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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$13.60
c) Net return attributable to trees only (3a - 3b)	($13.60)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0042
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1102
f) "Other" Orchard Capitalization Rate	0.1268

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($98.79)	$166.80	($85.81)	$179.79
II	1.00	($123.49)	$115.55	($107.26)	$131.77
III	1.00	($123.49)	$53.57	($107.26)	$69.80
IV	1.00	($123.49)	$18.16	($107.26)	$34.39
V	0.75	($92.62)	$13.62	($80.45)	$25.79
VI	0.60	($74.09)	$14.44	($64.36)	$24.17
VII	0.40	($49.40)	$3.72	($42.91)	$10.21
VIII	0.00	$0.00	$17.71	$0.00	$17.71

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$22.93
c) Net return attributable to trees only (3a - 3b)	($22.93)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0059
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1118
f) "Other" Orchard Capitalization Rate	0.1285

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($164.04)	$274.17	($142.76)	$295.45
II	1.00	($205.05)	$189.34	($178.45)	$215.93
III	1.00	($205.05)	$87.09	($178.45)	$113.69
IV	1.00	($205.05)	$28.66	($178.45)	$55.26
V	0.75	($153.79)	$21.49	($133.84)	$41.44
VI	0.60	($123.03)	$23.04	($107.07)	$39.00
VII	0.40	($82.02)	$5.62	($71.38)	$16.26
VIII	0.00	$0.00	$29.21	$0.00	$29.21

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$4.24
c) Net return attributable to trees only (3a - 3b)	($4.24)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0069
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1128
f) "Other" Orchard Capitalization Rate	0.1294

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($30.10)	$50.01	($26.22)	$53.89
II	1.00	($37.62)	$34.48	($32.78)	$39.32
III	1.00	($37.62)	$15.79	($32.78)	$20.63
IV	1.00	($37.62)	$5.10	($32.78)	$9.95
V	0.75	($28.22)	$3.83	($24.58)	$7.46
VI	0.60	($22.57)	$4.13	($19.67)	$7.04
VII	0.40	($15.05)	$0.97	($13.11)	$2.91
VIII	0.00	$0.00	$5.34	$0.00	$5.34

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$13.80
c) Net return attributable to trees only (3a - 3b)	($13.80)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0058
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1118
f) "Other" Orchard Capitalization Rate	0.1284

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($98.77)	$165.13	($85.95)	$177.94
II	1.00	($123.46)	$114.05	($107.44)	$130.07
III	1.00	($123.46)	$52.47	($107.44)	$68.49
IV	1.00	($123.46)	$17.28	($107.44)	$33.30
V	0.75	($92.60)	$12.96	($80.58)	$24.98
VI	0.60	($74.08)	$13.89	($64.46)	$23.50
VII	0.40	($49.39)	$3.39	($42.98)	$9.80
VIII	0.00	$0.00	$17.59	$0.00	$17.59

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$22.00
c) Net return attributable to trees only (3a - 3b)	($22.00)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0046
c) Depreciation of A pple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1106
f) "Other" Orchard Capitalization Rate	0.1272

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($159.20)	$268.12	($138.34)	$288.97
II	1.00	($198.99)	$185.59	($172.93)	$211.66
III	1.00	($198.99)	$85.88	($172.93)	$111.95
IV	1.00	($198.99)	$28.91	($172.93)	$54.97
V	0.75	($149.25)	$21.68	($129.70)	$41.23
VI	0.60	($119.40)	$23.04	($103.76)	$38.68
VII	0.40	($79.60)	$5.87	($69.17)	$16.29
VIII	0.00	$0.00	$28.49	$0.00	$28.49

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$6.11
c) Net return attributable to trees only (3a - 3b)	($6.11)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0046
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1105
f) "Other" Orchard Capitalization Rate	0.1272

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($44.21)	$74.48	($38.42)	$80.27
II	1.00	($55.27)	$51.56	($48.02)	$58.80
III	1.00	($55.27)	$23.86	($48.02)	$31.10
IV	1.00	($55.27)	$8.04	($48.02)	$15.28
V	0.75	($41.45)	$6.03	($36.02)	$11.46
VI	0.60	($33.16)	$6.40	($28.81)	$10.75
VII	0.40	($22.11)	$1.63	($19.21)	$4.53
VIII	0.00	$0.00	$7.91	$0.00	$7.91

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$16.83
c) Net return attributable to trees only (3a - 3b)	($16.83)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0052
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1111
f) "Other" Orchard Capitalization Rate	0.1278

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($121.17)	$203.41	($105.36)	$219.22
II	1.00	($151.46)	$140.66	($131.71)	$160.42
III	1.00	($151.46)	$64.92	($131.71)	$84.68
IV	1.00	($151.46)	$21.65	($131.71)	$41.40
V	0.75	($113.60)	$16.23	($98.78)	$31.05
VI	0.60	($90.88)	$17.32	($79.02)	$29.17
VII	0.40	($60.59)	$4.33	($52.68)	$12.23
VIII	0.00	$0.00	$21.64	$0.00	$21.64

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$6.69
c) Net return attributable to trees only (3a - 3b)	($6.69)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0051
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1110
f) "Other" Orchard Capitalization Rate	0.1277

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($48.19)	$80.92	($41.90)	$87.21
II	1.00	($60.23)	$55.97	($52.37)	$63.83
III	1.00	($60.23)	$25.84	($52.37)	$33.70
IV	1.00	($60.23)	$8.62	($52.37)	$16.49
V	0.75	($45.18)	$6.47	($39.28)	$12.36
VI	0.60	($36.14)	$6.90	($31.42)	$11.61
VII	0.40	($24.09)	$1.73	($20.95)	$4.87
VIII	0.00	$0.00	$8.61	$0.00	$8.61

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$29.04
c) Net return attributable to trees only (3a - 3b)	($29.04)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0057
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1116
f) "Other" Orchard Capitalization Rate	0.1282

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($208.22)	$348.52	($181.16)	$375.58
II	1.00	($260.28)	$240.79	($226.45)	$274.62
III	1.00	($260.28)	$110.88	($226.45)	$144.71
IV	1.00	($260.28)	$36.65	($226.45)	$70.48
V	0.75	($195.21)	$27.49	($169.84)	$52.86
VI	0.60	($156.17)	$29.41	($135.87)	$49.71
VII	0.40	($104.11)	$7.24	($90.58)	$20.77
VIII	0.00	$0.00	$37.12	$0.00	$37.12

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$16.32
c) Net return attributable to trees only (3a - 3b)	($16.32)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0063
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1123
f) "Other" Orchard Capitalization Rate	0.1289

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($116.31)	$193.88	($101.28)	$208.92
II	1.00	($145.39)	$133.78	($126.60)	$152.58
III	1.00	($145.39)	$61.40	($126.60)	$80.20
IV	1.00	($145.39)	$20.05	($126.60)	$38.84
V	0.75	($109.04)	$15.03	($94.95)	$29.13
VI	0.60	($87.24)	$16.16	($75.96)	$27.44
VII	0.40	($58.16)	$3.88	($50.64)	$11.40
VIII	0.00	$0.00	$20.68	$0.00	$20.68

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$12.09
c) Net return attributable to trees only (3a - 3b)	($12.09)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0079
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1138
f) "Other" Orchard Capitalization Rate	0.1305

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($85.01)	$140.41	($74.15)	$151.27
II	1.00	($106.26)	$96.62	($92.69)	$110.19
III	1.00	($106.26)	$44.02	($92.69)	$57.60
IV	1.00	($106.26)	$13.96	($92.69)	$27.54
V	0.75	($79.70)	$10.47	($69.52)	$20.65
VI	0.60	($63.76)	$11.38	($55.61)	$19.53
VII	0.40	($42.51)	$2.58	($37.08)	$8.01
VIII	0.00	$0.00	$15.03	$0.00	$15.03

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$10.26
c) Net return attributable to trees only (3a - 3b)	($10.26)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0046
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1106
f) "Other" Orchard Capitalization Rate	0.1272

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($74.24)	$125.04	($64.51)	$134.76
II	1.00	($92.80)	$86.55	($80.64)	$98.71
III	1.00	($92.80)	$40.05	($80.64)	$52.21
IV	1.00	($92.80)	$13.48	($80.64)	$25.64
V	0.75	($69.60)	$10.11	($60.48)	$19.23
VI	0.60	($55.68)	$10.75	($48.38)	$18.04
VII	0.40	($37.12)	$2.74	($32.26)	$7.60
VIII	0.00	$0.00	$13.28	$0.00	$13.28

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$19.79
c) Net return attributable to trees only (3a - 3b)	($19.79)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0063
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1122
f) "Other" Orchard Capitalization Rate	0.1289

