Cocktail CURRENCY

WRITTEN BY

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Dedication

Bo, Jo and Vicki, thank you for your unconditional love. Your support made this book possible. Daryl Coleman, but for you I would not be in the bar business. Thanks for hiring me to work at the Gin. Luis Diaz, thank you for bailing me out of a bad situation in the Bahamas. But for you, I'd probably still be there. Silver Gordon, thank you for teaching me about "Do, Show, Tell" and "If Not You Then Who" management techniques. Jason Nolte, thanks for your friendship and profound insight into life. Amie Sikes, thanks for always achieving the impossible and never selling out. Reading your book inspired me to finish this book. Shout out to Ben, Matt, Robbie, Lee, Trent and his ugly dog Buddy.

Special thanks to my best friend and business partner Ryan Dahlstrom. Your book The Bar Starts Here paved the way for Cocktail Currency. One day we will look back and laugh at all the money we didn't make because the best is yet to come!

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About Preston Rideout

I am Preston Rideout, and I want to introduce myself by saying, "Thank you."

Thank you for purchasing *Cocktail Currency* . This is my first attempt at publishing. To be honest, I'm not an author. I'm a nightclub and bar consultant with twenty-two years of experience opening and operating venues across the United States, the Bahamas, and Mexico.

This book is a manifestation of my two decades in the bar business. After operating bars for twenty years, I'm certain numbers don't lie, so don't tell me what you think. Do the bar math and show me the numbers, because numbers don't lie. Enjoy *Cocktail Currency*. After reading, let me know your thoughts. I look forward to hearing from you.

Please visit www.cocktailcurrency.com for more information, or contact Preston Rideout at (662) 466-6045. I'm always available to discuss bar math, cocktail calculations, and profitability.

Thanks,

Preston Rideout

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(1.1) Cost per Ounce

Cost per ounce (CPO) determines how much an ounce of liquor costs. For example, dividing a liter wholesale bottle cost by 33.8 ounces will establish the liter cost per ounce. Dividing a 750 mL wholesale bottle cost by 25.4 ounces will establish its cost per ounce. Calculating cost per ounce requires dividing the wholesale liquor bottle cost by its total ounces.

LITER COST PER OUNCE FORMULA

- Liter = 33.8 ounces (oz.)
- Liter bottle cost (BC) ÷ 33.8 oz. = **cost per ounce (CPO)**

Product	Bottle Cost	Bottle Size	Bottle Ounces	CPO
Jack Daniel's	**$26.23**	L	33.8	**$0.78**
Jack Daniel's Green	**$30.20**	L	33.8	**$0.89**
Jack Daniel's Honey	**$32.31**	L	33.8	**$0.96**
Jack Daniel's Single Barrel	**$59.99**	L	33.8	**$1.77**
Jack Daniel's Gentleman	**$38.92**	L	33.8	**$1.15**

750 ML COST PER OUNCE FORMULA

- 750 mL = 25.4 ounces (oz.)
- 750 mL bottle cost (BC) ÷ 25.4 oz. = **cost per ounce (CPO)**

Product	Bottle Cost	Bottle Size	Bottle Ounces	CPO
Jack Daniel's	**$17.49**	750 mL	25.4	**$0.69**
Jack Daniel's Fire	**$20.81**	750 mL	25.4	**$0.82**
Jack Daniel's Honey	**$20.81**	750 mL	25.4	**$0.82**
Jack Daniel's Green	**$18.92**	750 mL	25.4	**$0.74**
Jack Daniel's Rye	**$49.99**	750 mL	25.4	**$1.97**
Jack Daniel's Gentleman	**$29.46**	750 mL	25.4	**$1.16**

(1.2) LITER PORTION COST

Prior to pricing cocktails, serving size must be determined to calculate portion cost. For example, calculating a 1.25 oz. shot from a Jack Daniel's liter bottle requires multiplying the cost per ounce by its1.25 oz. serving size. A $26.23 Jack Daniel's liter bottle has a $0.78 cost per ounce. A 1.25 oz. shot poured from a liter bottle of Jack Daniel's has a $0.98 portion cost.

LITER PORTION COST FORMULA

- Liter = 33.8 ounces (oz.)
- Liter bottle cost (BC) ÷ 33.8 oz. = cost per ounce (CPO)
- Cost per ounce (CPO) × serving size (SS) = **portion cost (PC)**

LITER PORTION COST EXAMPLE

$26.23 Jack Daniel's ÷ 33.8 oz. = **$0.78** cost per ounce (CPO)
$0.78 (CPO) × **0.25** serving size (SS) = **$0 .20 portion cost (PC)**

$26.23 Jack Daniel's ÷ 33.8 oz. = **$0.78** cost per ounce (CPO)
$0.78 (CPO) × **0.50** serving size (SS) = **$0.39 portion cost (PC)**

$26.23 Jack Daniel's ÷ 33.8 oz. = **$0.78** cost per ounce (CPO)
$0.78 (CPO) × **1.00** serving size (SS) = **$0.78 portion cost (PC)**

$26.23 Jack Daniel's ÷ 33.8 oz. = **$0.78** cost per ounce (CPO)
$0.78 (CPO) × **1.25** serving size (SS) = **$0.98 portion cost (PC)**

$26.23 Jack Daniel's ÷ 33.8 oz. = **$0.78** cost per ounce (CPO)
$0.78 (CPO) × **1.50** serving size (SS) = **$1.17 portion cost (PC)**

$26.23 Jack Daniel's ÷ 33.8 oz. = **$0.78** cost per ounce (CPO)
$0.78 (CPO) × **2.00** serving size (SS) = **$1.56 portion cost (PC)**

Product	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost
Jack Daniel's	$26.23	L	33.8	**$0.78**	**0.25**	**$0.20**
Jack Daniel's	$26.23	L	33.8	**$0.78**	**0.50**	**$0.39**
Jack Daniel's	$26.23	L	33.8	**$0.78**	**1.00**	**$0.78**
Jack Daniel's	$26.23	L	33.8	**$0.78**	**1.25**	**$0.98**
Jack Daniel's	$26.23	L	33.8	**$0.78**	**1.50**	**$1.17**
Jack Daniel's	$26.23	L	33.8	**$0.78**	**2.00**	**$1.56**

(1.3) 750 ML PORTION COST

Prior to pricing cocktails, serving size must be determined to calculate portion cost. For example, calculating a 1.25 oz. shot from a 750 mL Jack Daniel's bottle requires multiplying the cost per ounce by the 1.25 oz. serving size. A $17.49 Jack Daniel's 750 mL bottle has a $0.69 cost per ounce. A 1.25 oz. shot poured from a 750 mL Jack Daniel's bottle has a $0.98 portion cost.

750 ML PORTION COST FORMULA

- 750 mL = 25.4 ounces (oz.)
- 750 mL bottle cost (BC) ÷ 25.4 oz. = cost per ounce (CPO)
- Cost per ounce (CPO) × serving size (SS) = **portion cost (PC)**

750 ML PORTION COST EXAMPLE

$17.49 Jack Daniel's ÷ 25.4 oz. = **$0.69** cost per ounce (CPO)
$0.69 (CPO) × **0.25** serving size (SS) = **$0.17 portion cost (PC)**

$17.49 Jack Daniel's ÷ 25.4 oz. = **$0.69** cost per ounce (CPO)
$0.69 (CPO) × **0.50** serving size (SS) = **$0.35 portion cost (PC)**

$17.49 Jack Daniel's ÷ 25.4 oz. = **$0.69** cost per ounce (CPO)
$0.69 (CPO) × **1.00** serving size (SS) = **$0.69 portion cost (PC)**

$17.49 Jack Daniel's ÷ 25.4 oz. = **$0.69** cost per ounce (CPO)
$0.69 (CPO) × **1.25** serving size (SS) = **$0.86 portion cost (PC)**

$17.49 Jack Daniel's ÷ 25.4 oz. = **$0.69** cost per ounce (CPO)
$0.69 (CPO) × **1.50** serving size (SS) = **$1.03 portion cost (PC)**

$17.49 Jack Daniel's ÷ 25.4 oz. = **$0.69** cost per ounce (CPO)
$0.69 (CPO) × **2.00** serving size (SS) = **$1.38 portion cost (PC)**

Product	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	**0.25**	**$0.17**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	**0.50**	**$0.35**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	**1.00**	**$0.69**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	**1.25**	**$0.86**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	**1.50**	**$1.03**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	**2.00**	**$1.38**

(1.4) LITER COST PERCENTAGE

Cost percentage is a phenomenal financial barometer. It examines the relationship between the cost of liquor sold and cocktail profit margins. Cost percentage is calculated by dividing portion cost (PC) by sale price (SP) then multiplying by 100 for percentage conversion.

LITER COST PERCENTAGE FORMULA

- Liter = 33.8 ounces (oz.)
- Liter bottle cost (BC) ÷ 33.8 oz. = cost per ounce (CPO)
- Cost per ounce (CPO) × serving size (SS) = portion cost (PC)
- Portion cost (PC) ÷ sale price (SP) = **cost percentage (CP)**

LITER COST PERCENTAGE EXAMPLE

$26.23 Jack Daniel's ÷ 33.8 oz. = **$0.78** cost per ounce (CPO)
$0.78 (CPO) × 1.25 serving size (SS) = **$0.97** portion cost (PC)
$0.97 (PC) ÷ **$6.00** sale price (SP) = **16.17% cost percentage (CP)**

Increasing the cocktail sale price decreases the cost percentage.

$0.97 portion cost (PC) ÷ **$5.00** sale price (SP) = **19.4%** cost percentage (CP)
$0.97 portion cost (PC) ÷ **$5.50** sale price (SP) = **17.6%** cost percentage (CP)
$0.97 portion cost (PC) ÷ **$5.75** sale price (SP) = **16.8%** cost percentage (CP)
$0.97 portion cost (PC) ÷ **$6.00** sale price (SP) = **16.1%** cost percentage (CP)
$0.97 portion cost (PC) ÷ **$6.50** sale price (SP) = **14.9%** cost percentage (CP)

Product	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost	Sale Price	Cost Percentage
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	**$5.00**	**19.4%**
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	**$5.50**	**17.6%**
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	**$5.75**	**16.8%**
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	**$6.00**	**16.1%**
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	**$6.50**	**14.9%**

A **19.4%** cost percentage is the equivalent of spending **$0.19** to generate **$1.00** in liquor sales. A **19.4%** cost percentage has an **80.6%** gross profit margin equivalent to **$0.80** per **$1.00** in liquor sales.

A 1.25 oz. shot, with a **$5.00** sale price, poured from a $26.23 Jack Daniel's liter bottle costs **$0.97** to produce and yields **$0.80** per **$1.00** in sales, or **$4.00** gross profit.

(1.5) 750 ML COST PERCENTAGE

The 750 mL cost percentage (CP) is identical to liter cost percentages. They both examine the relationship between the cost of liquor sold and profit margin. Cost percentage is calculated by dividing portion cost (PC) by sale price (SP) then multiplying by 100 for percentage conversion.

750 ML COST PERCENTAGE FORMULA

- 750 mL = 25.4 ounces (oz.)
- 750 mL bottle cost (BC) ÷ 25.4 oz. = cost per ounce (CPO)
- Cost per ounce (CPO) × serving size (SS) = portion cost (PC)
- Portion cost (PC) ÷ sale price (SP) = **cost percentage (CP)**

750 ML COST PERCENTAGE EXAMPLE

$17.49 Jack Daniel's ÷ 25.4 oz. = **$0.69** cost per ounce (CPO)
$0.69 (CPO) × 1.25 serving size (SS) = **$0.86** portion cost (PC)
$0.86 (PC) ÷ **$5.00** sale price (SP) = **17.2%** cost percentage (CP)

Increasing the 750 mL sale price decreases the liquor cost percentage.

$0.86 portion cost (PC) ÷ **$5.00** sale price (SP) = **17.2%** cost percentage (CP)
$0.86 portion cost (PC) ÷ **$5.50** sale price (SP) = **15.6%** cost percentage (CP)
$0.86 portion cost (PC) ÷ **$5.75** sale price (SP) = **14.9%** cost percentage (CP)
$0.86 portion cost (PC) ÷ **$6.00** sale price (SP) = **14.3%** cost percentage (CP)
$0.86 portion cost (PC) ÷ **$6.50** sale price (SP) = **13.2%** cost percentage (CP)

Product	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost	Sale Price	Cost Percentage
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	**$5.00**	**17.2%**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	**$5.50**	**15.6%**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	**$5.75**	**14.9%**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	**$6.00**	**14.3%**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	**$6.50**	**13.2%**

A **17.2%** cost percentage is the equivalent of spending **$0.17** to generate **$1.00** in liquor sales. A **17.2%** cost percentage has an **82.8%** gross profit margin equivalent to **$0.83** per **$1.00** in liquor sales.

