



# Bar Management Profit Guide

BY DAHLSTROM & RIDEOUT



# barmanuals.com

A Dahlstrom & Rideout Company

 **CERTIFIED CONSULTING** **BARS**  
**EXPERTS** **NIGHTCLUBS**  
**RESTAURANTS**  
BY THE HOSPITALITY ASSOCIATION OF AMERICA

# BAR MANUALS

## Bar Math Made Simple

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By Dahlstrom & Rideout

Written By  
**Preston Rideout & Ryan Dahlstrom**

**bar** manuals

Over 20 Years of Proven Management Techniques by Certified Bar Experts  
Preston Rideout & Ryan Dahlstrom

 **CERTIFIED CONSULTING BARS**  
**EXPERTS** NIGHTCLUBS  
RESTAURANTS  
By The Hospitality Association Of America

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THE  
**BAR**  
STARTS HERE



A Dahlstrom & Rideout Company

## **Bar Math Made Simple**

*How often do you think about drink cost preparation?*

*When was the last time you considered the Return On Investment per liquor bottle or contemplated the wholesale bottle cost relationship to pricing?*

*How long has it been since you challenged co-workers, owners, operators or directors to defend their liquor pricing structure and demand to see their math? Are you prepared to make this challenge and participate in a pricing discussion?*

Probably, not.

Remarkably, pricing discussions much less challenges rarely occur and even less often can be defended by Math.

Ivory Tower Professionals throw around terms like Cost Percentage, Portion Cost, Cocktail Ingredient Costing and Bottle Yield but quite often never do the math. Opposed to employing basic math, they prefer using Subjective Calculations based on what they think. Quite often quick to tell you what they think but slow to show you their numbers. Their pricing structure has no foundation. I've encountered these Professional Managers my entire career and my response is always the same.

**“Don’t Tell Me What You Think”**

**“Show Me The Numbers”**

**“Numbers Don’t Lie”**

**Bar Math Made Simple** is built on basic math. Our beverage formulas build off each other. Upon encountering calculations you do not understand, stop and go back to the prior page. **Bar Math Made Simple** is not a manual. It is a Profit Guide. It's not meant to be read cover to cover. Read it page by page.

Embrace **Bar Math Made Simple** and prepare to challenge anyone and everyone using Subjective Calculations. Put pen to paper and do the Math or reach out to **Preston Rideout** and **Ryan Dahlstrom** at [www.BarManuals.com](http://www.BarManuals.com) for assistance.

www.**bar**manuals.com

## BOTTLE SIZE

There are six standard bottle sizes. Our focus is on Fifth and Liter Bottles.

<b>Bottle</b>	<b>Ounces</b>	<b>Milliliters</b>
Airplane bottle	1.7	50
Half Pint	6.8	200
Pint	12.7	375
<b>Fifth</b>	<b>25.4</b>	<b>750</b>
<b>Liter</b>	<b>33.8</b>	<b>1000</b>
Half Gallon	59.2	1750

## BOTTLE SIZE SHOT RATIO

- A 1 Liter bottle contains 16.9 shots comprised of 2 ounces while a 750ml bottle contains 12.7 shots comprised of 2 ounces
- A 1 Liter bottle contains 22.5 shots comprised of 1.5 ounces while a 750ml bottle contains 16.9 shots comprised of 1.5 ounces.
- A 1 Liter bottle contains 27.04 shots comprised of 1.25 ounces while a 750ml bottle contains 20.32 shots comprised of 1.25 ounces.
- A 1 Liter bottle contains 33.8 shots comprised of 1 ounce while a 750ml bottle contains 25.4 shots comprised of 1 ounce.

# SHOTS PER BOTTLE

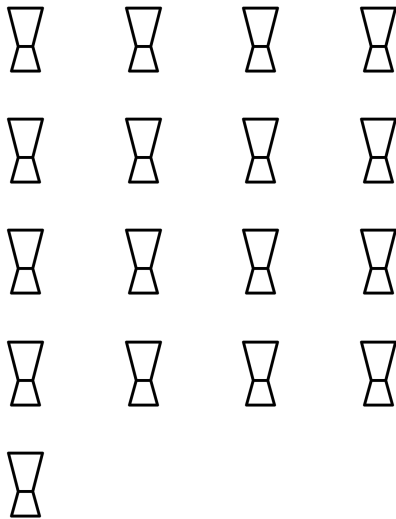
**1 Liter =  
33.8 Ounces**



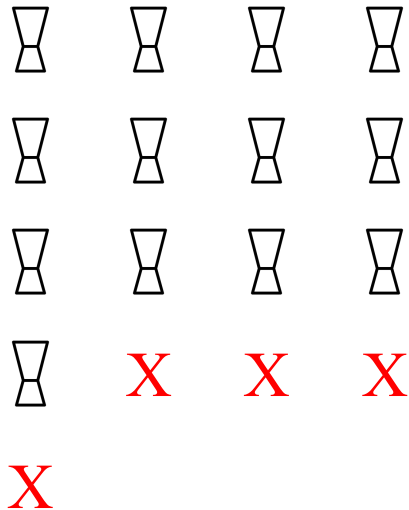
**1 Fifth =  
25.4 Ounces**



**33.8 Ounces =  
16.9 (2) Ounce Shots**



**25.4 Ounces =  
12.7 (2) Ounce shots**



# SHOTS PER BOTTLE

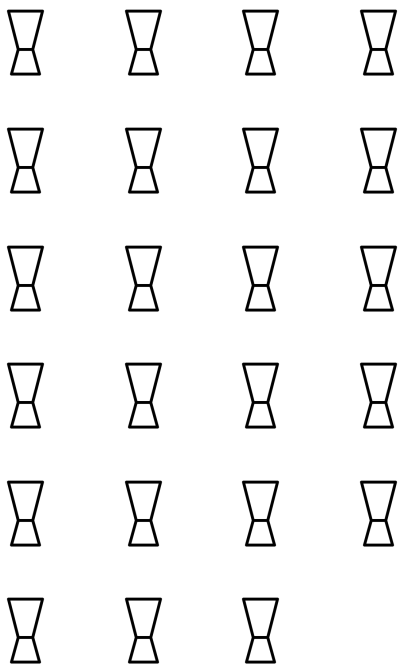
1 Liter =  
33.8 Ounces



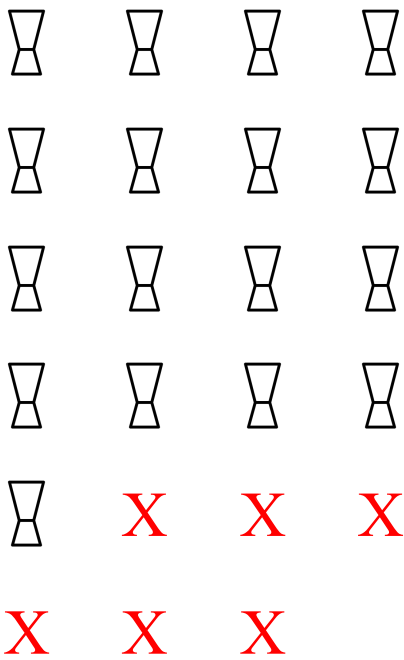
1 Fifth =  
25.4 Ounces



33.8 Ounces =  
22.5 (1.5) Ounce shots



25.4 Ounces =  
16.9 (1.5) Ounce Shots





# SHOTS PER BOTTLE

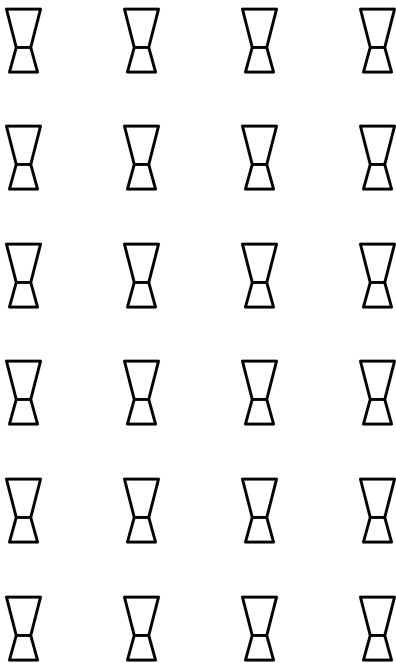
1 Liter =  
33.8 Ounces



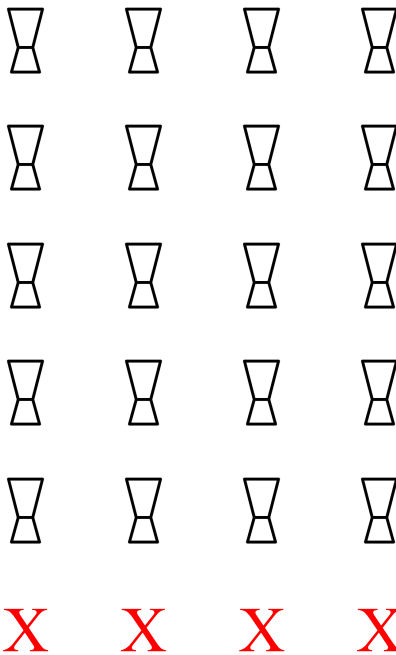
1 Fifth =  
25.4 Ounces



33.8 Ounces =  
27.04 (1.25) Ounce Shots



25.4 Ounces =  
20.32 (1.25) Ounce Shots

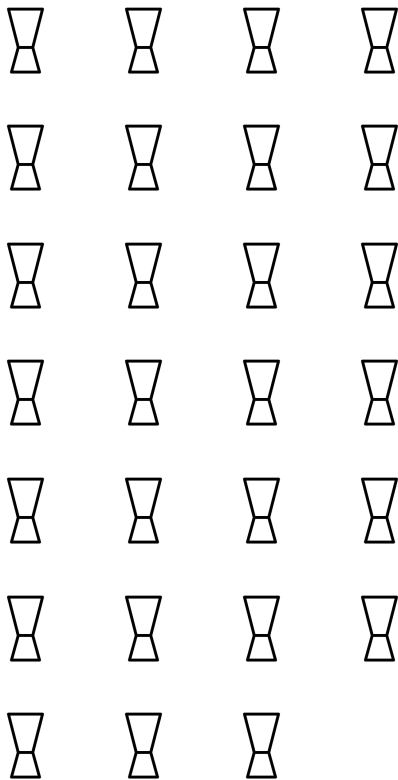


# SHOTS PER BOTTLE

1 Liter =  
33.8 Ounces



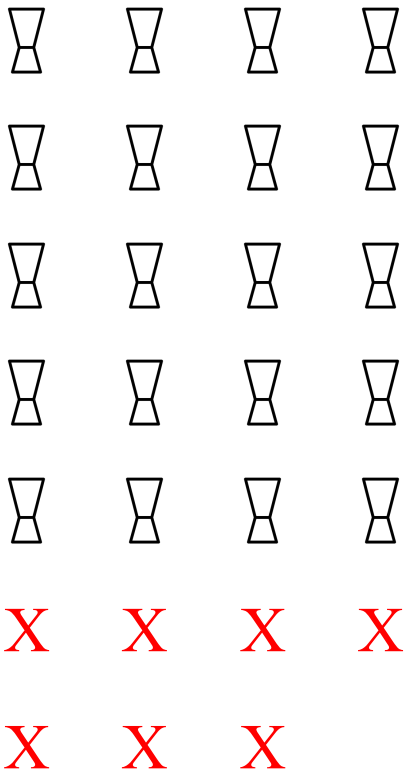
33.8 Ounces =  
33.8 (1) Ounce Shots



1 Fifth =  
25.4 Ounces



25.4 Ounces =  
25.4 (1) Ounce Shots



# COST PER OUNCE

Cost Per Ounce (CPO) determines how much an ounce of liquor costs. Calculating Cost Per Ounce requires dividing the wholesale liquor bottle cost by its total ounces. Our bar math is based on Liters (LTR) and Fifths (750ml).

## LITER COST PER OUNCE

- Liter = 33.8 ounces
- Liter Bottle Cost ÷ 33.8 oz. = Cost Per Ounce

<b>Vodka</b>	<b>Bottle Cost</b>	<b>Bottle Size</b>	<b>Bottle Ounces</b>	<b>Cost Per Ounce</b>
Absolut	\$26.23	LTR	33.8	<b>\$0.78</b>
Absolut Citron	\$26.23	LTR	33.8	<b>\$0.78</b>
Absolut Mandrin	\$26.23	LTR	33.8	<b>\$0.78</b>
Depp Eddy	\$19.57	LTR	33.8	<b>\$0.58</b>
Deep Eddy Cranberry	\$19.57	LTR	33.8	<b>\$0.58</b>
Deep Eddy Lemon	\$19.57	LTR	33.8	<b>\$0.58</b>
Deep Eddy Ruby Red	\$19.57	LTR	33.8	<b>\$0.58</b>

## 750ML COST PER OUNCE

- 750ml = 25.4 ounces
- 750ml Bottle Cost ÷ 25.4 oz. = Cost Per Ounce

<b>Vodka</b>	<b>Bottle Cost</b>	<b>Bottle Size</b>	<b>Bottle Ounces</b>	<b>Cost Per Ounce</b>
Smirnoff	\$15.47	750ml	25.4	<b>\$0.61</b>
Smirnoff Cherry	\$15.47	750ml	25.4	<b>\$0.61</b>
Smirnoff Grape	\$15.47	750ml	25.4	<b>\$0.61</b>
Smirnoff Orange	\$15.47	750ml	25.4	<b>\$0.61</b>
Smirnoff Raspberry	\$15.47	750ml	25.4	<b>\$0.61</b>
Smirnoff Vanilla	\$15.47	750ml	25.4	<b>\$0.61</b>

# PORTION COST

Portion Cost (PC) is the foundation of pricing. Calculating Portion Cost requires establishing Cost Per Ounce (CPO) then multiplying by Serving Size (SS).

