



Bon Bon Appetit Business Plan
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Table of Contents

1. Executive Summary
2. Situation Analysis
 - a. Market/Company situation
 - b. Market segments
 - c. Competitive situation
 - d. Barriers to entry
 - e. Strength of competitors
 - f. Sustainable advantages
 - g. Pricing issues
3. Macro Situation
 - a. Economy
 - b. Social/cultural
4. SWOT Analysis
 - a. Internal factors
 - b. External environment
 - c. External threats
 - d. Internal weaknesses
5. Issue Analysis
6. Mission, Vision, Values
7. Market Analysis
 - a. Primary market
 - b. Secondary markets
 - c. Tertiary markets
 - d. Prospective customers
8. Proposed locations
9. Action Plans
 - a. Brand awareness action plans
 - b. New location action plans
 - c. Organizational structure action plans
 - d. Remote locations action plans
 - e. Local advertisement action plans
 - f. Pricing issues action plans
 - g. Competition with industry leaders action plans
10. Sales projections
 - a. Pessimistic
 - b. Optimistic
 - c. Realist
11. Exhibits
 - a. Materials Costs
 - b. Sample Rent Comparison
 - c. Vanilla Cupcake Cost Breakdown
 - d. Coconut Cookie Cost Breakdown
 - e. Sample Media List
 - f. Sample Vegan Recipes
 - g. New York Times Article
12. Appendix

EXECUTIVE SUMMARY

Executive Summary

The proposed company, Bon Bon Appetit, is in the early stages of development. Bon Bon Appetit will be a specialty bakery, focused on providing organic, vegan, and gluten-free baked goods to the community. It is expected that the majority of revenue in the first year will be derived from in-store retail purchases. However, once the bakery has established a good reputation within the community, its primary revenue will most likely be from custom orders for special events.

Bon Bon Appetit competes in a sub market of the baked goods, desserts and health food industries. Competition will range from large supermarket bakeries, such as Publix or Sweetbay, to smaller independent bakeries in the community. Bon Bon Appetit will be able to set itself apart by offering superior ingredients, hard-to-find specialty items and exceptional flavor. Since Bon Bon Appetit will be able to differentiate itself from its supermarket competitors, it will not be forced to rely on low cost pricing. This will enable the bakery to maintain a decent profit margin in a growing industry despite the competition.

Thorough analysis has shown Bon Bon Appetit to have multiple strengths in terms of utilizing socio-cultural desires and trends, meeting needs of under-served specialty consumer markets and taking advantage of Tampa Bay's growing population. Weaknesses for Bon Bon Appetit arise in overcoming consumer stereotypes about health food not tasting good and in business expenses. Tampa Bay's most desirable locations have extremely high rental rates, which means that the bakery would be unable to survive unless it achieved great success quickly.

Overall, Bon Bon Appetit shows good potential as a local business, given that its weaknesses are addressed in a way that minimizes their negative impact on the bakery's bottom line. Compromises on the bakery location which allow for lower overhead, but also maintain visibility and foot traffic, could be the difference between success and failure for this business.

SITUATION ANALYSIS

Situation Analysis

Market/Company Situation

Gluten-free foods pushed through the recession in 2009 to achieve a global value sales growth of 11 percent, according to Euromonitor International. The same source also found that in 2009, gluten-free food registered global value sales of \$2.3 billion and also accounted for 27 percent of food intolerance sales. Bakery products, which traditionally are the most affected category of food, experienced half of these sales.

Gluten-free products were originally intended for people with celiac disease, who experience a dangerous intolerance to gluten. Recent reports from Packaged Facts suggest that many people who have not been formally diagnosed with celiac disease have chosen to avoid gluten because of a self-diagnosed allergy. The findings of the report show that only 8 to 12 percent of gluten-free consumers indicate that they or someone in their household has celiac disease or gluten intolerance. Packaged Facts predicts that the gluten free market will continue to grow in the next five years, approaching \$5.5 billion by 2015.

Current pop culture is creating a new perspective on veganism. Oprah Winfrey and her 378-person staff recently took on the challenge of eating vegan for one week, and also committed to “Meatless Mondays” at the Harpo station. Vegan authors, Kathy Freston, Kim Barnouin and Rory Freedman, have landed at the top of many book lists in the past few months and have also made a number of television appearances touting the benefits of a vegan diet.

In addition to the increased popularity of special diets, demand for organic food products has increased rapidly. An article published by CNBC noted that in 2003, organic food sales at the retail level totaled \$10.4 billion, according to Katherine DiMatteo, executive director of the Organic Trade Association. According to the Organic Trade Association’s 2010 Organic Industry Survey, U.S. sales of organic food and beverages have grown from \$1 billion in 1990 to \$24.8 billion in 2009.

Market Segments

Bon Bon Appetit bakery will first and foremost provide delicious baked goods, with an emphasis on healthful indulgence. By providing organic, gluten-free and vegan baked goods, the bakery will expand its market beyond that of a typical bakery. These specialty offerings will encourage brand loyalty in target markets normally excluded and ignored.

The increasing popularity of gluten-free, vegan and organic food is the core motivator for creating a bakery like Bon Bon Appetit. Other specialty bakeries exist around the country, but no such bakery has established itself in the Tampa Bay area. Most well-established and successful vegan bakeries are situated in young, urban areas, such as New York City’s BabyCakes, Portland’s Black Sheep bakery or Asheville’s West End bakery.

Of Tampa’s population of 4,094,530 people (as of 2009), 49 percent have completed at least some college and 41 percent are under age 34, according to the Tampa Bay Partnership. Females make up 51 percent of Tampa’s population, according to ESRI, Inc. These demographics indicate strong potential for a specialty bakery, since young and educated people tend to be more likely to be interested in health foods and alternative lifestyle options. For example, according to a study conducted by the Vegan Research Panel, 69 percent of American vegans adopt the lifestyle before age 24, and 78 percent of American vegans are female. The 2008 Food Institute Report also concluded that, “In general ... those with more education and income are more likely than average to try to eat healthy.”

Competitive Situation



Viitals (<http://www.viitals.com/>)

Viitals is a specialty bakery and lifestyle cafe located on North Florida Ave. in Tampa. The cafe serves exclusively gluten-free, vegetarian-vegan and high-protein, low-glycemic foods. Viitals offers gluten-free vegan cakes and cupcakes as well. In 2009, the bakery was awarded the Annual Product Innovation Award by Baking Management Magazine. In 2010, Viitals was awarded Creative Loafing's Best in the Bay award for Best Gluten-Free Bakery.



