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Uphill Grounds

Business Plan

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Executive Summary

Introduction

This business plan is intended to serve as a starting point for a potential coffee shop on West Broad Street in the Hilltop. While the plan provides an extensive look into the feasibility of such an endeavor, we recognize that further research may be required before undertaking this business. We have provided all the financials except the balance sheet, income statement and cash flow statements. It is our hope that this plan will be continued by the next leadership class or a senior accounting class from Capital University. However, our research shows that the starting and sustaining of a coffee shop in the Hilltop area is viable, given the incredible demand for a community-oriented coffee destination.

Overview

Uphill Grounds is committed to providing quality coffee and related products in a relaxing, community-based atmosphere. The shop will serve assorted drinks and baked goods in an environment conducive to business meetings and casual rendezvous alike. By serving a narrow product line, Uphill Grounds will minimize the start-up and operating costs required and increase the likelihood of survival and sustainability. With a community focus, Uphill Grounds will attract and retain consumers from the Hilltop who seek a gathering place in addition to quality coffee.

Marketing Opportunity

Despite the faltering economy, coffee consumption has held steady in the past few years. Given that more than half of the adult population drinks coffee, the industry has a promising outlook. Plus, the lack of dining options in the Hilltop region provides a tremendous opportunity for Uphill Grounds to fulfill the need of a small, locally owned and operated coffee shop for Hilltop consumers. Considering that the majority of the \$50 Million that Hilltop residents spend yearly on dining and entertainment is spent outside the Hilltop region, the area is primed and ready for the type of business for which this plan provides the groundwork.

Market Analysis

The most significant potential market for Uphill Grounds comes from the 5,400 employees who work within a 1-mile radius of the potential site. Additionally, the 18,000 vehicles that travel West Broad Street on a daily basis provide a wealth of potential customers.

Because coffee is not exclusive to any particular age, income, or occupational segment, the most effective analysis of target consumers is those who value relationships and seek community involvement in addition to quality coffee. That said, research indicates that potential customers for Uphill Grounds are primarily 25-59 years of age, from suburban backgrounds, and working either blue-collar or white-collar jobs.

Management

The management plan is designed to be flexible and easily changed depending on the decision of the individual or group that decides to take on this project. Most likely, the entrepreneur who chooses to pursue this endeavor will function as the owner and general

manager. All other subordinate positions can be determined once an owner is in place. Staffing needs are addressed in a later section.

Competition

The main competitors in the Hilltop area include Starbuck's and Tim Horton's.

Category	Uphill Grounds	Starbucks	Tim Horton's
Quality coffee	1	1	2
Price	1	2	2
Beverage Options	2	1	3
Food Options	3	2	1
Atmosphere	1	2	3
Location	1	2	2
Entertainment	2	3	3
	1 Excellent	2 Good	3 Satisfactory

Product Strategy

Uphill Grounds will offer four different categories of beverages; coffee, hot cocoa, assortment of teas, and smoothies. Within each category there will be several choices that cater to an array of customers. Fresh bakery items will also be available to complement the coffee. An assortment of bottled pop will also be a beverage option. By keeping the menu small while still having a variety of delicious drinks made with quality coffee beans, overhead cost will be kept as low as possible.

Operations

Uphill Grounds will be located on West Broad Street in the plaza between the Buckeye Ranch and Domino's Pizza. The space, which currently sells medical supplies, will be fully renovated into a coffee shop. The expenses will be addressed in future financials. Uphill Grounds will partner with

local suppliers for baked goods and other supplies, and inventory needs will be monitored with the use of a point-of-sale system.

Financial Plan

A financial plan is essential in seeking the proper funding for Uphill Grounds. In order to develop an accurate financial plan, more research and time must be dedicated to reaching the execution of the plan. In order to do so, a student or local organization must take initiative. With a financial forecast and requirement of capital, Uphill Grounds has the potential to receive adequate funding.

