

Wine Financial Model

WINE FINANCIAL MODEL

Assumptions

						LCBO		25.53%			
						bottle	case	profit			
Red	Badass Baco	\$15.95	per Bottle	\$21.27	per Litre	\$191.40	per Case	0.75 bottle size	\$1.49	\$17.93	20.64%
White	Ravishing Riesling	\$17.95	per Bottle	\$23.93	per Litre	\$215.40	per Case	12 bottle / case	\$3.13	\$37.54	37.82%
Blush	Blushing Beaver	\$14.95	per Bottle	\$19.93	per Litre	\$179.40	per Case	1.33333 bottle / Litre	\$1.06	\$12.66	15.69%
		\$16.28	<i>weighted</i>	\$21.71	<i>weighted</i>	\$195.40	<i>weighted</i>	9 Litres / case			

How to interpret this Financial Model:

- 1.** COSTS [bulk wine, bottle, label, etc. pricing model]
This section details the Cost of Goods Sold if the bulk wine is priced per litre with packaging priced separately
Note: the product costs will be \$0.00 in this section if we are using method #2 below.
- 2.** COSTS [finished wine per bottle pricing model]
Cost of Goods Sold if bulk wine is priced per litre with packaging priced into the bulk wine costs, e.g. price is for wine, bottle, and label
Note: the product costs will be \$0.00 in this section if we are using method #1 above.
- 3.** SELLING PRICES (Revenues) - LCBO
GROSS PROFIT - LCBO - this is the resulting Gross Profit

