			W	ine Financial Model				
WINE	FINANCIAL MODE	iL i					LCBO	24.29%
Assump	tions					bottle	case	profit
Red	Cabernet	\$20.00 per Bottle	\$26.67 per Litre	\$240.00 per Case	0.75 bottle size	\$1.25	\$15.01	13.41%
White	Chardonnay	\$20.00 per Bottle	\$26.67 per Litre	\$240.00 per Case	12 bottle / case	\$2.38	\$28.54	25.49%
Blush	Sparkling	\$30.00 per Bottle	\$40.00 per Litre	\$360.00 per Case	1.33333 bottle / Litre	\$5.44	\$65.26	37.53%
		\$22.50 weighted	\$30.00 weighted	\$270.00 weighted	9 Litres / case			

How to interpret this Financail 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.
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

			V	vine Financial N	Model					
COSTS [[bulk wine, bottle, label, et	c. pricing model]								
Bulk Wir	no									
Varietal	Base Cost									
Red	Cab Franc	\$3.75 per Bottle	\$5.00 per Litre	5 333 #	# Bottles	4 000	Litres	\$45.00 per Case	444	# Cases
Red	Merlot	\$4.50 per Bottle	\$6.00 per Litre	,	# Bottles		Litres	\$54.00 per Case		# Cases
Red	Cabernet	\$4.13 per Bottle	\$5.50 per Litre	,	# Bottles		Litres	\$49.50 per Case		# Cases
50.0%	weighted percentage	\$3.98 weighted	\$5.31 weighted	10,667 s			Litres	\$47.81 weighted		sum
Varietal	Supplier	¢0.00 molginou	QUOT Worghtou	10,001 0	Sum	0,000	LIUOO	¢11.01 Wolghtou	000	oum
White	Chardonnay	\$3.38 per Bottle	\$4.50 per Litre	5.333 #	# Bottles	4.000	Litres	\$40.50 per Case	444	# Cases
White		\$0.00 per Bottle	\$0.00 per Litre	,	# Bottles		Litres	\$0.00 per Case		# Cases
White		\$0.00 per Bottle	\$0.00 per Litre		# Bottles		Litres	\$0.00 per Case		# Cases
25.0%	weighted percentage	\$3.38 weighted	\$4.50 weighted	5,333 s			Litres	\$40.50 weighted		sum
Varietal	Supplier			,		,				
Blush	Riesling (Charmat)	\$4.50 per Bottle	\$6.00 per Litre	5,333 #	# Bottles	4,000	Litres	\$54.00 per Case	444	# Cases
Blush	x	\$0.00 per Bottle	\$0.00 per Litre	0 #	# Bottles	0	Litres	\$0.00 per Case	0	# Cases
Blush	x	\$0.00 per Bottle	\$0.00 per Litre	0 #	# Bottles	0	Litres	\$0.00 per Case	0	# Cases
25.0%	weighted percentage	\$4.50 weighted	\$6.00 weighted	5,333 s	sum	4,000	Litres	\$54.00 weighted	444	sum
100.0%	Total Bulk Wine	\$3.96 weighted	\$5.28 weighted	21,333 T	Total Bottle	16,000	Litres	\$47.53 weighted	1,778	Total Cas
-	ng Costs									
Bottle	Supplier									
Red	Circlepak/Janes	\$0.68 per Bottle	\$0.90 per Litre	\$7,217.78 7		\$7,217.78		\$8.12 per Case	\$7,217.78	
	Circlepak/Janes	\$0.72 per Bottle	\$0.96 per Litre	\$3,822.22 7		\$3,822.22		\$8.60 per Case	\$3,822.22	
Blush	Circlepak/Janes	\$0.77 per Bottle	\$1.03 per Litre	\$4,106.67 T		\$4,106.67		\$9.24 per Case	\$4,106.67	
	Quanting	\$0.7121 weighted	\$0.95 weighted	\$15,146.67 s	sum	\$15,146.67	sum	\$8.54 weighted	\$15,146.67	sum
Label	Supplier	<u> </u>		045 446 55 -	T - 4 - 1	04E 445 5	T - 4 - 1	047.04		T .4 1
Red	Lorpon	\$1.4200 per Bottle	\$1.89 per Litre	\$15,146.67 1		\$15,146.67		\$17.04 per Case	\$15,146.67	
White	Lorpon	\$0.7900 per Bottle	\$1.05 per Litre	\$4,213.33 T		\$4,213.33		\$9.48 per Case	\$4,213.33	
Blush	Lorpon + MCC	\$0.9100 per Bottle	\$1.21 per Litre	\$4,853.33 7		\$4,853.33		\$10.92 per Case	\$4,853.33	
Contert	Cumplion	\$1.2081 weighted	\$1.61 weighted	\$24,213.33 s	sum	\$24,213.33	sum	\$14.50 weighted	\$24,213.33	sum
	Supplier	¢0.4.00 non Datti-	¢0 10 1 :	¢4 400 00 7	Total	61 400 00	Total	¢1 60 0	¢1 400 00	Totol
Red	ao ao wilson	<pre>\$0.1400 per Bottle \$0.1400 per Bottle</pre>	\$0.19 per Litre \$0.19 per Litre	\$1,493.33 T \$746.67 T		\$1,493.33 \$746.67		\$1.68 per Case \$1.68 per Case	\$1,493.33 \$746.67	
Blush			•							
Blush	ao	\$0.4000 per Bottle \$0.2668 weighted	\$0.53 per Litre \$0.36 weighted	\$2,133.33 T \$4,373.33 s		\$2,133.33 \$4,373.33		\$4.80 per Case \$3.20 weighted	\$2,133.33 \$4,373.33	
		\$0.2666 Weighted	\$0.36 weighted	φ4,373.33 8	SUIII	φ4,373.33	Sum	\$3.20 weighted	φ4,373.33	Sum
Generic	Costs									
Bottling		\$0.5833 per Bottle	\$0.78 /per Litre	\$12,444.44 7	Total	\$12,444.44	Total	\$7.00 per Case	\$12,444.44	Total
-	g Misc.Fee	\$0.0141 per Bottle	\$0.02 /per Litre	\$300.00 T		\$300.00		\$0.17 per Case	\$300.00	
Labour	-	\$0.0417 per Bottle	\$0.06 /per Litre	\$888.89 7		\$888.89		\$0.50 per Case	\$888.89	
	ng (per skid)	\$0.1111 per Bottle	\$0.15 /per Litre	\$2,370.37 1		\$2,370.37		\$1.33 per Case	\$2,370.37	
- 11	\$80.00 g		cases per Skid						. ,	
Storage	e (per skid)	\$0.0149 per Bottle	\$0.02 /per Litre	\$317.46 7	Total	\$317.46	Total	\$0.18 per Case	\$317.46	Total
U		per Month 1 r	months							
	Packaging b									
Red		\$3.00 per Bottle	\$4.00 per Litre	\$32,018.36 T		\$32,018.36		\$36.02 per Case	\$32,018.36	
White		\$2.41 per Bottle	\$3.22 per Litre	\$12,862.51 T		\$12,862.51		\$28.94 per Case	\$12,862.51	
Blush		\$2.85 per Bottle	\$3.79 per Litre	\$15,173.62 T	Total	\$15,173.62	Total	\$34.14 per Case	\$15,173.62	Total
	Total Packaging Costs	\$2.82 weighted	\$3.75 weighted	\$60,054.50 T	Total	\$60,054.50	Total	\$33.78 weighted	\$60,054.50	Total
	Total Packaging Costs	φ2.02 weighted	φ3.15 weighted	φ00,004.00 I	rotar	φ00,004.00	TOtal	400.10 weighted	φ00,00 4 .00	Total
LCBO. V	/QA and Taxes									
VQA fee		\$544.80 (analysis \$20	00+HST, VQA fee \$260)+HST. shipping	a \$25)					
Red	•	\$0.0511 per Bottle	\$0.0681 per Litre	\$544.80 7	- /	\$544.80	Total	\$0.61 per Case	\$544.80	Total
White		\$0.1022 per Bottle	\$0.1362 per Litre	\$544.80 T		\$544.80		\$1.23 per Case	\$544.80	
Blush		\$0.1022 per Bottle	\$0.1362 per Litre	\$544.80 T		\$544.80		\$1.23 per Case	\$544.80	
	-	\$0.0766 weighted	\$0.1022 weighted	\$1,634.40 s		\$1,634.40		\$0.92 weighted	\$1,634.40	
		-	-					-		
LCBO pr	romo fee per SKU	\$226.00 (fee is due se	eparately for each SKU	I)						
Red		\$0.0212 per Bottle	\$0.0283 per Litre	\$226.00 T	Total	\$226.00	Total	\$0.25 per Case	\$226.00	Total
White		\$0.0424 per Bottle	\$0.0565 per Litre	\$226.00 7	Total	\$226.00	Total	\$0.51 per Case	\$226.00	Total
Blush		\$0.0424 per Bottle	\$0.0565 per Litre	\$226.00 7	Total	\$226.00	Total	\$0.51 per Case	\$226.00	Total
	-	\$0.0318 weighted	\$0.0000 weighted	\$678.00 s	sum	\$678.00	sum	\$0.38 weighted	\$678.00	sum
		-	-					-		
	Wine Levy \$1.215 /btl	\$0.0000 per Bottle	\$0.00 per Litre	\$0.00 T			Total	\$0.00 per Case	\$0.00	Total
	admin fee 6.1%		,					om "Calculator" sheet)		
VQA F	ee 4.5 cents/litre	\$0.0338 per Bottle	\$0.0450 per Litre	\$720.00 T		\$720.00		\$0.41 per Case	\$720.00	Total
	nmental Fee \$0.0893 /btl	\$0.0000 per Bottle	\$0.00 per Litre	\$0.00 T			Total	\$0.00 per Case		Total
	Tax (Volume Levy) \$0.29 /I	\$0.0000 per Bottle	\$0.00 per Litre	\$0.00 T			Total	\$0.00 per Case		Total
Federa	al Excise Tax	\$0.00 per Bottle	\$0.0000 per Litre	\$0.00 T	Total	\$0.00	Total	\$0.00 per Case	\$0.00	Total
. .	LCBO, VQA b		AO 11	04 100 00 -	T - 4 - 1	04 100 11	T-4 1	A4 07 -		T -4 1
Red		\$0.11 per Bottle	\$0.14 per Litre	\$1,130.80 7		\$1,130.80		\$1.27 per Case	\$1,131	
White		\$0.18 per Bottle	\$0.24 per Litre	\$950.80 7		\$950.80		\$2.14 per Case		Total
Blush		\$0.18 per Bottle	\$0.24 per Litre	\$950.80 T	i otal	\$950.80	lotal	\$2.14 per Case	\$951	Total
	Total I CPO VOA Fore	\$0.14 woishtad	\$0.10 weighted					\$1.71 weighted	¢2.020	Total
	Total LCBO, VQA, Fees	\$0.14 weighted	\$0.19 weighted					\$1.71 weighted	\$3,032	Total
Total C-	st of Goods Sold									
Red	St 01 60005 3010	\$7.09 per Bottle	\$9.46 per Litre	\$75,649.16 7	Total	\$75,649.16	Total	\$85.11 per Case	\$75,649	Total
White		\$7.09 per Bottle \$5.96 per Bottle	\$9.46 per Litre \$7.95 per Litre	\$75,649.16 1 \$31,813.31 T		\$75,649.16		\$71.58 per Case	\$75,649 \$31,813	
Blush		\$5.96 per Bottle \$7.52 per Bottle	\$10.03 per Litre	\$40,124.42 T		\$40,124.42		\$90.28 per Case	\$31,813 \$40,124	
	Total Cost of Goods Sold	\$6.92 weighted	\$9.22 weighted	\$147,586.90 T		\$40,124.42 \$147,586.90		\$83.02 weighted	\$40,124 \$147,587	
									314/.30/	I VIGI