## LITER PORTION COST FORMULA

- Liter = 33.8 ounces
- Liter Bottle Cost ÷ 33.8 oz. = Cost Per Ounce
- Cost Per Ounce × Serving Size = Portion Cost

## LITER PORTION COST EXAMPLE

\$26.23 Absolut ÷ 33.8 oz. = **\$0.78** Cost Per Ounce × 0.25 Serving = **\$0.20** Portion Cost

\$26.23 Absolut ÷ 33.8 oz. = **\$0.78** Cost Per Ounce × 0.50 Serving = **\$0.39** Portion Cost

\$26.23 Absolut ÷ 33.8 oz. = **\$0.78** Cost Per Ounce × 1.00 Serving = **\$0.78** Portion Cost

\$26.23 Absolut ÷ 33.8 oz. = **\$0.78** Cost Per Ounce × 1.25 Serving = **\$0.98** Portion Cost

## LITER PORTION COST IN EXCEL

Vodka	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost
Absolut	\$26.23	LTR	33.8	<b>\$0.78</b>	<b>0.25</b>	<b>\$0.20</b>
Absolut Citron	\$26.23	LTR	33.8	<b>\$0.78</b>	<b>0.5</b>	<b>\$0.39</b>
Absolut Mandrin	\$26.23	LTR	33.8	<b>\$0.78</b>	<b>1</b>	<b>\$0.78</b>
Absolut Vanilla	\$26.23	LTR	33.8	<b>\$0.78</b>	<b>1.25</b>	<b>\$0.98</b>

# PORTION COST

As with Liters, calculating 750ml Portion Cost (PC) requires establishing Cost Per Ounce (CPO) then multiplying by Serving Size (SS).

## 750ML PORTION COST FORMULA

- 750ml = 25.4 ounces
- 750ml Bottle Cost ÷ 25.4 oz. = Cost Per Ounce
- Cost Per Ounce × Serving Size = Portion Cost

## 750ML PORTION COST EXAMPLE

\$17.49 Stoli ÷ 25.4 oz. = **\$0.69** Cost Per Ounce × 0.25 Serving = **\$0.17** Portion Cost  
\$17.49 Stoli ÷ 25.4 oz. = **\$0.69** Cost Per Ounce × 0.50 Serving = **\$0.35** Portion Cost  
\$17.49 Stoli ÷ 25.4 oz. = **\$0.69** Cost Per Ounce × 1.00 Serving = **\$0.69** Portion Cost  
\$17.49 Stoli ÷ 25.4 oz. = **\$0.69** Cost Per Ounce × 1.25 Serving = **\$0.86** Portion Cost

## 750ML PORTION COST IN EXCEL

Vodka	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost
Stoli	\$17.49	750ml	25.4	<b>\$0.69</b>	<b>0.25</b>	<b>\$0.17</b>
Stoli Orange	\$17.49	750ml	25.4	<b>\$0.69</b>	<b>0.5</b>	<b>\$0.35</b>
Stoli Razz	\$17.49	750ml	25.4	<b>\$0.69</b>	<b>1</b>	<b>\$0.69</b>
Stoli Vanilla	\$17.49	750ml	25.4	<b>\$0.69</b>	<b>1.25</b>	<b>\$0.86</b>

# COST PERCENTAGE

Cost Percentage (CP) is the relationship between cost of goods sold and profit margin. Cost Percentage is calculated by dividing Portion Cost (PC) by Sales Price (SP) then multiplying by 100 to convert into a percentage.

## LITER COST PERCENTAGE FORMULA

- Liter = 33.8 ounces
- Liter Bottle Cost ÷ 33.8 oz. = Cost Per Ounce
- Cost Per Ounce × Serving Size = Portion Cost
- Portion Cost ÷ Sales Price = Cost Percentage

## LITER COST PERCENTAGE EXAMPLE

\$26.23 Absolut ÷ 33.8 oz. = **\$0.78** Cost Per Ounce

**\$0.78** Cost Per Ounce × 1.25 Serving Size = **\$0.97** Portion Cost

**\$0.97** Portion Cost ÷ **\$6.00** Sale Price = **16.17%** Cost Percentage

**Increasing the Sale Price decreases the Cost Percentage**

**\$0.97** Portion Cost ÷ **\$6.25** Sale Price = **15.52%** Cost Percentage

**\$0.97** Portion Cost ÷ **\$6.50** Sale Price = **14.92%** Cost Percentage

**\$0.97** Portion Cost ÷ **\$6.75** Sale Price = **14.37%** Cost Percentage

## LITER COST PERCENTAGE IN EXCEL

Vodka	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost	Sale Price	Cost Percent
Absolut	\$26.23	LTR	33.8	<b>\$0.78</b>	1.25	<b>\$0.97</b>	<b>\$6.00</b>	<b>16.17%</b>
Effen	\$19.57	LTR	33.8	<b>\$0.58</b>	1.25	<b>\$0.72</b>	<b>\$5.00</b>	<b>14.47%</b>
Ketel One	\$29.54	LTR	33.8	<b>\$0.87</b>	1.25	<b>\$1.09</b>	<b>\$7.00</b>	<b>15.61%</b>
Sky	\$21.88	LTR	33.8	<b>\$0.65</b>	1.25	<b>\$0.81</b>	<b>\$5.00</b>	<b>16.18%</b>
Stoli	\$24.98	LTR	33.8	<b>\$0.74</b>	1.25	<b>\$0.92</b>	<b>\$5.00</b>	<b>18.48%</b>
Taaka	\$5.16	LTR	33.8	<b>\$0.15</b>	1.25	<b>\$0.19</b>	<b>\$4.00</b>	<b>4.77%</b>

# COST PERCENTAGE

As with Liters, 750ml Cost Percentage (CP) is the relationship between cost of goods sold and profit margin. Cost Percentage is calculated by dividing Portion Cost (PC) by Sales Price (SP) then multiplying by 100 to convert into a percentage.

## 750ML COST PERCENTAGE FORMULA

- 750ml = 25.4 ounces
- 750ml Bottle Cost ÷ 25.4 oz. = Cost Per Ounce
- Cost Per Ounce × Serving Size = Portion Cost
- Portion Cost ÷ Sales Price = Cost Percentage

## 750ML COST PERCENTAGE EXAMPLE

\$15.47 Smirnoff ÷ 25.4 oz. = **\$0.61** Cost Per Ounce  
**\$0.61** Cost Per Ounce × 1.25 Serving Size = **\$0.76** Portion Cost  
**\$0.76** Portion Cost ÷ **\$5.00** Sale Price = **15.23%** Cost Percentage

**Increasing the Sale Price decreases the Cost Percentage**

**\$0.76** Portion Cost ÷ **\$5.25** Sale Price = **14.50%** Cost Percentage  
**\$0.76** Portion Cost ÷ **\$5.50** Sale Price = **13.84%** Cost Percentage  
**\$0.76** Portion Cost ÷ **\$5.75** Sale Price = **13.24%** Cost Percentage

## 750ML COST PERCENTAGE EXAMPLE

Vodka	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost	Sale Price	Cost Percent
Smirnoff	\$15.47	750ml	25.4	<b>\$0.61</b>	1.25	<b>\$0.76</b>	<b>\$5.00</b>	<b>15.23%</b>
Starlight	\$13.57	750ml	25.4	<b>\$0.53</b>	1.25	<b>\$0.67</b>	<b>\$5.00</b>	<b>13.36%</b>
Troubadour	\$15.85	750ml	25.4	<b>\$0.62</b>	1.25	<b>\$0.78</b>	<b>\$5.00</b>	<b>15.60%</b>
Vox	\$22.62	750ml	25.4	<b>\$0.89</b>	1.25	<b>\$1.11</b>	<b>\$6.00</b>	<b>18.55%</b>
Stoli	\$19.99	750ml	25.4	<b>\$0.79</b>	1.25	<b>\$0.98</b>	<b>\$5.00</b>	<b>19.68%</b>
Western Son	\$13.99	750ml	25.4	<b>\$0.55</b>	1.25	<b>\$0.69</b>	<b>\$6.00</b>	<b>11.47%</b>

# GROSS PROFIT

Gross Profit (GP) is the difference between Portion Cost (PC) and Sales Price (SP).  
Gross Profit is calculated by subtracting Portion Cost from Sale Price.

## LITER GROSS PROFIT FORMULA

- Liter = 33.8 ounces
- Liter Bottle Cost ÷ 33.8 oz. = Cost Per Ounce
- Cost Per Ounce × Serving Size = Portion Cost
- Sales Price – Portion Cost = Gross Profit

## LITER GROSS PROFIT EXAMPLE

\$26.23 Absolut ÷ 33.8 oz. = **\$0.78** Cost Per Ounce  
**\$0.78** Cost Per Ounce × 1.25 Serving Size = **\$0.97** Portion Cost  
**\$6.00** Sale Price – **\$0.97** Portion Cost = **\$5.03** Gross Profit

**Increasing the Sale Price increases the Gross Profit**

\$6.25 Sale Price - **\$0.97** Portion Cost = **\$5.28** Gross Profit  
\$6.50 Sale Price - **\$0.97** Portion Cost = **\$5.53** Gross Profit  
\$7.00 Sale Price - **\$0.97** Portion Cost = **\$6.03** Gross Profit

## LITER GROSS PROFIT IN EXCEL

Vodka	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost	Sale Price	Gross Profit
Absolut	\$26.23	LTR	33.8	\$0.78	1.25	<b>\$0.97</b>	\$6.00	<b>\$5.03</b>
Effen	\$19.57	LTR	33.8	\$0.58	1.25	<b>\$0.72</b>	\$5.00	<b>\$4.28</b>
Ketel One	\$29.54	LTR	33.8	\$0.87	1.25	<b>\$1.09</b>	\$7.00	<b>\$5.91</b>
Sky	\$21.88	LTR	33.8	\$0.65	1.25	<b>\$0.81</b>	\$5.00	<b>\$4.19</b>
Stoli	\$24.98	LTR	33.8	\$0.74	1.25	<b>\$0.92</b>	\$5.00	<b>\$4.08</b>
Taaka	\$5.16	LTR	33.8	\$0.15	1.25	<b>\$0.19</b>	\$4.00	<b>\$3.81</b>



# GROSS PROFIT

As with Liters, 750ml Gross Profit (GP) is the difference between Portion Cost (PC) and Sale Price (SP). Gross Profit is calculated by subtracting Portion Cost from Sale Price.

## 750ML GROSS PROFIT FORMULA

- 750ml = 25.4 ounces
- 750ml Bottle Cost ÷ 25.4 oz. = Cost Per Ounce
- Cost Per Ounce × Serving Size = Portion Cost
- Sale Price - Portion Cost = Gross Profit

## 750ML GROSS PROFIT EXAMPLE

\$15.47 Smirnoff ÷ 25.4 oz. = **\$0.61** Cost Per Ounce  
**\$0.61** Cost Per Ounce × 1.25 Serving Size = **\$0.76** Portion Cost  
**\$5.00** Sale Price - **\$0.76** Portion Cost = **\$4.24** Gross Profit

### **Increasing the Sale Price increases the Gross Profit**

\$5.25 Sale Price - **\$0.76** Portion Cost = **\$4.49** Gross Profit  
\$5.50 Sale Price - **\$0.76** Portion Cost = **\$4.74** Gross Profit  
\$5.75 Sale Price - **\$0.76** Portion Cost = **\$4.99** Gross Profit  
\$6.00 Sale Price - **\$0.76** Portion Cost = **\$5.24** Gross Profit

## 750ML GROSS PROFIT IN EXCEL

Vodka	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost	Sale Price	Gross Profit
Smirnoff	\$15.47	750ml	25.4	\$0.61	1.25	<b>\$0.76</b>	\$5.00	<b>\$4.24</b>
Starlight	\$13.57	750ml	25.4	\$0.53	1.25	<b>\$0.67</b>	\$5.00	<b>\$4.33</b>
Troubador	\$15.85	750ml	25.4	\$0.62	1.25	<b>\$0.78</b>	\$5.00	<b>\$4.22</b>
Vox	\$22.62	750ml	25.4	\$0.89	1.25	<b>\$1.11</b>	\$6.00	<b>\$4.89</b>
Stoli	\$19.99	750ml	25.4	\$0.79	1.25	<b>\$0.98</b>	\$5.00	<b>\$4.02</b>
Western Son	\$13.99	750ml	25.4	\$0.55	1.25	<b>\$0.69</b>	\$6.00	<b>\$5.31</b>

# GROSS PROFIT MARGIN

Gross Profit Margin (GPM) indicates the amount of profit achieved per sale expressed by percentage. It's calculated by dividing Gross Profit (GP) by Sale Price (SP) then multiplying by 100 to convert into percentage.