Wine Financial Model

COSTS [bulk wine, bottle, label, etc. pricing model]							
Bulk Wine							
Varietal	Base Cost						
Red	Baco	\$2.25 per Bottle	\$3.00 per Litre	4,000 # Bottles	3,000 Litres	\$27.00 per Case	333 # Cases
Red	Baco	\$3.00 per Bottle	\$4.00 per Litre	4,000 # Bottles	3,000 Litres	\$36.00 per Case	333 # Cases
Red	x	\$3.75 per Bottle	\$5.00 per Litre	0 # Bottles	0 Litres	\$45.00 per Case	0 # Cases
33.3%	weighted percentage	\$2.63 weighted	\$3.50 weighted	8,000 sum	6,000 Litres	\$31.50 weighted	667 sum
Varietal	Supplier						
White	Riesling	\$1.88 per Bottle	\$2.50 per Litre	5,333 # Bottles	4,000 Litres	\$22.50 per Case	444 # Cases
White	Riesling	\$2.18 per Bottle	\$2.90 per Litre	2,667 # Bottles	2,000 Litres	\$26.10 per Case	222 # Cases
White	x	\$0.00 per Bottle	\$0.00 per Litre	0 # Bottles	0 Litres	\$0.00 per Case	0 # Cases
33.3%	weighted percentage	\$1.98 weighted	\$2.63 weighted	8,000 sum	6,000 Litres	\$23.70 weighted	667 sum
Varietal	Supplier						
Blush	Vidal	\$2.25 per Bottle	\$3.00 per Litre	4,000 # Bottles	3,000 Litres	\$27.00 per Case	333 # Cases
Blush	Riesling	\$2.63 per Bottle	\$3.50 per Litre	3,467 # Bottles	2,600 Litres	\$31.50 per Case	289 # Cases
Blush	CF	\$3.75 per Bottle	\$5.00 per Litre	533 # Bottles	400 Litres	\$45.00 per Case	44 # Cases
33.3%	weighted percentage	\$2.51 weighted	\$3.35 weighted	8,000 sum	6,000 Litres	\$30.15 weighted	667 sum
100.0%	Total Bulk Wine	\$2.37 weighted	\$3.16 weighted	24,000 Total Bottle:	18,000 Litres	\$28.45 weighted	2,000 Total Cases
Packaging Costs							
Bottle	Supplier						
Red	Circlepak/Janes	\$0.76 per Bottle	\$1.01 per Litre	\$6,080.00 Total	\$6,080.00 Total	\$9.12 per Case	\$6,080.00 Total
White	Circlepak/Janes	\$0.76 per Bottle	\$1.01 per Litre	\$6,080.00 Total	\$6,080.00 Total	\$9.12 per Case	\$6,080.00 Total
Blush	Circlepak/Janes	\$0.76 per Bottle	\$1.01 per Litre	\$6,080.00 Total	\$6,080.00 Total	\$9.12 per Case	\$6,080.00 Total
		\$0.7600 weighted	\$1.01 weighted	\$18,240.00 sum	\$18,240.00 sum	\$9.12 weighted	\$18,240.00 sum
Label	Supplier						
Red	Artcraft	\$0.5600 per Bottle	\$0.75 per Litre	\$4,480.00 Total	\$4,480.00 Total	\$6.72 per Case	\$4,480.00 Total
White	Lorpon	\$0.5000 per Bottle	\$0.67 per Litre	\$4,000.00 Total	\$4,000.00 Total	\$6.00 per Case	\$4,000.00 Total
Blush	Lorpon + MCC	\$0.6500 per Bottle	\$0.87 per Litre	\$5,200.00 Total	\$5,200.00 Total	\$7.80 per Case	\$5,200.00 Total
		\$0.5767 weighted	\$0.77 weighted	\$13,680.00 sum	\$13,680.00 sum	\$6.92 weighted	\$13,680.00 sum
Cap/cork	Supplier						
Red	ao	\$0.1400 per Bottle	\$0.19 per Litre	\$1,120.00 Total	\$1,120.00 Total	\$1.68 per Case	\$1,120.00 Total
White	ao wilson	\$0.1400 per Bottle	\$0.19 per Litre	\$1,120.00 Total	\$1,120.00 Total	\$1.68 per Case	\$1,120.00 Total
Blush	ao	\$0.1400 per Bottle	\$0.19 per Litre	\$1,120.00 Total	\$1,120.00 Total	\$1.68 per Case	\$1,120.00 Total
		\$0.1400 weighted	\$0.19 weighted	\$3,360.00 sum	\$3,360.00 sum	\$1.68 weighted	\$3,360.00 sum
Generic Costs							
Bottling Fee		\$0.5833 per Bottle	\$0.78 /per Litre	\$14,000.00 Total	\$14,000.00 Total	\$7.00 per Case	\$14,000.00 Total
Bottling Misc.Fee		\$0.0125 per Bottle	\$0.02 /per Litre	\$300.00 Total	\$300.00 Total	\$0.15 per Case	\$300.00 Total
Labour		\$0.0417 per Bottle	\$0.06 /per Litre	\$1,000.00 Total	\$1,000.00 Total	\$0.50 per Case	\$1,000.00 Total
Shipping (per skid)		\$0.1111 per Bottle	\$0.15 /per Litre	\$2,666.67 Total	\$2,666.67 Total	\$1.33 per Case	\$2,666.67 Total
		\$80.00 per Skid	60 cases per Skid				
Storage (per skid)		\$0.0149 per Bottle	\$0.02 /per Litre	\$357.14 Total	\$357.14 Total	\$0.18 per Case	\$357.14 Total
		\$10.00 per Month	1 months				
Packaging by Varietal							
Red		\$2.22 per Bottle	\$2.96 per Litre	\$17,787.94 Total	\$17,787.94 Total	\$26.68 per Case	\$17,787.94 Total
White		\$2.16 per Bottle	\$2.88 per Litre	\$17,307.94 Total	\$17,307.94 Total	\$25.96 per Case	\$17,307.94 Total
Blush		\$2.31 per Bottle	\$3.08 per Litre	\$18,507.94 Total	\$18,507.94 Total	\$27.76 per Case	\$18,507.94 Total
		\$2.23 weighted	\$2.98 weighted	\$53,603.81 Total	\$53,603.81 Total	\$26.80 weighted	\$53,603.81 Total
LCBO, VQA and Taxes							
VQA fee per lot		\$544.80 (analysis \$200+HST, VQA fee \$260+HST, shipping \$25)					
Red		\$0.0681 per Bottle	\$0.0908 per Litre	\$544.80 Total	\$544.80 Total	\$0.82 per Case	\$544.80 Total
White		\$0.0681 per Bottle	\$0.0908 per Litre	\$544.80 Total	\$544.80 Total	\$0.82 per Case	\$544.80 Total
Blush		\$0.0681 per Bottle	\$0.0908 per Litre	\$544.80 Total	\$544.80 Total	\$0.82 per Case	\$544.80 Total
		\$0.0681 weighted	\$0.0908 weighted	\$1,634.40 sum	\$1,634.40 sum	\$0.82 weighted	\$1,634.40 sum
LCBO promo fee per SKU		\$226.00 (fee is due separately for each SKU)					
Red		\$0.0283 per Bottle	\$0.0377 per Litre	\$226.00 Total	\$226.00 Total	\$0.34 per Case	\$226.00 Total
White		\$0.0283 per Bottle	\$0.0377 per Litre	\$226.00 Total	\$226.00 Total	\$0.34 per Case	\$226.00 Total
Blush		\$0.0283 per Bottle	\$0.0377 per Litre	\$226.00 Total	\$226.00 Total	\$0.34 per Case	\$226.00 Total
		\$0.0283 weighted	\$0.0000 weighted	\$678.00 sum	\$678.00 sum	\$0.34 weighted	\$678.00 sum
LCBO Wine Levy \$1.215 /btl		\$0.0000 per Bottle	\$0.00 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0.00 Total
LCBO admin fee 6.1%			0.0 % (note this is included in Calculation - selling price computed from "Calculator" sheet)				
VQA Fee 4.5 cents/litre		\$0.0338 per Bottle	\$0.0450 per Litre	\$810.00 Total	\$810.00 Total	\$0.41 per Case	\$810.00 Total
Environmental Fee \$0.0893 /btl		\$0.0000 per Bottle	\$0.00 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0.00 Total
Bottle Tax (Volume Levy) \$0.29 /l		\$0.0000 per Bottle	\$0.00 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0.00 Total
Federal Excise Tax		\$0.00 per Bottle	\$0.0000 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0.00 Total
LCBO, VQA by Varietal							
Red		\$0.13 per Bottle	\$0.17 per Litre	\$1,040.80 Total	\$1,040.80 Total	\$1.56 per Case	\$1,041 Total
White		\$0.13 per Bottle	\$0.17 per Litre	\$1,040.80 Total	\$1,040.80 Total	\$1.56 per Case	\$1,041 Total
Blush		\$0.13 per Bottle	\$0.17 per Litre	\$1,040.80 Total	\$1,040.80 Total	\$1.56 per Case	\$1,041 Total
		\$0.13 weighted	\$0.17 weighted			\$1.56 weighted	\$3,122 Total
Total Cost of Goods Sold							
Red		\$4.98 per Bottle	\$6.64 per Litre	\$39,828.74 Total	\$39,828.74 Total	\$59.74 per Case	\$39,829 Total
White		\$4.27 per Bottle	\$5.69 per Litre	\$34,148.74 Total	\$34,148.74 Total	\$51.22 per Case	\$34,149 Total
Blush		\$4.96 per Bottle	\$6.61 per Litre	\$39,648.74 Total	\$39,648.74 Total	\$59.47 per Case	\$39,649 Total
		\$4.73 weighted	\$6.31 weighted	\$113,626.21 Total	\$113,626.21 Total	\$56.81 weighted	\$113,626 Total