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($141.11)	$235.27	($122.86)	$253.51
II	1.00	($176.38)	$162.35	($153.58)	$185.16
III	1.00	($176.38)	$74.53	($153.58)	$97.34
IV	1.00	($176.38)	$24.35	($153.58)	$47.16
V	0.75	($132.29)	$18.26	($115.18)	$35.37
VI	0.60	($105.83)	$19.63	($92.15)	$33.31
VII	0.40	($70.55)	$4.72	($61.43)	$13.84
VIII	0.00	$0.00	$25.09	$0.00	$25.09

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	16.48
c) Net return attributable to trees only (3a - 3b)	($16.48)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0042
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1101
f) "Other" Orchard Capitalization Rate	0.1267

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($119.75)	$202.46	($104.06)	$218.15
II	1.00	($149.68)	$140.30	($130.07)	$159.91
III	1.00	($149.68)	$65.12	($130.07)	$84.73
IV	1.00	($149.68)	$22.16	($130.07)	$41.77
V	0.75	($112.26)	$16.62	($97.55)	$31.33
VI	0.60	($89.81)	$17.59	($78.04)	$29.36
VII	0.40	($59.87)	$4.57	($52.03)	$12.41
VIII	0.00	$0.00	$21.48	$0.00	$21.48

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$26.12
c) Net return attributable to trees only (3a - 3b)	($26.12)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0123
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1182
f) "Other" Orchard Capitalization Rate	0.1348

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($176.80)	$284.93	($154.94)	$306.78
II	1.00	($220.99)	$194.56	($193.68)	$221.87
III	1.00	($220.99)	$86.82	($193.68)	$114.14
IV	1.00	($220.99)	$25.26	($193.68)	$52.57
V	0.75	($165.75)	$18.94	($145.26)	$39.43
VI	0.60	($132.60)	$21.31	($116.21)	$37.70
VII	0.40	($88.40)	$3.95	($77.47)	$14.87
VIII	0.00	$0.00	$30.78	$0.00	$30.78

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$22.00
c) Net return attributable to trees only (3a - 3b)	($22.00)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0101
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1160
f) "Other" Orchard Capitalization Rate	0.1327

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($151.69)	$247.36	($132.64)	$266.41
II	1.00	($189.61)	$169.53	($165.80)	$193.35
III	1.00	($189.61)	$76.42	($165.80)	$100.24
IV	1.00	($189.61)	$23.21	($165.80)	$47.03
V	0.75	($142.21)	$17.41	($124.35)	$35.27
VI	0.60	($113.77)	$19.25	($99.48)	$33.54
VII	0.40	($75.85)	$3.97	($66.32)	$13.49
VIII	0.00	$0.00	$26.60	$0.00	$26.60

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax- 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$11.03
c) Net return attributable to trees only (3a - 3b)	($11.03)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0076
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1135
f) "Other" Orchard Capitalization Rate	0.1302

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($77.74)	$128.63	($67.79)	$138.58
II	1.00	($97.18)	$88.56	($84.74)	$101.00
III	1.00	($97.18)	$40.40	($84.74)	$52.84
IV	1.00	($97.18)	$12.89	($84.74)	$25.33
V	0.75	($72.88)	$9.66	($63.55)	$19.00
VI	0.60	($58.31)	$10.48	($50.84)	$17.95
VII	0.40	($38.87)	$2.40	($33.89)	$7.38
VIII	0.00	$0.00	$13.76	$0.00	$13.76

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$20.28
c) Net return attributable to trees only (3a - 3b)	($20.28)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0071
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1130
f) "Other" Orchard Capitalization Rate	0.1297

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($143.53)	$238.16	($125.08)	$256.61
II	1.00	($179.41)	$164.11	($156.35)	$187.17
III	1.00	($179.41)	$75.05	($156.35)	$98.11
IV	1.00	($179.41)	$24.16	($156.35)	$47.22
V	0.75	($134.56)	$18.12	($117.27)	$35.41
VI	0.60	($107.65)	$19.58	($93.81)	$33.42
VII	0.40	($71.76)	$4.57	($62.54)	$13.80
VIII	0.00	$0.00	$25.45	$0.00	$25.45

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$10.32
c) Net return attributable to trees only (3a - 3b)	($10.32)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0044
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1103
f) "Other" Orchard Capitalization Rate	0.1270

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($74.87)	$126.31	($65.04)	$136.14
II	1.00	($93.59)	$87.48	($81.30)	$99.76
III	1.00	($93.59)	$40.53	($81.30)	$52.82
IV	1.00	($93.59)	$13.71	($81.30)	$25.99
V	0.75	($70.19)	$10.28	($60.98)	$19.50
VI	0.60	($56.15)	$10.91	($48.78)	$18.28
VII	0.40	($37.44)	$2.80	($32.52)	$7.72
VIII	0.00	$0.00	$13.41	$0.00	$13.41

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$10.91
c) Net return attributable to trees only (3a - 3b)	($10.91)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0065
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1124
f) "Other" Orchard Capitalization Rate	0.1291

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($77.64)	$129.26	($67.61)	$139.28
II	1.00	($97.04)	$89.16	($84.52)	$101.69
III	1.00	($97.04)	$40.89	($84.52)	$53.41
IV	1.00	($97.04)	$13.30	($84.52)	$25.83
V	0.75	($72.78)	$9.98	($63.39)	$19.37
VI	0.60	($58.23)	$10.74	($50.71)	$18.26
VII	0.40	($38.82)	$2.56	($33.81)	$7.57
VIII	0.00	$0.00	$13.79	$0.00	$13.79

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$18.57
c) Net return attributable to trees only (3a - 3b)	($18.57)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0066
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1125
f) "Other" Orchard Capitalization Rate	0.1292

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($132.06)	$219.78	($115.02)	$236.82
II	1.00	($165.07)	$151.59	($143.78)	$172.88
III	1.00	($165.07)	$69.49	($143.78)	$90.79
IV	1.00	($165.07)	$22.58	($143.78)	$43.87
V	0.75	($123.81)	$16.93	($107.83)	$32.90
VI	0.60	($99.04)	$18.24	($86.27)	$31.01
VII	0.40	($66.03)	$4.34	($57.51)	$12.86
VIII	0.00	$0.00	$23.46	$0.00	$23.46

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$11.81
c) Net return attributable to trees only (3a - 3b)	($11.81)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0066
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1125
f) "Other" Orchard Capitalization Rate	0.1292

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($84.00)	$139.80	($73.16)	$150.64
II	1.00	($105.00)	$96.42	($91.45)	$109.97
III	1.00	($105.00)	$44.20	($91.45)	$57.75
IV	1.00	($105.00)	$14.36	($91.45)	$27.91
V	0.75	($78.75)	$10.77	($68.59)	$20.93
VI	0.60	($63.00)	$11.60	($54.87)	$19.73
VII	0.40	($42.00)	$2.76	($36.58)	$8.18
VIII	0.00	$0.00	$14.92	$0.00	$14.92

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$14.66
c) Net return attributable to trees only (3a - 3b)	($14.66)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0107
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1166
f) "Other" Orchard Capitalization Rate	0.1333

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($100.55)	$163.43	($87.97)	$176.00
II	1.00	($125.68)	$111.90	($109.97)	$127.61
III	1.00	($125.68)	$50.30	($109.97)	$66.02
IV	1.00	($125.68)	$15.11	($109.97)	$30.82
V	0.75	($94.26)	$11.33	($82.47)	$23.12
VI	0.60	($75.41)	$12.58	($65.98)	$22.01
VII	0.40	($50.27)	$2.52	($43.99)	$8.81
VIII	0.00	$0.00	$17.60	$0.00	$17.60

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$9.66
c) Net return attributable to trees only (3a - 3b)	($9.66)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0091
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1150
f) "Other" Orchard Capitalization Rate	0.1317

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($67.23)	$110.27	($58.72)	$118.78
II	1.00	($84.03)	$75.72	($73.39)	$86.35
III	1.00	($84.03)	$34.30	($73.39)	$44.94
IV	1.00	($84.03)	$10.63	($73.39)	$21.27
V	0.75	($63.02)	$7.97	($55.05)	$15.95
VI	0.60	($50.42)	$8.75	($44.04)	$15.13
VII	0.40	($33.61)	$1.89	($29.36)	$6.14
VIII	0.00	$0.00	$11.83	$0.00	$11.83

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$19.10
c) Net return attributable to trees only (3a - 3b)	($19.10)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0054
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1113
f) "Other" Orchard Capitalization Rate	0.1280

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($137.20)	$229.97	($119.34)	$247.83
II	1.00	($171.50)	$158.95	($149.18)	$181.28
III	1.00	($171.50)	$73.28	($149.18)	$95.61
IV	1.00	($171.50)	$24.32	($149.18)	$46.65
V	0.75	($128.63)	$18.24	($111.88)	$34.99
VI	0.60	($102.90)	$19.49	($89.51)	$32.89
VII	0.40	($68.60)	$4.83	($59.67)	$13.76
VIII	0.00	$0.00	$24.48	$0.00	$24.48