A 1.25 oz. shot, with a **$5.00** sale price, poured from a $17.49 Jack Daniel's 750 mL bottle costs **$0.86** to produce and yields **$0.83** per **$1.00** in sales, or **$4.15** gross profit.

(1.6) LITER GROSS PROFIT

Liter gross profit (GP) is the difference between the portion cost (PC) and sale price (SP). The gross profit is calculated by subtracting portion cost from the sale price.

LITER GROSS PROFIT FORMULA

- Liter = 33.8 ounces (oz.)
- Liter bottle cost (BC) ÷ 33.8 oz. = cost per ounce (CPO)
- Cost per ounce (CPO) × serving size (SS) = portion cost (PC)
- Portion cost (PC) – sale price (SP) = **gross profit (GP)**

LITER LIQUOR GROSS PROFIT EXAMPLE

$26.23 Jack Daniel's ÷ 33.8 oz. = **$0.78** cost per ounce (CPO)
$0.78 (CPO) × **1.25** serving size (SS) = **$0.97** portion cost (PC)
$6.00 sale price (SP) – **$0.97** portion cost = **$5.03 gross profit (GP)**

Increasing the sale price increases the gross profit.

$5.00 sale price (SP) – **$0.97** portion cost (PC) = **$4.03** gross profit (GP)
$5.50 sale price (SP) – **$0.97** portion cost (PC) = **$4.53** gross profit (GP)
$5.75 sale price (SP) – **$0.97** portion cost (PC) = **$4.78** gross profit (GP)
$6.00 sale price (SP) – **$0.97** portion cost (PC) = **$5.03** gross profit (GP)
$6.50 sale price (SP) – **$0.97** portion cost (PC) = **$5.53** gross profit (GP)

Product	BC	BTL	Oz.	CPO	SS	PC	SP	GP
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	$5.00	**$4.03**
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	$5.50	**$4.53**
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	$5.75	**$4.78**
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	$6.00	**$5.03**
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	$6.50	**$5.53**

(1.7) 750 ML GROSS PROFIT

The 750 mL gross profit (GP) is calculated identical to liter gross profits. Both calculations reflect the difference between portion cost (PC) and sale price (SP). Gross profit is calculated by subtracting portion cost from sale price.

750 ML GROSS PROFIT FORMULA

- 750 mL = 25.4 ounces (oz.)
- 750 mL bottle cost (BC) ÷ 25.4 oz. = cost per ounce (CPO)
- Cost per ounce (CPO) × serving size (SS) = portion cost (PC)
- Sale price (SP) – portion cost (PC) = **gross profit (GP)**

750 ML LIQUOR GROSS PROFIT EXAMPLE

$17.49 Jack Daniel's ÷ 25.4 oz. = **$0.69** cost per ounce (CPO)
$0.69 (CPO) × 1.25 serving size (SS) = **$0.86** portion cost (PC)
$5.00 sale price (SP) – **$0.86** portion cost (PC) = **$4.14 gross profit (GP)**

Increasing the sale price increases the 750 mL gross profit.

$5.00 sale price (SP) – **$0.86** portion cost (PC) = **$4.14** gross profit (GP)
$5.50 sale price (SP) – **$0.86** portion cost (PC) = **$4.64** gross profit (GP)
$5.75 sale price (SP) – **$0.86** portion cost (PC) = **$4.89** gross profit (GP)
$6.00 sale price (SP) – **$0.86** portion cost (PC) = **$5.14** gross profit (GP)
$6.50 sale price (SP) – **$0.86** portion cost (PC) = **$5.64** gross profit (GP)

Product	BC	BTL	Oz.	CPO	SS	PC	SP	GP
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	$5.00	**$4.14**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	$5.50	**$4.64**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	$5.75	**$4.89**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	$6.00	**$5.14**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	$6.50	**$5.64**

(1.8) LITER GROSS PROFIT MARGIN

Liter gross profit margin (GPM) indicates the amount of profit achieved per sale expressed in percentages. It's calculated by dividing gross profit (GP) by sale price (SP) then multiplying by 100 to convert into a percentage.

LITER GROSS PROFIT MARGIN FORMULA

- Liter = 33.8 ounces (oz.)
- Liter bottle cost (BC) ÷ 33.8 oz. = cost per ounce (CPO)
- Cost per ounce (CPO) × serving s(SS) = portion cost (PC)
- Sale price (SP) – portion cost (PC) = gross profit (GP)
- Gross profit (GP) ÷ sale price (SP) = **gross profit margin (GPM)**

LITER GROSS PROFIT MARGIN EXAMPLE

$26.23 Jack Daniel's ÷ 33.8 oz. = **$0.78** cost per ounce (CPO)
$0.78 cost per ounce × 1.25 serving size (SS) = **$0.97** portion cost (PC)
$6.00 sale price (SP) – **$0.97** portion cost (PC) = **$5.03** gross profit (GP)
$5.03 gross profit (GP) ÷ **$6.00** sale price (SP) = **83.8% gross profit margin (GPM)**

Increasing the liter sale price increases the gross profit margin.

$5.00 sale price (SP) – **$0.97** portion cost (PC) = **$4.03** gross profit (GP)
$4.03 gross profit (GP) ÷ **$5.00 sale price** (SP) = **80.6%** gross profit margin

$5.50 sale price (SP) – **$0.97** portion cost (PC) = **$4.53** gross profit (GP)
$4.53 gross profit (GP) ÷ **$5.50 sale price** (SP) = **82.3%** gross profit margin

$6.00 sale price (SP) – **$0.97** portion cost (PC) = **$5.03** gross profit (GP)
$5.03 gross profit (GP) ÷ **$6.00 sale price** (SP) = **83.8%** gross profit margin

$6.50 sale price (SP) – **$0.97** portion cost (PC) = **$5.53** gross profit (GP)
$5.53 gross profit (GP) ÷ **$6.50 sale price** (SP) = **85.0%** gross profit margin

$7.00 Sale Price (SP) – **$0.97** portion cost (PC) = **$6.03** gross profit (GP)
$6.03 gross profit (GP) ÷ **$7.00 sale price** (SP) = **86.1%** gross profit margin

Product	BC	BTL	Oz.	CPO	SS	PC	SP	GP	GPM
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	$5.00	**$4.03**	**80.6%**
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	$5.50	**$4.53**	**82.3%**
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	$6.00	**$5.03**	**83.8%**
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	$6.50	**$5.53**	**85.0%**
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.97**	$7.00	**$6.03**	**86.1%**

(1.9) 750 ML GROSS PROFIT MARGIN

The 750 mL 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.

750 ML GROSS PROFIT FORMULA

- 750 mL = 25.4 ounces (oz.)
- 750 mL bottle cost (BC) ÷ 25.4 oz. = cost per ounce (CPO)
- Cost per ounce (CPO) × serving size (SS) = portion cost (PC)
- Sale price (SP) – portion cost (PC) = gross profit (GP)
- Gross profit (GP) ÷ sale price (SP) = **gross profit margin (GPM)**

750 ML GROSS PROFIT EXAMPLE

$17.49 Jack Daniel's ÷ 25.4 oz. = **$0.69** cost per ounce (CPO)
$0.69 cost per ounce (CPO) × 1.25 serving size (SS) = **$0.86** portion cost (PC)
$5.00 sale price (SP) – **$0.86** portion cost (PC) = **$4.14** gross profit (GP)
$4.14 gross profit (GP) ÷ **$5.00** sale price (SP) = **82.8% gross profit margin (GPM)**

Increasing the 750 mL sale price increases the gross profit margin.

$5.00 sale price (SP) – **$0.86** portion cost (PC) = **$4.14** gross profit (GP)
$4.14 gross profit (GP) ÷ **$5.00 sale price** (SP) = **82.8%** gross profit margin

$5.50 sale price (SP) – **$0.86** portion cost (PC) = **$4.64** gross profit (GP)
$4.64 gross profit (GP) ÷ **$5.50 sale price** (SP) = **84.3%** gross profit margin

$6.00 sale price (SP) – **$0.86** portion cost (PC) = **$5.14** gross profit (GP)
$5.14 gross profit (GP) ÷ **$6.00 sale price** (SP) = **85.6%** gross profit margin

$6.50 sale price (SP) – **$0.86** portion cost (PC) = **$5.64** gross profit (GP)
$5.64 gross profit (GP) ÷ **$6.50 sale price** (SP) = **86.7%** gross profit margin

$7.00 sale price (SP) – **$0.86** portion cost (PC) = **$6.14** gross profit (GP)
$6.14 gross profit (GP) ÷ **$7.00 sale price** (SP) = **87.7%** gross profit margin

Product	BC	BTL	Oz.	CPO	SS	PC	SP	GP	GPM
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	$5.00	**$4.14**	**82.8%**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	$5.50	**$4.64**	**84.3%**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	$6.00	**$5.14**	**85.6%**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	$6.50	**$5.64**	**86.7%**
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	1.25	**$0.86**	$7.00	**$6.14**	**87.7%**

(2.1) SERVING SIZE EFFECTS ON PORTION COST

Increasing serving size (SS) drastically increases portion cost (PC) per drink.

Liter Bottle	BC	BTL	Oz.	CPO	SS	PC
Jack Daniel's	$26.23	L	33.8	$0.78	1.25	$0.98
Jack Daniel's	$26.23	L	33.8	$0.78	1.50	$1.17
Jack Daniel's	$26.23	L	33.8	$0.78	2.00	$1.56

		
LITER BOTTLE	**LITER BOTTLE**	**LITER BOTTLE**
L = $26.23	L = $26.23	L = $26.23
CPO = $0.78	CPO = $0.78	CPO = $0.78
SS = 1.25 oz.	SS = 1.50 oz.	SS = 2.00 oz.
PC = $0.98	PC = $1.17	PC = $1.56
	PC increase = $0.19	PC increase = $0.58

Product	BC	BTL	Oz.	CPO	SS	PC
Jack Daniel's	$17.49	750 mL	25.4	$0.69	1.25	$0.86
Jack Daniel's	$17.49	750 mL	25.4	$0.69	1.50	$1.03
Jack Daniel's	$17.49	750 mL	25.4	$0.69	2.00	$1.38

		
750 ML BOTTLE	**750 ML BOTTLE**	**750 ML BOTTLE**
750 mL = $17.49	750 mL = $17.49	750 mL = $17.49
CPO = $0.69	CPO = $0.69	CPO = $0.69
SS = 1.25 oz.	SS = 1.50 oz.	SS = 2.00 oz.
PC = $0.86	PC = $1.03	PC = $1.38
	PC increase = $0.17	PC increase = $0.52

(2.2) SERVING SIZE EFFECTS ON GROSS PROFIT

Increasing serving size (SS) decreases gross profit (GP) per cocktail.

Product	BC	BTL	Oz.	CPO	SS	PC	SP	GP
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.25	**$0.98**	$6.00	**$5.02**
Jack Daniel's	$26.23	L	33.8	**$0.78**	1.50	**$1.17**	$6.00	**$4.83**
Jack Daniel's	$26.23	L	33.8	**$0.78**	2.00	**$1.56**	$6.00	**$4.44**

		
LITER BOTTLE	**LITER BOTTLE**	**LITER BOTTLE**
L = $26.23	**L = $26.23**	**L = $26.23**
SS = 1.25 oz.	**SS = 1.50 oz.**	**SS = 2.00 oz.**
SP = $6.00	**SP = $6.00**	**SP = $6.00**
GP = $5.02	**GP = $4.83**	**GP = $4.44**
	GP decrease = $0.19	**GP decrease = $0.58**

Product	BC	BTL	Oz.	CPO	SS	PC	SP	GP
Jack Daniel's	**$17.49**	750 mL	25.4	**$0.69**	1.25	**$0.86**	$6.00	**$5.14**
Jack Daniel's	**$17.49**	750 mL	25.4	**$0.69**	1.50	**$1.03**	$6.00	**$4.97**
Jack Daniel's	**$17.49**	750 mL	25.4	**$0.69**	2.00	**$1.38**	$6.00	**$4.62**

		
750 ML BOTTLE	**750 ML BOTTLE**	**750 ML BOTTLE**
750 mL = $17.49	**750 mL = $17.49**	**750 mL = $17.49**
SS = 1.25 oz.	**SS = 1.50 oz.**	**SS = 2.00 oz.**
SP = $6.00	**SP = $6.00**	**SP = $6.00**
GP = $5.14	**GP = $4.97**	**GP = $4.62**
	GP decrease = $0.17	**GP decrease = $0.52**

(3.1) PRICING STRUCTURE

Establishing liquor pricing structure, by categorizing bottle cost, systematically increases cocktail profitability.