A Piece of Cake (<http://www.cakestampa.com>)

A Piece of Cake specializes in custom cakes, cupcakes, cake pops, edible favors, mini desserts and dessert bars, among other decadent offerings. No products are available for purchase in-store, because all products are made for custom orders. The bakery is located on Memorial Highway in Tampa. In 2010, A Piece of Cake was runner-up for Best Cake in the Tampa Bay Chocolate Festival.



The Cupcake Spot (<http://www.thecupcakespotinc.com>)

The Cupcake Spot is a cupcakes-only bakery with two locations: one on MacDill Ave. in Tampa and one on Central Ave. in St. Petersburg. The bakery was founded in December 2007 by Nicole Rogers, a former public relations professional. The bakery is known for its small portions, nostalgic 1950's decor and distinctive cupcake flavors, which vary from one day to the next. In 2009, Tampa Bay Metro Magazine named the Cupcake Spot's "Better Thans" cupcake as Best Small Dessert of Tampa Bay.

Barriers to Entry

The major barrier to entry for a specialty bakery is the perception that healthy food tastes worse than unhealthy food. Since the population that would shop exclusively at a specialty bakery is very limited, it would be a huge disadvantage to exclude the general population based on this negative public perception.

Capital requirements would also be a barrier to entry due to the high initial overhead associated with bakery equipment.

Strength of Competitors

Bon Bon Appetit will face competition both from specialty bakeries and traditional bakeries. There are many competitors in the market, both big and small, but their offerings do not match those of Bon Bon Appetit in terms of healthfulness, quality of ingredients and variety of specialty products available. While larger competitors will rely on lower price points, Bon Bon Appetit will be able to deliver higher quality products to both the general and niche markets of the baked goods industry.

Sustainable Advantages

The primary sustainable advantages of Bon Bon Appetit can be found in its product line. Vegan, organic and gluten-free baked goods are difficult to come by, and most are unhealthfully calorie-laden or have an unpleasant taste. Bon Bon Appetit offers versions of these baked goods that are tasty without being unhealthy. Though the business model can be copied easily, the recipes themselves cannot.

Another sustainable advantage Bon Bon Appetit offers is environmental friendliness. Based on the trend towards responsible consumerism which is gaining momentum in the United States, this advantage alone could prove to be one of the strongest selling points for mainstream consumers to purchase Bon Bon Appetit products.

Pricing Issues

Bon Bon Appetit's pricing structure is on the high-end of the mainstream baked goods spectrum. However, the quality of the products is superior to mainstream bakery products, so consumers will most likely recognize prices as appropriate. Especially in the case of custom orders, which are essentially a service, consumers will be led to believe they are receiving a superior product.

MACRO SITUATION

Macro Situation

Economy

The economic environment's impact on Bon Bon Appetit's success will be based primarily on people's willingness to spend on health products, prepared foods and other discretionary items. Another factor that will have a major impact is rental rates for commercial real estate.

The U.S. economy has been in recession for approximately four years, but according to an annual White House report detailed by Bloomberg.com, economic "growth has resumed, jobs are returning and unemployment is falling." The same report acknowledged that political unrest in the Middle East could easily cause "ripple effects" and adversely impact the U.S. economy.

For a small business like Bon Bon Appetit, 17 recent small business tax cuts signed into law by Obama will make entering the market a little easier. The annual White House report projected moderate economic growth in 2011 of about 3.1 percent, but increasing growth in the next four years with an average rate of 4.1 percent.

Even with the economy turning around, many Americans are still feeling the burden of a 9 percent unemployment rate (as of January 2011). In addition, gas prices have climbed to their highest in two years as of February 2011. According to Bloomberg Businessweek, this added expense may be made up for by a decreasing in firings, helping Americans feel more secure and willing to spend.

"Consumer confidence is coming back grudgingly," Chris Rupkey, chief financial economist at Bank of Tokyo- Mitsubishi UFJ Ltd. told Bloomberg Businessweek. "Gasoline prices keep climbing, and this may be hurting consumers in their wallets and keeping a lid on (spending) confidence."

High gas prices may also prevent consumers from making a special trip to visit Bon Bon Appetit, which could significantly impact product sales.

Bloomberg also spoke to Jerry Deitchle, CEO of BJ's Restaurants Inc. (a national chain of restaurants), who said, "We are still operating in a very difficult, volatile environment for consumer discretionary spending. Consumers are facing significantly higher food and gasoline prices."

External legal concerns will include a food and beverage license, health code regulations and insurance in the event there is an accident or customer issue at the bakery. Bon Bon Appetit will need to retain liability insurance, and may also want to invest in property insurance, since the bakery setting increases the risk of building damage. Since there will be more than 4 employee, Workman's Compensation insurance will also be required by the state of Florida. A food and beverage license and application should cost approximately \$200 per year. The cost of meeting health code regulations will depend on day-to-day operating procedures.

Socio-Cultural

Current social trends support the prospect of a specialty bakery. Michelle Obama's plan to reduce American obesity is changing food and drug legislation, which will harm other bakeries, but should not affect a health-focused bakery. Recent programming on Oprah suggested the idea of adopting a vegan diet as a means to reducing waste, pollution and cruelty and also as a way to lose weight and improve health. National Public Radio also recently devoted an entire show to the discussion of veganism and its rising popularity in America.

In addition, gluten-free diets are becoming more popular as consumers self-diagnose gluten sensitivities and therefore avoid gluten products.

The increased prevalence of organic lifestyle choices will also support the bakery's offerings, as educated consumers seek to remove toxic chemicals and pesticides from their diets. An article published by CNBC noted that in 2003, organic food sales at the retail level totaled \$10.4 billion, according to Katherine DiMatteo, executive director of the Organic Trade Association. According to the Organic Trade Association's 2010 Organic Industry Survey, U.S. sales of organic food and beverages have grown from \$1 billion in 1990 to \$24.8 billion in 2009.

These three sociocultural trends suggest that a bakery like Bon Bon Appetit would have a good chance of success in the current marketplace.

