



Business Plan for Espresso Café

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Executive Summary

Espresso type beverages are increasingly being demanded by consumers in the United States and the rest of the world. Starbucks is positioned to both create and satisfy consumers demand. They identify, in their annual report of October 2, 2005, one of their weaknesses as the possibility of another organization with significant capital and organizational skills could overtake them. This is the fuel for their constant expansion.

The state of Texas is an emerging market in the specialty coffee industry. Starbucks has foreseen and placed numerous stores in metropolitan areas. New Braunfels and its immediate area currently has approximately 60,000 homes and 1500 businesses; enough to support initially four cafés and up to fourteen over the next 10 years. Since the city has grown in size by 22.4% since 2000 and Comal County 23.1%, the market will continue to grow.

Disruption in the market place has been identified. New Braunfels currently possesses no drive thru espresso facilities. No doubt Starbucks realizes such and is taking steps to rectify their situation. However, their current location is not structured sufficiently to allow a drive thru without major reconstruction. Starbucks is capitalized sufficiently to overcome this obstacle but would require from six months to a year to accomplish. San Marcos currently has a Seattle's Best (Owned by Starbucks) and a Starbucks with drive thru access.

Since Starbucks has identified the need for drive thru access, in San Marcos, New Braunfels would be next. Any company putting a drive thru in New Braunfels, before Starbucks responds to market forces, would possess a strategic advantage in the short term; approximately six months.

Business Description

Type:

Espresso café that offers espresso type beverages such as: latté's, mochas, and espresso's. In addition, it will also offer regular coffee, French press, and assorted tea beverages. Other products offered will be: bagels, cinnamon rolls, biscotti, and other snack foods that require no preparation by our business other than heating in a microwave.

Mission:

To provide the residences and visitors of New Braunfels a high quality coffee based beverage at a reasonable price.

Description of Products:

Once a coffee bean has been roasted it will become stale in as little as 30 minutes to no longer as two days unless extraordinary precautions are taken. Coffee products offered will be from freshly roasted coffee beans from the countries of: Guatemala, Costa Rica, Ecuador, Sumatra, and Columbia. Product sizes will vary between a normal cup (4 oz) to 8 oz, 12 oz, and 20 oz. Preparation methods will include regular coffee, French press, and Espresso types such as: mochas and latté's. Since Starbucks has the name Frappucino trademarked we will offer similar products under the name "Iced" Latte', Mocha, and Espresso.

Why It Will Succeed:

Success will occur because of three factors. First, the owners have extensive experience in the operation of an Espresso based business. Second, the owners are capitalized adequately for success. Lastly, a niche market has been identified in the market by a focus group and a comparison to another market.

Potential Growth:

The New Braunfels market has a segment base large enough to support four espresso cafés with a potential growth of an additional ten more (based on the comparison of the Twin Falls Idaho market and trends developing in the San Antonio to Austin market).

Competitive Advantage:

Currently there are nine coffee café businesses in the New Braunfels market. Of these only three offer espresso and none have a drive through service (including Starbucks) and none offer fresh roasted coffee beans in their product selection. Being one of two drive through and fresh roasted coffee beans coffee shop in New Braunfels will be a strategic advantage that will deliver above average profits for as little as six months to two years before any competitors will be able to respond to the market forces. This is due to their ability to recognize the changes in the market and existing buildings incapable of facilitating the addition of a drive through.

Situational Analysis

Company Environment

Recent Trends:

Since Starbucks introduction in Seattle Washington in 1985 it has grown from a single store to over 6,000 in all 50 states and nine countries October 2, 2005 (Starbucks Annual Report 2005). Many other coffee shops offering Espresso type beverages have followed suite. New Braunfels just recently opened a Starbucks (2005) and two other coffee shops of the same type. Recent analysis of Starbucks, in New Braunfels, shows they have grown from 250 clients a day to over 800 clients a day on average; thus indicating the expansion of the espresso market. Starbucks retail sales mix by product type during the fiscal 2005 was as follows: 77% beverages, 15% food, 4% whole bean coffees and 4% coffee-making equipment and other merchandise (Starbucks Annual Report 2005).