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$4.53
c) Net return attributable to trees only (3a - 3b)	($4.53)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0057
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1116
f) "Other" Orchard Capitalization Rate	0.1283

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($32.48)	$54.34	($28.26)	$58.56
II	1.00	($40.60)	$37.54	($35.32)	$42.81
III	1.00	($40.60)	$17.28	($35.32)	$22.56
IV	1.00	($40.60)	$5.71	($35.32)	$10.98
V	0.75	($30.45)	$4.28	($26.49)	$8.24
VI	0.60	($24.36)	$4.58	($21.19)	$7.75
VII	0.40	($16.24)	$1.13	($14.13)	$3.23
VIII	0.00	$0.00	$5.79	$0.00	$5.79

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$6.27
c) Net return attributable to trees only (3a - 3b)	($6.27)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0048
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1107
f) "Other" Orchard Capitalization Rate	0.1274

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($45.32)	$76.26	($39.39)	$82.19
II	1.00	($56.65)	$52.77	($49.24)	$60.18
III	1.00	($56.65)	$24.40	($49.24)	$31.82
IV	1.00	($56.65)	$8.19	($49.24)	$15.60
V	0.75	($42.49)	$6.14	($36.93)	$11.70
VI	0.60	($33.99)	$6.54	($29.54)	$10.98
VII	0.40	($22.66)	$1.66	($19.70)	$4.62
VIII	0.00	$0.00	$8.11	$0.00	$8.11

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$22.73
c) Net return attributable to trees only (3a - 3b)	($22.73)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0085
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1144
f) "Other" Orchard Capitalization Rate	0.1310

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($158.96)	$261.68	($138.74)	$281.89
II	1.00	($198.70)	$179.87	($173.43)	$205.14
III	1.00	($198.70)	$81.72	($173.43)	$107.00
IV	1.00	($198.70)	$25.64	($173.43)	$50.91
V	0.75	($149.02)	$19.23	($130.07)	$38.18
VI	0.60	($119.22)	$20.99	($104.06)	$36.15
VII	0.40	($79.48)	$4.65	($69.37)	$14.76
VIII	0.00	$0.00	$28.04	$0.00	$28.04

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$5.38
c) Net return attributable to trees only (3a - 3b)	($5.38)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0056
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1115
f) "Other" Orchard Capitalization Rate	0.1282

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($38.62)	$64.66	($33.60)	$69.68
II	1.00	($48.28)	$44.68	($42.00)	$50.95
III	1.00	($48.28)	$20.58	($42.00)	$26.86
IV	1.00	($48.28)	$6.81	($42.00)	$13.08
V	0.75	($36.21)	$5.11	($31.50)	$9.81
VI	0.60	($28.97)	$5.46	($25.20)	$9.23
VII	0.40	($19.31)	$1.35	($16.80)	$3.86
VIII	0.00	$0.00	$6.89	$0.00	$6.89

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$16.12
c) Net return attributable to trees only (3a - 3b)	($16.12)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0112
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1171
f) "Other" Orchard Capitalization Rate	0.1338

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($110.08)	$178.42	($96.36)	$192.13
II	1.00	($137.60)	$122.05	($120.46)	$139.19
III	1.00	($137.60)	$54.73	($120.46)	$71.87
IV	1.00	($137.60)	$16.27	($120.46)	$33.41
V	0.75	($103.20)	$12.20	($90.34)	$25.06
VI	0.60	($82.56)	$13.61	($72.27)	$23.89
VII	0.40	($55.04)	$2.66	($48.18)	$9.52
VIII	0.00	$0.00	$19.23	$0.00	$19.23

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$18.68
c) Net return attributable to trees only (3a - 3b)	($18.68)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0055
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1114
f) "Other" Orchard Capitalization Rate	0.1281

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($134.10)	$224.62	($116.65)	$242.07
II	1.00	($167.62)	$155.23	($145.81)	$177.03
III	1.00	($167.62)	$71.53	($145.81)	$93.33
IV	1.00	($167.62)	$23.70	($145.81)	$45.50
V	0.75	($125.72)	$17.77	($109.36)	$34.13
VI	0.60	($100.57)	$19.00	($87.49)	$32.09
VII	0.40	($67.05)	$4.70	($58.33)	$13.42
VIII	0.00	$0.00	$23.91	$0.00	$23.91

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$17.46
c) Net return attributable to trees only (3a - 3b)	($17.46)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0086
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1146
f) "Other" Orchard Capitalization Rate	0.1312

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($121.95)	$200.54	($106.46)	$216.03
II	1.00	($152.44)	$137.80	($133.08)	$157.16
III	1.00	($152.44)	$62.55	($133.08)	$81.91
IV	1.00	($152.44)	$19.55	($133.08)	$38.91
V	0.75	($114.33)	$14.67	($99.81)	$29.19
VI	0.60	($91.46)	$16.03	($79.85)	$27.65
VII	0.40	($60.98)	$3.52	($53.23)	$11.27
VIII	0.00	$0.00	$21.50	$0.00	$21.50

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$15.21
c) Net return attributable to trees only (3a - 3b)	($15.21)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0064
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1123
f) "Other" Orchard Capitalization Rate	0.1290

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($108.30)	$180.42	($94.31)	$194.41
II	1.00	($135.37)	$124.48	($117.88)	$141.96
III	1.00	($135.37)	$57.11	($117.88)	$74.60
IV	1.00	($135.37)	$18.61	($117.88)	$36.10
V	0.75	($101.53)	$13.96	($88.41)	$27.07
VI	0.60	($81.22)	$15.02	($70.73)	$25.51
VII	0.40	($54.15)	$3.60	($47.15)	$10.59
VIII	0.00	$0.00	$19.25	$0.00	$19.25

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$13.11
c) Net return attributable to trees only (3a - 3b)	($13.11)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0069
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1128
f) "Other" Orchard Capitalization Rate	0.1295

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($92.96)	$154.44	($81.00)	$166.41
II	1.00	($116.20)	$106.46	($101.25)	$121.42
III	1.00	($116.20)	$48.73	($101.25)	$63.69
IV	1.00	($116.20)	$15.74	($101.25)	$30.70
V	0.75	($87.15)	$11.81	($75.93)	$23.03
VI	0.60	($69.72)	$12.75	($60.75)	$21.72
VII	0.40	($46.48)	$3.00	($40.50)	$8.98
VIII	0.00	$0.00	$16.49	$0.00	$16.49

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$14.64
c) Net return attributable to trees only (3a - 3b)	($14.64)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0032
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1091
f) "Other" Orchard Capitalization Rate	0.1258

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($107.35)	$182.47	($93.13)	$196.69
II	1.00	($134.19)	$126.65	($116.41)	$144.43
III	1.00	($134.19)	$59.02	($116.41)	$76.80
IV	1.00	($134.19)	$20.38	($116.41)	$38.16
V	0.75	($100.64)	$15.28	($87.31)	$28.62
VI	0.60	($80.51)	$16.09	($69.85)	$26.76
VII	0.40	($53.68)	$4.29	($46.56)	$11.40
VIII	0.00	$0.00	$19.32	$0.00	$19.32

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$22.14
c) Net return attributable to trees only (3a - 3b)	($22.14)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0119
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1179
f) "Other" Orchard Capitalization Rate	0.1345

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($150.29)	$242.63	($131.67)	$261.25
II	1.00	($187.86)	$165.76	($164.58)	$189.04
III	1.00	($187.86)	$74.08	($164.58)	$97.36
IV	1.00	($187.86)	$21.70	($164.58)	$44.97
V	0.75	($140.89)	$16.27	($123.44)	$33.73
VI	0.60	($112.72)	$18.26	($98.75)	$32.22
VII	0.40	($75.14)	$3.44	($65.83)	$12.75
VIII	0.00	$0.00	$26.19	$0.00	$26.19

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$17.78
c) Net return attributable to trees only (3a - 3b)	($17.78)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0064
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1123
f) "Other" Orchard Capitalization Rate	0.1290

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($126.64)	$211.00	($110.28)	$227.36
II	1.00	($158.30)	$145.57	($137.85)	$166.03
III	1.00	($158.30)	$66.79	($137.85)	$87.24
IV	1.00	($158.30)	$21.77	($137.85)	$42.22
V	0.75	($118.73)	$16.33	($103.39)	$31.67
VI	0.60	($94.98)	$17.56	($82.71)	$29.84
VII	0.40	($63.32)	$4.21	($55.14)	$12.39
VIII	0.00	$0.00	$22.51	$0.00	$22.51

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$16.12
c) Net return attributable to trees only (3a - 3b)	($16.12)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0064
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1123
f) "Other" Orchard Capitalization Rate	0.1290

