

Rural character

c. £5k turnover per week

All figures exclusive of VAT

	£	
Total drinks sales	3,082	
Total food sales	2,847	
Total sales	5,929	
Cost of drinks	1,371	
Cost of food	1,087	
Total cost	2,458	
Gross profit	3,471	58.5% gross profit margin
		% cost to turnover
Wages & salaries	1,327	22.4%
Rates	192	3.2%
Utilities	285	4.8%
Repairs & renewals	94	1.6%
Insurance	42	0.7%
Marketing/Promotion/Telephone	80	1.4%
Consumables	36	0.6%
Waste Disposal/Cleaning/Hygiene	56	1.0%
Professional fees	82	1.4%
Bank charges	50	0.8%
Equipment hire etc	29	0.5%
Interest on capital	31	0.5%
Other costs	83	1.4%
Total operating costs	2,387	40.3%
Divisible balance	1,084	18.3%

Notes

Figures show average for all pubs reported in this category. Figures are presented exclusive of VAT.

A manager/assistant manager salary, Pay TV and gaming machines are NOT included in the above model – extra income/cost lines must be added if these will form part of your pub business. Rates are not necessarily subject to applicable reliefs – check with your pub company/brewery as to what discounts may be available.

Where these figures are to be used in preparing business plans or for other purposes it should be borne in mind that all pubs are unique and that the actual costs incurred will be dependent on the different aims and styles of the business according to the location, the market and the skills of the tenant/lessee.

Costs do vary across the country and the size of the business, as well as its focus, will have significant impacts on costs.