Starbucks is currently engaged, during 2005, in purchasing stock. This action has two purposes: to create treasury stock and have stock available for their employee stock options, for certain executives, and pay as you work stock purchase plans (Starbucks Annual Report 2005). The annual report also shows their stock trading just above four times the earnings with the corporation earnings before taxes as 10.6% and net earnings of 6.5%; a significant number since they added 735 stores in fiscal year 2005.

Additional to Starbucks in New Braunfels, the city has seen a bus based espresso business named “Coffee Cup Express” which opened for business in August of 2006. Their base of operation is on Loop 336 in the Gruene Harley Davidson parking lot (Herald Zeitung 2006). Their business model is espresso coffee based products with a gourmet chef, from the Netherlands, on board to offer gourmet food products as well. The Herald article of December 31, 2006 informs the writer also they have a delivery service at no cost; even just one cup of coffee. In addition they offer fresh roasted daily coffee beans from 12 countries (Herald Zeitung 2006).

Indications show the non existence of a marketing plan. The Herald Zeitung article of December 31, 2006 expresses, “Toffee lattes, mocha frappuccinos and mocha mint cappuccinos are a few of the specialty cups of joe that can be ordered fresh from the bus...” Since a marketing plan would have revealed the word “Frappucino” as being trademarked has shown a serious failure dooming the business from the start. No doubt, upon Starbucks receiving this news a trademark infringement suit will result. Their hours of operation are from 6:30 a.m. to 5 p.m. Monday thru Saturday and neglecting Sunday; another serious error.

There is an additional two other espresso cafés in New Braunfels: Jens Java and Crosswalk Café. However, neither possesses a drive thru.

Characteristics of Firms in Industry:

Typically, Espresso type coffee shops offer a homogenous product. Their equipment is typically the same; having a two station (or larger) espresso machine, regular coffee machines, and refrigeration equipment (NSF approved) for storing dairy products. When a drink in setting, they have on average 14 tables with seating available for 36 guests. Lastly, they have a ratio of 75% having drive through service versus 25% non drive through services. Price ranges are as follows:

- Two station manual Espresso Machine rated at 100 cups per hour is \$4500.
- Two station automatic Espresso Machine rated at 100 cups per hour is \$6500.
- Three station manual Espresso Machine rated at 150 cups per hour is \$5500.
- Three station automatic Espresso Machine rated at 150 cups per hour is \$8500.
- Coffee grinders \$450 and up.
- Commercial coffee roasters start at \$5050 plus shipping with 1904 pounds an hour capacity.
- Refrigeration equipment range from \$450 and up.
- Green coffee beans range from \$2.20 a pound and up (current purchasing abilities), (price would reduce significantly upon large orders). Estimated cost at \$1.05 a pound.
- Table and chairs range from \$150 a set (four chairs and table) and up.
- Retail space leasing would range from \$750 up to \$2000 a month.

Note: Start up cost and expenses break down will be discussed in the appendix.

Outlook/Forecast:

As compared to the rest of the United States the market for Espresso type beverages in Texas and specifically New Braunfels is expected to continue to grow for the next five years. This is indicated by Coffee Cup Express and another shop opening in the CVS strip mall; name and business model is undeterminable at the writing of the plan.

Competitive Environment

Competitors:

Espresso based coffee café's are characterized, with the exception of one, by a loosely organized industry with fierce competition in the market. Starbucks is the exception to this rule being a first mover in the industry and exhibiting monopolistic type practices.

Profile of Competitors:

Espresso based coffee industry follows, for the most part, the same business model with the exception of Starbucks. Stores operate as owner operators being satisfied with their niche of the market. Starbucks realizes this competitive advantage and exploits it very successfully. They also realize a threat in the market of a larger corporation with more capital and lines of distribution entering the market (Starbucks Annual Report 2005). This is the basis for their constant expansion. They also realize their success is strictly due to their successful brand campaign.

