



**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY**  
TESDA Complex, East Service Road, South Superhighway, Taguig City

# **FEASIBILITY STUDY FOR TWC CAFÉ JUANA**

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## EXECUTIVE SUMMARY

This feasibility study aimed at establishing a coffee shop as an income generating project of TESDA Women's Center (TWC).

The TWC Coffee shop will focus on two different market segments, the Daily and the captive clients. The TWC Coffee Shop's target markets are those individuals who are seeking for quality coffee beverages and have no time to go to other places to buy famous commercialized coffee products.

The TWC's marketing strategy is to show people that it has an excellent product, convenient accessibility, and with a community benefit. The product will be a range of hot and cold coffee-based beverages and frappes similar to the market produced by well-trained baristas. The Shop's pricing will be comparable to the competition, but with the value-added feature of immediate service and convenience. Average price of beverages is at P58.06. The shop will be implementing a low cost promotion campaign which will include flyers, banners and tarpaulins installed at strategic areas of the TESDA Complex.

Café Juana will be directly under the supervision of the TWC Center Chief. The functions of Marketing, Finance and Administrative will be handled by one of the trainers while another trainer will be the Head Barista in charge of the Production aspect. Personnel for the Coffee shop will come from both graduates and current trainees of Barista Training Program. There are two functioning groups within the Coffee Shop: Production and Marketing, Finance and Administrative. Production involves the Baristas, or production staff, who will be operating the coffee shop and blending the beverages for the customers as well as the daily inventory, maintenance of equipment and the bar area. Marketing, Finance and Administrative will handle the promotion of the coffee shop and its beverages as well as managing the training of Baristas, maintenance of equipment, purchase and request, and monitoring of financial performance.

With the financing carried by TWC and the labor costs cut back by Barista NC II trainees, income is expected to be derived from the first year of operation until the fifth year projection. Net loss will be incurred for the first year computed at Php-2,456.88. However, this will turn around and net income will reach Php96,193.80 by the second year.

Return on Investment is computed at 24.12% by the second year which is significantly efficient in terms of generating income for every peso of asset invested in the business. Based on the projected cash flows, payback period is 2.19 years to cover the tools and equipment of the coffee shop.



The proposed income generating project is deemed feasible and viable. It is therefore recommended for implementation for year 2018. Further studies on increasing customer retention and marketing, as well as development of signature product lines are also suggested.



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## INTRODUCTION

### Nature and Background of the Study

TESDA Women's Center's vision is to be the lead technical vocational education and training institution of excellence in empowering Filipino women. In line with this, an income generating project based on the program qualification, specifically Barista NC II which is offered at the center has been proposed with the following mission:

1. **Product Mission** - Provide customers the finest quality beverage using both locally-produced and commercially-used coffee beans in the most efficient time.
2. **Community Mission** - Provide community support by promoting "No to Plastic Cups" for Dine-in and Take out service and providing free training on Barista NC II.
3. **Economic Mission** - Operate and grow at a profitable rate enough to support the course through sound economic decisions.

### Objectives

The objective of the study is to establish a coffee shop to be named TWC Café Juana, an income generating project that will help provide free quality Barista training for Filipino women. The study will analyze the viability of the coffee shop enterprise along the following business aspects: Marketing, Production, Personnel and Financial.

Specific objectives:

1. To present the proposed coffee shop business and its planned area of operation;
2. To determine the target market and effective marketing strategies for the coffee shop;
3. To identify the viable service scheme, technical and operational processes that can be utilized by the business;
4. To formulate the appropriate organizational structure for the efficient implementation of the proposed business;
5. To assess the financial viability of the proposed coffee shop and to evaluate the financial performance of the project; and
6. To recommend specific courses of action based on the findings of the study.



## Conceptual Framework

Figure 1 presents the identified components vital to the TWC coffee shop business. The relationships of each component interacting to successfully implement the project are also shown. The components include: (1) material inputs, (2) coffee/beverage production and service, (3) organizing and training, (4) financing, and (5) marketing.

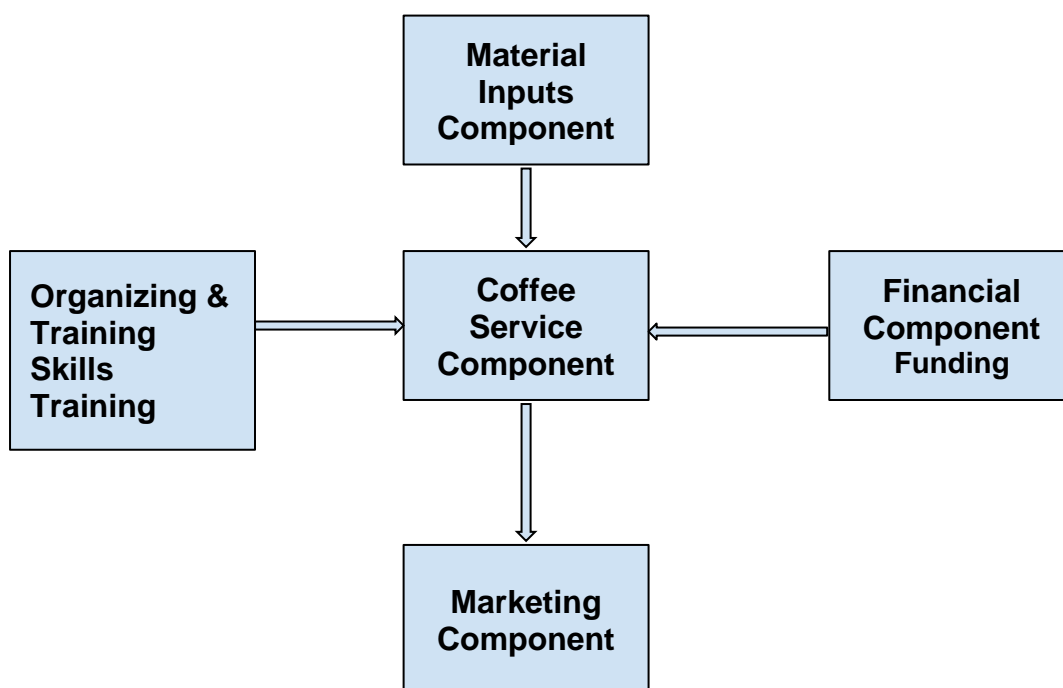


Figure 1. Conceptual Framework of TWC Cafe Juana

## OVERVIEW OF THE INDUSTRY



The coffee industry has grown by tremendous amounts in the Philippines over the past five years. Starbucks, the national leader, had revenues in fiscal 2005 of P2.2 billion. That is an increase of 32% over Fiscal 2000. Starbucks has increased revenues to over P6.6 billion from 10,000 retail outlets on 2010 (BMI Research, 2017).

Even general coffee sales have increased with international brands such as Folgers, Maxwell House, and Safari coffee reporting higher sales and greater profits.

The Philippines is definitely a coffee drinking country and the coffee industry is reaping the rewards.

## **Market Trends**

Nearly fifteen years ago, a trend towards more unique coffees began to develop in the Philippines. There had always been specialty coffee stores, such as Gloria Jeans and others, but people began to buy espresso machines for their homes and offices, and people began to have coffee tastings. Then espresso bars began to appear and, inevitably, along came Starbucks ... the quintessential bastion of the upwardly mobile professional who wanted to take control over how their beverage would taste and smell.

However, we have also become more rushed for time during that same period. Those same consumers who helped push Starbucks to \$2.2 billion in global sales are now rushing kids to school and basketball games, running to the grocery and trying to get to work on time and back home in time for dinner. Yet, they still have the desire for that refreshing, specially blended coffee each morning even break time and after office hours.

Convenience stores have also caught up with the trend via beverage dispensers providing cappuccinos in a number of varieties. The prices of these range from P29.00 up to P75.00 but are still considered low in quality as compared to commercial coffee shops.

The market is primed for the introduction of a company that offers a superior quality, specially blended product in a convenient, drive-thru environment at a price that is competitive to the national coffee houses.

## **Market Growth**



According to industry statistics, the consumption of coffee and flavored coffee products is growing rapidly. The largest national brand for retail coffee outlets achieved P2.2 billion in sales in 2009 with 3,000 retail outlets (National Coffee Association, 2017). They are anticipating opening 7,000 more outlets in the next five years and increasing revenues to over P6 billion (Philippine Coffee Board, 2017).

## **Market Needs**

The cafe experience comes from the Italian origins of espresso. The customer comes into a beautifully decorated facility, surrounded by wondrous aromas and finds oneself involved in a sensory experience that, more often than not, masks an average product at a premium price. However, the proliferation of cafes in the Philippines proves the viability of the market. It is a duplication of the same delivery process as currently exists in Europe.

## **Competitor Analysis**

There are several competitors of the TWC Coffee shop; they are the national specialty beverage chains like the Starbucks, Gloria Jean's, Coffee Bean and Seattle's Best Coffee- with an established clientele and a quality product, fast food restaurants and convenience stores.

The Cafe Juana's primary competition will come from three sources:

1. National coffee houses such as Starbucks, Gloria Jean's, Seattle's Best Coffee and Coffee Bean and Tea leaf.
2. Locally owned and operated cafes.
3. Fast food chains and convenience stores.

The nearest Starbucks shop is located at the Bonifacio Global City and Market! Market!, the Gloria Jean's is also located at the Bonifacio Global City, the Coffee Bean and Tea Leaf at the Mall of Asia and Bonifacio High Street, and Seattle's Best Coffee is located at Market! Market! and Alabang Town Center. The nearest convenience store that offers coffee is 7- Eleven is located at Gate 3, AFPOVAI, Taguig City.



