



**COURT OF MASTER
SOMMELIERS EUROPE**

BUSINESS CALCULATIONS





**A Sommelier should have the ability to calculate glass quantities per bottle in
Centilitre, Millilitre and Ounces (1cl = 10ml) (750ml = 25.4 fluid ounces)**

750ml standard bottle contains 6 x 125ml glasses
750ml standard bottle contains 4 x 175ml glasses (plus 50ml ullage/waste)
500ml standard bottle contains 5 x 5oz glasses (plus 0.4oz ullage/waste)

A Sommelier should have the ability to calculate multiples of cl, ml and ounces (oz.)

750ml standard bottle contains 15 x 50ml glasses
750ml standard bottle contains 7.5 x 100ml glasses
750ml standard bottle contains 12 x 2oz glasses (plus 0.7oz ullage/waste)

A Sommelier should have the ability to calculate Selling Price based on Gross Profit %

$\text{Selling Price} = \text{Cost Price} / (1 - \text{GP}\%)$ eg. 40% = 0.4

Eg. Cost Price (price to buy) is £25, calculate what is Selling Price with 65% Gross Profit

$25 / 0.35 = 71.42$ selling price would be £71.50

Question

You buy a 6-bottle (75cl) case of Port for £350 and are selling it in 100ml glasses.

How much would you sell each glass for to make 60% gross profit (taxes not included)?

$£350 / 6 = £58.33$ per bottle cost price

7.5 x 100ml glasses per bottle

$58.33 / 7.5 = £7.77$ cost price per glass

$7.77 / 0.4 = 19.45$



A Sommelier should have the ability to calculate Gross Profit % based on Selling Price

Gross Profit % = Selling Price – Cost Price / Selling Price

Eg. Cost Price (price to buy) is £25; calculate Selling Price with 65% Gross Profit

$25 / 0.35 = 71.42$ selling price would be £71.50

Question

You buy a 12-bottle (75cl) case of Grand Cru Burgundy for £900.

Selling each bottle at £190 what would be your Gross Profit (taxes not included)?

$900 / 12 = £75$ Cost Price

Gross Profit % = $190 - 75 / 190$

$115 / 190 = 0.60 = 60\%$ Gross Profit

A Sommelier should have the ability to calculate Cost Price based on Gross Profit %

Cost Price = Selling Price / $100 - \text{Gross Profit}$

Question

You sell a bottle of Bourbon for £75 making 30% Gross Profit

What is the Cost Price?

$75 / 100 \times 30 = 22.50$

Cost Price = £22.50



Example

A guest has £100 budget for a 4-course dinner to which 25 people are invited.

Your chef needs £40 for food cost (taxes not included).

- 1. At 33% cost price, what is your budget for wine?**
- 2. How many bottles will you need if each guest drinks a 125ml glass with each course?**

£60 for wines. 4 courses = £15 per course

33% cost = £5 per person or £20 overall

750ml/125ml = 6 glasses per bottle

25 glasses per course. 25/6 = 4.16 bottles

Must be 5 bottles per course, 20 bottles in total

Example

A new wine by the glass costs £16.00 per bottle.

How much would you charge per glass for a 125ml pour at 33% GP?

6 glasses per bottle

£16 divided by 6 glasses = £2.66

£2.66 divided by 0.66 = £4.00

Example

You are organising a 2-hour Rare Malt Whisky tasting for 35 businessmen.

You have a budget of £125 per bottle.

At 20% cost what is your buying cost per bottle?

2 hours (not relevant)

35 people (not relevant)

Rare Malt Whisky (not relevant)

20% of £125 = $125/100 \times 20$ = £25 per bottle



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 www.courtofmastersommeliers.org

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