SWOT:

Strengths: Lloyd Gilmore and Randi Okesson already possess significant experience in the market; operating an espresso and deli sandwich café in Kimberly Idaho. Additionally, they have researched the market and possess a unique understanding of coffee: beans, roasting, production, and the current market economic structure.

Weaknesses: Capitalization. Starbucks brand demand.

Opportunities: Currently there is interference in the coffee segment of the economy. Starbucks, in New Braunfels, has a good location but a poor traffic pattern (no drive thru). A current opportunity exists with the lot located to the north on I35 access road just north of their current location on Walnut Street for a café with a drive thru.

Threats: Starbucks no doubt realizes their situation and will respond. In addition other espresso café's will enter the market.

Porters Five Forces:

Rivalry: In other regions of the United States rivalry is intense. Texas is unique in the sense the market is just emerging.

Threat of Substitutes: Many substitutes exist however the current mind set of the specialty coffee market customers shows a weak threat. Attitudes could change to a more healthy conscience segment and thus threats would be real.

Power of Buyers: The buyer's ability to manipulate the market is weak since organizing them would be virtually impossible.

Power of Suppliers: Suppliers ability to manipulate the market is weak since there are many: manufacturers of the equipment and coffee bean suppliers. Their organizing would be impossible since barriers to entry in the market are low.

Barriers to Entry: By business standards barriers to entry are very low. Suppliers are easily located, equipment is relatively inexpensive and startup costs are under \$100,000.00.

Neutral Environment

Financial Environment:

This environment is very conducive. The Small Business Administration offers many programs for existing and emerging businesses for financial assistance. Also, the State of Texas has the Small Business Development Corporation to provide such businesses with needed expertise at no cost.

Government Environment:

In addition to the financial environment the US government structures its tax code that is small business friendly by the accelerated, modified and 0179 depreciation.

Media and Special Interest Environment:

At present the media and special interest groups are in favor of this industry.

Situational Environment (Industry)

Currently the industry is loosely organized with the exception of Starbucks which is extremely organized. Starbucks is considered the first mover.

Marketing Plan

Target Market

Our target market is vast. Espresso derived beverages consumption crosses racial, ethnic, and income boundaries. It is also consumed by all ages and health conditions. New Braunfels population is 47,168 in 2005 with a 22.4% growth since 2000. Comal County's population is 96,018 in 2005 with a 23.1% growth since 2000 (New Braunfels Economic Profile).

Problems and Opportunities

An opportunity currently exists in New Braunfels as there is interference in the market. Starbucks and every other espresso shops currently possess no drive thru and the closest one with a drive thru is located in Schertz and two in San Marcos; currently owned by Starbucks.

Marketing Objectives and Goals

Starting sixty days prior to opening the marketing communication (MARCOM) will begin. The objective is to educate our target market of the products superiority. Educating them will be critical to our product market of one product differentiation strategy. This will be discussed further in the following section.

Short Term Opening to Six Months: At opening at least 15% of our customer base (households) will be contacted directly by various forms of MARCOM; approximately 9000 homes, with each additional month another 5% with a totaling of 45% or 27,000 homes. First month goal of customers is to be 5000 or an average of 168 a day (break even point with an initial 15% advertising budget). By the end of the third month the weekly goal is 1500 or an average of 214 a day. For each succeeding month the goal with a growth of 15% or M-4 is 246, M-5 is 283, and M-6 is 325.

Long Term Goals Six Months to Two Years: After six months a brand development advertising budget will be necessary; directly linked to gross starting at 15% and decreasing the first 12 months to a level of 7.5% of gross sales. The growth of sales will be expected to increase to 600 customers a day over the next 12 months. At nine months another store will be opening with a new and improved strategy.