## LITER GROSS PROFIT MARGIN FORMULA

- Liter = 33.8 ounces
- Liter Bottle Cost ÷ 33.8 oz. = Cost Per Ounce
- Cost Per Ounce × Serving Size = Portion Cost
- Sale Price – Portion Cost = Gross Profit
- Gross Profit ÷ Sale Price = Gross Profit Margin

## LITER GROSS PROFIT MARGIN EXAMPLE

\$26.23 Absolut ÷ 33.8 oz. = **\$0.78** Cost Per Ounce  
**\$0.78** Cost Per Ounce × 1.25 Serving Size = **\$0.97** Portion Cost  
**\$6.00** Sale Price – **\$0.97** Portion Cost = **\$5.03** Gross Profit  
**\$5.03** Gross Profit ÷ **\$6.00** Sale Price = **83.83%** Gross Profit Margin

### Increasing the Sale Price increases the Gross Profit Margin

\$6.25 Sale Price - **\$0.97** Portion Cost = **\$5.28** Gross Profit  
**\$5.28** Gross Profit ÷ **\$6.25 Sale Price** = **84.48%** Gross Profit Margin

\$6.50 Sale Price - **\$0.97** Portion Cost = **\$5.53** Gross Profit  
**\$5.53** Gross Profit ÷ **\$6.50 Sale Price** = **85.07%** Gross Profit Margin

\$7.00 Sale Price - **\$0.97** Portion Cost = **\$6.03** Gross Profit  
**\$6.03** Gross Profit ÷ **\$7.00 Sale Price** = **86.14%** Gross Profit Margin

## LITER GROSS PROFIT MARGIN IN EXCEL

Vodka	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost	Sale Price	Gross Profit	Gross Profit Margin
Absolut	\$26.23	LTR	33.8	\$0.78	1.25	<b>\$0.97</b>	\$6.00	\$5.03	<b>83.83%</b>
Effen	\$19.57	LTR	33.8	\$0.58	1.25	<b>\$0.72</b>	\$5.00	\$4.28	<b>85.53%</b>
Ketel One	\$29.54	LTR	33.8	\$0.87	1.25	<b>\$1.09</b>	\$7.00	\$5.91	<b>84.39%</b>
Sky	\$21.88	LTR	33.8	\$0.65	1.25	<b>\$0.81</b>	\$5.00	\$4.19	<b>83.82%</b>
Stoli	\$24.98	LTR	33.8	\$0.74	1.25	<b>\$0.92</b>	\$5.00	\$4.08	<b>81.52%</b>
Taaka	\$5.16	LTR	33.8	\$0.15	1.25	<b>\$0.19</b>	\$4.00	\$3.81	<b>95.23%</b>

# GROSS PROFIT MARGIN

As with Liters, 750ml Gross Profit Margin (GPM) indicates the amount of profit achieved per sale expressed by percentage. It's calculated by dividing Gross Profit (GP) by Sale Price (SP) then multiplying by 100 to convert into percentage.

## 750ML GROSS PROFIT FORMULA

- 750ml = 25.4 ounces
- 750ml Bottle Cost ÷ 25.4 oz. = Cost Per Ounce
- Cost Per Ounce × Serving Size = Portion Cost
- Sale Price – Portion Cost = Gross Profit
- Gross Profit ÷ Sale Price = Gross Profit Margin

## 750ML GROSS PROFIT EXAMPLE

\$15.47 Smirnoff ÷ 25.4 oz. = **\$0.61** Cost Per Ounce  
**\$0.61** Cost Per Ounce × 1.25 Serving Size = **\$0.76** Portion Cost  
**\$5.00** Sale Price – **\$0.76** Portion Cost = **\$4.24** Gross Profit  
**\$4.24** Gross Profit ÷ **\$5.00** Sale Price = **84.77%** Gross Profit Margin

### Increasing the Sale Price increases the Gross Profit Margin

\$5.25 Sale Price - **\$0.76** Portion Cost = **\$4.49** Gross Profit  
**\$4.49** Gross Profit ÷ **\$5.25 Sale Price** = **85.52%** Gross Profit Margin

\$5.50 Sale Price - **\$0.76** Portion Cost = **\$4.74** Gross Profit  
**\$4.74** Gross Profit ÷ **\$5.50 Sale Price** = **86.18%** Gross Profit Margin

\$6.00 Sale Price - **\$0.76** Portion Cost = **\$5.24** Gross Profit  
**\$5.24** Gross Profit ÷ **\$6.00 Sale Price** = **87.33%** Gross Profit Margin

## 750ML GROSS PROFIT MARGIN IN EXCEL

Vodka	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost	Sale Price	Gross Profit	Gross Profit Margin
Smirnoff	\$15.47	750ml	25.4	\$0.61	1.25	<b>\$0.76</b>	\$5.00	\$4.24	<b>84.77%</b>
Starlight	\$13.57	750ml	25.4	\$0.53	1.25	<b>\$0.67</b>	\$5.00	\$4.33	<b>86.64%</b>
Troubador	\$15.85	750ml	25.4	\$0.62	1.25	<b>\$0.78</b>	\$5.00	\$4.22	<b>84.40%</b>
Vox	\$22.62	750ml	25.4	\$0.89	1.25	<b>\$1.11</b>	\$6.00	\$4.89	<b>81.45%</b>
Stoli	\$19.99	750ml	25.4	\$0.79	1.25	<b>\$0.98</b>	\$5.00	\$4.02	<b>80.32%</b>




## SERVING SIZE

Increasing Serving Size (SS) from **1.25** by .25 ounces to **1.50** or .50 ounces to **2.0** drastically increases your Portion Cost (PC) between **\$0.19** and **\$0.58** per drink. Serving more liquor doesn't make a better drink. It increases Portion Cost and decreases profit.

### SERVING SIZE AFFECTS ON PORTION COST

Liquor	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost
<b>Absolut</b>	\$26.23	1	33.8	<b>\$0.78</b>	1.25	<b>\$0.98</b>
<b>Grey Goose</b>	\$32.98	1	33.8	<b>\$0.98</b>	1.25	<b>\$1.23</b>
<b>Ketel One</b>	\$29.54	1	33.8	<b>\$0.87</b>	1.25	<b>\$1.09</b>
<b>Stoli</b>	\$24.98	1	33.8	<b>\$0.74</b>	1.25	<b>\$0.93</b>
<b>Taaka</b>	\$5.05	1	33.8	<b>\$0.15</b>	1.25	<b>\$0.19</b>
<b>Absolut</b>	\$26.23	1	33.8	<b>\$0.78</b>	1.5	<b>\$1.17</b>
<b>Grey Goose</b>	\$32.98	1	33.8	<b>\$0.98</b>	1.5	<b>\$1.47</b>
<b>Ketel One</b>	\$29.54	1	33.8	<b>\$0.87</b>	1.5	<b>\$1.31</b>
<b>Stoli</b>	\$24.98	1	33.8	<b>\$0.74</b>	1.5	<b>\$1.11</b>
<b>Taaka</b>	\$5.05	1	33.8	<b>\$0.15</b>	1.5	<b>\$0.23</b>
<b>Absolut</b>	\$26.23	1	33.8	<b>\$0.78</b>	2	<b>\$1.56</b>
<b>Grey Goose</b>	\$32.98	1	33.8	<b>\$0.98</b>	2	<b>\$1.96</b>
<b>Ketel One</b>	\$29.54	1	33.8	<b>\$0.87</b>	2	<b>\$1.74</b>
<b>Stoli</b>	\$24.98	1	33.8	<b>\$0.74</b>	2	<b>\$1.48</b>
<b>Taaka</b>	\$5.05	1	33.8	<b>\$0.15</b>	2	<b>\$0.30</b>

### SERVING SIZE PORTION COST INCREASE EXAMPLE

		
<b>\$26.23 Absolut 1 liter</b>	<b>\$26.23 Absolut 1 liter</b>	<b>\$26.23 Absolut 1 liter</b>
<b>\$0.78</b> Cost Per Ounce	<b>\$0.78</b> Cost Per Ounce	<b>\$0.78</b> Cost Per Ounce
<b>1.25</b> Serving Size	<b>1.50</b> Serving Size	<b>2.0</b> Serving Size
<b>\$0.98</b> Portion Cost	<b>\$1.17</b> Portion Cost	<b>\$1.56</b> Portion Cost
	<b>\$0.19</b> PC Increase	<b>\$0.58</b> PC Increase

## SERVING SIZE

Increasing Serving Size (SS) from **1.25** by .25 ounces to **1.50** or .50 ounces to **2.0** drastically decreases Gross Profit between **\$.020** and **\$.059** per drink. Serving more liquor doesn't make a batter drink. It makes less Gross Profit.

### SERVING SIZE AFFECTS ON GROSS PROFIT

Liquor	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost	Sale Price	Gross Profit
<b>Absolut</b>	\$26.23	1	33.8	<b>\$0.78</b>	1.25	<b>\$0.98</b>	\$6	<b>\$5.02</b>
<b>Ketel One</b>	\$29.54	1	33.8	<b>\$0.87</b>	1.25	<b>\$1.09</b>	\$7	<b>\$5.91</b>
<b>Stoli</b>	\$24.98	1	33.8	<b>\$0.74</b>	1.25	<b>\$0.93</b>	\$6	<b>\$5.07</b>
<b>Taaka</b>	\$5.05	1	33.8	<b>\$0.15</b>	1.25	<b>\$0.19</b>	\$4	<b>\$3.81</b>
<b>Absolut</b>	\$26.23	1	33.8	<b>\$0.78</b>	1.5	<b>\$1.17</b>	\$6	<b>\$4.83</b>
<b>Ketel One</b>	\$29.54	1	33.8	<b>\$0.87</b>	1.5	<b>\$1.31</b>	\$7	<b>\$5.70</b>
<b>Stoli</b>	\$24.98	1	33.8	<b>\$0.74</b>	1.5	<b>\$1.11</b>	\$6	<b>\$4.89</b>
<b>Taaka</b>	\$5.05	1	33.8	<b>\$0.15</b>	1.5	<b>\$0.23</b>	\$4	<b>\$3.78</b>
<b>Absolut</b>	\$26.23	1	33.8	<b>\$0.78</b>	2	<b>\$1.56</b>	\$6	<b>\$4.44</b>
<b>Ketel One</b>	\$29.54	1	33.8	<b>\$0.87</b>	2	<b>\$1.74</b>	\$7	<b>\$5.69</b>
<b>Stoli</b>	\$24.98	1	33.8	<b>\$0.74</b>	2	<b>\$1.48</b>	\$6	<b>\$4.52</b>
<b>Taaka</b>	\$5.05	1	33.8	<b>\$0.15</b>	2	<b>\$0.30</b>	\$4	<b>\$3.70</b>

### SERVING SIZE GROSS PROFIT DECREASE EXAMPLE

		
<b>\$26.23 Absolut 1 liter</b>	<b>\$26.23 Absolut 1 liter</b>	<b>\$26.23 Absolut 1 liter</b>
<b>1.25 Serving Size</b>	<b>1.50 Serving Size</b>	<b>2.0 Serving Size</b>
<b>\$6.00 Sale Price</b>	<b>\$6.00 Sale Price</b>	<b>\$6.00 Sale Price</b>
<b>\$5.02 Gross Profit</b>	<b>\$4.83 Gross Profit</b>	<b>\$4.44 Gross Profit</b>
	<b>\$0.19 GP Decrease</b>	<b>\$0.58 GP Decrease</b>




## SERVING SIZE

Increasing Serving Size (SS) from **1.25** by .25 ounces to **1.50** or .50 ounces to **2.0** drastically decreases your Gross Profit Margin (GPM) between **4%** and **10%**. Serving more liquor doesn't make a better drink. It decreases Gross Profit Margins.