COSTS [finished wine per bottle pricing model]							
Total Product Acquisition Cost							
Red	\$5.24 per Bottle	\$6.98 per Litre	0 # Bottles	0 Litres	\$62.85 per Case	\$0 Total	
White	\$4.50 per Bottle	\$6.00 per Litre	0 # Bottles	0 Litres	\$54.03 per Case	\$0 Total	
Blush	\$4.05 per Bottle	\$5.40 per Litre	0 # Bottles	0 Litres	\$48.57 per Case	\$0 Total	
	\$0.00 weighted	\$0.00 weighted	0 Bottles	0 Litres	\$0.00 weighted	\$0 Total	
Generic Costs							
Labour	\$0.0208 per Bottle	\$0.03 /per Litre	\$0.00 Total	\$0.00 Total	\$0.25 per Case	\$0.00 Total	
	\$15.00 per Skid	68 cases per Skid					
Shipping (per skid)	\$0.0184 per Bottle	\$0.02 /per Litre	\$0.00 Total	\$0.00 Total	\$0.22 per Case	\$0.00 Total	
	\$10.00 per Month	3 months					
Storage (per skid)	\$0.0446 per Bottle	\$0.06 /per Litre	\$0.00 Total	\$0.00 Total	\$0.54 per Case	\$0.00 Total	
Total Acquisition by Varietal							
Red	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0 Total	
White	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0 Total	
Blush	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0 Total	
Total Product Acquisition	\$0.00 weighted	\$0.00 weighted	0 Bottles	0 Litres	\$0.00 weighted	\$0 Total	
LCBO, VQA and Taxes							
VQA fee per lot \$544.80 (fee is due separately for red, white, and rose)							
Red	\$0.0000 per Bottle	\$0.0000 per Litre			\$0.00 per Case	\$0.00 Total	
White	\$0.0000 per Bottle	\$0.0000 per Litre			\$0.00 per Case	\$0.00 Total	
Blush	\$0.0000 per Bottle	\$0.0000 per Litre			\$0.00 per Case	\$0.00 Total	
	\$0.0000 weighted	\$0.0000 weighted				\$0.00 Total	
LCBO promo fee per SKU \$226.00 (fee is due separately for each SKU)							
Red	\$0.0000 per Bottle	\$0.0000 per Litre			\$0.00 per Case	\$0.00 Total	
White	\$0.0000 per Bottle	\$0.0000 per Litre			\$0.00 per Case	\$0.00 Total	
Blush	\$0.0000 per Bottle	\$0.0000 per Litre			\$0.00 per Case	\$0.00 Total	
	\$0.0000 weighted	\$0.0000 weighted				\$0.00 sum	
LCBO Wine Levy \$1.215 /btl	\$0.0000 per Bottle	\$0.00 per Litre			\$0.00 per Case	\$0.00 Total	
LCBO admin fee 6.1%		0.0 % (note this is included in Calculation - selling price computed from "Calculator" sheet)					
VQA Fee 4.5 cents/litre	\$0.0338 per Bottle	\$0.0450 per Litre			\$0.41 per Case	\$0.00 Total	
Environmental Fee \$0.0893 /btl	\$0.0000 per Bottle	\$0.00 per Litre			\$0.00 per Case	\$0.00 Total	
Bottle Tax (Volume Levy) \$0.29 /l	\$0.0000 per Bottle	\$0.00 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0.00 Total	
Federal Excise Tax	\$0.0000 per Bottle	\$0.00 per Litre			\$0.00 per Case	\$0.00 Total	
LCBO, VQA by Varietal							
Red	\$0.0000 per Bottle	\$0.00 per Litre			\$0.00 per Case	\$0 Total	
White	\$0.0000 per Bottle	\$0.00 per Litre			\$0.00 per Case	\$0 Total	
Blush	\$0.0000 per Bottle	\$0.00 per Litre			\$0.00 per Case	\$0 Total	
Total LCBO, VQA, Fees	\$0.0000 weighted	\$0.00 weighted			\$0.00 weighted	\$0 Total	
Total Cost of Goods Sold (COGS)							
Red	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0 Total	
White	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0 Total	
Blush	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0 Total	
Total Cost of Goods Sold	\$0.00 weighted				\$0.00 weighted	\$0 Total	

