

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 2014										
Establishment Costs (applicable to both processed market and fresh market orchards)										
Land Clearing	\$386.00									
Land Preparation (labor, machinery, material)	\$865.20									
Planting (labor, machinery, trees)	\$3,300.00									
Total Establishment Cost	\$4,551.20									
		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	\$204.16	\$456.20	\$912.77	\$912.77		\$206.19	\$772.35	\$1,146.78	\$1,146.78	
Bee Rental	\$0.00	\$15.00	\$15.00	\$15.00		\$0.00	\$15.00	\$15.00	\$15.00	
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	\$11.55	\$138.60	\$231.00	\$231.00		\$190.52	\$381.15	\$635.25	\$508.20	
Hand Thinning	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$254.10	\$508.20	\$381.15	
Supplies (replace lost wrenches, etc.)	\$9.80	\$8.71	\$7.63	\$6.54		\$9.80	\$8.71	\$7.63	\$6.54	
Miscellaneous	\$56.10	\$12.24	\$12.24	\$12.24		\$56.10	\$12.24	\$12.24	\$12.24	
Variable Machinery Cost (fuel, oil, & maintenance)	\$54.02	\$509.05	\$509.05	\$509.05		\$135.06	\$509.05	\$509.05	\$509.05	
Permanent Labor	\$116.92	\$378.62	\$710.40	\$710.40		\$233.84	\$473.28	\$710.40	\$710.40	
Insurance	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
Harvest Var Costs										
Harvest Labor	\$30.14	\$196.35	\$965.48	\$965.48		\$69.21	\$453.08	\$1,111.95	\$1,111.95	
Variable Machinery Cost (fuel, oil, & maintenance)	\$49.59	\$170.79	\$170.79	\$170.79		\$49.59	\$170.79	\$170.79	\$170.79	
Storage, Packing, Transportaion, & Brokerage Fee	\$0.00	\$0.00	\$0.00	\$0.00		\$195.13	\$1,672.09	\$3,863.49	\$2,998.71	
Total Var Costs (AVG/Cycle)	\$2,480.03	\$2,025.52	\$3,761.81	\$3,763.88		\$2,814.70	\$3,545.81	\$8,780.37	\$7,650.81	
Fixed Machinery Costs	\$64.52	\$58.65	\$58.65	\$58.65		\$64.52	\$64.52	\$64.52	\$64.52	
General Overhead (8%) (AVG/Cycle)	\$198.41	\$162.04	\$300.94	\$301.11		\$225.18	\$283.66	\$702.43	\$612.06	
Total Fixed & Variable Costs	\$2,742.96	\$2,246.21	\$4,121.40	\$4,123.64		\$3,104.40	\$3,893.99	\$9,547.32	\$8,327.39	
Gross Receipts										
Yield (LBS/Acre)	1,414	16,973	22,631	22,631		1,414	16,973	22,631	22,631	
Price Received (\$/LB)	\$0.18	\$0.18	\$0.18	\$0.18		\$0.36	\$0.36	\$0.36	\$0.36	
Total Revenue	\$257.35	\$3,089.09	\$4,118.84	\$4,118.84		\$514.70	\$6,178.17	\$8,237.68	\$8,237.68	
Annual Net Loss/Income (AVG/Cycle)	(\$2,485.61)	\$214.99	(\$2.56)	(\$4.80)		(\$2,589.70)	\$752.63	(\$1,309.64)	(\$89.71)	
Discounted (Loss/Income)						(\$6,426.92)				(\$11,670.33)