. Other hay and seeds /3/</b>	1262	6.	\$2.03
<b>6. Wheat</b>	1833	8.	\$46.47
<b>7. Barley</b>	639.00	3.	\$16.04
<b>8. Soybeans</b>	3115	14.	\$9.99
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	2116 (-)	9. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>15526</b>	<b>69.</b>	<b>\$17.58</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Greene**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	198	1.	---
<b>2. Corn</b>	692.00	3.	\$90.26
<b>3. Alfalfa and mixtures</b>	396.00	2.	\$17.80
<b>4. Clover and grasses</b>	5887	30.	\$7.08
<b>5. Other hay and seeds /3/</b>	665.00	3.	\$4.72
<b>6. Wheat</b>	41.00	---	---
<b>7. Barley</b>	43.00	---	---
<b>8. Soybeans</b>	---	---	---
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	194.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>7530</b>	<b>37.</b>	<b>\$14.41</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Halifax**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	940	1.	---
<b>2. Corn</b>	3178	3.	\$70.63
<b>3. Alfalfa and mixtures</b>	798.00	1.	\$28.58
<b>4. Clover and grasses</b>	14346	15.	\$2.12
<b>5. Other hay and seeds /3/</b>	3529	4.	\$1.41
<b>6. Wheat</b>	5849	6.	\$38.47
<b>7. Barley</b>	168.00	---	---
<b>8. Soybeans</b>	2445	3.	\$2.58
<b>9. Potatoes</b>	52.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1664 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>28701</b>	<b>30.</b>	<b>\$17.22</b>
<b>13. Tobacco /5/</b>	9034	10.	<b>\$969.07</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Hampton**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	58	1.	---
<b>2. Corn</b>	1363	24.	\$71.28
<b>3. Alfalfa and mixtures</b>	8.00	---	---
<b>4. Clover and grasses</b>	810.00	14.	\$7.71
<b>5. Other hay and seeds /3/</b>	D	---	---
<b>6. Wheat</b>	787.00	14.	\$37.50
<b>7. Barley</b>	368.00	6.	\$27.84
<b>8. Soybeans</b>	1965	34.	---
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	110.00 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>5191</b>	<b>90.</b>	<b>\$27.90</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Hanover County, Coastal Plain-**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	123	1.	---
<b>2. Corn</b>	11595	94.	\$42.78
<b>3. Alfalfa and mixtures</b>	270.00	2.	\$15.94
<b>4. Clover and grasses</b>	410.00	3.	\$10.12
<b>5. Other hay and seeds /3/</b>	618.00	5.	\$6.75
<b>6. Wheat</b>	9696	79.	\$21.78
<b>7. Barley</b>	2949	24.	\$19.80
<b>8. Soybeans</b>	17341	141.	\$0.63
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	D	---	---
<b>11. Double-cropped /4/</b>	9511 (-)	77. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>33368</b>	<b>271.</b>	<b>\$23.63</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Hanover County, Piedmont-Region\*\***

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	253	1.	---
<b>2. Corn</b>	3032	12.	\$49.87
<b>3. Alfalfa and mixtures</b>	473.00	2.	\$19.14
<b>4. Clover and grasses</b>	7355	29.	\$10.47
<b>5. Other hay and seeds /3/</b>	1251	5.	\$6.98
<b>6. Wheat</b>	877.00	3.	\$38.87
<b>7. Barley</b>	450.00	2.	\$23.55
<b>8. Soybeans</b>	2895	11.	\$3.91
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1569 (-)	6. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>14764</b>	<b>58.</b>	<b>\$20.38</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Harrisonburg**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	1834	1.	---
<b>2. Corn</b>	33721	18.	\$17.71
<b>3. Alfalfa and mixtures</b>	8124	4.	\$61.27
<b>4. Clover and grasses</b>	31860	17.	\$28.27
<b>5. Other hay and seeds /3/</b>	11738	6.	\$18.85
<b>6. Wheat</b>	2269	1.	\$22.41
<b>7. Barley</b>	1321	1.	\$21.03
<b>8. Soybeans</b>	4442	2.	\$25.37
<b>9. Potatoes</b>	13.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	9714 (-)	5. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>83774</b>	<b>44.</b>	<b>\$28.45</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Henrico County, Coastal Plain**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	123	1.	---
<b>2. Corn</b>	11595	94.	\$42.78
<b>3. Alfalfa and mixtures</b>	270.00	2.	\$15.94
<b>4. Clover and grasses</b>	410.00	3.	\$10.12
<b>5. Other hay and seeds /3/</b>	618.00	5.	\$6.75
<b>6. Wheat</b>	9696	79.	\$21.78
<b>7. Barley</b>	2949	24.	\$19.80
<b>8. Soybeans</b>	17341	141.	\$0.63
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	D	---	---
<b>11. Double-cropped /4/</b>	9511 (-)	77. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>33368</b>	<b>271.</b>	<b>\$23.63</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated



**Table 2: The composite farm and average net returns in Henrico County, Piedmont Region\*\***

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	253	1.	---
<b>2. Corn</b>	3032	12.	\$49.87
<b>3. Alfalfa and mixtures</b>	473.00	2.	\$19.14
<b>4. Clover and grasses</b>	7355	29.	\$10.47
<b>5. Other hay and seeds /3/</b>	1251	5.	\$6.98
<b>6. Wheat</b>	877.00	3.	\$38.87
<b>7. Barley</b>	450.00	2.	\$23.55
<b>8. Soybeans</b>	2895	11.	\$3.91
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1569 (-)	6. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>14764</b>	<b>58.</b>	<b>\$20.38</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Henry**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	288	1.	----
<b>2. Corn</b>	272.00	1.	\$57.70
<b>3. Alfalfa and mixtures</b>	161.00	1.	\$24.97
<b>4. Clover and grasses</b>	6803	24.	\$0.55
<b>5. Other hay and seeds /3/</b>	1066	4.	\$0.36
<b>6. Wheat</b>	315.00	1.	\$28.64
<b>7. Barley</b>	----	----	----
<b>8. Soybeans</b>	57.00	----	----
<b>9. Potatoes</b>	D	----	----
<b>10. Cotton</b>	----	----	----
<b>11. Double-cropped /4/</b>	161.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>8513</b>	<b>30.</b>	<b>\$4.20</b>
<b>13. Tobacco /5/</b>	520.00	2.	<b>\$1361.09</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Isle Of Wight**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	190	1.	---
<b>2. Corn</b>	11276	59.	\$60.37
<b>3. Alfalfa and mixtures</b>	D	---	---
<b>4. Clover and grasses</b>	806.00	4.	\$15.35
<b>5. Other hay and seeds /3/</b>	180.00	1.	\$10.23
<b>6. Wheat</b>	8305	44.	\$31.50
<b>7. Barley</b>	554.00	3.	\$7.14
<b>8. Soybeans</b>	12977	68.	\$6.17
<b>9. Potatoes</b>	3.00	---	---
<b>10. Cotton</b>	12063	63.	\$19.84
<b>11. Double-cropped /4/</b>	3302 (-)	17. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>42862</b>	<b>225.</b>	<b>\$29.82</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in James City**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	58	1.	---
<b>2. Corn</b>	1363	24.	\$71.28
<b>3. Alfalfa and mixtures</b>	8.00	---	---
<b>4. Clover and grasses</b>	810.00	14.	\$7.71
<b>5. Other hay and seeds /3/</b>	D	---	---
<b>6. Wheat</b>	787.00	14.	\$37.50
<b>7. Barley</b>	368.00	6.	\$27.84
<b>8. Soybeans</b>	1965	34.	---
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	110.00 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>5191</b>	<b>90.</b>	<b>\$27.90</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in King George**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	139	1.	---
<b>2. Corn</b>	4502	32.	\$54.79
<b>3. Alfalfa and mixtures</b>	41.00	---	---
<b>4. Clover and grasses</b>	3695	27.	\$10.47
<b>5. Other hay and seeds /3/</b>	420.00	3.	\$6.98
<b>6. Wheat</b>	2276	16.	\$54.20
<b>7. Barley</b>	494.00	4.	\$49.78
<b>8. Soybeans</b>	6314	45.	\$7.90
<b>9. Potatoes</b>	15.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	2730 (-)	20. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>15027</b>	<b>107.</b>	<b>\$32.51</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in King William**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	123	1.	---
<b>2. Corn</b>	11595	94.	\$42.78
<b>3. Alfalfa and mixtures</b>	270.00	2.	\$15.94
<b>4. Clover and grasses</b>	410.00	3.	\$10.12
<b>5. Other hay and seeds /3/</b>	618.00	5.	\$6.75
<b>6. Wheat</b>	9696	79.	\$21.78
<b>7. Barley</b>	2949	24.	\$19.80
<b>8. Soybeans</b>	17341	141.	\$0.63
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	D	---	---
<b>11. Double-cropped /4/</b>	9511 (-)	77. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>33368</b>	<b>271.</b>	<b>\$23.63</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Lancaster**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	70	1.	---
<b>2. Corn</b>	4209	60.	\$54.76
<b>3. Alfalfa and mixtures</b>	---	---	---
<b>4. Clover and grasses</b>	D	---	---
<b>5. Other hay and seeds /3/</b>	D	---	---
<b>6. Wheat</b>	3078	44.	\$36.85
<b>7. Barley</b>	1141	16.	\$25.21
<b>8. Soybeans</b>	7661	109.	---
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	D	---	---
<b>11. Double-cropped /4/</b>	3490 (-)	50. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>12599</b>	<b>179.</b>	<b>\$29.67</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Loudoun**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	1032	1.	---
<b>2. Corn</b>	10710	10.	\$60.92
<b>3. Alfalfa and mixtures</b>	2542	2.	\$34.30
<b>4. Clover and grasses</b>	36366	35.	\$0.24
<b>5. Other hay and seeds /3/</b>	3812	4.	\$0.16
<b>6. Wheat</b>	4544	4.	\$41.29
<b>7. Barley</b>	577.00	1.	\$43.92
<b>8. Soybeans</b>	8856	9.	\$13.15
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	6172 (-)	6. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>61235</b>	<b>59.</b>	<b>\$17.19</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated



**Table 2: The composite farm and average net returns in Louisa**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	385	1.	---
<b>2. Corn</b>	3745	10.	\$47.54
<b>3. Alfalfa and mixtures</b>	1738	5.	\$6.01
<b>4. Clover and grasses</b>	13532	35.	\$5.73
<b>5. Other hay and seeds /3/</b>	1544	4.	\$3.82
<b>6. Wheat</b>	1078	3.	\$55.55
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	1727	4.	\$16.85
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1227 (-)	3. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>22137</b>	<b>58.</b>	<b>\$16.47</b>
<b>13. Tobacco /5/</b>	33.00	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Lynchburg**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	1198	1.	---
<b>2. Corn</b>	4417	4.	\$27.81
<b>3. Alfalfa and mixtures</b>	2182	2.	\$3.38
<b>4. Clover and grasses</b>	34278	29.	\$5.28
<b>5. Other hay and seeds /3/</b>	6424	5.	\$3.52
<b>6. Wheat</b>	631.00	1.	\$28.49
<b>7. Barley</b>	350.00	---	---
<b>8. Soybeans</b>	130.00	---	---
<b>9. Potatoes</b>	2.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1343 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>47071</b>	<b>40.</b>	<b>\$7.93</b>
<b>13. Tobacco /5/</b>	85.00	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in *Madison***

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	422	1.	---
<b>2. Corn</b>	8514	20.	\$44.34
<b>3. Alfalfa and mixtures</b>	998.00	2.	\$52.01
<b>4. Clover and grasses</b>	14361	34.	\$23.09
<b>5. Other hay and seeds /3/</b>	3161	7.	\$15.39
<b>6. Wheat</b>	755.00	2.	\$41.33
<b>7. Barley</b>	530.00	1.	\$22.80
<b>8. Soybeans</b>	2705	6.	\$19.22
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1862 (-)	4. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>29162</b>	<b>68.</b>	<b>\$30.95</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Manassas**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	261	1.	---
<b>2. Corn</b>	4496	17.	\$21.99
<b>3. Alfalfa and mixtures</b>	D	---	---
<b>4. Clover and grasses</b>	7787	30.	\$3.05
<b>5. Other hay and seeds /3/</b>	2237	9.	\$2.03
<b>6. Wheat</b>	833.00	3.	\$30.56
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	2426	9.	\$13.76
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1228 (-)	5. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>16551</b>	<b>63.</b>	<b>\$11.10</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Middlesex**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	67	1.	---
<b>2. Corn</b>	3902	58.	\$44.04
<b>3. Alfalfa and mixtures</b>	6.00	---	---
<b>4. Clover and grasses</b>	593.00	9.	\$10.20
<b>5. Other hay and seeds /3/</b>	153.00	2.	\$6.80
<b>6. Wheat</b>	4115	61.	\$24.73
<b>7. Barley</b>	693.00	10.	\$21.73
<b>8. Soybeans</b>	8254	123.	\$0.79
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	3915 (-)	58. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>13801</b>	<b>205.</b>	<b>\$21.87</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in *Montgomery***

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	517	1.	---
<b>2. Corn</b>	3670	7.	\$37.62
<b>3. Alfalfa and mixtures</b>	2950	6.	\$34.73
<b>4. Clover and grasses</b>	11356	22.	\$11.10
<b>5. Other hay and seeds /3/</b>	3066	6.	\$7.40
<b>6. Wheat</b>	354.00	1.	\$19.90
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	---	---	---
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1164 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>20232</b>	<b>40.</b>	<b>\$19.51</b>
<b>13. Tobacco /5/</b>	11.00	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Nelson**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	357	1.	---
<b>2. Corn</b>	519.00	1.	\$42.58
<b>3. Alfalfa and mixtures</b>	564.00	2.	\$28.94
<b>4. Clover and grasses</b>	8869	25.	\$3.65
<b>5. Other hay and seeds /3/</b>	2193	6.	\$2.44
<b>6. Wheat</b>	---	---	---
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	D	---	---
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	237.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>11908</b>	<b>33.</b>	<b>\$6.26</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in New Kent**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	58	1.	----
<b>2. Corn</b>	1363	24.	\$71.28
<b>3. Alfalfa and mixtures</b>	8.00	----	----
<b>4. Clover and grasses</b>	810.00	14.	\$7.71
<b>5. Other hay and seeds /3/</b>	D	----	----
<b>6. Wheat</b>	787.00	14.	\$37.50
<b>7. Barley</b>	368.00	6.	\$27.84
<b>8. Soybeans</b>	1965	34.	----
<b>9. Potatoes</b>	D	----	----
<b>10. Cotton</b>	----	----	----
<b>11. Double-cropped /4/</b>	110.00 (-)	2 (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>5191</b>	<b>90.</b>	<b>\$27.90</b>
<b>13. Tobacco /5/</b>	----	----	----