SELLING PRICES (Revenues) - LCBO						
	5.00% HST(GST)	8.00% HST (GST portion)	13.00% sales tax percentage of retail selling price			
Federal Tax and Provincial ORST (calculated from retail price)						
Red	\$7.24 per Bottle \$8.18 bottle w/HST	\$9.65 per Litre \$10.91 litre w/HST	\$57,918.38 net of tax \$65,447.77 Total	\$57,918.38 net of tax \$65,447.77 Total	\$86.88 per Case \$98.17 case w/HST	\$57,918 Total \$65,448 total w/HST
White	\$8.27 per Bottle \$9.35 bottle w/HST	\$11.03 per Litre \$12.46 litre w/HST	\$66,174.53 net of tax \$74,777.22 Total	\$66,174.53 net of tax \$74,777.22 Total	\$99.26 per Case \$112.17 case w/HST	\$66,175 Total \$74,777 total w/HST
Blush	\$6.72 per Bottle \$7.60 bottle w/HST	\$8.97 per Litre \$10.13 litre w/HST	\$53,790.31 net of tax \$119,600.00 Total	\$53,790.31 net of tax \$60,783.05 Total	\$80.69 per Case \$91.17 case w/HST	\$53,790 Total \$60,783 total w/HST
Sales to LCBO	\$7.41 weighted \$8.38 weighted	\$9.88 weighted \$11.17 weighted			\$88.94 weighted \$100.50 weighted	\$177,883 Total \$201,008 with HST

GROSS PROFIT - LCBO						
Red	\$2.26 per Bottle 31.23% net profit	\$3.01 per Litre 31.23% net profit			\$27.13 per Case 31.23% net profit	\$18,090 Total 31.23% net profit
White	\$4.00 per Bottle 48.40% net profit	\$5.34 per Litre 48.40% net profit			\$48.04 per Case 48.40% net profit	\$32,026 Total 48.40% net profit
Blush	\$1.77 per Bottle 26.29% net profit	\$2.36 per Litre 26.29% net profit			\$21.21 per Case 26.29% net profit	\$14,142 Total 26.29% net profit
Gross Profit	\$2.68 weighted	\$3.57 weighted			\$32.13 weighted	\$64,257 Total

SELLING COSTS - LCBO						
Agency Fees (Outside Sales Agent)						
	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0 Total
or : Agency Fee by %						
5.5%	\$0.41 per Bottle	\$0.54 per Litre	\$9,783.58 Total	\$9,783.58 Total	\$4.89 per Case	\$9,784 Total
	\$0.41 per Bottle	\$0.54 per Litre	\$9,783.58 Total	\$9,783.58 Total	\$4.89 per Case	\$9,784 Total
Selling Fees (LCBO Programming)						
	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0 Total
or : Selling Fee by %						
5.0%	\$0.37 per Bottle	\$0.49 per Litre	\$8,894.16 Total	\$8,894.16 Total	\$4.45 per Case	\$8,894 Total
	\$0.37 per Bottle	\$0.49 per Litre	\$8,894.16 Total	\$8,894.16 Total	\$4.45 per Case	\$8,894 Total
Shipping Fees	\$0.00 per Bottle	\$0.00 /per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0 Total
Admin Fees	\$0.01 per Bottle	\$0.01 /per Litre	\$160.00 Total	\$160.00 Total	\$0.08 per Case	\$160 Total
Total Selling Costs	\$0.78 per Bottle	\$1.05 /per Litre	\$18,837.74 Total	\$18,837.74 Total	\$9.42 per Case	\$18,838 Total

NET PROFIT - LCBO						
Red	\$1.49 per Bottle 20.64% net profit	\$1.99 per Litre 20.64% net profit	\$11,954.88 Total 20.64% net profit	\$11,954.88 Total 20.64% net profit	\$17.93 per Case 20.64% net profit	\$11,955 Total 20.64% net profit
White	\$3.13 per Bottle 37.82% net profit	\$4.17 per Litre 37.82% net profit	\$25,024.13 Total 37.82% net profit	\$25,024.13 Total 37.82% net profit	\$37.54 per Case 37.82% net profit	\$25,024 Total 37.82% net profit
Blush	\$1.06 per Bottle 15.69% net profit	\$1.41 per Litre 15.69% net profit	\$8,440.26 Total 15.69% net profit	\$8,440.26 Total 15.69% net profit	\$12.66 per Case 15.69% net profit	\$8,440 Total 15.69% net profit
Net Profit	\$1.89 weighted	\$2.52 weighted	-\$18,837.74 sum	-\$18,837.74 sum	\$22.71 weighted	\$45,419 Total

Wine Financial Model

FINANCIAL MODEL	Licensees			29.19%			Cost per Volume to Licensee		
	bottle	case	profit	oz	case	bottle			
Badass Baco	\$2.91	\$34.95	25.43%	\$0.370	\$112.90	\$9.41			
Ravishing Riesling	\$4.99	\$59.91	38.57%	\$0.417	\$127.23	\$10.60			
Blushing Beaver	\$2.34	\$28.13	21.89%	\$0.347	\$105.73	\$8.81			
		"promo" one for	4						
		(buy	3	get 1 free)					

This section outlines Cost of Goods Sold and Income when sold to licensee accounts:

1. COSTS [bulk wine, bottle, label, etc. pricing model]

This section details the Cost of Goods Sold if the bulk wine is priced per litre with packaging priced separately

Note: the product costs will be \$0.00 in this section if we are using method #2 below.

2. COSTS [finished wine per bottle pricing model]

Cost of Goods Sold if bulk wine is priced per litre with packaging priced into the bulk wine costs, e.g. price is for wine, bottle, and label

Note: the product costs will be \$0.00 in this section if we are using method #1 above.