Wine Financial Mod	e١

OSTS [finished wine per bottle p	oricing model]					
otal Product Acquisition Cost						
Red	\$6.10 per Bottle	\$8.13 per Litre	0 # Bottles	0 Litres	\$73.17 per Case	\$0 Total
White	\$4.79 per Bottle	\$6.39 per Litre	0 # Bottles	0 Litres	\$57.51 per Case	\$0 Total
Blush	\$4.31 per Bottle	\$5.74 per Litre	0 # Bottles	0 Litres	\$51.69 per Case	\$0 Total
	\$0.00 weighted	\$0.00 weighted	0 Bottles	0 Litres	\$0.00 weighted	\$0 Total
eneric 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 s		cases per Skid	φ0.00 Total	φ0.00 Total	\$0.25 per Case	\$0.00 TOTAL
Shipping (per skid)	\$0.0184 per Bottle	\$0.02 /per Litre	\$0.00 Total	\$0.00 Total	\$0.22 per Case	\$0.00 Total
			\$0.00 Total	φ0.00 T0tai	\$0.22 per case	φ0.00 T0tai
		months	00 00 T-t-l	00 00 T-4-1	* 0 5 4 * ** 0 * **	00 00 T-1-1
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 I						
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
CBO, VQA and Taxes QA fee per lot	\$544.80 (fee is due s	eparately for red, white, a	nd 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			wo.oo per case	\$0.00 Total
		-				
CBO promo fee per SKU	·	eparately 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 <i>sum</i>
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%			cluded in Calculation - se	lling price computed fro		40.00 Total
VQA Fee 4.5 cents/litre	\$0.0338 per Bottle	\$0.0450 per Litre		ing price computed ite	\$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 /	\$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 I	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
otal 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
	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0 Total
Blush						
Blush	\$0.00 per Bottle		φ0.00 Total	\$0.00 Fotal	+0.00 por 0400	ço rolar

