COGS% Ranges by Category

Most beverages are priced using a standard cost of goods sold (COGS or Factor method). Using this method, the guest price is calculated by multiplying the cost of goods (including expected waste) by the budgeted cost of goods sold percentage for the product. With beverage alcohol, the budgeted cost of goods percentage will vary by type (wine, beer, spirit), as well as by category and subcategory.

Category	COGS% Range
Liquor	**16-20% Overall**
Well	9-10%
Call	12-14%
Premium	16-18%
Super Premium	18-24%
Beer (Draft)	**12-28% Overall**
Beer (Bottled)	**12-28% Overall**
Wine	**16-33% Overall**
Wine by the Glass	12-25%
Wine by the Bottle	20-45%

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