Marketing Strategy

MARCOM will be conducted in the following ways:

- Billboards
- Direct Mail
- Phone Contact
- Focus Group to Create A Buzz
- Free and Reduce Price Samples
- Radio
- Television
- Newspaper
- Coupons From Gas Station and Grocery Store
- Reusable Travel Mug With Heater Function
- Direct Sales to Businesses
- Join Chamber of Commerce

Marketing Tactics

Billboards: Positioned on the North Bound and South Bound side of IH-35. A sample of the bill board design is contained in the appendix.

Direct Mail: This will consist of postcard size media with coupons and other brand development communication.

Phone Contact: This will be an information based communication informing the resident of a new espresso café in New Braunfels with moderate information about our product using a product differentiation strategy. The script for this MARCOM is but not limited to:

“Good morning, afternoon, or evening. My name is: (your name), I would like to inform you about “The Green Bean Café”. It is located at Walnut and IH-35 right next door to Starbucks and best of all it will accommodate drive thru espresso customers! Another feature we have is fresh roasted coffee beans which are incomparable Starbucks because it is a far superior product.

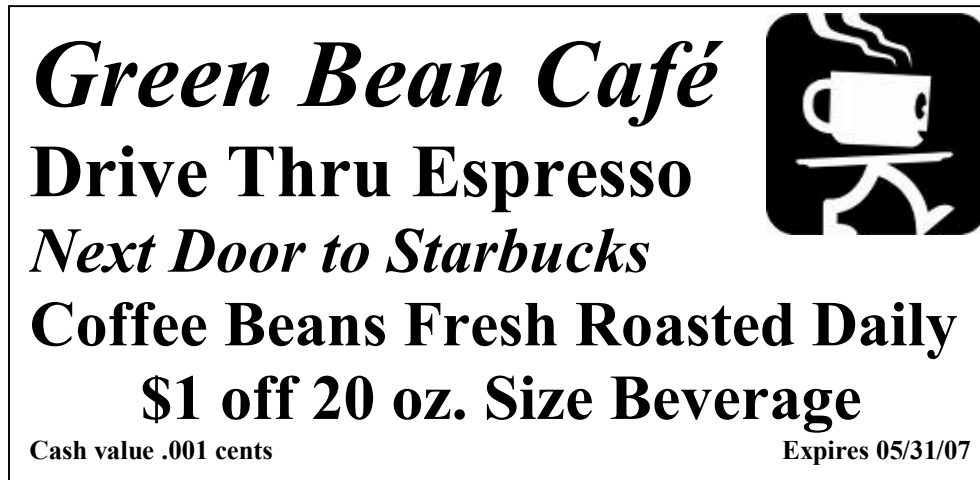
If the householder is agreeable more information can be communicated such as:

- Why fresh roasted beans are superior.
- Coupons available and where to attain them.
- Reusable Coffee Mugs Available to the first 1000 customers.

Focus Groups: These will be selected members, about 30, from the business community invited to a pre-opening to introduce the product.

Free and Reduced Price Samples: For the first 1000 customers they will receive a travel mug, the purchase of a venti size (20 oz) beverage and with our logo of course. Another feature the travel mug brings is a 12 volt heater function.

Radio, Television, and Newspaper: These will be included in the marketing mix with standard thirty second ads for television and radio. Additionally, newspapers will be used to communicate directly to our target market. A sample can be seen below.



Coupon from Gas Station and Grocery Store: During the first six month coupons for \$1.00 off a 20 oz beverage with the purchase of 10 gallons of gas or \$40.00 worth of products from the grocery store. Continuance after six months will be evaluated. It will be the same as the newspaper advertisement with one exception it will be in full color.

Reusable Travel Mug with Heater Function: This will be used on the first 1000 customers who purchase a 20 oz beverage. They will have our logo (still in development) embossed on the outside. These will be used to purchase beverages (only 20 oz) at a reduced cost. After the initial 1000 is distributed they will be available for purchase at \$2.75 each.

Direct Sales to Businesses: Lloyd Gilmore will visit existing businesses in the local area distributing free samples of coffee beans, espresso products, and coupons for use at the café.

