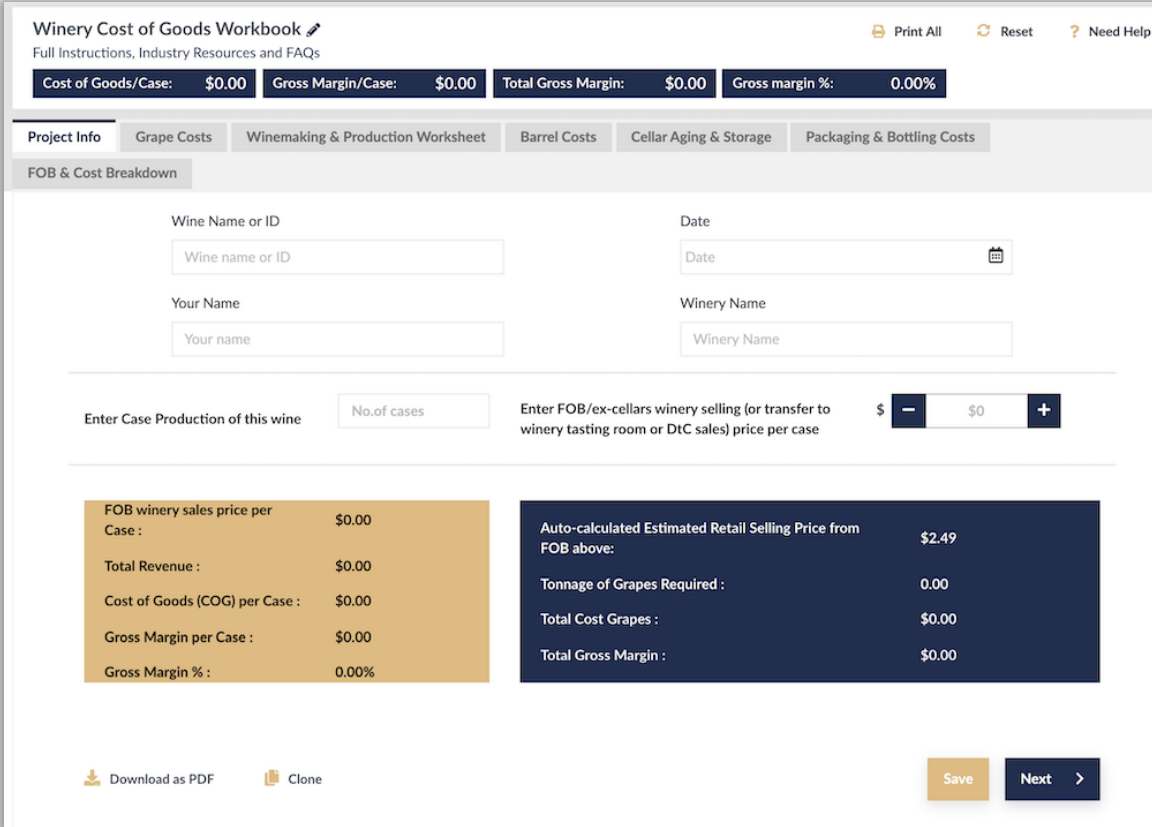



## Winery Cost of Goods Workbook Tutorial

The purpose of this workbook is to generate a detailed financial workup for the production costs that go into a wine. This workbook can be used for actual costs (often in conjunction with your accountant or bookkeeper) or to run forecasts to determine costs and profitability of new products.



**Winery Cost of Goods Workbook**  Print All Reset Need Help

Full Instructions, Industry Resources and FAQs

**Cost of Goods/Case: \$0.00** **Gross Margin/Case: \$0.00** **Total Gross Margin: \$0.00** **Gross margin %: 0.00%**

**Project Info** | Grape Costs | Winemaking & Production Worksheet | Barrel Costs | Cellar Aging & Storage | Packaging & Bottling Costs

**FOB & Cost Breakdown**

Wine Name or ID:  Date:

Your Name:  Winery Name:

Enter Case Production of this wine:  Enter FOB/ex-cellars winery selling (or transfer to winery tasting room or DTC sales) price per case: \$

FOB winery sales price per Case :	\$0.00	Auto-calculated Estimated Retail Selling Price from FOB above:	\$2.49
Total Revenue :	\$0.00	Tonnage of Grapes Required :	0.00
Cost of Goods (COG) per Case :	\$0.00	Total Cost Grapes :	\$0.00
Gross Margin per Case :	\$0.00	Total Gross Margin :	\$0.00
Gross Margin % :	0.00%		