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($114.77)	$191.22	($99.94)	$206.04
II	1.00	($143.46)	$131.93	($124.93)	$150.46
III	1.00	($143.46)	$60.53	($124.93)	$79.06
IV	1.00	($143.46)	$19.73	($124.93)	$38.26
V	0.75	($107.60)	$14.80	($93.70)	$28.70
VI	0.60	($86.08)	$15.92	($74.96)	$27.04
VII	0.40	($57.38)	$3.81	($49.97)	$11.23
VIII	0.00	$0.00	$20.40	$0.00	$20.40

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$25.81
c) Net return attributable to trees only (3a - 3b)	($25.81)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0057
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1117
f) "Other" Orchard Capitalization Rate	0.1283

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($184.93)	$309.38	($160.91)	$333.40
II	1.00	($231.17)	$213.72	($201.14)	$243.74
III	1.00	($231.17)	$98.38	($201.14)	$128.40
IV	1.00	($231.17)	$32.47	($201.14)	$62.49
V	0.75	($173.37)	$24.35	($150.86)	$46.87
VI	0.60	($138.70)	$26.07	($120.69)	$44.09
VII	0.40	($92.47)	$6.40	($80.46)	$18.41
VIII	0.00	$0.00	$32.95	$0.00	$32.95

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$17.78
c) Net return attributable to trees only (3a - 3b)	($17.78)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0086
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1145
f) "Other" Orchard Capitalization Rate	0.1312

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($124.20)	$204.25	($108.42)	$220.03
II	1.00	($155.25)	$140.36	($135.53)	$160.08
III	1.00	($155.25)	$63.72	($135.53)	$83.44
IV	1.00	($155.25)	$19.93	($135.53)	$39.65
V	0.75	($116.44)	$14.94	($101.65)	$29.73
VI	0.60	($93.15)	$16.33	($81.32)	$28.17
VII	0.40	($62.10)	$3.59	($54.21)	$11.48
VIII	0.00	$0.00	$21.90	$0.00	$21.90

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$16.12
c) Net return attributable to trees only (3a - 3b)	($16.12)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0086
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1145
f) "Other" Orchard Capitalization Rate	0.1312

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($112.56)	$185.10	($98.26)	$199.40
II	1.00	($140.69)	$127.20	($122.82)	$145.07
III	1.00	($140.69)	$57.75	($122.82)	$75.62
IV	1.00	($140.69)	$18.06	($122.82)	$35.93
V	0.75	($105.52)	$13.54	($92.12)	$26.95
VI	0.60	($84.42)	$14.80	($73.69)	$25.53
VII	0.40	($56.28)	$3.25	($49.13)	$10.40
VIII	0.00	$0.00	$19.84	$0.00	$19.84

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$3.59
c) Net return attributable to trees only (3a - 3b)	($3.59)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0051
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1110
f) "Other" Orchard Capitalization Rate	0.1277

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($25.86)	$43.44	($22.48)	$46.81
II	1.00	($32.32)	$30.04	($28.10)	$34.26
III	1.00	($32.32)	$13.87	($28.10)	$18.09
IV	1.00	($32.32)	$4.63	($28.10)	$8.85
V	0.75	($24.24)	$3.48	($21.08)	$6.64
VI	0.60	($19.39)	$3.70	($16.86)	$6.24
VII	0.40	($12.93)	$0.93	($11.24)	$2.62
VIII	0.00	$0.00	$4.62	$0.00	$4.62

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$22.73
c) Net return attributable to trees only (3a - 3b)	($22.73)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0068
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1127
f) "Other" Orchard Capitalization Rate	0.1294

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($161.33)	$268.21	($140.54)	$289.00
II	1.00	($201.66)	$184.92	($175.68)	$210.90
III	1.00	($201.66)	$84.70	($175.68)	$110.68
IV	1.00	($201.66)	$27.43	($175.68)	$53.41
V	0.75	($151.25)	$20.57	($131.76)	$40.06
VI	0.60	($121.00)	$22.18	($105.41)	$37.77
VII	0.40	($80.66)	$5.24	($70.27)	$15.64
VIII	0.00	$0.00	$28.64	$0.00	$28.64

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$22.14
c) Net return attributable to trees only (3a - 3b)	($22.14)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0078
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1137
f) "Other" Orchard Capitalization Rate	0.1304

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($155.73)	$257.32	($135.83)	$277.22
II	1.00	($194.66)	$177.08	($169.78)	$201.96
III	1.00	($194.66)	$80.70	($169.78)	$105.58
IV	1.00	($194.66)	$25.63	($169.78)	$50.51
V	0.75	($146.00)	$19.22	($127.34)	$37.88
VI	0.60	($116.80)	$20.88	($101.87)	$35.81
VII	0.40	($77.87)	$4.74	($67.91)	$14.70
VIII	0.00	$0.00	$27.54	$0.00	$27.54

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax- 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$23.86
c) Net return attributable to trees only (3a - 3b)	($23.86)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0067
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1126
f) "Other" Orchard Capitalization Rate	0.1293

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($169.50)	$281.99	($147.65)	$303.84
II	1.00	($211.88)	$194.46	($184.56)	$221.78
III	1.00	($211.88)	$89.11	($184.56)	$116.43
IV	1.00	($211.88)	$28.91	($184.56)	$56.24
V	0.75	($158.91)	$21.69	($138.42)	$42.18
VI	0.60	($127.13)	$23.37	($110.74)	$39.76
VII	0.40	($84.75)	$5.55	($73.82)	$16.47
VIII	0.00	$0.00	$30.10	$0.00	$30.10

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$17.78
c) Net return attributable to trees only (3a - 3b)	($17.78)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0065
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1124
f) "Other" Orchard Capitalization Rate	0.1291

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($126.54)	$210.72	($110.20)	$227.05
II	1.00	($158.18)	$145.35	($137.76)	$165.78
III	1.00	($158.18)	$66.66	($137.76)	$87.08
IV	1.00	($158.18)	$21.69	($137.76)	$42.11
V	0.75	($118.63)	$16.27	($103.32)	$31.59
VI	0.60	($94.91)	$17.51	($82.65)	$29.77
VII	0.40	($63.27)	$4.18	($55.10)	$12.35
VIII	0.00	$0.00	$22.48	$0.00	$22.48

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$21.34
c) Net return attributable to trees only (3a - 3b)	($21.34)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0047
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1106
f) "Other" Orchard Capitalization Rate	0.1273

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($154.41)	$260.03	($134.19)	$280.25
II	1.00	($193.01)	$179.98	($167.73)	$205.26
III	1.00	($193.01)	$83.28	($167.73)	$108.56
IV	1.00	($193.01)	$28.02	($167.73)	$53.30
V	0.75	($144.76)	$21.02	($125.80)	$39.97
VI	0.60	($115.81)	$22.34	($100.64)	$37.51
VII	0.40	($77.20)	$5.68	($67.09)	$15.79
VIII	0.00	$0.00	$27.63	$0.00	$27.63

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$14.66
c) Net return attributable to trees only (3a - 3b)	($14.66)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0096
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1155
f) "Other" Orchard Capitalization Rate	0.1322

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($101.52)	$166.05	($88.72)	$178.86
II	1.00	($126.90)	$113.92	($110.90)	$129.92
III	1.00	($126.90)	$51.48	($110.90)	$67.48
IV	1.00	($126.90)	$15.81	($110.90)	$31.81
V	0.75	($95.18)	$11.85	($83.17)	$23.86
VI	0.60	($76.14)	$13.05	($66.54)	$22.65
VII	0.40	($50.76)	$2.75	($44.36)	$9.16
VIII	0.00	$0.00	$17.84	$0.00	$17.84

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$13.49
c) Net return attributable to trees only (3a - 3b)	($13.49)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0061
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1120
f) "Other" Orchard Capitalization Rate	0.1287

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($96.28)	$160.70	($83.82)	$173.16
II	1.00	($120.35)	$110.93	($104.77)	$126.51
III	1.00	($120.35)	$50.97	($104.77)	$66.55
IV	1.00	($120.35)	$16.70	($104.77)	$32.29
V	0.75	($90.26)	$12.53	($78.58)	$24.21
VI	0.60	($72.21)	$13.45	($62.86)	$22.80
VII	0.40	($48.14)	$3.25	($41.91)	$9.49
VIII	0.00	$0.00	$17.13	$0.00	$17.13

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

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

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

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

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

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

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

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

Table 5: Worksheet for estimating the use value of orchard land in Lynchburg 9/

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$6.69
c) Net return attributable to trees only (3a - 3b)	($6.69)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0102
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1161
f) "Other" Orchard Capitalization Rate	0.1328