### SERVING SIZE AFFECTS ON GROSS PROFIT MARGIN

Liquor	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost	Sale Price	Gross Profit	Gross Profit Margin
Absolut	\$26.23	1	33.8	\$0.78	1.25	\$0.98	\$6	\$5.02	83.66%
Ketel One	\$29.54	1	33.8	\$0.87	1.25	\$1.09	\$7	\$5.91	84.46%
Stoli	\$24.98	1	33.8	\$0.74	1.25	\$0.93	\$6	\$5.07	84.58%
Taaka	\$5.05	1	33.8	\$0.15	1.25	\$0.19	\$4	\$3.81	95.31%
Absolut	\$26.23	1	33.8	\$0.78	1.5	\$1.17	\$6	\$4.83	80.50%
Ketel One	\$29.54	1	33.8	\$0.87	1.5	\$1.31	\$7	\$5.69	81.28%
Stoli	\$24.98	1	33.8	\$0.74	1.5	\$1.11	\$6	\$4.89	81.50%
Taaka	\$5.05	1	33.8	\$0.15	1.5	\$0.23	\$4	\$3.78	94.38%
Absolut	\$26.23	1	33.8	\$0.78	2	\$1.56	\$6	\$4.44	74.00%
Ketel One	\$29.54	1	33.8	\$0.87	2	\$1.74	\$7	\$5.26	75.14%
Stoli	\$24.98	1	33.8	\$0.74	2	\$1.48	\$6	\$4.52	75.33%
Taaka	\$5.05	1	33.8	\$0.15	2	\$0.30	\$4	\$3.70	92.50%

### SERVING SIZE GROSS PROFIT MARGIN DECREASE EXAMPLE

		
\$26.23 Absolut 1 liter	\$26.23 Absolut 1 liter	\$26.23 Absolut 1 liter
1.25 Serving Size	1.50 Serving Size	2.0 Serving Size
\$5.02 Gross Profit	\$4.83 Gross Profit	\$4.44 Gross Profit
84% Gross Profit Margin	80% Gross Profit Margin	74% Gross Profit Margin
	4% GPM Decrease	10% GPM Decrease

# PUTTING IT ALL TOGETHER

## **BAR MATH MADE SIMPLE IN EIGHT STEPS**

Step 1. Establish Bottle Cost

Step 2. Establish Bottle Size

Step 3. Bottle Size determines ounces

Step 4. Divide Bottle Cost by Bottle Ounces to determine Cost Per Ounce

Step 5. Multiply Cost Per Ounce by Serving Size to determine Portion Cost

Step 6. Establish Sale Price

Step 7. Subtract Portion Cost from Sale Price to determine Gross Profit

Step 8. Divide Gross Profit by Sale Price to determine Gross Profit Margin

## **ABBREVIATIONS**

- **BC** = Bottle Cost
- **BS** = Bottle Size
- **Oz.** = Ounce
- **CPO** = Cost Per Ounce
- **SS** = Serving Size
- **PC** = Portion Cost
- **SP** = Sale Price
- **GP** = Gross Profit
- **GPM** = Gross Profit Margin

## PUTTING IT ALL TOGETHER

VODKA	BC	BS	Oz	CPO	SS	PC	SP	GP	GPM
1876	\$12.89	1	33.8	<b>\$0.38</b>	1.25	<b>\$0.48</b>	\$5	<b>\$4.52</b>	<b>90%</b>
Absolut	\$26.23	1	33.8	<b>\$0.78</b>	1.25	<b>\$0.97</b>	\$6	<b>\$5.03</b>	<b>84%</b>
Absolut Citron	\$26.23	1	33.8	<b>\$0.78</b>	1.25	<b>\$0.97</b>	\$6	<b>\$5.03</b>	<b>84%</b>
Absolut Mandrin	\$26.23	1	33.8	<b>\$0.78</b>	1.25	<b>\$0.97</b>	\$6	<b>\$5.03</b>	<b>84%</b>
Absolut Pepper	\$26.23	1	33.8	<b>\$0.78</b>	1.25	<b>\$0.97</b>	\$6	<b>\$5.03</b>	<b>84%</b>
Crystal Head	\$39.06	0.7	25.4	<b>\$1.54</b>	1.25	<b>\$1.92</b>	\$10	<b>\$8.08</b>	<b>81%</b>
Dash	\$17.70	0.7	25.4	<b>\$0.70</b>	1.25	<b>\$0.87</b>	\$6	<b>\$5.13</b>	<b>85%</b>
Depp Eddy	\$19.57	1	33.8	<b>\$0.58</b>	1.25	<b>\$0.72</b>	\$5	<b>\$4.28</b>	<b>86%</b>
Deep Eddy Cran	\$19.57	1	33.8	<b>\$0.58</b>	1.25	<b>\$0.72</b>	\$5	<b>\$4.28</b>	<b>86%</b>
Deep Eddy Lemon	\$19.57	1	33.8	<b>\$0.58</b>	1.25	<b>\$0.72</b>	\$5	<b>\$4.28</b>	<b>86%</b>
Deep Eddy Ruby	\$19.57	1	33.8	<b>\$0.58</b>	1.25	<b>\$0.72</b>	\$5	<b>\$4.28</b>	<b>86%</b>
Deep Eddy Tea	\$19.57	1	33.8	<b>\$0.58</b>	1.25	<b>\$0.72</b>	\$5	<b>\$4.28</b>	<b>86%</b>
Dripping Springs	\$18.53	1	33.8	<b>\$0.55</b>	1.25	<b>\$0.69</b>	\$5	<b>\$4.31</b>	<b>86%</b>
Frio Texas	\$8.85	0.7	25.4	<b>\$0.35</b>	1.25	<b>\$0.44</b>	\$5	<b>\$4.56</b>	<b>91%</b>
Grey Goose	\$32.98	1	33.8	<b>\$0.98</b>	1.25	<b>\$1.22</b>	\$8	<b>\$6.78</b>	<b>85%</b>
Ketel One	\$29.54	1	33.8	<b>\$0.87</b>	1.25	<b>\$1.09</b>	\$7	<b>\$5.91</b>	<b>84%</b>
Smirnoff Cherry	\$18.41	1	33.8	<b>\$0.54</b>	1.25	<b>\$0.68</b>	\$5	<b>\$4.32</b>	<b>86%</b>
Smirnoff Grape	\$15.34	1	33.8	<b>\$0.45</b>	1.25	<b>\$0.57</b>	\$5	<b>\$4.43</b>	<b>89%</b>
Smiths	\$15.66	0.7	25.4	<b>\$0.62</b>	1.25	<b>\$0.77</b>	\$5	<b>\$4.23</b>	<b>85%</b>
Starlight	\$13.57	1	33.8	<b>\$0.40</b>	1.25	<b>\$0.50</b>	\$5	<b>\$4.50</b>	<b>90%</b>
Stoli	\$24.98	1	33.8	<b>\$0.74</b>	1.25	<b>\$0.92</b>	\$6	<b>\$5.08</b>	<b>85%</b>
Stoli Orange	\$24.98	1	33.8	<b>\$0.74</b>	1.25	<b>\$0.92</b>	\$6	<b>\$5.08</b>	<b>85%</b>
Stoli Razz	\$24.98	1	33.8	<b>\$0.74</b>	1.25	<b>\$0.92</b>	\$6	<b>\$5.08</b>	<b>85%</b>
Stoli Vanilla	\$24.98	1	33.8	<b>\$0.74</b>	1.25	<b>\$0.92</b>	\$6	<b>\$5.08</b>	<b>85%</b>
Taaka	\$5.05	1	33.8	<b>\$0.15</b>	1.25	<b>\$0.19</b>	\$4	<b>\$3.81</b>	<b>95%</b>
Texas Tail	\$13.80	0.75	25.4	<b>\$0.54</b>	1.25	<b>\$0.68</b>	\$5	<b>\$4.32</b>	<b>86%</b>
Tito's	\$20.29	1	33.8	<b>\$0.60</b>	1.25	<b>\$0.75</b>	\$6	<b>\$5.25</b>	<b>87%</b>
Troubador	\$15.85	0.7	25.4	<b>\$0.62</b>	1.25	<b>\$0.78</b>	\$5	<b>\$4.22</b>	<b>84%</b>
Western Son	\$13.99	1	33.8	<b>\$0.41</b>	1.25	<b>\$0.52</b>	\$5	<b>\$4.48</b>	<b>90%</b>
Western Son Blueberry	\$13.99	1	33.8	<b>\$0.41</b>	1.25	<b>\$0.52</b>	\$5	<b>\$4.48</b>	<b>90%</b>
Western Son Pear	\$13.99	1	33.8	<b>\$0.41</b>	1.25	<b>\$0.52</b>	\$5	<b>\$4.48</b>	<b>90%</b>



## PUTTING IT ALL TOGETHER

<b>BOURBON</b>	<b>BC</b>	<b>BS</b>	<b>Oz</b>	<b>CPO</b>	<b>SS</b>	<b>PC</b>	<b>SP</b>	<b>GP</b>	<b>GPM</b>
1792	\$21.42	0.7	25.4	<b>\$0.84</b>	1.25	<b>\$1.05</b>	\$6	<b>\$4.95</b>	<b>82%</b>
Bookers	\$45.22	0.7	25.4	<b>\$1.78</b>	1.25	<b>\$2.23</b>	\$10	<b>\$7.77</b>	<b>78%</b>
Buffalo Trace	\$19.50	0.7	25.4	<b>\$0.77</b>	1.25	<b>\$0.96</b>	\$5	<b>\$4.04</b>	<b>81%</b>
Bulleit	\$31.15	1	33.8	<b>\$0.92</b>	1.25	<b>\$1.15</b>	\$8	<b>\$6.85</b>	<b>86%</b>
Crown	\$30.62	1	33.8	<b>\$0.91</b>	1.25	<b>\$1.13</b>	\$8	<b>\$6.87</b>	<b>86%</b>
Fireball	\$15.15	1	33.8	<b>\$0.45</b>	1.25	<b>\$0.56</b>	\$6	<b>\$5.44</b>	<b>91%</b>
Herman Marshall	\$31.32	0.7	25.4	<b>\$1.23</b>	1.25	<b>\$1.54</b>	\$8	<b>\$6.46</b>	<b>81%</b>
Herman Marshall Rye	\$37.03	0.7	25.4	<b>\$1.46</b>	1.25	<b>\$1.82</b>	\$9	<b>\$7.18</b>	<b>80%</b>
Jack Daniels	\$26.34	1	33.8	<b>\$0.78</b>	1.25	<b>\$0.97</b>	\$6	<b>\$5.03</b>	<b>84%</b>
Jack Daniels Fire	\$26.34	1	33.8	<b>\$0.78</b>	1.25	<b>\$0.97</b>	\$6	<b>\$5.03</b>	<b>84%</b>
Jack Daniels Honey	\$26.34	1	33.8	<b>\$0.78</b>	1.25	<b>\$0.97</b>	\$6	<b>\$5.03</b>	<b>84%</b>
Jim Beam	\$18.23	1	33.8	<b>\$0.54</b>	1.25	<b>\$0.67</b>	\$5	<b>\$4.33</b>	<b>87%</b>
Knob Creek	\$33.76	1	33.8	<b>\$1.00</b>	1.25	<b>\$1.25</b>	\$7	<b>\$5.75</b>	<b>82%</b>
Makers Mark	\$30.45	1	33.8	<b>\$0.90</b>	1.25	<b>\$1.13</b>	\$6	<b>\$4.87</b>	<b>81%</b>
Rebecca Creek	\$28.21	0.7	25.4	<b>\$1.11</b>	1.25	<b>\$1.39</b>	\$7	<b>\$5.61</b>	<b>80%</b>
Red River	\$23.25	0.7	25.4	<b>\$0.92</b>	1.25	<b>\$1.14</b>	\$6	<b>\$4.86</b>	<b>81%</b>
Seagram's 7	\$16.02	1	33.8	<b>\$0.47</b>	1.25	<b>\$0.59</b>	\$5	<b>\$4.41</b>	<b>88%</b>
Silver Star	\$24.88	0.7	25.4	<b>\$0.98</b>	1.25	<b>\$1.22</b>	\$6	<b>\$4.78</b>	<b>80%</b>
Southern Comfort	\$16.91	1	33.8	<b>\$0.50</b>	1.25	<b>\$0.63</b>	\$5	<b>\$4.37</b>	<b>87%</b>
Texas Crown	\$16.85	1	33.8	<b>\$0.50</b>	1.25	<b>\$0.62</b>	\$5	<b>\$4.38</b>	<b>88%</b>
TX	\$29.98	0.7	25.4	<b>\$1.18</b>	1.25	<b>\$1.48</b>	\$8	<b>\$6.52</b>	<b>82%</b>
Woodford Reserve	\$34.96	1	33.8	<b>\$1.03</b>	1.25	<b>\$1.29</b>	\$8	<b>\$6.71</b>	<b>84%</b>
Samuels	\$5.10	1	33.8	<b>\$0.15</b>	1.25	<b>\$0.19</b>	\$4	<b>\$3.81</b>	<b>95%</b>
<b>IRISH</b>	<b>BC</b>	<b>BS</b>	<b>Oz</b>	<b>CPO</b>	<b>SS</b>	<b>PC</b>	<b>SP</b>	<b>GP</b>	<b>GPM</b>
Bushmill's	\$26.82	1	33.8	<b>\$0.79</b>	1.25	<b>\$0.99</b>	\$7	<b>\$6.01</b>	<b>86%</b>
Jameson	\$29.26	1	33.8	<b>\$0.87</b>	1.25	<b>\$1.08</b>	\$7	<b>\$5.92</b>	<b>85%</b>
Tullamore Dew	\$25.94	1	33.8	<b>\$0.77</b>	1.25	<b>\$0.96</b>	\$6	<b>\$5.04</b>	<b>84%</b>
<b>SCOTCH</b>	<b>BC</b>	<b>BS</b>	<b>Oz</b>	<b>CPO</b>	<b>SS</b>	<b>PC</b>	<b>SP</b>	<b>GP</b>	<b>GPM</b>
Dewars	\$26.10	1	33.8	<b>\$0.77</b>	1.25	<b>\$0.97</b>	\$7	<b>\$6.03</b>	<b>86%</b>
Glenlivet 12	\$46.30	1	33.8	<b>\$1.37</b>	1.25	<b>\$1.71</b>	\$9	<b>\$7.29</b>	<b>81%</b>
J&B	\$24.99	1	33.8	<b>\$0.74</b>	1.25	<b>\$0.92</b>	\$5	<b>\$4.08</b>	<b>82%</b>
JW Black	\$39.44	1	33.8	<b>\$1.17</b>	1.25	<b>\$1.46</b>	\$8	<b>\$6.54</b>	<b>82%</b>

