

Detail Product Profitability

Bon Beverages Inc

Consolidated Income Statements
Periods Ended December 31, 2005

Allocation: # unit	BB Soft Drinks					BB Juices					BB Total
	Mango	Minnesota	Limextreme	Orangola	SD Total	Caribbean	Fruit Zest	Apple-Berry	Pear Supreme	Juices Total	
8-oz Serving	16,514,588	13,789,456	15,478,956	12,478,526	58,261,526	14,845,333	13,145,585	14,785,895	11,478,748	54,255,561	112,517,087
# case of 24	688,108	574,561	644,957	519,939	2,427,564	618,556	547,733	616,079	478,281	2,260,648	4,688,212
	\$ 0.1863	\$ 0.1863	\$ 0.1863	\$ 0.1863	\$ 0.1863	\$ 0.2430	\$ 0.2430	\$ 0.2430	\$ 0.2430	\$ 0.2430	\$ 0.2136
Revenues	3,076,668	2,568,976	2,883,730	2,324,749	10,854,123	3,607,416	3,194,377	3,592,972	2,789,336	13,184,101	24,038,224
Cost of Good Sold	\$ 0.0688	\$ 0.0532	\$ 0.0543	\$ 0.0544	\$ 0.0582	\$ 0.0587	\$ 0.0602	\$ 0.0586	\$ 0.0579	\$ 0.0589	
Avg Material Cost	1,136,204	733,599	840,507	678,832	3,389,142	871,421	791,364	866,453	664,620	3,193,858	6,583,000
Avg Material Margin %	63.1%	71.4%	70.9%	70.8%	68.8%	75.8%	75.2%	75.9%	76.2%	75.8%	72.6%
<i>Production Costs</i>											
Direct Labour	452,338	377,696	423,972	341,790	1,595,797	406,617	360,061	404,989	314,406	1,486,072	3,081,869
Supplies	52,562	43,889	49,266	39,716	185,433	47,249	41,839	47,060	36,534	172,682	358,115
Facilities cost	119,547	99,821	112,051	90,331	421,749	107,464	95,160	107,034	83,094	392,751	814,500
Indirect Labour	84,292	70,382	79,006	63,691	297,371	75,772	67,096	75,468	58,588	276,925	574,296
Supervisory salaries	80,379	67,115	75,338	60,735	283,566	72,254	63,981	71,965	55,869	264,069	547,635
Management salaries & benefits	46,139	38,526	43,246	34,863	162,774	41,476	36,727	41,309	32,070	151,581	314,355
Amortization of plant	7,039	5,877	6,597	5,319	24,832	6,327	5,603	6,302	4,892	23,125	47,957
Amortization of equipment	56,139	46,875	52,618	42,419	198,050	50,464	44,686	50,262	39,020	184,433	382,483
Miscellaneous	(16,782)	(14,012)	(15,729)	(12,680)	(59,204)	(15,085)	(13,358)	(15,025)	(11,664)	(55,133)	(114,337)
	881,653	736,168	826,364	666,183	3,110,368	792,538	701,794	789,364	612,808	2,896,505	6,006,873
Total cost of sales	2,017,857	1,469,767	1,666,871	1,345,015	6,499,510	1,663,959	1,493,158	1,655,817	1,277,428	6,090,363	12,589,873
Gross profit	1,058,811	1,099,209	1,216,859	979,734	4,354,613	1,943,457	1,701,219	1,937,155	1,511,908	7,093,738	11,448,351
Gross profit margin %	34.4%	42.8%	42.2%	42.1%	40.1%	53.9%	53.3%	53.9%	54.2%	53.8%	47.6%
<i>Expenses</i>											
Marketing & Promotion	549,913	459,170	515,428	415,517	1,940,028	442,614	391,936	440,841	342,239	1,617,629	3,557,657
Distribution & selling	384,584	321,122	360,466	290,594	1,356,765	450,927	399,297	449,122	348,667	1,648,013	3,004,778
General & administration	344,587	287,725	322,978	260,372	1,215,662	404,031	357,770	402,413	312,406	1,476,619	2,692,281
Interest expense	37,427	31,251	35,080	28,280	132,039	43,884	38,859	43,708	33,932	160,383	292,422
Amortization	26,883	22,447	25,197	20,313	94,839	31,520	27,911	31,394	24,372	115,197	210,036
Total Expense	1,343,393	1,121,715	1,259,149	1,015,076	4,739,333	1,372,975	1,215,773	1,367,478	1,061,615	5,017,841	9,757,174
Net income before taxes	(284,582)	(22,506)	(42,290)	(35,342)	(384,720)	570,482	485,445	569,677	450,292	2,075,897	1,691,177
Net income before taxes %	-9.2%	-0.9%	-1.5%	-1.5%	-3.5%	15.8%	15.2%	15.9%	16.1%	15.7%	7.0%