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($46.08)	$75.11	($40.30)	$80.89
II	1.00	($57.60)	$51.47	($50.37)	$58.70
III	1.00	($57.60)	$23.19	($50.37)	$30.42
IV	1.00	($57.60)	$7.03	($50.37)	$14.26
V	0.75	($43.20)	$5.28	($37.78)	$10.70
VI	0.60	($34.56)	$5.84	($30.22)	$10.17
VII	0.40	($23.04)	$1.20	($20.15)	$4.09
VIII	0.00	$0.00	$8.08	$0.00	$8.08

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$28.42
c) Net return attributable to trees only (3a - 3b)	($28.42)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0056
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1115
f) "Other" Orchard Capitalization Rate	0.1282

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($203.79)	$341.16	($177.30)	$367.65
II	1.00	($254.73)	$235.72	($221.62)	$268.83
III	1.00	($254.73)	$108.56	($221.62)	$141.67
IV	1.00	($254.73)	$35.90	($221.62)	$69.02
V	0.75	($191.05)	$26.93	($166.22)	$51.76
VI	0.60	($152.84)	$28.81	($132.97)	$48.68
VII	0.40	($101.89)	$7.09	($88.65)	$20.34
VIII	0.00	$0.00	$36.33	$0.00	$36.33

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

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

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

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

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

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

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

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

Table 5: Worksheet for estimating the use value of orchard land in Manassas 10/

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$10.07
c) Net return attributable to trees only (3a - 3b)	($10.07)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0116
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1175
f) "Other" Orchard Capitalization Rate	0.1342

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($68.56)	$110.88	($60.04)	$119.40
II	1.00	($85.70)	$75.80	($75.05)	$86.44
III	1.00	($85.70)	$33.93	($75.05)	$44.57
IV	1.00	($85.70)	$10.00	($75.05)	$20.65
V	0.75	($64.27)	$7.50	($56.29)	$15.48
VI	0.60	($51.42)	$8.39	($45.03)	$14.78
VII	0.40	($34.28)	$1.61	($30.02)	$5.87
VIII	0.00	$0.00	$11.96	$0.00	$11.96

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$16.02
c) Net return attributable to trees only (3a - 3b)	($16.02)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0047
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1106
f) "Other" Orchard Capitalization Rate	0.1273

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($115.83)	$195.02	($100.66)	$210.19
II	1.00	($144.79)	$134.98	($125.83)	$153.94
III	1.00	($144.79)	$62.45	($125.83)	$81.41
IV	1.00	($144.79)	$21.00	($125.83)	$39.96
V	0.75	($108.59)	$15.75	($94.37)	$29.97
VI	0.60	($86.87)	$16.74	($75.50)	$28.12
VII	0.40	($57.91)	$4.26	($50.33)	$11.84
VIII	0.00	$0.00	$20.72	$0.00	$20.72

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$20.55
c) Net return attributable to trees only (3a - 3b)	($20.55)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0060
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1119
f) "Other" Orchard Capitalization Rate	0.1286

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($146.89)	$245.36	($127.85)	$264.40
II	1.00	($183.61)	$169.41	($159.82)	$193.21
III	1.00	($183.61)	$77.88	($159.82)	$101.68
IV	1.00	($183.61)	$25.58	($159.82)	$49.38
V	0.75	($137.71)	$19.19	($119.86)	$37.04
VI	0.60	($110.17)	$20.58	($95.89)	$34.86
VII	0.40	($73.45)	$5.00	($63.93)	$14.52
VIII	0.00	$0.00	$26.15	$0.00	$26.15

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$5.45
c) Net return attributable to trees only (3a - 3b)	($5.45)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0066
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1125
f) "Other" Orchard Capitalization Rate	0.1292

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($38.76)	$64.51	($33.76)	$69.51
II	1.00	($48.45)	$44.49	($42.20)	$50.74
III	1.00	($48.45)	$20.40	($42.20)	$26.65
IV	1.00	($48.45)	$6.63	($42.20)	$12.88
V	0.75	($36.34)	$4.97	($31.65)	$9.66
VI	0.60	($29.07)	$5.35	($25.32)	$9.10
VII	0.40	($19.38)	$1.27	($16.88)	$3.77
VIII	0.00	$0.00	$6.88	$0.00	$6.88

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

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

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

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

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

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

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

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

Table 5: Worksheet for estimating the use value of orchard land in New Kent* 7/

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$22.14
c) Net return attributable to trees only (3a - 3b)	($22.14)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0070
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1129
f) "Other" Orchard Capitalization Rate	0.1296

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($156.88)	$260.48	($136.70)	$280.66
II	1.00	($196.10)	$179.53	($170.87)	$204.75
III	1.00	($196.10)	$82.14	($170.87)	$107.37
IV	1.00	($196.10)	$26.50	($170.87)	$51.72
V	0.75	($147.07)	$19.87	($128.15)	$38.79
VI	0.60	($117.66)	$21.46	($102.52)	$36.60
VII	0.40	($78.44)	$5.03	($68.35)	$15.12
VIII	0.00	$0.00	$27.82	$0.00	$27.82

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

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

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

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

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

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

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

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

Table 5: Worksheet for estimating the use value of orchard land in Newport News 7/

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$22.14
c) Net return attributable to trees only (3a - 3b)	($22.14)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0115
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1175
f) "Other" Orchard Capitalization Rate	0.1341

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($150.80)	$243.98	($132.06)	$262.72
II	1.00	($188.50)	$166.81	($165.08)	$190.23
III	1.00	($188.50)	$74.69	($165.08)	$98.11
IV	1.00	($188.50)	$22.05	($165.08)	$45.48
V	0.75	($141.37)	$16.54	($123.81)	$34.11
VI	0.60	($113.10)	$18.50	($99.05)	$32.55
VII	0.40	($75.40)	$3.56	($66.03)	$12.93
VIII	0.00	$0.00	$26.32	$0.00	$26.32

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$34.31
c) Net return attributable to trees only (3a - 3b)	($34.31)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0058
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1117
f) "Other" Orchard Capitalization Rate	0.1284

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($245.74)	$411.01	($213.83)	$442.92
II	1.00	($307.18)	$283.90	($267.29)	$323.79
III	1.00	($307.18)	$130.66	($267.29)	$170.54
IV	1.00	($307.18)	$43.09	($267.29)	$82.98
V	0.75	($230.38)	$32.32	($200.47)	$62.23
VI	0.60	($184.31)	$34.61	($160.38)	$58.54
VII	0.40	($122.87)	$8.48	($106.92)	$24.43
VIII	0.00	$0.00	$43.78	$0.00	$43.78

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$23.16
c) Net return attributable to trees only (3a - 3b)	($23.16)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0047
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1107
f) "Other" Orchard Capitalization Rate	0.1273

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($167.44)	$281.85	($145.52)	$303.76
II	1.00	($209.30)	$195.06	($181.90)	$222.45
III	1.00	($209.30)	$90.22	($181.90)	$117.62
IV	1.00	($209.30)	$30.32	($181.90)	$57.72
V	0.75	($156.97)	$22.74	($136.43)	$43.29
VI	0.60	($125.58)	$24.18	($109.14)	$40.62
VII	0.40	($83.72)	$6.14	($72.76)	$17.10
VIII	0.00	$0.00	$29.95	$0.00	$29.95

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$11.81
c) Net return attributable to trees only (3a - 3b)	($11.81)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0050
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1109
f) "Other" Orchard Capitalization Rate	0.1276

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($85.21)	$143.20	($74.08)	$154.33
II	1.00	($106.51)	$99.06	($92.60)	$112.97
III	1.00	($106.51)	$45.76	($92.60)	$59.68
IV	1.00	($106.51)	$15.31	($92.60)	$29.22
V	0.75	($79.89)	$11.48	($69.45)	$21.92
VI	0.60	($63.91)	$12.23	($55.56)	$20.58
VII	0.40	($42.61)	$3.08	($37.04)	$8.64
VIII	0.00	$0.00	$15.23	$0.00	$15.23

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$17.39
c) Net return attributable to trees only (3a - 3b)	($17.39)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0062
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1121
f) "Other" Orchard Capitalization Rate	0.1287

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($124.13)	$207.14	($108.06)	$223.20
II	1.00	($155.16)	$142.98	($135.08)	$163.06
III	1.00	($155.16)	$65.68	($135.08)	$85.77
IV	1.00	($155.16)	$21.51	($135.08)	$41.60
V	0.75	($116.37)	$16.13	($101.31)	$31.20
VI	0.60	($93.10)	$17.32	($81.05)	$29.38
VII	0.40	($62.06)	$4.19	($54.03)	$12.22
VIII	0.00	$0.00	$22.08	$0.00	$22.08

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$18.92
c) Net return attributable to trees only (3a - 3b)	($18.92)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0051
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1110
f) "Other" Orchard Capitalization Rate	0.1277