## PUTTING IT ALL TOGETHER

TEQUILA	BC	BS	Oz	CPO	SS	PC	SP	GP	GPM
1800 Reposado	\$29.60	1	33.8	<b>\$0.88</b>	1.25	<b>\$1.09</b>	\$8	<b>\$6.91</b>	<b>86%</b>
Cuervo Gold	\$19.27	1	33.8	<b>\$0.57</b>	1.25	<b>\$0.71</b>	\$5	<b>\$4.29</b>	<b>86%</b>
Don Julio Blanco	\$41.09	0.7	25.4	<b>\$1.62</b>	1.25	<b>\$2.02</b>	\$10	<b>\$7.98</b>	<b>80%</b>
Dulche Vida	\$31.41	0.7	25.4	<b>\$1.24</b>	1.25	<b>\$1.55</b>	\$8	<b>\$6.45</b>	<b>81%</b>
Herradura Reposado	\$36.99	0.7	25.4	<b>\$1.46</b>	1.25	<b>\$1.82</b>	\$9	<b>\$7.18</b>	<b>80%</b>
Patron Anejo	\$44.93	0.7	25.4	<b>\$1.77</b>	1.25	<b>\$2.21</b>	\$10	<b>\$7.79</b>	<b>78%</b>
Patron Silver	\$38.88	0.7	25.4	<b>\$1.53</b>	1.25	<b>\$1.91</b>	\$8	<b>\$6.09</b>	<b>76%</b>
Torrado Gold	\$6.96	1	33.8	<b>\$0.21</b>	1.25	<b>\$0.26</b>	\$4	<b>\$3.74</b>	<b>94%</b>
Republic Texas	\$31.19	1	33.8	<b>\$0.92</b>	1.25	<b>\$1.15</b>	\$7	<b>\$5.85</b>	<b>84%</b>
GIN	BC	BS	Oz	CPO	SS	PC	SP	GP	GPM
Tanqueray	\$27.39	1	33.8	<b>\$0.81</b>	1.25	<b>\$1.01</b>	\$7	<b>\$5.99</b>	<b>86%</b>
Hendricks	\$29.99	0.7	25.4	<b>\$1.18</b>	1.25	<b>\$1.48</b>	\$8	<b>\$6.52</b>	<b>82%</b>
Taka	\$5.16	1	33.8	<b>\$0.15</b>	1.25	<b>\$0.19</b>	\$4	<b>\$3.81</b>	<b>95%</b>
RUM	BC	BS	Oz	CPO	SS	PC	SP	GP	GPM
Bacardi Silver	\$15.68	1	33.8	<b>\$0.46</b>	1.25	<b>\$0.58</b>	\$6	<b>\$5.42</b>	<b>90%</b>
Captain Morgan	\$17.47	1	33.8	<b>\$0.52</b>	1.25	<b>\$0.65</b>	\$6	<b>\$5.35</b>	<b>89%</b>
Malibu	\$18.29	1	33.8	<b>\$0.54</b>	1.25	<b>\$0.68</b>	\$6	<b>\$5.32</b>	<b>89%</b>
Ron Pontabo	\$5.51	1	33.8	<b>\$0.16</b>	1.25	<b>\$0.20</b>	\$4	<b>\$3.80</b>	<b>95%</b>
CORDIALS	BC	BS	Oz	CPO	SS	PC	SP	GP	GPM
Goldschlager	\$26.72	1	33.8	<b>\$0.79</b>	1.25	<b>\$0.99</b>	\$7	<b>\$6.01</b>	<b>86%</b>
Grandmariner	\$34.98	1	33.8	<b>\$1.03</b>	1.25	<b>\$1.29</b>	\$8	<b>\$6.71</b>	<b>84%</b>
Jager	\$23.27	1	33.8	<b>\$0.69</b>	1.25	<b>\$0.86</b>	\$7	<b>\$6.14</b>	<b>88%</b>
Kamorah Coffee	\$12.08	1	33.8	<b>\$0.36</b>	1.25	<b>\$0.45</b>	\$5	<b>\$4.55</b>	<b>91%</b>
Midori	\$20.82	1	33.8	<b>\$0.62</b>	1.25	<b>\$0.77</b>	\$5	<b>\$4.23</b>	<b>85%</b>
Rumchata	\$16.45	1	33.8	<b>\$0.49</b>	1.25	<b>\$0.61</b>	\$5	<b>\$4.39</b>	<b>88%</b>
Rumpleminz	\$26.36	1	33.8	<b>\$0.78</b>	1.25	<b>\$0.97</b>	\$6	<b>\$5.03</b>	<b>84%</b>
Tuaca	\$24.16	1	33.8	<b>\$0.71</b>	1.25	<b>\$0.89</b>	\$5	<b>\$4.11</b>	<b>82%</b>

## BACK BAR GROSS PROFIT MARGIN

IRISH 85% GPM			SCOTCH 81% GPM				TEQUILA 83% GPM				GIN 87% GPM		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15	16	17	18	19	20	21	22	23	24	25	26	27	28
29	30	31	32	33	34	35	36	37	38	39	40	41	42
43	44	45	46	47	48	49	50	51	52	53	54	55	56

### VODKA 86% GPM

### BOURBON 84% GPM

		LIQ	SP	GPM
1	Bushmills		\$7	86%
2	Jameson		\$7	85%
3	Tullamore		\$6	84%
4	Dewars		\$7	86%
5	Glenlivet 12		\$9	81%
6	J&B		\$5	82%
7	JW Black		\$8	82%
8	1800		\$8	86%
9	Cuervo Gold		\$5	1%
10	Don Julio		\$10	80%
11	Herradura		\$9	80%
12	Patron Anejo		\$10	78%
13	Patron Silver		\$8	76%
14	Republic		\$7	84%
15	1792		\$6	82%
16	Bookers		\$10	78%
17	Buffalo Trace		\$5	81%
18	Herman M.		\$8	81%
19	Herman Rye		\$9	80%
20	Knob Creek		\$7	82%
21	Makers Mark		\$6	81%
22	Rebecah		\$7	80%
23	Seagram's 7		\$5	88%
24	Silver Star		\$6	80%
25	TX		\$8	82%
26	Woodford		\$8	84%
27	Hendricks		\$8	82%
28	Tanqueray		\$7	86%

		LIQ	SP	GPM
29	Absolut		\$6	84%
30	Absolut Citron		\$6	84%
31	Absolut Mandrin		\$6	84%
32	Absolut Pepper		\$6	84%
33	Absolut Vanilla		\$6	84%
34	Crystal Head		\$10	81%
35	Deep Eddy		\$5	86%
36	Deep Eddy Cran		\$5	86%
37	Deep Eddy Lemon		\$5	86%
38	Deep Eddy Ruby		\$5	86%
39	Deep Eddy Tea		\$5	86%
40	Dripping Springs		\$5	86%
41	Frio Texas		\$5	91%
42	Grey Goose		\$8	85%
43	Ketel One		\$7	84%
44	Smirnoff Cherry		\$5	86%
45	Smirnoff Grape		\$5	84%
46	Smiths		\$5	85%
47	Starlight		\$5	90%
48	Stoli		\$6	85%
49	Stoli Orange		\$6	85%
50	Stoli Razz		\$6	85%
51	Stoli Vanilla		\$6	85%
52	Texas Tail		\$5	86%
53	Titos		\$6	87%
54	Troubadour		\$5	84%
55	Western Blueberry		\$5	90%
56	Western Pear		\$5	90%

## LITER BOTTLE COST PRICING STRUCTURE

A quick and easy way to establish pricing for maximum profitability is categorizing liquor by using a Liter Bottle Cost Pricing Structure.

Bottle Cost		Sale Price	Tier
\$4.00	\$14.00	\$4.00	Well
\$15.00	\$20.00	\$5.00	Call
\$21.00	\$25.00	\$6.00	Premium
\$26.00	\$30.00	\$7.00	Super
\$31.00	\$40.00	\$8.00	Super Premium
\$41.00	\$49.75	\$9.00	Deluxe
\$50.00	\$500.00	TBD	Specialty

- Liter bottles costing between **\$4.00** and **\$14.00** are categorized as Well with **\$4.00** Sale Price
- Liter bottles costing between **\$15.00** and **\$20.00** are categorized as Call with **\$5.00** Sale Price
- Liter bottles costing between **\$21.00** and **\$25.00** are categorized as Premium with **\$6.00** Sale Price
- Liter bottles costing between **\$26.00** and **\$30.00** are categorized as Super with **\$7.00** Sale Price
- Liter bottles costing between **\$31.00** and **\$40.00** are categorized as Super Premium with **\$8.00** Sale Price
- Liter bottles costing between **\$41.00** and **\$49.75** are categorized as Deluxe with **\$9.00** Sale Price
- Liter bottles costing between **\$50.00** and **\$500.00** are categorized as Specialty with pricing determined by the Gross Profit Margin formula

## WELL DRINK PRICING

Liter bottles with a wholesale cost between **\$5.00** and **\$14.00** will yield a Cost Per Ounce between **\$0.15** and **\$0.41**. Pricing liquor **\$4.00** while preparing drinks with 1.25 ounce Serving Size will yield between **87%** and **95%** Gross Profit Margins. This tier is Well.

Liquor	Cost	S	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
Bottle	\$5.00	1	33.8	<b>\$0.15</b>	1.25	<b>\$0.18</b>	<b>\$4</b>	<b>\$3.82</b>	<b>95%</b>	Well
Bottle	\$6.00	1	33.8	<b>\$0.18</b>	1.25	<b>\$0.22</b>	<b>\$4</b>	<b>\$3.78</b>	<b>94%</b>	Well
Bottle	\$7.00	1	33.8	<b>\$0.21</b>	1.25	<b>\$0.26</b>	<b>\$4</b>	<b>\$3.74</b>	<b>94%</b>	Well
Bottle	\$8.00	1	33.8	<b>\$0.24</b>	1.25	<b>\$0.30</b>	<b>\$4</b>	<b>\$3.70</b>	<b>93%</b>	Well
Bottle	\$9.00	1	33.8	<b>\$0.27</b>	1.25	<b>\$0.33</b>	<b>\$4</b>	<b>\$3.67</b>	<b>92%</b>	Well
Bottle	\$10.00	1	33.8	<b>\$0.30</b>	1.25	<b>\$0.37</b>	<b>\$4</b>	<b>\$3.63</b>	<b>91%</b>	Well
Bottle	\$11.00	1	33.8	<b>\$0.33</b>	1.25	<b>\$0.41</b>	<b>\$4</b>	<b>\$3.59</b>	<b>90%</b>	Well
Bottle	\$12.00	1	33.8	<b>\$0.36</b>	1.25	<b>\$0.44</b>	<b>\$4</b>	<b>\$3.56</b>	<b>89%</b>	Well
Bottle	\$13.00	1	33.8	<b>\$0.38</b>	1.25	<b>\$0.48</b>	<b>\$4</b>	<b>\$3.52</b>	<b>88%</b>	Well
Bottle	\$14.00	1	33.8	<b>\$0.41</b>	1.25	<b>\$0.52</b>	<b>\$4</b>	<b>\$3.48</b>	<b>87%</b>	Well

Benchmark Bourbon	Durango Tequila	Boston's Rum	Taaka Vodka
			
<b>\$11.19</b>	<b>\$9.15</b>	<b>\$7.04</b>	<b>\$9.31</b>

## CALL DRINK PRICING

Liter bottles with wholesale cost between **\$15.00** and **\$20.00** will yield a Cost Per Ounce between **\$0.44** and **\$0.59**. Pricing liquor **\$5.00** while preparing drinks with 1.25 ounce Serving Size will yield between **85%** and **89%** Gross Profit Margins. This tier is Call.

Liquor	Cost	S	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
Bottle	\$15.00	1	33.8	<b>\$0.44</b>	1.25	<b>\$0.55</b>	<b>\$5</b>	<b>\$4.45</b>	<b>89%</b>	Call
Bottle	\$15.50	1	33.8	<b>\$0.46</b>	1.25	<b>\$0.57</b>	<b>\$5</b>	<b>\$4.43</b>	<b>89%</b>	Call
Bottle	\$16.00	1	33.8	<b>\$0.47</b>	1.25	<b>\$0.59</b>	<b>\$5</b>	<b>\$4.41</b>	<b>88%</b>	Call
Bottle	\$16.50	1	33.8	<b>\$0.49</b>	1.25	<b>\$0.61</b>	<b>\$5</b>	<b>\$4.39</b>	<b>88%</b>	Call
Bottle	\$17.00	1	33.8	<b>\$0.50</b>	1.25	<b>\$0.63</b>	<b>\$5</b>	<b>\$4.37</b>	<b>87%</b>	Call
Bottle	\$17.50	1	33.8	<b>\$0.52</b>	1.25	<b>\$0.65</b>	<b>\$5</b>	<b>\$4.35</b>	<b>87%</b>	Call
Bottle	\$18.00	1	33.8	<b>\$0.53</b>	1.25	<b>\$0.67</b>	<b>\$5</b>	<b>\$4.33</b>	<b>87%</b>	Call
Bottle	\$18.50	1	33.8	<b>\$0.55</b>	1.25	<b>\$0.68</b>	<b>\$5</b>	<b>\$4.32</b>	<b>86%</b>	Call
Bottle	\$19.00	1	33.8	<b>\$0.56</b>	1.25	<b>\$0.70</b>	<b>\$5</b>	<b>\$4.30</b>	<b>86%</b>	Call
Bottle	\$19.50	1	33.8	<b>\$0.58</b>	1.25	<b>\$0.72</b>	<b>\$5</b>	<b>\$4.28</b>	<b>86%</b>	Call
Bottle	\$20.00	1	33.8	<b>\$0.59</b>	1.25	<b>\$0.74</b>	<b>\$5</b>	<b>\$4.26</b>	<b>85%</b>	Call

Evan Williams Whiskey	Jim Beam Bourbon	Bacardi Rum	Jack Fire Whiskey
			
<b>\$15.52</b>	<b>\$19.99</b>	<b>\$18.62</b>	<b>\$19.83</b>

## PREMIUM DRINK PRICING

Liter bottles with wholesale cost between **\$21.00** and **\$25.00** will yield a Cost Per Ounce between **\$0.62** and **\$0.74**. Pricing liquor **\$6.00** while preparing drinks with 1.25 ounce Serving Size will yield between **85%** to **87%** Gross Profit Margins. This tier is Premium.

