

**Maine Spirits Business Activity for
December 2023
Prepared by Pine State Spirits**

Sales Data 12/1/2023 - 12/31/2023		Monthly							
				Variance					
		Prior Year	Current Year	Actual	%				
Shipping Days		21	20	-1					
						Cs/Day LY	Cs/Day TY	Variance %	
Cases Sold		131,798	125,884	(5,914)	-4.49%	6,276	6,294	0.29%	
						\$/Day LY	\$/Day TY	Variance %	
Dollar Sales		\$ 22,579,706	\$ 22,019,327	\$ (560,378)	-2.48%	\$ 1,075,224	\$ 1,100,966	2.39%	
Cost of Goods Sold		\$ 15,918,750	\$ 15,537,383	\$ (381,367)	-2.40%				
Depletion Allowances		\$ (1,140,702)	\$ (1,181,254)						
Total Cost of Good Sold		\$ 14,778,049	\$ 14,356,130	\$ (421,919)	-2.86%				
Sales Data 7/1/2023 - 12/31/2023		Year to Date							
				Variance					
		Prior Year	Current Year	Actual	%				
Shipping Days		129	128	-1					
						Cs/Day LY	Cs/Day TY	Variance %	
Cases Sold		778,677	764,062	(14,615)	-1.88%	6,036	5,969	-1.11%	
						\$/Day LY	\$/Day TY	Variance %	
Dollar Sales		\$ 130,245,019	\$ 131,292,910	\$ 1,047,891	0.80%	\$ 1,009,651	\$ 1,025,726	1.59%	
Cost of Goods Sold		\$ 90,974,260	\$ 91,760,860	\$ 786,600	0.86%				
Depletion Allowances		\$ (7,867,126)	\$ (8,072,725)						
Total Cost of Good Sold		\$ 83,107,134	\$ 83,688,136	\$ 581,001	0.70%				
Other Revenue		Monthly Data				Year to Date Data			
				Variance				Variance	
		Prior Year	Current Year	Actual	%	Prior Year	Current Year	Actual	%
Premium Tax		\$ 282,624	\$ 272,387	\$ (10,238)	-3.62%	\$ 1,683,088	\$ 1,665,390	\$ (17,698)	-1.05%
Bailment		\$ 247,026	\$ 249,154	\$ 2,128	0.86%	\$ 1,575,205	\$ 1,606,691	\$ 31,486	2.00%
Depletion Allowances		\$ 1,140,702	\$ 1,181,254	\$ 40,552	3.56%	\$ 7,867,126	\$ 8,072,725	\$ 205,599	2.61%