Implementation and Control

Both the writers of this plan would be involved with training of employees. Strict inventory control will be necessary in order to maximize profit and lower operation cost. Numerous forms of surveys will be conducted to determine customer satisfaction. Some of these are:

- Questionnaires to be filled out. This will result in a coupon for the customer upon completion.
- Direct contact with customers in the café.
- Direct contact with the business community to ascertain customer satisfaction level.
- Suggestion box.

Sixty days prior to opening our direct mail and phone contact campaign will begin.

Thirty days prior to opening billboard advertising will start. Lloyd Gilmore will begin the contact campaign with the business community.

Seven days prior to opening our newspaper, television, and radio ads will begin. Focus groups will start.

Opening will occur on a Monday in order to allow the employees to learn their jobs sufficiently prior to the first big weekend.

Two weeks after opening our grand opening will be held in conjunction with a ribbon cutting with the Chamber of Commerce.

Four weeks after opening a Chamber of Commerce Business after Hours will be held.

If the decision is to rent the structure then the estimates indicate initial investment will be recouped during the eighth month. Chart two is a break down individual cost for each category with the year total being \$344,837.99. The only difference is the rent of the building is \$13,200.00 versus \$132,000.00. Projected tenth month receipts are \$346,399.89 indicating a complete return on investment for the year by the end of the month.

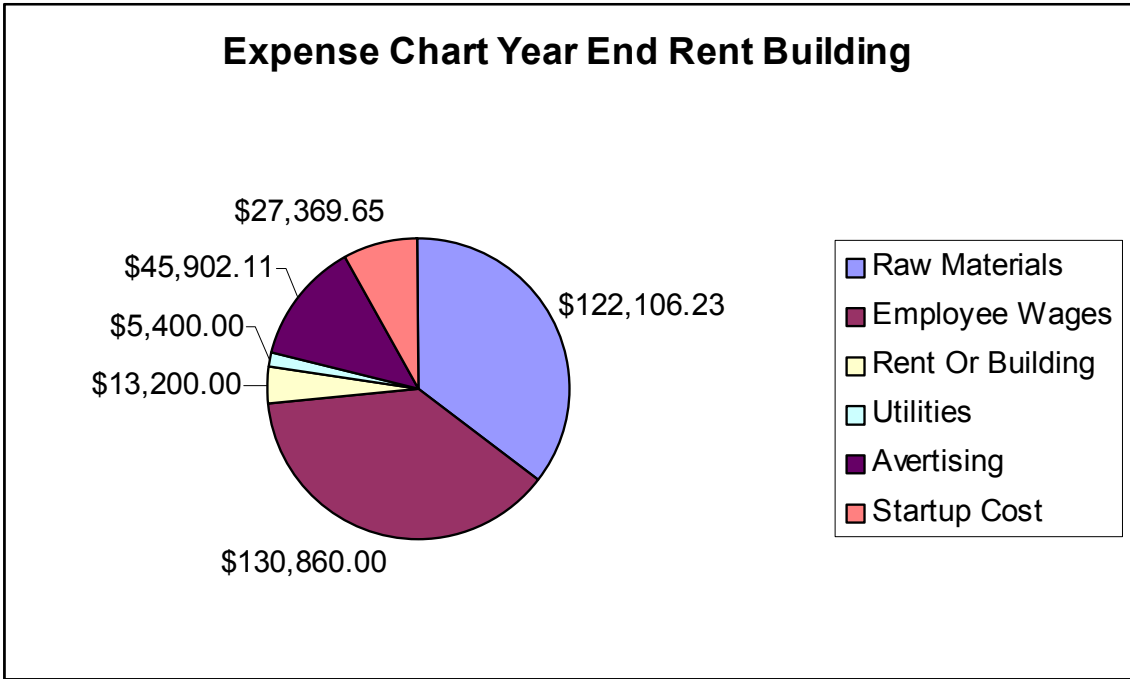


Chart 1

Contained in the appendix is a break down of cost for each product and the break even calculation.

