

| RATIOS | This Pub | Market Average |
|------------------|----------|----------------|
| Stock days (wet) | 23.4 | 30.2 |
| Stock days (dry) | 32.1 | 40.5 |
| Creditor days | 42.8 | 45.7 |
| Gearing % | 21.6% | 27.4% |

| | | |
|----------------------|-------|-------|
| Gross Margin - drink | 63.5% | 63.3% |
| Gross Margin - food | 60.0% | 67.1% |
| Gross Margin - avg | 62.9% | 65.1% |
| Labour % (of sales) | 44.1% | 44.6% |
| Operating Costs % | 3.6% | 4.0% |
| Ent'ment Costs % | 3.7% | 3.3% |
| Marketing Costs % | 0.3% | 1.7% |
| Admin. Costs % | 0.7% | 0.8% |
| Property Costs % | 6.4% | 8.5% |
| Overheads % | 58.8% | 62.9% |
| Operating Profit % | 4.1% | 2.2% |

| | | |
|-------------------|------|--|
| Interest % | 2.1% | Avg Op Profit £ 629,000 x 0.022 ÷ 8 pubs = £1,730 |
| Profit before Tax | 2.1% | |
| Interest rate | 6.9% | |

| PROMOTIONS | £'000 |
|-----------------------------------|-------|
| Estimated extra drink revenue: | 2.3 |
| Estimated extra food revenue: | 0.5 |
| % of drinks sold at promo prices: | 5% |
| % of meals sold at promo prices: | 6% |

| FUNCTIONS | £'000 |
|------------------------------------|-------|
| Est. revenue from function room: | - |
| Market share of functions revenue: | n/a |

| STAFF & PAY | Peak no.s | Pay rate |
|--------------------|-----------|----------|
| The Green Man | 7 | 10.00 |
| Highest in village | 8 | 10.00 |
| Lowest in village | 5 | 7.50 |

| GAMES | Pool Tables | Fruit Machines | Total |
|--------|-------------|----------------|-------|
| Income | 340 | - | 340 |
| Costs | 400 | - | 400 |
| Net | - 60 | - | - 60 |

| MARKET SIZE & PROFILE | | Drinks | Food | Hotel | Total |
|---|---------|---------|---------|-------|-------|
| Estimated size this qtr (£'000) | | 498 | 110 | 20 | 629 |
| Estimated age profile of drinks market (by value) | | | | | |
| 18-25s | 25s-35s | 35s-50s | 50s-70s | 70+ | |
| 33% | 24% | 20% | 14% | 9% | |

| ESTIMATED MARKET SHARE: The Green Man 14.6% | | | | | |
|---|------------|---------------|------------|---------------|------------|
| <i>(all shares based on revenue, not number of customers)</i> | | | | | |
| Drinks | | Food | | Hotel | |
| 18-25 | 15% | Lunch | 16% | Available | n/a |
| 25-35 | 17% | Evening | 10% | Sold | n/a |
| 35-50 | 16% | | | | |
| 50-70 | 14% | | | Yield | n/a |
| 70+ | 14% | | | % Occup. | n/a |
| Market | 15% | Market | 14% | Market | n/a |

Who drinks at The Green Man (based on revenue)

| VERY POPULAR | Fairly Popular | Fairly Unpopular | VERY UNPOPULAR |
|----------------------|----------------|------------------|----------------|
| | 18-25s | | |
| 25-35s | 35-50s | | |
| | 50-70s | | |
| Families | Students | | |
| | Business ppl | | |
| Factory staff | Pub Crawlers | | |
| | Tourists | | |

| SPENDING PER HEAD | Receipts | People | Spend |
|-------------------|----------|--------|---------|
| Drinkers | 92,389 | 15731 | £ 5.87 |
| Diners | 18,016 | 1693 | £ 10.64 |
| Overnight guests | - | 0 | n/a |
| Total / Average | 110,405 | 17424 | £ 6.34 |

| POPULAR FEATURES | Drinkers | Diners |
|------------------|-----------------|---------------|
| 1st: | Price of drinks | Price of food |
| 2nd: | Garden | Food quality |
| 3rd: | Karaoke | Size of menu |

| RESOURCE MANAGEMENT | STAFF | SPACE |
|--|--|--|
| Estimated lost revenue caused by capacity problems: 4% | Drinkers' service level as a % of level required: 196% | Drinkers' space as a % of space required: 118% |
| | Diners' service level as a % of level required: 168% | Diners' space as a % of space required: 81% |