

**MODEL WINERY - ACCRUAL BASIS**  
**CHART OF ACCOUNTS**  
 January 24, 2013

Account Number	Account Description	Type	Subaccount of
1000	Checking	Bank	
1001	Cash overdraft	Bank	
1005	Undeposited Funds	Other Current Asset	
1100	Accounts Receivable	Accounts Receivable	
1150	Allowance for Doubtful Accounts	Other Current Asset	
1200	Inventory - Bulk Wine	Other Current Asset	
1205	Inventory - Bottled Wine	Other Current Asset	
1210	Inventory - Unused Packaging	Other Current Asset	
1215	Inventory - Gift Items	Other Current Asset	
1300	Prepaid Expenses	Other Current Asset	
1500	Leasehold Improvements	Fixed Asset	
1510	Barrels	Fixed Asset	
1520	Tanks	Fixed Asset	
1530	Winery Equipment	Fixed Asset	
1540	Office Equipment	Fixed Asset	
1590	Accumulated Depreciation	Fixed Asset	
1600	<b>VINEYARD DEVELOPMENT</b>	Fixed Asset	
1601	Land Clearing	Fixed Asset	1600
1610	Rootstock	Fixed Asset	1600
1611	Budding costs	Fixed Asset	1600
1612	Fumigation	Fixed Asset	1600
1613	Layout	Fixed Asset	1600
1614	Planting Costs	Fixed Asset	1600
1615	Preproductive Farming costs	Fixed Asset	1600
1620	Trellis System	Fixed Asset	1600
1630	Irrigation	Fixed Asset	1600
1640	Storm Drains	Fixed Asset	1600
1800	Design Costs	Other Asset	
1850	Organizational Costs	Other Asset	
2000	Accounts Payable	Accounts Payable	
2050	Sales Tax Payable	Other Current Liability	
2100	Payroll Taxes Payable	Other Current Liability	
2200	Accrued Expenses	Other Current Liability	
2500	Line of Credit	Other Current Liability	
2510	Notes Payable	Long Term Liability	
3000	Member's Capital	Equity	
3100	Capital Contributions	Equity	
3200	Member Draws	Equity	
4000	Sales - Wholesale	Income	
4100	Sales - Wine Club	Income	
4200	Sales - Tasting Room	Income	
4300	Sales - Bulk Wine	Income	
4400	Sales - Merchandise	Income	
4500	Sales Returns	Income	
4600	Refunds	Income	
4700	Tasting Fee	Income	
4800	Discount - Sales	Income	

5000	Cost of Sales - Bottled	Cost of Goods Sold	
5100	Cost of Sales - Bulk Wine	Cost of Goods Sold	
5200	Cost of Sales - Merchandise	Cost of Goods Sold	
5600	<b>CELLAR &amp; AGING COSTS:</b>	Cost of Goods Sold	
5625	Grape Purchases	Cost of Goods Sold	5600
5626	Bulk Wine Purchases	Cost of Goods Sold	5600
5627	Bottled Wine Purchases	Cost of Goods Sold	5600
5628	Custom Crush Fees	Cost of Goods Sold	5600
5629	Rent	Cost of Goods Sold	5600
5630	Consulting	Cost of Goods Sold	5600
5631	Repairs & Maintenance	Cost of Goods Sold	5600
5632	Utilities	Cost of Goods Sold	5600
5633	Depreciation	Cost of Goods Sold	5600
5634	Labor	Cost of Goods Sold	5600
5635	Storage - Bulk Wine	Cost of Goods Sold	5600
5636	Supplies	Cost of Goods Sold	5600
5699	Transfer Cellar & Aging Costs to Bulk Wine	Cost of Goods Sold	5600
5700	<b>BOTTLING COSTS:</b>	Cost of Goods Sold	
5750	Contract Bottling	Cost of Goods Sold	5700
5751	Labor	Cost of Goods Sold	5700
5752	Supplies	Cost of Goods Sold	5700
5753	Glass	Cost of Goods Sold	5700
5754	Corks	Cost of Goods Sold	5700
5755	Capsules	Cost of Goods Sold	5700
5756	Labels	Cost of Goods Sold	5700
5757	Gift Boxes	Cost of Goods Sold	5700
5799	Transfer Bottling Costs to Bottled Wine	Cost of Goods Sold	5700
5800	<b>FARMING COSTS:</b>	Cost of Goods Sold	
5805	Labor	Cost of Goods Sold	5800
5810	Payroll Taxes	Cost of Goods Sold	5800
5815	Health & Welfare	Cost of Goods Sold	5800
5820	Contract Labor	Cost of Goods Sold	5800
5825	Supplies	Cost of Goods Sold	5800
5830	Fertilizers	Cost of Goods Sold	5800
5835	Repairs and Maintenance	Cost of Goods Sold	5800
5840	Utilities - Gas & Electric	Cost of Goods Sold	5800
5845	Utilities - Port-o-Potty	Cost of Goods Sold	5800
5850	Equipment Rental	Cost of Goods Sold	5800
5855	Fuel	Cost of Goods Sold	5800
5860	Permits and Fees	Cost of Goods Sold	5800
5865	Vineyard Mgmt Fee	Cost of Goods Sold	5800
5870	Property Tax - Vineyards and Equipment	Cost of Goods Sold	5800
5875	Depreciation	Cost of Goods Sold	5800
5899	Transfer Farming Costs to Bulk Wine	Cost of Goods Sold	5800
6000	<b>MARKETING EXPENSES</b>	Expense	
6001	Salaries & Wages	Expense	6000
6005	Payroll taxes	Expense	6000
6010	Education	Expense	6000
6020	Health Insurance	Expense	6000
6030	Worker's Comp Insurance	Expense	6000
6040	Payroll Processing	Expense	6000
6050	Advertising/Display	Expense	6000
6060	Newsletter & Video	Expense	6000
6070	Shipping	Expense	6000
6080	Delivery	Expense	6000
6090	Postage	Expense	6000
6100	Rent	Expense	6000

6110	Wine Taxes	Expense	6000
6120	Samples	Expense	6000
6130	Travel	Expense	6000
6140	Meals	Expense	6000
6150	Entertainment	Expense	6000
6140	Lodging	Expense	6000
6155	Commissions	Expense	6000
6160	Storage - Bottled Wine	Expense	6000
6165	Retail Supplies	Expense	6000
6170	Telephone	Expense	6000
6180	Bank Card Fees	Expense	6000
6200	Depreciation	Expense	6000
7000	<b>GENERAL &amp; ADMINISTRATIVE</b>	Expense	
7010	Salaries & Wages	Expense	7000
7100	Payroll Taxes	Expense	7000
7110	Health & Welfare	Expense	7000
7120	Education & Seminars	Expense	7000
7140	Rent	Expense	7000
7210	Utilities	Expense	7000
7230	Professional Fees	Expense	7000
7310	Payroll Service	Expense	7000
7315	Insurance	Expense	7000
7320	Office Expense	Expense	7000
7330	Computer Supplies	Expense	7000
7340	Licenses & Permits	Expense	7000
7350	Bank Charges	Expense	7000
7360	Bad Debts	Expense	7000
7380	Miscellaneous	Expense	7000
7390	Depreciation	Expense	7000
7410	Amortization	Expense	7000
9000	Interest Income	Other Income	
9100	Gain/Loss on Assets	Other Income	
9200	Interest Expense	Other Income	
9300	Miscellaneous	Other Income	
9500	California Franchise Tax	Other Income	
9999	Suspense	Other Income	