## PROJECT AREA AND TARGET MARKET

The target market is a very busy society, and they mostly needed quick service and quality products. The market is made up of consumers who have busy work schedules and have no time to go to other coffee shops outside the TESDA complex in order to experience quality coffee beverages. Instead, they will be experiencing good coffee beverages offered just a few minutes away from their office in a very convenient place. The TWC coffee shop will focus on two markets:

1. **The Daily Clients** – TESDA officials, employees and TWC trainees and walk-in clients; and
2. **The Captive Clients** - someone who are participants of an event, function and/or meeting held at TWC function rooms.

### Market Segmentation

The TWC Cafe Juana will focus on two different market segments, the daily and the captive clients. The daily clients are the TESDA officials, employees and the TWC trainees who are just in the vicinity of the TESDA Complex. The captive clients would include those who are in groups having a meeting, function or tour around the center and even individuals who are inquiring about TWC courses.

Included also in the target market are the employees, trainees and clients from other offices located inside the TESDA Complex such as TESDA Central Office with 364 employees, TESDA Region IV-A with 29 employees, National Language Skills Institute of TESDA which has 250-300 trainees daily, the two TESDA dormitories which accommodate around 75-100 clients daily and the Norwegian Training Center with approximately 100 personnel and trainees.

In 2010 to 2015, a total of 19,187 visitors and/or applicants inquired about TWC courses and approximately a thousand trainees enrolled in various courses at TWC. Moreover, more than 3,000 local visitors and more than 300 foreign visitors came to visit at TWC every year either for educational tours or benchmarking. About more than 200 meetings from different groups (local and outside) were held at TWC's function rooms. All of these form part of the captive market.

### Target Market Segment Strategy

The TWC Coffee Shop's target market are those individuals who are seeking for quality coffee beverages and have no time to go to other places to buy famous commercialized coffee products. To penetrate the market, the TWC will be opening its doors to clients once the first batch of trainees has finished their training on Barista.



The strategy will be two pronged: first is to introduce the products to potential customers and the second is keep current customers purchasing frequently. The marketing mix of product, price, place and promotion are geared towards this strategy.

### **Keys to Success**

There are four keys to success, three of which are virtually the same as any food service business. It is the fourth key--the Community Mission--that will give us that extra measure of respect in the public eye.

1. The good location- visibility and convenient access.
2. The best products - freshest coffee beans, cleanest equipment, premium serving containers, consistent flavor.
3. The friendliest servers - TESDA-certified, cheerful, skilled, professional, articulate.
4. The finest reputation - word-of-mouth advertising, promotion of our good and quality service and environmental consciousness



## PROJECT SUMMARY

Cafe Juana will be an income generating project of TWC by integrating the Barista NC II qualification which produces common and specialty beverages and offering these products to the market. Profit gained through selling the products made daily will enable the project to utilize and maximize its costs in training. The IGP uses a system that is new to the beverage and food service industry to provide hot and cold beverages in a convenient and time-efficient way. Cafe Juana will also provide an actual workplace wherein Baristas interact with real customers as they offer a wide range of products including a custom blended espresso drink, freshly brewed coffee, or other beverage. It also offers a high quality option to the fast-food, gas station, and institutional coffee.

The TWC Cafe Juana considers itself to be a beginner in the retail coffee house industry since its own purpose is to provide free quality training by utilizing its own profits. However, it knows that there is a wide range of coffee shops which is a potential competition for its products ranging from coffee beverages to baked products.

Two things will make the shop stand out from all its competitors:

First, the TWC shop is within the vicinity of the TESDA Complex and the clients need not to go far from their offices to experience quality coffee and secondly, the coffee shop's unique concept on which the clients are directly helping the training program to sustain itself and provide training to more women especially the marginalized.

The TWC Cafe Juana's strategy is to show people that it has an excellent product, convenient accessibility, and with a community benefit. To execute on this strategy, TWC will be using local coffee beans for its signature coffee drinks coupled with competitive pricing and training the production staff to be among the best Baristas in the country. Then, through coupons and display ads at the TESDA complex and TWC lobby, it will involve the customers in community support efforts by explaining that a portion of their purchase price will be used to sustain the training of Barista Course in TWC and that they will be helping others to gain the free training.

In so doing, TWC Café Juana has:

1. Provided a customer with a quality product at a competitive price;
2. Provided the customer with a more convenient method for obtaining their desired product; and



3. Demonstrated how TWC appreciates their loyalty and patronage by donating money to their personal cause.

### **Competitive Edge**

The TWC's competitive edge is simple. It provides a high quality product at a competitive price in a convenient environment and at the same time helping others through purchasing its products. All the employees of the Coffee Shop are certified Barista NC II holders which implies they are competent and recognized as skilled workers in any part of the world. Since Cafe Juana is the only coffee shop in the TESDA Complex, the prices are set to project moderately high value products at an affordable range.

### **Workshop Location and Facilities**

The TWC Café Juana will open its services to the public, the location will be at the vicinity of the TESDA Women's Center inside the canteen. It will be open to TESDA employees, trainees and visitors. The location is favorable for the shop since the Center often caters to various events, functions and meetings of different TESDA offices, other government organizations and private partners of TESDA.





## **MARKETING PLAN**

### **Product Strategy**

The TWC Café Juana will provide its patrons the finest hot and cold beverages, specializing in specialty coffees. In addition, it will offer freshly-baked pastries and other confectioneries prepared by the Cookery NC II trainees. Café Juana would also be interested to patronize and sell products of TWC graduates with food business such as baked products or cakes.

### **Product Description**

TWC Café Juana provides its customers with the finest and quality coffee beverages. Each TWC Barista will be trained in the fine art of brewing, blending, and serving the highest quality hot and cold beverages, with exceptional attention to detail.

Besides hot espresso based beverages, the shop will offer frozen coffee beverages, seasonal specialty drinks, pastries, and other baked goods.

For Hot Coffee Beverages, the shop will offer espresso, doppio, espresso con pana, espresso macchiato, Café Americano, Cappuccino, flavored cappuccino, Café latte, flavored Café latte, Café Mocha and Caramel macchiato.

For Iced Coffee Beverages, the shop will offer Iced Coffee, Iced Latte, Iced Caramel Macchiato, Iced White Mocha and Iced Café Mocha and additional variety by adding coffee jellies to each iced coffee beverages.

For Frappes, the shop will offer Mocha Frappe, Macadamia Mocha Frappe, Caramel Frappe, Caramel Almond Frappe, and French Scotch Mocha Frappe.

For Non-Coffee Based Beverages, the shop will offer cream based frappuccinos. There will also be offerings of Green Tea Latte, Green Tea Cream, Iced Green Tea Latte, Matcha Frappe and Iced Green Tea for non-coffee based alternatives.

### **Sourcing**

The TWC Cafe Juana will purchase its coffees and other beverage supplies from various suppliers such as Equilibrium Intertrade Corporation and All About Baking since they have good reputations. These international suppliers deliver quality and affordable products. Other emergency purchases will be from nearby supermarkets.

### **Technology**



The TWC Barista Course and Coffee Shop will use state of the art espresso machines and other equipment in order to deliver and provide quality products and service.

In particular, the Rancilio Classe 7S is a semi-automatic espresso machine made from Italy, made out of stainless steel and aluminum. It has push button controls that make it simple to use and provide reliable commercial operation in all situations.

### **Future Products**

As seasons change, the shop will be offering products that will enhance sales and satisfy its customers' desires. During summer months, it will subsidize lower hot beverage sales with frozen coffee drinks and other cold beverages. The shop will also have special beverages during holiday seasons, such as new concoctions of hot and cold beverages depending on the season. The shop will also take note of the peak sales during pay day and school events to offer more products. Its primary desire will be to listen to its customers to ascertain what they are looking for most and provide it.

### **Service Strategy**

The TWC Coffee Shop's competent and certified Baristas will be giving quick and quality Dine-In and Take-out Service to our valuable clients. To further maximize the daily market, operating hours will have an early shift to meet the high demand during mornings.

### **Pricing Strategy**

The Shop's pricing will be comparable to the competition, but with the value-added feature of immediate service and convenience. The recipe costing, price list and direct costing are shown in Appendices 1, 2 and 3 respectively.

Based on the recipe costing and price list, the direct material cost is 35% of the retail price while 25% percentage is allocated to the direct labor cost. The remaining 40% is broken down to 15% buffer and 25% markup. Buffer in this case means additional cushion for increases in prices of inputs. The mark-up is the value added to the cost price of the product which then becomes the retail price. Majority of the retail prices fall under the 100 peso range to present affordability for medium-high quality coffee beverage. The mean final price of all products for sale is P58.06.

In order to entice potential customers, a "beverage of the day" on discounted price can be scheduled on off peak months of December to March.



## Promotion Strategy

Strategically, the TWC Coffee shop has a very convenient location in a great ease of access. The shop will be implementing a low cost advertising/promotion campaign which could involve distributing flyers and also word of mouth that has always proven to be the greatest advertising program a company can instill. There will also be banners, panaflex advertisements and tarpaulins installed in a number of strategic parts of the TESDA Complex.

There will be several sales strategies which can be put into place, including posting specials on high-profit items like, additional payment for toppings on frappes. By giving coupons to regular clients, the shop will also give free drinks to clients who will purchase 30 different or same coffee beverages within a month. The client can avail the free drink by presenting the coupon, registered to his/her name on the coupon which will be marked or signed by any of the Barista assigned every time the drinks are purchased. The shop will also explore window sales techniques such as the Baristas asking if the customer would like a freshly-baked product to go with their coffee. A 5% discount will also be given to clients that will bring their own cups.

