

COMPARISON OF BREWING COST DATA BETWEEN EUROPE ECONOMICS REPORT (THEORETICAL COST TYPOLOGIES) and

SIBA BENCHMARKING SURVEY (ACTUAL COST DATA)

Costs expressed as £ per HL

Note EE data is calculated at specific production band points.

SIBA data is calculated as the production band average.

PRODUCTION VOLUME (HL per annum)		500.00	1000.00	2500.00	5000.00	10000.00	20000.00	30000.00
PRODUCTION VOLUME (HL per annum)		0-1000	1000-2500	2500-5000	5000-10000	10000-20000	20000-30000	
Number of brewers in SIBA data		9	14	7	8	3	2	
<b>Material Costs</b>								
Malt	EE	11.20	11.20	11.20	9.60	5.20	5.20	5.20
	SIBA		10.41	10.73	9.98	9.79	9.27	8.55
Hops	EE	5.00	4.20	3.80	3.40	3.00	2.80	2.70
	SIBA		9.67	7.38	9.13	7.89	7.24	7.97
Other	EE	4.20	3.80	3.50	3.20	2.90	2.70	2.50
	SIBA		4.32	3.99	2.34	3.50	3.51	1.88
<b>Total Material Costs per EE Report</b>	EE	<b>20.40</b>	<b>19.20</b>	<b>18.50</b>	<b>16.20</b>	<b>11.10</b>	<b>10.70</b>	<b>10.40</b>
<b>Total Material Costs per SIBA Benchmarking Survey</b>	SIBA		<b>24.40</b>	<b>22.10</b>	<b>21.45</b>	<b>21.18</b>	<b>20.02</b>	<b>18.40</b>
<b>Other Direct Costs</b>								
Production Labour	EE	15.00	12.90	11.25	9.00	6.75	5.06	4.13
	SIBA		25.45	21.58	18.64	22.82	13.22	7.43
Energy & Water	EE	8.88	7.68	6.60	5.76	5.16	4.38	4.08
	SIBA		7.54	6.89	4.75	3.71	5.17	4.07
Other consumables	EE	1.10	0.90	0.80	0.70	0.60	0.50	0.47
	SIBA		0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Direct Costs per EE Report</b>	EE	<b>24.98</b>	<b>21.48</b>	<b>18.65</b>	<b>15.46</b>	<b>12.51</b>	<b>9.94</b>	<b>8.68</b>
<b>Total Other Direct Costs per SIBA Benchmarking Survey</b>	SIBA		<b>32.99</b>	<b>28.47</b>	<b>23.39</b>	<b>26.53</b>	<b>18.39</b>	<b>11.50</b>
<b>Fixed / semi Fixed Costs</b>								
Rent and Rates	EE	6.50	6.50	5.20	3.90	3.25	2.28	1.95
	SIBA		18.18	9.34	7.31	6.29	5.99	3.75
Depreciation	EE	4.27	13.00	6.67	5.33	4.20	3.33	3.44
	SIBA		12.53	10.25	6.18	9.04	9.14	6.79
Repairs / Maintenance	EE	0.85	2.60	1.33	1.07	0.84	0.67	0.69
	SIBA		3.22	3.90	2.46	2.53	1.51	3.69
<b>Total Fixed / Semi Fixed Costs per EE Report</b>	EE	<b>11.62</b>	<b>22.10</b>	<b>13.20</b>	<b>10.30</b>	<b>8.29</b>	<b>6.28</b>	<b>6.08</b>
<b>Total Fixed / Semi Fixed Costs per SIBA Benchmarking Survey</b>	SIBA		<b>33.93</b>	<b>23.49</b>	<b>15.95</b>	<b>17.86</b>	<b>16.64</b>	<b>14.23</b>
<b>Total Production Costs per EE report</b>		<b>57.00</b>	<b>62.78</b>	<b>50.35</b>	<b>41.96</b>	<b>31.90</b>	<b>26.92</b>	<b>25.16</b>
<b>Total Production Costs per SIBA Benchmarking Survey</b>			<b>91.32</b>	<b>74.06</b>	<b>60.79</b>	<b>65.57</b>	<b>55.05</b>	<b>44.13</b>
<b>Overall total cost percentage difference SIBA vs EE exc duty</b>			<b>45.5%</b>	<b>47.1%</b>	<b>44.9%</b>	<b>105.5%</b>	<b>104.5%</b>	<b>75.4%</b>
<b>Current Beer Duty paid on full production (assuming abv of 4.2%)</b>		<b>40.07</b>	<b>40.07</b>	<b>40.07</b>	<b>40.07</b>	<b>56.09</b>	<b>70.12</b>	<b>73.46</b>
<b>Beer Duty plus Production Costs (EE Report)</b>		<b>97.07</b>	<b>102.85</b>	<b>90.42</b>	<b>82.03</b>	<b>87.99</b>	<b>97.04</b>	<b>98.62</b>
<b>Current Beer Duty paid on full production costs (assuming abv of 4.2%)</b> (note duty calculated on band average)			40.07	40.07	40.07	53.42	66.78	72.12
<b>Beer Duty plus Production Costs (SIBA Benchmarking Survey)</b>			<b>131.39</b>	<b>114.13</b>	<b>100.86</b>	<b>118.99</b>	<b>121.83</b>	<b>116.25</b>
<b>Overall total cost percentage difference SIBA vs EE inc duty</b>			<b>27.7%</b>	<b>26.2%</b>	<b>23.0%</b>	<b>35.2%</b>	<b>25.5%</b>	<b>17.9%</b>