SWOT ANALYSIS

SWOT Analysis

Internal Factors

Strength	Description	Strength	Importance to Customers	Importance Rating
Facilities	Low overhead due to suffering economic market	4	2	8
Environmental responsibility	Recycled materials and responsible waste removal methods	5	6	30
Ability to deliver what the market wants	Healthy, trendy and high-quality products	5	9	45

External Environment

Opportunities	Description	Attractiveness	Likelihood of Success	Importance Rating
Competitive Trends	Consumers are changing buying habits towards healthier products.	4	7	28
Market/Industry Trends	Gluten-free, organic and vegan products are increasing in popularity.	5	6	30
Social/Lifestyle Trends	People are searching for ways to make their everyday foods healthier.	5	7	35
New Products and services	The specialty baked goods market is relatively untapped, especially in Florida.	3	5	15

External Threats

Threats	Description	Seriousness	Likelihood to occur	Importance rating
Economic trends	Increasing gas prices	-3	9	-27
	Slow housing markets	-2	6	-12
	Increasing cost of food	-2	8	-16
Legal Trends	increase in property insurance	-2	7	-14
Weather	Hurricane damage/shutting down	-4	1	-4
Competitive trends	Increased specialty offerings from competitors	-4	6	-24

Internal Weaknesses

Weaknesses	Description	Weakness	Importance to customers	Importance rating
Organizational structure	Employees jobs overlap	-3	7	-21
Capacity to meet demand	Small facilities could be easily overwhelmed	-3	8	-24
Geographic issues	Limited parking	-4	9	-36
	High traffic	-2	4	-8
Marketing strategy	No brand recognition	-5	8	-40
Pricing issues	Higher product cost	-3	7	-21
	Higher supplies costs	-3	7	-21

ISSUE ANALYSIS

Issue Analysis

1. What can Bon Bon Appetit do to grow brand awareness?

Bon Bon Appetit needs to build local brand awareness. Unpaid endorsements result in higher credibility than advertisements, so it might be beneficial to invest in a public relations campaign seeking local media placements. Also, local awards are given by Tampa Bay Magazine and Creative Loafing every year. The bakery could gain a great deal of good publicity by entering for those awards or for similar ones in the bay area. Another option for increasing brand awareness is participation in local festivals and fairs. Bon Bon Appetit could expose itself to a huge number of potential customers by setting up a booth at festivals and fairs with a sampling of the product line for tasting and for sale.

2. How can Bon Bon Appetit maintain business volume during inclement weather seasons?

Florida tends to have rainy summers, which could lower business volume. To counteract this, Bon Bon Appetit could increase community outreach and offer summer specials to drive more traffic into the bakery. Local fairs and festivals might also be good places to engage the community and drive sales during the summer months. Suggestive marketing could also be a good way to gain customers' interest. For example, if the bakery were to offer a "Rainy Day" package to customers, suggesting they keep those longer-shelf-life products on hand for rainy days, customers might embrace the idea and buy those packages to "stock up."

3. Should Bon Bon Appetit invest in advertising locally?

Although advertising certainly has its place in business promotion, it would be much more cost effective for Bon Bon Appetit to utilize the skills of its owner and focus on public relations efforts to drive sales. Since the bakery has no immediate plans to expand or franchise, local public relations and community outreach will be able to target the potential customers in the community and generate interest at a much lower cost than advertising would. That being said, the first few months of operations for the bakery will be best helped by advertising, since the bakery will not yet have achieved much and will thus be unable to arouse much interest from local media.

4. How can Bon Bon Appetit position itself positively on a cost to value ratio?

It is important that all aspects of Bon Bon Appetit's decor, products, marketing collateral, etc., reflect the idea that Bon Bon Appetit is a high-end specialty bakery. Conveying that the bakery's products are of high quality will cause customers to be less apprehensive about the pricing of the products. Customers expect to pay a little more for things that are environmentally friendly, high quality, fresh and healthy, and pricing which is too low may cause customers to doubt the quality of the products.

5. How can Bon Bon Appetit compete against major industry leaders?

Bon Bon Appetit's strategy for competing with industry leaders is to provide the quality and consideration that is larger baked goods providers lack. No bakery in Tampa offers specialty goods, environmentally friendly practices and exceptional flavor all under one roof, which is what sets Bon Bon Appetit apart from the competition. Ensuring that these characteristics of the bakery are emphasized in all marketing materials will help to differentiate Bon Bon Appetit from its larger competitors.

6. What can Bon Bon Appetit do to counteract the negative ideas people tend to have about the flavor of health food?

One of the best ways for Bon Bon Appetit to win the confidence of the community is third party endorsement. Positive reviews from food editors, awards and glowing customer reviews will help convince the community that healthy can be tasty. Participation in local events and distribution of sample products will help people taste for themselves, which will hopefully generate positive buzz as well. Ongoing in-store sampling could help draw in potential customers who might otherwise pass over Bon

Bon Appetit's products. Flavor is the deciding factor for mainstream customers when purchasing baked goods, so it is important for Bon Bon Appetit to let mainstream customers experience for themselves that healthy food can taste even better than mainstream, overly processed baked goods. During slower days, it might even be a good idea to send a staff member with a plate of samples to stand just outside the bakery door to invite passersby to come in and visit the bakery.

MISSION, VISION & VALUES

Mission, Vision, Values

The mission of Bon Bon Appetit bakery is: “To provide the community with healthy and environmentally-friendly baked goods and desserts.” The bakery’s vision is to build a neighborhood retreat where people can relax, indulge, and still feel good about what they are putting into their bodies and into the environment. The owner stands by the idea that healthy food can and does taste better than junk food, especially when prepared well and with fresh ingredients. Bon Bon Appetit is open to the possibility of multiple locations, but is focused primarily on creating a local landmark that will last the test of time.

The values that will guide daily operations at the bakery are:

- Healthy food should taste better than junk food, or you aren’t doing it right.
- Good food requires good ingredients.
- Everyone should be able to eat a cupcake on their birthday, no matter the dietary restrictions involved.
- Being environmentally responsible is a requirement, not an option.
- Anyone who sets foot inside the bakery will always be treated with kindness and respect.
- Cleanliness of the bakery and the staff is essential.

MARKET ANALYSIS

Market Analysis

Primary Market

The primary target market for Bon Bon Appetit is between age 35 and 54, since this age group makes up approximately 40 percent of vegetarians in the USA, according to a 2008 study by the Harris Interactive Service Bureau on behalf of *Vegetarian Times*. According to a study by the Vegan Research Panel, 18 percent of vegans in the United States are between age 35 and 54. This age group also overlaps with the age of most people in the USA with celiac disease, who tend to be age 35 or older, and also with the demographics of organic consumers, who tend to be well-educated and have college degrees, according to multiple studies on the demographic breakdown of organic consumers. Studies have also shown that vegetarians and gluten-free consumers tend to be females.