Liter Bottle Cost		Sale Price	Tier
$5.00	$14.00	**$4.00**	Well
$15.00	$19.50	**$5.00**	Call
$20.00	$24.50	**$6.00**	Premium
$25.00	$29.50	**$7.00**	Super
$30.00	$34.50	**$8.00**	Super premium
$35.00	$39.50	**$9.00**	Deluxe
$40.00	$44.50	**$10.00**	Deluxe premium
$45.00	$49.50	**$11.00**	Ultra
$50.00	$500.00	**TBD**	Specialty

- Liter bottles costing between **$5.00** and **$14.00** are well liquor .
- Well sale price = **$4.00**

- Liter bottles costing between **$15.00** and **$19.50** are call liquor.
- Call sale price = **$5.00**

- Liter bottles costing between **$20.00** and **$24.50** are premium liquor.
- Premium sale price = **$6.00**

- Liter bottles costing between **$25.00** and **$29.50** are super liquor.
- Super sale price = **$7.00**

- Liter bottles costing between **$30.00** and **$34.50** are super premium liquor.
- Super premium sale price = **$8.00**

- Liter bottles costing between **$35.00** and **$39.50** are deluxe liquor.
- Deluxe sale price = **$9.00**

- Liter bottles costing between **$40.00** and **$44.50** are deluxe premium liquor.
- Deluxe premium sale price = **$10.00**

- Liter bottles costing between **$45.00** and **$49.50** are ultra-liquor.
- Ultra sale price = **$11.00**

- Liter bottles costing between **$50.00** and **$500.00** are specialty liquor.
- Specialty sale price = **to be determined**

(3.1) PRICING STRUCTURE

Establishing liquor pricing structure, by categorizing bottle cost, systematically increases cocktail profitability.

750 mL Bottle Cost		Sale Price	Tier
$5.00	$14.00	**$4.00**	Well
$15.00	$19.50	**$5.00**	Call
$20.00	$24.50	**$6.00**	Premium
$25.00	$29.50	**$7.00**	Super
$30.00	$34.50	**$8.00**	Super premium
$35.00	$39.50	**$10.00**	Deluxe premium
$40.00	$44.50	**$11.00**	Ultra
$45.00	$49.50	**$12.00**	Ultra-premium
$50.00	$500.00	**TBD**	Specialty

- 750 mL bottles costing between **$5.00** and **$14.00** are well liquor.
- Well sale price = **$4.00**

- 750 mL bottles costing between **$15.00** and **$19.50** are call liquor.
- Call sale price = **$5.00**

- 750 mL bottles costing between **$20.00** and **$24.50** are premium liquor.
- Premium sale price = **$6.00**

- 750 mL bottles costing between **$25.00** and **$29.50** are super liquor.
- Super sale price = **$7.00**

- 750 mL bottles costing between **$30.00** and **$34.50** are super premium liquor.
- Super premium sale price = **$8.00**

- 750 mL bottles costing between **$35.00** and **$39.50** are deluxe premium liquor.
- Deluxe premium sale price = **$10.00**

- 750 mL bottles costing between **$40.00** and **$44.50** are ultra-liquor.
- Ultra sale price = **$11.00**

- 750 mL bottles costing between **$45.00** and **$49.50** are ultra-premium liquor.
- Ultra-premium sale price = **$12.00**

- 750 mL bottles costing between **$50.00** and **$500.00** are specialty liquor.
- Specialty sale price = **to be determined**

(3.2) EIGHT-STEP PRICING METHOD

Step 1. Establish **bottle cost**.

Step 2. Determine **bottle size**.

Step 3. **Bottle size** determines ounces.

Step 4. Divide **bottle cost** by 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

(3.3) WELL LIQUOR

Liter bottles costing between **$5.00** and **$14.00** are well liquor. The cost per ounce is between **$0.15** and **$0.41**. A liter well liquor with a **$4.00** sale price and a 1.25- ounce serving size yields **87%** to **95%** gross profit margins.

Liter Well Liquor

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
L	$5.00	33.8	$0.15	1.25	$0.19	$4.00	$3.81	95%	W
L	$6.00	33.8	$0.18	1.25	$0.22	$4.00	$3.78	94%	W
L	$7.00	33.8	$0.21	1.25	$0.26	$4.00	$3.74	93%	W
L	$8.00	33.8	$0.24	1.25	$0.30	$4.00	$3.70	92%	W
L	$9.00	33.8	$0.27	1.25	$0.34	$4.00	$3.66	91%	W
L	$10.00	33.8	$0.30	1.25	$0.37	$4.00	$3.63	91%	W
L	$11.00	33.8	$0.32	1.25	$0.40	$4.00	$3.60	90%	W
L	$12.00	33.8	$0.35	1.25	$0.44	$4.00	$3.56	89%	W
L	$13.00	33.8	$0.38	1.25	$0.47	$4.00	$3.53	88%	W
L	$14.00	33.8	$0.41	1.25	$0.51	$4.00	$3.47	87%	W

The 750 mL bottles costing between **$5.00** and **$14.00** are well liquor. The cost per ounce is between **$0.20** and **$0.55**. A 750 mL well liquor with a **$4.00** sale price and a 1.25-ounce serving size yields **82%** to **93%** gross profit margins.

750 mL Well Liquor

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
750 mL	$5.00	25.4	$0.20	1.25	$0.25	$4.00	$3.75	93%	W
750 mL	$6.00	25.4	$0.24	1.25	$0.30	$4.00	$3.70	92%	W
750 mL	$7.00	25.4	$0.27	1.25	$0.34	$4.00	$3.66	91%	W
750 mL	$8.00	25.4	$0.31	1.25	$0.39	$4.00	$3.61	90%	W
750 mL	$9.00	25.4	$0.35	1.25	$0.44	$4.00	$3.56	89%	W
750 mL	$10.00	25.4	$0.39	1.25	$0.49	$4.00	$3.51	88%	W
750 mL	$11.00	25.4	$0.43	1.25	$0.54	$4.00	$3.46	86%	W
750 mL	$12.00	25.4	$0.47	1.25	$0.59	$4.00	$3.41	85%	W
750 mL	$13.00	25.4	$0.51	1.25	$0.64	$4.00	$3.36	84%	W
750 mL	$14.00	25.4	$0.55	1.25	$0.69	$4.00	$3.31	82%	W

All bottles costing between $5.00 and $14.00 with a $4.00 sale price will yield gross profit margins between 82% and 95%.

(3.4) CALL LIQUOR

Liter bottles costing between **$15.00** and **$19.50** are call liquor. The cost per ounce is between **$0.44** and **$0.58**. A liter call liquor with a **$5.00** sale price and a 1.25-ounce serving size yields **86%** to **89%** gross profit margins.

Liter Call Liquor

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
L	$15.00	33.8	$0.44	1.25	$0.55	$5.00	$4.45	89%	C
L	$15.50	33.8	$0.46	1.25	$0.57	$5.00	$4.43	89%	C
L	$16.00	33.8	$0.47	1.25	$0.59	$5.00	$4.41	88%	C
L	$16.50	33.8	$0.49	1.25	$0.61	$5.00	$4.39	88%	C
L	$17.00	33.8	$0.50	1.25	$0.62	$5.00	$4.38	88%	C
L	$17.50	33.8	$0.52	1.25	$0.65	$5.00	$4.35	87%	C
L	$18.00	33.8	$0.53	1.25	$0.67	$5.00	$4.33	87%	C
L	$18.50	33.8	$0.55	1.25	$0.69	$5.00	$4.31	86%	C
L	$19.00	33.8	$0.56	1.25	$0.70	$5.00	$4.30	86%	C
L	$19.50	33.8	$0.58	1.25	$0.72	$5.00	$4.28	86%	C

750 mL Call Liquor

The 750 mL bottles costing between **$15.00** and **$19.50** are call liquor. The cost per ounce is between **$0.59** and **$0.77.** A 750 mL call liquor with a **$5.00** sale price and a 1.25-ounce serving size yields **80%** to **85%** gross profit margins.

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
750 mL	$15.00	25.4	$0.59	1.25	$0.74	$5.00	$4.26	85%	C
750 mL	$15.50	25.4	$0.61	1.25	$0.76	$5.00	$4.24	85%	C
750 mL	$16.00	25.4	$0.63	1.25	$0.79	$5.00	$4.21	84%	C
750 mL	$16.50	25.4	$0.65	1.25	$0.81	$5.00	$4.19	84%	C
750 mL	$17.00	25.4	$0.67	1.25	$0.84	$5.00	$4.16	83%	C
750 mL	$17.50	25.4	$0.69	1.25	$0.86	$5.00	$4.14	83%	C
750 mL	$18.00	25.4	$0.71	1.25	$0.89	$5.00	$4.11	82%	C
750 mL	$18.50	25.4	$0.73	1.25	$0.91	$5.00	$4.09	82%	C
750 mL	$19.00	25.4	$0.75	1.25	$0.94	$5.00	$4.06	81%	C
750 mL	$19.50	25.4	$0.77	1.25	$0.96	$5.00	$4.04	80%	C

All bottles costing between $15.00 and $20.00 with a $5.00 sale price will yield gross profit margins between 80% and 89%.

(3.5) PREMIUM LIQUOR

Liter bottles costing between **$20.00** and **$24.50** are premium liquor. The cost per ounce is between **$0.59** and **$0.72**. A liter premium liquor with a **$6.00** sale price and a 1.25-ounce serving size yields **85%** to **86%** gross profit margins.

Liter Premium Liquor

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
L	$20.00	33.8	**$0.59**	**1.25**	**$0.74**	**$6.00**	**$5.26**	**88%**	PRE
L	$20.50	33.8	**$0.61**	**1.25**	**$0.76**	**$6.00**	**$5.24**	**87%**	PRE
L	$21.00	33.8	**$0.62**	**1.25**	**$0.77**	**$6.00**	**$5.23**	**87%**	PRE
L	$21.50	33.8	**$0.64**	**1.25**	**$0.80**	**$6.00**	**$5.20**	**87%**	PRE
L	$22.00	33.8	**$0.65**	**1.25**	**$0.81**	**$6.00**	**$5.19**	**86%**	PRE
L	$22.50	33.8	**$0.66**	**1.25**	**$0.82**	**$6.00**	**$5.18**	**86%**	PRE
L	$23.00	33.8	**$0.68**	**1.25**	**$0.85**	**$6.00**	**$5.15**	**86%**	PRE
L	$23.50	33.8	**$0.69**	**1.25**	**$0.86**	**$6.00**	**$5.14**	**86%**	PRE
L	$24.00	33.8	**$0.71**	**1.25**	**$0.89**	**$6.00**	**$5.10**	**85%**	PRE
L	$24.50	33.8	**$0.72**	**1.25**	**$0.90**	**$6.00**	**$5.09**	**85%**	PRE

750 mL Premium Liquor

The 750 mL bottles costing between **$20.00** and **$24.50** are premium liquor. The cost per ounce is between **$0.79** and **$0.96**. A 750 mL premium liquor with a **$6.00** sale price and a 1.25-ounce serving size yields **80%** to **83%** gross profit margins.

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
750 mL	$20.00	25.4	**$0.79**	**1.25**	**$0.99**	**$6.00**	**$5.01**	**83%**	PRE
750 mL	$20.50	25.4	**$0.79**	**1.25**	**$0.99**	**$6.00**	**$5.01**	**83%**	PRE
750 mL	$21.00	25.4	**$0.83**	**1.25**	**$1.04**	**$6.00**	**$4.96**	**82%**	PRE
750 mL	$21.50	25.4	**$0.85**	**1.25**	**$1.06**	**$6.00**	**$4.94**	**82%**	PRE
750 mL	$22.00	25.4	**$0.87**	**1.25**	**$1.09**	**$6.00**	**$4.91**	**82%**	PRE
750 mL	$22.50	25.4	**$0.89**	**1.25**	**$1.11**	**$6.00**	**$4.89**	**81%**	PRE
750 mL	$23.00	25.4	**$0.90**	**1.25**	**$1.12**	**$6.00**	**$4.88**	**81%**	PRE
750 mL	$23.50	25.4	**$0.92**	**1.25**	**$1.15**	**$6.00**	**$4.85**	**81%**	PRE
750 mL	$24.00	25.4	**$0.95**	**1.25**	**$1.19**	**$6.00**	**$4.81**	**80%**	PRE
750 mL	$24.50	25.4	**$0.96**	**1.25**	**$1.20**	**$6.00**	**$4.80**	**80%**	PRE

(3.6) SUPER LIQUOR

Liter bottles costing between **$25.00** and **$29.50** are super liquor. The cost per ounce is between **$0.74** and **$0.87**. A liter super liquor with a **$7.00** sale price and a 1.25-ounce serving size yields **84%** to **87%** gross profit margins.