3. SELLING PRICES (Revenues) - LCBO

GROSS PROFIT - LCBO - this is the resulting Gross Profit

COSTS [bulk wine, bottle, label, etc. pricing model]			
Bulk Wine Summary			
Red			
Source: Bulk (weighted)	\$2.63 per Bottle	\$3.50 per Litre	\$31.50 per Case
Source: Bottled (weighted)	\$5.24 per Bottle	\$6.98 per Litre	\$62.85 per Case
Source: Juice/Grapes	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 per Case
White			
Source: Bulk (weighted)	\$1.98 per Bottle	\$2.63 per Litre	\$23.70 per Case
Source: Bottled (weighted)	\$4.50 per Bottle	\$6.00 per Litre	\$54.03 per Case
Source: Juice/Grapes	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 per Case
Blush			
Source: Bulk (weighted)	\$2.51 per Bottle	\$3.35 per Litre	\$30.15 per Case
Source: Bottled (weighted)	\$4.05 per Bottle	\$5.40 per Litre	\$48.57 per Case
Source: Juice/Grapes	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 per Case
Packaging Costs			
Bottle			
Red	\$0.76 per Bottle	\$9.12 per Case	\$6,080.00 Total
White	\$0.76 per Bottle	\$9.12 per Case	\$6,080.00 Total
Blush	\$0.76 per Bottle	\$9.12 per Case	\$6,080.00 Total
	\$18,240.00 total	\$18,240.00 total	\$18,240.00 sum
Label			
Red	\$0.5600 per Bottle	\$6.72 per Case	\$4,480.00 Total
White	\$0.5000 per Bottle	\$6.00 per Case	\$4,000.00 Total
Blush	\$0.6500 per Bottle	\$7.80 per Case	\$5,200.00 Total
	\$13,680.00 total	\$13,680.00 total	\$13,680.00 sum
Cap/cork			
Red	\$0.1400 per Bottle	\$1.68 per Case	\$1,120.00 Total
White	\$0.1400 per Bottle	\$1.68 per Case	\$1,120.00 Total
Blush	\$0.1400 per Bottle	\$1.68 per Case	\$1,120.00 Total
	\$3,360.00 total	\$3,360.00 total	\$3,360.00 sum
Generic Costs			
Bottling Fee	\$0.5833 per Bottle	\$7.00 per Case	\$14,000.00 Total
Bottling Misc.Fee	\$0.0125 per Bottle	\$0.15 per Case	\$300.00 Total
Labour	\$0.0417 per Bottle	\$0.50 per Case	\$1,000.00 Total
Shipping (per skid)	\$0.1111 per Bottle per Skid \$80.00	\$1.33 per Case	\$2,666.67 Total
Storage (per skid)	\$0.0149 per Bottle per Month \$10.00	\$0.18 per Case 1 months	\$357.14 Total
Packaging by Varietal			
Red	\$2.22 per Bottle	\$26.68 per Case	\$17,787.94 Total
White	\$2.16 per Bottle	\$25.96 per Case	\$17,307.94 Total
Blush	\$2.31 per Bottle	\$27.76 per Case	\$18,507.94 Total
Total Packaging Costs	\$2.23 weighted	\$26.80 weighted	\$53,603.81 Total
	\$53,603.81 total	\$53,603.81 total	\$53,603.81 sum
LCBO, VQA and Taxes			
VQA fee per lot \$544.80			
Red	\$0.0681 per Bottle	\$0.82 per Case	\$544.80 Total
White	\$0.0681 per Bottle	\$0.82 per Case	\$544.80 Total
Blush	\$0.0681 per Bottle	\$0.82 per Case	\$544.80 Total
	\$1,634.40 total	\$1,634.40 total	\$1,634.40 sum
LCBO promo fee per SKU \$0.00 (fee is due separately for each SKU)			
Red	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
White	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
Blush	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
	\$0.00 total	\$0.00 total	\$0.00 sum
LCBO Wine Levy \$1.215 /btl	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
LCBO admin fee 6.1%	0.0% (does not apply to VQA products)		
VQA Fee 4.5 cents/litre	\$0.0338 per Bottle	\$0.41 per Case	\$810.00 Total
Environmental Fee \$0.0893 /btl	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
Bottle Tax (Volume Levy) \$0.25	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
Federal Excise Tax	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
LCBO, VQA by Varietal			
Red	\$0.10 per Bottle	\$1.22 per Case	\$1,354.80 Total
White	\$0.10 per Bottle	\$1.22 per Case	\$1,354.80 Total
Blush	\$0.10 per Bottle	\$1.22 per Case	\$1,354.80 Total
Total LCBO, VQA, Fees	\$0.10 weighted	\$1.22 weighted	\$2,444.40 Total
Total Cost of Goods Sold			
Red	\$4.95 per Bottle	\$59.40 per Case	\$39,602.74 Total
White	\$4.24 per Bottle	\$50.88 per Case	\$33,922.74 Total
Blush	\$4.93 per Bottle	\$59.13 per Case	\$39,422.74 Total
	\$4.71 weighted	\$56.47 weighted	\$112,948 per Bottle

