

## Kona Coffee Worksheet

### Production and Income Estimates for Trees 5 to 10 Years Old

**Variables:**

Total no of Acres	5						
Trees Per Acre	871						
Total Trees	4355						
Lease Rent	\$400.00						
Property Taxes	\$100.00						
LH Rent and Taxes	\$500.00						
Pounds of cherry picked in 1st plus last two rounds as a Percentage of Pounds of Cherry Picked/acre	4.00%	<b>Pounds of Cherry Per Acre - Total</b>	<b>4,000</b>	<b>6,000</b>	<b>8,000</b>	<b>10,000</b>	<b>12,000</b>
		<b>Pounds of cherry picked in 1st plus last two rounds of picking/acre</b>	<b>160</b>	<b>240</b>	<b>320</b>	<b>400</b>	<b>480</b>

**Sell as Cherry:**

		<b>Total Pounds of Cherry Picked in 1st plus last two rounds of picking</b>	<b>800</b>	<b>1,200</b>	<b>1,600</b>	<b>2,000</b>	<b>2,400</b>
		<b>Total Pounds of Cherry Picked</b>	<b>20,000</b>	<b>30,000</b>	<b>40,000</b>	<b>50,000</b>	<b>60,000</b>
Revenue per Pound for Cherry	\$1.10	<b>Cherry Gross Revenue</b>	\$22,000.00	\$33,000.00	\$44,000.00	\$55,000.00	\$66,000.00
		LH Rent and Taxes	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
		<b>Adjusted Gross Revenue - Cherry</b>	\$21,500.00	\$32,500.00	\$43,500.00	\$54,500.00	\$65,500.00
Incremental Cherry Expenses:							
Cost/pound for 1st, next to last and last rounds of picking	\$0.50		\$400.00	\$600.00	\$800.00	\$1,000.00	\$1,200.00
Costs/pound for middle rounds of picking	\$0.41		\$7,872.00	\$11,808.00	\$15,744.00	\$19,680.00	\$23,616.00
Pruning expenses/acre/year	\$250.00		\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00
Weed control costs/acre/year	\$627.00		\$3,135.00	\$3,135.00	\$3,135.00	\$3,135.00	\$3,135.00
Fertilizing costs/acre/year	\$880.00		\$4,400.00	\$4,400.00	\$4,400.00	\$4,400.00	\$4,400.00
Mowing costs/acre/year	\$224.00		\$1,120.00	\$1,120.00	\$1,120.00	\$1,120.00	\$1,120.00
Contingency Expenses/acre/year	\$500.00		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
		Direct Cherry Expenses	\$20,677.00	\$24,813.00	\$28,949.00	\$33,085.00	\$37,221.00
		Cherry Income	\$823.00	\$7,687.00	\$14,551.00	\$21,415.00	\$28,279.00
		Lessor's Royalty fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Net Cherry income before taxes</b>	<b>\$823.00</b>	<b>\$7,687.00</b>	<b>\$14,551.00</b>	<b>\$21,415.00</b>	<b>\$28,279.00</b>
		<b>Direct Cherry Expenses as a Percentage of Cherry Gross Revenue</b>	<b>93.99%</b>	<b>75.19%</b>	<b>65.79%</b>	<b>60.15%</b>	<b>56.40%</b>
		<b>Net Cherry Income as a Percentage of Adj Cherry Revenue</b>	<b>3.83%</b>	<b>23.65%</b>	<b>33.45%</b>	<b>39.29%</b>	<b>43.17%</b>
		<b>Net Cherry Income per Pound of Cherry Picked</b>	<b>\$ 0.04</b>	<b>\$ 0.26</b>	<b>\$ 0.36</b>	<b>\$ 0.43</b>	<b>\$ 0.47</b>

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### Production and Income Estimates for Trees 5 to 10 Years Old

#### Sell as Parchment:

Reduction of Cherry to Parchment	25.00%	Pounds of Parchment	5,000	7,500	10,000	12,500	15,000
Dollars per Pound for Parchment	\$5.50	<b>Parchment Gross Revenue</b>	\$27,500.00	\$41,250.00	\$55,000.00	\$68,750.00	\$82,500.00
		LH Rent and Taxes	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
		<b>Adjusted Gross Revenue - Parchment</b>	\$27,000.00	\$40,750.00	\$54,500.00	\$68,250.00	\$82,000.00
		Direct Cherry Expenses	\$20,677.00	\$24,813.00	\$28,949.00	\$33,085.00	\$37,221.00

Incremental Parchment Processing:

<b>Pulping and Soaking Cost (\$0.25 per pound of Cherry)</b>	\$0.25		\$5,000.00	\$7,500.00	\$10,000.00	\$12,500.00	\$15,000.00
<b>Cost of Drying (\$0.25 per Pound of Parchment)</b>	\$0.25		\$1,250.00	\$1,875.00	\$2,500.00	\$3,125.00	\$3,750.00
		Direct Parchment Expenses	\$6,250.00	\$9,375.00	\$12,500.00	\$15,625.00	\$18,750.00
		Parchment Income	\$73.00	\$6,562.00	\$13,051.00	\$19,540.00	\$26,029.00
		Lessor's Royalty Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

<b>Net Parchment Income Before Taxes</b>	\$73.00	\$6,562.00	\$13,051.00	\$19,540.00	\$26,029.00
<b>Net Parchment Income as a Percentage of Adj Parchment Revenue</b>	0.27%	16.10%	23.95%	28.63%	31.74%
<b>Net Parchment Income per pound of Cherry Picked</b>	\$0.00	\$0.22	\$0.33	\$0.39	\$0.43