Liter Super Liquor

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
L	$25.00	33.8	$0.74	1.25	$0.92	$7.00	$6.08	87%	SPR
L	$25.50	33.8	$0.75	1.25	$0.93	$7.00	$6.07	87%	SPR
L	$26.00	33.8	$0.77	1.25	$0.96	$7.00	$6.04	86%	SPR
L	$26.50	33.8	$0.78	1.25	$0.97	$7.00	$6.03	86%	SPR
L	$27.00	33.8	$0.80	1.25	$1.00	$7.00	$6.00	86%	SPR
L	$27.50	33.8	$0.81	1.25	$1.01	$7.00	$5.99	85%	SPR
L	$28.00	33.8	$0.83	1.25	$1.04	$7.00	$5.96	85%	SPR
L	$28.50	33.8	$0.84	1.25	$1.05	$7.00	$5.95	85%	SPR
L	$29.00	33.8	$0.86	1.25	$1.07	$7.00	$5.93	85%	SPR
L	$29.50	33.8	$0.87	1.25	$1.09	$7.00	$5.91	84%	SPR

750 mL Super Liquor

The 750 mL bottles costing between **$25.00** and **$29.50** are super liquor. The cost per ounce is between **$0.98** and **$1.16**. A 750 mL super liquor with a **$7.00** sale price and a 1.25-ounce serving size yields **79%** to **82%** gross profit margins.

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
750 mL	$25.00	25.4	$0.98	1.25	$1.22	$7.00	$5.78	82%	SPR
750 mL	$25.50	25.4	$1.00	1.25	$1.25	$7.00	$5.75	82%	SPR
750 mL	$26.00	25.4	$1.02	1.25	$1.27	$7.00	$5.73	82%	SPR
750 mL	$26.50	25.4	$1.04	1.25	$1.30	$7.00	$5.70	81%	SPR
750 mL	$27.00	25.4	$1.06	1.25	$1.32	$7.00	$5.68	81%	SPR
750 mL	$27.50	25.4	$1.08	1.25	$1.35	$7.00	$5.65	81%	SPR
750 mL	$28.00	25.4	$1.10	1.25	$1.37	$7.00	$5.63	81%	SPR
750 mL	$28.50	25.4	$1.12	1.25	$1.40	$7.00	$5.60	80%	SPR
750 mL	$29.00	25.4	$1.14	1.25	$1.42	$7.00	$5.58	80%	SPR
750 mL	$29.50	25.4	$1.16	1.25	$1.45	$7.00	$5.55	79%	SPR

(3.7) SUPER PREMIUM LIQUOR

Liter bottles costing between **$30.00** and **$34.50** are super premium liquor. The cost per ounce is between **$0.89** and **$1.02**. A liter super premium liquor with an **$8.00** sale price and a 1.25-ounce serving size yields **84%** to **86%** gross profit margins.

Liter Super Premium Liquor

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
L	$30.00	33.8	**$0.89**	**1.25**	**$1.11**	**$8.00**	**$6.89**	**86%**	SP
L	$30.50	33.8	**$0.90**	**1.25**	**$1.12**	**$8.00**	**$6.88**	**86%**	SP
L	$31.00	33.8	**$0.92**	**1.25**	**$1.15**	**$8.00**	**$6.85**	**86%**	SP
L	$31.50	33.8	**$0.93**	**1.25**	**$1.16**	**$8.00**	**$6.84**	**85%**	SP
L	$32.00	33.8	**$0.95**	**1.25**	**$1.19**	**$8.00**	**$6.81**	**85%**	SP
L	$32.50	33.8	**$0.96**	**1.25**	**$1.20**	**$8.00**	**$6.80**	**85%**	SP
L	$33.00	33.8	**$0.98**	**1.25**	**$1.22**	**$8.00**	**$6.78**	**85%**	SP
L	$33.50	33.8	**$0.99**	**1.25**	**$1.24**	**$8.00**	**$6.76**	**85%**	SP
L	$34.00	33.8	**$1.00**	**1.25**	**$1.25**	**$8.00**	**$6.75**	**84%**	SP
L	$34.50	33.8	**$1.02**	**1.25**	**$1.27**	**$8.00**	**$6.73**	**84%**	SP

750 mL Super Premium Liquor

The 750 mL bottles costing between **$30.00** and **$34.50** are super premium liquor. The cost per ounce is between **$1.18** and **$1.36**. A 750 mL super premium liquor with an **$8.00** sale price and a 1.25-ounce serving size yields **79%** to **82%** gross profit margins.

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
750 mL	$30.00	25.4	**$1.18**	**1.25**	**$1.47**	**$8.00**	**$6.53**	**82%**	SP
750 mL	$30.50	25.4	**$1.20**	**1.25**	**$1.50**	**$8.00**	**$6.50**	**81%**	SP
750 mL	$31.00	25.4	**$1.22**	**1.25**	**$1.52**	**$8.00**	**$6.48**	**81%**	SP
750 mL	$31.50	25.4	**$1.24**	**1.25**	**$1.55**	**$8.00**	**$6.45**	**81%**	SP
750 mL	$32.00	25.4	**$1.26**	**1.25**	**$1.57**	**$8.00**	**$6.43**	**80%**	SP
750 mL	$32.50	25.4	**$1.28**	**1.25**	**$1.60**	**$8.00**	**$6.40**	**80%**	SP
750 mL	$33.00	25.4	**$1.30**	**1.25**	**$1.62**	**$8.00**	**$6.38**	**80%**	SP
750 mL	$33.50	25.4	**$1.32**	**1.25**	**$1.65**	**$8.00**	**$6.35**	**80%**	SP
750 mL	$34.00	25.4	**$1.34**	**1.25**	**$1.67**	**$8.00**	**$6.33**	**79%**	SP
750 mL	$34.50	25.4	**$1.36**	**1.25**	**$1.70**	**$8.00**	**$6.30**	**79%**	SP

(3.8) DELUXE LIQUOR

Liter bottles costing between **$35.00** and **$39.50** are deluxe liquor. The cost per ounce is between **$1.03** and **$1.17**. A liter deluxe liquor with a **$9.00** sale price and a 1.25-ounce serving size yields **84%** to **86%** gross profit margins.

Liter Deluxe Liquor

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
L	$35.00	33.8	$1.03	1.25	$1.29	$9.00	$7.71	86%	DLX
L	$35.50	33.8	$1.05	1.25	$1.31	$9.00	$7.69	85%	DLX
L	$36.00	33.8	$1.06	1.25	$1.32	$9.00	$7.68	85%	DLX
L	$36.50	33.8	$1.08	1.25	$1.35	$9.00	$7.65	85%	DLX
L	$37.00	33.8	$1.09	1.25	$1.36	$9.00	$7.64	85%	DLX
L	$37.50	33.8	$1.10	1.25	$1.37	$9.00	$7.63	85%	DLX
L	$38.00	33.8	$1.12	1.25	$1.40	$9.00	$7.60	84%	DLX
L	$38.50	33.8	$1.14	1.25	$1.42	$9.00	$7.58	84%	DLX
L	$39.00	33.8	$1.15	1.25	$1.44	$9.00	$7.56	84%	DLX
L	$39.50	33.8	$1.17	1.25	$1.46	$9.00	$7.54	84%	DLX

(3.9) DELUXE PREMIUM LIQUOR

Liter bottles costing between **$40.00** and **$44.50** are deluxe premium liquor. The cost per ounce is between **$1.18** and **$1.32**. A liter deluxe premium liquor with a **$10.00** sale price and a 1.25-ounce serving size yields **83%** to **85%** gross profit margins.

Liter Deluxe Premium Liquor

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
L	$40.00	33.8	**$1.18**	**1.25**	**$1.47**	**$10.00**	**$8.53**	**85%**	DP
L	$40.50	33.8	**$1.20**	**1.25**	**$1.50**	**$10.00**	**$8.50**	**85%**	DP
L	$41.00	33.8	**$1.21**	**1.25**	**$1.51**	**$10.00**	**$8.49**	**85%**	DP
L	$41.50	33.8	**$1.23**	**1.25**	**$1.53**	**$10.00**	**$8.47**	**85%**	DP
L	$42.00	33.8	**$1.24**	**1.25**	**$1.55**	**$10.00**	**$8.45**	**84%**	DP
L	$42.50	33.8	**$1.26**	**1.25**	**$1.57**	**$10.00**	**$8.43**	**84%**	DP
L	$43.00	33.8	**$1.27**	**1.25**	**$1.59**	**$10.00**	**$8.41**	**84%**	DP
L	$43.50	33.8	**$1.29**	**1.25**	**$1.61**	**$10.00**	**$8.39**	**84%**	DP
L	$44.00	33.8	**$1.30**	**1.25**	**$1.62**	**$10.00**	**$8.38**	**84%**	DP
L	$44.50	33.8	**$1.32**	**1.25**	**$1.65**	**$10.00**	**$8.35**	**83%**	DP

750 mL Deluxe Premium Liquor

The 750 mL bottles costing between **$35.00** and **$39.50** are deluxe premium liquor. The cost per ounce is between **$1.38** and **$1.55**. A 750 mL deluxe premium liquor with a **$10.00** sale price and a 1.25-ounce serving size yields **81%** to **83%** gross profit margins.

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
750 mL	$35.00	25.4	**$1.38**	**1.25**	**$1.72**	**$10.00**	**$8.28**	**83%**	DP
750 mL	$35.50	25.4	**$1.40**	**1.25**	**$1.75**	**$10.00**	**$8.25**	**83%**	DP
750 mL	$36.00	25.4	**$1.42**	**1.25**	**$1.77**	**$10.00**	**$8.23**	**82%**	DP
750 mL	$36.50	25.4	**$1.44**	**1.25**	**$1.80**	**$10.00**	**$8.20**	**82%**	DP
750 mL	$37.00	25.4	**$1.46**	**1.25**	**$1.82**	**$10.00**	**$8.18**	**82%**	DP
750 mL	$37.50	25.4	**$1.48**	**1.25**	**$1.85**	**$10.00**	**$8.15**	**82%**	DP
750 mL	$38.00	25.4	**$1.50**	**1.25**	**$1.87**	**$10.00**	**$8.13**	**81%**	DP
750 mL	$38.50	25.4	**$1.51**	**1.25**	**$1.89**	**$10.00**	**$8.11**	**81%**	DP
750 mL	$39.00	25.4	**$1.53**	**1.25**	**$1.91**	**$10.00**	**$8.09**	**81%**	DP
750 mL	$39.50	25.4	**$1.55**	**1.25**	**$1.94**	**$10.00**	**$8.06**	**81%**	DP

(3.10) ULTRA-LIQUOR

Liter bottles costing between **$45.00** and **$49.50** are ultra-liquor. The cost per ounce is between **$1.33** and **$1.48**. A liter ultra-liquor with an **$11.00** sale price and a 1.25-ounce serving size yields **83%** to **85%** gross profit margins.

Liter Ultra Liquor

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
L	$45.00	33.8	$1.33	1.25	$1.66	$11.00	$9.34	85%	ULT
L	$45.50	33.8	$1.35	1.25	$1.69	$11.00	$9.31	85%	ULT
L	$46.00	33.8	$1.36	1.25	$1.70	$11.00	$9.30	84%	ULT
L	$46.50	33.8	$1.37	1.25	$1.71	$11.00	$9.29	84%	ULT
L	$47.00	33.8	$1.39	1.25	$1.74	$11.00	$9.26	84%	ULT
L	$47.50	33.8	$1.40	1.25	$1.75	$11.00	$9.25	84%	ULT
L	$48.00	33.8	$1.42	1.25	$1.77	$11.00	$9.23	84%	ULT
L	$48.50	33.8	$1.43	1.25	$1.79	$11.00	$9.21	84%	ULT
L	$49.00	33.8	$1.45	1.25	$1.81	$11.00	$9.19	83%	ULT
L	$49.50	33.8	$1.48	1.25	$1.82	$11.00	$9.18	83%	ULT

750 mL Ultra Liquor

The 750 mL bottles costing between **$40.00** and **$44.50** are ultra-liquor. The cost per ounce is between **$1.57** and **$1.75**. A 750 mL ultra-liquor with an **$11.00** sale price and a 1.25-ounce serving size yields **80%** to **82%** gross profit margins.

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
750 mL	$40.00	25.4	$1.57	1.25	$1.96	$11.00	$9.04	82%	ULT
750 mL	$40.50	25.4	$1.59	1.25	$1.99	$11.00	$9.01	82%	ULT
750 mL	$41.00	25.4	$1.61	1.25	$2.01	$11.00	$8.99	82%	ULT
750 mL	$41.50	25.4	$1.63	1.25	$2.03	$11.00	$8.97	82%	ULT
750 mL	$42.00	25.4	$1.65	1.25	$2.06	$11.00	$8.94	81%	ULT
750 mL	$42.50	25.4	$1.67	1.25	$2.09	$11.00	$8.91	81%	ULT
750 mL	$43.00	25.4	$1.69	1.25	$2.11	$11.00	$8.89	81%	ULT
750 mL	$43.50	25.4	$1.71	1.25	$2.14	$11.00	$8.86	81%	ULT
750 mL	$44.00	25.4	$1.73	1.25	$2.16	$11.00	$8.84	80%	ULT
750 mL	$44.50	25.4	$1.75	1.25	$2.19	$11.00	$8.81	80%	ULT

(3.10 - A) 750 ML ULTRA-PREMIUM LIQUOR

The 750 mL bottles costing between **$45.00** and **$49.50** are ultra-premium liquor. The cost per ounce is between **$1.77** and **$1.95**. A 750 mL ultra-premium liquor with a **$12.00** sale price and a 1.25-ounce serving size yields **80%** to **81%** gross profit margins.