Of Tampa's population of 4,094,530 people (as of 2009), 49 percent have completed at least some college and 59 percent are over age 34, according to the Tampa Bay Partnership. Females make up 51 percent of Tampa's population, according to ESRI, Inc. These statistics indicate that Bon Bon Appetit will have a strong potential customer base in the Tampa Bay area.

The main characteristics of Bon Bon Appetit's primary market are lifestyle characteristics, which makes it more difficult to nail down a particular set of demographics that will locate customers. Some of these characteristics include a focus on healthy eating, environmental responsibility and rejection of processed foods. These characteristics were once limited to a high income population bracket because of cost constraints, but as these lifestyle choices became more mainstream, they also became more affordable. Now, these lifestyle choices are common in essentially every age and income bracket.

Secondary Markets

The secondary market for Bon Bon Appetit is between age 18 and 34. People in this age group make up 42 percent of American vegetarians, according to a 2008 study by the Harris Interactive Service Bureau on behalf of *Vegetarian Times*, and are more likely to have completed some college. According to the Vegan Research Panel, 80 percent of USA vegans are between age 16 and 34, and 27 percent of American vegans are students. Many people in this age group will have begun their careers and may have more disposable income to spend on healthier food choices. It is also likely that this age group will include many new, small families with parents who want to protect their children from the potential harmful effects of chemicals, pesticides and processed foods.

Of Tampa's population of 4,094,530 people (as of 2009), 49 percent have completed at least some college and a little over 20 percent are between age 18 and 34, according to the Tampa Bay Partnership. Tampa's population is projected to grow from 4.1 million in 2009 to just under 4.5 million in 2014. In addition to promising population growth estimates, the Tampa area is home to the third largest university in the Southeast and ninth largest in the nation. The University of South Florida boasts a student enrollment of over 47,000. The large population of young, educated people in the Tampa area suggests that Bon Bon Appetit will have a very strong potential customer base if it pursues this secondary market.

Tertiary Markets

The tertiary market for Bon Bon Appetit consists of people age 55 years old and older. Only 17.4 percent of vegetarians are over age 55, according to a 2008 study by the Harris Interactive Service Bureau on behalf of *Vegetarian Times*, and only 2 percent of USA vegans are over age 55, according to the Vegan Research Panel. This older age group is also less likely to buy organic foods, says a study conducted by the US Department of Agriculture.

Of Tampa's population of 4,094,530 (as of 2009), 31 percent are over age 55, according to Tampa Bay Partnership. These consumers may be less likely to embrace alternative lifestyles and diets because of health problems and/or stereotypes against those lifestyle choices. Due to recent economic conditions, these consumers may be unlikely to spend money on non-necessity items, worrying they may not have enough to last through their retirement. In Florida, much of this population may be found in assisted living facilities, which limits their retail consumption and independent decision making. For these reasons, people in this age group are less likely to become Bon Bon Appetit customers.

Population Makeup

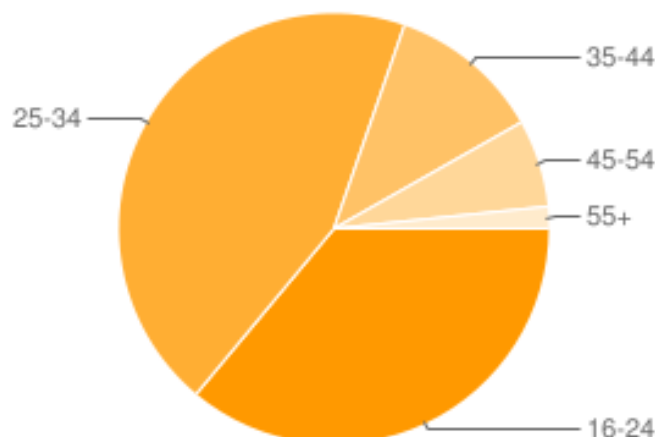
Age	Tampa Bay	Percentage
Age 0-17	884,423	21.60%
Age 18-34	1,214,963	20.08%
Age 35-54	1,102,640	26.93%
Age 55-64	501,265	12.24%
Age 65+	784,040	19.15%
Median Age (Years)	41.53	

Ethnicity	Tampa Bay	Percentage
White	3,276,285	80.38%
Black or African American	448,163	10.99%
Asian	92,077	2.26%
Other	163,168	4.00%
Two or More Races	96,488	2.37%
Hispanic or Latino by Origin	585,180	14.36%
Mexican	180,467	30.84%
Puerto Rican	167,516	28.63%
Cuban	74,299	12.70%
All Other Hispanic or Latino	162,898	27.84%

Source: Claritas 2009 estimates; Aggregation of seven county Tampa Bay Region.

Note: Persons of Hispanic origin can be of any race: white, black or Asian.

Age of Vegans in the United States



Source: The Vegan Research Panel; Vegan Profile

Customer

Prospective Customer: Olivia Organic

Olivia is a young mom with a little boy and girl. She has completed some college, but stopped attending classes when she got married and had her first child. Olivia has read extensively about pesticides and toxins and is concerned about the effect these chemicals will have on her children.

Olivia grows vegetables in her back yard and dreams of living in the country and being able to feed her family off of the crops they grow and animals they raise. Right now, she and her family live in the suburbs so that her husband can be closer to work. She cooks vegetarian meals several times a week, partially because of the high price of organic meat and partially because of the health benefits of eating more vegetables and grains.

Olivia has a difficult time with special events and holidays, because she dislikes the large amount of sugar, preservatives and processed foods that are offered to her children. Most of her family is older, and not as concerned about food intake. Olivia enjoys sweets, but always feels guilty eating them because she knows all the bad things that are in them. She enjoys having a special treat every evening after dinner, but usually sticks to frozen fruit popsicles or yogurt-dipped nuts because she has a hard time finding healthy versions of the treats she really wants.

If Olivia could find somewhere to buy them, she would purchase organic cakes and pies for holidays, birthdays and family gatherings. She would especially love if these desserts were made with natural replacements for sugar, like applesauce or fruit purees, so that she could let her children enjoy them, too.

Prospective Customer: Victoria Vegan

Victoria is a college student. She is active in environmental awareness groups and in the vegetarian and vegan club at her university. Victoria's main splurges are on food and eco-friendly fashions. She is an English major, and hopes to become a writer, but she also takes art and photography electives.