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($136.31)	$228.93	($118.52)	$246.73
II	1.00	($170.39)	$158.33	($148.15)	$180.57
III	1.00	($170.39)	$73.11	($148.15)	$95.35
IV	1.00	($170.39)	$24.41	($148.15)	$46.65
V	0.75	($127.79)	$18.31	($111.11)	$34.99
VI	0.60	($102.23)	$19.52	($88.89)	$32.86
VII	0.40	($68.15)	$4.89	($59.26)	$13.79
VIII	0.00	$0.00	$24.35	$0.00	$24.35

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

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

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

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

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

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

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

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

Table 5: Worksheet for estimating the use value of orchard land in Petersburg 5/

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$18.57
c) Net return attributable to trees only (3a - 3b)	($18.57)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0136
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1195
f) "Other" Orchard Capitalization Rate	0.1362

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($124.35)	$199.00	($109.13)	$214.22
II	1.00	($155.43)	$135.58	($136.41)	$154.60
III	1.00	($155.43)	$60.13	($136.41)	$79.15
IV	1.00	($155.43)	$17.02	($136.41)	$36.04
V	0.75	($116.57)	$12.76	($102.30)	$27.03
VI	0.60	($93.26)	$14.52	($81.84)	$25.94
VII	0.40	($62.17)	$2.50	($54.56)	$10.11
VIII	0.00	$0.00	$21.56	$0.00	$21.56

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$10.91
c) Net return attributable to trees only (3a - 3b)	($10.91)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0045
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1104
f) "Other" Orchard Capitalization Rate	0.1270

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($79.09)	$133.37	($68.72)	$143.74
II	1.00	($98.86)	$92.35	($85.89)	$105.32
III	1.00	($98.86)	$42.77	($85.89)	$55.74
IV	1.00	($98.86)	$14.45	($85.89)	$27.42
V	0.75	($74.15)	$10.83	($64.42)	$20.56
VI	0.60	($59.32)	$11.50	($51.54)	$19.28
VII	0.40	($39.55)	$2.95	($34.36)	$8.13
VIII	0.00	$0.00	$14.16	$0.00	$14.16

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$8.92
c) Net return attributable to trees only (3a - 3b)	($8.92)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0069
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1128
f) "Other" Orchard Capitalization Rate	0.1295

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($63.25)	$105.09	($55.11)	$113.23
II	1.00	($79.06)	$72.44	($68.88)	$82.62
III	1.00	($79.06)	$33.16	($68.88)	$43.34
IV	1.00	($79.06)	$10.72	($68.88)	$20.90
V	0.75	($59.30)	$8.04	($51.66)	$15.67
VI	0.60	($47.44)	$8.68	($41.33)	$14.78
VII	0.40	($31.63)	$2.04	($27.55)	$6.11
VIII	0.00	$0.00	$11.22	$0.00	$11.22

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

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

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

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

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

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

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

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

Table 5: Worksheet for estimating the use value of orchard land in Prince Edward

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$14.04
c) Net return attributable to trees only (3a - 3b)	($14.04)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0042
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1102
f) "Other" Orchard Capitalization Rate	0.1268

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($101.92)	$172.08	($88.52)	$185.47
II	1.00	($127.40)	$119.20	($110.66)	$135.94
III	1.00	($127.40)	$55.27	($110.66)	$72.01
IV	1.00	($127.40)	$18.74	($110.66)	$35.48
V	0.75	($95.55)	$14.05	($82.99)	$26.61
VI	0.60	($76.44)	$14.89	($66.39)	$24.94
VII	0.40	($50.96)	$3.84	($44.26)	$10.54
VIII	0.00	$0.00	$18.27	$0.00	$18.27

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$18.57
c) Net return attributable to trees only (3a - 3b)	($18.57)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0077
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1137
f) "Other" Orchard Capitalization Rate	0.1303

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($130.72)	$216.08	($114.01)	$232.80
II	1.00	($163.40)	$148.72	($142.51)	$169.62
III	1.00	($163.40)	$67.80	($142.51)	$88.70
IV	1.00	($163.40)	$21.56	($142.51)	$42.46
V	0.75	($122.55)	$16.17	($106.88)	$31.84
VI	0.60	($98.04)	$17.56	($85.50)	$30.10
VII	0.40	($65.36)	$4.00	($57.00)	$12.36
VIII	0.00	$0.00	$23.12	$0.00	$23.12

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$10.07
c) Net return attributable to trees only (3a - 3b)	($10.07)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0126
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1185
f) "Other" Orchard Capitalization Rate	0.1352

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($67.97)	$109.34	($59.59)	$117.72
II	1.00	($84.97)	$74.61	($74.49)	$85.09
III	1.00	($84.97)	$33.24	($74.49)	$43.71
IV	1.00	($84.97)	$9.60	($74.49)	$20.07
V	0.75	($63.73)	$7.20	($55.87)	$15.05
VI	0.60	($50.98)	$8.12	($44.70)	$14.41
VII	0.40	($33.99)	$1.48	($29.80)	$5.66
VIII	0.00	$0.00	$11.82	$0.00	$11.82

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$18.32
c) Net return attributable to trees only (3a - 3b)	($18.32)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0056
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1115
f) "Other" Orchard Capitalization Rate	0.1282

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($131.41)	$220.00	($114.33)	$237.08
II	1.00	($164.26)	$152.01	($142.91)	$173.36
III	1.00	($164.26)	$70.01	($142.91)	$91.37
IV	1.00	($164.26)	$23.16	($142.91)	$44.51
V	0.75	($123.20)	$17.37	($107.18)	$33.38
VI	0.60	($98.56)	$18.58	($85.74)	$31.39
VII	0.40	($65.70)	$4.58	($57.16)	$13.12
VIII	0.00	$0.00	$23.43	$0.00	$23.43

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

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

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

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

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

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

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

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

Table 5: Worksheet for estimating the use value of orchard land in Radford 11/

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$20.55
c) Net return attributable to trees only (3a - 3b)	($20.55)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0059
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1118
f) "Other" Orchard Capitalization Rate	0.1285

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($146.98)	$245.61	($127.92)	$264.68
II	1.00	($183.73)	$169.61	($159.90)	$193.44
III	1.00	($183.73)	$78.00	($159.90)	$101.83
IV	1.00	($183.73)	$25.66	($159.90)	$49.48
V	0.75	($137.80)	$19.24	($119.93)	$37.11
VI	0.60	($110.24)	$20.63	($95.94)	$34.92
VII	0.40	($73.49)	$5.03	($63.96)	$14.56
VIII	0.00	$0.00	$26.17	$0.00	$26.17

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$10.53
c) Net return attributable to trees only (3a - 3b)	($10.53)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0068
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1127
f) "Other" Orchard Capitalization Rate	0.1293

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($74.75)	$124.29	($65.12)	$133.92
II	1.00	($93.44)	$85.70	($81.40)	$97.74
III	1.00	($93.44)	$39.26	($81.40)	$51.30
IV	1.00	($93.44)	$12.72	($81.40)	$24.76
V	0.75	($70.08)	$9.54	($61.05)	$18.57
VI	0.60	($56.06)	$10.28	($48.84)	$17.51
VII	0.40	($37.38)	$2.43	($32.56)	$7.25
VIII	0.00	$0.00	$13.27	$0.00	$13.27

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$19.44
c) Net return attributable to trees only (3a - 3b)	($19.44)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0059
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1119
f) "Other" Orchard Capitalization Rate	0.1285

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($139.02)	$232.29	($120.99)	$250.32
II	1.00	($173.78)	$160.41	($151.24)	$182.94
III	1.00	($173.78)	$73.77	($151.24)	$96.30
IV	1.00	($173.78)	$24.26	($151.24)	$46.79
V	0.75	($130.33)	$18.19	($113.43)	$35.09
VI	0.60	($104.27)	$19.51	($90.75)	$33.03
VII	0.40	($69.51)	$4.75	($60.50)	$13.77
VIII	0.00	$0.00	$24.75	$0.00	$24.75

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

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

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

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

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

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

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

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

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

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$17.21
c) Net return attributable to trees only (3a - 3b)	($17.21)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0103
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1162
f) "Other" Orchard Capitalization Rate	0.1329

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($118.52)	$193.09	($103.65)	$207.96
II	1.00	($148.15)	$132.30	($129.56)	$150.89
III	1.00	($148.15)	$59.59	($129.56)	$78.18
IV	1.00	($148.15)	$18.05	($129.56)	$36.63
V	0.75	($111.11)	$13.53	($97.17)	$27.47
VI	0.60	($88.89)	$14.98	($77.74)	$26.13
VII	0.40	($59.26)	$3.06	($51.83)	$10.50
VIII	0.00	$0.00	$20.77	$0.00	$20.77

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

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

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

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

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

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

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

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

Table 5: Worksheet for estimating the use value of orchard land in Roanoke City 12/