	5.00% HST(GST)	8.00% HST (GST	portion)	13.00% sales tax pe	rcentage of retail selling p	price
ederal Tax and Provincial ORST (ca	alculated from retail price)		• •			
Red	\$9.33 per Bottle	\$12.44 per Litre	\$99,516.11 net of tax	\$99,516.11 net of tax	\$111.96 per Case	\$99,516 Total
	\$10.54 bottle w/HST	\$14.06 litre w/HST	\$112,453.20 Total	\$112,453.20 Total	\$126.51 case w/HST	\$112,453 total w/HS
White	\$9.33 per Bottle	\$12.44 per Litre	\$49,758,05 net of tax	\$49,758,05 net of tax	\$111.96 per Case	\$49,758 Total
	\$10.54 bottle w/HST	\$14.06 litre w/HST	\$56.226.60 Total	\$56.226.60 Total	\$126.51 case w/HST	\$56,227 total w/HS
Blush	\$14.49 per Bottle	\$19.32 per Litre	\$77,278.54 net of tax	\$77,278.54 net of tax	\$173.88 per Case	\$77,279 Total
2.40.1	\$16.37 bottle w/HST	\$21.83 litre w/HST	\$160,000.00 Total	\$87,324.75 Total	\$196.48 case w/HST	\$87,325 total w/HS
Sales to LCBO	\$10.62 weighted	\$14.16 weighted	+ ,	+	\$127.44 weighted	\$226,553 Total
	\$12.00 weighted	\$16.00 weighted			\$144.00 weighted	\$256,005 with HST
	t	÷			+ · · · · · · · · · · · · · · · · · · ·	+,
ROSS PROFIT - LCBO		<u>.</u>	_			
Red	\$2.24 per Bottle	\$2.98 per Litre			\$26.85 per Case	\$23,867 Total
	23.98% net profit	23.98% net profit			23.98% net profit	23.98% net profit
White	\$3.36 per Bottle	\$4.49 per Litre			\$40.38 per Case	\$17,945 Total
	36.06% net profit	36.06% net profit			36.06% net profit	36.06% net profit
Blush	\$6.97 per Bottle	\$9.29 per Litre			\$83.60 per Case	\$37,154 Total
	48.08% net profit	48.08% net profit			48.08% net profit	48.08% net profit
Gross Profit	\$3.70 weighted	\$4.94 weighted			\$44.42 weighted	\$78,966 Total
ELLING COSTS - LCBO						
SELLING COSTS - LCBO						
gency Fees (Outside Sales Agent)	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 Total	\$0.00 Total	\$0.00 per Case	\$0 Total
	\$0.00 per Bottle \$0.58 per Bottle	\$0.00 per Litre \$0.78 per Litre	\$0.00 Total \$12,460,40 Total	\$0.00 Total \$12,460.40 Total	\$7.01 per Case	\$0 Total \$12,460 Total
gency Fees (Outside Sales Agent) or : Agency Fee by %					•	
Agency Fees (Outside Sales Agent) or : Agency Fee by %	\$0.58 per Bottle	\$0.78 per Litre	\$12,460.40 Total	\$12,460.40 Total	\$7.01 per Case	\$12,460 Total
Agency Fees (Outside Sales Agent) or : Agency Fee by % 5.5% Selling Fees (LCBO Programming)	\$0.58 per Bottle	\$0.78 per Litre	\$12,460.40 Total	\$12,460.40 Total	\$7.01 per Case	\$12,460 Total
gency Fees (Outside Sales Agent) or : Agency Fee by % 5.5%	\$0.58 per Bottle \$0.58 per Bottle	\$0.78 per Litre \$0.78 per Litre	\$12,460.40 Total \$12,460.40 Total	\$12,460.40 Total \$12,460.40 Total	\$7.01 per Case \$7.01 per Case	\$12,460 Total \$12,460 Total
Agency Fees (Outside Sales Agent) or : Agency Fee by % 5.5% Selling Fees (LCBO Programming) or : Selling Fee by %	\$0.58 per Bottle \$0.58 per Bottle \$0.00 per Bottle	\$0.78 per Litre \$0.78 per Litre \$0.00 per Litre	\$12,460.40 Total \$12,460.40 Total \$0.00 Total	\$12,460.40 Total \$12,460.40 Total \$0.00 Total	\$7.01 per Case \$7.01 per Case \$0.00 per Case	\$12,460 Total \$12,460 Total \$0 Total
Agency Fees (Outside Sales Agent) or : Agency Fee by % 5.5% Selling Fees (LCBO Programming) or : Selling Fee by %	\$0.58 per Bottle \$0.58 per Bottle \$0.00 per Bottle \$0.53 per Bottle	\$0.78 per Litre \$0.78 per Litre \$0.00 per Litre \$0.71 per Litre	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total	\$7.01 per Case \$7.01 per Case \$0.00 per Case \$6.37 per Case	\$12,460 Total \$12,460 Total \$0 Total \$11,328 Total
Agency Fees (Outside Sales Agent) or : Agency Fee by % 5.5% Selling Fees (LCBO Programming) or : Selling Fee by % 5.0%	\$0.58 per Bottle \$0.58 per Bottle \$0.00 per Bottle \$0.53 per Bottle \$0.53 per Bottle	\$0.78 per Litre \$0.78 per Litre \$0.00 per Litre \$0.71 per Litre \$0.71 per Litre	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total	\$7.01 per Case \$7.01 per Case \$0.00 per Case \$6.37 per Case \$6.37 per Case	\$12,460 Total \$12,460 Total \$0 Total \$11,328 Total \$11,328 Total
Agency Fees (Outside Sales Agent) or : Agency Fee by % 5.5% Selling Fees (LCBO Programming) or : Selling Fee by % 5.0% Shipping Fees	\$0.58 per Bottle \$0.58 per Bottle \$0.00 per Bottle \$0.53 per Bottle \$0.53 per Bottle \$0.53 per Bottle \$0.00 per Bottle	\$0.78 per Litre \$0.78 per Litre \$0.00 per Litre \$0.71 per Litre \$0.71 per Litre \$0.71 per Litre	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$0.00 Total	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$10,00 Total	\$7.01 per Case \$7.01 per Case \$0.00 per Case \$6.37 per Case \$6.37 per Case \$0.00 per Case	\$12,460 Total \$12,460 Total \$0 Total \$11,328 Total \$11,328 Total \$11,328 Total \$11,328 Total
Agency Fees (Outside Sales Agent) or : Agency Fee by % 5.5% Selling Fees (LCBO Programming) or : Selling Fee by % 5.0% Shipping Fees Admin Fees Total Selling Costs	\$0.58 per Bottle \$0.58 per Bottle \$0.00 per Bottle \$0.53 per Bottle \$0.53 per Bottle \$0.00 per Bottle \$0.01 per Bottle	\$0.78 per Litre \$0.78 per Litre \$0.00 per Litre \$0.71 per Litre \$0.71 per Litre \$0.00 /per Litre \$0.01 /per Litre	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$0.00 Total \$142.22 Total	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$0.00 Total \$142.22 Total	\$7.01 per Case \$7.01 per Case \$0.00 per Case \$6.37 per Case \$6.37 per Case \$0.00 per Case \$0.08 per Case	\$12,460 Total \$12,460 Total \$0 Total \$11,328 Total \$11,328 Total \$0 Total \$142 Total