She cooks most of her own food, but often finds it difficult to make vegan desserts taste good. Her friends get together often and cook, but it is common on birthdays for Victoria to have to turn down cake because of dairy and eggs.

Victoria and her friends enjoy getting together and carpooling to go downtown for an afternoon of shopping and studying together, but most of the coffee shops they go to do not offer vegan snacks for Victoria, so she brings food with her. She would love to find a cozy coffee shop or restaurant that welcomed students and offered more vegan-options while still being tasty enough to entice her friends. Victoria also often looks for organic options when they are available, but is generally comfortable eating things that are not organic as long as they aren't excessively processed.

PROPOSED LOCATIONS

Proposed Locations

Though choosing an exact location for Bon Bon Appetit is beyond the scope of this project, the following criteria should be considered when a location is finally chosen:

- The bakery will be most successful in an area where healthy eating is a common lifestyle choice in the community.
- Accessibility for foot-traffic is vital. Sweets tend to be impulse buys, not planned purchases, and visual stimulation is a strong trigger for impulse behavior.
- Proximity to a competitor may be an advantage, especially in high-income areas where customers will associate higher prices with higher quality products.
- Large white-collar working class or university population will increase customer base because of higher levels of discretionary spending money.
- Urban areas will have the density of population and foot traffic to sustain the business.
- Having sufficient and convenient parking is vital to the success of the bakery.

ACTION PLANS

Action Plans

1. Brand Awareness
 - 1A. Frequent Customer Specials
 - 1B. Create brochure
 - 1C. Create website
 - 1D. Follow up E-postcards for custom orders
 - 1E. Partnerships with local event planners
2. New location
 - 2A. Location scouting based on current demographics
 - 2B. Program to train employees
 - 2C. Cleanliness program
 - 2D. Grand opening
3. Organizational Structure
 - 3A. Physical written job description for each employee
 - 3B. Organizational chart
4. Local Advertisement
 - 4A. Local publication placements
 - 4B. Specialty publication placements
 - 4C. Twitter
 - 4D. Bi-weekly events
5. Competition
 - 5A. Promote Specialty Product Line
 - 5B. Participate in or Sponsor Community Events and/or Charities
 - 5C. Community Outreach in Schools/Community Centers with Healthy Eating Sessions
 - 5D. Partner with Delivery Service for Holiday Gifts

Section 1: Brand Awareness Action Plans

1A. Frequent Customer Specials

Objective: Reward repeat customers by offering special discounts.

Targeted Group: Previous customers who want to feel appreciated.

Description of plan: The Frequent Customer program is meant to reward returning customers by giving them discounts based on their number of visits to the bakery. Customers will be able to check in with Foursquare or use a punch card provided to them to track their visits to Bon Bon Appetit. Every fifth visit, customers can receive either one free cookie or small coffee for free.

Steps:

- Register on Foursquare
- Create “special” program with Foursquare’s business tools
- Design a frequent customer card
- Create a unique stamp to be used to mark cards
- Post a sign offering the customers the opportunity to ask for a card or to check in on Foursquare

Responsible Party: Cashiers would be responsible for checking customer cards or check-ins to approve free items.

Time Line: 1 week. This action plan should be started when the bakery opens its doors.

Estimated budget: Primary costs will be printing cards and providing free products. 1000 cards will cost \$11 total. Product cost will vary.

Measurable success: The success of this action plan will be directly related to the number of return customers who visit Bon Bon Appetit.

1B. Create a Brochure

Objective: To create a brochure for Bon Bon Appetit that conveys high standards, quality products and commitment to customers' health.

Targeted group: All people interested in Bon Bon Appetit's product line and services.

Description of Plan: A well-planned brochure will help convey what makes Bon Bon Appetit unique and worth frequenting. The brochure should include information about dietary standards, commitment to ecological responsibility and placing custom orders.

Steps:

- Collect necessary images and generate copy
- Import images and copy into InDesign
- Organize content into a visually pleasing and professional brochure
- Export to .pdf
- Bring to Kinkos, Procopy or another professional printer to have materials printed from the .pdf files

Responsible party: The business owner will be responsible for this process.

Time Line: 2 weeks. The action plan should be completed prior to the opening of the bakery.

Estimated budget: Pricing will depend on the number of copies needed, the service provider and the current price of ink. At the present time, a rough estimate for 1,500 copies would be \$1,545.

Measurable Success: The success of this action plan will depend on the number of custom orders generated, as well as customer opinions of the brochures.

1C. Build a Website

Objective: Build a simple website to offer customers general information about Bon Bon Appetit and to accept online custom order requests.

Targeted group: Anyone seeking information about the bakery online.

Description of Plan: People use the internet to research businesses on a regular basis, and if they cannot find information about your business, they will generally count it against you. Bon Bon Appetit will experience a great benefit from being accessible and visible online, which will enhance the bakery's professional image and brand equity.

Steps:

- Purchase a domain name and host space
- Use either a web designer or a do-it-yourself website builder to create a basic website
- Include photos of the products, location and photos of the bakery, positive customer testimonials, detailed contact information and an easy form for customers to request custom orders. If feasible, link to social media presences for the bakery on Facebook, Twitter and Foursquare
- Assign managers to monitor incoming requests and e-mail and respond accordingly

Responsible party: Bon Bon Appetit web designer, managers.

Time Line: 2 months. This action plan should be started prior to the bakery opening, but does not need to be complete before doors open. Updates to the site should occur throughout the year based on seasonal offerings and events.

Estimated budget: Cost will vary based on web domain cost, hosting rates and whether or not a designer is used. Minimum expected cost for 2 years should be about \$450.

Measurable success: The true value of the website will not be that it draws customers in, but that it prevents them from being pushed away by lack of information and online presence.

1D. Follow up E-Postcards for Custom Orders

Objective: Encourage brand loyalty and positive sentiment by following up with E-postcards for custom orders.

Targeted group: Customers who have placed custom cake orders in the past year

Description of Plan: Customers who place custom orders with Bon Bon Appetit want to feel appreciated, and the bakery wants to remind these customers about the products and services Bon Bon Appetit has to offer. The reasoning behind choosing E-postcards is reduction of waste, so that the bakery lives up to its promise of eco-friendliness.

Steps:

- Keep a list of customers who placed custom orders and their e-mail addresses
- Create E-postcards with a free html e-mail service
- Send E-postcards for holidays and birthdays

Responsible party: Bon Bon Appetit managers.

Time Line: 1 week turnover for each individual style of E-postcard. This will be an ongoing process throughout the year.