Liquor	Cost	S	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
Bottle	\$21.00	1	33.8	<b>\$0.62</b>	1.25	<b>\$0.78</b>	<b>\$6</b>	<b>\$5.22</b>	<b>87%</b>	Pre
Bottle	\$21.50	1	33.8	<b>\$0.64</b>	1.25	<b>\$0.80</b>	<b>\$6</b>	<b>\$5.20</b>	<b>87%</b>	Pre
Bottle	\$22.00	1	33.8	<b>\$0.65</b>	1.25	<b>\$0.81</b>	<b>\$6</b>	<b>\$5.19</b>	<b>86%</b>	Pre
Bottle	\$22.50	1	33.8	<b>\$0.67</b>	1.25	<b>\$0.83</b>	<b>\$6</b>	<b>\$5.17</b>	<b>86%</b>	Pre
Bottle	\$23.00	1	33.8	<b>\$0.68</b>	1.25	<b>\$0.85</b>	<b>\$6</b>	<b>\$5.15</b>	<b>86%</b>	Pre
Bottle	\$23.50	1	33.8	<b>\$0.70</b>	1.25	<b>\$0.87</b>	<b>\$6</b>	<b>\$5.13</b>	<b>86%</b>	Pre
Bottle	\$24.00	1	33.8	<b>\$0.71</b>	1.25	<b>\$0.89</b>	<b>\$6</b>	<b>\$5.11</b>	<b>85%</b>	Pre
Bottle	\$24.50	1	33.8	<b>\$0.72</b>	1.25	<b>\$0.91</b>	<b>\$6</b>	<b>\$5.09</b>	<b>85%</b>	Pre
Bottle	\$25.00	1	33.8	<b>\$0.74</b>	1.25	<b>\$0.92</b>	<b>\$6</b>	<b>\$5.08</b>	<b>85%</b>	Pre

Deep Eddy Sweet Vodka	Sky Citrus Vodka	Smirnoff 100 Vodka	VOX Vodka
			
<b>\$22.99</b>	<b>\$21.88</b>	<b>\$22.99</b>	<b>\$23.62</b>

## SUPER DRINK PRICING

Liter bottles with wholesale cost between **\$26.00** and **\$30.00** will yield a Cost Per Ounce between **\$0.77** and **\$0.89**. Pricing liquor **\$7.00** while preparing drinks using 1.25 ounce Serving Size will yield between **84%** and **86%** Gross Profit Margins. This tier is Super.

Liquor	Cost	S	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
Bottle	\$26.00	1	33.8	<b>\$0.77</b>	1.25	<b>\$0.96</b>	<b>\$7</b>	<b>\$6.04</b>	<b>86%</b>	Super
Bottle	\$26.50	1	33.8	<b>\$0.78</b>	1.25	<b>\$0.98</b>	<b>\$7</b>	<b>\$6.02</b>	<b>86%</b>	Super
Bottle	\$27.00	1	33.8	<b>\$0.80</b>	1.25	<b>\$1.00</b>	<b>\$7</b>	<b>\$6.00</b>	<b>86%</b>	Super
Bottle	\$27.50	1	33.8	<b>\$0.81</b>	1.25	<b>\$1.02</b>	<b>\$7</b>	<b>\$5.98</b>	<b>85%</b>	Super
Bottle	\$28.00	1	33.8	<b>\$0.83</b>	1.25	<b>\$1.04</b>	<b>\$7</b>	<b>\$5.96</b>	<b>85%</b>	Super
Bottle	\$28.50	1	33.8	<b>\$0.84</b>	1.25	<b>\$1.05</b>	<b>\$7</b>	<b>\$5.95</b>	<b>85%</b>	Super
Bottle	\$29.00	1	33.8	<b>\$0.86</b>	1.25	<b>\$1.07</b>	<b>\$7</b>	<b>\$5.93</b>	<b>85%</b>	Super
Bottle	\$29.50	1	33.8	<b>\$0.87</b>	1.25	<b>\$1.09</b>	<b>\$7</b>	<b>\$5.91</b>	<b>84%</b>	Super
Bottle	\$30.00	1	33.8	<b>\$0.89</b>	1.25	<b>\$1.11</b>	<b>\$7</b>	<b>\$5.89</b>	<b>84%</b>	Super

Buffalo Trace Bourbon	Tanqueray Gin	Jameson Irish Whiskey	Stoli Orange Vodka
			
<b>\$29.98</b>	<b>\$27.88</b>	<b>\$29.26</b>	<b>\$27.03</b>



## SUPER PREMIUM DRINK PRICING

Liter bottles with wholesale cost between **\$31.00** and **\$40.00** will yield a Cost Per Ounce between **\$0.92** and **\$1.18**. Pricing liquor **\$8.00** while preparing drinks with 1.25 ounce Serving Size will yield between **82%** and **86%** Gross Profit Margins. This is Super Premium.

Liquor	Cost	S	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
Bottle	\$31.00	1	33.8	<b>\$0.92</b>	1.25	<b>\$1.15</b>	<b>\$8</b>	<b>\$6.85</b>	<b>86%</b>	SP
Bottle	\$31.50	1	33.8	<b>\$0.93</b>	1.25	<b>\$1.16</b>	<b>\$8</b>	<b>\$6.84</b>	<b>85%</b>	SP
Bottle	\$32.00	1	33.8	<b>\$0.95</b>	1.25	<b>\$1.18</b>	<b>\$8</b>	<b>\$6.82</b>	<b>85%</b>	SP
Bottle	\$32.50	1	33.8	<b>\$0.96</b>	1.25	<b>\$1.20</b>	<b>\$8</b>	<b>\$6.80</b>	<b>85%</b>	SP
Bottle	\$33.00	1	33.8	<b>\$0.98</b>	1.25	<b>\$1.22</b>	<b>\$8</b>	<b>\$6.78</b>	<b>85%</b>	SP
Bottle	\$33.50	1	33.8	<b>\$0.99</b>	1.25	<b>\$1.24</b>	<b>\$8</b>	<b>\$6.76</b>	<b>85%</b>	SP
Bottle	\$34.00	1	33.8	<b>\$1.01</b>	1.25	<b>\$1.26</b>	<b>\$8</b>	<b>\$6.74</b>	<b>84%</b>	SP
Bottle	\$34.50	1	33.8	<b>\$1.02</b>	1.25	<b>\$1.28</b>	<b>\$8</b>	<b>\$6.72</b>	<b>84%</b>	SP
Bottle	\$35.00	1	33.8	<b>\$1.04</b>	1.25	<b>\$1.29</b>	<b>\$8</b>	<b>\$6.71</b>	<b>84%</b>	SP
Bottle	\$35.50	1	33.8	<b>\$1.05</b>	1.25	<b>\$1.31</b>	<b>\$8</b>	<b>\$6.69</b>	<b>84%</b>	SP
Bottle	\$36.00	1	33.8	<b>\$1.07</b>	1.25	<b>\$1.33</b>	<b>\$8</b>	<b>\$6.67</b>	<b>83%</b>	SP
Bottle	\$36.50	1	33.8	<b>\$1.08</b>	1.25	<b>\$1.35</b>	<b>\$8</b>	<b>\$6.65</b>	<b>83%</b>	SP
Bottle	\$37.00	1	33.8	<b>\$1.09</b>	1.25	<b>\$1.37</b>	<b>\$8</b>	<b>\$6.63</b>	<b>83%</b>	SP
Bottle	\$37.50	1	33.8	<b>\$1.11</b>	1.25	<b>\$1.39</b>	<b>\$8</b>	<b>\$6.61</b>	<b>83%</b>	SP
Bottle	\$38.00	1	33.8	<b>\$1.12</b>	1.25	<b>\$1.41</b>	<b>\$8</b>	<b>\$6.59</b>	<b>82%</b>	SP
Bottle	\$38.50	1	33.8	<b>\$1.14</b>	1.25	<b>\$1.42</b>	<b>\$8</b>	<b>\$6.58</b>	<b>82%</b>	SP
Bottle	\$39.00	1	33.8	<b>\$1.15</b>	1.25	<b>\$1.44</b>	<b>\$8</b>	<b>\$6.56</b>	<b>82%</b>	SP
Bottle	\$39.50	1	33.8	<b>\$1.17</b>	1.25	<b>\$1.46</b>	<b>\$8</b>	<b>\$6.54</b>	<b>82%</b>	SP
Bottle	\$40.00	1	33.8	<b>\$1.18</b>	1.25	<b>\$1.48</b>	<b>\$8</b>	<b>\$6.52</b>	<b>82%</b>	SP

Crown Whiskey	Johnnie Walker Scotch	Knob Creek Whiskey	Maker's Mark Whiskey
			
<b>\$31.82</b>	<b>\$36.20</b>	<b>\$33.76</b>	<b>\$32.45</b>

## DELUXE DRINK PRICING

Liter bottles with wholesale cost between **\$41.00** and **\$49.75** yield a Cost Per Ounce between **\$1.21** and **\$1.47**. Pricing liquor **\$9.00** while preparing drinks with 1.25 ounce. Serving Size will yield between **80%** and **83%** Gross Profit Margins. This tier is Deluxe.

Liquor	Cost	S	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
Bottle	\$41.00	1	33.8	<b>\$1.21</b>	1.25	<b>\$1.52</b>	<b>\$9</b>	<b>\$7.48</b>	<b>83%</b>	Delux
Bottle	\$41.50	1	33.8	<b>\$1.23</b>	1.25	<b>\$1.53</b>	<b>\$9</b>	<b>\$7.47</b>	<b>83%</b>	Delux
Bottle	\$42.00	1	33.8	<b>\$1.24</b>	1.25	<b>\$1.55</b>	<b>\$9</b>	<b>\$7.45</b>	<b>83%</b>	Delux
Bottle	\$42.50	1	33.8	<b>\$1.26</b>	1.25	<b>\$1.57</b>	<b>\$9</b>	<b>\$7.43</b>	<b>83%</b>	Delux
Bottle	\$43.00	1	33.8	<b>\$1.27</b>	1.25	<b>\$1.59</b>	<b>\$9</b>	<b>\$7.41</b>	<b>82%</b>	Delux
Bottle	\$43.50	1	33.8	<b>\$1.29</b>	1.25	<b>\$1.61</b>	<b>\$9</b>	<b>\$7.39</b>	<b>82%</b>	Delux
Bottle	\$44.00	1	33.8	<b>\$1.30</b>	1.25	<b>\$1.63</b>	<b>\$9</b>	<b>\$7.37</b>	<b>82%</b>	Delux
Bottle	\$44.50	1	33.8	<b>\$1.32</b>	1.25	<b>\$1.65</b>	<b>\$9</b>	<b>\$7.35</b>	<b>82%</b>	Delux
Bottle	\$45.00	1	33.8	<b>\$1.33</b>	1.25	<b>\$1.66</b>	<b>\$9</b>	<b>\$7.34</b>	<b>82%</b>	Delux
Bottle	\$45.50	1	33.8	<b>\$1.35</b>	1.25	<b>\$1.68</b>	<b>\$9</b>	<b>\$7.32</b>	<b>81%</b>	Delux
Bottle	\$46.00	1	33.8	<b>\$1.36</b>	1.25	<b>\$1.70</b>	<b>\$9</b>	<b>\$7.30</b>	<b>81%</b>	Delux
Bottle	\$46.50	1	33.8	<b>\$1.38</b>	1.25	<b>\$1.72</b>	<b>\$9</b>	<b>\$7.28</b>	<b>81%</b>	Delux
Bottle	\$47.00	1	33.8	<b>\$1.39</b>	1.25	<b>\$1.74</b>	<b>\$9</b>	<b>\$7.26</b>	<b>81%</b>	Delux
Bottle	\$47.50	1	33.8	<b>\$1.41</b>	1.25	<b>\$1.76</b>	<b>\$9</b>	<b>\$7.24</b>	<b>80%</b>	Delux
Bottle	\$48.00	1	33.8	<b>\$1.42</b>	1.25	<b>\$1.78</b>	<b>\$9</b>	<b>\$7.22</b>	<b>80%</b>	Delux
Bottle	\$48.50	1	33.8	<b>\$1.43</b>	1.25	<b>\$1.79</b>	<b>\$9</b>	<b>\$7.21</b>	<b>80%</b>	Delux
Bottle	\$49.00	1	33.8	<b>\$1.45</b>	1.25	<b>\$1.81</b>	<b>\$9</b>	<b>\$7.19</b>	<b>80%</b>	Delux
Bottle	\$49.50	1	33.8	<b>\$1.46</b>	1.25	<b>\$1.83</b>	<b>\$9</b>	<b>\$7.17</b>	<b>80%</b>	Delux
Bottle	\$49.75	1	33.8	<b>\$1.47</b>	1.25	<b>\$1.84</b>	<b>\$9</b>	<b>\$7.16</b>	<b>80%</b>	Delux

Patron Anejo	Baker's Bourbon	Bulleit Rye	Don Julio Blanco
			
<b>\$44.93</b>	<b>\$43.99</b>	<b>\$39.99</b>	<b>\$42.45</b>

## SPECIALTY DRINK PRICING

Liter bottles with wholesale cost exceeding **\$50.00** yield extremely high Cost Per Ounce  
 Maintaining Gross Profit Margins above **80%** while pouring 1.25 oz. Serving Size  
 requires calculating each bottle to establish its Sale Price. This tier is Specialty.