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### Project Info Tab

1. **NAME YOUR WORKBOOK:** Click on Pencil Icon next to Winery Cost of Goods Workbook to name this project (wine name, project name, version number. When you go back into My Account/Saved Workbooks you can then find, reopen and edit the project as needed.
2. Full instructions, Industry Resources and FAQs – this is a link to support page, industry resources and tutorials.
3. Enter Wine Name, Date, Your Name and Winery Name.
4. Enter Case Production for this one wine.
5. Enter the actual or estimated FOB/ex-cellars price per case (price winery sells wine to distributors, importers or the transfer price used to ‘sell’ the wine to your tasting room or wine club).
  - You will see an Auto-calculated Estimated Retail price in field below to use as a guideline for estimating what the retail price will be given the FOB you enter.
6. You will begin to see values in top information bar as you enter information (Cost of Goods, Gross Margin, etc.).
7. Click Save or Next, then continue to **Grape Costs Worksheet**.

At any time in any workbook, you may use **Download as PDF**, **Clone**, **Print All**, **Reset**, or **Need Help** functions.

*For use with Wine Business Education financial calculators and online learning resources.*

**Winery Cost of Goods Workbook**

Full Instructions, Industry Resources and FAQs

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Cost of Goods/Case: **\$0.00**   Gross Margin/Case: **\$0.00**   Total Gross Margin: **\$0.00**   Gross margin %: **0.00%**

Project Info

Grape Costs

Winemaking & Production Worksheet

Barrel Costs

Cellar Aging & Storage

Packaging & Bottling Costs

FOB & Cost Breakdown

Total cost of grapes/ton:\$0

Variety % of blend (must = 100%):

0%

Reference: Benchmark Costs (USD per ton) by Region

Ultra Premium Single Vineyard	Ultra Premium AVA	Premium AVA	Premium County	County	State	Gr.
\$12000	\$8000	\$5000	\$4000	\$2000	\$800	

Select Varietal from Pulldown

Cabernet Sauvignon

Enter cost per FULL ton:

\$/ton

%

Allocated grape cost as % of blend:

\$0

**TOTAL COST PER TON \$0**

**+** ADD MORE

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## Grape Costs Calculator

1. Select a Varietal (type of grape; Merlot, Riesling, etc.) from pulldown list in column 1.
  - If you are using a grape variety not listed in the pulldown leave the field SELECT VARIETY as is then enter the name of the grape variety you are using in the GRAPE SOURCE NOTES to the far right of the row.
2. You will see current benchmark values, provided for reference of typical range of prices, in subsequent fields to the right. Research the actual costs using grape crush reports or by calling wineries and/or grape growers in the region of production for your wine.
3. Enter your full cost per ton, then the percentage of total blend (or 100% if wine is from single variety – Chardonnay for example - that wine accounts for.
  - You may also add notes, such as name of source, or other details about that grape you may want to remember.
  - You may be blending the same variety (Pinot Noir for example) from separate vineyards or blocks, and treat each entry individually, using the GRAPE SOURCE NOTES to identify the vineyard or block for each.
4. For a blend you can add as many varieties, and their associated cost per ton and percentages, to get an overall Cost Per Ton. Make sure the value in the third column totals 100% (and is displayed in GREEN)
5. Click Next or the tab at the top to continue to **Winemaking & Production Worksheet**

At any time in any workbook, you may use **Download as PDF, Clone, Print All, Reset, or Need Help** functions.  
*For use with Wine Business Education financial calculators and online learning resources.*

## Winemaking & Production Worksheet

Winery Cost of Goods Workbook   

Full Instructions, Industry Resources and FAQs

Cost of Goods/Case: \$0.00    Gross Margin/Case: \$0.00    Total Gross Margin: \$0.00    Gross margin %: 0.00%

Project Info    Grape Costs    **Winemaking & Production Worksheet**    Barrel Costs    Cellar Aging & Storage    Packaging & Bottling Costs    FOB & Cost Breakdown

