

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 250 trees per acre using semi-dwarf rootstock.										
Estimates apply to tax-year 2011										
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)	\$2,305.00									
Total Establishment Cost	\$3,509.00									
	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	\$140.35	\$128.00	\$83.24	\$83.24		\$140.72	\$128.00	\$144.00	\$144.00	
Lime	\$55.00	\$25.00	\$12.50	\$12.50		\$55.00	\$25.00	\$25.00	\$25.00	
Pesticides	\$157.58	\$350.86	\$701.72	\$701.72		\$157.58	\$595.04	\$881.65	\$881.65	
Bee Rental	\$12.00	\$22.00	\$28.00	\$28.00		\$12.00	\$22.00	\$22.00	\$22.00	
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	\$10.00	\$120.00	\$200.00	\$200.00		\$165.00	\$330.00	\$495.00	\$495.00	
Hand Thinning	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$220.00	\$385.00	\$385.00	
Supplies (replace lost wrenches, etc.)	\$9.00	\$8.00	\$6.50	\$6.50		\$9.00	\$8.00	\$6.50	\$6.50	
Variable Machinery Cost (fuel, oil, & maintenance)	\$50.59	\$479.00	\$479.00	\$479.00		\$126.48	\$479.00	\$479.00	\$479.00	
Permanent Labor	\$106.50	\$345.60	\$589.00	\$589.00		\$213.00	\$432.00	\$588.50	\$588.50	
Insurance	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
Harvest Var Costs										
Harvest Labor	\$27.00	\$175.50	\$756.00	\$756.00		\$62.00	\$404.00	\$869.50	\$869.50	
Variable Machinery Cost (fuel, oil, & maintenance)	\$44.16	\$153.60	\$153.60	\$153.60		\$44.16	\$153.00	\$153.60	\$153.60	
Storage, Packing, Transportaion, & Brokerage Fee	\$0.00	\$0.00	\$0.00	\$0.00		\$166.67	\$1,512.50	\$3,167.50	\$3,167.50	
Total Var Costs (AVG/Cycle)	\$2,078.63	\$1,857.56	\$3,149.56	\$3,149.56		\$2,378.39	\$3,215.38	\$7,232.25	\$7,232.25	
Fixed Machinery Costs	\$58.65	\$58.65	\$58.65	\$58.65		\$58.65	\$58.65	\$58.65	\$58.65	
General Overhead (8%) (AVG/Cycle)	\$166.29	\$148.60	\$251.96	\$251.96		\$190.27	\$257.23	\$578.58	\$578.58	
Total Fixed & Variable Costs	\$2,303.57	\$2,064.81	\$3,460.17	\$3,460.17		\$2,627.31	\$3,531.26	\$7,869.48	\$7,869.48	
Gross Receipts										
Yield (LBS/Acre)	1,270	15,240	20,319	20,319		1,270	15,240	20,319	20,319	
Price Received (\$/LB)	\$0.16	\$0.16	\$0.16	\$0.16		\$0.33	\$0.33	\$0.33	\$0.33	
Total Revenue	\$203.20	\$2,438.40	\$3,251.04	\$3,251.04		\$420.37	\$5,044.44	\$6,725.59	\$6,725.59	
Annual Net Loss/Income (AVG/Cycle)	(\$2,100.37)	(\$151.96)	(\$209.13)	(\$209.13)		(\$2,206.94)	\$176.14	(\$1,143.89)	(\$1,143.89)	
Discounted (Loss/Income)						-\$7,247.49				-\$12,182.88