Market Opportunity

The demand for coffee continues at a high even though the economy has been facing a decrease in consumer spending. Hilltop consumers have been satisfying their need for coffee by visiting coffee franchises in the area. Although these franchises have been successful in the market, many do not offer a valuable experience, atmosphere, and price.

The Hilltop community is in need of economic development beyond the scattered franchises throughout the area. Hilltop residents spend their time and money outside of the local area due to the lack of dining and entertainment options. Food service comprises just 3% of the 153 organizations in the Hilltop West Broad corridor. With 5,400 employees within a 1-mile radius, and approximately 18,000 vehicles on West Broad per day, Uphill Grounds has great market opportunity.

Uphill grounds has the opportunity to steal market share from coffee franchise in the area by offering quality coffee and satisfying the community with a place to gather and have a community based atmosphere that so many residents desire.

Vision, Mission, Goals & Objectives

Vision

Uphill Grounds will be created to be a ray of hope for the Hilltop community. This coffee shop will provide more than just food and drink: it will serve as a community hub; a gathering place; a destination for potential business partners, old friends looking to reconnect, and budding romantic interests alike. With the Hilltop region starving for such an establishment, Uphill Grounds will surely thrive and ignite the surrounding area into a lush and irresistible opportunity for other businesses. Uphill Grounds will serve as the catalyst for transforming the Hilltop from an entrepreneurial wasteland into a booming metropolis.

Mission

As the Hilltop longs for a quality coffee shop and community hub, Uphill Grounds will fulfill both needs by providing excellent food and beverages and a welcoming, socially receptive atmosphere. Coupled with freshly roasted coffee and espresso drinks, the friendly service and community focus of Uphill Grounds will attract and retain consumers of all ages and backgrounds seeking a coffee destination within the Hilltop region.

Company Goals & Keys to Success

- 1. Create a valuable experience to which members of the community will keep coming back
- 2. Provide exceptional service, high-quality coffee and coffee complements
- 3. Provide a conducive environment that will result in the meeting and exceeding of all monetary goals

4. Encourage the value of growth and community by providing a place to socialize, relax, and gather

Objectives

Within one year, Uphill Grounds will be in a suitable position to add additional product lines, including more coffee and food options.

After start-up of the coffee shop, our objective is to create awareness throughout the market. Uphill Grounds will provide consumers with quality coffee at an affordable price. In order to gain competitive advantage, the coffee shop will be dedicated to create a desirable experience for each customer who visits. The business will build a sense of growth throughout the Hilltop, encouraging residents to get involved in the community. To achieve our objectives, we plan to establish partnerships with local and student organizations to assist in marketing and implementing strategic decisions.

Company Overview

With the area in desperate need of new development, Uphill Grounds was created with the intent to create a place for the Hilltop community to gather and enjoy coffee. In order to start the business, seeking out student and local organizations to support the start-up is key.

In order to start Uphill Grounds, a local entrepreneur or operator of the business must seek proper licensing and begin the process of implementing the business plan. To implement the plan successfully, seeking out student and local organizations to support the business start-up is crucial. Uphill Grounds will start simple, keeping start-up and operating costs low. With support from the community, Uphill Grounds will be able to serve the local area with quality coffee, a gathering place, and hope for future growth of the Hilltop. With few companies meeting the needs of the Hilltop community, Uphill Grounds is poised to take a front-runner position in the coffee market.

Legal Business Description

Legal Form of Business

Uphill Grounds has different options in becoming a legal business. The business will define its legal form of business when ownership of the actual business is decided. Depending on ownership and growth of the business, Uphill Grounds may have the option of becoming an S Corporation, which will offer many benefits such as limited personal liability without corporation taxes.

Government Regulations

Because Uphill Grounds will be operating a business selling coffee, it is subject to regulation. Both federal and state authorities regulate the manufacturing and sale of apparel. Uphill Grounds must obtain all necessary federal and state permits, licenses, insurance and bonds to operate its facilities.

