

Definitions and Instructions on Reporting

1. **Report Quantity Received and Value per Unit on a Pay-Weight Basis:** The term "pay-weight" refers to the quantity of the product delivered and paid for at the rate (or rates) specified in contracts or purchase agreements. Culls and rejects received, but considered to be of no value (including that tonnage for which the grower received a nominal amount, such as \$1 a ton in lieu of the return of dockage), should **not** be included in this report. Processors who establish tolerances for culls and rejects should report the tonnage, which was paid for at the contract rate and should deduct only the dockage for culls and rejects in excess of the prescribed tolerance.
2. **Value Per Unit:** Value per unit is defined as all payments to growers plus the cost of such materials and services listed below which you provided to get the raw commodity to your plant receiving door.
3. **Materials and Services Furnished by Processors:** In reporting the average value per unit, include costs of the following materials and services furnished without charge to growers and in excess of grower charges.
 - A. Preparation, planting and cultivation, including depreciation and repair on equipment.
 - B. Seeds or plant costs not deducted, including distribution.
 - C. Weed, insect or disease control (including survey, equipment, application and materials).
 - D. Harvesting costs, including cost of operation, depreciation, repair, and moving equipment, and labor procurement.
 - E. Delivery cost to the processing plant door, including payment to hired truckers, cost of company trucks, and grower hauling allowances.
 - F. Container cost, including upkeep, losses, storage, and transportation.
 - G. Field receiving station cost if located off plant premises (receiving, weighing, loading, etc.).
 - H. Passed acreage if paid for.
 - I. Inspection and grading costs. (Include only if used in purchase of raw product.)
 - J. Icing and hydrocooling prior to delivery to plant.
 - K. Association service fees if not deducted from grower payment.
 - L. Other costs to processing plant door.

(Do not include brokerage, cost of field people or other buying expenses.)
4. **Report by Cooperatives:** For cooperatives, the average value per unit reported should reflect total payments to growers plus such other costs in Item 3 above for the quantity delivered as defined in 1 above. Do not include dividends paid growers that are based on capital stock ownership. If all payments have not been made to growers, please estimate the average total payments to growers in arriving at per unit value as defined in 2 above. Label it "Estimate" and indicate date when final figures should be available. We will write you at that time for your final average value per unit.