Agency Fees (Outside Sales Agent) or : Agency Fee by % 5.5%	\$0.58 per Bottle \$0.58 per Bottle \$0.00 per Bottle \$0.53 per Bottle \$0.53 per Bottle \$0.00 per Bottle \$0.01 per Bottle \$1.12 per Bottle	\$0.78 per Litre \$0.78 per Litre \$0.00 per Litre \$0.71 per Litre \$0.71 per Litre \$0.00 /per Litre \$0.01 /per Litre \$1.50 /per Litre	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$0.00 Total \$142.22 Total \$23,930.26 Total	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$0.00 Total \$142.22 Total \$23,930.26 Total	\$7.01 per Case \$7.01 per Case \$0.00 per Case \$6.37 per Case \$6.37 per Case \$0.00 per Case \$0.00 per Case \$0.08 per Case \$13.46 per Case	\$12,460 Total \$12,460 Total \$0 Total \$11,328 Total \$11,328 Total \$11,328 Total \$142 Total \$142 Total \$23,930 Total
Agency Fees (Outside Sales Agent) or : Agency Fee by % 5.5% Selling Fees (LCBO Programming) or : Selling Fee by % 5.0% Shipping Fees Admin Fees Total Selling Costs	\$0.58 per Bottle \$0.58 per Bottle \$0.00 per Bottle \$0.53 per Bottle \$0.53 per Bottle \$0.00 per Bottle \$0.01 per Bottle	\$0.78 per Litre \$0.78 per Litre \$0.00 per Litre \$0.71 per Litre \$0.71 per Litre \$0.00 /per Litre \$0.01 /per Litre	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$0.00 Total \$142.22 Total	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$0.00 Total \$142.22 Total	\$7.01 per Case \$7.01 per Case \$0.00 per Case \$6.37 per Case \$6.37 per Case \$0.00 per Case \$0.08 per Case \$13.46 per Case \$15.01 per Case	\$12,460 Total \$12,460 Total \$0 Total \$11,328 Total \$11,328 Total \$0 Total \$142 Total
Agency Fees (Outside Sales Agent) or : Agency Fee by % 5.5%	\$0.58 per Bottle \$0.58 per Bottle \$0.00 per Bottle \$0.53 per Bottle \$0.53 per Bottle \$0.00 per Bottle \$0.01 per Bottle \$1.12 per Bottle \$1.25 per Bottle 13.41% net profit	\$0.78 per Litre \$0.78 per Litre \$0.00 per Litre \$0.71 per Litre \$0.71 per Litre \$0.00 /per Litre \$0.01 /per Litre \$1.50 /per Litre 13.41% net profit	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$11,327.64 Total \$0.00 Total \$142.22 Total \$23,930.26 Total \$13,346.64 Total 13.41% net profit	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$11,327.64 Total \$142.22 Total \$23,930.26 Total \$13,346.64 Total 13.41% net profit	\$7.01 per Case \$7.01 per Case \$0.00 per Case \$6.37 per Case \$6.37 per Case \$0.08 per Case \$0.08 per Case \$13.46 per Case \$15.01 per Case 13.41% net profit	\$12,460 Total \$12,460 Total \$0 Total \$11,328 Total \$11,328 Total \$11,328 Total \$0 Total \$142 Total \$23,930 Total \$13,347 Total 13,41% net profit
Agency Fees (Outside Sales Agent) or : Agency Fee by % 5.5%	\$0.58 per Bottle \$0.58 per Bottle \$0.00 per Bottle \$0.53 per Bottle \$0.53 per Bottle \$0.00 per Bottle \$0.01 per Bottle \$1.12 per Bottle	\$0.78 per Litre \$0.78 per Litre \$0.00 per Litre \$0.71 per Litre \$0.71 per Litre \$0.00 /per Litre \$0.01 /per Litre \$1.50 /per Litre \$1.67 per Litre	\$12,460,40 Total \$12,460,40 Total \$0,00 Total \$11,327,64 Total \$11,327,64 Total \$11,327,64 Total \$11,327.64 Total \$23,930,26 Total \$13,346.64 Total	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$11,327.64 Total \$142.22 Total \$23,930.26 Total \$13,346.64 Total	\$7.01 per Case \$7.01 per Case \$0.00 per Case \$6.37 per Case \$6.37 per Case \$0.00 per Case \$0.08 per Case \$13.46 per Case \$15.01 per Case	\$12,460 Total \$12,460 Total \$0 Total \$11,328 Total \$11,328 Total \$11,328 Total \$142 Total \$142 Total \$23,930 Total \$13,347 Total
Agency Fees (Outside Sales Agent) or : Agency Fee by % 5.5%	\$0.58 per Bottle \$0.58 per Bottle \$0.00 per Bottle \$0.53 per Bottle \$0.53 per Bottle \$0.00 per Bottle \$0.01 per Bottle \$1.12 per Bottle \$1.25 per Bottle 13.41% net profit	\$0.78 per Litre \$0.78 per Litre \$0.00 per Litre \$0.71 per Litre \$0.71 per Litre \$0.00 /per Litre \$0.01 /per Litre \$1.50 /per Litre 13.41% net profit	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$11,327.64 Total \$11,327.64 Total \$142.22 Total \$23,930.26 Total \$23,930.26 Total 13,41% net profit \$12,684.59 Total 25,49% net profit	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$11,327.64 Total \$142.22 Total \$23,930.26 Total \$13,346.64 Total 13.41% net profit	\$7.01 per Case \$7.01 per Case \$0.00 per Case \$6.37 per Case \$6.37 per Case \$0.00 per Case \$0.08 per Case \$13.46 per Case \$15.01 per Case \$13.41% net profit \$28.54 per Case \$25.49% net profit	\$12,460 Total \$12,460 Total \$0 Total \$11,328 Total \$11,328 Total \$11,328 Total \$0 Total \$142 Total \$23,930 Total \$13,347 Total 13,41% net profit
Agency Fees (Outside Sales Agent) or : Agency Fee by % 5.5%	\$0.58 per Bottle \$0.58 per Bottle \$0.00 per Bottle \$0.53 per Bottle \$0.53 per Bottle \$0.53 per Bottle \$0.00 per Bottle \$0.01 per Bottle \$1.12 per Bottle \$1.25 per Bottle 13.41% net profit \$2.38 per Bottle	\$0.78 per Litre \$0.78 per Litre \$0.00 per Litre \$0.71 per Litre \$0.71 per Litre \$0.00 /per Litre \$0.01 /per Litre \$1.50 /per Litre \$1.41% net profit \$3.17 per Litre	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$11,327.64 Total \$142.22 Total \$23,930.26 Total \$13,346.64 Total 13.41% net profit \$12,684.59 Total	\$12,460.40 Total \$12,460.40 Total \$0.00 Total \$11,327.64 Total \$11,327.64 Total \$11,327.64 Total \$142.22 Total \$23,930.26 Total \$13,346.64 Total 13.41% net profit \$12,684.59 Total	\$7.01 per Case \$7.01 per Case \$0.00 per Case \$6.37 per Case \$6.37 per Case \$0.00 per Case \$0.08 per Case \$13.46 per Case \$15.01 per Case \$13.41% net profit \$28.54 per Case	\$12,460 Total \$12,460 Total \$0 Total \$11,328 Total \$11,328 Total \$11,328 Total \$142 Total \$23,930 Total \$13,347 Total 13,41% net profit \$12,685 Total