Management

Company Summary

Uphill Grounds is a coffee shop that provides the Hilltop area coffee and food, a tranquil environment, and a step toward new development in the community.

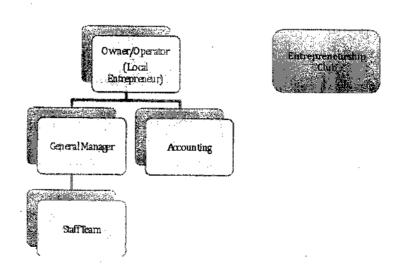
Management

Uphill Grounds will be managed by a local entrepreneur. This person will be responsible for making and communicating all business decisions, overseeing operations, and implementing the strategy and vision for the company. Management will be overseeing marketing, accounting, and financing activities. The manager will oversee the staff team. The manager will implement employee training and scheduling. Everyone needs to communicate and work effectively and efficiently to make the business successful.

Staffing

Uphill Grounds will need additional staff to support operations, sales, and financing. Accounting personnel will work with the accounting system that will link to the POS system. Management will hire part-time baristas who will be tasked with providing beverages to all customers and maintaining quality store operations. The staff needs to have outstanding interpersonal skills in order to meet the needs of the consumer.

The following chart provides a visual of the personnel needed to fulfill the duties of the organization.



Market Analysis

Industry Analysis

Despite a faltering economy, those who consume coffee beverages on a daily basis stayed at 54% of the overall adult population from 2008 to 2009. Cups-per-drinker and cups-percapita held steady as well, resulting in an average of 400 million cups of coffee being consumed daily in America. Trends indicate that coffee consumers are either making coffee at home or drinking it on their way to work.

Coffee consumption by age has shown little fluctuation in recent years. The coffee consumption of young adults 18-24 is approximately 29%. Coffee drinking by adults 25-39 is 44%, while consumption of adults 40-59 is 66%. Traditional coffee remains the preference of consumers age 25+, while gourmet options are in growing demand.

Market Segment

Currently, the market is shared by a number of participating competitors, including Starbucks and Tim Horton's. Many coffee drinkers are looking for a place to relax and visit with friends or co-workers. Consumers purchasing their coffee at these franchises have discovered their unsatisfied need for reasonable prices and an outlet for the community to meet and relax.

Customers

The typical customer for our coffee experience is someone 25-59 years old who drinks coffee on a regular basis. Many of our potential customers work at local organizations in the Hilltop Area. Our coffee shop will be their place to meet with co-workers, clients, and friends. It will be a place to relax and enjoy their food and beverage.

It is likely that potential customers are familiar with coffee places in the area, but it is also likely that they have encountered high prices and an undesirable atmosphere. Our similar coffee options will be reasonably priced with a variety of choices.

Customer Profile

Our primary audience is comprised of coffee drinkers and local residents. The majority of our customers will enjoy a sense of community, relaxing atmosphere, quality coffee and local entertainment.

Our customers mainly fall into these parameters:

Age:

25-59

Income:

Medium

Sex:

Female/Male

Family:

Married or no children

Geographic:

Suburban

Occupation:

Blue-collar, white-collar

Attitude:

Desire to gather & be involved

Emotional Influences:

Valued Relationships

Practical Influences:

Quality coffee/comfortable setting

SWOT Analysis

The following SWOT Analysis captures the key strengths and weaknesses within the company, and describes the opportunities and threats facing Uphill Grounds.

Strengths

- Uphill Grounds' greatest strength is the community based approach it will take in designing a desirable place for the Hilltop residents to come together.
- Uphill Grounds is a small business, therefore it will have greater flexibility to try new products and marketing programs compared to the competing franchises that are required to obtain approval from corporate.
- While keeping overhead costs down, Uphill Grounds can offer a favorable price compared to competitors

Weaknesses

- Uphill Grounds will begin as a small coffee shop, so compared to competitors its product line is slightly narrow.
- Uphill Grounds will have a limited marketing budget compared to franchises in the area.
- Uphill Grounds has a risk of losing financial stability.