Summary

The state of Texas possesses an emerging market in the specialty coffee industry. Starbucks has foreseen this and placed numerous stores in metropolitan areas. Our initial target market segment of residences in and surrounding New Braunfels is approximately 60,000 homes and some 1500 businesses; enough to support initially four café's and up to fourteen over the next 10 years.

Disruption in the market place has been identified. Currently New Braunfels possesses no drive thru espresso facilities. At the writing of this document their business model and name is undeterminable. No doubt Starbucks realizes this and is taking steps to rectify their situation. However, their current location is not structured sufficiently to allow a drive thru without major reconstruction. Starbucks is capitalized sufficiently to overcome this obstacle but would require from six months to a year to accomplish.

A tactical move by another organization could exploit it very successfully. Projections indicate by renting an existing building the break even month is month eight. By building a structure in the lot adjacent to Starbucks projections show the twelfth month is the breakeven point. Then gross profit for the first year will be 26.3% and totaling \$148,074.39. At month eight our second store should be under way.

Appendix

Billboard Ad



**The
Green
Bean Café'**

At New Braunfels

IH-35 South Access Road at Walnut

**Coffee Beans
Fresh Roasted
Daily**

Coupon



Green Bean Café

Drive thru Espresso

Coffee Beans Fresh Roasted Daily

\$1 off a 20 oz. Size Beverage

Cash value .001 cents

Expires 05/31/07

| Startup Cost for Espresso Café | | | |
|---------------------------------------|------------------|-----------------------|--------------------|
| Equipment | Unit Cost | Quantity | Total |
| Espresso Machine | \$5,500.00 | 1 | \$5,500.00 |
| Refrigeration | \$850.00 | 1 | \$850.00 |
| Coffee Grinder | \$450.00 | 1 | \$450.00 |
| Bean Roaster | \$5,050.00 | 1 | \$5,050.00 |
| Table & Chairs | \$150.00 | 8 | \$1,200.00 |
| Pastry Display Case | \$1,400.00 | 1 | \$1,400.00 |
| Microwave | \$350.00 | 1 | \$350.00 |
| Miscellaneous | \$875.00 | 1 | \$875.00 |
| Frothing Cups | \$15.50 | 4 | \$62.00 |
| | | Total | \$15,737.00 |
| Supplies | Unit Cost | Quantity | Total |
| 8 oz Cups | \$0.08 | 1000 | \$79.00 |
| 12 oz Cups | \$0.10 | 1000 | \$95.00 |
| 16 oz Cups | \$0.16 | 1000 | \$160.00 |
| 20 oz Cups | \$0.20 | 1000 | \$198.00 |
| Lids | \$0.09 | 4800 | \$436.80 |
| Travel Mug | \$1.28 | 100 | \$128.00 |
| Syrups | \$7.50 | 15 | \$112.50 |
| Sugar | \$9.99 | 2 | \$19.98 |
| Sweet N Low | \$6.79 | 1 | \$6.79 |
| Creamer | \$2.69 | 1 | \$2.69 |
| Swizzle Sticks | \$2.98 | 2 | \$5.96 |
| Insulation Pads Cups | \$0.15 | 0 | \$0.00 |
| Miscellaneous Syrups | \$2.69 | 5 | \$13.45 |
| Milk Gallons | \$3.29 | 5 | \$16.45 |
| Chocolate Syrup | \$2.29 | 4 | \$9.16 |
| Whip Cream | \$2.79 | 4 | \$11.16 |
| | | Total | \$1,294.94 |
| Coffee | Unit Cost | Quantity | Total |
| Guatemalan | \$3.12 | 10 | \$31.20 |
| Sumatra | \$3.15 | 10 | \$31.50 |
| Costa Rican | \$3.07 | 10 | \$30.70 |
| Columbian | \$2.93 | 25 | \$73.25 |
| El Salvadoran | \$3.02 | 10 | \$30.20 |
| | | Total | \$196.85 |
| | | Complete Total | \$17,228.79 |