COSTS [finished wine per bottle]			
Total Product Acquisition Cost			
Red	\$5.24 per Bottle	\$62.85 per Case	\$0 Total
White	\$4.50 per Bottle	\$54.03 per Case	\$0 Total
Blush	\$4.05 per Bottle	\$48.57 per Case	\$0 Total
	\$0.00 <i>weighted</i>	\$0.00 <i>weighted</i>	\$0 Total
Generic Costs			
Labour	\$0.0208 per Bottle per Skid \$40.00	\$0.25 per Case cases Skid 68	\$0.00 Total
Shipping (per skid)	\$0.0490 per Bottle per Month \$10.00	\$0.59 per Case no.months 3	\$0.00 Total
Storage (per skid)	\$0.0446 per Bottle	\$0.54 per Case	\$0.00 Total
Total Acquisition by Varietal			
Red	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
White	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
Blush	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
Total Product Acquisition	\$0.00 <i>weighted</i>	\$0.00 <i>weighted</i>	\$0 Total
LCBO, VQA and Taxes			
VQA fee per lot \$544.80 (fee is due separately for red, white, and rose)			
Red	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
White	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
Blush	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
	\$0.0000 <i>weighted</i>		\$0.00 <i>Total</i>
LCBO promo fee per SKU \$0.00 (fee is due separately for each SKU)			
Red	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
White	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
Blush	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
	\$0.0000 <i>weighted</i>		\$0.00 <i>Total</i>
LCBO Wine Levy \$1.215 /btl	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
LCBO admin fee 6.1%	0.0 % (does not apply to VQA products)		
VQA Fee 4.5 cents/litre	\$0.0338 per Bottle	\$0.41 per Case	\$0.00 Total
Environmental Fee \$0.0893 /btl	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
Bottle Tax (Volume Levy) \$0.25	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
Federal Excise Tax	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
LCBO, VQA by Varietal			
Red	\$0.0000 per Bottle	\$0.00 per Case	\$0 Total
White	\$0.0000 per Bottle	\$0.00 per Case	\$0 Total
Blush	\$0.0000 per Bottle	\$0.00 per Case	\$0 Total
Total LCBO, VQA, Fees	\$0.0000 <i>weighted</i>	\$0.00 <i>weighted</i>	\$0 Total
TOTAL COGS			
Red	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
White	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
Blush	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
Total Cost of Goods Sold	#DIV/0! <i>weighted</i>	#DIV/0! <i>weighted</i>	\$0 Total

SELLING PRICES (Revenues) - Agents, Restaurants			
Federal Tax and Provincial ORST (calculated from retail price)			
	\$11.45 per Bottle	\$137.44 per Case	\$91,630 Total
Red	\$12.94 bottle w/HST	\$155.31 case w/HST	\$103,542 total w/HST
	\$12.94 per Bottle	\$155.34 per Case	\$103,559 Total
White	\$14.63 bottle w/HST	\$175.53 case w/HST	\$117,022 total w/HST
	\$10.71 per Bottle	\$128.50 per Case	\$85,665 Total
Blush	\$12.10 bottle w/HST	\$145.20 case w/HST	\$96,802 total w/HST
Agents, Restaurants	\$11.70 <i>weighted</i>	\$140.43 <i>weighted</i>	\$280,855 Total
	\$13.22 <i>weighted</i>	\$158.68 <i>weighted</i>	\$317,366 total w/HST

GROSS PROFIT (Agents, Restaurants)			
Red	\$6.48 per Bottle 56.53% net profit	\$77.70 per Case 56.53% net profit	\$51,801 Total 56.53% net profit
White	\$8.68 per Bottle 67.02% net profit	\$104.12 per Case 67.02% net profit	\$69,411 Total 67.02% net profit
Blush	\$5.75 per Bottle 53.72% net profit	\$69.02 per Case 53.72% net profit	\$46,017 Total 53.72% net profit
Gross Profit	\$6.97 <i>weighted</i>	\$83.61 <i>weighted</i>	\$167,228 Total

SELLING COSTS (Agents, Restaurants)			
Agency Fees (Outside Sales Agent)			
	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
or : Sales Fee by %			
20.0%	\$2.34 per Bottle	\$28.09 per Case	\$56,171 Total
	\$2.34 per Bottle	\$28.09 per Case	\$56,171 Total
Sales Incentive (one case per #)			
	4		
or : Sales Incentive by %	\$1.18 per Bottle	\$14.20 per Case	\$28,407 Total
0.0%	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
	\$1.18 per Bottle	\$14.20 per Case	\$28,407 Total
Shipping Fees	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
Admin Fees	\$0.03 per Bottle	\$0.33 per Case	\$660 Total
Total Selling Costs	\$3.55 <i>per Bottle</i>	\$42.62 <i>per Case</i>	\$85,237 Total

NET PROFIT (Agents, Restaurants)			
Red	\$2.91 per Bottle 25.43% net profit	\$34.95 per Case 25.43% net profit	\$23,298 Total 25.43% net profit
White	\$4.99 per Bottle 38.57% net profit	\$59.91 per Case 38.57% net profit	\$39,942 Total 38.57% net profit
Blush	\$2.34 per Bottle 21.89% net profit	\$28.13 per Case 21.89% net profit	\$18,751 Total 21.89% net profit
Net Profit	\$3.42 <i>weighted</i>	\$41.00 <i>weighted</i>	\$81,991 Total

Wine Financial Model

FINANCIAL MODEL		Winery		Retail Store		63.64% profit	
		bottle	case	profit	total		
Badass Baco	Red	\$7.83	\$93.98	60.96%	\$62,652		
Ravishing Riesling	White	\$10.21	\$122.52	70.33%	\$81,677		
Blushing Beaver	Blush	\$7.02	\$84.24	58.43%	\$56,159		

This section outlines Cost of Goods Sold and Income when sold in Retail Store

1. COSTS [bulk wine, bottle, label, etc. pricing model]

This section details the Cost of Goods Sold if the bulk wine is priced per litre with packaging priced separately

Note: the product costs will be \$0.00 in this section if we are using method #2 below.