Enter Values	Totals	
1	\$ 0.00	Grape cost per ton (from page previous page)
2	100 %	Percentage of full production wine (100% = NO bulk wine used)
3	- + %	Percentage bulk/finished wine if used (up to 99%, enter bulk wine cost per gallon line 17) <small>NOTE: for 'bulk wine only' project you can also use the BLENDING CALCULATOR.</small>
4	- +	Calculation of grape needs and costs based on average cost/ton, % of production and press conversion: Enter wine press conversion factor (1 ton of fruit = xx cases of wine)
5	0.00	Grape Tons needed (case production divided by press yield)
6	\$0.00	Total Cost of Grapes
7	\$0.00	Reference Cost of Grapes per case (2.38 gallons) of finished wine
8	\$ 0.00	Processing and production costs (per ton basis) not including labor or overhead OPTIONAL: Additional prefermentation handling, treatments of the grapes and/or must per ton
9	\$0.00	OPTIONAL: Additional one-time fixed prefermentation costs: supplies or equipment \$ 0.00
10	\$ 0.00	REQUIRED: Winemaking: fermentation and production per ton (excluding aging and cellaring)
11	\$0.00	OPTIONAL: Exceptional production costs not included above: equipment, supplies, treatments \$ 0.00
12	\$0.00	OPTIONAL: Lab work and analysis (pre-, during & post-ferm) total production OR use /ton basis next line \$ 0.00
13	\$ 0.00	OPTIONAL: Lab work and analysis (pre-, during & post-ferm) per ton processed estimate
14	\$0.00	Total production cost per ton
15	\$0.00	Total cost of full production wine (as % of full production vs. bulk)
16	\$0.00	Total per-case cost production
17	\$ 0.00	Bulk/Fermented wine cost per gallon (enter \$/gallon cost of material)
18	0.00	Bulk/Fermented wine required - gallons in blend (2.38 gallons per case)
19	\$0.00	Bulk/Fermented wine total cost
20	\$0.00	Total per-case cost of Bulk/Fermented wine
21	\$ 0.00	State and Federal Excise Taxes per gallon (displays times 2.38 gallons/case) <a href="#">CLICK FOR TTB TAX DETAILS</a>
22	\$0.00	Total cost including grapes, production, Bulk/Fermented wine and taxes
23	\$0.00	Total cost of wine per case of Fermented 12/750 ml bottles

Feedback ▾

1. REQUIRED rows must be filled in to generate production costs.
2. OPTIONAL rows allow one-time or additional costs over and above basic cost of production.
3. Line 3: enter the percentage of finished material or bulk wine, if any, added to this wine for final production. OSt per gallon of the finished/bulk wine is entered on LINE 17.
4. Line 4: conversion factor is the number of CASES of wine you can expect from a ton of grapes. This number can vary from 50-70 cases per ton for most table wines, as low as 30 or less for ice wine or late harvest wines. The conversion factor depends on the type of grape, style of wine and pressure applied at the point of pressing the grapes to extract the juice.
5. Line 5 Winemaking: cost of fermentation and production per ton (excluding aging and cellaring).
6. State and Federal Excise Taxes per Gallon.
7. Additional cells for entering fixed or other costs of production are available as noted.
8. Click Next or the tab at the top to continue to **Barrel Costs Worksheet**.

## Barrel Costs

Winery Cost of Goods Workbook Print All Reset Need Help  
 Full Instructions, Industry Resources and FAQs  
 Cost of Goods/Case: \$0.00 Gross Margin/Case: \$0.00 Total Gross Margin: \$0.00 Gross margin %: 0.00%

Project Info Grape Costs Winemaking & Production Worksheet **Barrel Costs** Cellar Aging & Storage Packaging & Bottling Costs FOB & Cost Breakdown

**\$0.00** Total Cost of Finished Wine per case of finished per case of 12/750 ml bottles (from previous page).  
 NOTE: "Percentage of wine in each barrel program" (line 1) and "Duration of Barrel Aging" (line 5) must be populated for the subsequent calculations in each column to be activated.

	Program 1	Program 2	Program 3	Program 4	TOTALS
1 Barrel program description (i.e. new French, used, etc.)					May be less than 100% if portion not aged in barrel
2 Percentage of wine in each barrel program (TOTAL = 100):	0%	0%	0%	0%	0.00
3 Duration of barrel aging (months)					
4 Gallons	0.00	0.00	0.00	0.00	0.00
5 Equivalent number of cases	0	0	0	0	0
6 Laid in cost of barrel (incl. shipping and preparation)	\$	\$	\$	\$	
7 Used barrel resale (or transfer to used program) value	\$	\$	\$	\$	
8 Barrel capacity (gallons)					
9 Net cost/barrel for life of use	\$0.00	\$0.00	\$0.00	\$0.00	
10 Number of years used					
11 Cost per barrel per month of use	\$0.00	\$0.00	\$0.00	\$0.00	
12 Number barrels required	0.00	0.00	0.00	0.00	0.00
13 Net cost of barrels	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14 Net cost of barrels per bottle	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15 Annual evaporative loss rate (3-5 % per year typically)					
16 Topping wine cost per gallon (bulk and/or finished wine)	\$	\$	\$	\$	
17 Evaporation loss per month (gallons)	0.00	0.00	0.00	0.00	0.00
18 Topping wine cost/bottle	\$0.00	\$0.00	\$0.00	\$0.00	
19 Evaporation loss: total cost of topping wine	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20 Cost of barrels + evaporation loss per bottle	\$0.00	\$0.00	\$0.00	\$0.00	
21 Cost of barrels + evaporation loss cost per 12 bottle case	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
22 Cost of wine including barrel aging per case					\$0.00
23 Total Cost of Fermented Wine per case / 750ml bottles					\$0.00