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
750 mL	$45.00	25.4	**$1.77**	**1.25**	**$2.21**	**$12.00**	**$9.79**	**81%**	UP
750 mL	$45.50	25.4	**$1.79**	**1.25**	**$2.24**	**$12.00**	**$9.76**	**81%**	UP
750 mL	$46.00	25.4	**$1.81**	**1.25**	**$2.26**	**$12.00**	**$9.74**	**81%**	UP
750 mL	$46.50	25.4	**$1.83**	**1.25**	**$2.29**	**$12.00**	**$9.71**	**80%**	UP
750 mL	$47.00	25.4	**$1.85**	**1.25**	**$2.31**	**$12.00**	**$9.69**	**80%**	UP
750 mL	$47.50	25.4	**$1.87**	**1.25**	**$2.34**	**$12.00**	**$9.66**	**80%**	UP
750 mL	$48.00	25.4	**$1.89**	**1.25**	**$2.36**	**$12.00**	**$9.64**	**80%**	UP
750 mL	$48.50	25.4	**$1.90**	**1.25**	**$2.37**	**$12.00**	**$9.63**	**80%**	UP
750 mL	$49.00	25.4	**$1.93**	**1.25**	**$2.41**	**$12.00**	**$9.59**	**80%**	UP
750 mL	$49.50	25.4	**$1.95**	**1.25**	**$2.44**	**$12.00**	**$9.56**	**80%**	UP

(3.11) LITER SPECIALTY LIQUOR

A liter bottle cost exceeding **$50.00** yields an extremely high cost per ounce. Specialty liquor commands specialty pricing.

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
L	$50.00	33.8	$1.50	1.25	$1.87	$13.00	$11.13	86%	SPL
L	$51.00	33.8	$1.51	1.25	$1.89	$13.00	$11.11	85%	SPL
L	$52.00	33.8	$1.54	1.25	$1.92	$13.00	$11.08	85%	SPL
L	$53.00	33.8	$1.57	1.25	$1.96	$13.00	$11.04	85%	SPL
L	$54.00	33.8	$1.60	1.25	$2.00	$13.00	$11.00	85%	SPL
L	$55.00	33.8	$1.63	1.25	$2.03	$14.00	$11.97	85%	SPL
L	$56.00	33.8	$1.66	1.25	$2.07	$14.00	$11.93	85%	SPL
L	$57.00	33.8	$1.69	1.25	$2.11	$14.00	$11.89	85%	SPL
L	$58.00	33.8	$1.72	1.25	$2.14	$14.00	$11.86	85%	SPL
L	$59.00	33.8	$1.75	1.25	$2.18	$15.00	$12.82	85%	SPL
L	$60.00	33.8	$1.78	1.25	$2.22	$15.00	$12.78	85%	SPL
L	$61.00	33.8	$1.80	1.25	$2.26	$15.00	$12.74	85%	SPL
L	$62.00	33.8	$1.83	1.25	$2.29	$15.00	$12.71	85%	SPL
L	$63.00	33.8	$1.86	1.25	$2.33	$16.00	$13.67	85%	SPL
L	$64.00	33.8	$1.89	1.25	$2.37	$16.00	$13.63	85%	SPL
L	$65.00	33.8	$1.92	1.25	$2.40	$16.00	$13.60	85%	SPL
L	$66.00	33.8	$1.95	1.25	$2.44	$16.00	$13.56	85%	SPL
L	$67.00	33.8	$1.98	1.25	$2.48	$16.00	$13.52	85%	SPL
L	$68.00	33.8	$2.01	1.25	$2.51	$17.00	$14.49	85%	SPL
L	$69.00	33.8	$2.04	1.25	$2.55	$17.00	$14.45	85%	SPL
L	$70.00	33.8	$2.07	1.25	$2.59	$17.00	$14.41	85%	SPL
L	$71.00	33.8	$2.10	1.25	$2.62	$17.00	$14.38	85%	SPL
L	$72.00	33.8	$2.13	1.25	$2.66	$18.00	$15.34	85%	SPL
L	$73.00	33.8	$2.16	1.25	$2.70	$18.00	$15.30	85%	SPL
L	$74.00	33.8	$2.20	1.25	$2.75	$18.00	$15.25	85%	SPL
L	$75.00	33.8	$2.23	1.25	$2.79	$18.00	$15.21	85%	SPL
L	$76.00	33.8	$2.25	1.25	$2.81	$19.00	$16.19	85%	SPL
L	$77.00	33.8	$2.28	1.25	$2.85	$19.00	$16.15	85%	SPL
L	$78.00	33.8	$2.31	1.25	$2.89	$19.00	$16.11	85%	SPL
L	$79.00	33.8	$2.34	1.25	$2.92	$19.00	$16.08	85%	SPL
L	$80.00	33.8	$2.37	1.25	$2.96	$20.00	$17.04	85%	SPL
L	$81.00	33.8	$2.40	1.25	$3.00	$20.00	$17.00	85%	SPL
L	$82.00	33.8	$2.43	1.25	$3.04	$20.00	$16.96	85%	SPL

(3.11 - A) 750 ML BOTTLES

A 750 mL bottle cost exceeding **$50.00** yields an extremely high cost per ounce. Specialty liquor commands specialty pricing.

Liquor	Cost	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
750 mL	$50.00	25.4	**$1.97**	**1.25**	**$2.46**	**$16.00**	**$13.54**	**85%**	SPL
750 mL	$51.00	25.4	**$2.00**	**1.25**	**$2.50**	**$17.00**	**$14.50**	**85%**	SPL
750 mL	$52.00	25.4	**$2.04**	**1.25**	**$2.55**	**$17.00**	**$14.45**	**85%**	SPL
750 mL	$53.00	25.4	**$2.08**	**1.25**	**$2.60**	**$17.00**	**$14.40**	**85%**	SPL
750 mL	$54.00	25.4	**$2.12**	**1.25**	**$2.65**	**$18.00**	**$15.35**	**85%**	SPL
750 mL	$55.00	25.4	**$2.16**	**1.25**	**$2.70**	**$18.00**	**$15.30**	**85%**	SPL
750 mL	$56.00	25.4	**$2.20**	**1.25**	**$2.75**	**$18.00**	**$15.25**	**85%**	SPL
750 mL	$57.00	25.4	**$2.24**	**1.25**	**$2.80**	**$19.00**	**$16.20**	**85%**	SPL
750 mL	$58.00	25.4	**$2.28**	**1.25**	**$2.85**	**$19.00**	**$16.15**	**85%**	SPL
750 mL	$59.00	25.4	**$2.32**	**1.25**	**$2.90**	**$19.00**	**$16.10**	**85%**	SPL
750 mL	$60.00	25.4	**$2.36**	**1.25**	**$2.95**	**$20.00**	**$17.05**	**85%**	SPL
750 mL	$61.00	25.4	**$2.40**	**1.25**	**$3.00**	**$20.00**	**$17.00**	**85%**	SPL
750 mL	$62.00	25.4	**$2.44**	**1.25**	**$3.05**	**$20.00**	**$16.95**	**85%**	SPL
750 mL	$63.00	25.4	**$2.48**	**1.25**	**$3.10**	**$21.00**	**$17.90**	**85%**	SPL
750 mL	$64.00	25.4	**$2.52**	**1.25**	**$3.15**	**$21.00**	**$17.85**	**85%**	SPL
750 mL	$65.00	25.4	**$2.56**	**1.25**	**$3.20**	**$21.00**	**$17.80**	**85%**	SPL
750 mL	$66.00	25.4	**$2.60**	**1.25**	**$3.25**	**$22.00**	**$18.75**	**85%**	SPL
750 mL	$67.00	25.4	**$2.64**	**1.25**	**$3.30**	**$22.00**	**$18.70**	**85%**	SPL
750 mL	$68.00	25.4	**$2.68**	**1.25**	**$3.35**	**$22.00**	**$18.65**	**85%**	SPL
750 mL	$69.00	25.4	**$2.72**	**1.25**	**$3.40**	**$23.00**	**$19.60**	**85%**	SPL
750 mL	$70.00	25.4	**$2.75**	**1.25**	**$3.44**	**$23.00**	**$19.56**	**85%**	SPL
750 mL	$71.00	25.4	**$2.79**	**1.25**	**$3.49**	**$23.00**	**$19.51**	**85%**	SPL
750 mL	$72.00	25.4	**$2.83**	**1.25**	**$3.54**	**$23.00**	**$19.46**	**85%**	SPL
750 mL	$73.00	25.4	**$2.87**	**1.25**	**$3.59**	**$24.00**	**$20.41**	**85%**	SPL
750 mL	$74.00	25.4	**$2.91**	**1.25**	**$3.64**	**$24.00**	**$20.36**	**85%**	SPL
750 mL	$75.00	25.4	**$2.95**	**1.25**	**$3.69**	**$24.00**	**$20.31**	**85%**	SPL
750 mL	$76.00	25.4	**$2.99**	**1.25**	**$3.74**	**$25.00**	**$21.26**	**85%**	SPL
750 mL	$77.00	25.4	**$3.03**	**1.25**	**$3.79**	**$25.00**	**$21.21**	**85%**	SPL
750 mL	$78.00	25.4	**$3.07**	**1.25**	**$3.84**	**$25.00**	**$21.16**	**85%**	SPL
750 mL	$79.00	25.4	**$3.11**	**1.25**	**$3.89**	**$26.00**	**$22.11**	**85%**	SPL
750 mL	$80.00	25.4	**$3.15**	**1.25**	**$3.94**	**$26.00**	**$22.06**	**85%**	SPL
750 mL	$81.00	25.4	**$3.19**	**1.25**	**$3.99**	**$26.00**	**$22.01**	**85%**	SPL
750 mL	$82.00	25.4	**$3.22**	**1.25**	**$4.03**	**$27.00**	**$22.98**	**85%**	SPL

(3.12) PRODUCT LINE PROFIT SNAPSHOT

Applying *Cocktail Currency* pricing structure to your product line creates a per bottle profit snapshot per category: 58 bottles / 6 categories / 7 pricing tiers.

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

Bottle	SP	GPM	Bottle	SP	GPM
1 - Irish	$7.00	86%	29 - Vodka	$6.00	84%
2 - Irish	$7.00	85%	30 - Vodka	$6.00	84%
3 - Irish	$6.00	84%	31 - Vodka	$6.00	84%
4 - Scotch	$7.00	86%	32 - Vodka	$6.00	84%
5 - Scotch	$9.00	81%	33 - Vodka	$6.00	84%
6 - Scotch	$5.00	82%	34 - Vodka	$10.00	81%
7 - Scotch	$8.00	82%	35 - Vodka	$5.00	86%
8 - Tequila	$8.00	86%	36 - Vodka	$5.00	86%
9 - Tequila	$5.00	81%	37 - Vodka	$5.00	86%
10 - Tequila	$10.00	80%	38 - Vodka	$5.00	86%
11 - Tequila	$9.00	80%	39 - Vodka	$5.00	86%
12 - Tequila	$10.00	78%	40 - Vodka	$5.00	86%
13 - Tequila	$8.00	76%	41 - Vodka	$5.00	91%
14 - Tequila	$7.00	84%	42 - Vodka	$8.00	85%
15 - Bourbon	$6.00	82%	43 - Vodka	$7.00	84%
16 - Bourbon	$10.00	78%	44 - Vodka	$5.00	86%
17 - Bourbon	$5.00	81%	45 - Vodka	$5.00	84%
18 - Bourbon	$8.00	81%	46 - Vodka	$5.00	85%
19 - Bourbon	$9.00	80%	47 - Vodka	$5.00	90%
20 - Bourbon	$7.00	82%	48 - Vodka	$6.00	85%
21 - Bourbon	$6.00	81%	49 - Vodka	$6.00	85%
22 - Bourbon	$7.00	80%	50 - Vodka	$6.00	85%
23 - Bourbon	$5.00	88%	51 - Vodka	$6.00	85%
24 - Bourbon	$6.00	80%	52 - Vodka	$5.00	86%

(4.1) MULTI-LIQUOR COST PER OUNCE PRICING

Codifying cocktail recipes will increase your cocktail currency. Consistently creating cocktails, per recipe, ensures each drink always tastes the same and costs the same to build.