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated



**Table 2: The composite farm and average net returns in Newport News**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	58	1.	---
<b>2. Corn</b>	1363	24.	\$71.28
<b>3. Alfalfa and mixtures</b>	8.00	---	---
<b>4. Clover and grasses</b>	810.00	14.	\$7.71
<b>5. Other hay and seeds /3/</b>	D	---	---
<b>6. Wheat</b>	787.00	14.	\$37.50
<b>7. Barley</b>	368.00	6.	\$27.84
<b>8. Soybeans</b>	1965	34.	---
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	110.00 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>5191</b>	<b>90.</b>	<b>\$27.90</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Northampton**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	152	1.	---
<b>2. Corn</b>	2647	17.	\$32.26
<b>3. Alfalfa and mixtures</b>	11.00	---	---
<b>4. Clover and grasses</b>	10.00	---	---
<b>5. Other hay and seeds /3/</b>	D	---	---
<b>6. Wheat</b>	19621	129.	\$19.26
<b>7. Barley</b>	2001	13.	\$27.88
<b>8. Soybeans</b>	24925	164.	\$2.27
<b>9. Potatoes</b>	2443	16.	\$598.40
<b>10. Cotton</b>	2159	14.	\$18.36
<b>11. Double-cropped /4/</b>	11004 (-)	72. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>42813</b>	<b>281.</b>	<b>\$48.40</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Northumberland**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	122	1.	---
<b>2. Corn</b>	10115	83.	\$49.73
<b>3. Alfalfa and mixtures</b>	85.00	1.	\$29.04
<b>4. Clover and grasses</b>	453.00	4.	\$9.94
<b>5. Other hay and seeds /3/</b>	D	---	---
<b>6. Wheat</b>	10369	85.	\$39.09
<b>7. Barley</b>	1861	15.	\$30.75
<b>8. Soybeans</b>	17165	141.	---
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	609.00	5.	\$12.94
<b>11. Double-cropped /4/</b>	9421 (-)	77. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>31236</b>	<b>257.</b>	<b>\$31.30</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Nottoway**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	317	1.	---
<b>2. Corn</b>	1534	5.	\$55.26
<b>3. Alfalfa and mixtures</b>	792.00	2.	\$20.76
<b>4. Clover and grasses</b>	9843	31.	\$4.16
<b>5. Other hay and seeds /3/</b>	2180	7.	\$2.78
<b>6. Wheat</b>	206.00	1.	\$111.58
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	710.00	2.	---
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	D	---	---
<b>11. Double-cropped /4/</b>	892.00 ( - )	3. ( - )	n.a.
<b>12. Total Cropland Harvested</b>	<b>14373</b>	<b>45.</b>	<b>\$12.84</b>
<b>13. Tobacco /5/</b>	876.00	3.	<b>\$1219.25</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Orange**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	437	1.	---
<b>2. Corn</b>	6333	14.	\$51.62
<b>3. Alfalfa and mixtures</b>	1051	2.	\$41.77
<b>4. Clover and grasses</b>	15751	36.	\$6.52
<b>5. Other hay and seeds /3/</b>	4311	10.	\$4.35
<b>6. Wheat</b>	552.00	1.	\$99.13
<b>7. Barley</b>	835.00	2.	\$21.88
<b>8. Soybeans</b>	3004	7.	\$9.40
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	2681 (-)	6. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>29156</b>	<b>66.</b>	<b>\$19.59</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Page**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	541	1.	---
<b>2. Corn</b>	5457	10.	\$22.77
<b>3. Alfalfa and mixtures</b>	1550	3.	\$64.04
<b>4. Clover and grasses</b>	12007	22.	\$18.04
<b>5. Other hay and seeds /3/</b>	2387	4.	\$12.03
<b>6. Wheat</b>	348.00	1.	\$54.64
<b>7. Barley</b>	495.00	1.	\$22.80
<b>8. Soybeans</b>	480.00	1.	\$1.29
<b>9. Potatoes</b>	7.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	558.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>22173</b>	<b>41.</b>	<b>\$23.01</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Petersburg**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	133	1.	---
<b>2. Corn</b>	4425	33.	\$52.11
<b>3. Alfalfa and mixtures</b>	D	---	---
<b>4. Clover and grasses</b>	1127	8.	\$14.96
<b>5. Other hay and seeds /3/</b>	240.00	2.	\$9.97
<b>6. Wheat</b>	3848	29.	\$31.12
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	9224	69.	---
<b>9. Potatoes</b>	5.00	---	---
<b>10. Cotton</b>	D	---	---
<b>11. Double-cropped /4/</b>	3309 (-)	25. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>15560</b>	<b>116.</b>	<b>\$23.81</b>
<b>13. Tobacco /5/</b>	D	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Pittsylvania**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	1235	1.	---
<b>2. Corn</b>	6424	5.	\$30.31
<b>3. Alfalfa and mixtures</b>	1406	1.	\$5.09
<b>4. Clover and grasses</b>	23835	19.	\$1.80
<b>5. Other hay and seeds /3/</b>	6505	5.	\$1.20
<b>6. Wheat</b>	8708	7.	\$36.91
<b>7. Barley</b>	616.00	---	---
<b>8. Soybeans</b>	2565	2.	\$4.09
<b>9. Potatoes</b>	31.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	2699 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>47391</b>	<b>37.</b>	<b>\$12.53</b>
<b>13. Tobacco /5/</b>	11132	9.	<b>\$1309.52</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses .

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated



**Table 2: The composite farm and average net returns in Powhatan**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	208	1.	---
<b>2. Corn</b>	3113	15.	\$27.19
<b>3. Alfalfa and mixtures</b>	596.00	3.	\$23.42
<b>4. Clover and grasses</b>	5841	28.	---
<b>5. Other hay and seeds /3/</b>	812.00	4.	---
<b>6. Wheat</b>	431.00	2.	\$34.24
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	1081	5.	---
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1156 (-)	6. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>10718</b>	<b>51.</b>	<b>\$10.72</b>
<b>13. Tobacco /5/</b>	59.00	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Prince Edward**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	312	1.	----
<b>2. Corn</b>	2462	8.	\$49.71
<b>3. Alfalfa and mixtures</b>	767.00	2.	\$7.81
<b>4. Clover and grasses</b>	11124	36.	\$4.75
<b>5. Other hay and seeds /3/</b>	1046	3.	\$3.17
<b>6. Wheat</b>	534.00	2.	\$90.72
<b>7. Barley</b>	422.00	1.	\$30.59
<b>8. Soybeans</b>	D	----	----
<b>9. Potatoes</b>	D	----	----
<b>10. Cotton</b>	----	----	----
<b>11. Double-cropped /4/</b>	541.00 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>15814</b>	<b>50.</b>	<b>\$16.12</b>
<b>13. Tobacco /5/</b>	324.00	1.	<b>\$252.08</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Prince George**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	133	1.	---
<b>2. Corn</b>	4425	33.	\$52.11
<b>3. Alfalfa and mixtures</b>	D	---	---
<b>4. Clover and grasses</b>	1127	8.	\$14.96
<b>5. Other hay and seeds /3/</b>	240.00	2.	\$9.97
<b>6. Wheat</b>	3848	29.	\$31.12
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	9224	69.	---
<b>9. Potatoes</b>	5.00	---	---
<b>10. Cotton</b>	D	---	---
<b>11. Double-cropped /4/</b>	3309 (-)	25. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>15560</b>	<b>116.</b>	<b>\$23.81</b>
<b>13. Tobacco /5/</b>	D	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Prince William**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	261	1.	---
<b>2. Corn</b>	4496	17.	\$21.99
<b>3. Alfalfa and mixtures</b>	D	---	---
<b>4. Clover and grasses</b>	7787	30.	\$3.05
<b>5. Other hay and seeds /3/</b>	2237	9.	\$2.03
<b>6. Wheat</b>	833.00	3.	\$30.56
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	2426	9.	\$13.76
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1228 (-)	5. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>16551</b>	<b>63.</b>	<b>\$11.10</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Pulaski**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	370	1.	---
<b>2. Corn</b>	3340	9.	\$35.68
<b>3. Alfalfa and mixtures</b>	1748	5.	\$58.35
<b>4. Clover and grasses</b>	11596	31.	\$9.35
<b>5. Other hay and seeds /3/</b>	2206	6.	\$6.24
<b>6. Wheat</b>	279.00	1.	\$23.28
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	D	---	---
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1202 (-)	3. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>17967</b>	<b>49.</b>	<b>\$19.66</b>
<b>13. Tobacco /5/</b>	D	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Radford**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	517	1.	---
<b>2. Corn</b>	3670	7.	\$37.62
<b>3. Alfalfa and mixtures</b>	2950	6.	\$34.73
<b>4. Clover and grasses</b>	11356	22.	\$11.10
<b>5. Other hay and seeds /3/</b>	3066	6.	\$7.40
<b>6. Wheat</b>	354.00	1.	\$19.90
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	---	---	---
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1164 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>20232</b>	<b>40.</b>	<b>\$19.51</b>
<b>13. Tobacco /5/</b>	11.00	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Rappahannock**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	335	1.	---
<b>2. Corn</b>	845.00	3.	\$46.50
<b>3. Alfalfa and mixtures</b>	2329	7.	\$45.82
<b>4. Clover and grasses</b>	10823	32.	\$2.67
<b>5. Other hay and seeds /3/</b>	3141	9.	\$1.78
<b>6. Wheat</b>	91.00	---	---
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	D	---	---
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	355.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>16874</b>	<b>50.</b>	<b>\$11.23</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Richmond**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	139	1.	---
<b>2. Corn</b>	8615	62.	\$41.11
<b>3. Alfalfa and mixtures</b>	113.00	1.	\$21.24
<b>4. Clover and grasses</b>	564.00	4.	\$9.94
<b>5. Other hay and seeds /3/</b>	D	---	---
<b>6. Wheat</b>	7288	52.	\$27.16
<b>7. Barley</b>	1975	14.	\$35.12
<b>8. Soybeans</b>	11793	85.	\$0.06
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	6123 (-)	44. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>24225</b>	<b>174.</b>	<b>\$25.97</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated



**Table 2: The composite farm and average net returns in Roanoke**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	273	1.	---
<b>2. Corn</b>	304.00	1.	\$25.35
<b>3. Alfalfa and mixtures</b>	413.00	2.	\$65.79
<b>4. Clover and grasses</b>	4043	15.	\$11.78
<b>5. Other hay and seeds /3/</b>	627.00	2.	\$7.85
<b>6. Wheat</b>	54.00	---	---
<b>7. Barley</b>	---	---	---
<b>8. Soybeans</b>	---	---	---
<b>9. Potatoes</b>	44.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	179.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>5306</b>	<b>19.</b>	<b>\$18.38</b>
<b>13. Tobacco /5/</b>	D	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Roanoke City**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	273	1.	---
<b>2. Corn</b>	304.00	1.	\$25.35
<b>3. Alfalfa and mixtures</b>	413.00	2.	\$65.79
<b>4. Clover and grasses</b>	4043	15.	\$11.78
<b>5. Other hay and seeds /3/</b>	627.00	2.	\$7.85
<b>6. Wheat</b>	54.00	---	---
<b>7. Barley</b>	---	---	---
<b>8. Soybeans</b>	---	---	---
<b>9. Potatoes</b>	44.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	179.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>5306</b>	<b>19.</b>	<b>\$18.38</b>
<b>13. Tobacco /5/</b>	D	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Rockbridge**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	631	1.	---
<b>2. Corn</b>	3241	5.	\$35.42
<b>3. Alfalfa and mixtures</b>	2408	4.	\$25.46
<b>4. Clover and grasses</b>	20064	32.	\$9.44
<b>5. Other hay and seeds /3/</b>	3728	6.	\$6.29
<b>6. Wheat</b>	80.00	---	---
<b>7. Barley</b>	169.00	---	---
<b>8. Soybeans</b>	256.00	---	---
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1130 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>28816</b>	<b>45.</b>	<b>\$13.75</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Rockingham**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	1834	1.	---
<b>2. Corn</b>	33721	18.	\$17.71
<b>3. Alfalfa and mixtures</b>	8124	4.	\$61.27
<b>4. Clover and grasses</b>	31860	17.	\$28.27
<b>5. Other hay and seeds /3/</b>	11738	6.	\$18.85
<b>6. Wheat</b>	2269	1.	\$22.41
<b>7. Barley</b>	1321	1.	\$21.03
<b>8. Soybeans</b>	4442	2.	\$25.37
<b>9. Potatoes</b>	13.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	9714 (-)	5. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>83774</b>	<b>44.</b>	<b>\$28.45</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Russell**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	1026	1.	---
<b>2. Corn</b>	559.00	1.	\$51.99
<b>3. Alfalfa and mixtures</b>	2501	2.	\$44.70
<b>4. Clover and grasses</b>	14526	14.	\$11.31
<b>5. Other hay and seeds /3/</b>	2856	3.	\$7.54
<b>6. Wheat</b>	D	---	---
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	---	---	---
<b>9. Potatoes</b>	58.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	404.00 ( - )	---	---
<b>12. Total Cropland Harvested</b>	<b>20096</b>	<b>20.</b>	<b>\$16.12</b>
<b>13. Tobacco /5/</b>	1678	2.	<b>\$1408.03</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Shenandoah**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	841	1.	---
<b>2. Corn</b>	9001	11.	\$21.65
<b>3. Alfalfa and mixtures</b>	3407	4.	\$38.64
<b>4. Clover and grasses</b>	17063	20.	\$5.71
<b>5. Other hay and seeds /3/</b>	3586	4.	\$3.81
<b>6. Wheat</b>	874.00	1.	\$29.76
<b>7. Barley</b>	1435	2.	\$11.69
<b>8. Soybeans</b>	4145	5.	\$22.67
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	2428 (-)	3. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>37083</b>	<b>44.</b>	<b>\$15.65</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Smyth**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	774	1.	---
<b>2. Corn</b>	3813	5.	\$28.68
<b>3. Alfalfa and mixtures</b>	2745	4.	\$51.25
<b>4. Clover and grasses</b>	14323	19.	\$34.59
<b>5. Other hay and seeds /3/</b>	2285	3.	\$23.06
<b>6. Wheat</b>	D	---	---
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	---	---	---
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	666.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>22500</b>	<b>30.</b>	<b>\$35.83</b>
<b>13. Tobacco /5/</b>	846.00	1.	<b>\$960.98</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Spotsylvania**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	253	1.	---
<b>2. Corn</b>	3032	12.	\$49.87
<b>3. Alfalfa and mixtures</b>	473.00	2.	\$19.14
<b>4. Clover and grasses</b>	7355	29.	\$10.47
<b>5. Other hay and seeds /3/</b>	1251	5.	\$6.98
<b>6. Wheat</b>	877.00	3.	\$38.87
<b>7. Barley</b>	450.00	2.	\$23.55
<b>8. Soybeans</b>	2895	11.	\$3.91
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1569 (-)	6. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>14764</b>	<b>58.</b>	<b>\$20.38</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated



**Table 2: The composite farm and average net returns in Stafford**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	158	1.	---
<b>2. Corn</b>	1339	8.	\$52.77
<b>3. Alfalfa and mixtures</b>	183.00	1.	\$25.56
<b>4. Clover and grasses</b>	4022	25.	\$6.48
<b>5. Other hay and seeds /3/</b>	471.00	3.	\$4.32
<b>6. Wheat</b>	220.00	1.	\$65.70
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	1548	10.	\$7.21
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	210.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>7573</b>	<b>47.</b>	<b>\$16.18</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Staunton**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and low est values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	1499	1.	---
<b>2. Corn</b>	23050	15.	\$16.03
<b>3. Alfalfa and mixtures</b>	12470	8.	\$51.43
<b>4. Clover and grasses</b>	31874	21.	\$9.39
<b>5. Other hay and seeds /3/</b>	8668	6.	\$6.26
<b>6. Wheat</b>	2765	2.	\$25.95
<b>7. Barley</b>	1651	1.	\$12.99
<b>8. Soybeans</b>	2354	2.	\$11.19
<b>9. Potatoes</b>	4.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	4917 (-)	3. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>77919</b>	<b>52.</b>	<b>\$18.73</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Suffolk City**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	218	1.	---
<b>2. Corn</b>	10880	50.	\$58.89
<b>3. Alfalfa and mixtures</b>	27.00	---	---
<b>4. Clover and grasses</b>	271.00	1.	\$3.79
<b>5. Other hay and seeds /3/</b>	D	---	---
<b>6. Wheat</b>	7241	33.	\$30.42
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	15739	72.	\$1.67
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	13095	60.	\$43.55
<b>11. Double-cropped /4/</b>	4856 (-)	22. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>42397</b>	<b>194.</b>	<b>\$34.46</b>
<b>13. Tobacco /5/</b>	D	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Tazewell**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	488	1.	---
<b>2. Corn</b>	1705	3.	\$23.78
<b>3. Alfalfa and mixtures</b>	2132	4.	\$23.12
<b>4. Clover and grasses</b>	10316	21.	\$33.94
<b>5. Other hay and seeds /3/</b>	3096	6.	\$22.63
<b>6. Wheat</b>	10.00	---	---
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	---	---	---
<b>9. Potatoes</b>	3.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	247.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>17015</b>	<b>33.</b>	<b>\$30.68</b>
<b>13. Tobacco /5/</b>	71.00	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Virginia Beach**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	147	1.	---
<b>2. Corn</b>	5829	40.	\$81.76
<b>3. Alfalfa and mixtures</b>	D	---	---
<b>4. Clover and grasses</b>	601.00	4.	\$4.35
<b>5. Other hay and seeds /3/</b>	135.00	1.	\$2.90
<b>6. Wheat</b>	7928	54.	\$34.88
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	11656	79.	\$4.54
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	5636 (-)	38. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>20513</b>	<b>140.</b>	<b>\$39.52</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Warren**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	259	1.	---
<b>2. Corn</b>	615.00	2.	\$18.21
<b>3. Alfalfa and mixtures</b>	833.00	3.	\$23.91
<b>4. Clover and grasses</b>	7334	28.	\$0.41
<b>5. Other hay and seeds /3/</b>	900.00	3.	\$0.27
<b>6. Wheat</b>	57.00	---	---
<b>7. Barley</b>	---	---	---
<b>8. Soybeans</b>	D	---	---
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	168.00 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>9571</b>	<b>35.</b>	<b>\$3.44</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Washington**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	1744	1.	---
<b>2. Corn</b>	4723	3.	\$27.11
<b>3. Alfalfa and mixtures</b>	4038	2.	\$45.61
<b>4. Clover and grasses</b>	23416	13.	\$28.69
<b>5. Other hay and seeds /3/</b>	4844	3.	\$19.12
<b>6. Wheat</b>	D	---	---
<b>7. Barley</b>	D	---	---
<b>8. Soybeans</b>	---	---	---
<b>9. Potatoes</b>	33.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1689 (-)	1. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>35365</b>	<b>20.</b>	<b>\$30.14</b>
<b>13. Tobacco /5/</b>	2932	2.	<b>\$1201.26</b>