Opportunities

- As a community-based business, Uphill Grounds has the opportunity to partner with other local organizations with a common interest in economic development and growth for the area.
- Uphill Grounds has the opportunity to steal market share from coffee franchises.
- The demand of coffee remains high.

Unexploited Opportunities

 Due to the lack of food options in the area, Uphill Grounds could create a completely new product line of providing a breakfast and lunch menu to expand the business's market base.

Threats

- Competitors that are in the market are well known to the market, which may be a threat for a new company coming up.
- The economy going into a recession may have an impact on consumers' spending, which will affect our sales in the future.
- Falling into financial and economic instability poses a significant threat.
- The possibility of criminal acts targeting the coffee shop would threaten the safety and security of the business and its employees.

Business Strategy

As the idea for this business grew out the lack of a local community meeting place, Uphill Grounds offers customers advantages that appealed to leaders in the Hilltop Community. A unique approach to this business has been developed, designed to be implemented by a local entrepreneur and student organization. The strategy is to not only make a profit by keeping operating cost low, but to build a sense of community and subsequent growth. There is not another company in the region that offers the combination of quality coffee and a place inspiring community involvement. Uphill Grounds is fully intended to establish itself as the source for social gathering and quality coffee while spurring further economic development in the area.

The Future

Uphill Grounds is looking to ultimately achieve more than just implementing a simple coffee shop and creating a desirable gathering place. Uphill Grounds has recognized a unique opportunity to create valuable relationships with local organizations. By joining with key leaders in the community, the businesses can work with each other to develop programs to help the Hilltop area. One option is to move toward using environmentally friendly products that will promote a concern for the cleanliness and overall health of the Hilltop region.

If Uphill Grounds continues to generate revenue, the coffee shop can offer more product lines and expand our customer base. With more options and the ability to satisfy more needs, Uphill Grounds will become an established business in the Hilltop.

Business Strategy Snapshot

- 1) Transform Uphill Grounds into a recognized business establishment in the Hilltop area
- 2) Leverage Uphill Grounds' customer-base, marketing, and current content to quickly develop a desirable position in the coffee industry
- 3) Enable the Hilltop community to socialize, gather, and enjoy themselves
- 4) Partner with local organizations to expand marketing and development to be successful in the area
- 5) Promote and sell quality coffee and bakery items to satisfy the needs of consumers
- 6) Build a community of supportive customers by the first year

Product Strategy

Current Product

Uphill Grounds will offer four different categories of beverages: coffee, hot cocoa, assortment of teas, and smoothies. Within each category there will be several choices that cater to an array of customers. Fresh bakery items will also be available to complement the coffee. An assortment of bottled pop will also be a beverage option. By keeping the menu small while still having a variety of delicious drinks made with quality coffee beans, overhead cost will be kept as low as possible.

Type of Drink	Description
Coffee	Regular or decaf
Flavored Coffee	Roasted coffee mixed with flavors of mocha, French vanilla, and hazelnut
Espresso	Double shot of straight espresso
Cappuccino	Espresso with a topping of milk foam
Café Latte	Espresso, steamed milk, topped with milk foam
Café Mocha	Café latte with high end chocolate flavoring
Tazo Tea	Passion, Wild sweet orange, Organic chai, Green-ginger, Calm, Awake
Hot cocoa	Steamed milk with milk chocolate syrup
White Chocolate	Steamed milk and creamy white chocolate syrup
Caramel mocha cocoa	Steamed milk with mocha and caramel flavoring swirled together
Flavored smoothie	Made with real fruit, mixed with ice. Flavors: Strawberry, Passion Fruit, Mango, Banana

Inventory & Suppliers

Uphill Grounds will seek suppliers that provide quality coffee goods at a reasonable price. Perishable inventory will be ordered weekly, including, milk, smoothie mix, syrups, and bakery items. Other inventory, including tea and coffee beans will be ordered on a monthly basis. Building a relationship with local suppliers will help maintain low costs and support the community based vision.

