

Answer:

- They start the production in 2013 (two years on barrels and one year on bottles) – start selling in year 3 (25 barrels x 225 liters = 5,625 liters/ 100 x 0.75 = 7,500 bottles).
- Before unreported sale they use 300 barrels and sale them after 4 years – 75 barrels per year.
- Storage capacity will increase from 300 barrels in 2012 to 325 in 2013, 350 in 2014, 375 in 2015 and 400 barrels in 2017 – after that the capacity will be 400 barrels permanent.
- After 2017 (2018) full capacity 15.000 bottles unreported every year.

In euro (€)	2012	2013	2014	2015	2016	2017	2018
Sale wine	1,370,00	1,450,000	1,495,000	1,495,000	1,585,000	1,540,000	1,700,000
Unreported sale	0	0	0	0	157,500	150,000	300,000
Sale barrels	7,500	7,500	7,500	7,500	7,500	10,000	10,000
Cost barrels	15.000	20,000	20,000	20,000	20,000	20,000	20,000
Cost bottles	51,250	51,250	51,250	53,125	53,125	55,000	55,000
Price wine Exclusive	18	18	19	19	21	20	20
Price wine ordinary	3,5	4	4	4	4	4	5
Storage							
Barrels	300	325	350	375	400	400	400
Bottles Exclusive	45,000	45,000	45,000	52,500	52,500	60,000	60,000
Bottles ordinary	160,000	160,000	160,000	160,000	160,000	160,000	160,000
Sale extra	0	0	0	0	7,500 (2013)	7,500 (2014)	7,500 (2015)
							7.500 (2013)