Estimated budget: If done properly, the only cost for this plan should be time.

Measurable success: The plan's success will be determined by the number of return custom-order patrons generated by the E-postcards.

1E. Partnership With Local Event Planners

Objective: Create an incentive for local event planners to refer orders to the bakery by offering special pricing, additional services or referrals in return.

Targeted group: Local event planners

Description of Plan: Event planners would essentially be “courted” by the bakery and offered referrals, bonus services and/or special pricing in exchange for referring customers to the bakery or being frequent customers themselves.

Steps:

- Research to create a list of local event planners, both corporate and consumer
- Contact event planners by sending a handwritten note and free sample offer
- Invite event planners to visit the bakery to learn about the product line and to sample the products themselves
- Follow up every few months to offer assistance

Responsible party: Bon Bon Appetit owner

Time Line: 1 month to complete initial research and to distribute handwritten cards. This will be an ongoing project.

Estimated budget: Postage, cards and free product samples will be the primary cost, but the overall cost will vary depending on the number of event planners targeted.

Measurable success: The plan's success will be determined by the number of event planners who become loyal customers and brand representatives for Bon Bon Appetit, as well as the number of referrals received.

Section 2: New Location Action Plans

2A. Location Scouting Based on Current Demographics

Objective: Select locations based on current demographics.

Targeted group: Bon Bon Appetit bakery.

Description of Plan: The plan is designed to locate a good location for the bakery. This plan will locate suitable locations based on demographics.

Steps:

- Go to websites with population maps to locate densely populated areas
- Locate one or two sites with good population density
- Research demographic breakdown of the community to determine whether it includes ideal age and lifestyle groups
- Visit the locations to ensure that the area has good traffic, sufficient parking and decent visibility

Responsible party: Bon Bon Appetit owner

Time Line: 3 months. This action plan should be started prior to staff recruitment, preferably as one of the first projects completed in setting up the bakery.

Estimated budget: Costs associated with this plan will vary based on distance driven to physically inspect property and current gas prices.

Measurable success: The success of this plan would be determined by the discovery of an appropriate location for the store front.

2B. Program to Train Employees

Objective: Increase commitment to customer service and quality product creation.

Targeted group: All employees.

Description of Plan: This action plan is designed to ensure that employees provide customers with exceptional service and high quality products. It is important to have specific guidelines for dealing with customers and quality standards for the products Bon Bon Appetit creates. RestaurantOwner.com has templates for employee training manuals, which will be used to assist in developing the training program in this action plan.

Steps:

- Find templates for training manuals for chefs, cashiers, managers, etc.
- Create guidelines for acceptable treatment of customers
- Create guidelines for acceptable quality of products
- Fill in templates to reflect guidelines
- Distribute employee manuals for review
- Discuss guidelines with employees to ensure retention of the information
- Reward high-quality service and production with recognition of employees

Responsible party: Bon Bon Appetit owner and managers

Time Line: 2 weeks. This program should be started and completed prior to the Grand Opening of the bakery.

Estimated budget: The only costs associated with this plan would be time.

Measurable success: The success of this plan will be determined by level of positive customer interactions and overall customer satisfaction, but also by managers' evaluations of the staff.

2C. Cleanliness Program

Objective: Meet and exceed food preparation standards for cleanliness.

Targeted group: Bon Bon Appetit staff.

Description of Plan: Cleanliness is essential in the food service industry. Staff must be trained to comply with food safety standards and to maintain good hygiene. There are a number of food safety courses available on the market, such as ServSafe and the Hazard Analysis Critical Control Point program.

Steps:

- Choose a cleanliness program to implement in the bakery
- Provide managers with materials to learn and teach the program to staff
- Distribute learning materials to staff to study
- Schedule a training meeting to go over and assess retention of cleanliness materials

Responsible party: Bon Bon Appetit owner and managers.

Time Line: This action plan must be implemented immediately upon hiring of new employees, and should be repeated on a regular basis to refresh and update practical knowledge.

Estimated budget: Since staff must be paid during training meetings, their wages will be the primary cost associated with this plan. Other lesser costs may include educational materials, printing and assessment materials.

Measurable success: The success of this plan will be contingent upon passing health inspections, meeting cleanliness goals outlined in Bon Bon Appetit's Mission, Vision and Values statement, and also in customer satisfaction levels.

2D. Grand Opening

Objective: Hold a special event officially opening the new location for business.

Targeted group: Potential customers.

Description of Plan: Grand openings are great promotional opportunities for letting the public know a location is officially open. The grand opening would be held approximately 6 weeks after the soft opening, which will give the bakery time to work out any “kinks” prior to inviting in a large crowd all at once. Promotional information will be distributed locally, placed in local newspapers and advertised online. Promotional specials will be available to draw in new customers, and promotional signs will also be printed to hang outside the building to attract passing traffic.

Steps:

- Set a grand opening date 6 weeks after soft opening
- Advertise grand opening in local papers on the website
- Design and print out fliers to distribute in local residential areas
- Create and distribute a press release to inform local media
- Purchase appropriate promotional signs for event day

Responsible party: Bon Bon Appetit owner and managers

Time Line: 6 week preparation through the soft opening, including time to create fliers, a press release and advertisements.

Estimated budget: Design costs would be minimal, since the owner is able to create fliers and ads. Printing costs, including signage, would likely total about \$400.

Measurable success: The success of this plan will be determined by the amount of new business generated for the new bakery.

Section 3: Organizational Structure Action Plans

3A. Physical Written Job Description for Each Employee

Opening/Day manager: Unlocks the shop, gives everyone tasks for the morning, sets up the storefront, keeps track of customer issues, quality, handles emergencies, plans staff schedules, answers customer e-mails and updates social media.

Afternoon/Closing manager: Organizes clean-up, tallies up the day's profits, keeps track of inventory and replacement needs and orders new product, handles emergencies and customer complaints, responsible for the cleanliness of the shop.

Cashier (x2): Takes orders, cashes out customers.

Busser: Cleans up the front of the shop. Also re-stocks napkins, utensils and coffee extras. Assists customers when needed. Decorates storefront for special occasions. Restocks display cases as requested by cashier.

Baker: preps sheet cakes for the day as scheduled by the head chef, bakes cookies and other heated desserts. Should maintain a tidy workspace.