Unit Price & Cost

	Coffee (12oz)	Coffee (16oz)	Flavored Coffee (12oz)	Flavored Coffee (16oz)	Specialty Drinks (12oz)	Specialty Drinks (16oz)	Smoothies (12oz)	Smoothies (16oz)	Tea (12 oz)	Baked Goods	Рор
Sale Price	\$2.00	\$2.30	\$2.40	\$2.70	\$3.60	\$4.25	\$3.00	\$3.50	\$1.85	\$2.00	\$1.20
COGS	\$0.58	\$0.68	\$0.86	\$1.10	\$1.23	\$1.47	\$1.80	\$1.20	\$0.34	\$0.70	\$0.55
Gross Margin	\$1.42	\$1.62	\$1.54	\$1.60	\$2.37	\$2.78	\$1.20	\$2.30	\$1.51	\$1.30	\$0.65

Competition

Uphill Grounds will be in direct competition with Tim Horton's and Starbucks. Although these are nationally known brands, people will chose Uphill Grounds because of its sense of community. We offer a community gathering place that no other shop in the area offers. Last, we will provide you with a generalization of the benefits and weaknesses of competing industries in the market. Here are approximate ratings for Uphill Grounds & potential competitors.

Category	Uphill Grounds	Starbucks	Tim Horton's
Quality coffee	1	1	2
Price	1	2	2
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Food Options	3	2	1
Atmosphere	1	2	3
Location	1	2	2
Entertainment	2	3	3
	1 Excellent	2 Good	3 Satisfactory

Marketing Plan & Strategy

The marketing strategy is to promote the coffee shop as a place representing community and growth. While providing quality coffee and foods at an affordable price, the shop will provide the Hilltop with a peaceful place to gather with friends, family, or co-workers.

Soft Needs:

- A place of belonging
- Learning & communication

Venture Focus:

- Quality coffee
- Community Involvement

Positioning

For the Hilltop, the coffee shop brings a positive message with a community centered focus. This is a place where all are welcomed and embraced with a warm greeting and hot coffee. The look and feel of the shop will ensure that anyone who walks through the door feels right at home.

Buying Motives

The coffee shop's target consumers tend to make buying decisions for coffee drinks based on the experience. The coffee shop appeals to their need for quality coffee at a reasonable price, while providing a relaxing atmosphere.

Marketing Strategy

The coffee shop will be capitalizing on marketing opportunities while keeping marketing expenses down. The coffee shop will need to strongly reach out to the Hilltop community in order to create awareness.

During the first month of operation, the coffee shop will provide samples of coffee so people in the community can try the product. Coupons will be passed out in neighborhoods to spark awareness of the new business opening and provide an incentive to get them to the coffee shop.

Word of Mouth

Word of mouth will play a major role in promoting the coffee shop. Consumers will become aware of the coffee shop by talking with other people in the community and inviting others to join the new experience. The need for new development is significant in the area, so consumers will be drawn to the coffee shop as a new place to gather and enjoy themselves.

Community Based Programs

The coffee shop will partner with community organizations, schools, and churches to provide unique offerings which strengthen the community and provide sales for the store.

The coffee shop will have high association with the Buckeye Ranch. The Buckeye Ranch provides hope and healing for adolescents in the community. Partnering with the Buckeye Ranch will allow the coffee shop to promote its efforts in supporting the community and its children. Homework Happy Hour is an example of leveraging community needs. The coffee shop will provide a place for the Hilltop employees to host meetings outside of the workplace. The coffee shop will post poetry, art work, and other projects the children have done at the Ranch.

Advertising

The coffee shop plans to advertise in many community organizations. The coffee shop will place advertisements in high traffic areas of each building to create awareness and inform our target market. By placing advertisements in schools, students will see the coffee shop as a place to study and gather with friends while enjoying a tasty drink or snack. Advertising targeting the working community will encourage employees to purchase their daily coffee, hold meetings and gather with co-workers and friends.