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

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$17.21
c) Net return attributable to trees only (3a - 3b)	($17.21)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0114
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1173
f) "Other" Orchard Capitalization Rate	0.1340

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

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($117.42)	$190.15	($102.81)	$204.76
II	1.00	($146.77)	$130.04	($128.51)	$148.30
III	1.00	($146.77)	$58.27	($128.51)	$76.53
IV	1.00	($146.77)	$17.26	($128.51)	$35.53
V	0.75	($110.08)	$12.95	($96.38)	$26.64
VI	0.60	($88.06)	$14.46	($77.11)	$25.42
VII	0.40	($58.71)	$2.80	($51.40)	$10.11
VIII	0.00	$0.00	$20.50	$0.00	$20.50

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

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

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Rockbridge

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$12.09
c) Net return attributable to trees only (3a - 3b)	($12.09)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0050
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1109
f) "Other" Orchard Capitalization Rate	0.1276

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($87.20)	$146.53	($75.81)	$157.92
II	1.00	($109.00)	$101.36	($94.77)	$115.59
III	1.00	($109.00)	$46.82	($94.77)	$61.06
IV	1.00	($109.00)	$15.65	($94.77)	$29.89
V	0.75	($81.75)	$11.74	($71.07)	$22.42
VI	0.60	($65.40)	$12.51	($56.86)	$21.05
VII	0.40	($43.60)	$3.15	($37.91)	$8.84
VIII	0.00	$0.00	$15.58	$0.00	$15.58

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Rockingham

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$25.81
c) Net return attributable to trees only (3a - 3b)	($25.81)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0060
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1120
f) "Other" Orchard Capitalization Rate	0.1286

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($184.44)	$307.99	($160.54)	$331.89
II	1.00	($230.55)	$212.64	($200.67)	$242.51
III	1.00	($230.55)	$97.74	($200.67)	$127.61
IV	1.00	($230.55)	$32.08	($200.67)	$61.96
V	0.75	($172.91)	$24.06	($150.50)	$46.47
VI	0.60	($138.33)	$25.82	($120.40)	$43.74
VII	0.40	($92.22)	$6.27	($80.27)	$18.22
VIII	0.00	$0.00	$32.83	$0.00	$32.83

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Russell

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$16.90
c) Net return attributable to trees only (3a - 3b)	($16.90)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0053
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1112
f) "Other" Orchard Capitalization Rate	0.1279

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($121.54)	$203.87	($105.71)	$219.71
II	1.00	($151.93)	$140.95	($132.13)	$160.74
III	1.00	($151.93)	$65.01	($132.13)	$84.81
IV	1.00	($151.93)	$21.63	($132.13)	$41.42
V	0.75	($113.95)	$16.22	($99.10)	$31.07
VI	0.60	($91.16)	$17.31	($79.28)	$29.19
VII	0.40	($60.77)	$4.31	($52.85)	$12.23
VIII	0.00	$0.00	$21.69	$0.00	$21.69

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Shenandoah

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$14.06
c) Net return attributable to trees only (3a - 3b)	($14.06)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0056
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1116
f) "Other" Orchard Capitalization Rate	0.1282

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($100.78)	$168.70	($87.68)	$181.80
II	1.00	($125.98)	$116.55	($109.60)	$132.93
III	1.00	($125.98)	$53.67	($109.60)	$70.05
IV	1.00	($125.98)	$17.74	($109.60)	$34.12
V	0.75	($94.48)	$13.31	($82.20)	$25.59
VI	0.60	($75.59)	$14.24	($65.76)	$24.06
VII	0.40	($50.39)	$3.50	($43.84)	$10.05
VIII	0.00	$0.00	$17.97	$0.00	$17.97

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Smyth

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$32.52
c) Net return attributable to trees only (3a - 3b)	($32.52)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0057
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1116
f) "Other" Orchard Capitalization Rate	0.1283

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($233.12)	$390.17	($202.83)	$420.46
II	1.00	($291.40)	$269.56	($253.54)	$307.43
III	1.00	($291.40)	$124.13	($253.54)	$161.99
IV	1.00	($291.40)	$41.02	($253.54)	$78.89
V	0.75	($218.55)	$30.76	($190.15)	$59.17
VI	0.60	($174.84)	$32.92	($152.12)	$55.64
VII	0.40	($116.56)	$8.10	($101.41)	$23.24
VIII	0.00	$0.00	$41.55	$0.00	$41.55

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Spotsylvania

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$16.12
c) Net return attributable to trees only (3a - 3b)	($16.12)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0085
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1144
f) "Other" Orchard Capitalization Rate	0.1311

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($112.65)	$185.37	($98.33)	$199.69
II	1.00	($140.82)	$127.41	($122.92)	$145.31
III	1.00	($140.82)	$57.87	($122.92)	$75.77
IV	1.00	($140.82)	$18.13	($122.92)	$36.03
V	0.75	($105.61)	$13.60	($92.19)	$27.02
VI	0.60	($84.49)	$14.85	($73.75)	$25.59
VII	0.40	($56.33)	$3.28	($49.17)	$10.44
VIII	0.00	$0.00	$19.87	$0.00	$19.87

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Stafford

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$14.93
c) Net return attributable to trees only (3a - 3b)	($14.93)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0100
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1159
f) "Other" Orchard Capitalization Rate	0.1326

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($103.04)	$168.16	($90.09)	$181.11
II	1.00	($128.80)	$115.28	($112.61)	$131.47
III	1.00	($128.80)	$52.00	($112.61)	$68.19
IV	1.00	($128.80)	$15.84	($112.61)	$32.03
V	0.75	($96.60)	$11.88	($84.45)	$24.02
VI	0.60	($77.28)	$13.12	($67.56)	$22.84
VII	0.40	($51.52)	$2.72	($45.04)	$9.20
VIII	0.00	$0.00	$18.08	$0.00	$18.08

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Staunton 14/

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$16.83
c) Net return attributable to trees only (3a - 3b)	($16.83)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0093
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1152
f) "Other" Orchard Capitalization Rate	0.1319

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($116.87)	$191.49	($102.10)	$206.27
II	1.00	($146.09)	$131.44	($127.62)	$149.91
III	1.00	($146.09)	$59.49	($127.62)	$77.95
IV	1.00	($146.09)	$18.37	($127.62)	$36.84
V	0.75	($109.56)	$13.78	($95.72)	$27.63
VI	0.60	($87.65)	$15.14	($76.57)	$26.22
VII	0.40	($58.43)	$3.24	($51.05)	$10.62
VIII	0.00	$0.00	$20.56	$0.00	$20.56

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Suffolk City

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$26.53
c) Net return attributable to trees only (3a - 3b)	($26.53)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0096
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1155
f) "Other" Orchard Capitalization Rate	0.1322

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($183.75)	$300.52	($160.58)	$323.68
II	1.00	($229.68)	$206.15	($200.72)	$235.11
III	1.00	($229.68)	$93.16	($200.72)	$122.12
IV	1.00	($229.68)	$28.59	($200.72)	$57.55
V	0.75	($172.26)	$21.44	($150.54)	$43.16
VI	0.60	($137.81)	$23.61	($120.43)	$40.99
VII	0.40	($91.87)	$4.98	($80.29)	$16.56
VIII	0.00	$0.00	$32.28	$0.00	$32.28

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Tazewell

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$30.52
c) Net return attributable to trees only (3a - 3b)	($30.52)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0050
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1109
f) "Other" Orchard Capitalization Rate	0.1276

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($220.14)	$370.00	($191.38)	$398.76
II	1.00	($275.17)	$255.95	($239.22)	$291.91
III	1.00	($275.17)	$118.25	($239.22)	$154.21
IV	1.00	($275.17)	$39.57	($239.22)	$75.52
V	0.75	($206.38)	$29.68	($179.42)	$56.64
VI	0.60	($165.10)	$31.61	($143.53)	$53.18
VII	0.40	($110.07)	$7.96	($95.69)	$22.34
VIII	0.00	$0.00	$39.34	$0.00	$39.34

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Virginia Beach

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax- 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighte d Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$32.87
c) Net return attributable to trees only (3a - 3b)	($32.87)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0109
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1168
f) "Other" Orchard Capitalization Rate	0.1335

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($225.12)	$365.56	($197.01)	$393.67
II	1.00	($281.40)	$250.21	($246.26)	$285.35
III	1.00	($281.40)	$112.38	($246.26)	$147.52
IV	1.00	($281.40)	$33.63	($246.26)	$68.77
V	0.75	($211.05)	$25.22	($184.70)	$51.58
VI	0.60	($168.84)	$28.05	($147.76)	$49.14
VII	0.40	($112.56)	$5.57	($98.50)	$19.63
VIII	0.00	$0.00	$39.38	$0.00	$39.38

