

Regnante 2008 P&L Budget

	2005	2006	2007E	2008	General Notes
Manufacturer's Price Per Case					
8 oz.	\$ 6.18	\$ 6.37	\$ 7.20	\$ 7.92	Assuming a 10% increase in price per case
1 lb.	\$ 10.33	\$ 10.64	\$ 12.02	\$ 13.22	
5 lb.	\$ 46.63	\$ 48.03	\$ 54.28	\$ 59.71	
Factory Shipments (in 000's of cases)					
8 oz.	640	793	714	785	Assuming a 10% increase in shipments
1 lb.	1,099	1,362	1,226	1349	
5 lb.	581	720	648	713	
Variable Manufacturing Cost Per Case					
8 oz.	\$ 3.02	\$ 3.05	\$ 3.38	\$ 3.72	Assuming a 10% increase in manufacturing costs
1 lb.	\$ 4.98	\$ 5.03	\$ 5.58	\$ 6.14	
5 lb.	\$ 22.12	\$ 22.34	\$ 24.80	\$ 27.28	
Gross Sales	\$ 42,400	\$ 54,125	\$ 55,051	\$ 66,611	
Variable Manufacturing Cost	\$ 20,258	\$ 25,354	\$ 25,325	\$ 30,643	
Gross Margin	\$ 22,142 52%	\$ 28,770 53%	\$ 29,726 54%	\$ 35,968 54%	
Advertising					
TV	\$ 2,862	\$ 4,453	\$ 3,815	\$ 4,197	
Print	\$ 687	\$ 950	\$ 694	\$ 763	
Internet	\$ 76	\$ 238	\$ 248	\$ 273	
Total Advertising	\$ 3,625	\$ 5,641	\$ 4,757	\$ 5,233	
PR/Media Production Costs	\$ 191	\$ 297	\$ 198	\$ 218	
Consumer Promotion	\$ 424	\$ 1,080	\$ 551	\$ 1,606	Increase spend in consumer promotion by 66%
Trade Promotion	\$ 4,240	\$ 5,938	\$ 5,505	\$ 4,400	Reduce spend in trade promotion by 25%
Total Marketing Expenses	\$ 8,480	\$ 12,956	\$ 11,011	\$ 11,457	
Profit before SG&A, Overhead and taxes (Profit Margin)	\$ 13,662 32%	\$ 15,814 29%	\$ 18,715 34%	\$ 24,512 37%	Target increase is 10% from previous year