\$30.96 weighted

\$55,036 Total

Net Profit

\$2.58 weighted

\$3.44 weighted

FINANCIAL MODEL		Licensees	26.90%	C	ost per Volume	e to Licensee
	bottle	case	profit	oz	case	bottle
Cabernet	\$2.69	\$32.23	18.56%	\$0.466	\$141.93	\$11.83
Chardonnay	\$4.09	\$49.14	28.29%	\$0.466	\$141.93	\$11.83
Sparkling	\$8.11	\$97.34	36.99%	\$0.701	\$213.61	\$17.80
	"pr	omo" one for	4			
		(buy	3	get 1 free)		

This section outlines Cost of Goods Sold and Income when sold to licensee accounts: 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, lat	oel, etc. pricing model]		
Bulk Wine Summary			
Red			
Source: Bulk (weighted)	\$3.98 per Bottle	\$5.31 per Litre	\$47.81 per Case
Source: Bottled (weighted)	\$6.10 per Bottle	•	\$73.17 per Case
Source: Juice/Grapes	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 per Case
White			
Source: Bulk (weighted)	\$3.38 per Bottle	\$4.50 per Litre	\$40.50 per Case
Source: Bottled (weighted)	\$4.79 per Bottle	\$6.39 per Litre	\$57.51 per Case
Source: Juice/Grapes	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 per Case
Blush			
Source: Bulk (weighted)	\$4.50 per Bottle	\$6.00 per Litre	\$54.00 per Case
Source: Bottled (weighted)	\$4.31 per Bottle		\$51.69 per Case
Source: Juice/Grapes	\$0.00 per Bottle	\$0.00 per Litre	\$0.00 per Case
Packaging Costs			
Bottle Red	0.60 mm Dattle	¢0 10 mm 0mm	67 017 70 Tatal
	\$0.68 per Bottle	\$8.12 per Case	\$7,217.78 Total
White	\$0.72 per Bottle	\$8.60 per Case	\$3,822.22 Total
Blush	\$0.77 per Bottle	\$9.24 per Case	\$4,106.67 Total
Label	\$15,146.67 total	\$15,146.67 total	\$15,146.67 sum
Red	\$1.4200 per Bottle	\$17.04 per Case	\$15,146.67 Total
White	\$0.7900 per Bottle	\$9.48 per Case	\$4,213.33 Total
Blush	\$0.9100 per Bottle	\$10.92 per Case	\$4,853.33 Total
	\$24,213.33 total	\$24,213.33 total	\$24,213.33 sum
Cap/cork	B. (100 B. (1)	A 4 AA	
Red	\$0.1400 per Bottle	\$1.68 per Case	\$1,493.33 Total
White	\$0.1400 per Bottle	\$1.68 per Case	\$746.67 Total
Blush	\$0.4000 per Bottle \$4,373.33 total	\$4.80 per Case \$4,373.33 <i>total</i>	\$2,133.33 Total \$4,373.33 sum
	\$1,010.00 total	\$1,010.00 total	\$1,010.00 0um
Generic Costs	_		
Bottling Fee	\$0.5833 per Bottle	\$7.00 per Case	\$12,444.44 Total
Bottling Misc.Fee	\$0.0141 per Bottle	\$0.17 per Case	\$300.00 Total
Labour	\$0.0417 per Bottle	\$0.50 per Case	\$888.89 Total
Shipping (per skid)	\$0.1111 per Bottle	\$1.33 per Case	\$2,370.37 Total
	per Skid \$80.00		
Storage (per skid)	\$0.0149 per Bottle	\$0.18 per Case	\$317.46 Total
	per Month \$10.00	1 months	
Packaging by Variet	al		
Red	\$3.00 per Bottle	\$36.02 per Case	\$32,018.36 Total
White	\$2.41 per Bottle	\$28.94 per Case	\$12,862.51 Total
Blush	\$2.85 per Bottle	\$34.14 per Case	\$15,173.62 Total
Total Packaging Cos	ts \$2.82 weighted	\$33.78 weighted	\$60,054.50 Total
	\$60,054.50 total	\$60,054.50 total	\$60,054.50 sum
LCBO, VQA and Taxes			
VQA fee per lot	\$544.80		
Red	\$0.0511 per Bottle	\$0.61 per Case	\$544.80 Total
White	\$0.1022 per Bottle	\$1.23 per Case	\$544.80 Total
Blush	\$0.1022 per Bottle	\$1.23 per Case	\$544.80 Total
	\$1,634.40 total	\$1,634.40 total	\$1,634.40 sum

