COSTING A COCKTAIL

From bottle to menu price, without missing your margin. Verified numbers, worked example included.

1 · THE FORMULA (WITH LOSS)

A 70 cl bottle never pours 70 usable cl: budget 5 to 10% loss (over-pour, breakage, comps).

cost/cl = bottle price ÷ (volume × **0.92**) + garnish & ice

2 · POUR COST, BY FAMILY

Material cost ÷ sale price, **excl. tax**. Read it by type, not as an average. Under 15% it may read as overpriced, above 30% you're bleeding.

spirit-forward **18-22%** · shaken/juiced **22-28%** · low-ABV **10-18%**

3 · THE PRICE, AND THE VAT TRAP

Set your pour cost target, the ex-tax price follows. In France on-premise alcohol is **20%** VAT, not 10. And the ratio is always ex-tax, never incl. tax.

price excl. tax = material cost ÷ target · incl. tax × **1.20**

4 · THE MARKUP

Quick mental check. On cocktails, **×3 to ×5** (markup drops as material cost rises). Stay consistent: markup ex-tax, then add VAT.

markup = sale price ÷ material cost

EXAMPLE: A NEGRONI (ILLUSTRATIVE)

Gin, Campari, sweet vermouth, 3 cl each. 70 cl bottles: gin €25, Campari €16, vermouth €9. With 8% loss: gin **€1.16** + Campari **€0.75** + vermouth **€0.42** + garnish & ice **€0.25** = **€2.58** material cost. At 20% pour cost, that's €12.90 ex-tax, i.e. **€13 on the menu**.

QUICK REFERENCE

Base spirit pour	**4.5 to 5 cl**
Modifier / liqueur	**1.5 to 3 cl**
Fresh citrus	**2 to 3 cl**
Pours per 70 cl (real)	**≈ 13**
Garnish + ice + service	**€0.20 to €0.30**
Cocktail markup	**×3 to ×5**

THE TRAPS

1. Ratio on the **incl.-tax** price: it inflates your margin by a sixth. Always ex-tax.
2. One markup across the whole menu. It should drop as material cost rises.
3. Forgetting loss and comps: add 5 to 10% to the theoretical cost.
4. Mistaking gross margin for profit (see sheet 2).

Do the math in 30 seconds.
The cost calculator + 13 other tools, free:

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