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Waynesboro**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	1499	1.	---
<b>2. Corn</b>	23050	15.	\$16.03
<b>3. Alfalfa and mixtures</b>	12470	8.	\$51.43
<b>4. Clover and grasses</b>	31874	21.	\$9.39
<b>5. Other hay and seeds /3/</b>	8668	6.	\$6.26
<b>6. Wheat</b>	2765	2.	\$25.95
<b>7. Barley</b>	1651	1.	\$12.99
<b>8. Soybeans</b>	2354	2.	\$11.19
<b>9. Potatoes</b>	4.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	4917 (-)	3. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>77919</b>	<b>52.</b>	<b>\$18.73</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated



**Table 2: The composite farm and average net returns in Westmoreland**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	160	1.	---
<b>2. Corn</b>	11030	69.	\$48.58
<b>3. Alfalfa and mixtures</b>	213.00	1.	\$21.24
<b>4. Clover and grasses</b>	1040	6.	\$9.94
<b>5. Other hay and seeds /3/</b>	D	---	---
<b>6. Wheat</b>	10274	64.	\$34.57
<b>7. Barley</b>	4162	26.	\$9.52
<b>8. Soybeans</b>	19360	121.	---
<b>9. Potatoes</b>	22.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	10714 (-)	67. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>35387</b>	<b>220.</b>	<b>\$26.79</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Winchester**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	568	1.	---
<b>2. Corn</b>	4230	7.	\$22.44
<b>3. Alfalfa and mixtures</b>	2551	4.	\$2.15
<b>4. Clover and grasses</b>	14213	25.	\$0.39
<b>5. Other hay and seeds /3/</b>	2901	5.	\$0.26
<b>6. Wheat</b>	584.00	1.	\$39.42
<b>7. Barley</b>	225.00	---	---
<b>8. Soybeans</b>	872.00	2.	\$14.13
<b>9. Potatoes</b>	6.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	880.00 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>24702</b>	<b>42.</b>	<b>\$5.82</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Wise**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	137	---	---
<b>2. Corn</b>	---	---	---
<b>3. Alfalfa and mixtures</b>	(D)	---	---
<b>4. Clover and grasses</b>	2348	17	\$11.31
<b>5. Other hay and seeds /3/</b>	257	2	\$7.54
<b>6. Wheat</b>	---	---	---
<b>7. Barley</b>	---	---	---
<b>8. Soybeans</b>	---	---	---
<b>9. Potatoes</b>	---	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	--- (-)	--- (-)	---
<b>12. Total Cropland Harvested</b>	---	<b>19</b>	<b>\$10.91</b>
<b>13. Tobacco /5/</b>	36	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in Wythe**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	734	1.	---
<b>2. Corn</b>	6702	9.	\$29.05
<b>3. Alfalfa and mixtures</b>	5098	7.	\$78.17
<b>4. Clover and grasses</b>	18236	25.	\$14.88
<b>5. Other hay and seeds /3/</b>	3996	5.	\$9.92
<b>6. Wheat</b>	259.00	---	---
<b>7. Barley</b>	439.00	1.	\$14.20
<b>8. Soybeans</b>	---	---	---
<b>9. Potatoes</b>	4.00	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	1322 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>33412</b>	<b>45.</b>	<b>\$27.65</b>
<b>13. Tobacco /5/</b>	15.00	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated

**Table 2: The composite farm and average net returns in York**

Annual net returns are determined through budgeting for each crop listed. The net returns shown in this table represent an "olympic" average of the annual net returns from 1996-2002. In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Average net returns applicable to tax-year 2004 .

	Total Acreage /1/	Composite Farm /2/	Estimated Net Returns (\$/Acre)
<b>1. Number of Farms</b>	58	1.	---
<b>2. Corn</b>	1363	24.	\$71.28
<b>3. Alfalfa and mixtures</b>	8.00	---	---
<b>4. Clover and grasses</b>	810.00	14.	\$7.71
<b>5. Other hay and seeds /3/</b>	D	---	---
<b>6. Wheat</b>	787.00	14.	\$37.50
<b>7. Barley</b>	368.00	6.	\$27.84
<b>8. Soybeans</b>	1965	34.	---
<b>9. Potatoes</b>	D	---	---
<b>10. Cotton</b>	---	---	---
<b>11. Double-cropped /4/</b>	110.00 (-)	2. (-)	n.a.
<b>12. Total Cropland Harvested</b>	<b>5191</b>	<b>90.</b>	<b>\$27.90</b>
<b>13. Tobacco /5/</b>	---	---	---

n.a. = not applicable

D = Withheld to avoid disclosing data for individual farms. The composite farm is based only on those crops for which acreages were reported in the 1997 Census of Agriculture.

1/ Data taken from the 1997 Census of Agriculture.

2/ Some data do not add exactly due to rounding and some categories are not listed due to disclosure rules.

3/ Net returns to other hay and seeds is assumed to be two-thirds of net returns to clover and grasses.

4/ Double-cropped acreage is subtracted from the crops listed in lines 2-10 to arrive at total cropland harvested acreage.

5/ These values are omitted from total cropland harvested because the use value of quota crops are estimated