\$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 \$0.0000 per Bottle \$0.00 per Case \$0.00 Total Blush \$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 \$720.00 Total Environmental Fee \$0.0893 /bt \$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 \$0.00 per Case \$0.00 Total Federal Excise Tax \$0.0000 per Bottle LCBO, VQA by Varietal Red \$0.08 per Bottle \$1.02 per Case \$1,264.80 Total \$0.14 per Bottle \$1.63 per Case White \$1,264.80 Total \$0.14 per Bottle \$1,264.80 Total Blush \$1.63 per Case Total LCBO, VQA, Fees \$0.11 weighted \$1.32 weighted \$2,354.40 Total Total Cost of Goods Sold \$84.85 per Case Red \$7.07 per Bottle \$75,423.16 Total White \$5.92 per Bottle \$71.07 per Case \$31,587.31 Total Blush \$7.48 per Bottle \$89.77 per Case \$39,898.42 Total \$6.89 weighted \$146,909 per Bottle \$82.64 weighted

5

COSTS [finished wine per bottle	9]				
Total Product Acquisition Cost					
Red	\$6 10	per Bottle	\$73 17	per Case	\$0 Total
White		per Bottle		per Case	\$0 Total
Blush		per Bottle		per Case	\$0 Total
-		weighted		weighted	\$0 Total
Generic Costs					
Labour	\$0 0208	per Bottle	\$0.25	per Case	\$0.00 Total
Labour	per Skid	•	cases Skid	•	φ0.00 T0tai
Shipping (per skid)		per Bottle		per Case	\$0.00 Total
Shipping (per skid)	per Month	•	no.months	•	φ0.00 T0tal
Storage (per skid)		per Bottle		per Case	\$0.00 Total
Total Acquisition by Varietal					
Red	\$0.00	per Bottle	\$0.00	per Case	\$0 Total
White		per Bottle		per Case	\$0 Total
Blush		per Bottle		per Case	\$0 Total
Total Product Acquisition	¢0.00	weighted	¢0.00	weighted	\$0 Total
Total Product Acquisition	φ 0.00	weighted	\$U.UU	weigineu	şu rotai
CBO, VQA and Taxes					
/QA fee per lot	\$544.80	(foo is due	separately fo	r red white	and rose)
Red		per Bottle		per Case	\$0.00 Total
White		per Bottle		per Case	\$0.00 Total
Blush		per Bottle		per Case	\$0.00 Total
-		weighted	ψ0.00	per case	\$0.00 Total
CBO promo fee per SKU			separately for	,	
Red		per Bottle		per Case	\$0.00 Total
White		per Bottle		per Case	\$0.00 Total
Blush		per Bottle	\$0.00	per Case	\$0.00 Total
	\$0.0000	weighted			\$0.00 Total
LCBO Wine Levy \$1.215 /btl	\$0.0000	per Bottle	\$0.00	per Case	\$0.00 Total
LCBO admin fee 6.1%			apply to VQA		
VQA Fee 4.5 cents/litre	\$0.0338	per Bottle	\$0.41	per Case	\$0.00 Total
Environmental Fee \$0.0893 /bt	\$0.0000	per Bottle		, per Case	\$0.00 Total
Bottle Tax (Volume Levy) \$0.25		, per Bottle		, 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		per Bottle		per Case	\$0 Total
Blush		per Bottle		, per Case	\$0 Total
Total LCBO, VQA, Fees	\$0.0000	weighted	\$0.00	weighted	\$0 Total
TOTAL COGS					
Red		per Bottle		per Case	\$0 Total
White		per Bottle		per Case	\$0 Total
Blush	\$0.00	per Bottle	\$0.00	per Case	\$0 Total
Total Cost of Goods Sold	#DIV/0!	weighted	#DIV/0!	weighted	\$0 Total

ederal Tax and Provincial ORST	<u> </u>	,	A 45 4 999 T 4 4
	\$14.47 per Bottle	\$173.68 per Case	\$154,382 Total
Red	\$16.35 bottle w/HST	\$196.26 case w/HST	\$174,452 total w/HST
	\$14.47 per Bottle	\$173.68 per Case	\$77,191 Total
White	\$16.35 bottle w/HST	\$196.26 case w/HST	\$87,226 total w/HST
	\$21.93 per Bottle	\$263.15 per Case	\$116,956 Total
Blush	\$24.78 bottle w/HST	\$297.36 case w/HST	\$132,160 total w/HST
Agents, Restaurants	\$16.34 weighted	\$196.05 weighted	\$348,529 Total
	\$18.46 weighted	\$221.53 weighted	\$393.838 total w/HST
ROSS PROFIT (Agents, Restau	rants)		. ,
		\$88 57 per Case	\$78 733 Total
	\$7.38 per Bottle	\$88.57 per Case	\$78,733 Total
Red		\$88.57 per Case 51.00% net profit \$102.10 per Case	\$78,733 Total 51.00% net profit \$45,378 Total
ROSS PROFIT (Agents, Restau Red White	\$7.38 per Bottle 51.00% net profit	51.00% net profit	51.00% net profit
Red White	\$7.38 per Bottle 51.00% net profit \$8.51 per Bottle	51.00% net profit \$102.10 per Case	51.00% net profit \$45,378 Total
Red	\$7.38 per Bottle 51.00% net profit \$8.51 per Bottle 58.79% net profit	51.00% net profit \$102.10 per Case 58.79% net profit	51.00% net profit \$45,378 Total 58.79% net profit