In order to maximize daily purchases, advertisements will focus on the need for a cup of coffee everyday matched together with the empowerment of women at work, school and the community as a daily endeavor. To further boost presence online, a social media page in Facebook or Instagram can be setup to highlight the same advertisements. Promotional activities that highlight shares and likes of Cafe Juana's products will also be conducted.

Moreover, visibility of products and services around the TESDA Complex can be boosted by providing the price list in each building or office. This can lead potential customers to try out the products and remind current customers to make daily purchases.



## **Sales Forecast**

The Sales Forecast shown in Appendix 4 presents the table of the projected sales per product per year.

For the first year of operation, sales is forecasted at 6,588 cups with a total of P 415,206.00. In the second year, sales will increase by 66.67% or 10,980 cups. This will push the annual gross sales to 692,010.00. The increase will continue annually until the fifth year of operation. By that period, sales is forecasted at 27,450 cups with a total of P1,730,025.00.



## PRODUCTION PLAN

There are two sub-aspects to the delivery of both product and service at Cafe Juana: the material inputs, and the production of coffee by the certified baristas. This part will discuss the process of both sides of operation, including the costs of production.

### Production Input

Cafe Juana's start-up expenses and funding are shown in Tables 1 and 2, List of Tools and Equipment and List of Supplies and Materials, respectively. The majority of these funds are used to build the facility and provide capital for one month of operating expenses, initial inventory and other one-time expenses. The TWC anticipates the need for operating capital for the first three months of operation in opening the coffee shop to the public.

### Tools and Equipment

The List of Tools and Equipment is presented in Table 1. The total cost of Tools and Equipment amounted to Php 398,848.00. The most expensive of the equipment is the Espresso Machine, Classe 7S, 2 group head which costs Php 270,790.00. Also included in the list are a variety of cups and glasses for the beverages to be served at Cafe Juana. A total of 38 items are enumerated in the table which will be used in the production and service operations.

Items	Unit Cost	Number of Units	Total
Hario Coffee Drip Kettle	4300.00	1	4,300.00
Hario V60 dripper and pot	3400.00	1	3,400.00
Hario V60 drip station	5300.00	1	5,300.00
Hario Coffee Drip Scale	5400.00	1	5,400.00
Bar Spoon	180.00	2	360.00
Grinder Brush	240.00	2	480.00
Shot Glass	60.00	6	360.00
Cappuccino Cup and Saucer	240.00	12	2,880.00
latte Cup and Saucer	180.00	12	2,160.00
Steaming Pitcher 20oz	300.00	4	1,200.00
Steaming Pitcher 32oz	360.00	2	720.00
Steaming Pitcher 12oz	180.00	2	360.00
water goblets	60.00	12	720.00
Irish coffee glass	108.00	12	1,296.00



collins glass	84.00	12	1,008.00
highball glass	84.00	12	1,008.00
squeeze bottle	72.00	3	216.00
ice shovels	180.00	4	720.00
chest box	3600.00	1	3,600.00
all purpose tongs	120.00	3	360.00
spatula	180.00	2	360.00
milk thermometer	360.00	2	720.00
blind filter	180.00	1	180.00
Espresso Machine, Classe7S, 2 group head,	270790.00	1	270,790.00
Refrigerator, 3 cubic ft	8500.00	1	8,500.00
Automatic Drip Coffeemaker	8500.00	1	8,500.00
Table Top Camping Stove	3910.00	1	3,910.00
Commercial Blender with Pitcher	1700.00	1	1,700.00
Hand Stop Watch	1700.00	3	5,100.00
French Press, single Serving	2040.00	2	4,080.00
French Press, 2 serving	2720.00	2	5,440.00
Siphon	7820.00	2	15,640.00
Pourover	9350.00	2	18,700.00
Cocktail Shaker	1530.00	3	4,590.00
Mokka Bialetti	2550.00	2	5,100.00
Whipped Cream Dispenser	1530.00	1	1,530.00
Round Tray	1360.00	5	6,800.00
Milk Carafe	680.00	2	1,360.00
<b>TOTAL</b>			<b>398,848.00</b>

## Supplies and Materials

Table 2 shows the List of Supplies and Materials for Cafe Juana. The basis of the figures presented is the first three months of the Sales Forecast for the first year. The total amount for supplies and materials will amount to Php 66,807.50. The monthly projected expenses for supplies and materials is estimated at Php 22,269.17.

Cafe Juana will purchase its coffees and other beverage supplies from various suppliers such as Equilibrium Intertrade Corporation and All About Baking.



<b>Table 2. List of Supplies and Materials</b>			
<b>(Base on the Sales Forecast for 3 months operation)</b>			
<b>Items</b>	<b>Item Cost</b>	<b>1st Quarter</b>	
		<b>Quantity</b>	<b>Sub-Total</b>
<b>HOT COFFEE BEVERAGES</b>			
Espresso Con Panna	14.11	27	380.97
Ristretto	7.76	9	69.84
Doppio	12.94	14	174.69
Cappuccino	21.22	50	1,050.39
Café Latte	21.22	50	1,050.39
Espresso Machiatto	16.01	50	792.50
Café Americano	9.49	50	469.76
Café Mocha	33.64	50	1,665.18
Super Cappuccino	33.06	54	1,785.24
Caramel Macchiato	33.64	54	1,816.56
Signature Chocolate	25.88	54	1,397.52
<b>ICED COFFEE BEVERAGES</b>			
Iced Café Latte	25.83	54	1,394.82
Iced Caramel Macchiato	37.41	54	2,020.14
Iced White Mocha	38.27	54	2,066.58
Iced Café Mocha	38.27	54	2,066.58
Iced Cappuccino	25.85	54	1,395.90
Iced Americano	12.04	54	650.16
Iced Chocolate	36.19	54	1,954.26
<b>BLENDED DRINKS</b>			
Mocha Frappuccino	62.44	68	4,214.70
Macadamia Mocha Frappe	60.71	68	4,097.93
Caramel Frappuccino	60.71	68	4,097.93
Caramel Almond Frappe	60.71	68	4,097.93
Coffee Frappuccino	37.60	68	2,538.00
Java Chip Frappuccino	69.60	68	4,698.00
Coffee Jelly Frappe	50.08	68	3,380.40
<b>CREAM BASED FRAPPES</b>			
Strawberry Cream	67.34	68	4,545.45
Chocolate Cream	53.68	68	3,623.40
Caramel Cream	53.68	68	3,623.40
Vanilla Cream	62.65	68	4,228.88
BREWED COFFEE	21.63	68	1,460.03
<b>TOTAL EXPENSES FOR THREE MONTHS</b>			<b>Php 66,807.50</b>
<b>TOTAL EXPENSES PER MONTH(20days)</b>			<b>Php 22,269.17</b>



## Shop Layout

Figure 2 presents the Shop Layout of Cafe Juana. It has a seating capacity of 30 customers. The beverage preparation area is an elongated U-shape and can accommodate 2 to 3 personnel.

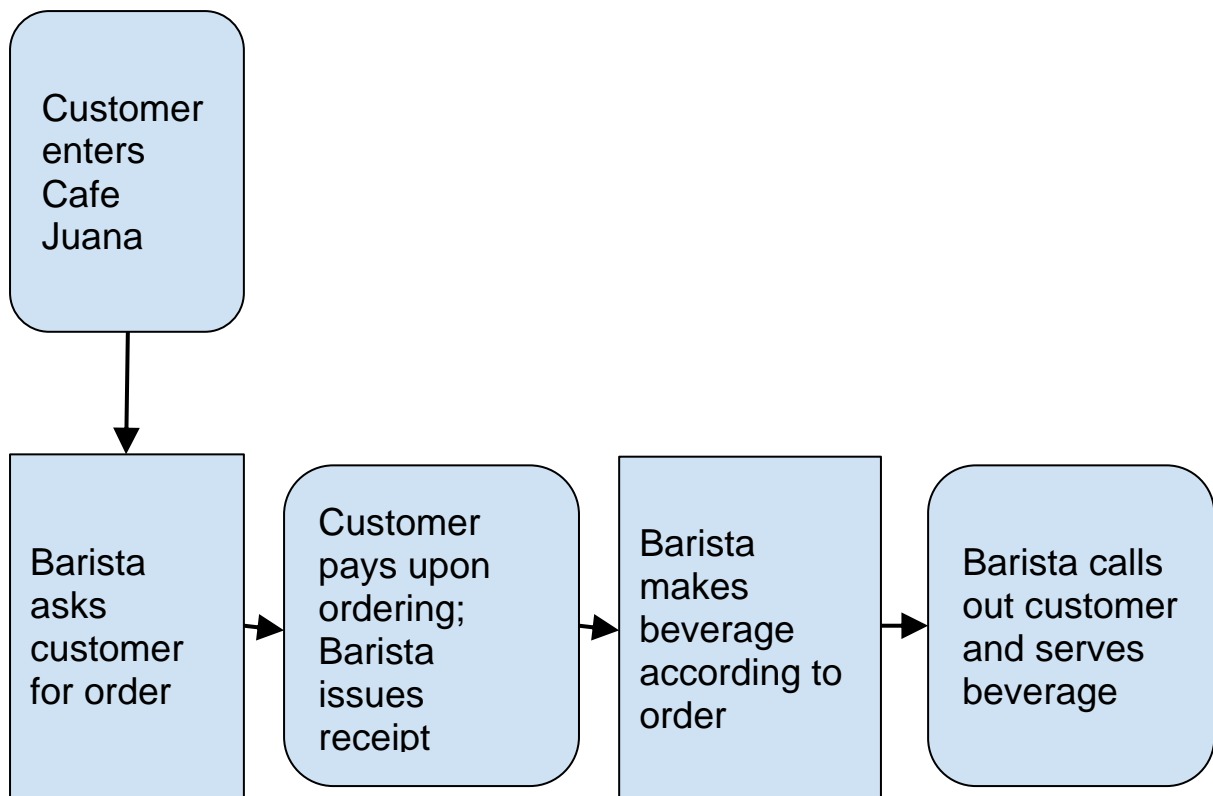


**Figure 2. Shop Layout of Cafe Juana**

## Ordering and Service System

Figure 3 below presents the Ordering and Service Flowchart for Cafe Juana. The process flow is similar to typical coffee shops. Upon entry of the customer, the Barista welcomes the customer and asks for the order. The customer pays and the barista receives the payment then issues an official receipt. After that, the Barista makes the beverage according to the order. Finally, the Barista calls out the name of the customer and serves the beverage. Process time is expected at 5 minutes for a maximum of 2 cups.