2. COSTS [finished wine per bottle pricing model]

Cost of Goods Sold if bulk wine is priced per litre with packaging priced into the bulk wine costs, e.g. price is for wine, bottle, and label

Note: the product costs will be \$0.00 in this section if we are using method #1 above.

3. SELLING PRICES (Revenues) - LCBO

GROSS PROFIT - LCBO - this is the resulting Gross Profit

COSTS [bulk wine, bottle, label, etc. pricing model]			
Bulk Wine Summary			
Red			
Source: Bulk (weighted)	8,000 # Bottles		Litres
Source: Bottled (weighted)	0 # Bottles		Litres
Source: Juice/Grapes	0 # Bottles		Litres
White			
Source: Bulk (weighted)	8,000 # Bottles		Litres
Source: Bottled (weighted)	0 # Bottles		Litres
Source: Juice/Grapes	0 # Bottles		Litres
Blush			
Source: Bulk (weighted)	8,000 # Bottles		Litres
Source: Bottled (weighted)	0 # Bottles		Litres
Source: Juice/Grapes	0 # Bottles		Litres
Packaging Costs			
Bottle			
Red	\$0.76 per Bottle	\$9.12 per Case	\$6,080.00 Total
White	\$0.76 per Bottle	\$9.12 per Case	\$6,080.00 Total
Blush	\$0.76 per Bottle	\$9.12 per Case	\$6,080.00 Total
	\$18,240.00 total	\$18,240.00 total	\$18,240.00 sum
Red	\$0.5600 per Bottle	\$6.72 per Case	\$4,480.00 Total
White	\$0.5000 per Bottle	\$6.00 per Case	\$4,000.00 Total
Blush	\$0.6500 per Bottle	\$7.80 per Case	\$5,200.00 Total
	\$13,680.00 total	\$13,680.00 total	\$13,680.00 sum
Red	\$0.1400 per Bottle	\$1.68 per Case	\$1,120.00 Total
White	\$0.1400 per Bottle	\$1.68 per Case	\$1,120.00 Total
Blush	\$0.1400 per Bottle	\$1.68 per Case	\$1,120.00 Total
	\$3,360.00 total	\$3,360.00 total	\$3,360.00 sum
Bottling Fee	\$0.5833 per Bottle	\$7.00 per Case	\$14,000.00 Total
Bottling Misc.Fee	\$0.0125 per Bottle	\$0.15 per Case	\$300.00 Total
Labour	\$0.0417 per Bottle	\$0.50 per Case	\$1,000.00 Total
Shipping (per skid)	\$0.1111 per Bottle per Skid \$80.00	\$1.33 per Case	\$2,666.67 Total
Storage (per skid)	\$0.0149 per Bottle per Month \$10.00	\$0.18 per Case 0 \$0.0000	\$357.14 Total
Packaging by Varietal			
Red	\$2.22 per Bottle	\$26.68 per Case	\$17,787.94 Total
White	\$2.16 per Bottle	\$25.96 per Case	\$17,307.94 Total
Blush	\$2.31 per Bottle	\$27.76 per Case	\$18,507.94 Total
Total Packaging Costs	\$2.23 weighted	\$26.80 weighted	\$53,603.81 Total
	\$53,603.81 total	\$53,603.81 total	\$53,603.81 sum
LCBO, VQA and Taxes			
VQA fee per lot	\$544.80		
Red	\$0.0681 per Bottle	\$0.82 per Case	\$544.80 Total
White	\$0.0681 per Bottle	\$0.82 per Case	\$544.80 Total
Blush	\$0.0681 per Bottle	\$0.82 per Case	\$544.80 Total
	\$1,634.40 total	\$1,634.40 total	\$1,634.40 sum
LCBO promo fee per SKU	\$0.00 (fee is due separately for each SKU)		
Red	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
White	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
Blush	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
	\$0.00 total	\$0.00 total	\$0.00 sum
LCBO Wine Levy \$1.215 /btl	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
LCBO admin fee 6.1%	0.0% (does not apply to VQA products)		
VQA Fee 4.5 cents/litre	\$0.0338 per Bottle	\$0.41 per Case	\$810.00 Total
Environmental Fee \$0.0893 /btl	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
Bottle Tax (Volume Levy) \$0.25	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
Federal Excise Tax	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
LCBO, VQA by Varietal			
Red	\$0.10 per Bottle	\$1.22 per Case	\$1,354.80 Total
White	\$0.10 per Bottle	\$1.22 per Case	\$1,354.80 Total
Blush	\$0.10 per Bottle	\$1.22 per Case	\$1,354.80 Total
Total LCBO, VQA, Fees	\$0.10 weighted	\$1.22 weighted	\$2,444.40 Total
Total Cost of Goods Sold			
Red	\$4.95 per Bottle	\$59.40 per Case	\$39,602.74 Total
White	\$4.24 per Bottle	\$50.88 per Case	\$33,922.74 Total
Blush	\$4.93 per Bottle	\$59.13 per Case	\$39,422.74 Total
	\$4.71 weighted	\$56.47 weighted	\$112,948 per Bottle

