



**BREW PUB PRO FORMA
SALES AND COST PROJECTIONS
FOR A 10 BBL BREW
FULL GRAIN**

<u>SALES</u>		\$	%
10 BBL @ \$3.00 Per Pint		7,440.00	100%
 COST OF GOODS SOLD			
Malt:	500 Lbs.....	@ \$.37/Lb.	185.00
Yeast:			5.00
Hops:	5 Lbs.....	@ \$8.50/Lb.	42.50
Filter Sheets:	20.....	@ \$2.00/Sheet	20.00
Water:	1,000 Gallons.....	@ \$.004/Gallon	4.00
Sewer Charges:		@ \$.013/Gallon	8.97
Electrical:	193 kWh.....	@ \$.078/kWh	15.05
Natural Gas:	11 Therms.....	@ \$.86/Therm	9.46
CO ₂			10.00
Cleaning Chemicals			30.00
Taxes:	Federal \$7.00/BBL x 10 BBL		70.00
	State \$8.94/BBL x 10 BBL		89.40
Labor			400.00
 TOTAL COST OF GOODS SOLD		<hr/> \$889.38	12.0%
 CONTRIBUTION TOWARD PROFIT AND OVERHEAD (GROSS MARGIN)		<hr/> 6,550.62	88.0%

ASSUMPTIONS:

- Sales of 3.50/pint assumes beer is sold in a brewpub type retail establishment
- State taxes are an average of all 50 states including D.C.
- Labor rate is based on a full time brewer and part time assistant brewing 1,000 BBL per year
- Energy costs are for California