**Figure 3. Ordering and Service Flowchart**

## **PERSONNEL PLAN**

Café Juana will be directly under the supervision of the TWC Center Chief. The functions of Marketing, Finance and Administrative will be handled by one of the trainers while another trainer will be the Head Barista in charge of the Production aspect. The Head Barista will also check the status of the performance of the trainees through supervision of the daily operation and getting feedbacks from clients.

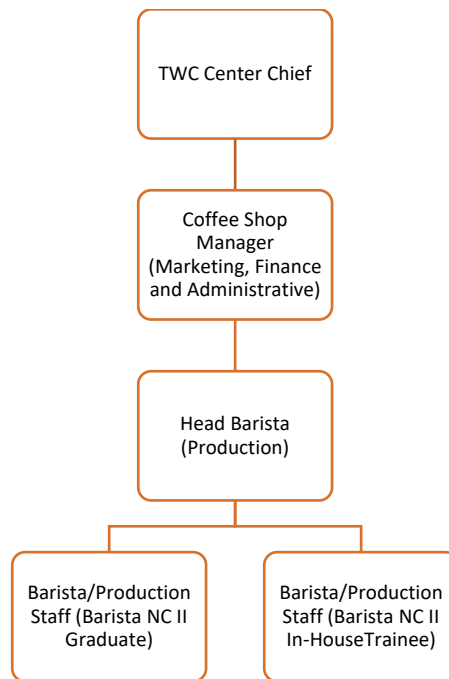
Personnel for the Coffee shop will come from both graduates and current trainees of Barista Training Program. The Head Barista will look over the coffee shop during operating hours of the coffee shop from 6:00 AM- 6:00 PM every weekdays. There will be two Baristas on duty every shifting as part of the production staff. Their duty will be part of their In-House training.

### **Organizational Structure**

Since the majority of personnel are involved in production, there will be a relatively low headcount in management. Figure 4 shows the organizational structure plan for Cafe Juana. There are two functioning groups within the Coffee Shop: Production and Marketing, Finance and Administrative. Production involves the Baristas, or Production Staff, who will be operating the coffee shop and blending the beverages for the customers as well as the daily inventory, maintenance of equipment and the bar area. Marketing, Finance and Administrative will handle the promotion of the coffee shop and its beverages as well as managing the training of Baristas, maintenance of equipment, purchase and request, and monitoring of financial performance.



**Figure 4. Organizational Chart of Cafe Juana**



### **Staffing Requirements**

**Coffee Shop Manager** - The Coffee Shop Manager will be assigned to oversee and direct the activities of the coffee shop. The Coffee Shop Manager directs the entire coffee shop operation, which includes planning of sales and marketing efforts, ensuring the shop meets quality and food service regulatory requirements, and making sure customers are provided with exceptional service. On the administrative aspect, the Coffee Shop Manager checks the inventory of supplies, signs purchase requests and counter checks daily sales and prepares a financial report on a monthly basis.

The qualifications for the position must be a college graduate with at least three years of experience in handling sales, marketing and finance of a food and beverage business.

**Head Barista**- The Head Barista will have the following responsibilities: oversee and supervise the Baristas including trainees undergoing the In-house training, check the quality of beverage products, the daily inventory and the service rendered to clients and forward daily sales to the Coffee Shop Manager.

Qualifications for the job include experience in operations of a coffee shop, communication and leadership skills.

**Barista-** There will be two Baristas for the shop. One will be a graduate of the program qualification and must have a TESDA National Certificate in Barista Level II. The second one will be a trainee undergoing the In-house training of Barista Course. The job description includes preparation of coffee and coffee based beverages orders and cashiering tasks like ringing up the total purchase amount in addition to collecting payment for purchases. The Barista shall also prepare daily inventory and report daily sales to the Head Barista.

Salaries and wages of the Coffee Shop Manager and Head Barista are allocated under the compensation of both trainers from TWC. As such, only the salaries of the baristas will be covered by Café Juana's operations. Compensation rates are subject to the minimum wage law of P502.00 and P10.00 cost of living allowance per day.



## FINANCIAL PLAN

The TWC Café Juana's financial picture is quite promising. Since it is operating a cash business, the initial cost is significantly less than many start-up businesses. The process is labor intensive and TWC recognizes that a higher level of talent is required. The financial investment in its employees will be one of the greatest differentiators between it and TWC's competition. This means that because the production staff are certified under TESDA, there will be a competitive advantage for Cafe Juana. The costs incurred during training will eventually return through the high level of services provided by competent employees. For the purpose of this pro-forma plan, the facilities and equipment are financed by TWC. There will be a minimum of inventory on hand so as to keep the product fresh and to take advantage of price drops, when and if they should occur.

The TWC also anticipates the initial combination of investments and long-term financing to carry it without the need for any additional equity or debt investment, beyond the purchase of equipment or facilities. Funding will come from the TWC Fund 161 or Sariling Sikap Program (SSP). This means that the SSP will be the source of both the initial investment and operating capital of Cafe Juana.

In order to monitor the financial performance of the business, the Coffee Shop Manager will be in charge of checking the daily sales transactions. The manager will also prepare a financial report on a monthly basis to track movement of products. The information can be used in planning the marketing strategies for the succeeding months.

The details of income statement, cash flow and depreciation expenses are presented in Tables 3, 4, and 5 respectively.

### Projected Income Statement

Table 3 presents the Projected Income Statement of Cafe Juana for a 5 year period. For the Income Statement on Year 1 the Gross Sales is projected at P415,206.00. The only expenses projected are supplies and materials, salaries and wages and depreciation expenses. Total expenses amount to P417,662.88. In calculating the Net Income, the expenses were subtracted from the gross sales. The formula is presented below:

$$\text{Net Income} = \text{Gross Sales} - \text{Total Expenses}$$

Net Loss for year 1 is computed at P -2,456.88. This is expected since the business is still new and will require significant sales to cover all operating expenses.



A 67% increase is projected by Year 2 in the gross sales amounting to P692,010.00 while total expenses is P595,816.20. The net income for year 2 is projected to reach P96,193.80. This upward trend in both sales and expenses is projected until year 5.

On year 5, gross sales is expected to reach P1,730,025.00 while total expenses is projected at P1,263,891.15. Net income for year 5 is P466,133.85.

With the assets of the business limited to the tools and equipment amounting to P398,848.00, the return on investment (ROI) can be computed. The ratio is computed by dividing the net operating income with the average operating assets. The formula is presented below:

$$\text{Return On Investment} = \frac{\text{Net Operating Income}}{\text{Ave. Operating Assets}} \times 100$$

For year 1, the ROI is -0.62%, which means that the business will be able to lose approximately 1 centavo for every peso of asset it uses. This will turn positive by the second year to 24.12% and eventually by the third year to 61.22%. This implies that the business will generate 61 centavos for every peso of asset it uses.

Table 3. PROJECTED INCOME STATEMENT						
TWC COFFEE SHOP CAFE JUANA						
Particulars	1	2	3	4	5	Total
Income						
Sale of Coffee						
Beverages	415,206.00	692,010.00	1,107,216.00	1,384,020.00	1,730,025.00	1,206,227.23
Total Income	415,206.00	692,010.00	1,107,216.00	1,384,020.00	1,730,025.00	5,328,477.00
Expenses						
Supplies and Materials	267,229.98	445,383.30	712,613.28	890,766.60	1,113,458.25	3,429,451.41
Salaries and Wages	122,880.00	122,880.00	122,880.00	122,880.00	122,880.00	614,400.00
Depreciation expenses	27,552.90	27,552.90	27,552.90	27,552.90	27,552.90	137,764.50
Total Expenses	417,662.88	595,816.20	863,046.18	1,041,199.50	1,263,891.15	4,181,615.91
Net Income	(2,456.88)	96,193.80	244,169.82	342,820.50	466,133.85	1,146,861.09
Return on Investment	-0.62%	24.12%	61.22%	85.95%	117%	



## Projected Cash Flow Statement

Table 4 presents the Projected Cash Flow Statement of Cafe Juana for the next 5 years. The cumulative Cash Inflows for the first five years is projected at P7,446,805.50 while cash outflows is P4,442,699.41. Projected Net cash balance by the end of year 5 is P3,004,106.09

If the total investment will be limited to the tools and equipment, the payback period is computed by dividing the net cash balance to cover the investment. Based on the figures in the cash flow statement, the payback period is computed at 2.19 which means that it will take over 2 years to cover the investment of the business.