Website

It is important for any business to have a web presence. By creating a website for the coffee shop, consumers can have accessible information regarding its products, location, and most importantly, its vision.

The website can be developed by a group of college students with experience in website development, so it will not be high cost to the business.

Sales Promotion

Promotions are the key in the initial opening of the coffee shop. An opening promotional party including Buckeye Ranch employees, children, parents, and families of the community would be ideal, while providing coffee and treats at a discount. The marketing team will design coffee punch cards for an incentive to visit the coffee shop more frequently. When customers get a certain number of punches, they will have an option of choosing a free coffee or food item.

Risk

Like any operation, there is always some risk associated with operating a business. A significant threat to our business would most likely derive from a financial standpoint. In order for the business to promote economic development, the business needs to continually seek support from community grants and achieve positive sales.

Like any business, the coffee shop will always have potential risks that will affect the growth of the company. The goal is to go from a small coffee shop providing a variety of food and pastry items to a coffee shop with the ability to serve a high volume of customers, expand its product offerings, and increase contribution to the community. This growth will be determined and measured by the profitability of the company and the level of market acceptance in the Hilltop area. The company will have to adapt based on the outcome of the first quarter of operations.

Operations

Office Location

The coffee shop will be located next to the Buckeye Ranch. This convenient location will successfully meet the needs and wants of customers and help bring awareness to the mission of Uphill Grounds. The area is an ideal location to expand our marketing efforts regarding bringing the community together. Other items of great importance to our prospective customers include:

Outstanding customer service

Relaxing atmosphere

Satisfaction with coffee and foods

Desirable place to meet, gather, and discuss

Easy accessibility to Internet for meeting and personal purposes

Hours of Operations

Uphill Grounds will be implementing hours of operations based on the needs of the customer. Ideally, the business should open at 6:00 a.m. to satisfy the early risers. The coffee house will be open until 10:00 p.m. to provide a welcoming place for the community to spend time enjoying coffee.

Technology

The coffee shop will use Point of Sale (POS) technology. This allows the business to easily take orders, save customer information, track inventory and revenue information. The POS system links directly to an accounting system. The POS System has many functional benefits including:

- · Integrated credit card processing
- Integrated time clock
- · Comprehensive reporting
- A security system will be put in place to protect the business, its employees, and its customers

Customer Service

Uphill Grounds will want to hire quality team members to provide outstanding customer service. Customers should feel as though Uphill Grounds is a comfortable and welcoming place. Uphill Grounds will build a loyal customer base by providing excellent service and quality coffee while representing the mission of the company.

Financial Plan

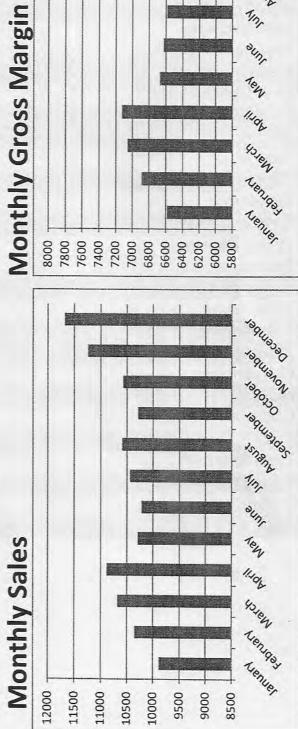
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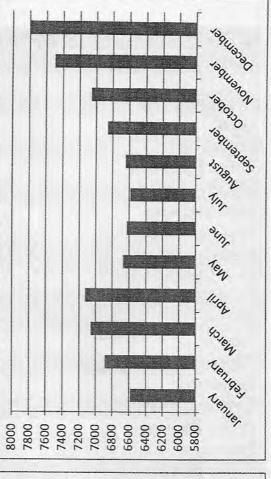
Conclusion

The Hilltop area is clearly looking for a community business to lead the charge in economic redevelopment. More specifically, the community is in need of a gathering place. With few competitors and an increasing demand for coffee, Uphill Grounds has the potential to satisfy these needs and be a profitable business. With a vision of success for the Hilltop, Uphill Grounds will spark a revitalization in the region by providing a community focused coffee destination.

