



SESSION ONE

Your Profit Potential

9:00 AM - 10:30 AM

Small Batch
— STANDARD —

sbstandard.com/moreprofit

Meet Will and Natasha of Hardwork Brewpub

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Meet Will and Natasha of Hardwork Brewpub

Will

47 years old, retired military, 10 years of homebrewing

Natasha

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Brewery	Purchased from former owner on March 2022 in Dallas, TX



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- Will** 47 years old, retired military, 10 years of homebrewing
- Natasha** 48 years old, data analyst for a large bank
- Brewery** Purchased from former owner on March 2022 in Dallas, TX
- Family** 28-year-old son Phil just got married, helps Will out at the brewery, and hopes to own the brewery one day.



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- History** Over the past 3 years, distro has naturally eroded, and they are getting more comfortable operating primarily as a pub.



Meet Will and Natasha of Hardwork Brewpub

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Brewery	Purchased from former owner on March 2022 in Dallas, TX
Family	28-year-old son Phil just got married, helps Will out at the brewery, and hopes to own the brewery one day.
History	Over the past 3 years, distro has naturally eroded, and they are getting more comfortable operating primarily as a pub.
Their Goals	Will wants to grow in distro again and Natasha just wants to make great beer, food, and more money. Their retirement counts on it.





How profitable could they be?



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FINANCIAL STATEMENTS



FINANCIAL STATEMENTS



BALANCE SHEET



PROFIT & LOSS



BENCHMARKS MODEL

Revenue

per SQ FT
per BBL

FINANCIAL STATEMENTS



BALANCE SHEET



PROFIT & LOSS



BENCHMARKS MODEL

Revenue

per SQ FT
per BBL

COGS %

G&A Expenses %

EBITDA %

TAPROOM
1,400 rev/BBL

COGS: 21%

G&A Expenses: 63%

EBITDA: 15%

SELF-DISTRO
550 rev/BBL

COGS: 33%

G&A Expenses: 59%

EBITDA: 8%

DISTRIBUTOR
350 rev/BBL

COGS: 47%

G&A Expenses: 48%

EBITDA: 4%





Revenue
\$2.35M



Revenue
\$2.35M



75% Taproom
25% Self-Distro



Revenue
\$2.35M

Expenses
\$2.24M



75% Taproom
25% Self-Distro



Revenue
\$2.35M

Expenses
\$2.24M

EBITDA \$114k

75% Taproom
25% Self-Distro



PROFIT WORKSHOP TEMPLATE

(or visit sbstandard.com/bpw-template)

CBC 2026 Brewery Profit Workshop Templates

Exercise #1: Your Profit Potential 💰

Scenarios	2025 Actual	2026 Target	2026 Stretch
Annual Revenue	\$2,350,000	\$2,350,000	\$2,500,000
Annual EBITDA	\$114,000	\$258,500	\$368,750
EBITDA %	4.9%	11.0%	14.8%
Scenario Option	Target		
Profit Potential	\$144,500		

Revenue	Taproom, No Food	Taproom, Light	Taproom, Full	Self-Distribution	Distributor	Contract
% of Revenue	0%	0%	75%	25%	0%	0%
2025 Revenue	\$0	\$0	\$1,762,500	\$587,500	\$0	\$0

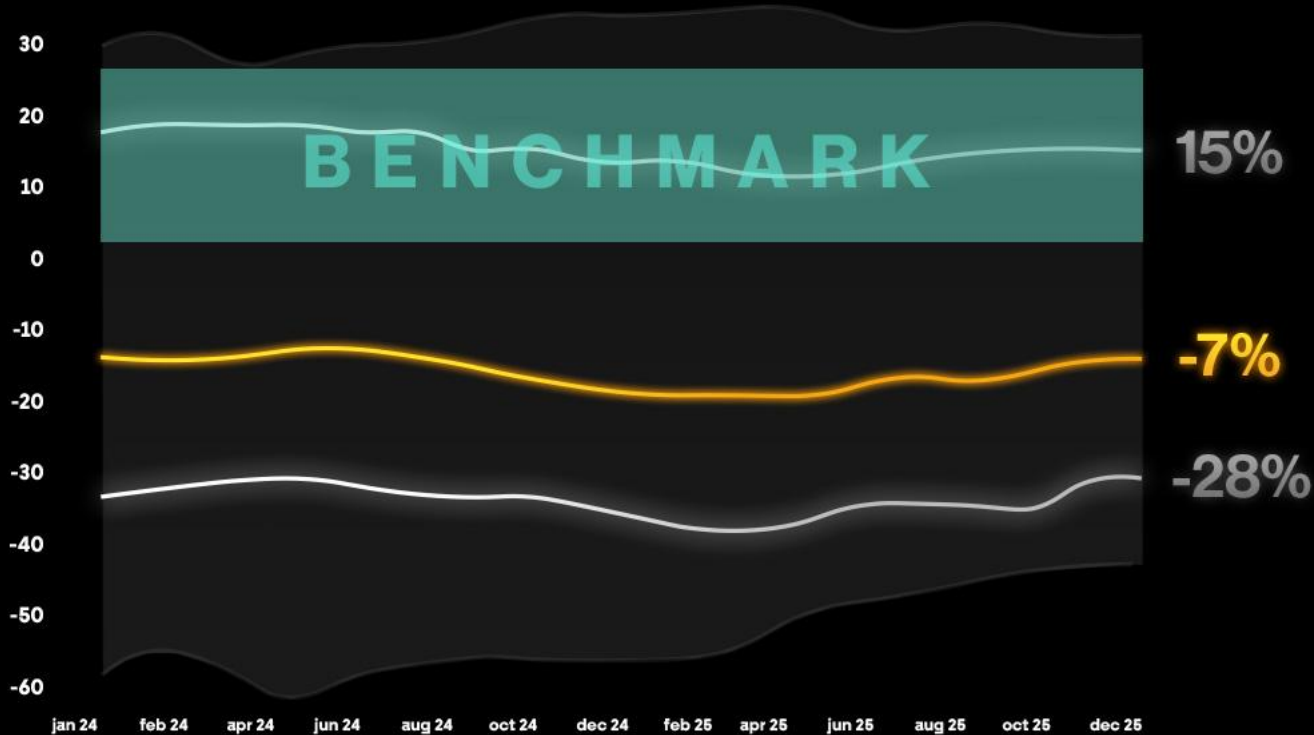
Expenses	2025 Actual	2025 Target	Difference	How do we change this number?
Total COGS (Materials)	\$678,000	\$634,500	-\$43,500	Decrease COGS % by (1) increasing price, (2) decreasing material costs, or (3) changing the menu/portfolio.
Total Labor (Total Payroll)	\$1,072,000	\$846,000	-\$226,000	Decrease Labor % by (1) increasing revenue (pricing, sales), (2) reducing hours, (3) reducing headcount/wages.
Occupancy (Rent, Utilities)	\$257,000	\$235,000	-\$22,000	Decrease Occupancy % by (1) increase revenue to better utilize the space, (2) renegotiation/subleasing/etc.
Other Expenses	\$229,000	\$258,500	\$29,500	Decrease Other % by P&L drilldown and prioritized budget cuts + spending controls.