**TABLE 4. PROJECTED CASHFLOW STATEMENT**

TWC COFFEE SHOP CAFE JUANA

Particulars	YEAR					TOTAL
	1	2	3	4	5	
Cash Inflow						
Beginning Balance		91,903.52	215,650.22	487,372.94	857,746.34	1,652,673.00
Initial Investment	465,655.50	-	-	-	-	465,655.50
Sale of Coffee Beverages	415,206.00	692,010.00	1,107,216.00	1,384,020.00	1,730,025.00	5,328,477.00
Total Cash Inflow	880,861.50	783,913.52	1,322,866.22	1,871,392.94	2,587,771.34	7,446,805.50
Cash Outflow						
Tools and Equipment	398,848.00	-	-	-	-	398,848.00
Supplies and Materials	267,229.98	445,383.30	712,613.28	890,766.60	1,113,458.25	3,429,451.41
Salaries and Wages	122,880.00	122,880.00	122,880.00	122,880.00	122,880.00	614,400.00
Total Cash Outflow	788,957.98	568,263.30	835,493.28	1,013,646.60	1,236,338.25	4,442,699.41
Net Cash Outflow	91,903.52	215,650.22	487,372.94	857,746.34	1,351,433.09	3,004,106.09

Payback period 2.19

Table 5 shows the Projected Depreciation Expenses of Cafe Juana for the next 5 years. Given the list of tools and equipment to be used, the annual projected depreciation costs amounts to 27,552.90.



**TABLE 5. DEPRECIATION**

Items	Unit Cost	Number of Units	Estimated Useful Life in Years	Salvage Value(10% of Unit Cost)	Depreciation= (actual cost- salvage value)/useful life
Hario Coffee Drip Kettle	4,300.00	1	5	430.00	774.00
Hario V60 dripper and pot	3,400.00	1	5	340.00	612.00
Hario V60 drip station	5,300.00	1	5	530.00	954.00
Hario Coffee Drip Scale	5,400.00	1	5	540.00	972.00
Bar Spoon	180.00	2	5	18.00	32.40
Grinder Brush	240.00	2	2	24.00	108.00
Shot Glass	60.00	6	1	6.00	54.00
Cappuccino Cup and Saucer	240.00	12	3	24.00	72.00
latte Cup and Saucer	180.00	12	3	18.00	54.00
Steaming Pitcher 20oz	300.00	4	3	30.00	90.00
Steaming Pitcher 32oz	360.00	2	3	36.00	108.00
Steaming Pitcher 12oz	180.00	2	3	18.00	54.00
water goblets	60.00	12	3	6.00	18.00
Irish coffee glass	108.00	12	1	10.80	97.20
collins glass	84.00	12	1	8.40	75.60
highball glass	84.00	12	1	8.40	75.60
squeeze bottle	72.00	3	3	7.20	21.60
ice shovels	180.00	4	5	18.00	32.40
chest box	3,600.00	1	5	360.00	648.00
all purpose tongs	120.00	3	3	12.00	36.00
spatula	180.00	2	3	18.00	54.00
milk thermometer	360.00	2	5	36.00	64.80
blind filter	180.00	1	2	18.00	81.00
Espresso Machine, Classe7S, 2 group head,	270,790.00	1	15	27,079.00	16,247.40
Refrigerator, 3 cubic ft	8,500.00	1	15	850.00	510.00
Automatic Drip Coffeemaker	8,500.00	1	10	850.00	765.00
Table Top Camping Stove	3,910.00	1	10	391.00	351.90
Commercial Blender with Pitcher	1,700.00	1	5	170.00	306.00
Hand Stop Watch	1,700.00	3	5	170.00	306.00
French Press, single Serving	2,040.00	2	5	204.00	367.20
French Press, 2 serving	2,720.00	2	5	272.00	489.60
Siphon	7,820.00	2	5	782.00	1,407.60
Pourover	9,350.00	2	10	935.00	841.50
Cocktail Shaker	1,530.00	3	10	153.00	137.70
Mokka Bialetti	2,550.00	2	10	255.00	229.50
Whipped Cream Dispenser	1,530.00	1	10	153.00	137.70





Round Tray	1,360.00	5	5	136.00	244.80
Milk Carafe	680.00	2	5	68.00	122.40
<b>TOTAL</b>					<b>27,552.90</b>



## CONCLUSIONS AND RECOMMENDATIONS

Results of the projected income statement and projected cash flow statement under the base case show that the project is feasible and viable. This is based on the positive net present value and return on investment greater than the cost of capital or prevailing interest rate.

The projected is deemed relatively low in risk with a high market sustainability and possible growth. Therefore, it is recommended that TWC proceed with operating Café Juana as an income generating project of the institution by the first month of 2018.

A number of actions are recommended for the business. First, the enterprise has to maintain high customer traffic in its store to sustain all sales targets. This would include studies on maximizing store hours and including weekends in store operations. Second, ensuring sustainability will require a periodic evaluation of strategies used on all aspects of the venture and adjusting the strategies to fit the needs and wants of customers. Extensive promotion of products is recommended through a launch of the Café Juana complete with social media exposure which the institution can harness through TESDA's media connections. Moreover, grassroots promotion within the TESDA complex is suggested through taste tests in the various buildings and periodic promos for repeat customers. Congruent to the strategy in customer service is ensuring that the personnel producing the coffee and beverage are in high morale and effective. It is then proposed that an incentive scheme be studied for all employees of Café Juana.

Further studies on ensuring consistency in taste and production efficiency is also recommended, including time and motion studies. The cafe will also benefit in developing its own distinct product line and introducing a signature taste on some of its beverage.



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## APPENDICES



## APPENDIX 1. RECIPE COSTING

### COSTING

Name of Recipe: **ESPRESSO CON PANNA**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
16.67	ml	Whipped Cream	235.00/liter	$235.00/1000= 0.235$	0.24	3.92
2	ml	Milk	65.00/Liter	$65.00/1000=0.065$	0.07	0.13
1	shot	Nitrogen	22.00/pcs.	$22.00/15 = 2$	1.47	1.47
<b>TOTAL</b>						12.27
<b>BUFFER 15% + SALARY 25%</b>						4.91
<b>TOTAL RECIPE COST</b>						<b>17.17</b>
<b>MARK UP 25%</b>						4.2936075
<b>SELLING PRICE</b>						<b>21.47</b>
<b>FINAL PRICE</b>						<b>22.00</b>

### COSTING

Name of Recipe: **RISTRETTO**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
<b>TOTAL</b>						6.75
<b>BUFFER 15% + SALARY 25%</b>						2.70
<b>TOTAL RECIPE COST</b>						<b>9.45</b>
<b>MARK UP 25%</b>						2.3625
<b>SELLING PRICE</b>						<b>11.81</b>
<b>FINAL PRICE</b>						<b>12.00</b>

### COSTING

Name of Recipe: **DOPPIO**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
15	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	11.25



<b>TOTAL</b>	11.25
<b>BUFFER 15% + SALARY 25%</b>	4.50
<b>TOTAL RECIPE COST</b>	<b>15.75</b>
<b>MARK UP 25%</b>	3.9375
<b>SELLING PRICE</b>	<b>19.69</b>
<b>FINAL PRICE</b>	<b>20.00</b>

### COSTING

Name of Recipe: **CAPPUCCINO**

OO

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
180	ml	Milk	65.00/Liter	$65.00/1000=.065$	0.07	11.70
<b>TOTAL</b>						18.45
<b>BUFFER 15% + SALARY 25%</b>						7.38
<b>TOTAL RECIPE COST</b>						<b>25.83</b>
<b>MARK UP 25%</b>						6.4575
<b>SELLING PRICE</b>						<b>32.29</b>
<b>FINAL PRICE</b>						<b>33.00</b>

### COSTING

Name of Recipe: **CAFFE LATTE**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
180	ml	Milk	65.00/Liter	$65.00/1000=.065$	0.07	11.70
<b>TOTAL</b>						18.45
<b>BUFFER 15% + SALARY 25%</b>						7.38
<b>TOTAL RECIPE COST</b>						<b>25.83</b>
<b>MARK UP 25%</b>						6.4575
<b>SELLING PRICE</b>						<b>32.29</b>
<b>FINAL PRICE</b>						<b>33.00</b>



### COSTING

Name of Recipe: **ESPRESSO MACCHIATO**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
120	ml	milk	65.00/Liter	$65.00/1000=.065$	0.07	7.80
<b>TOTAL</b>						14.55
<b>BUFFER 15% + SALARY 25%</b>						5.82
<b>TOTAL RECIPE COST</b>						<b>20.37</b>
<b>MARK UP 25%</b>						5.0925
<b>SELLING PRICE</b>						<b>25.46</b>
<b>FINAL PRICE</b>						<b>26.00</b>

### COSTING

Name of Recipe: **CAFÉ AMERICANO**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
150	ml.	Purified Water	10.00/liter	$10.00/1000=.01$	0.01	1.50
<b>TOTAL</b>						8.25
<b>BUFFER 15% + SALARY 25%</b>						3.30
<b>TOTAL RECIPE COST</b>						<b>11.55</b>
<b>MARK UP 25%</b>						2.8875
<b>SELLING PRICE</b>						<b>14.44</b>
<b>FINAL PRICE</b>						<b>15.00</b>