Year 1 - Monthly Sales Forecast

Year 1		\$127110.74	\$43723.86	\$83386.88	%09'59
	December	11681.75 \$127110.74	3883.1	7798.65	66.76%
Quarter 4	November	11238.74	3739.5	7499.24	66.73%
	October	10579.00	3524.7	7054.3	66.68%
Quarter 3	September	10283.25	3423	6860.25	66.71%
	August	10594	3949	6645	62.72%
	July	10440	3826	6584	63.07%
	June	10214.00	3586.6	6627.4	64.89%
Quarter 2	Мау	10288.0	3617.4	9.0299	64.84%
	April	10675.5 10882.50	3755.56	7126.94	65.49%
	March	10675.5	3621.6	7053.9	66.08%
Quarter 1	January February	10347	3461.4	6885.6	66.55%
	January	2887	3306	6581	%95'99
		Sales	SDOO	Gross	% Gross Margin





Start Up Requirements	
Start Up Expenses	
Rennovation	\$25,000
Legal	500
Marketing	300
Office Equipment	1000
EQUIPMENT	
Latte/Expresso	1200
Machine	
Smoothie Machine	1500
Duel Coffee Maker	500
Coffee Containers	320
(4)	
Toaster	50
Microwave Oven	100
Refigerator	850
Freezer	350
Water Filtering	100
System	
FURNITURE	
Menu Board	100
Cash Register (POS	2000
System)	
Conpartment Sink	300
Faucet	100
Chairs	1000
Table Tops (4)	100
Table Bases (4)	120
Bakery Case	200
Shelving	300
Total	35,990

START UP INVENTORY

Cost
180.00
200.00
6.00
3.00
16.00
8.50
80.00
80.00
80.00

Inventory Ordered Monthly	
Tea (concentrate case - 12 cartons)	55.00
Sugar (2000 pk)	10.50
Equal (2000 pk)	30.00
Soda (12oz -24)	70.00
Espresso Beans Reg/Dec(25lb bag 130)	260.00

START UP SUPPLIES

Supplies Ordered Monthly	Unit Cost	Quanity	Total Cost
Detergent	7.00	1	7.00
Cleaning Supplies	20.00	1	20.00
1000 Insulated Cups (12 oz)	70.00	2	140.00
1000 Insulated Cups (16 oz)	70.00	2	140.00
1000 Plastic Cups (12 oz)	50.00	2	100.00
1000 Plastic Cups (16 oz)	50.00	2	100.00
1000 Insulated Cup Lids	40.00	2	80.00
1000 Plastic Lids	35.00	1	35.00
250 pk Plastic Ware	20.00	3	60.00
Stir Sticks	8.00	1	8.00
Coffee Bags	35.00	2	70.00
Coffee Filters	12.00	2	24.00
300 Carriers	40.00	2	80.00
1000 Jackets	40.00	3	120.00
Paper Plates	50.00	2	100.00

Inventory (Cost & Prices)

	Coffee (12oz)	Coffee (16oz)	Flavored Coffee (12oz)	Flavored Coffee (16oz)	Specialty Drinks (12oz)	Specialty Drinks (16oz)	Smoothies (12oz)	Smoothies (16oz)	Tea (12 oz)	Baked Goods	Pop
Sale Price	\$2.00	\$2.30	\$2.40	\$2.70	\$3.60	\$4.25	\$3.00	\$3.50	\$1.85	\$2,00	\$1.20
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Gross Margin	\$1.42	\$1.62	\$1.54	\$1.60	\$2.37	\$2.78	\$1.20	\$2.30	\$1.51	\$1.30	\$0.65