Session 1: Profit Potential | Session 1: Example | Session 2: Taproom Profit | Session 2: Example | Session 3: Distro Profit | Session 3: Example | Session 2: Backup Plays | Benchmarks | Bee!

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PROFIT POTENTIAL

Total EBITDA %



$$EBITDA \% = \frac{Revenue - COGS - G\&A\ Expenses}{Revenue}$$

- EBITDA % is our primary success benchmark
- It tells us whether the business is viable long term and producing enough value to customers to support itself and its owners
- Like revenue, it has also been stable since 2023... but unfortunately the average brewery in our data set is **losing 7%** in operating profit per year
- However, about 1/3rd of breweries we've analyzed are profitable → this is a **solvable problem**
- **SBS Benchmark: 2% - 24%**
 - Distributor: 2% - 6%
 - Self-Distribution: 5% - 11%
 - Taproom: 8% - 24%

Scenarios	2025 Actual
Annual Revenue	
Annual EBITDA	

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Revenue
% of Revenue
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Scenarios	2025 Actual	2026 Target	2026 Stretch
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2025 Revenue	\$0	\$0	\$1,762,500	\$587,500	\$0	\$0

Scenarios	2025 Actual	2026 Target	2026 Stretch
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2025 Revenue	\$0	\$0	\$1,762,500	\$587,500	\$0	\$0

Scenarios	2025 Actual	2026 Target	2026 Stretch
Annual Revenue	\$2,350,000	\$2,350,000	\$2,500,000
Annual EBITDA	\$114,000	\$258,500	\$368,750
EBITDA %	4.9%	11.0%	14.8%
Scenario Option	Target		
Profit Potential	\$144,500		

Revenue	Taproom, No Food	Taproom, Light	Taproom, Full	Self-Distribution	Distributor	Contract
% of Revenue	0%	0%	75%	25%	0%	0%
2025 Revenue	\$0	\$0	\$1,762,500	\$587,500	\$0	\$0

Scenarios	2025 Actual	2026 Target	2026 Stretch
Annual Revenue	\$2,350,000	\$2,350,000	\$2,500,000
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Annual Revenue	\$2,350,000	\$2,350,000	\$2,500,000
Annual EBITDA	\$114,000	\$258,500	\$368,750
EBITDA %	4.9%	11.0%	14.8%
Scenario Option	Stretch		
Profit Potential	\$254,750		

Revenue	Taproom, No Food	Taproom, Light	Taproom, Full	Self-Distribution	Distributor	Contract
% of Revenue	0%	0%	75%	25%	0%	0%
2025 Revenue	\$0	\$0	\$1,762,500	\$587,500	\$0	\$0



PROFIT FOCUS AREAS

Expenses	2025 Actual
Total COGS (Materials)	
Total Labor (Total Payroll)	
Occupancy (Rent, Utilities)	

Expenses	2025 Actual
Total COGS (Materials)	\$678,000
Total Labor (Total Payroll)	\$1,072,000
Occupancy (Rent, Utilities)	\$257,000

Expenses	2025 Actual
Total COGS (Materials)	\$678,000
Total Labor (Total Payroll)	\$1,072,000
Occupancy (Rent, Utilities)	\$257,000
Other Expenses	\$229,000
	100%

Expenses	2025 Actual	2025 Target
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Occupancy (Rent, Utilities)	\$257,000	\$235,000
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	100%			

Roundtable Work

- **Validate** what you uncovered in this session
- **Pressure-test** assumptions and inputs
- **Explore additional areas** not covered at your table
- **Begin outlining a brewery-specific action plan** and determine whether SBS support makes sense

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thank you!

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