Adios

	Ingredients	Ounce
1	Vodka	0.25
2	Gin	0.25
3	Rum	0.25
4	Triple sec	0.25
5	Blue curaçao	0.25
6	Sprite	1.50
7	Sweet & sour	1.50
8	Collins	Glass
9	Cherry	Garnish

Cocktail costing examines the relationship between sale price and gross profits. Calculate each ingredient's cost per ounce to determine its portion cost in relation to the drink recipe, then add each portion cost to determine the total cost per ounce for drink production.

Cocktail costing enables you to maximize profitability by establishing a sale price based on cost per ounce production calculations. This formula is the foundation for achieving multi-liquor cocktail target gross profits and gross profit margins. The production cost for this Adios recipe is **$0.90**.

Adios	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost
Vodka	$7.99	L	33.8	**$0.24**	0.25	**$0.06**
Gin	$6.99	L	33.8	**$0.21**	0.25	**$0.05**
Rum	$6.99	L	33.8	**$0.21**	0.25	**$0.05**
Triple sec	$6.99	L	33.8	**$0.21**	0.25	**$0.05**
Curaçao	$6.99	L	33.8	**$0.21**	0.25	**$0.05**
Sprite	$81.98	5 gallons	640.0	**$0.13**	3.00	**$0.39**
Sweet & sour	$52.58	5 gallons	640.0	**$0.08**	3.00	**$0.24**
				Adios CPO total		**$0.89**

(4.1) MULTI-LIQUOR COST PER OUNCE PRICING

CPO	SP	GPM
$0.20	$4.00	95.00%
$0.21	$4.00	94.75%
$0.22	$4.00	94.50%
$0.23	$4.00	94.25%
$0.24	$4.00	94.00%
$0.25	$4.00	93.75%
$0.26	$4.00	93.50%
$0.27	$4.00	93.25%
$0.28	$4.00	93.00%
$0.29	$4.00	92.75%
$0.30	$4.00	92.50%
$0.31	$4.00	92.25%
$0.32	$4.00	92.00%
$0.33	$4.00	91.75%
$0.34	$4.00	91.50%
$0.35	$4.00	91.25%
$0.36	$4.00	91.00%
$0.37	$4.00	90.75%
$0.38	$4.00	90.50%
$0.39	$4.00	90.25%
$0.40	$4.00	90.00%
$0.41	$4.00	89.75%
$0.42	$4.00	89.50%
$0.43	$4.00	89.25%
$0.44	$5.00	91.20%
$0.45	$5.00	91.00%
$0.46	$5.00	90.80%
$0.47	$5.00	90.60%
$0.48	$5.00	90.40%
$0.49	$5.00	90.20%
$0.50	$5.00	90.00%
$0.51	$5.00	89.80%
$0.52	$5.00	89.60%
$0.53	$5.00	89.40%
$0.54	$5.00	89.20%
$0.55	$5.00	89.00%

CPO	SP	GPM
$0.57	$5.00	88.60%
$0.58	$5.00	88.40%
$0.59	$5.00	88.20%
$0.60	$5.00	88.00%
$0.61	$5.00	87.80%
$0.62	$6.00	89.67%
$0.63	$6.00	89.50%
$0.64	$6.00	89.33%
$0.65	$6.00	89.17%
$0.66	$6.00	89.00%
$0.67	$6.00	88.83%
$0.68	$6.00	88.67%
$0.69	$6.00	88.50%
$0.70	$6.00	88.33%
$0.71	$6.00	88.17%
$0.72	$6.00	88.00%
$0.73	$6.00	87.83%
$0.74	$6.00	87.67%
$0.75	$6.00	87.50%
$0.76	$6.00	87.33%
$0.77	$7.00	89.00%
$0.78	$7.00	88.86%
$0.79	$7.00	88.71%
$0.80	$7.00	88.57%
$0.81	$7.00	88.43%
$0.82	$7.00	88.29%
$0.83	$7.00	88.14%
$0.84	$7.00	88.00%
$0.85	$7.00	87.86%
$0.86	$7.00	87.71%
$0.87	$7.00	87.57%
$0.88	$7.00	87.43%
$0.89	$7.00	87.29%
$0.90	$7.00	87.14%
$0.91	$7.00	87.00%
$0.92	$8.00	88.50%

CPO	SP	GPM
$0.94	$8.00	88.25%
$0.95	$8.00	88.13%
$0.96	$8.00	88.00%
$0.97	$8.00	87.88%
$0.98	$8.00	87.75%
$0.99	$8.00	87.63%
$1.00	$8.00	87.50%
$1.01	$8.00	87.38%
$1.02	$8.00	87.25%
$1.03	$8.00	87.13%
$1.04	$8.00	87.00%
$1.05	$8.00	86.88%
$1.06	$8.00	86.75%
$1.07	$8.00	86.63%
$1.08	$8.00	86.50%
$1.09	$8.00	86.38%
$1.10	$8.00	86.25%
$1.11	$8.00	86.13%
$1.12	$8.00	86.00%
$1.13	$8.00	85.88%
$1.14	$8.00	85.75%
$1.15	$8.00	85.63%
$1.16	$8.00	85.50%
$1.17	$8.00	85.38%
$1.18	$8.00	85.25%
$1.19	$8.00	85.13%
$1.20	$8.00	85.00%
$1.21	$8.50	85.76%
$1.22	$8.50	85.65%
$1.23	$8.50	85.53%
$1.24	$8.50	85.41%
$1.25	$8.50	85.29%
$1.26	$8.50	85.18%
$1.27	$8.50	85.06%
$1.28	$9.00	85.78%
$1.29	$9.00	85.67%

(4.1) MULTI-LIQUOR COST PER OUNCE PRICING

CPO	SP	GPM	CPO	SP	GPM	CPO	SP	GPM
$0.56	$5.00	88.80%	$0.93	$8.00	88.38%	$1.30	$9.00	85.56%
$1.31	$9.00	85.44%	$1.69	$11.50	85.30%	$2.08	$14.00	85.14%
$1.32	$9.00	85.33%	$1.70	$11.50	85.22%	$2.09	$14.00	85.07%
$1.33	$9.00	85.22%	$1. 71	$11.50	85.13%	$2.10	$14.00	85.00%
$1.34	$9.00	85.11%	$1.72	$11.50	85.04%	$2.11	$14.50	85.45%
$1.35	$9.00	85.00%	$1.73	$12.00	85.58%	$2.12	$14.50	85.38%
$1.36	$9.50	85.68%	$1.74	$12.00	85.50%	$2.13	$14.50	85.31%
$1.37	$9.50	85.58%	$1.75	$12.00	85.42%	$2.14	$14.50	85.24%
$1.38	$9.50	85.47%	$1.76	$12.00	85.33%	$2.15	$14.50	85.17%
$1.39	$9.50	85.37%	$1.77	$12.00	85.25%	$2.16	$14.50	85.10%
$1.40	$9.50	85.26%	$1.78	$12.00	85.17%	$2.17	$14.50	85.03%
$1.41	$9.50	85.16%	$1.79	$12.00	85.08%	$2.18	$15.00	85.47%
$1.42	$9.50	85.05%	$1.80	$12.00	85.00%	$2.19	$15.00	85.40%
$1.43	$10.00	85.70%	$1.81	$12.50	85.52%	$2.20	$15.00	85.33%
$1.44	$10.00	85.60%	$1.82	$12.50	85.44%	$2.21	$15.00	85.27%
$1.45	$10.00	85.50%	$1.83	$12.50	85.36%	$2.22	$15.00	85.20%
$1.46	$10.00	85.40%	$1.84	$12.50	85.28%	$2.23	$15.00	85.13%
$1.47	$10.00	85.30%	$1.85	$12.50	85.20%	$2.24	$15.00	85.07%
$1.48	$10.00	85.20%	$1.86	$12.50	85.12%	$2.25	$15.00	85.00%
$1.49	$10.00	85.10%	$1.87	$12.50	85.04%	$2.26	$15.50	85.42%
$1.50	$10.00	85.00%	$1.88	$13.00	85.54%	$2.27	$15.50	85.35%
$1.51	$10.50	85.62%	$1.89	$13.00	85.46%	$2.28	$15.50	85.29%
$1.51	$10.50	85.62%	$1.90	$13.00	85.38%	$2.29	$15.50	85.23%
$1.52	$10.50	85.52%	$1.91	$13.00	85.31%	$2.30	$15.50	85.16%
$1.53	$10.50	85.43%	$1.92	$13.00	85.23%	$2.31	$15.50	85.10%
$1.54	$10.50	85.33%	$1.93	$13.00	85.15%	$2.31	$15.50	85.10%
$1.55	$10.50	85.24%	$1.94	$13.00	85.08%	$2.33	$16.00	85.44%
$1.56	$10.50	85.14%	$1.95	$13.00	85.00%	$2.34	$16.00	85.38%
$1.57	$10.50	85.05%	$1.96	$13.50	85.48%	$2.35	$16.00	85.31%
$1.58	$11.00	85.64%	$1.97	$13.50	85.41%	$2.36	$16.00	85.25%
$1.59	$11.00	85.55%	$1.98	$13.50	85.33%	$2.37	$16.00	85.19%
$1.60	$11.00	85.45%	$1.99	$13.50	85.26%	$2.38	$16.00	85.13%
$1.61	$11.00	85.36%	$2.00	$13.50	85.19%	$2.39	$16.00	85.06%
$1.62	$11.00	85.27%	$2.01	$13.50	85.11%	$2.40	$16.00	85.00%
$1.62	$11.00	85.27%	$2.02	$13.50	85.04%	$2.41	$16.50	85.39%
$1.64	$11.00	85.09%	$2.03	$14.00	85.50%	$2.42	$16.50	85.33%

(4.2) CONSISTENCY INCREASES PROFITABILITY

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 occurs.

Multi-liquor cocktail production cost and taste fluctuate when ingredient substitution and overpouring occur. Abandoning codified cocktail recipes is financially debilitating. For example, when prepared correctly, this Adios costs $0.89 to manufacture.

Adios	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost
Vodka	$7.99	L	33.8	**$0.24**	0.25	**$0.06**
Gin	$6.99	L	33.8	**$0.21**	0.25	**$0.05**
Rum	$6.99	L	33.8	**$0.21**	0.25	**$0.05**
Triple sec	$6.99	L	33.8	**$0.21**	0.25	**$0.05**
Curaçao	$6.99	L	33.8	**$0.21**	0.25	**$0.05**
Sprite	$81.98	5 gallons	640.0	**$0.13**	3.00	**$0.39**
Sweet & sour	$52.58	5 gallons	640.0	**$0.08**	3.00	**$0.24**

Adios cost per ounce $0.89

Examine the profit destruction incurred when bartenders substitute ingredients, overpour, and abandon our **$0.89** cost per ounce Adios recipe.

Adios	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Serving Size	Portion Cost
Substitute vodka	$26.23	L	33.8	$0.78	1.50	**$1.17**
Substitute gin	$6.99	L	33.8	$0.21	0.25	**$0.05**
Substitute rum	$15.68	L	33.8	$0.46	1.00	**$0.46**
Triple sec	$6.99	L	33.8	$0.21	0.30	**$0.06**
Curaçao	$6.99	L	33.8	$0.21	0.30	**$0.06**
Sprite	$81.98	5 gallons	640.0	$0.13	4.00	**$0.52**
Sweet & sour	$52.58	5 gallons	640.0	$0.08	1.00	**$0.08**

Adios recipe cost per ounce **$2.40**

(4.3) COCKTAIL RECIPE DEVIATION RATE

Run a six-month itemized sales mix to determine how many multi-liquor cocktails have been sold. Focus on each cocktail individually. For instance, find Adios or Long Island then multiply by 2 to forecast the next six months to examine a calendar year.

I sold 530 Adios over the past six months and forecast I will sell 1,060 annually.

Assume **80%** of my Adios are created per recipe while **20%** are prepared by bartenders substituting and overpouring liquor. Selling 1, 060 Adios, with a **20%** recipe deviation rate, yields a **– $394.85** annual loss.

Loss per Cocktail	Sales Forecast	Recipe Deviation Rate	Adios Sold	Loss
–$1.54	1,060	**20%**	212	**–$326.00**
–$1.54	1,060	**30%**	318	**–$490.00**
–$1.54	1,060	**40%**	424	**–$653.00**
–$1.54	1,060	**50%**	530	**–$816.00**

Let's be honest instead of making assumptions. A **20%** recipe deviation rate is wishful thinking. Suffering recipe deviation rates between **30%** and **40%** is more realistic. Recipe deviation rates at **20%** accrue **–$236.00** loss annually. Suffering recipe deviation rates between **30%** and **40%** quickly inflates **–$1.54** somewhere between **–$490.00** and **–$653.00.**

Sustaining **–$490.00** and **–$653.00** losses is just a fraction of your annual loss. This loss only reflects one multi-liquor cocktail.

Consider how many total multi-liquor cocktails, shots, and signature drinks you sell and contemplate your cocktail deviation rate. Ask yourself, how many drinks are going across the bar for a loss?

