

Table 4: Input costs, revenues, and net income (loss) for processed and fresh market apple production									
Per acre costs, revenues, and net income assuming a planting density of 300+ trees per acre using dwarf rootstock.									
Estimates apply to tax-year 2012									
Establishment Costs (applicable to both processed market and fresh market orchards)									
Land Clearing	\$380.00								
Land Preparation (labor, machinery, material)	\$824.00								
Planting (labor, machinery, trees)	\$2,902.50								
Total Establishment Cost	\$4,106.50								
	Processed Market Apple Production				Fresh Market Apple Production				
	Pre-	Early	Full	Late	Pre-	Early	Full	Late	
	1-3 Yrs	4-6 Yrs	7-15 Yrs	16-20 Yrs	1-3 Yrs	4-6 Yrs	7-15 Yrs	16-20 Yrs	
Pre-Harvest Var Costs									
Fertilizer	\$75.36	\$68.33	\$50.12	\$53.28	\$75.36	\$68.33	\$74.59	\$65.00	
Lime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Pesticides	\$168.73	\$377.03	\$754.35	\$754.35	\$170.40	\$639.67	\$947.75	\$947.75	
Bee Rental	\$0.00	\$13.33	\$13.33	\$13.33	\$0.00	\$13.33	\$13.33	\$13.33	
Pest Control	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	
Mulch	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Pruning	\$10.50	\$126.00	\$210.00	\$210.00	\$173.20	\$346.50	\$577.50	\$462.00	
Hand Thinning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$242.00	\$484.00	\$363.00	
Supplies (replace lost wrenches, etc.)	\$9.80	\$8.71	\$7.63	\$6.54	\$9.81	\$8.71	\$7.63	\$6.54	
Miscellaneous	\$55.00	\$12.00	\$12.00	\$12.00	\$55.00	\$12.00	\$12.00	\$12.00	
Variable Machinery Cost (fuel, oil, & maintenance)	\$45.66	\$432.30	\$432.05	\$432.05	\$114.15	\$432.05	\$432.05	\$432.05	
Permanent Labor	\$114.06	\$370.14	\$692.94	\$692.94	\$228.12	\$462.67	\$692.94	\$692.94	
Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Harvest Var Costs									
Harvest Labor	\$28.71	\$186.58	\$918.54	\$918.54	\$65.91	\$429.51	\$1,056.75	\$1,056.75	
Variable Machinery Cost (fuel, oil, & maintenance)	\$41.97	\$145.92	\$145.92	\$145.92	\$41.95	\$149.92	\$145.92	\$153.60	
Storage, Packing, Transportaion, & Brokerage Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$181.39	\$1,550.39	\$3,596.47	\$2,795.06	
Total Var Costs (AVG/Cycle)	\$2,237.72	\$1,807.29	\$3,400.29	\$3,402.36	\$2,547.00	\$3,213.42	\$8,055.93	\$7,015.02	
Fixed Machinery Costs									
	\$58.65	\$58.65	\$58.65	\$58.65	\$59.65	\$59.65	\$59.65	\$59.65	
General Overhead (8%) (AVG/Cycle)									
	\$179.02	\$144.58	\$272.02	\$272.19	\$203.76	\$257.07	\$644.47	\$561.20	
Total Fixed & Variable Costs	\$2,475.39	\$2,010.52	\$3,730.96	\$3,733.20	\$2,810.41	\$3,530.14	\$8,760.05	\$7,635.87	
Gross Receipts									
Yield (LBS/Acre)	1,285	15,422	20,563	20,563	1,285	15,422	20,563	20,563	
Price Received (\$/LB)	\$0.14	\$0.14	\$0.14	\$0.14	\$0.31	\$0.31	\$0.31	\$0.31	
Total Revenue	\$173.48	\$2,081.97	\$2,776.01	\$2,776.01	\$395.78	\$4,749.98	\$6,333.40	\$6,333.40	
Annual Net Loss/Income (AVG/Cycle)	(\$2,301.92)	(\$481.60)	(\$954.95)	(\$957.19)	(\$2,414.63)	(\$161.29)	(\$2,426.65)	(\$1,302.47)	
Discounted (Loss/Income)					-\$12,763.19				-\$19,167.10