| Building Rental | Cost | Quantity | Total |
|---------------------------|-------------|----------|--------------------|
| Rent | \$750.00 | 2 | \$1,500.00 |
| Utilities | \$450.00 | 2 | \$900.00 |
| Supplies | \$17,228.79 | 1 | \$17,228.79 |
| Remodel | \$6,000.00 | 1 | \$6,000.00 |
| Advertising | \$8,220.00 | 1 | \$8,220.00 |
| Total Startup Cost | | | \$33,848.79 |
| Advertising Budget | | | |
| Type | Cost | Quantity | Total |
| Radio | \$12.00 | 0 | \$0.00 |
| TV | \$105.00 | 0 | \$0.00 |
| Newspaper | \$120.00 | 6 | \$720.00 |
| Direct Mail | \$3,000.00 | 1 | \$3,000.00 |
| Billboard | \$12,000.00 | 3 | \$3,000.00 |
| MARCOM Products | \$1,500.00 | 1 | \$1,500.00 |
| Total | \$17,940.00 | | \$8,220.00 |

Note:

Startup cost for an existing building is **\$33,848.79**. This includes two months rent, two months utilities, and existing building remodel cost, and advertising for three months. It is estimated that revenue will be sufficient to cover the cost from month three on.

Investment Options

Equity Partner

This category will only provide the investor with a share of the profits. Profit dividing will only occur after the Café has reached the 200 customers a day threshold or 1400 customers a week. Profit sharing checks will be issued the following month on the 15th of each month which will include a statement as to the business cost and related profits.

| Investment | | |
|-------------------|-------------------------|-------------------------------|
| Amount | Share of Profits | Based on \$5000 Profit |
| \$500.00 | 1.40% | \$70.00 |
| \$1,000.00 | 2.80% | \$140.00 |
| \$1,500.00 | 4.20% | \$210.00 |
| \$2,000.00 | 5.60% | \$280.00 |
| \$2,500.00 | 7.00% | \$350.00 |
| \$3,000.00 | 8.40% | \$420.00 |
| \$3,500.00 | 9.80% | \$490.00 |
| \$4,000.00 | 11.20% | \$560.00 |
| \$6,000.00 | 16.80% | \$840.00 |
| \$8,000.00 | 22.40% | \$1,120.00 |
| \$10,000.00 | 28.00% | \$1,400.00 |
| \$15,000.00 | 42.00% | \$2,100.00 |
| \$20,000.00 | 56.00% | \$2,800.00 |
| \$25,000.00 | 70.00% | \$3,500.00 |
| \$30,000.00 | 84.00% | \$4,200.00 |
| \$35,000.00 | 98.00% | \$4,900.00 |

Working Partner

This category will be for investors who want to work the business. Based on the amount of investment will determine the eligibility of entitled hours worked each week. Investors will be used before any outside employees are considered. As noted on the chart wages will be dispensed accordingly when business becomes profitable. Business model has wages being paid to employees, at 144 customers per day level, for 210 man hours in a week with no profit; \$1680 a week in wages budget. This indicates the threshold of breakeven.

If investors select this category the Green Bean Café will be incorporated as a C corp. to protect all concerned.

| Working Partner Investment | | | Hours Of Work Each Week Entitled at \$8.00 an hour. |
|-----------------------------------|-------------------------|-------------------------------|--|
| Amount | Share of Profits | Based on \$5000 Profit | |
| \$500.00 | 1.40% | \$70.00 | 10 |
| \$1,000.00 | 2.80% | \$140.00 | 11 |
| \$1,500.00 | 4.20% | \$210.00 | 12 |
| \$2,000.00 | 5.60% | \$280.00 | 13 |
| \$2,500.00 | 7.00% | \$350.00 | 14 |
| \$3,000.00 | 8.40% | \$420.00 | 15 |
| \$3,500.00 | 9.80% | \$490.00 | 16 |
| \$4,000.00 | 11.20% | \$560.00 | 17 |
| \$6,000.00 | 16.80% | \$840.00 | 18 |
| \$8,000.00 | 22.40% | \$1,120.00 | 20 |
| \$10,000.00 | 28.00% | \$1,400.00 | 22 |
| \$15,000.00 | 42.00% | \$2,100.00 | 25 |
| \$20,000.00 | 56.00% | \$2,800.00 | 28 |
| \$25,000.00 | 70.00% | \$3,500.00 | 30 |
| \$30,000.00 | 84.00% | \$4,200.00 | 35 |
| \$35,000.00 | 98.00% | \$4,900.00 | 40 |