20% **Deviation Rate**	Loss Sale	Sales Forecast	Cocktail Deviation	Cocktail Sold	Annual Loss
Mojito	**–$1.20**	1,050	**20%**	210	**–$252**
Long Island	**–$1.35**	1,200	**20%**	240	**–$324**
Tokyo Tea	**–$1.20**	1,000	**20%**	200	**–$240**
Poison Apple	**–$0.35**	945	**20%**	189	**–$66**
Cement Mixer	**–$0.45**	620	**20%**	124	**–$56**
Lemon Drop	**–$0.60**	2,250	**20%**	450	**–$270**

20% deviation rate per 6 cocktail annual loss = –$1,208.00

25% Deviation Rate	Loss Sale	Sales Forecast	Cocktail Deviation	Cocktail Sold	Annual Loss
Mojito	–$1.20	1,050	25%	262	–$314
Long Island	–$1.35	1,200	25%	300	–$405
Tokyo Tea	–$1.20	1,000	25%	250	–$300
Poison Apple	–$0.35	945	25%	236	–$82
Cement Mixer	–$0.45	620	25%	155	–$70
Lemon Drop	–$0.60	2,250	25%	562	–$337

25% deviation rate per 6 cocktail annual loss = –$1,508.00

30% Deviation Rate	Loss Sale	Sales Forecast	Cocktail Deviation	Cocktail Sold	Annual Loss
Mojito	–$1.20	1,050	30%	315	–$378
Long Island	–$1.35	1,200	30%	360	–$486
Tokyo Tea	–$1.20	1,000	30%	300	–$360
Poison Apple	–$0.35	945	30%	283	–$99
Cement Mixer	–$0.45	620	30%	186	–$84
Lemon Drop	–$0.60	2,250	30%	675	–$405

30% deviation rate per 6 cocktail annual loss = –$1,812.00

40% Deviation Rate	Loss Sale	Sales Forecast	Cocktail Deviation	Cocktail Sold	Annual Loss
Mojito	–$1.20	1,050	40%	420	–$504
Long Island	–$1.35	1,200	40%	480	–$648
Tokyo Tea	–$1.20	1,000	40%	400	–$480
Poison Apple	–$0.35	945	40%	378	–$132
Cement Mixer	–$0.45	620	40%	248	–$112
Lemon Drop	–$0.60	2,250	40%	900	–$540

40% deviation rate per 6 cocktail annual loss = –$2,416.00

50% Deviation Rate	Loss Sale	Sales Forecast	Cocktail Deviation	Cocktail Sold	Annual Loss
Mojito	–$1.20	1,050	50%	525	–$630
Long Island	–$1.35	1,200	50%	600	–$810
Tokyo Tea	–$1.20	1,000	50%	500	–$600
Poison Apple	–$0.35	945	50%	472	–$165
Cement Mixer	–$0.45	620	50%	310	–$140
Lemon Drop	–$0.60	2,250	50%	1,125	–$675

50% deviation rate per 6 cocktail annual loss = –$3,020.00

(4.4) AVERAGE LOSS EXPECTANCY

Cocktail recipe deviation rates quickly compound annual losses. Annual losses increase exponentially when multiplied by the total number of different cocktails sold.

Averaging **–$1,508** annual loss by 6 cocktails incurs **–$251** loss per cocktail. In reality, your product mix is comprised of 60 to 100 cocktails, and you're losing between **$15,000** and **$25,000** annually.

Average Loss	Total Cocktails	Annual Loss Forecast
$251.00	1	**$251**
$251.00	6	**$1,506**
$251.00	12	**$3,012**
$251.00	18	**$4,518**
$251.00	20	**$5,020**
$251.00	24	**$6,024**
$251.00	28	**$7,028**
$251.00	32	**$8,032**
$251.00	36	**$9,036**
$251.00	40	**$10,040**
$251.00	44	**$11,044**
$251.00	48	**$12,048**
$251.00	52	**$13,052**
$251.00	56	**$14,056**
$251.00	60	**$15,060**
$251.00	64	**$16,064**
$251.00	68	**$17,068**
$251.00	72	**$18,072**
$251.00	76	**$19,076**
$251.00	80	**$20,080**
$251.00	84	**$21,084**
$251.00	88	**$22,088**
$251.00	92	**$23,092**
$251.00	96	**$24,096**
$251.00	100	**$25,100**

(4.5) COST REDUCTION

Money is the by-product of success. Sustaining success in the bar business requires achieving consistent profitability. Calculating cost, codifying cocktail recipes, recipe testing, pour testing, and consistently creating cocktails will yield exponential returns.

Gross sales are misleading, and gross profits are not indicative of profitability. Cost renders both obsolete. Cost reduction is the most effective way to increase profitability, while decreasing cocktail deviation rates is the quickest. The compounding effects are powerful.

Weekly Bar Sales	Cost Reduction	Weekly Additional Profit
$25,000	**2%**	**$500**
$25,000	**4%**	**$1,000**
$25,000	**6%**	**$1,500**
$25,000	**8%**	**$2,000**
$25,000	**10%**	**$2,500**

Weekly Bar Sales	Cost Reduction	Weekly Additional Profit
$50,000	**2%**	**$1,000**
$50,000	**4%**	**$2,000**
$50,000	**6%**	**$3,000**
$50,000	**8%**	**$4,000**
$50,000	**10%**	**$5,000**

Weekly Bar Sales	Cost Reduction	Weekly Additional Profit
$75,000	**2%**	**$1,500**
$75,000	**4%**	**$3,000**
$75,000	**6%**	**$4,500**
$75,000	**8%**	**$6,000**
$75,000	**10%**	**$7,500**

Weekly Bar Sales	Cost Reduction	Weekly Additional Profit
$100,000	**2%**	**$2,000**
$100,000	**4%**	**$4,000**
$100,000	**6%**	**$6,000**
$100,000	**8%**	**$8,000**
$100,000	**10%**	**$10,000**

Monthly Bar Sales	Cost Reduction	Monthly Profit Increase	Annual Increase
$50,000	2%	$1,000	$12,000
$50,000	4%	$2,000	$24,000
$50,000	6%	$3,000	$36,000
$50,000	8%	$4,000	$48,000
$50,000	10%	$5,000	$60,000

Monthly Bar Sales	Cost Reduction	Monthly Profit Increase	Annual Increase
$100,000	2%	$2,000	$24,000
$100,000	4%	$4,000	$48,000
$100,000	6%	$6,000	$72,000
$100,000	8%	$8,000	$96,000
$100,000	10%	$10,000	$120,000

Monthly Bar Sales	Cost Reduction	Monthly Profit Increase	Annual Increase
$250,000	2%	$5,000	$60,000
$250,000	4%	$10,000	$120,000
$250,000	6%	$15,000	$180,000
$250,000	8%	$20,000	$240,000
$250,000	10%	$25,000	$300,000

Monthly Bar Sales	Cost Reduction	Monthly Profit Increase	Annual Increase
$500,000	2%	$10,000	$120,000
$500,000	4%	$20,000	$240,000
$500,000	6%	$30,000	$360,000
$500,000	8%	$40,000	$480,000
$500,000	10%	$50,000	$600,000

Monthly Bar Sales	Cost Reduction	Monthly Profit Increase	Annual Increase
$750,000	2%	$15,000	$180,000
$750,000	4%	$30,000	$360,000
$750,000	6%	$45,000	$540,000
$750,000	8%	$60,000	$720,000
$750,000	10%	$75,000	$900,000

Monthly Bar Sales	Cost Reduction	Monthly Profit Increase	Annual Increase
$1,000,000	2%	$20,000	$240,000
$1,000,000	4%	$40,000	$400,000
$1,000,000	6%	$60,000	$720,000
$1,000,000	8%	$80,000	$960,000
$1,000,000	10%	$100,000	$1,200,000

(4.6) OVERPOURING EFFECTS ON PROFIT

Overpouring compounds quickly when you multiply a single bartender profitability impact by the total number of bartenders per shift annually. Ask yourself, how many have not mastered free pouring, and how are they affecting profitability?

A Jack Daniel's liter costs $26.23. A liter bottle can produce 27 (1.25 oz.) shots. Multiplying these shots by their sale price will forecast the gross bottle profit. Subtracting bottle cost from the gross bottle profit will establish the net bottle profit.

PROFIT PER BOTTLE FORMULA

- Liter = 33.8 ounces (oz.)
- Bottle size (BS) 33.8 ÷ 1.25 serving size (SS) = shots per bottle (SPB)
- Shots per bottle (SPB) × sale price (SP) = bottle gross profit (BGP)
- Bottle gross profit (BGP) – liter bottle cost (BC) = bottle net profit (BNP)

PROFIT PER BOTTLE EXAMPLE

$26.23 Jack Daniel's liter = 33.8 oz.
33.8 ÷ 1.25 serving size (SS) = **27** shots per bottle (SPB)
27 shots per bottle (SPB) × $7.00 sale price (SP) = **$189.00** bottle gross profit (BGP)
$189.00 bottle gross profit (BGP) – **$26.23** bottle cost (BC) = **$163.00** bottle net profit (BNP)

Hypothetically, each shift sells 90 shots of Jack Daniel's. This is what happens when bartenders overpour per shot.

			
LITER BOTTLE	**LITER BOTTLE**	**LITER BOTTLE**	**LITER BOTTLE**
L = $26.23	**L = $26.23**	**L = $26.23**	**L = $26.23**
Pouring = 1.25	**Overpour = 0.25**	**Overpour = 0.50**	**Overpour = 0.75**
SPB = 27	**SPB = 22**	**SPB = 19**	**SPB = 17**
BGP = $189	**BGP = $154**	**BGP = $133**	**BGP = $119**
BNP = $163	**BNP = $128**	**BNP = $107**	**BNP = $93**

Product	BC	BTL	Oz.	SS	SPB	SP	BGP	BNP
Jack Daniel's	$26.23	L	33.8	1.25	27	$7.00	$189.00	$163.00

- Pouring 1.25-ounce shots = **$189.00** gross profit per bottle
- Pouring 1.25-ounce shots = **$163.00** net profit per bottle
- Pouring 1.25-ounce shots = **27** shots per bottle

Product	BC	BTL	Oz.	SS	SPB	SP	BGP	BNP
Jack Daniel's	$26.23	L	33.8	1.50	22	$7.00	$154.00	$128.00

- Overpouring by 0.25 ounces = **$154.00** bottle gross profit
- Overpouring by 0.25 ounces = **–$35.00 bottle gross profit loss**
- Overpouring by 0.25 ounces = **$128.00** bottle net profit
- Overpouring by 0.25 ounces = **–$35.00 bottle net profit loss**
- Overpouring by 0.25 ounces = **22** shots per bottle
- Overpouring by 0.25 ounces = **–5 shot per bottle loss**

Product	BC	BTL	Oz.	SS	SPB	SP	BGP	BNP
Jack Daniel's	$26.23	L	33.8	1.75	19	$7.00	$133.00	$107.00

- Overpouring by 0.50 ounces = **$133.00** bottle gross profit
- Overpouring by 0.50 ounces = **–$56.00 bottle gross profit loss**
- Overpouring by 0.50 ounces = **$107.00** bottle net profit
- Overpouring by 0.50 ounces = **–$56.00 bottle net profit loss**
- Overpouring by 0.50 ounces = **19** shots per bottle
- Overpouring by 0.50 ounces = **–8 shot per bottle loss**

Product	BC	BTL	Oz.	SS	SPB	SP	BGP	BNP
Jack Daniel's	$26.23	L	33.8	2.00	17	$7.00	$119.00	$93.00

- Overpouring by 0.75 ounces = **$119.00** bottle gross profit
- Overpouring by 0.75 ounces = **–$70.00 bottle gross profit loss**
- Overpouring by 0.75 ounces = **$93.00** bottle net profit
- Overpouring by 0.75 ounces = **–$70.00 bottle net profit loss**
- Overpouring by 0.75 ounces = **17** shots per bottle
- Overpouring by 0.75 ounces = **–8 shot per bottle loss**

(4.7) POUR TESTING

Free pouring is an acquired skill. Cocktail profitability is acquired through bartenders who master free pouring. Bartenders unable to master free pouring decrease profitability.

Achieving accuracy requires practice. Pour testing combats overpouring. Calculating cost and codifying cocktail recipes are meaningless without pour testing. Maximizing profitability requires pour testing prior to each shift. Although free pouring is the fastest way to dispense liquor, it's not the most accurate. Using a jigger is the most accurate method.

Cocktail currency employs both. Free pouring is a privilege and must be earned through accuracy. Demonstrating accuracy requires passing a pour test. Reward passing bartenders with free-pour privileges. Punish failing bartenders with a jigger.

