

## Food & Beverage Profit & Loss

Average covers per day	SPH inc vat	SPH ex vat	Sales ex vat	Cost of sales	Labour	Gas/Electric	Insur	Total cost	GOP	Days	Projected Profit (ex hire/purchase price)
40	£8.00	£6.96	£278.26	£97.39	£69.57	£7.00	£1.00	£174.96	£103.30	210	<b>£21,694</b>
30	£8.00	£6.96	£208.70	£73.04	£52.17	£7.00	£1.00	£133.22	£75.48	210	<b>£15,850</b>
20	£8.00	£6.96	£139.13	£48.70	£34.78	£7.00	£1.00	£91.48	£47.65	210	<b>£10,007</b>
10	£8.00	£6.96	£69.57	£24.35	£17.39	£7.00	£1.00	£49.74	£19.83	210	<b>£4,163</b>
40	£10.00	£8.70	£347.83	£121.74	£86.96	£7.00	£1.00	£216.70	£131.13	210	<b>£27,537</b>
30	£10.00	£8.70	£260.87	£91.30	£65.22	£7.00	£1.00	£164.52	£96.35	210	<b>£20,233</b>
20	£10.00	£8.70	£173.91	£60.87	£43.48	£7.00	£1.00	£112.35	£61.57	210	<b>£12,929</b>
10	£10.00	£8.70	£86.96	£30.43	£21.74	£7.00	£1.00	£60.17	£26.78	210	<b>£5,624</b>
40	£12.00	£10.43	£417.39	£146.09	£104.35	£7.00	£1.00	£258.43	£158.96	210	<b>£33,381</b>
30	£12.00	£10.43	£313.04	£109.57	£78.26	£7.00	£1.00	£195.83	£117.22	210	<b>£24,616</b>
20	£12.00	£10.43	£208.70	£73.04	£52.17	£7.00	£1.00	£133.22	£75.48	210	<b>£15,850</b>
10	£12.00	£10.43	£104.35	£36.52	£26.09	£7.00	£1.00	£70.61	£33.74	210	<b>£7,085</b>
40	£15.00	£13.04	£521.74	£182.61	£130.43	£7.00	£1.00	£321.04	£200.70	210	<b>£42,146</b>
30	£15.00	£13.04	£391.30	£136.96	£97.83	£7.00	£1.00	£242.78	£148.52	210	<b>£31,190</b>
20	£15.00	£13.04	£260.87	£91.30	£65.22	£7.00	£1.00	£164.52	£96.35	210	<b>£20,233</b>
10	£15.00	£13.04	£130.43	£45.65	£32.61	£7.00	£1.00	£86.26	£44.17	210	<b>£9,277</b>
40	£20.00	£17.39	£695.65	£243.48	£173.91	£7.00	£1.00	£425.39	£270.26	210	<b>£56,755</b>
30	£20.00	£17.39	£521.74	£182.61	£130.43	£7.00	£1.00	£321.04	£200.70	210	<b>£42,146</b>
20	£20.00	£17.39	£347.83	£121.74	£86.96	£7.00	£1.00	£216.70	£131.13	210	<b>£27,537</b>
10	£20.00	£17.39	£173.91	£60.87	£43.48	£7.00	£1.00	£112.35	£61.57	210	<b>£12,929</b>

### Calculations based on:

- 2 module terrace (approx 26 covers)
- Operating 10 hr trading day
- Average F&B cost of sales – 35%
- Service Labour – 25% of sales
- Vat @ 15%
- Gas costs (est) – 7kg @ 12Kw per day
- Insurance (est) per day
- Operational days – 70% of total available  
Apr-Oct (150 from 215)  
Nov-Mar (60 from 151)

