

**Maine Spirits Business Activity for
December 2025
Prepared by Pine State Spirits**

Sales Data 12/1/2025 - 12/31/2025			Monthly					
				Variance				
	Prior Year	Current Year	Actual	%				
Shipping Days	22	23	1					
					Cs/Day LY	Cs/Day TY	Variance %	
Cases Sold	133,302	129,163	(4,139)	-3.10%	6,059	5,616	-7.32%	
					\$/Day LY	\$/Day TY	Variance %	
Dollar Sales	\$ 23,940,444	\$ 23,100,994	\$ (839,450)	-3.51%	\$ 1,088,202	\$ 1,004,391	-7.70%	
Cost of Goods Sold	\$ 16,837,546	\$ 16,245,498	\$ (592,048)	-3.52%				
Depletion Allowances	\$ (1,199,941)	\$ (1,056,952)						
Total Cost of Good Sold	\$ 15,637,605	\$ 15,188,546	\$ (449,059)	-2.87%				
Sales Data 7/1/2025 - 12/31/2025			Year to Date					
				Variance				
	Prior Year	Current Year	Actual	%				
Shipping Days	131	131	0					
					Cs/Day LY	Cs/Day TY	Variance %	
Cases Sold	773,188	738,066	(35,122)	-4.54%	5,902	5,634	-4.54%	
					\$/Day LY	\$/Day TY	Variance %	
Dollar Sales	\$ 135,294,681	\$ 128,281,428	\$ (7,013,252)	-5.18%	\$ 1,032,784	\$ 979,248	-5.18%	
Cost of Goods Sold	\$ 94,547,801	\$ 89,729,211	\$ (4,818,590)	-5.10%				
Depletion Allowances	\$ (7,934,089)	\$ (8,391,451)						
Total Cost of Good Sold	\$ 86,613,712	\$ 81,337,760	\$ (5,275,952)	-6.09%				
Other Revenue		Monthly Data			Year to Date Data			
							Variance	
	Prior Year	Current Year	Actual	%	Prior Year	Current Year	Actual	%
Premium Tax	\$ 288,088	\$ 280,168	\$ (7,920)	-2.75%	\$ 1,687,323	\$ 1,612,679	\$ (74,643)	-4.42%
Bailment	\$ 245,198	\$ 224,636	\$ (20,562)	-8.39%	\$ 1,704,092	\$ 1,581,917	\$ (122,174)	-7.17%
Depletion Allowances	\$ 1,199,941	\$ 1,056,952	\$ (142,989)	-11.92%	\$ 7,934,089	\$ 8,391,451	\$ 457,362	5.76%