SELLING COSTS (Agents, Restaurants)

Net Profit	\$4.39 weighted	\$52.74 weighted	\$93,753 Total
	36.99% net profit	36.99% net profit	36.99% net profit
Blush	\$8.11 per Bottle	\$97.34 per Case	\$43,262 Total
	28.29% net profit	28.29% net profit	28.29% net profit
White	\$4.09 per Bottle	\$49.14 per Case	\$21,840 Total
	18.56% net profit	18.56% net profit	18.56% net profit
Red	\$2.69 per Bottle	\$32.23 per Case	\$28,651 Total
NET PROFIT (Agents, Restaur	ants)		
otal Selling Costs	\$5.02 per Bollie	\$60.29 per Case	\$107,169 TOtal
otal Calling Costs	\$5.02 per Bottle	\$60.29 per Case	\$107,189 Total
dmin Fees	\$0.03 per Bottle	\$0.33 per Case	\$587 Total
Shipping Fees	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
	\$1.73 per Bottle	\$20.75 per Case	\$36,897 Total
0.0%	\$0.00 per Bottle	\$0.00 per Case	\$0 Total
or : Sales Incentive by %			
	\$1.73 per Bottle	\$20.75 per Case	\$36,897 Total
Sales Incentive (one case per #)	4		
	\$3.27 per Bottle	\$39.21 per Case	\$69,706 Total
20.0%	\$3.27 per Bottle	\$39.21 per Case	\$69,706 Total
or : Sales Fee by %			φυτοιαί
	\$0.00 per Bottle	\$0.00 per Case	\$0 Total

FINANCIAL MODEL		Winery	Retail Store	62.01%	profit
		bottle	case	profit	total
Cabernet	Red	\$9.10	\$109.15	56.06%	\$97,024
Chardonnay	White	\$10.22	\$122.68	63.01%	\$54,523
Sparkling	Blush	\$17.01	\$204.07	69.22%	\$90,696

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

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, labe		e Financial Ig model]	Model			
Bulk Wine Summary Red						
Source: Bulk (weighted)	10.667	# Bottles	_	Litres		
Source: Bottled (weighted)	,	# Bottles		Litres		
Source: Juice/Grapes	0	# Bottles		Litres		
White Source: Bulk (weighted)	5 333	# Bottles	_	Litres		
Source: Bulk (weighted) Source: Bottled (weighted)		# Bottles		Litres		
Source: Juice/Grapes		# Bottles		Litres		
Blush			_			
Source: Bulk (weighted)		# Bottles		Litres		
Source: Bottled (weighted) Source: Juice/Grapes		# Bottles # Bottles		Litres Litres		
Packaging Costs						
Bottle	.		. .	~		-
Red W/bito		per Bottle		per Case	\$7,217.78	
White Blush		per Bottle per Bottle		per Case per Case	\$3,822.22 \$4,106.67	
	\$15,146.67		\$15,146.67		\$15,146.67	
Red	\$1 4200	per Bottle	\$17 04	per Case	\$15,146.67	Total
White		per Bottle		per Case	\$4,213.33	
Blush	\$0.9100	per Bottle	\$10.92	per Case	\$4,853.33	Total
	\$24,213.33	total	\$24,213.33	total	\$24,213.33	sum
Red	\$0.1400	per Bottle	\$1.68	per Case	\$1,493.33	Total
White		per Bottle		per Case	\$746.67	
Blush	\$0.4000	per Bottle	\$4.80 \$4,373.33	per Case	\$2,133.33 \$4,373.33	
	ф1,070.00	lotai	<i>ф</i> 1,070.00	lotar	\$1,070.00	oum
Bottling Fee	\$0 5833	per Bottle	\$7.00	per Case	\$12,444.44	Total
Bottling Misc.Fee		per Bottle		per Case	\$300.00	
Labour		per Bottle		per Case	\$888.89	
Shipping (per skid)		per Bottle	\$1.33	per Case	\$2,370.37	Total
Storage (per skid)	per Skid \$0.0149	per Bottle	\$0.18	per Case	\$317.46	Total
	per Month			\$0.0000		
Packaging by Varietal						
Red		per Bottle		per Case	\$32,018.36	
White Blush		per Bottle per Bottle		per Case per Case	\$12,862.51 \$15,173.62	
Total Packaging Costs	\$2.82 \$60,054.50	weighted total	\$33.78 \$60,054.50	weighted total	\$60,054.50 \$60,054.50	
LCBO, VQA and Taxes VQA fee per lot	\$544.80					
Red		per Bottle	\$0.61	per Case	\$544.80	Total
White		per Bottle		per Case	\$544.80	
Blush	\$0.1022 \$1,634.40	per Bottle	\$1.23 \$1,634.40	per Case	\$544.80 \$1,634.40	
					Ψ1,00 1 .40	
LCBO promo fee per SKU		· ·	separately fo		A	Tatal
Red White		per Bottle per Bottle		per Case per Case	\$0.00 \$0.00	
Blush		per Bottle		per Case	\$0.00 \$0.00	
	\$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 a	apply to VQA	products)		
VQA Fee 4.5 cents/litre		per Bottle		per Case	\$720.00 \$0.00	
Environmental Fee \$0.0893 /bt Bottle Tax (Volume Levy) \$0.2		per Bottle per Bottle		per Case per Case	\$0.00 \$0.00	
Federal Excise Tax		per Bottle		per Case	\$0.00	
	Φ 0.0000					
	φ0.0000					
LCBO, VQA by Varietal Red	\$0.08	per Bottle		per Case	\$1,264.80	
LCBO, VQA by Varietal	\$0.08 \$0.14	per Bottle	\$1.63	per Case	\$1,264.80	Total
LCBO, VQA by Varietal Red White Blush	\$0.08 \$0.14 \$0.14	per Bottle per Bottle	\$1.63 \$1.63	per Case per Case	\$1,264.80 \$1,264.80	Total Total
LCBO, VQA by Varietal Red White Blush Total LCBO, VQA, Fees	\$0.08 \$0.14 \$0.14	per Bottle	\$1.63 \$1.63	per Case	\$1,264.80	Total Total
LCBO, VQA by Varietal Red White Blush Total LCBO, VQA, Fees Total Cost of Goods Sold	\$0.08 \$0.14 \$0.14 \$0.11	per Bottle per Bottle weighted	\$1.63 \$1.63 \$1.32	per Case per Case weighted	\$1,264.80 \$1,264.80 \$2,354.40	Total Total Total
LCBO, VQA by Varietal Red White Blush	\$0.08 \$0.14 \$0.14 \$0.11 \$7.07	per Bottle per Bottle <i>weighted</i> per Bottle	\$1.63 \$1.63 \$1.32 \$84.85	per Case per Case weighted per Case	\$1,264.80 \$1,264.80 \$2,354.40 \$75,423.16	Total Total Total Total
LCBO, VQA by Varietal Red White Blush Total LCBO, VQA, Fees Total Cost of Goods Sold Red	\$0.08 \$0.14 \$0.14 \$0.11 \$7.07 \$5.92 \$7.48	per Bottle per Bottle weighted	\$1.63 \$1.63 \$1.32 \$84.85 \$71.07 \$89.77	per Case per Case weighted	\$1,264.80 \$1,264.80 \$2,354.40 \$75,423.16 \$31,587.31 \$39,898.42	Total Total Total Total Total