Note: Of course the Café will take time to make profitable and would require work that is not paid initially but will be dispensed when it does become profitable. Back wages will be paid first before any profits are dispersed.

Sample Profit Chart for Month Four

| Profit Chart | | | | | | | | |
|-----------------------|-----------------------|---------------|--------------------|----------------|-----------------|--------------------|--------------------|--------------------|
| | | | Customers | 144.0203 | Total | | Sales | \$436.36 |
| Espresso | | | | | | | Profit | \$321.91 |
| Cup Size | % of Customers | Amount | Single Shot | Sales | Profits | Double Shot | Sales | Profits |
| 12 | 12.50% | 18.00 | 9.0012656 | \$22.50 | \$18.13 | 9.00127 | \$24.75 | \$19.04 |
| 16 | 12.50% | 18.00 | 9.0012656 | \$29.25 | \$23.57 | 9.00127 | \$31.95 | \$24.93 |
| 20 N | 33.50% | 48.25 | 24.123392 | \$83.23 | \$57.37 | 24.1234 | \$90.46 | \$61.02 |
| 20 U | 37.50% | 54.01 | 27.003797 | \$68.86 | \$53.96 | 27.0038 | \$76.96 | \$58.04 |
| | | Totals | 69.12972 | \$203.84 | \$153.03 | 69.1297 | \$224.13 | \$163.04 |
| French Press | | | | | | | | |
| Cup Size | % of Customers | Amount | Sales | Profits | Monthly | | Sales | \$13,090.68 |
| 12 | 0.00% | 0.00 | \$0.00 | \$0.00 | | | Profit | \$9,657.16 |
| 16 | 0.00% | 0.00 | \$0.00 | \$0.00 | Wages Employees | 2 | \$7,200.00 | |
| 20 N | 0.00% | 0.00 | \$0.00 | \$0.00 | | | Rent | \$750.00 |
| 20 U | 0.00% | 0.00 | \$0.00 | \$0.00 | | | Utilities | \$450.00 |
| | Totals | 0.00 | \$0.00 | \$0.00 | | | Advertising | \$1,243.62 |
| Coffee To Stay | | | | | | | Total | \$13.54 |
| Cup Size | % of Customers | Amount | Sales | Profits | Employees | Hourly Rate | Hours | Total Hours |
| 12 | 1.00% | 1.44 | \$1.86 | \$1.31 | 2 | \$10 | 12 | 720 |
| 16 | 1.00% | 1.44 | \$1.86 | \$1.31 | | | | |
| 20 N | 1.00% | 1.44 | \$1.86 | \$1.31 | | | | |
| 20 U | 1.00% | 1.44 | \$2.81 | \$1.90 | | | | |
| | Totals | 5.76 | \$8.38 | \$5.84 | | | | |
| Coffee To Go | | | | | | | | |
| Cup Size | % of Customers | Amount | Sales | Profits | | | | |
| 12 | 0.00% | 0.00 | \$0.00 | \$0.00 | | | | |
| 16 | 0.00% | 0.00 | \$0.00 | \$0.00 | | | | |
| 20 N | 0.00% | 0.00 | \$0.00 | \$0.00 | | | | |
| 20 U | 0.00% | 0.00 | \$0.00 | \$0.00 | | | | |
| | Totals | 0.00 | \$0.00 | \$0.00 | | | | |
| Total | 100.00% | | | | | | | |

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