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Warren

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$2.98
c) Net return attributable to trees only (3a - 3b)	($2.98)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0062
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1122
f) "Other" Orchard Capitalization Rate	0.1288

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($21.27)	$35.48	($18.52)	$38.23
II	1.00	($26.59)	$24.48	($23.15)	$27.92
III	1.00	($26.59)	$11.24	($23.15)	$14.68
IV	1.00	($26.59)	$3.68	($23.15)	$7.12
V	0.75	($19.94)	$2.76	($17.36)	$5.34
VI	0.60	($15.95)	$2.96	($13.89)	$5.03
VII	0.40	($10.64)	$0.71	($9.26)	$2.09
VIII	0.00	$0.00	$3.78	$0.00	$3.78

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Washington

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$28.19
c) Net return attributable to trees only (3a - 3b)	($28.19)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0057
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1116
f) "Other" Orchard Capitalization Rate	0.1283

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($202.13)	$338.29	($175.86)	$364.56
II	1.00	($252.66)	$233.72	($219.83)	$266.55
III	1.00	($252.66)	$107.62	($219.83)	$140.45
IV	1.00	($252.66)	$35.57	($219.83)	$68.40
V	0.75	($189.49)	$26.67	($164.87)	$51.30
VI	0.60	($151.60)	$28.54	($131.90)	$48.24
VII	0.40	($101.06)	$7.02	($87.93)	$20.15
VIII	0.00	$0.00	$36.03	$0.00	$36.03

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Waynesboro 14/

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$16.83
c) Net return attributable to trees only (3a - 3b)	($16.83)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0085
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1145
f) "Other" Orchard Capitalization Rate	0.1311

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($117.60)	$193.50	($102.66)	$208.44
II	1.00	($147.00)	$132.98	($128.32)	$151.67
III	1.00	($147.00)	$60.39	($128.32)	$79.08
IV	1.00	($147.00)	$18.92	($128.32)	$37.60
V	0.75	($110.25)	$14.19	($96.24)	$28.20
VI	0.60	($88.20)	$15.50	($76.99)	$26.71
VII	0.40	($58.80)	$3.42	($51.33)	$10.89
VIII	0.00	$0.00	$20.74	$0.00	$20.74

1/ These percentages assume that 70% of the fruit is produced for the proces sed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in s ection 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Westmoreland

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$20.01
c) Net return attributable to trees only (3a - 3b)	($20.01)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0057
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1117
f) "Other" Orchard Capitalization Rate	0.1283

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($143.38)	$239.88	($124.76)	$258.50
II	1.00	($179.23)	$165.70	($155.95)	$188.98
III	1.00	($179.23)	$76.28	($155.95)	$99.55
IV	1.00	($179.23)	$25.17	($155.95)	$48.45
V	0.75	($134.42)	$18.88	($116.96)	$36.34
VI	0.60	($107.54)	$20.22	($93.57)	$34.18
VII	0.40	($71.69)	$4.96	($62.38)	$14.27
VIII	0.00	$0.00	$25.55	$0.00	$25.55

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Winchester 19/

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$5.38
c) Net return attributable to trees only (3a - 3b)	($5.38)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0058
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1117
f) "Other" Orchard Capitalization Rate	0.1284

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($38.56)	$64.50	($33.55)	$69.50
II	1.00	($48.20)	$44.55	($41.94)	$50.81
III	1.00	($48.20)	$20.50	($41.94)	$26.76
IV	1.00	($48.20)	$6.76	($41.94)	$13.02
V	0.75	($36.15)	$5.07	($31.46)	$9.77
VI	0.60	($28.92)	$5.43	($25.17)	$9.19
VII	0.40	($19.28)	$1.33	($16.78)	$3.83
VIII	0.00	$0.00	$6.87	$0.00	$6.87

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Wise

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax-year 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$8.52
c) Net return attributable to trees only (3a - 3b)	($8.52)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0040
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees	0.0500
e) Apple Orchard Capitalization Rate	0.1099
f) "Other" Orchard Capitalization Rate	0.1266

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($62.02)	$104.02	($53.84)	$112.20
II	1.00	($77.53)	$71.91	($67.30)	$82.14
III	1.00	($77.53)	$33.17	($67.30)	$43.40
IV	1.00	($77.53)	$11.03	($67.30)	$21.26
V	0.75	($58.14)	$8.27	($50.47)	$15.94
VI	0.60	($46.52)	$8.83	($40.38)	$14.97
VII	0.40	($31.01)	$2.20	($26.92)	$6.29
VIII	0.00	$0.00	$11.07	$0.00	$11.07

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in Wythe

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$25.25
c) Net return attributable to trees only (3a - 3b)	($25.25)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0050
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1109
f) "Other" Orchard Capitalization Rate	0.1276

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($182.15)	$306.11	($158.35)	$329.90
II	1.00	($227.68)	$211.75	($197.94)	$241.49
III	1.00	($227.68)	$97.82	($197.94)	$127.56
IV	1.00	($227.68)	$32.72	($197.94)	$62.46
V	0.75	($170.76)	$24.54	($148.45)	$46.85
VI	0.60	($136.61)	$26.14	($118.76)	$43.99
VII	0.40	($91.07)	$6.58	($79.18)	$18.47
VIII	0.00	$0.00	$32.55	$0.00	$32.55

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.

Table 5: Worksheet for estimating the use value of orchard land in York

The estimated net returns assume a planting density of 135 trees per acre. A complete listing of this table for each jurisdiction participating in the land use program is available at the Virginia Department of Taxation.

Estimates apply to tax - 2004.

1. Estimated net returns (loss) per acre applicable to tax-year 2003 (see Table 4 for more detail).

Age of Trees	Processed Fruit	Percent of Total /1/	Fresh Fruit	Percent of Total /1/
Pre-production aged trees (1 - 4 years)	($1,340.22)	7.0%	($1,427.11)	3.0%
Early-production aged trees (5 - 10 years)	($713.30)	17.5%	($1,027.23)	7.5%
Full-production aged trees (11 - 25 years)	$553.86	35.0%	($40.44)	15.0%
Late-production aged trees (26 - 30 years)	$142.27	10.5%	($100.18)	4.5%

2. Weighted Average Net Return for 1996-2002.

a)	2002 /2/	$34.64
b)	2001	($113.52)
c)	2000	($108.20)
d)	1999	($59.80)
e)	1998	($46.81)
f)	1997	$88.77
g)	1996	$88.77

3. Net Returns

a) Net return to trees and land ("olympic" average of 2a thru 2g) /3/	$0.00
b) Net return attributable to land only (class III) /4/	$22.14
c) Net return attributable to trees only (3a - 3b)	($22.14)

5. Capitalization Rate

a) Interest Rate	0.0726
b) Property Tax	0.0080
c) Depreciation of Apple Trees /5/	0.0333
d) Depreciation of "Other" Trees /6/	0.0500
e) Apple Orchard Capitalization Rate	0.1139
f) "Other" Orchard Capitalization Rate	0.1305

6. Use Value of Apple Orchard and "Other" Orchard

		APPLE ORCHARD		"OTHER" ORCHARD	
Land Class	Orchard Index /7/	Trees Only	Trees and Land /8/	Trees Only	Trees and Land /8/
I	0.80	($155.54)	$256.79	($135.68)	$276.65
II	1.00	($194.42)	$176.67	($169.60)	$201.49
III	1.00	($194.42)	$80.46	($169.60)	$105.28
IV	1.00	($194.42)	$25.48	($169.60)	$50.31
V	0.75	($145.82)	$19.11	($127.20)	$37.73
VI	0.60	($116.65)	$20.79	($101.76)	$35.68
VII	0.40	($77.77)	$4.70	($67.84)	$14.63
VIII	0.00	$0.00	$27.49	$0.00	$27.49

1/ These percentages assume that 70% of the fruit is produced for the processed market and 30% is produced for the fresh market. In addition, it is assumed that the orchard is 10% pre-production, 25% early production, 50% full production and 15% late

2/ This is the average net return of the eight orchard categories listed in section 1 of this table. The weights are provided by the percent of total trees represented by each category.

3/ In an olympic average, the highest and lowest values are dropped prior to calculating the arithmetic mean.

4/ This is determined by dividing the unadjusted net return value (Table 3 - Line 1) by the soil index factor (Table 3 - Section 4).

5/ The depreciation rate applicable to apple trees assumes that trees are replaced on a 30-year rotation.

6/ "Other" trees refers to peach, cherry, pear, and plum trees. The depreciation rate applicable to "other" trees assumes that trees are replaced on a 20-year rotation.

7/ The orchard index is applicable only in determining the value of the trees. The land index (Table 3 - Section 5) is applied to the

8/ The use value of trees and land is determined by adding the appropriate without-risk- land-use-value (see Table 3 - Section5) to the use value of the trees.