

**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 2017										
Establishment Costs (applicable to both processed market and fresh market orchards)										
Land Clearing	\$451.86									
Land Preparation (labor, machinery, material)	\$874.00									
Planting (labor, machinery, trees)	\$5,200.00									
<b>Total Establishment Cost</b>	<b>\$6,525.86</b>									
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	
<b>Pre-Harvest Var Costs</b>										
Fertilizer	\$76.30	\$69.18	\$50.75	\$53.95		\$76.30	\$69.18	\$75.52	\$65.81	
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	\$16.00	\$16.00	\$16.00		\$16.00	\$16.00	\$16.00	\$16.00	
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	\$11.83	\$142.76	\$237.93	\$237.93		\$199.18	\$398.48	\$664.12	\$531.29	
Hand Thinning	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$257.91	\$515.82	\$386.87	
Supplies (replace lost wrenches, etc.)	\$10.20	\$9.06	\$7.94	\$6.81		\$10.20	\$9.06	\$7.94	\$6.81	
Miscellaneous	\$56.66	\$12.36	\$12.36	\$12.36		\$56.68	\$12.36	\$12.36	\$12.36	
Variable Machinery Cost (fuel, oil, & maintenance)	\$56.72	\$534.50	\$534.50	\$534.50		\$141.80	\$534.50	\$534.50	\$534.50	
Permanent Labor	\$128.21	\$415.17	\$778.96	\$778.96		\$256.41	\$518.96	\$778.96	\$778.96	
Insurance	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
<b>Harvest Var Costs</b>										
Harvest Labor	\$30.28	\$197.33	\$970.31	\$970.31		\$69.56	\$455.35	\$1,117.51	\$1,117.51	
Variable Machinery Cost (fuel, oil, & maintenance)	\$52.07	\$179.33	\$179.33	\$179.33		\$52.07	\$179.33	\$179.33	\$179.33	
Storage, Packing, Transportaion, & Brokerage Fee	\$0.00	\$0.00	\$0.00	\$0.00		\$215.14	\$1,843.47	\$4,259.49	\$3,306.08	
<b>Total Var Costs (AVG/Cycle)</b>	<b>\$3,173.17</b>	<b>\$2,106.95</b>	<b>\$3,888.00</b>	<b>\$3,890.07</b>		<b>\$3,550.70</b>	<b>\$3,740.31</b>	<b>\$9,323.33</b>	<b>\$8,097.30</b>	
<b>Fixed Machinery Costs</b>										
	\$66.68	\$58.65	\$58.65	\$58.65		\$66.68	\$66.68	\$66.68	\$66.68	
<b>General Overhead (8%) (AVG/Cycle)</b>										
	\$253.85	\$168.56	\$311.04	\$311.21		\$284.06	\$299.22	\$745.87	\$647.78	
<b>Total Fixed &amp; Variable Costs</b>	<b>\$3,493.71</b>	<b>\$2,334.16</b>	<b>\$4,257.69</b>	<b>\$4,259.93</b>		<b>\$3,901.44</b>	<b>\$4,106.21</b>	<b>\$10,135.88</b>	<b>\$8,811.76</b>	
<b>Gross Receipts</b>										
Yield (LBS/Acre)	1,686	20,229	26,972	26,972		1,686	20,229	26,972	26,972	
Price Received (\$/LB)	\$0.10	\$0.10	\$0.10	\$0.10		\$0.33	\$0.33	\$0.33	\$0.33	
<b>Total Revenue</b>	<b>\$169.67</b>	<b>\$2,036.04</b>	<b>\$2,714.72</b>	<b>\$2,714.72</b>		<b>\$555.05</b>	<b>\$6,660.57</b>	<b>\$8,880.77</b>	<b>\$8,880.77</b>	
<b>Annual Net Loss/Income (AVG/Cycle)</b>	<b>(\$3,324.05)</b>	<b>(\$910.44)</b>	<b>(\$1,542.97)</b>	<b>(\$1,545.21)</b>		<b>(\$3,346.43)</b>	<b>\$920.45</b>	<b>(\$1,255.11)</b>	<b>\$69.01</b>	
<b>Discounted (Loss/Income)</b>						<b>(\$21,281.27)</b>			<b>(\$13,135.78)</b>	