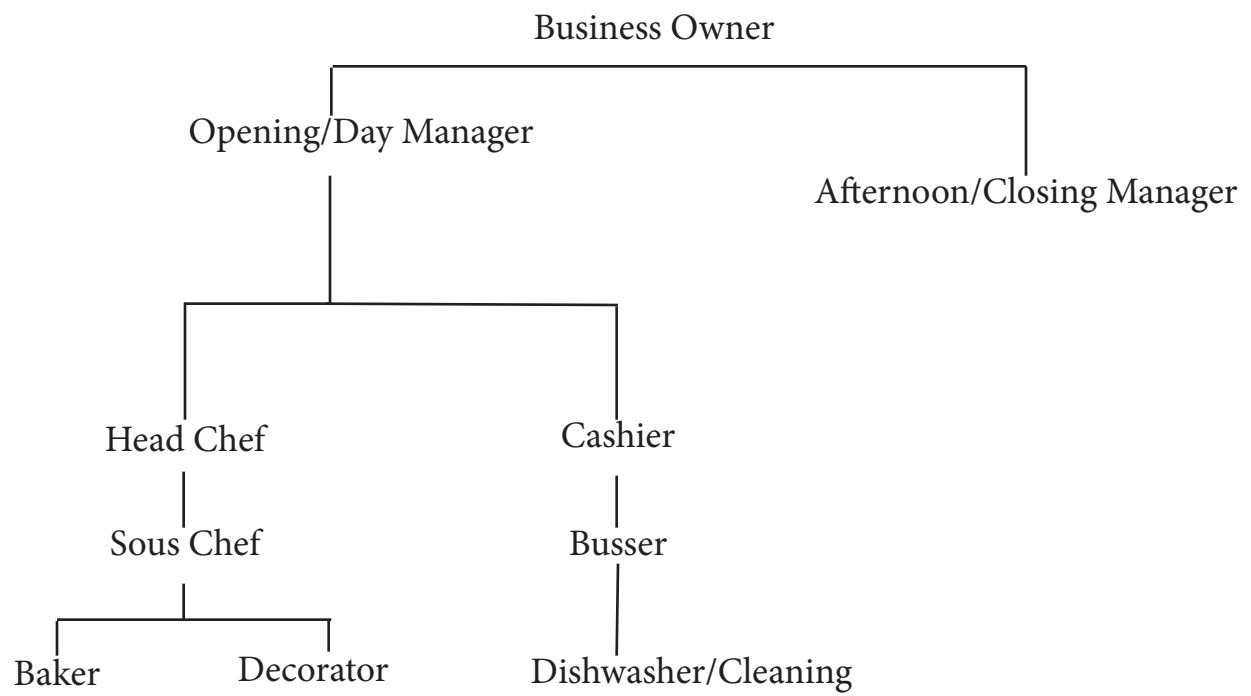
Dishwasher/Cleaning: cleans dishes, empties trash. Assists with cleaning the work area when able.

Head Chef: plans baking schedule, directs designs and recipes, oversees timely completion of orders, assists in prep, decorating, etc. Works with the managers to schedule special orders.

Sous chef: See head chef duties. This person will also help wherever else assistance is needed in the bakery. Decorators answer to the sous chef first, then head chef.

Decorator (x2): follows decorating direction of head chef to prep cookies, cakes, and other desserts. Ensures uniform presentation and consistent quality

3B. Organizational Chart



Section 4: Local Advertisement Action Plans

4A. Local Publication Placements

Objective: Generate positive publicity for the bakery to drive traffic and sales.

Targeted Group: The local population.

Description of plan: Obtaining local newspaper, magazine and television placements will mean publicity both in the print versions and the digital versions of the media outlets. This coverage will help drive interest in the bakery, raise awareness of its existence and build brand identity. Third party endorsements are one of the most effective ways to gain credibility, which would be extremely beneficial for Bon Bon Appetit and its unique product line.

Steps:

- Develop press releases which present Bon Bon Appetit's story from several different angles
- Distribute the releases to the appropriate local food and business reporters
- Follow up with local reporters
- Coordinate interviews and tours as necessary to facilitate coverage
- Collect any articles or videos which are run to post to the website (this will serve as third party endorsement and may help drive custom orders placed through the website)

Responsible Party: Business owner.

Time Line: 1 week. This action plan should be started 2 weeks prior to the bakery's soft opening.

Estimated budget: The only cost associated with this plan is time.

Measurable success: The success of this action plan will be determined by the amount and prominence of media coverage obtained, as well as the affect of that coverage on sales in both the short and long-term.

4B. Specialty Publication Placements

Objective: Generate positive publicity for the bakery to drive traffic and sales.

Targeted Group: People who are already open to alternative lifestyle and dietary choices.

Description of plan: Obtaining specialty publication placements will mean publicity both in the print versions and the digital versions of the media outlets. This coverage will help drive interest in the bakery, raise awareness of its existence and build brand identity. Third party endorsements are one of the most effective ways to gain credibility, which would be extremely beneficial for Bon Bon Appetit and its unique product line. Since specialty publications have an audience that is already open to alternative foods, those publications will be particularly helpful for reaching out to potential clients.

Steps:

- Develop press releases which present Bon Bon Appetit's story from several different angles
- Distribute the releases to the appropriate alternative food and business reporters
- Follow up with reporters
- Coordinate interviews and tours as necessary to facilitate coverage
- Collect any articles or videos which are run to post to the website (this will serve as third party endorsement and may help drive custom orders placed through the website)

Responsible Party: Business owner.

Time Line: 1 week. This action plan should be started 2 weeks prior to the bakery's soft opening.

Estimated budget: The only cost associated with this plan is time.

Measurable success: The success of this action plan will be determined by the amount and prominence of media coverage obtained, as well as the affect of that coverage on sales in both the short and long-term.

4C. Twitter

Objective: Generate prolonged interest and loyalty to the bakery by initiating dialogue, sharing stories and maintaining a feeling of transparency.

Targeted Group: Customers.

Description of plan: This action plan is meant to build relationships with existing customers by initiating dialogue with them and creating a feeling of accessibility and transparency with the bakery and its staff. The idea is that customers who feel connected to the bakery will be more likely to return and become loyal customers and brand ambassadors.

Steps:

- Sign up for a Twitter account
- Develop a social media calendar to dictate frequency of posting
- Maintain a consistent company voice throughout all posts
- Initiate conversations with customers who comment about the bakery

Responsible Party: Business owner.

Time Line: 1 week. This action plan should launch several days prior to the bakery's soft opening.

Estimated budget: The only cost associated with this plan is time.