Employing pre-shift pour testing is multifaceted. Passing a pour test demonstrates free-pouring accuracy. Consistent pouring accuracy decreases cocktail recipe deviation rates and increases profitability per cocktail. Failing a pour test demonstrates inconsistent pouring accuracy. Inconsistent accuracy increases cocktail deviation rates and decreases profitability. Forcing failing bartenders to use a jigger decreases their inconsistency. Recording pour tests provides job performance documentation. Pass-fail pour testing is empirical proof of poor job performance, assisting in bartender termination.

Bartender:		Date:	
Pour	**Actual**	**Pass**	**Fail**
0.25			
0.25			
0.25			
0.50			
0.50			
0.50			
1.00			
1.00			
1.00			
1.25			
1.25			
1.25			
Bartender Signature			
Manager Signature			

(5.1) Liter Cost per Ounce Worksheet

Product	Bottle Cost	Bottle Size	Bottle Ounces	CPO
Jack Daniel's	**$26.23**	L	33.8	**$0.78**
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	

(5.1) Liter Cost per Ounce Worksheet

Product	Bottle Cost	Bottle Size	Bottle Ounces	CPO
Jack Daniel's	$26.23	L	33.8	$0.78
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	
		L	33.8	

(5.2) 750 mL Cost per Ounce Worksheet

Product	Bottle Cost	Bottle Size	Bottle Ounces	CPO
Jack Daniel's	**$17.49**	750 mL	25.4	**$0.69**
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	

(5.2) 750 mL Cost per Ounce Worksheet

Product	Bottle Cost	Bottle Size	Bottle Ounces	CPO
Jack Daniel's	$17.49	750 mL	25.4	$0.69
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	
		750 mL	25.4	

(5.3) Liter Portion Cost Worksheet

Product	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost
Jack Daniel's	$26.23	L	33.8	**$0.78**	**1.00**	**$0.78**
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
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		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			

(5.3) Liter Portion Cost Worksheet

Product	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost
Jack Daniel's	$26.23	L	33.8	**$0.78**	**1.00**	**$0.78**
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
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		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			
		L	33.8			

(5.4) 750 mL Portion Cost Worksheet

Product	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	**1.00**	**$0.69**
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
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		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			

(5.4) 750 mL Portion Cost Worksheet

Product	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	**1.00**	**$0.69**
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
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		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			
		750 mL	25.4			

(5.5) Liter Cost Percentage Worksheet

Product	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost	Sale Price	Cost Percent
Jack Daniel's	$26.23	L	33.8	**$0.78**	**1.25**	**$0.97**	**$5.00**	**19.4%**
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
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		L	33.8					
		L	33.8					
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		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					

(5.5) Liter Cost Percentage Worksheet

Product	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost	Sale Price	Cost Percent
Jack Daniel's	$26.23	L	33.8	**$0.78**	**1.25**	**$0.97**	**$5.00**	**19.4%**
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
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		L	33.8					
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		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					

(5.6) 750 mL Cost Percentage Worksheet

Product	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost	Sale Price	Cost Percent
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	**1.25**	**$0.86**	**$5.00**	**17.2%**
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					

(5.6) 750 mL Cost Percentage Worksheet

Product	Bottle Cost	Bottle Size	Bottle Ounces	Cost per Ounce	Serving Size	Portion Cost	Sale Price	Cost Percent
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	**1.25**	**$0.86**	**$5.00**	**17.2%**
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					

(5.7) Liter Gross Profit Worksheet

Product	BC	BTL	Oz.	CPO	SS	PC	SP	GP
Jack Daniel's	$26.23	L	33.8	**$0.78**	**1.25**	**$0.97**	**$5.00**	**$4.03**
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
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		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					

(5.7) Liter Gross Profit Worksheet

Product	BC	BTL	Oz.	CPO	SS	PC	SP	GP
Jack Daniel's	$26.23	L	33.8	**$0.78**	**1.25**	**$0.97**	**$5.00**	**$4.03**
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
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		L	33.8					
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		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					
		L	33.8					

(5.8) 750 mL Gross Profit Worksheet

Product	BC	BTL	Oz.	CPO	SS	PC	SP	GP
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	**1.25**	**$0.86**	**$5.00**	**$4.14**
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
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		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					

(5.8) 750 mL Gross Profit Worksheet

Product	BC	BTL	Oz.	CPO	SS	PC	SP	GP
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	**1.25**	**$0.86**	**$5.00**	**$4.14**
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
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		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					
		750 mL	25.4					

(5.9) Liter Gross Profit Margin Worksheet

Product	BC	BTL	Oz.	CPO	SS	PC	SP	GP	GPM
Jack Daniel's	$26.23	L	33.8	**$0.78**	**1.25**	**$0.97**	**$5.00**	**$4.03**	**80.6%**
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
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		L	33.8						
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		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
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		L	33.8						
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		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
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		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						

(5.9) Liter Gross Profit Margin Worksheet

Product	BC	BTL	Oz.	CPO	SS	PC	SP	GP	GPM
Jack Daniel's	$26.23	L	33.8	**$0.78**	**1.25**	**$0.97**	**$5.00**	**$4.03**	**80.6%**
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						
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		L	33.8						
		L	33.8						
		L	33.8						
		L	33.8						

(5.10) 750 mL Gross Profit Margin Worksheet

Product	BC	BTL	Oz.	CPO	SS	PC	SP	GP	GPM
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	**1.25**	**$0.86**	**$5.00**	**$4.14**	**82.8%**
		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						
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		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						

(5.10) 750 mL Gross Profit Margin Worksheet

Product	BC	BTL	Oz.	CPO	SS	PC	SP	GP	GPM
Jack Daniel's	$17.49	750 mL	25.4	**$0.69**	**1.25**	**$0.86**	**$5.00**	**$4.14**	**82.8%**
		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						
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		750 mL	25.4						
		750 mL	25.4						
		750 mL	25.4						

(5.11) Model Price 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	$35.00	**$8.00**	Super premium
$36.00	$40.00	**$9.00**	Deluxe
$41.00	$45.00	**$10.00**	Deluxe premium
$46.00	$50.00	**$11.00**	Ultra
$51.00	$500.00	**TBD**	Specialty

- Wholesale liter bottles costing between **$4.00** and **$14.00** are well.
- Well sale price = **$4.00**

- Wholesale liter bottles costing between **$15.00** and **$20.00** are call.
- Call sale price = **$5.00**

- Wholesale liter bottles costing between **$21.00** and **$25.00** are premium.
- Premium sale price = **$6.00**

- Wholesale liter bottles costing between **$26.00** and **$30.00** are super.
- Super sale price = **$7.00**

- Wholesale liter bottles costing between **$31.00** and **$35.00** are super premium.
- Super premium sale price = **$8.00**

- Wholesale liter bottles costing between **$36.00** and **$40.00** are deluxe.
- Deluxe sale price = **$9.00**

- Wholesale liter bottles costing between **$41.00** and **$45.00** are deluxe premium.
- Deluxe premium sale price = **$10.00**

- Wholesale liter bottles costing between **$46.00** and **$50.00** are ultra.
- Ultra sale price = **$11.00**

(5.12) Price Structure Worksheet

Bottle Cost		Sale Price	Tier

- Wholesale liter bottles costing between _____ and _____ are well.
- Well sale price = _____

- Wholesale liter bottles costing between _____ and _____ are call.
- Call sale price = _____

- Wholesale liter bottles costing between _____ and _____ are premium.
- Premium sale price = _____

- Wholesale liter bottles costing between _____ and _____ are super.
- Super sale price = _____

- Wholesale liter bottles costing between _____ and _____ are super premium.
- Super premium sale price = _____

- Wholesale liter bottles costing between _____ and _____ are deluxe.
- Deluxe sale price = _____

- Wholesale liter bottles costing between _____ and _____ are deluxe premium.
- Deluxe premium sale price = _____

- Wholesale liter bottles costing between _____ and _____ are ultra.
- Ultra sale price = _____

(5.13) Product Line Price Structure Worksheet

Liquor	Cost	BTL	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
Bottle	$5.00	L	33.8	**$0.15**	**1.25**	**$0.18**	**$4.00**	**$3.82**	**95%**	W

(5.13) Product Line Price Structure Worksheet

Liquor	Cost	BTL	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
Bottle	$5.00	L	33.8	**$0.15**	**1.25**	**$0.18**	**$4.00**	**$3.82**	**95%**	W

(5.13) Product Line Price Structure Worksheet

Liquor	Cost	BTL	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
Bottle	$5.00	L	33.8	**$0.15**	**1.25**	**$0.18**	**$4.00**	**$3.82**	**95%**	W

(5.13) Product Line Price Structure Worksheet

Liquor	Cost	BTL	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
Bottle	$5.00	L	33.8	**$0.15**	**1.25**	**$0.18**	**$4.00**	**$3.82**	**95%**	W

(5.13) Product Line Price Structure Worksheet

Liquor	Cost	BTL	Oz.	CPO	SS	PC	SP	GP	GPM	Tier
Bottle	$5.00	L	33.8	**$0.15**	**1.25**	**$0.18**	**$4.00**	**$3.82**	**95%**	W

(5.14) Product Line Snapshot Worksheet

Irish **Scotch** **Tequila** **Bourbon** **Gin** **Vodka**

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
57	58	59	60	61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80	81	82	83	84

Bottle	SP	GPM	Bottle	SP	GPM	Bottle	SP	GPM
1			29			57		
2			30			58		
3			31			59		
4			32			60		
5			33			61		
6			34			62		
7			35			63		
8			36			64		
9			37			65		
10			38			66		
11			39			67		
12			40			68		
13			41			69		
14			42			70		
15			43			71		
16			44			72		
17			45			73		
18			46			74		
19			47			75		
20			48			76		
21			49			77		
22			50			78		
23			51			79		
24			52			80		
25			53			81		
26			54			82		
27			55			83		
28			56			84		

(5.15) Multi-Liquor Beverage Costing Worksheet

Adios	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost
Vodka	$7.99	L	33.8	**$0.24**	0.25	**$0.06**
Gin	$6.99	L	33.8	**$0.21**	0.25	**$0.05**
Rum	$6.99	L	33.8	**$0.21**	0.25	**$0.05**
Triple sec	$6.99	L	33.8	**$0.21**	0.25	**$0.05**
Curaçao	$6.99	L	33.8	**$0.21**	0.25	**$0.05**
Sprite	$81.98	5 gallons	640.0	**$0.13**	3.00	**$0.38**
Sweet and sour	$52.58	5 gallons	640.0	**$0.08**	3.00	**$0.25**

Adios CPO total	**$0.90**

Cocktail	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost

Cocktail	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost

(5.15) Multi-Liquor Beverage Costing Worksheet

Cocktail	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost

Cocktail	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost

Cocktail	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost

(5.15) Multi-Liquor Beverage Costing Worksheet

Cocktail	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost

Cocktail	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost

Cocktail	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost

(5.15) Multi-Liquor Beverage Costing Worksheet

Cocktail	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost

Cocktail	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost

Cocktail	Bottle Cost	Bottle Size	Bottle Ounces	CPO	Recipe Ounces	Portion Cost

(5.16) Cocktail Deviation Rate Worksheet

20% Deviation Rate	Loss Sale	Sales Forecast	Cocktail Deviation	Cocktail Sold	Annual Loss
Mojito	–$1.20	1,050	20%	210	–$252
Long Island	–$1.35	1,200	20%	240	–$324
Tokyo Tea	–$1.20	1,000	20%	200	–$240
Poison Apple	–$0.35	945	20%	189	–$66
Cement Mixer	–$0.45	620	20%	124	–$56
Lemon Drop	–$0.60	2,250	20%	450	–$270

20% Deviation Rate	Loss Sale	Sales Forecast	Cocktail Deviation	Cocktail Sold	Annual Loss

20% Deviation Rate	Loss Sale	Sales Forecast	Cocktail Deviation	Cocktail Sold	Annual Loss

20% Deviation Rate	Loss Sale	Sales Forecast	Cocktail Deviation	Cocktail Sold	Annual Loss

(5.16) Cocktail Deviation Rate Worksheet

20% Deviation Rate	Loss Sale	Sales Forecast	Cocktail Deviation	Cocktail Sold	Annual Loss

20% Deviation Rate	Loss Sale	Sales Forecast	Cocktail Deviation	Cocktail Sold	Annual Loss

20% Deviation Rate	Loss Sale	Sales Forecast	Cocktail Deviation	Cocktail Sold	Annual Loss

20% Deviation Rate	Loss Sale	Sales Forecast	Cocktail Deviation	Cocktail Sold	Annual Loss

(5.17) Per Bottle Profit Worksheet

			
LITER BOTTLE			
L = $26.23			
Pouring = 1.25			
27 shots per BTL			
BTL gross = $189			
BTL net = $163			

(5.17) Per Bottle Profit Worksheet

(5.17) Per Bottle Profit Worksheet

(5.17) Per Bottle Profit Worksheet