#### Sell as Green:

Reduction of Parchment to Green	75.00%	Pounds of Green	3,750	5,625	7,500	9,375	11,250
Dollars per Pound for Green	\$11.00	Gross Revenue for Green	\$41,250.00	\$61,875.00	\$82,500.00	\$103,125.00	\$123,750.00
		LH Rent and Taxes	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
		<b>Adjusted Gross Revenue for Green</b>	\$40,750.00	\$61,375.00	\$82,000.00	\$102,625.00	\$123,250.00
		Direct Cherry Expenses	\$20,677.00	\$24,813.00	\$28,949.00	\$33,085.00	\$37,221.00
		Direct Parchment Expenses	\$6,250.00	\$9,375.00	\$12,500.00	\$15,625.00	\$18,750.00

Incremental Green Processing:

<b>Cost of Parching, Grading &amp; Handling per Pound of Parchment</b>	\$0.75	Direct Green Expenses	\$3,750.00	\$5,625.00	\$7,500.00	\$9,375.00	\$11,250.00
		Green Income	\$10,073.00	\$21,562.00	\$33,051.00	\$44,540.00	\$56,029.00
		Lessor's Royalty Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

<b>Net Green Income Before Taxes</b>	\$10,073.00	\$21,562.00	\$33,051.00	\$44,540.00	\$56,029.00
<b>Net Green Income as a Percentage of Adj Green Revenue</b>	24.72%	35.13%	40.31%	43.40%	45.46%
<b>Net Green Income per pound of Cherry Picked</b>	\$0.50	\$0.72	\$0.83	\$0.89	\$0.93

<b>Total Pounds of Cherry Picked</b>	20,000	30,000	40,000	50,000	60,000
<b>Pounds of Cherry Per Acre</b>	4000	6000	8000	10000	12000

## Kona Coffee Worksheet

### Production and Income Estimates for Trees 5 to 10 Years Old

#### Sell as Roasted (Retail):

Reduction of Green to Roasted	<b>81.00%</b>	Pounds of Roasted	3,038	4,556	6,075	7,594	9,113
Dollars per Pound for Roasted	<b>\$21.00</b>	Gross Revenue for Roasted	\$63,787.50	<b>\$95,681.25</b>	<b>\$127,575.00</b>	<b>\$159,468.75</b>	\$191,362.50
		LH Rent and Taxes	\$500.00	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	\$500.00
		<b>Adjusted Gross Revenue for Roasted</b>	<b>\$63,287.50</b>	<b>\$95,181.25</b>	<b>\$127,075.00</b>	<b>\$158,968.75</b>	\$190,862.50
		Direct Cherry Expenses	\$20,677.00	<b>\$24,813.00</b>	<b>\$28,949.00</b>	<b>\$33,085.00</b>	\$37,221.00
		Direct Parchment Expenses	\$6,250.00	<b>\$9,375.00</b>	<b>\$12,500.00</b>	<b>\$15,625.00</b>	\$18,750.00
		Direct Green Expenses	\$3,750.00	<b>\$5,625.00</b>	<b>\$7,500.00</b>	<b>\$9,375.00</b>	\$11,250.00
Incremental Roasting Processing:							
Cost /pound of green to roast	<b>\$0.60</b>		\$1,822.50	<b>\$2,733.75</b>	<b>\$3,645.00</b>	<b>\$4,556.25</b>	\$5,467.50
Cost/pound for applying labels	<b>\$0.20</b>		\$607.50	<b>\$911.25</b>	<b>\$1,215.00</b>	<b>\$1,518.75</b>	\$1,822.50
Cost /pound for packaging	<b>\$0.35</b>		\$1,063.13	<b>\$1,594.69</b>	<b>\$2,126.25</b>	<b>\$2,657.81</b>	\$3,189.38
Cost per bag	<b>\$0.40</b>		\$1,215.00	<b>\$1,822.50</b>	<b>\$2,430.00</b>	<b>\$3,037.50</b>	\$3,645.00
Cost per label	<b>\$0.20</b>		\$607.50	<b>\$911.25</b>	<b>\$1,215.00</b>	<b>\$1,518.75</b>	\$1,822.50
		Direct Roasting Expenses	\$5,315.63	<b>\$7,973.44</b>	<b>\$10,631.25</b>	<b>\$13,289.06</b>	\$15,946.88
		Roasted Coffee Income	\$27,294.88	<b>\$47,394.81</b>	<b>\$67,494.75</b>	<b>\$87,594.69</b>	\$107,694.63
		Lessor's Royalty Fee	\$0.00	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00
		<b>Net Roasted Income Before Taxes</b>	<b><del>\$27,294.88</del></b>	<b>\$47,394.81</b>	<b>\$67,494.75</b>	<b>\$87,594.69</b>	<b>\$107,694.63</b>
		<b>Net Roasted Income as a Percentage of Adj Roasted Revenue</b>	43.13%	<b>49.79%</b>	<b>53.11%</b>	<b>55.10%</b>	56.43%
		<b>Net Roasted Income per pound of Cherry Picked</b>	\$1.36	<b>\$1.58</b>	<b>\$1.69</b>	<b>\$1.75</b>	\$1.79
		<b>Total Pounds of Cherry Picked</b>	<b>20,000</b>	<b>30,000</b>	<b>40,000</b>	<b>50,000</b>	<b>60,000</b>
		<b>Pounds of Cherry Per Acre</b>	<b>4000</b>	<b>6000</b>	<b>8000</b>	<b>10000</b>	<b>12000</b>