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- This worksheet will introduce you to the many variables and costs associated with barrel aging a wine.
- If your wine is NOT aged in barrels you can leave this page blank.
  - Alternatives methods for adding oak character (chips, oak adjuncts or additives, etc.) can be found on the next page.
  - LINE 1: You are not required to use all four PROGRAMS.
  - If only a portion of the wine goes into barrel the TOTAL on LINE 2 should reflect the % of the total being aged in barrel (100% is all the wine is barrel aged).
- LINE 3: number of months the wine will spend in barrels.
- LINE 6: purchase cost of barrels.
- LINE 7: What is the salvage value (if any) when done using the barrels for this wine?
- LINE 8: barrel capacity in gallons.
- LINE 10: how many years will the barrel be used (only 1 year for new oak, up to 5 or more for used barrels).
- LINE 15: evaporation expected during barrel aging process. Barrel storage conditions are important!
- LINE 16: refer to previous tab (Winemaking & Production Worksheet) Line 23: Total cost of wine per case of Fermented 12/750 ml bottles, then divide by 2.38 to get a cost per gallon for your topping wine.
- Click Next or the tab at the top to continue to **Cellar Aging & Storage Worksheet**.

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Cost of Goods/Case: \$0.00    Gross Margin/Case: \$0.00    Total Gross Margin: \$0.00    Gross margin %: 0.00%

Project Info    Grape Costs    Winemaking & Production Worksheet    Barrel Costs    **Cellar Aging & Storage**    Packaging & Bottling Costs    FOB & Cost Breakdown

Includes costs of barrels, topping wine, evaporation loss and depreciation adjustments. Does not include costs of labor, facilities, or overhead.

**\$0.00** Cost of finished wine including barrel aging

Cost per case	Number of Months	total/case	
1 \$ 0.00	0	\$0.00	Storage/aging per month, large uprights, eggs, stainless, etc.
2		\$0.00	Oak alternative costs (chips, blocks, additives, etc.) \$ 0.00
3		\$0.00	Add any additional aging-related costs \$ 0.00
4		\$0.00	<b>Total Storage and Oak Alternatives Per Case</b>
<b>Additional cellar treatments not included in total winemaking costs</b>			
5		\$0.00	Stabilization and clarification \$ 0.00
6		\$0.00	Specialized filtration, additions or treatments \$ 0.00
7		\$0.00	Additional cost of cellar treatments or supplies \$ 0.00
8		\$0.00	<b>Total Additional Cellaring, Storage and Aging Options</b>
<b>Monthly storage of bulk and/or finished wines</b>			
9 \$ 0.00	0	\$0.00	Case goods storage BEFORE release (in bond)
10		\$0.00	In and out fees (total cost) \$ 0.00
11 \$ 0.00	0	\$0.00	In and out fees (per case charge times # of times)
12 \$ 0.00	0	\$0.00	Case goods storage AFTER release, taxes paid (average # months until depleted)
13		\$0.00	<b>TOTAL storage and fees</b>
14		\$0.00	Aging and cellar costs per case
15		\$0.00	Total cost of aging and cellaring
16		\$0.00	Total cost of Wine per case, including cellaring and aging
17		\$0.00	<b>Total Production Cost Of Finished Wine</b>

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## Cellar Aging & Storage Costs

- In addition to aging in barrels there are several points that you need to store wine before and after bottling.
- REQUIRED FIELDS
  - LINE 1: How many months, and cost per case equivalent, of storing the wine after fermentation (or before/after barrel aging) but BEFORE bottling. May range from 2-3 months up to even a year depending on wine type and style. Cost can range from \$0.10 to \$0.50 depending on storage vessel.
  - LINE 9: can vary from 1 for fresh whites/rose to 12 months or more for reserve style reds, cost varies from \$0.15 to \$.50 per month.
  - LINE 10: cost varies from \$0.15 to \$.50 per month. If wine is planned to be completely sold within a year from release, divide your production by 12 for NUMBER OF MONTHS.
- OPTIONAL
  - Enter the cost of oak alternatives if using instead of, or in addition to, barrel aging.
  - Any specialized treatments (most of these may be covered in line 10 already in the previous tab REQUIRED: Winemaking: fermentation and production per ton (excluding aging and cellaring) of the Winemaking & Production Worksheet
- Click Next or the tab at the top to continue to **Packaging & Bottle Costs Worksheet**