Liquor	Cost	S	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
Bottle	\$50.00	1	33.8	<b>\$1.48</b>	1.25	<b>\$1.85</b>	<b>\$10</b>	<b>\$8.15</b>	<b>82%</b>	SPL
Bottle	\$51.00	1	33.8	<b>\$1.51</b>	1.25	<b>\$1.89</b>	<b>\$10</b>	<b>\$8.11</b>	<b>81%</b>	SPL
Bottle	\$52.00	1	33.8	<b>\$1.54</b>	1.25	<b>\$1.92</b>	<b>\$10</b>	<b>\$8.08</b>	<b>81%</b>	SPL
Bottle	\$53.00	1	33.8	<b>\$1.57</b>	1.25	<b>\$1.96</b>	<b>\$10</b>	<b>\$8.04</b>	<b>80%</b>	SPL
Bottle	\$54.00	1	33.8	<b>\$1.60</b>	1.25	<b>\$2.00</b>	<b>\$10</b>	<b>\$8.00</b>	<b>80%</b>	SPL
Bottle	\$55.00	1	33.8	<b>\$1.63</b>	1.25	<b>\$2.03</b>	<b>\$10</b>	<b>\$7.97</b>	<b>80%</b>	SPL
Bottle	\$56.00	1	33.8	<b>\$1.66</b>	1.25	<b>\$2.07</b>	<b>\$11</b>	<b>\$8.93</b>	<b>81%</b>	SPL
Bottle	\$57.00	1	33.8	<b>\$1.69</b>	1.25	<b>\$2.11</b>	<b>\$11</b>	<b>\$8.89</b>	<b>81%</b>	SPL
Bottle	\$58.00	1	33.8	<b>\$1.72</b>	1.25	<b>\$2.14</b>	<b>\$11</b>	<b>\$8.86</b>	<b>81%</b>	SPL
Bottle	\$59.00	1	33.8	<b>\$1.75</b>	1.25	<b>\$2.18</b>	<b>\$11</b>	<b>\$8.82</b>	<b>80%</b>	SPL
Bottle	\$60.00	1	33.8	<b>\$1.78</b>	1.25	<b>\$2.22</b>	<b>\$11</b>	<b>\$8.78</b>	<b>80%</b>	SPL
Bottle	\$61.00	1	33.8	<b>\$1.80</b>	1.25	<b>\$2.26</b>	<b>\$12</b>	<b>\$9.74</b>	<b>81%</b>	SPL
Bottle	\$62.00	1	33.8	<b>\$1.83</b>	1.25	<b>\$2.29</b>	<b>\$12</b>	<b>\$9.71</b>	<b>81%</b>	SPL
Bottle	\$63.00	1	33.8	<b>\$1.86</b>	1.25	<b>\$2.33</b>	<b>\$12</b>	<b>\$9.67</b>	<b>81%</b>	SPL
Bottle	\$64.00	1	33.8	<b>\$1.89</b>	1.25	<b>\$2.37</b>	<b>\$12</b>	<b>\$9.63</b>	<b>80%</b>	SPL
Bottle	\$65.00	1	33.8	<b>\$1.92</b>	1.25	<b>\$2.40</b>	<b>\$12</b>	<b>\$9.60</b>	<b>80%</b>	SPL
Bottle	\$66.00	1	33.8	<b>\$1.95</b>	1.25	<b>\$2.44</b>	<b>\$12</b>	<b>\$9.56</b>	<b>80%</b>	SPL
Bottle	\$67.00	1	33.8	<b>\$1.98</b>	1.25	<b>\$2.48</b>	<b>\$13</b>	<b>\$10.52</b>	<b>81%</b>	SPL
Bottle	\$68.00	1	33.8	<b>\$2.01</b>	1.25	<b>\$2.51</b>	<b>\$13</b>	<b>\$10.49</b>	<b>81%</b>	SPL
Bottle	\$69.00	1	33.8	<b>\$2.04</b>	1.25	<b>\$2.55</b>	<b>\$13</b>	<b>\$10.45</b>	<b>80%</b>	SPL
Bottle	\$70.00	1	33.8	<b>\$2.07</b>	1.25	<b>\$2.59</b>	<b>\$13</b>	<b>\$10.41</b>	<b>80%</b>	SPL

Balcones	Stoli	Johnnie Walker	Macallan
Single Malt	Elit	Green	12
			
<b>\$65.57</b>	<b>\$52.62</b>	<b>\$59.67</b>	<b>\$62.45</b>

## COST PER OUNCE PRICING STRUCTURE

CPO	SP	GPM	CPO	SP	GPM	CPO	SP	GPM
\$0.20	\$4.00	95.00%	\$0.57	\$5.00	88.60%	\$0.94	\$8.00	88.25%
\$0.21	\$4.00	94.75%	\$0.58	\$5.00	88.40%	\$0.95	\$8.00	88.13%
\$0.22	\$4.00	94.50%	\$0.59	\$5.00	88.20%	\$0.96	\$8.00	88.00%
\$0.23	\$4.00	94.25%	\$0.60	\$5.00	88.00%	\$0.97	\$8.00	87.88%
\$0.24	\$4.00	94.00%	\$0.61	\$5.00	87.80%	\$0.98	\$8.00	87.75%
\$0.25	\$4.00	93.75%	\$0.62	\$6.00	89.67%	\$0.99	\$8.00	87.63%
\$0.26	\$4.00	93.50%	\$0.63	\$6.00	89.50%	\$1.00	\$8.00	87.50%
\$0.27	\$4.00	93.25%	\$0.64	\$6.00	89.33%	\$1.01	\$8.00	87.38%
\$0.28	\$4.00	93.00%	\$0.65	\$6.00	89.17%	\$1.02	\$8.00	87.25%
\$0.29	\$4.00	92.75%	\$0.66	\$6.00	89.00%	\$1.03	\$8.00	87.13%
\$0.30	\$4.00	92.50%	\$0.67	\$6.00	88.83%	\$1.04	\$8.00	87.00%
\$0.31	\$4.00	92.25%	\$0.68	\$6.00	88.67%	\$1.05	\$8.00	86.88%
\$0.32	\$4.00	92.00%	\$0.69	\$6.00	88.50%	\$1.06	\$8.00	86.75%
\$0.33	\$4.00	91.75%	\$0.70	\$6.00	88.33%	\$1.07	\$8.00	86.63%
\$0.34	\$4.00	91.50%	\$0.71	\$6.00	88.17%	\$1.08	\$8.00	86.50%
\$0.35	\$4.00	91.25%	\$0.72	\$6.00	88.00%	\$1.09	\$8.00	86.38%
\$0.36	\$4.00	91.00%	\$0.73	\$6.00	87.83%	\$1.10	\$8.00	86.25%
\$0.37	\$4.00	90.75%	\$0.74	\$6.00	87.67%	\$1.11	\$8.00	86.13%
\$0.38	\$4.00	90.50%	\$0.75	\$6.00	87.50%	\$1.12	\$8.00	86.00%
\$0.39	\$4.00	90.25%	\$0.76	\$6.00	87.33%	\$1.13	\$8.00	85.88%
\$0.40	\$4.00	90.00%	\$0.77	\$7.00	89.00%	\$1.14	\$8.00	85.75%
\$0.41	\$4.00	89.75%	\$0.78	\$7.00	88.86%	\$1.15	\$8.00	85.63%
\$0.42	\$4.00	89.50%	\$0.79	\$7.00	88.71%	\$1.16	\$8.00	85.50%
\$0.43	\$4.00	89.25%	\$0.80	\$7.00	88.57%	\$1.17	\$8.00	85.38%
\$0.44	\$5.00	91.20%	\$0.81	\$7.00	88.43%	\$1.18	\$8.00	85.25%
\$0.45	\$5.00	91.00%	\$0.82	\$7.00	88.29%	\$1.19	\$8.00	85.13%
\$0.46	\$5.00	90.80%	\$0.83	\$7.00	88.14%	\$1.20	\$8.00	85.00%
\$0.47	\$5.00	90.60%	\$0.84	\$7.00	88.00%	\$1.21	\$8.50	85.76%
\$0.48	\$5.00	90.40%	\$0.85	\$7.00	87.86%	\$1.22	\$8.50	85.65%
\$0.49	\$5.00	90.20%	\$0.86	\$7.00	87.71%	\$1.23	\$8.50	85.53%
\$0.50	\$5.00	90.00%	\$0.87	\$7.00	87.57%	\$1.24	\$8.50	85.41%
\$0.51	\$5.00	89.80%	\$0.88	\$7.00	87.43%	\$1.25	\$8.50	85.29%
\$0.52	\$5.00	89.60%	\$0.89	\$7.00	87.29%	\$1.26	\$8.50	85.18%
\$0.53	\$5.00	89.40%	\$0.90	\$7.00	87.14%	\$1.27	\$8.50	85.06%
\$0.54	\$5.00	89.20%	\$0.91	\$7.00	87.00%	\$1.28	\$9.00	85.78%
\$0.55	\$5.00	89.00%	\$0.92	\$8.00	88.50%	\$1.29	\$9.00	85.67%
\$0.56	\$5.00	88.80%	\$0.93	\$8.00	88.38%	\$1.30	\$9.00	85.56%

CPO	SP	GPM
\$1.31	\$9.00	85.44%
\$1.32	\$9.00	85.33%
\$1.33	\$9.00	85.22%
\$1.34	\$9.00	85.11%
\$1.35	\$9.00	85.00%
\$1.36	\$9.50	85.68%
\$1.37	\$9.50	85.58%
\$1.38	\$9.50	85.47%
\$1.39	\$9.50	85.37%
\$1.40	\$9.50	85.26%
\$1.41	\$9.50	85.16%
\$1.42	\$9.50	85.05%
\$1.43	\$10.00	85.70%
\$1.44	\$10.00	85.60%
\$1.45	\$10.00	85.50%
\$1.46	\$10.00	85.40%
\$1.47	\$10.00	85.30%
\$1.48	\$10.00	85.20%
\$1.49	\$10.00	85.10%
\$1.50	\$10.00	85.00%
\$1.51	\$10.50	85.62%
\$1.51	\$10.50	85.62%
\$1.52	\$10.50	85.52%
\$1.53	\$10.50	85.43%
\$1.54	\$10.50	85.33%
\$1.55	\$10.50	85.24%
\$1.56	\$10.50	85.14%
\$1.57	\$10.50	85.05%
\$1.58	\$11.00	85.64%
\$1.59	\$11.00	85.55%
\$1.60	\$11.00	85.45%
\$1.61	\$11.00	85.36%
\$1.62	\$11.00	85.27%
\$1.62	\$11.00	85.27%
\$1.64	\$11.00	85.09%
\$1.65	\$11.00	85.00%
\$1.66	\$11.50	85.57%
\$1.67	\$11.50	85.48%
\$1.68	\$11.50	85.39%

CPO	SP	GPM
\$1.69	\$11.50	85.30%
\$1.70	\$11.50	85.22%
\$1.71	\$11.50	85.13%
\$1.72	\$11.50	85.04%
\$1.73	\$12.00	85.58%
\$1.74	\$12.00	85.50%
\$1.75	\$12.00	85.42%
\$1.76	\$12.00	85.33%
\$1.77	\$12.00	85.25%
\$1.78	\$12.00	85.17%
\$1.79	\$12.00	85.08%
\$1.80	\$12.00	85.00%
\$1.81	\$12.50	85.52%
\$1.82	\$12.50	85.44%
\$1.83	\$12.50	85.36%
\$1.84	\$12.50	85.28%
\$1.85	\$12.50	85.20%
\$1.86	\$12.50	85.12%
\$1.87	\$12.50	85.04%
\$1.88	\$13.00	85.54%
\$1.89	\$13.00	85.46%
\$1.90	\$13.00	85.38%
\$1.91	\$13.00	85.31%
\$1.92	\$13.00	85.23%
\$1.93	\$13.00	85.15%
\$1.94	\$13.00	85.08%
\$1.95	\$13.00	85.00%
\$1.96	\$13.50	85.48%
\$1.97	\$13.50	85.41%
\$1.98	\$13.50	85.33%
\$1.99	\$13.50	85.26%
\$2.00	\$13.50	85.19%
\$2.01	\$13.50	85.11%
\$2.02	\$13.50	85.04%
\$2.03	\$14.00	85.50%
\$2.04	\$14.00	85.43%
\$2.05	\$14.00	85.36%
\$2.06	\$14.00	85.29%
\$2.07	\$14.00	85.21%

CPO	SP	GPM
\$2.08	\$14.00	85.14%
\$2.09	\$14.00	85.07%
\$2.10	\$14.00	85.00%
\$2.11	\$14.50	85.45%
\$2.12	\$14.50	85.38%
\$2.13	\$14.50	85.31%
\$2.14	\$14.50	85.24%
\$2.15	\$14.50	85.17%
\$2.16	\$14.50	85.10%
\$2.17	\$14.50	85.03%
\$2.18	\$15.00	85.47%
\$2.19	\$15.00	85.40%
\$2.20	\$15.00	85.33%
\$2.21	\$15.00	85.27%
\$2.22	\$15.00	85.20%
\$2.23	\$15.00	85.13%
\$2.24	\$15.00	85.07%
\$2.25	\$15.00	85.00%
\$2.26	\$15.50	85.42%
\$2.27	\$15.50	85.35%
\$2.28	\$15.50	85.29%
\$2.29	\$15.50	85.23%
\$2.30	\$15.50	85.16%
\$2.31	\$15.50	85.10%
\$2.31	\$15.50	85.10%
\$2.33	\$16.00	85.44%
\$2.34	\$16.00	85.38%
\$2.35	\$16.00	85.31%
\$2.36	\$16.00	85.25%
\$2.37	\$16.00	85.19%
\$2.38	\$16.00	85.13%
\$2.39	\$16.00	85.06%
\$2.40	\$16.00	85.00%
\$2.41	\$16.50	85.39%
\$2.42	\$16.50	85.33%
\$2.43	\$16.50	85.27%
\$2.44	\$16.50	85.21%
\$2.45	\$16.50	85.15%
\$2.46	\$16.50	85.09%

## BEVERAGE COSTING

Beverage Costing examines the relationship between Sale Price and Gross Profits. Use Beverage Costing when pricing multi liquor drinks and shots. Calculate each ingredient's Cost Per Ounce to determine its Portion Cost in relationship to the drink recipe then add each Portion Cost to determine the total Cost Per Ounce for drink production.