### COSTING



Name of Recipe: **CAFÉ MOCHA**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
180	ml	milk	65.00/Liter	$65.00/1000=.065$	0.07	11.70
30	ml	dark chocolate sauce	698.00/1.89L	$698.00/1890ml=.36$	0.36	10.80
<b>TOTAL</b>						29.25
<b>BUFFER 15% + SALARY 25%</b>						11.70
<b>TOTAL RECIPE COST</b>						<b>40.95</b>
<b>MARK UP 25%</b>						10.2375
<b>SELLING PRICE</b>						<b>51.19</b>
<b>FINAL PRICE</b>						<b>52.00</b>

### COSTING

Name of Recipe: **SUPER CAPPUCCINO**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
180	ml	Milk	65.00/Liter	$65.00/1000=.065$	0.07	11.70
15	ml	flavored syrup	465.00/750ml	$465.00/750ml= .62$	0.62	9.30
2	pinch	cinnamon	50.00/100g	$50.00/100g$	0.5	1.00
<b>TOTAL</b>						28.75
<b>BUFFER 15% + SALARY 25%</b>						11.50
<b>TOTAL RECIPE COST</b>						<b>40.25</b>
<b>MARK UP 25%</b>						10.0625
<b>SELLING PRICE</b>						<b>50.31</b>
<b>FINAL PRICE</b>						<b>50.00</b>

### COSTING

Name of Recipe: **SIGNATURE CHOCOLATE**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
180	ml	Milk	65.00/Liter	$65.00/1000=.065$	0.07	11.70





30	ml	dark chocolate sauce	698.00/1.89L	698.00/1890ml=.36	0.36	10.80
<b>TOTAL</b>						22.50
<b>BUFFER 15% + SALARY 25%</b>						9.00
<b>TOTAL RECIPE COST</b>						<b>31.50</b>
<b>MARK UP 25%</b>						7.875
<b>SELLING PRICE</b>						<b>39.38</b>
<b>FINAL PRICE</b>						<b>40.00</b>

### COSTING

Name of Recipe: **CARAMEL MACCHIATO**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
9	g.	Coffee Beans	750.00/kilo	750.00/1000= 0.75	0.75	6.75
180	ml	milk	65.00/Liter	65.00/1000=.065	0.07	11.70
30	ml	caramel sauce	698.00/1.89L	698.00/1890ml=.36	0.36	10.80
<b>TOTAL</b>						29.25
<b>BUFFER 15% + SALARY 25%</b>						11.70
<b>TOTAL RECIPE COST</b>						<b>40.95</b>
<b>MARK UP 25%</b>						10.2375
<b>SELLING PRICE</b>						<b>51.19</b>
<b>FINAL PRICE</b>						<b>52.00</b>

### COSTING

Name of Recipe: **ICED CAFFE LATTE**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
9	g.	Coffee Beans	750.00/kilo	750.00/1000= 0.75	0.75	6.75
180	ml	Milk	65.00/Liter	65.00/1000=.065	0.07	11.70
1	cup	tube ice	22.00/pack	22.00/10 servings = 2.20	2.2	2.20
30	ml	simple syrup	P60/kg	1000ml/30=33.33	P60.00/33= 1.81	1.81
<b>TOTAL</b>						22.46



<b>BUFFER 15% + SALARY 25%</b>	<b>8.98</b>
<b>TOTAL RECIPE COST</b>	<b>31.44</b>
<b>MARK UP 25%</b>	<b>7.861</b>
<b>SELLING PRICE</b>	<b>39.31</b>
<b>FINAL PRICE</b>	<b>40.00</b>

### COSTING

Name of Recipe: **ICED CARAMEL MACCHIATO**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
8	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.00
180	ml	Milk	65.00/Liter	$65.00/1000=.065$	0.07	11.70
30	ml	caramel sauce	698.00/1.89L	$698.00/1890ml=.36$	0.36	10.80
30	ml	simple syrup	P60/kg	$1000ml/30=33.33$	$P60.00/33=1.81$	1.81
1	cup	tube ice	22.00/pack	22.00/10 servings	2.22	2.22
<b>TOTAL</b>						<b>32.53</b>
<b>BUFFER 15% + SALARY 25%</b>						<b>13.01</b>
<b>TOTAL RECIPE COST</b>						<b>45.54</b>
<b>MARK UP 25%</b>						<b>11.3855</b>
<b>SELLING PRICE</b>						<b>56.93</b>
<b>FINAL PRICE</b>						<b>59.00</b>

### COSTING

Name of Recipe: **ICED WHITE MOCHA**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
180	ml	Milk	65.00/Liter	$65.00/1000=.065$	0.07	11.70
30	ml	white chocolate sauce	698.00/1.89L	$698.00/1890ml=.36$	0.36	10.80
1	cup	tube ice	22.00/pack	22.00/10 servings	2.22	2.22
30	ml	simple syrup	P60/kg	$1000ml/30=33.33$	$P60.00/33=1.81$	1.81
<b>TOTAL</b>						<b>33.28</b>



<b>BUFFER 15% + SALARY 25%</b>	13.31
<b>TOTAL RECIPE COST</b>	<b>46.59</b>
<b>MARK UP 25%</b>	11.648
<b>SELLING PRICE</b>	<b>58.24</b>
<b>FINAL PRICE</b>	<b>59.00</b>

### COSTING

Name of Recipe: **ICED CAFE MOCHA**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
180	ml	Milk	65.00/Liter	$65.00/1000=.065$	0.07	11.70
30	ml	mocha sauce	698.00/1.89L	$698.00/1890ml=.36$	0.36	10.80
1	cup	tube ice	22.00/pack	22.00/10 servings	2.22	2.22
30	ml	simple syrup	P60/kg	$1000ml/30=33.33$	$P60.00/33=1.81$	1.81
<b>TOTAL</b>						33.28
<b>BUFFER 15% + SALARY 25%</b>						13.31
<b>TOTAL RECIPE COST</b>						<b>46.59</b>
<b>MARK UP 25%</b>						11.648
<b>SELLING PRICE</b>						<b>58.24</b>
<b>FINAL PRICE</b>						<b>59.00</b>

### COSTING

Name of Recipe: **ICED CAPUCCINO**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
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9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
180	ml	Milk	65.00/Liter	$65.00/1000=.065$	0.07	11.70
1	cup	tube ice	22.00/pack	22.00/10 servings	2.22	2.22
30	ml	simple syrup	P60/kg	$1000ml/30=33.33$	$P60.00/33=1.81$	1.81
<b>TOTAL</b>						22.48
<b>BUFFER 15% + SALARY 25%</b>						8.99
<b>TOTAL RECIPE COST</b>						<b>31.47</b>
<b>MARK UP 25%</b>						7.868
<b>SELLING PRICE</b>						<b>39.34</b>
<b>FINAL PRICE</b>						<b>39.00</b>

### COSTING

Name of Recipe: ICED **AMERICANO**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
150	ml.	Purified Water	10.00/liter	$10.00/1000=.01$	0.01	1.50
1	cup	tube ice	22.00/pack	22.00/10 servings	2.22	2.22
<b>Total</b>						10.47
<b>BUFFER 15% + SALARY 25%</b>						4.19
<b>TOTAL RECIPE COST</b>						<b>14.66</b>
<b>MARK UP 25%</b>						3.6645
<b>SELLING PRICE</b>						<b>18.32</b>
<b>FINAL PRICE</b>						<b>23.00</b>

### COSTING

Name of Recipe: ICED **CHOCOLATE**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
180	ml	Milk	65.00/Liter	$65.00/1000=.065$	0.07	11.70
1	cup	tube ice	22.00/pack	22.00/10 servings	2.22	2.22
30	ml	dark chocolate sauce	698.00/1.89L	$698.00/1890ml=.36$	0.36	10.80



<b>Total</b>	<b>31.47</b>
<b>BUFFER 15% + SALARY 25%</b>	<b>12.59</b>
<b>TOTAL RECIPE COST</b>	<b>44.06</b>
<b>MARK UP 25%</b>	<b>11.0145</b>
<b>SELLING PRICE</b>	<b>55.07</b>
<b>FINAL PRICE</b>	<b>55.00</b>

### COSTING

Name of Recipe: **MOCHA FRAPPUCCINO**

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
90	ml	Milk	65.00/Liter	$65.00/1000=.065$	0.07	5.85
62.5	ml	whipped cream	P198.00/1L	$198.00/1000=.198$	0.198	12.38
30	ml	dark chocolate sauce	698.00/1.89L	$698.00/1890\text{ ml} =.36$	0.36	10.80
30	ml	simple syrup	P60/kg	$1000\text{ml}/30=33.33$	$P60.00/33=1.81$	1.81
1	pc	nitrogen	P22.00/ pc	1pc/15servings	$P22.00/15$	1.47
1	pack	tube ice	22.00/pack	22.00/5 servings	4.44	4.44
30	ml	mocha sauce	698.00/1.89L	$698.00/1890\text{ ml} =.36$	0.36	10.80
<b>TOTAL</b>						<b>54.30</b>
<b>BUFFER 15% + SALARY 25%</b>						<b>21.72</b>
<b>TOTAL RECIPE COST</b>						<b>76.01</b>
<b>MARK UP 25%</b>						<b>19.00325</b>
<b>SELLING PRICE</b>						<b>95.02</b>
<b>FINAL PRICE</b>						<b>95.00</b>