COSTS [finished wine per bottle	e]				
Fotal Product Acquisition Cost					
Red	\$6 10	per Bottle	\$73 17	per Case	\$0 Total
White		per Bottle		per Case	\$0 Total
Blush		per Bottle		per Case	\$0 Total
-		weighted		weighted	\$0 Total
Generic Costs					
Labour	\$0 0208	per Bottle	\$0.25	per Case	\$0.00 Total
	per Skid	•	cases Skid	•	40.00 1010
Shipping (per skid)		per Bottle		per Case	\$0.00 Total
••••••••••••••••••••••	per Month		no.months	•	
Storage (per skid)	•	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		per Bottle		per Case	\$0 Total
Blush		per Bottle		per Case	\$0 Total
Total Product Acquisition	\$0.00	weighted	\$0.00	weighted	\$0 Total
		J			
.CBO, VQA and Taxes /QA fee per lot	¢0.00	(foo is duo	separately for	r rad white	and roco)
Red		per Bottle		per Case	\$0.00 Total
White		per Bottle		per Case	\$0.00 Total
Blush		per Bottle		per Case	\$0.00 Total
-		weighted	\$0.00	per Case	\$0.00 Total
.CBO promo fee per SKU	\$0.03	(fee is due	separately for	or each SKLI	
Red		per Bottle	• •	per Case	, \$0.00 Total
White		per Bottle		per Case	\$0.00 Total
Blush		per Bottle		per Case	\$0.00 Total
		weighted	φ0.00		\$0.00 Total
LCBO Wine Levy \$1.215 /btl	\$0.000	per Bottle	\$0.00	per Case	\$0.00 Total
LCBO admin fee 6.1%		per Bottle	φ0.00	per ouse	φ0.00 Total
VQA Fee 4.5 cents/litre		per Bottle	\$0.41	per Case	\$0.00 Total
Environmental Fee \$0.0893 /bt		per Bottle		per Case	\$0.00 Total
Bottle Tax (Volume Levy) \$0.25		per Bottle		per Case	\$0.00 Total
Federal Excise Tax		per Bottle		per Case	\$0.00 Total
LCBO, VQA by Varietal					
Red	\$0,0000	per Bottle	\$0.00	per Case	\$0 Total
White		per Bottle		per Case	\$0 Total
Blush		per Bottle		per Case	\$0 Total
\$0.00	\$0,0000	weighted	\$0.00	weighted	\$0 Total
	\$0.0000	noighteu			<u><u><u></u></u> v v v v u u u u u u u u u u u u u u u u</u>
TOTAL COGS			A O O O		60 T -4-1
Red		per Bottle		per Case	\$0 Total
White		per Bottle		per Case	\$0 Total
Blush	\$0.00	per Bottle	\$U.00	per Case	\$0 Total
Total Cost of Goods Sold	#DIV/0!	weighted	#DIV/0!	weighted	\$0 Total

	Vinery Retail Store		
ederal Tax and Provincial ORST	(calculated from retail p	orice)	
Red	\$16.23 per Bottle	\$194.71 Total	\$173,073 Total
	\$18.33 bottle w/HST	\$220.02 per Case	\$195,572 total w/HST
White	\$16.23 per Case	\$194.71 Total	\$86,536 Total
	\$18.33 bottle w/HST	\$220.02 per Case	\$97,786 total w/HST
Blush	\$24.57 per Case	\$294.80 Total	\$131,020 Total
	\$27.76 bottle w/HST	\$333.12 per Case	\$148,053 total w/HST
Winery Retail Store	\$18.31 weighted	\$219.73 weighted	\$390,629 Total
	\$20.69 weighted	\$248.29 weighted	\$441,411 total w/HST
ROSS PROFIT (Winery Retail S	tore)		
ROSS PROFIT (Winery Retail S	tore)		
	tore) \$9.13 per Bottle	\$109.60 per Case	\$97,424 Total
		\$109.60 per Case 56.29% net profit	\$97,424 Total 56.29% net profit
Red	\$9.13 per Bottle		. ,
ROSS PROFIT (Winery Retail S Red White	\$9.13 per Bottle 56.29% net profit	56.29% net profit	56.29% net profit
Red	\$9.13 per Bottle 56.29% net profit \$10.26 per Bottle	56.29% net profit \$123.13 per Case	56.29% net profit \$54,723 Total
Red White	\$9.13 per Bottle 56.29% net profit \$10.26 per Bottle 63.24% net profit	56.29% net profit \$123.13 per Case 63.24% net profit	56.29% net profit \$54,723 Total 63.24% net profit

ELLING COSTS (Winery Retail	Store)		
Agency Fees (Outside Sales Ager	at)		
Agency Fees (Outside Sales Agen	,	to 00 per Case	¢0 Totol
	\$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	\$356 Total
Admin Fees	\$0.02 per Bottle	\$0.25 per Case	\$444 Total
Total Selling Costs	\$0.04 per Bottle	\$0.45 per Case	\$800 Total
NET PROFIT (Winery Retail Stor	re)		
Red	\$9.10 per Case	\$109.15 per Case	\$97,024 Total
	56.06% net profit	56.06% net profit	56.06% net profit
White	\$10.22 per Case	\$122.68 per Case	\$54,523 Total
	63.01% net profit	63.01% net profit	63.01% net profit
Blush	\$17.01 per Case	\$204.07 per Case	\$90,696 Total
	69.22% net profit	69.22% net profit	69.22% net profit
Net Profit	\$11.36 weighted	\$219.28 Total	\$242,243 Total