Beverage Costing enables you to maximize profitability by establishing a Sale Price based on Cost Per Ounce calculations for drink production. This formula is the foundation for achieving your Target Gross Profit and Gross Profit Margins.

Adios	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost
Taaka Vodka	\$7.99	LTR	33.8	<b>\$0.24</b>	0.25	<b>\$0.06</b>
Taaka Gin	\$6.99	LTR	33.8	<b>\$0.21</b>	0.25	<b>\$0.05</b>
Ron Rio Rum	\$6.99	LTR	33.8	<b>\$0.21</b>	0.25	<b>\$0.05</b>
FC Triple Sec	\$6.99	LTR	33.8	<b>\$0.21</b>	0.25	<b>\$0.05</b>
FC Curacao	\$6.99	LTR	33.8	<b>\$0.21</b>	0.25	<b>\$0.05</b>
Sprite	\$81.98	5 Gallon	640	<b>\$0.13</b>	3	<b>\$0.38</b>
Sweet & Sour	\$52.58	5 Gallon	640	<b>\$0.08</b>	3	<b>\$0.25</b>

**Adios Cost Per Ounce Total    \$0.89**

Adios pricing between \$6.00 and \$8.50 yields **85%** to **89%** Gross Profit Margin.

	Cost Per Ounce	Sale Price	Gross Profit	Gross Profit Margin
Adios	<b>\$0.89</b>	\$6.00	<b>\$5.11</b>	<b>85.16%</b>
Adios	<b>\$0.89</b>	\$6.50	<b>\$5.61</b>	<b>86.30%</b>
Adios	<b>\$0.89</b>	\$7.00	<b>\$6.11</b>	<b>87.28%</b>
Adios	<b>\$0.89</b>	\$7.50	<b>\$6.61</b>	<b>88.13%</b>
Adios	<b>\$0.89</b>	\$8.00	<b>\$7.11</b>	<b>88.87%</b>
Adios	<b>\$0.89</b>	\$8.50	<b>\$7.61</b>	<b>89.52%</b>

## RECIPE CONSISTENCY YIELDS PROFIT CONSISTENCY

Profit consistency hinges on drink recipe consistency. Their relationship is a financial barometer. Profit is consistent when drink production is consistent. Profit decreases when inconsistent drink production increases. Recipe consistency is key to profitability.

All drinks should taste and cost the same to manufacture. Drink cost and taste fluctuate when rogue bartenders abandon drink recipes by substituting ingredients. A bartender's unwillingness to prepare drinks per recipe is financially debilitating. For example, in our Bartender Training Manual we discussed an Adios recipe.

Price		Ingredients		Ounces
<div> <b>\$7.00</b> </div>	<b>ADIOS</b>	1	Taaka Vodka	0.25
		2	Taaka Gin	0.25
		3	Ron Rio Rum	0.25
		4	FC Triple Sec	0.25
		5	FC Curacao	0.25
		6	Sweet & Sour	Fill
		7	Sprite	3 ounce

Our Adios recipe costs **\$0.89** to manufacture.

Adios	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost
Taaka Vodka	\$7.99	LTR	33.8	<b>\$0.24</b>	0.25	<b>\$0.06</b>
Taaka Gin	\$6.99	LTR	33.8	<b>\$0.21</b>	0.25	<b>\$0.05</b>
Ron Rio Rum	\$6.99	LTR	33.8	<b>\$0.21</b>	0.25	<b>\$0.05</b>
FC Triple Sec	\$6.99	LTR	33.8	<b>\$0.21</b>	0.25	<b>\$0.05</b>
FC Curacao	\$6.99	LTR	33.8	<b>\$0.21</b>	0.25	<b>\$0.05</b>
Sprite	\$81.98	5 Gallon	640	<b>\$0.13</b>	3	<b>\$0.38</b>
Sweet & Sour	\$52.58	5 Gallon	640	<b>\$0.08</b>	3	<b>\$0.25</b>

**Adios Cost Per Ounce Total    \$0.89**

The Cost Per Ounce chart, on page 36, assigns **\$7.00** Sale Price for drinks with **\$0.89** Cost Per Ounce to manufacture.

Cost Per Ounce	Sale Price	Gross Profit	Gross Profit Margin
<b>\$0.89</b>	<b>\$7.00</b>	<b>\$6.11</b>	<b>87.28%</b>



## ROGUE BARTENDER RECIPE EFFECTS ON PROFIT

Lets examine the profit destruction incurred when a Rogue Bartender abandons our **\$0.89** Cost Per Ounce Adios recipe but still charges \$7.00 Sale Price.

Price		Ingredients		Ounces
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>\$7.00</b> </div>	<b>ADIOS</b>	1	Absolut	1.5
		2	Taaka Gin	.25
		3	Bacardi	1.0
		4	FC Triple Sec	0.3
		5	FC Curacao	0.3
		6	Sweet & Sour	1 ounce
		7	Sprite	5 ounce

Rogue Bartender Adios	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost
Absolut	\$26.23	LTR	33.8	\$0.78	1.5	<b>\$1.17</b>
Taaka Gin	\$6.99	LTR	33.8	\$0.21	.25	<b>\$0.05</b>
Bacardi Silver	\$15.68	LTR	33.8	\$0.46	1	<b>\$0.46</b>
FC Triple Sec	\$6.99	LTR	33.8	\$0.21	0.3	<b>\$0.06</b>
FC Curacao	\$6.99	LTR	33.8	\$0.21	0.3	<b>\$0.06</b>
Sprite	\$81.98	5 Gallon	640	\$0.13	4	<b>\$0.52</b>
Sweet & Sour	\$52.58	5 Gallon	640	\$0.08	1	<b>\$0.08</b>

**Rogue Bartender Adios Recipe Cost Per Ounce    \$2.40**

The Cost Per Ounce chart, on page 37, assigns **\$16.00** Sale Price to drinks with **\$2.40** Cost Per Ounce to manufacture.

Cost Per Ounce	Sale Price	Gross Profit Margin
<b>\$2.40</b>	<b>\$16.00</b>	<b>85.00%</b>

I'm not advocating **\$16.00** Adios Sale Price. No one would buy it! I'm campaigning for using established recipes for drink production to maintain profitability.



Adios Recipe			
	Ingredients	Ounces	CPO
1	Taaka Vodka	0.25	<b>\$0.06</b>
2	Taaka Gin	0.25	<b>\$0.05</b>
3	Ron Rio Rum	0.25	<b>\$0.05</b>
4	FC Triple Sec	0.25	<b>\$0.05</b>
5	FC Curacao	0.25	<b>\$0.05</b>
6	Sweet & Sour	Fill	<b>\$0.38</b>
7	Sprite	3 ounce	<b>\$0.25</b>

Adios Recipe CPO **\$0.89**

Rogue Bartender Recipe			
	Ingredients	Ounces	CPO
1	Absolut	1.15	<b>\$1.17</b>
2	Taaka Gin	0.4	<b>\$0.05</b>
3	Bacardi	0.5	<b>\$0.46</b>
4	FC Triple Sec	0.3	<b>\$0.06</b>
5	FC Curacao	0.35	<b>\$0.06</b>
6	Sweet & Sour	1 ounce	<b>\$0.52</b>
7	Sprite	5 ounce	<b>\$0.08</b>

Rogue Bartender CPO **\$2.40**

The Gross Profit discrepancy is staggering when both Adios are placed side by side.

Recipe	CPO	Sales Price	Gross Profit
Adios	<b>\$0.89</b>	\$7.00	<b>\$6.11</b>
Adios	<b>\$0.89</b>	\$7.25	<b>\$6.36</b>
Adios	<b>\$0.89</b>	\$7.50	<b>\$6.61</b>
Adios	<b>\$0.89</b>	\$7.75	<b>\$6.86</b>
Adios	<b>\$0.89</b>	\$8.00	<b>\$7.11</b>

Rogue Bartender	CPO	Sales Price	Gross Profit
Adios	<b>\$2.40</b>	\$7.00	<b>\$4.60</b>
Adios	<b>\$2.40</b>	\$7.25	<b>\$4.85</b>
Adios	<b>\$2.40</b>	\$7.50	<b>\$5.10</b>
Adios	<b>\$2.40</b>	\$7.75	<b>\$5.35</b>
Adios	<b>\$2.40</b>	\$8.00	<b>\$5.60</b>

The Profit Loss Per Drink associated with the Rogue Bartender Adios recipe is abundantly clear. Recipe deviation results in **-\$1.51** per Adios.

	Sales Price	Recipe Gross Profit	Rogue Bartender Gross Profit	Profit Loss Per Sale
Adios	\$7.00	<b>\$6.11</b>	<b>\$4.60</b>	<b>-\$1.51</b>
Adios	\$7.25	<b>\$6.36</b>	<b>\$4.85</b>	<b>-\$1.51</b>
Adios	\$7.50	<b>\$6.61</b>	<b>\$5.10</b>	<b>-\$1.51</b>
Adios	\$7.75	<b>\$6.86</b>	<b>\$5.35</b>	<b>-\$1.51</b>
Adios	\$8.00	<b>\$7.11</b>	<b>\$5.60</b>	<b>-\$1.51</b>

## ANNUAL LOSS PER SALE

Run a 6 month itemized Sales Mix and see how many Adios have been sold then multiply by 2 to estimate a calendar year. Hypothetically, I've sold 530 Adios in the past 6 months. I estimate I will sell 1,060 Adios this year.

Let's assume, **80%** of your Adios are made per recipe while **20%** are prepared by a Rogue Bartender.

If you sell 1060 Adios, with a **20%** Rogue Bartender preparation rate, you will incur **-\$394.85** annual loss

Loss per sale	Sales Forecast	Rogue Bartender Preparation %	Rogue Bartender Adios Sold	Annual Loss
<b>-\$1.51</b>	1060	<b>20%</b>	212	<b>-\$320</b>
<b>-\$1.51</b>	1060	<b>30%</b>	318	<b>-\$480</b>
<b>-\$1.51</b>	1060	<b>40%</b>	424	<b>-\$640</b>
<b>-\$1.51</b>	1060	<b>50%</b>	530	<b>-\$800</b>

**-\$320** compounds quickly when you realize it's only **20%** of 1 multi Liquor Drink. Overnight **-\$320** becomes **-\$640** then **-\$1,640** as the weeks go by resulting in untold amounts of Lost Profit Per Drink month after month. Ask yourself, what is your Rogue Bartender preparation rate and how many multi liquor drinks do your bartenders put across the bar for a loss?

Do you think I'm inflating numbers based on Subjective Calculations? I hope so! Consider this my challenge. Pull a product mix and determine what percentage of your bar sales consist of multi liquor drinks. Do the Math and Discover the Loss for yourself.



## Conclusion

Finishing **Bar Math Made Simple** is just the beginning. The next step requires embracing, executing and putting these formulas into practice. Although old school and considered stone age, I strongly encourage you to break out a notebook and start calculating. Grab a pen and begin. It's that simple.

Do not be misled. You do not work at a bar, own a bar, manage a bar or invest in a bar. I want to be perfectly clear. No one works at a bar, owns a bar, manages a bar or invests in a bar. You work in the bar business, own a bar business manage a bar business and invest in the bar business. Far too often, bartenders, managers, directors, owners, operators and investors forget we are in the Bar Business.

The Bar Business is governed by economics and subject to the same math applied to every business in the world. Money is the byproduct of success. Profit reflects success. Profit loss lead to failure. Maximizing profitability ensures being open tomorrow while sustaining a loss will cause your Bar to go out of Business.

Bar Math doesn't have to be difficult. Use Bar Math Made Simple to maximize profitability. Consider this profit guide as you Basic Math Blueprint for success. The hardest part is getting started. If you don't know where to begin and need assistance getting started, reach out to Preston Rideout or Ryan Dahlstrom . We are available to discuss and believe ***The Bar Starts Here*** at [www.BarManuals.com](http://www.BarManuals.com)

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