COSTS [finished wine per bottle]			
Total Product Acquisition Cost			
Red	\$5.24 per Bottle	\$62.85 per Case	\$0 Total
White	\$4.50 per Bottle	\$54.03 per Case	\$0 Total
Blush	\$4.05 per Bottle	\$48.57 per Case	\$0 Total
	\$0.00 <i>weighted</i>	\$0.00 <i>weighted</i>	\$0 Total
Generic Costs			
Labour	\$0.0208 per Bottle per Skid \$40.00	\$0.25 per Case cases Skid 68	\$0.00 Total
Shipping (per skid)	\$0.0490 per Bottle per Month \$10.00	\$0.59 per Case no.months 0	\$0.00 Total
Storage (per skid)	\$0.0446 per Bottle	\$0.54 per Case	\$0.00 Total
Total Acquisition by Varietal			
Red	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
White	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
Blush	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
Total Product Acquisition	\$0.00 <i>weighted</i>	\$0.00 <i>weighted</i>	\$0 Total
LCBO, VQA and Taxes			
VQA fee per lot \$0.00 (fee is due separately for red, white, and rose)			
Red	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
White	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
Blush	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
	\$0.0000 <i>weighted</i>		\$0.00 <i>Total</i>
LCBO promo fee per SKU \$0.03 (fee is due separately for each SKU)			
Red	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
White	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
Blush	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
	\$0.0000 <i>weighted</i>		\$0.00 <i>Total</i>
LCBO Wine Levy \$1.215 /btl	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
LCBO admin fee 6.1%	10.2 % per Bottle		
VQA Fee 4.5 cents/litre	\$0.1019 per Bottle	\$0.41 per Case	\$0.00 Total
Environmental Fee \$0.0893 /btl	\$0.1019 per Bottle	\$0.00 per Case	\$0.00 Total
Bottle Tax (Volume Levy) \$0.25	\$0.0000 per Bottle	\$0.00 per Case	\$0.00 Total
Federal Excise Tax	\$0.1019 per Bottle	\$0.00 per Case	\$0.00 Total
LCBO, VQA by Varietal			
Red	\$0.0000 per Bottle	\$0.00 per Case	\$0 Total
White	\$0.0000 per Bottle	\$0.00 per Case	\$0 Total
Blush	\$0.0000 per Bottle	\$0.00 per Case	\$0 Total
	\$0.00	\$0.0000 <i>weighted</i>	\$0.00 <i>weighted</i>
			\$0 Total
TOTAL COGS			
Red	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
White	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
Blush	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
Total Cost of Goods Sold	#DIV/0! <i>weighted</i>	#DIV/0! <i>weighted</i>	\$0 Total

SELLING PRICES (Revenues) - Winery Retail Store			
Federal Tax and Provincial ORST (calculated from retail price)			
Red	\$12.85 per Bottle	\$154.17 Total	\$102,780 Total
	\$14.52 bottle w/HST	\$174.21 per Case	\$116,142 total w/HST
White	\$14.52 per Case	\$174.19 Total	\$116,126 Total
	\$16.40 bottle w/HST	\$196.83 per Case	\$131,222 total w/HST
Blush	\$12.01 per Case	\$144.16 Total	\$96,108 Total
	\$13.58 bottle w/HST	\$162.90 per Case	\$108,602 total w/HST
Winery Retail Store	\$13.13 weighted	\$157.51 weighted	\$315,014 Total
	\$14.83 weighted	\$177.98 weighted	\$355,966 total w/HST

GROSS PROFIT (Winery Retail Store)			
Red	\$7.87 per Bottle	\$94.43 per Case	\$62,952 Total
	61.25% net profit	61.25% net profit	61.25% net profit
White	\$10.25 per Bottle	\$122.97 per Case	\$81,977 Total
	70.59% net profit	70.59% net profit	70.59% net profit
Blush	\$7.06 per Bottle	\$84.69 per Case	\$56,459 Total
	58.75% net profit	58.75% net profit	58.75% net profit
Gross Profit	\$8.39 weighted	\$157.51 Total	\$201,388 Total

SELLING COSTS (Winery Retail Store)			
Agency Fees (Outside Sales Agent)			
	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
or: Agency Fee by %			
0.0%	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
Sales Incentive (one case per #)			
	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
or: Selling Fee by %			
0.0%	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
Shipping Fees	\$0.02 per Bottle	\$0.20 per Case	\$400 Total
Admin Fees	\$0.02 per Bottle	\$0.25 per Case	\$500 Total
Total Selling Costs	\$0.04 per Bottle	\$0.45 per Case	\$900 Total

NET PROFIT (Winery Retail Store)			
Red	\$7.83 per Case	\$93.98 per Case	\$62,652 Total
	60.96% net profit	60.96% net profit	60.96% net profit
White	\$10.21 per Case	\$122.52 per Case	\$81,677 Total
	70.33% net profit	70.33% net profit	70.33% net profit
Blush	\$7.02 per Case	\$84.24 per Case	\$56,159 Total
	58.43% net profit	58.43% net profit	58.43% net profit
Net Profit	\$8.35 weighted	\$157.06 Total	\$200,488 Total