## COSTING

Name of Recipe: MACADAMIA MOCHA FRAPPE

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost		
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75	
90	ml	milk	65.00/Liter	$65.00/1000=.065$	0.07	5.85	
62.5	ml	whipped cream	P198.00/1L	$198.00/1000=.198$	0.198	12.38	
30	ml	chocolate sauce	698.00/1.89L	$698.00/1890ml =.36$	0.36	10.80	
15	ml	Macadamia nut syrup	465.00/750ml	$465.00/750ml= .62$	0.62	9.30	
30	ml	simple syrup	P60/kg	$1000ml/30=33.33$	$P60.00/33= 1.81$	1.81	
1	pc	nitrogen	P22.00/ pc	1pc/15servings	$P22.00/15$	1.47	
1	pack	tube ice	22.00/pack	22.00/5 servings	4.44	4.44	
<b>TOTAL</b>							52.80
<b>BUFFER 15% + SALARY 25%</b>							21.12
<b>TOTAL RECIPE COST</b>							<b>73.91</b>
<b>MARK UP 25%</b>							18.47825
<b>SELLING PRICE</b>							<b>92.39</b>
<b>FINAL PRICE</b>							<b>95.00</b>

## COSTING

Name of Recipe: CARAMEL FRAPPE

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
90	ml	Milk	65.00/Liter	$65.00/1000=.065$	0.07	5.85
62.5	ml	whipped cream	P198.00/1L	$198.00/1000=.198$	0.198	12.38
30	ml	caramel sauce	698.00/1.89L	$698.00/1890 ml =.36$	0.36	10.80
30	ml	simple syrup	P60/kg	$1000ml/30=33.33$	$P60.00/33= 1.81$	1.81
1	pc	Nitrogen	P22.00/ pc	1pc/15servings	$P22.00/15$	1.47
1	pack	tube ice	22.00/pack	22.00/5 servings	4.44	4.44



15	ml	caramel syrup	465.00/750ml	465.00/750ml= .62	0.62	9.30
<b>TOTAL</b>						52.80
<b>BUFFER 15% + SALARY 25%</b>						21.12
<b>TOTAL RECIPE COST</b>						<b>73.91</b>
<b>MARK UP 25%</b>						18.47825
<b>SELLING PRICE</b>						<b>92.39</b>
<b>FINAL PRICE</b>						<b>95.00</b>

### COSTING

Name of Recipe: CARMEL ALMOND FRAPPE

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	
9	g.	Coffee Beans	750.00/kilo	750.00/1000= 0.75	0.75	6.75
90	ml	Milk	65.00/Liter	65.00/1000=.065	0.07	5.85
62.5	ml	whipped cream	P198.00/1L	198.00/1000=.198	0.198	12.38
30	ml	caramel sauce	698.00/1.89L	698.00/1890 ml =.36	0.36	10.80
30	ml	simple syrup	P60/kg	1000ml/30=33.33	P60.00/33= 1.81	1.81
1	pc	nitrogen	P22.00/ pc	1pc/15servings	P22.00/15	1.47
1	pack	tube ice	22.00/pack	22.00/5 servings	4.44	4.44
15	ml	almond syrup	465.00/750ml	465.00/750ml= .62	0.62	9.30
<b>TOTAL</b>						52.80
<b>BUFFER 15% + SALARY 25%</b>						21.12
<b>TOTAL RECIPE COST</b>						<b>73.91</b>
<b>MARK UP 25%</b>						18.47825
<b>SELLING PRICE</b>						<b>92.39</b>
<b>FINAL PRICE</b>						<b>95.00</b>

### Costing



Name of Recipe: Strawberry Cream Based Frappe

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost		
60	ml	cream	P198.00/1L	$198.00/1000=.198$	0.198	11.88	
60	ml	milk	65.00/Liter	$65.00/1000=.065$	0.07	3.90	
62.5	ml	whipped cream	P198.00/1L	$198.00/1000=.198$	0.198	12.38	
30	ml	strawberry puree	378.00/500ml	$378.00/500ml=.756$	0.756	22.68	
30	ml	simple syrup	P60/kg	$1000ml/30=33.33$	$P60.00/33=1.81$	1.81	
1	pc	nitrogen	P22.00/ pc	1pc/15servings	P22.00/15	1.47	
1	pack	tube ice	22.00/pack	22.00/5 servings	4.44	4.44	
<b>TOTAL</b>							<b>58.56</b>
<b>BUFFER 15% + SALARY 25%</b>							<b>23.42</b>
<b>TOTAL RECIPE COST</b>							<b>81.98</b>
<b>MARK UP 25%</b>							<b>20.49425</b>
<b>SELLING PRICE</b>							<b>102.47</b>
<b>FINAL PRICE</b>							<b>105.00</b>

### COSTING

Name of Recipe: Chocolate Cream Based Frappe

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	
60	ml	cream	P198.00/1L	$198.00/1000=.198$	0.198	11.88
60	ml	milk	65.00/Liter	$65.00/1000=.065$	0.07	3.90
62.5	ml	whipped cream	P198.00/1L	$198.00/1000=.198$	0.198	12.38
30	ml	Chocolate Sauce	698.00/1.89L	$698.00/1890 ml =.36$	0.36	10.80
30	ml	simple syrup	P60/kg	$1000ml/30=33.33$	$P60.00/33=1.81$	1.81
1	pc	nitrogen	P22.00/ pc	1pc/15servings	P22.00/15	1.47





1	pack	tube ice	22.00/pack	22.00/5 servings	4.44	4.44
<b>TOTAL</b>						46.68
<b>BUFFER 15% + SALARY 25%</b>						18.67
<b>TOTAL RECIPE COST</b>						<b>65.35</b>
<b>MARK UP 25%</b>						16.33625
<b>SELLING PRICE</b>						<b>81.68</b>
<b>FINAL PRICE</b>						<b>85.00</b>

Name of Recipe: Caramel Cream Based Frappe

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	
60	ml	cream	P198.00/1L	198.00/1000=.198	0.198	11.88
60	ml	milk	65.00/Liter	65.00/1000=.065	0.07	3.90
62.5	ml	whipped cream	P198.00/1L	198.00/1000=.198	0.198	12.38
30	ml	Chocolate Sauce	698.00/1.89L	698.00/1890 ml =.36	0.36	10.80
30	ml	simple syrup	P60/kg	1000ml/30=33.33	P60.00/33= 1.81	1.81
1	pc	nitrogen	P22.00/ pc	1pc/15servings	P22.00/15	1.47
1	pack	tube ice	22.00/pack	22.00/5 servings	4.44	4.44
<b>TOTAL</b>						46.68
<b>BUFFER 15% + SALARY 25%</b>						18.67
<b>TOTAL RECIPE COST</b>						<b>65.35</b>
<b>MARK UP 25%</b>						16.33625
<b>SELLING PRICE</b>						<b>81.68</b>
<b>FINAL PRICE</b>						<b>85.00</b>

Name of Recipe: Vanilla Cream Based Frappe

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	
60	ml	cream	P198.00/1L	198.00/1000=.198	0.198	11.88
60	ml	milk	65.00/Liter	65.00/1000=.065	0.07	3.90
62.5	ml	whipped cream	P198.00/1L	198.00/1000=.198	0.198	12.38
30	ml	Vanilla Syrup	465.00/750ml	465.00/750ml= .62	0.62	18.60
30	ml	simple syrup	P60/kg	1000ml/30=33.33	P60.00/33= 1.81	1.81
1	pc	nitrogen	P22.00/ pc	1pc/15servings	P22.00/15	1.47
1	pack	tube ice	22.00/pack	22.00/5 servings	4.44	4.44



<b>TOTAL</b>	54.48
<b>BUFFER 15% + SALARY 25%</b>	21.79
<b>TOTAL RECIPE COST</b>	<b>76.27</b>
<b>MARK UP 25%</b>	19.06625
<b>SELLING PRICE</b>	<b>95.33</b>
<b>FINAL PRICE</b>	<b>95.00</b>

Name of Recipe: COFFEE FRAPUCCINO

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
90	ml	Milk	65.00/Liter	$65.00/1000=.065$	0.07	5.85
62.5	ml	whipped cream	P198.00/1L	$198.00/1000=.198$	0.198	12.38
30	ml	simple syrup	P60/kg	$1000ml/30=33.33$	$P60.00/33=1.81$	1.81
1	pc	nitrogen	P22.00/ pc	1pc/15servings	P22.00/15	1.47
1	pack	tube ice	22.00/pack	22.00/5 servings	4.44	4.44
<b>TOTAL</b>						32.70
<b>BUFFER 15% + SALARY 25%</b>						13.08
<b>TOTAL RECIPE COST</b>						<b>45.77</b>
<b>MARK UP 25%</b>						11.44325
<b>SELLING PRICE</b>						<b>57.22</b>
<b>FINAL PRICE</b>						<b>59.00</b>

Name of Recipe: COFFEE JELLY FRAPUCCINO

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75
180	ml	Milk	65.00/Liter	$65.00/1000=.065$	0.07	11.70
62.5	ml	whipped cream	P198.00/1L	$198.00/1000=.198$	0.198	12.38
30	ml	simple syrup	P60/kg	$1000ml/30=33.33$	$P60.00/33=1.81$	1.81
1	pc	nitrogen	P22.00/ pc	1pc/15servings	P22.00/15	1.47
1	pack	tube ice	22.00/pack	22.00/5 servings	4.44	4.44
2	scoops	coffee jelly	50.00/20 scoops	$50.00/20 scoops= 2.50$	2.5	5.00
<b>TOTAL</b>						43.55



<b>BUFFER 15% + SALARY 25%</b>	17.42
<b>TOTAL RECIPE COST</b>	<b>60.96</b>
<b>MARK UP 25%</b>	15.24075
<b>SELLING PRICE</b>	<b>76.20</b>
<b>FINAL PRICE</b>	<b>79.00</b>

