

Grapes \$2000/Ton = \$2.7/bottle
 VT excise tax \$.55/gallon = \$0.1/bottle
 Fed excise Tax \$.07/gallon = \$.015/bottle
 VT Sales Tax 6%
 Labor 1 employee = \$30000
 Bottles produced/year = \$10000

	Without Labor	With Labor	10000 Bottles/yr
Wine	\$ 2.70	\$ 2.70	\$ 27,000.00
Bottle	\$ 0.90	\$ 0.90	\$ 9,000.00
Cork	\$ 0.15	\$ 0.15	\$ 1,450.00
Label	\$ 0.50	\$ 0.50	\$ 5,000.00
capsule	\$ 0.05	\$ 0.05	\$ 500.00
VT excise Tax	\$ 0.10	\$ 0.10	\$ 1,000.00
VT Sales Tax	\$ 1.10	\$ 1.10	\$ 11,000.00
FED excise Tax	\$ 0.03	\$ 0.03	\$ 340.00
Labor		\$ 3.00	\$ 30,000.00
COGS	\$ 5.53	\$ 8.53	\$ 85,290.00
Wholesale price/bottle		\$8.50	\$85,000.00
Retail price/bottle w/Tax		\$18.00	\$180,000.00
Hybrid 50%wholesale - 50% retail		\$13.25	\$132,500.00
Profit without labor wholesale only		\$29,710.00	
Profit with labor wholesale only		(\$290.00)	
Profit without labor retail		\$124,710.00	
Profit with labor retail only		\$94,710.00	
Profit hybrid 50%wholesale - 50% retail without labor		\$77,210.00	
Profit hybrid 50%wholesale - 50% retail with labor		\$47,210.00	

