



Liquor Pour Cost Calculator

Restaurant Profit Systems - Bar/Spirits costing - step-by-step

Goal

Find true cost per pour, set menu price by target beverage cost percent.

STEP 1 - Record Bottle Details

Find the invoice and the bottle label.

Bottle Cost (\$): what you paid after distributor discounts (pre-tax if your state taxes at sale).

Bottle Size (ml): common sizes are 750 ml, 1000 ml (1 L).

Brand/Proof optional for notes.

EXAMPLE: Bottle Cost \$24.00, Size 750 ml

STEP 2 - Set Standard Pour Size (oz)

Pick your standard shot/pour in ounces: e.g., 1.25 oz, 1.5 oz, 2.0 oz.

For cocktails, use total spirit ounces per drink (exclude mixers).

EXAMPLE: Standard pour = 1.5 oz

STEP 3 - Convert to Milliliters

1 oz = 29.5735 ml (round to 29.57 ml).

Pour Size (ml) = Pour Size (oz) x 29.57.

EXAMPLE: 1.5 oz x 29.57 = 44.36 ml

STEP 4 - Choose Efficiency (waste/spillage)

Account for free-pour variance, breakage, samples: Efficiency = 1 - Waste%.

Typical bar waste factor: 1-4 percent depending on controls and training.

EXAMPLE: Efficiency 98 percent (Waste 2 percent)



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STEP 5 - Calculate Pours per Bottle

Net Bottle ml = Bottle Size ml x Efficiency.

Pours per Bottle = Net Bottle ml / Pour Size ml. Round down for safety.

EXAMPLE: 750 ml x 0.98 = 735 ml; 735 / 44.36 = 16.57 -> plan 16 pours

STEP 6 - Cost per Ounce and Cost per Pour

Cost per ml = Bottle Cost / Net Bottle ml.

Cost per oz = Cost per ml x 29.57.

Cost per Pour = Cost per ml x Pour Size ml.

EXAMPLE: Cost/pour = \$24.00 / 16.57 = \$1.45

STEP 7 - Choose Target Beverage Cost Percent

Pick a target cost percent based on category and concept.

Guides:

- Cocktails/Spirits: 18-24 percent
- Beer draft: 20-25 percent (not in this sheet)
- Wine by glass: 28-35 percent

EXAMPLE: Target = 20 percent for a whiskey pour

STEP 8 - Set Menu Price

Menu Price = Cost per Pour / Target percent (as decimal).

Round pricing: x.00, x.25, x.50, x.75, or .99 endings by your brand.

EXAMPLE: \$1.45 / 0.20 = \$7.25 -> round to \$7.50 or \$7.99

Quick Conversions and Tips

- 1 oz = 29.57 ml; 750 ml = 25.36 oz; 1 L = 33.81 oz
- Double = 2 x pour size; Neat/Rocks use same spirit ounces
- Higher proof does not change volume; consider premium pricing for proof/brand
- If you include tax in menu price, compute on pre-tax cost and add tax at register



Liquor Cost Worksheet

Restaurant Profit Systems - Fill for each SKU and cocktail

A) Bottle to Pour Math

Use for single spirits and spirit ounces in cocktails

NOTES / DECISIONS