Name of Recipe: Java Chip Frappuccino

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost		
9	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	6.75	
180	ml	Milk	65.00/Liter	$65.00/1000=.065$	0.07	11.70	
62.5	ml	whipped cream	P198.00/1L	$198.00/1000=.198$	0.198	12.38	
30	ml	simple syrup	P60/kg	$1000ml/30=33.33$	$P60.00/33=1.81$	1.81	
1	pc	nitrogen	P22.00/ pc	1pc/15servings	$P22.00/15$	1.47	
1	pack	tube ice	22.00/pack	22.00/5 servings	4.44	4.44	
20	grams	chocolate chips	169.00/kg	$169.00/1000grams=$	0.169	3.38	
30	ml	Mocha Syrup	465.00/750ml	$465.00/750ml= .62$	0.62	18.60	
<b>TOTAL</b>							60.53
<b>BUFFER 15% + SALARY 25%</b>							24.21
<b>TOTAL RECIPE COST</b>							<b>84.74</b>
<b>MARK UP 25%</b>							21.18375
<b>SELLING PRICE</b>							<b>105.92</b>
<b>FINAL PRICE</b>							<b>105.00</b>

Name of Recipe: Brewed Coffee

Qty.	Unit	Ingredients	Purchase Price	Unit of Conversion	Unit Cost	Extension Cost
10	g.	Coffee Beans	750.00/kilo	$750.00/1000= 0.75$	0.75	7.50
1	pack	brown sugar	100.00/100 packets	$100.00/100 packets= 1.00$	1.00	1.00
1	pack	Splenda	148.00/50pcs	$148.00/50pcs=$	0.75	2.96
30	ml.	fresh milk	65.00/Liter	$65.00/1000=.065$	0.07	1.95
1	pack	coconut sugar	180.00/50 packets	$180.00/50 packets=$	3.60	3.60



180	ml.	Purified Water	10.00/liter	$10.00/1000=.01$	0.01	1.80
<b>TOTAL</b>						18.81
<b>BUFFER 15% + SALARY 25%</b>						7.52
<b>TOTAL RECIPE COST</b>						<b>26.33</b>
<b>MARK UP 25%</b>						6.5835
<b>SELLING PRICE</b>						<b>32.92</b>
<b>FINAL PRICE</b>						<b>33.00</b>



## APPENDIX 2. PRICE LIST

Product	Selling Price
Hot Beverages	
Espresso Con Panna	22.00
Ristretto	12.00
Doppio	20.00
Cappuccino	33.00
Café Latte	33.00
Espresso Machiatto	26.00
Café Americano	15.00
Café Mocha	52.00
Super Cappuccino	50.00
Caramel Macchiato	52.00
Signature Chocolate	40.00
Iced Coffee Beverages	
Iced Café Latte	40.00
Iced Caramel Macchiato	59.00
Iced White Mocha	59.00
Iced Café Mocha	59.00
Iced Cappuccino	39.00
Iced Americano	23.00
Iced Chocolate	55.00
Blended Drinks	
Mocha Frappuccino	95.00
Macadamia Mocha Frappe	95.00
Caramel Frappuccino	95.00
Caramel Almond Frappe	95.00
Coffee Frappuccino	59.00
Java Chip Frappuccino	105.00
Coffee Jelly Frappe	79.00
Strawberry Cream Frappuccino	85.00
Cream Based Frappe	
Strawberry Cream	105.00
Chocolate Cream	85.00
Caramel Cream	85.00
Vanilla Cream	95.00
Brewed Coffee	33.00



### APPENDIX 3. DIRECT MATERIAL COST PER ITEM, INCLUDING BUFFER COST

Product	Selling Price
Hot Beverages	
Espresso Con Panna	14.11
Ristretto	7.76
Doppio	12.94
Cappuccino	21.22
Café Latte	21.22
Espresso Machiatto	16.01
Café Americano	9.49
Café Mocha	33.64
Super Cappuccino	33.06
Caramel Macchiato	33.64
Signature Chocolate	25.88
Iced Coffee Beverages	
Iced Café Latte	25.83
Iced Caramel Macchiato	37.41
Iced White Mocha	38.27
Iced Café Mocha	38.27
Iced Cappuccino	25.85
Iced Americano	12.04
Iced Chocolate	36.19
Blended Drinks	
Mocha Frappuccino	62.44
Macadamia Mocha Frappe	60.71
Caramel Frappuccino	60.71
Caramel Almond Frappe	60.71
Coffee Frappuccino	37.60
Java Chip Frappuccino	69.60
Coffee Jelly Frappe	50.08
Strawberry Cream Frappuccino	
Cream Based Frappe	
Strawberry Cream	67.34
Chocolate Cream	53.68
Caramel Cream	53.68
Vanilla Cream	62.65
Brewed Coffee	21.63



**APPENDIX 4.SALES FORECAST**  
**TWC COFFEE SHOP CAFÉ JUANA**

Items	Unit Price	No of cups	Year 1	Sub Total	Year 2	Sub Total	Year 3	Sub Total	Year 4	Sub Total	Year 5	Sub Total
<b>HOT COFFEE BEVERAGES</b>												
Espresso Con Panna	22.00	360	108	2,376.00	180	3,960.00	288	6,336.00	360	7,920.00	450	9,900.00
Ristretto	12.00	120	36	432.00	60	720.00	96	1,152.00	120	1,440.00	150	1,800.00
Doppio	20.00	180	54	1,080.00	90	1,800.00	144	2,880.00	180	3,600.00	225	4,500.00
Cappuccino	33.00	660	198	6,534.00	330	10,890.00	528	17,424.00	660	21,780.00	825	27,225.00
Café Latte	33.00	660	198	6,534.00	330	10,890.00	528	17,424.00	660	21,780.00	825	27,225.00
Espresso Machiatto	26.00	660	198	5,148.00	330	8,580.00	528	13,728.00	660	17,160.00	825	21,450.00
Café Americano	15.00	660	198	2,970.00	330	4,950.00	528	7,920.00	660	9,900.00	825	12,375.00
Café Mocha	52.00	660	198	10,296.00	330	17,160.00	528	27,456.00	660	34,320.00	825	42,900.00
Super Cappuccino	50.00	720	216	10,800.00	360	18,000.00	576	28,800.00	720	36,000.00	900	45,000.00
Caramel Macchiato	52.00	720	216	11,232.00	360	18,720.00	576	29,952.00	720	37,440.00	900	46,800.00
Signature Chocolate	40.00	720	216	8,640.00	360	14,400.00	576	23,040.00	720	28,800.00	900	36,000.00
<b>ICED COFFEE BEVERAGES</b>												
Iced Café Latte	40.00	720	216	8,640.00	360	14,400.00	576	23,040.00	720	28,800.00	900	36,000.00
Iced Caramel Macchiato	59.00	720	216	12,744.00	360	21,240.00	576	33,984.00	720	42,480.00	900	53,100.00
Iced White Mocha	59.00	720	216	12,744.00	360	21,240.00	576	33,984.00	720	42,480.00	900	53,100.00
Iced Café Mocha	59.00	720	216	12,744.00	360	21,240.00	576	33,984.00	720	42,480.00	900	53,100.00



Iced Cappuccino	39.00	720	216	8,424.00	360	14,040.00	576	22,464.00	720	28,080.00	900	35,100.00
Iced Americano	23.00	720	216	4,968.00	360	8,280.00	576	13,248.00	720	16,560.00	900	20,700.00
Iced Chocolate	55.00	720	216	11,880.00	360	19,800.00	576	31,680.00	720	39,600.00	900	49,500.00
<b>BLENDED DRINKS</b>												
Mocha Frappuccino	95.00	900	270	25,650.00	450	42,750.00	720	68,400.00	900	85,500.00	1125	106,875.00
Macadamia Mocha Frappe	95.00	900	270	25,650.00	450	42,750.00	720	68,400.00	900	85,500.00	1125	106,875.00
Caramel Frappuccino	95.00	900	270	25,650.00	450	42,750.00	720	68,400.00	900	85,500.00	1125	106,875.00
Caramel Almond Frappe	95.00	900	270	25,650.00	450	42,750.00	720	68,400.00	900	85,500.00	1125	106,875.00
Coffee Frappuccino	59.00	900	270	15,930.00	450	26,550.00	720	42,480.00	900	53,100.00	1125	66,375.00
Java Chip Frappuccino	105.00	900	270	28,350.00	450	47,250.00	720	75,600.00	900	94,500.00	1125	118,125.00
Coffee Jelly Frappe	79.00	900	270	21,330.00	450	35,550.00	720	56,880.00	900	71,100.00	1125	88,875.00
<b>CREAM BASED FRAPPES</b>												
Strawberry Cream	105.00	900	270	28,350.00	450	47,250.00	720	75,600.00	900	94,500.00	1125	118,125.00
Chocolate Cream	85.00	900	270	22,950.00	450	38,250.00	720	61,200.00	900	76,500.00	1125	95,625.00
Caramel Cream	85.00	900	270	22,950.00	450	38,250.00	720	61,200.00	900	76,500.00	1125	95,625.00
Vanilla Cream	95.00	900	270	25,650.00	450	42,750.00	720	68,400.00	900	85,500.00	1125	106,875.00
BREWED COFFEE	33.00	900	270	8,910.00	450	14,850.00	720	23,760.00	900	29,700.00	1125	37,125.00
<b>TOTAL SALES PER YEAR</b>		21,960	6588	415,206.00	10980	692,010.00	17568	1,107,216.00	21,960	1,384,020.00	27450	1,730,025.00
<b>TOTAL SALES PER MONTH(20days)</b>				34,600.50		57,667.50		92,268.00		115,335.00		144,168.75