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Cost of Goods/Case: \$0.00    Gross Margin/Case: \$0.00    Total Gross Margin: \$0.00    Gross margin %: 0.00%

Project Info    Grape Costs    Winemaking & Production Worksheet    Barrel Costs    Cellar Aging & Storage    **Packaging & Bottling Costs**    FOB & Cost Breakdown

**\$0.00** Finished wine cost per case from previous page

1 \$ \$0 Total per case packaging cost (bottles, case, closure, labels)

Enter EITHER cost per case of packaging OR individual costs

2 \$ \$/bottle Bottles or other containers, per bottle

3 \$ \$/bottle Corks, screwcaps or other closures, per bottle

4 \$ \$/bottle Capsules, per bottle

5 \$ \$/bottle Labels, per bottle

6 \$ \$/case Boxes and/or box graphics (boxes may be included with cost of bottles), per case

7 \$ \$/case Additional packaging costs (wooden boxes, tissue wrap, etc.), per case

8 \$0.00 Packaging cost per case

9 \$0.00 Total Cost of COLA, design and additional packaging expenses \$ \$0

10 \$ \$0 Bottling/filling cost per case including additions or treatments

11 \$0.00 Total Cost of Additional bottling line setup or changeover fee \$ \$0

12 \$0.00 Total Cost of Additional packaging and/or bottling costs \$ \$0

13 \$0.00 Total case cost of packaging materials, bottling and treatments

14 \$0.00 Total bottle cost of packaging materials, bottling and treatments

15 \$0.00 Total cost of materials and bottling

16 **\$0.00** Total cost including wine, packaging and bottling

17 **\$0.00** Finished Cost of Goods (COG) per case

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## Packaging & Bottling Costs

1. LINE 1 is for entering the complete packaging cost for a case of wine.
2. Lines 2-8 are used for entering the individual packaging components.
3. REQUIRED FIELDS
  - i. LINE 9: enter the combined cost of Certificate of Label Approval (COLA), label printing costs and then add estimate of cost to create label design and artwork
  - ii. LINE 10: You may want to contact an individual bottling company, winery or mobile bottling service to get costs and provide them with the volume of production for your project
4. LINE 10: determine the average cost per case for bottling (provided by mobile bottlers, custom crush, etc. or work with your accountant to determine if you have in-house bottling line).
5. LINES 11-12: any additional one-time costs may be entered.
6. Click Next or the tab at the top to continue to **FOB & Costs Breakdown Worksheet**

### Winery Cost of Goods Workbook

Full Instructions, Industry Resources and FAQs

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Cost of Goods/Case: **\$0.00**
Gross Margin/Case: **\$0.00**
Total Gross Margin: **\$0.00**
Gross margin %: **0.00%**

Project Info
Grape Costs
Winemaking & Production Worksheet
Barrel Costs
Cellar Aging & Storage
Packaging & Bottling Costs
FOB & Cost Breakdown

\$0.00

Unallocated Cost of Finished Goods (use this number to enter into Sales & Distribution Calculator)

	Cost of Finished Goods Breakdown	% of total	\$ per Case	Total Costs/Margin
1	Grapes	0.00%	\$0.00	\$0.00
2	Production (including taxes)	0.00%	\$0.00	\$0.00
3	Bulk wine	0.00%	\$0.00	\$0.00
4	Barrel aging	0.00%	\$0.00	\$0.00
5	Cellar and storage	0.00%	\$0.00	\$0.00
6	Packaging	0.00%	\$0.00	\$0.00
7	Cost of finished goods	0.00%	\$0.00	\$0.00
8	<b>GROSS MARGIN (FOB selling price less cost of goods)</b>	0.00%	\$0.00	\$0.00

Preliminary retail pricing calculation pricing forecaster\*

9	Winery FOB/ex-cellar price	\$0.00
10	Total winery revenue for this wine (FOB times case production)	\$0.00
11	Distributor selling price (freight, landed cost X 1.5 markup to licenced resellers; on-premise and off-premise)	\$0.00
12	Estimated retail shelf selling price after 33% retail markup (25% margin)	\$0.00

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## FOB & Costs Breakdown

This page displays the summary of all your costs and determines your FOB price and Gross Profit Margin for the inputs you have provided.

LINES 9-14 show the formula used to generate the ESTIMATED retail price of your wine.

Use the **Wine Pricing Calculator** (My Account > Financial Workbook Dashboard) to run a detailed pricing workup for this wine.