Measurable success: The success of this action plan will be determined by the volume of impressions made and the quality of relationships built with customers, which will hopefully positively impact sales.

4D. Bi-weekly Events

Objective: Generate customer interest and create story material to pitch to media.

Targeted Group: The local population and reporters.

Description of plan: Obtaining local newspaper placements will mean publicity both in the print versions and the digital versions of the local papers. This coverage will help drive interest in the bakery, raise awareness of its existence and build brand identity. Third party endorsements are one of the most effective ways to gain credibility, which would be extremely beneficial for Bon Bon Appetit and its unique product line. In addition, special events tend to drive customer interest and may help drive traffic and sales, especially during the slow summer season.

Steps:

- Develop an annual event calendar to dictate events
- Plan event specifics and develop means to publicize
- 12 days prior to each event, begin publicizing and distributing event materials
- Pitch major events to the media as story opportunities and provide potential interviews and footage
- Follow up with reporters
- Coordinate day-of activities and specials

Responsible Party: Business owner.

Time Line: 1 week. This action plan will be an ongoing process, but planning should begin during the first month of operations. Coordinating for each event should start about 2 weeks prior to each event.

Estimated budget: Costs will vary based on events and materials needed.

Measurable success: The success of this action plan will be determined by the amount of customer interest in each event and also by the amount and prominence of media coverage obtained, as well as the affect of that coverage on sales in both the short and long-term.

Section 5: Competition Action Plans

5A. Promote Specialty Product Line

Objective: Draw in niche customers to build relationships with them, since they will be more likely to become loyal patrons if other bakeries cannot meet their dietary needs.

Targeted Group: People who seek organic products, follow a vegan lifestyle and/or choose to restrict gluten consumption.

Description of plan: The use of a variety of mediums to promote specialty products will help ensure that customers are aware these products are available. This plan seeks primarily to target specialty diet subjects via niche publications and social groups.

Steps:

- Develop a press release highlighting the specialty product line
- Share the information with local publications targeted towards alternative, healthy lifestyles
- Follow up with reporters to offer an interview
- Seek out local bloggers who support alternative lifestyles and invite them to visit the bakery to sample products
- Research local groups that support alternative lifestyles and offer them information about the bakery

Responsible Party: Business owner.

Time Line: 2 months. This action plan will be an ongoing process, but should be initiated about a week prior to the bakery opening. Some of the research involved may be especially time consuming, and relationship building may take more time depending on the attitudes of the bloggers and local groups involved.

Estimated budget: The only cost associated with this action plan is time.

Measurable success: The success of this action plan will be determined by the amount of customer interest gained and also by the amount and prominence of media coverage obtained. These variables will hopefully have a positive impact on sales in both the short and long-term.

5B. Participate in or Sponsor Community Events and/or Charities

Objective: Create a positive image in the community by giving back and being involved.

Targeted Group: The community in general.

Description of plan: Bon Bon Appetit can build an image for itself as an active and valuable member of the community by participating in major community events and/or by contributing to and supporting local charities. Events will vary from year to year, but some possibilities might be Gasparilla, the Florida Strawberry Festival, the Florida State Fair and Guavaween. Possible charities to partner with might be Meals on Wheels, providing cookies for their Christmas donation “Thank You” packages, or the Crisis Center of Tampa Bay, providing baked goods for one of their many fundraising events.

Steps:

- Create a list of annual local events and choose ones that will provide maximum community exposure
- Sign up for those events
- Recruit volunteers to distribute samples and bakery info at the events
- Create a list of local charities whose values match the bakery as much as possible
- Connect with one or two charities to offer partnership
- Follow up with charities to coordinate donations/partnerships

Responsible Party: Business owner.

Time Line: 1 week. This action plan should be initiated about 1 month after the bakery opening.

Estimated budget: The cost of this plan will vary based on event participation fees, sample giveaway costs, promotional materials used and donations made.

Measurable success: The success of this action plan will be determined by the positive associations and opinions that the community develops about Bon Bon Appetit and the effect those opinions will have on bakery sales.

5C. Community Outreach in Schools/Community Centers with Healthy Eating Sessions

Objective: Create a positive image in the community by giving back and being involved.

Targeted Group: The community in general.

Description of plan: Bon Bon Appetit can build an image for itself as an active and valuable member of the community by participating in health education locally. This plan will develop a presentation meant for teens to encourage healthy eating, positive body image and environmental activism.

Steps:

- Research dietary recommendations specifically for teens
- Develop an interactive presentation for teens focusing on eating healthfully, being kind to your body and using dietary changes to help the environment. Some topics to include: indulging healthfully, choosing foods with less packaging to reduce waste and Meatless Mondays to encourage eating lower on the food chain
- Seek out local schools and community centers to offer the presentation
- Follow up and make the actual presentations

Responsible Party: Business owner.

Time Line: 1 month. This action plan will be initiated about 3 months after the bakery opening. Connecting with local schools and community centers to present may be difficult, which is why this plan may take as long as a month to complete.

Estimated budget: The cost of this plan will be limited to time, travel costs and possibly sample costs, if samples are allowed by the school or community center.

Measurable success: The success of this action plan will be determined by the positive associations and opinions that the community develops about Bon Bon Appetit and the effect those opinions will have on bakery sales.

5D. Partner with Delivery Service for Holiday Gifts

Objective: Drive custom orders during the holiday season by making it easy for customers to send Bon Bon Appetit products as holiday gifts.

Targeted Group: Bon Bon Appetit customers.

Description of plan: Baked goods are classic holiday gifts. Bon Bon Appetit can use that to its advantage by making the process of sending baked goods to family and friends easy and quick. By offering an in-store or online system for taking custom orders to be shipped during the holidays, Bon Bon Appetit can greatly increase custom order sales.

Steps:

- Create five gift package options for customers to choose from, being careful to exclude items that would not fare well during transport
- Find a reliable shipping service to transport goods and approximate cost to send each of the five gift package options
- Place a gift order form both in-store at the counter and on the Bon Bon Appetit website

Responsible Party: Business owner.

Time Line: 1 week. This action plan should be initiated each year during September, just before the holiday season begins. This will give customers time to notice the gift order forms, so they'll know the option is available before they begin holiday shopping.

Estimated budget: The cost of this plan will depend on the number of paper order forms needed for each holiday season, but should be of negligible cost, since package and shipping fees will be transferred to the customer.

Measurable success: The success of this action plan will be determined by the increase in custom orders placed during the holidays.

SALES PROJECTIONS

Sales Projections

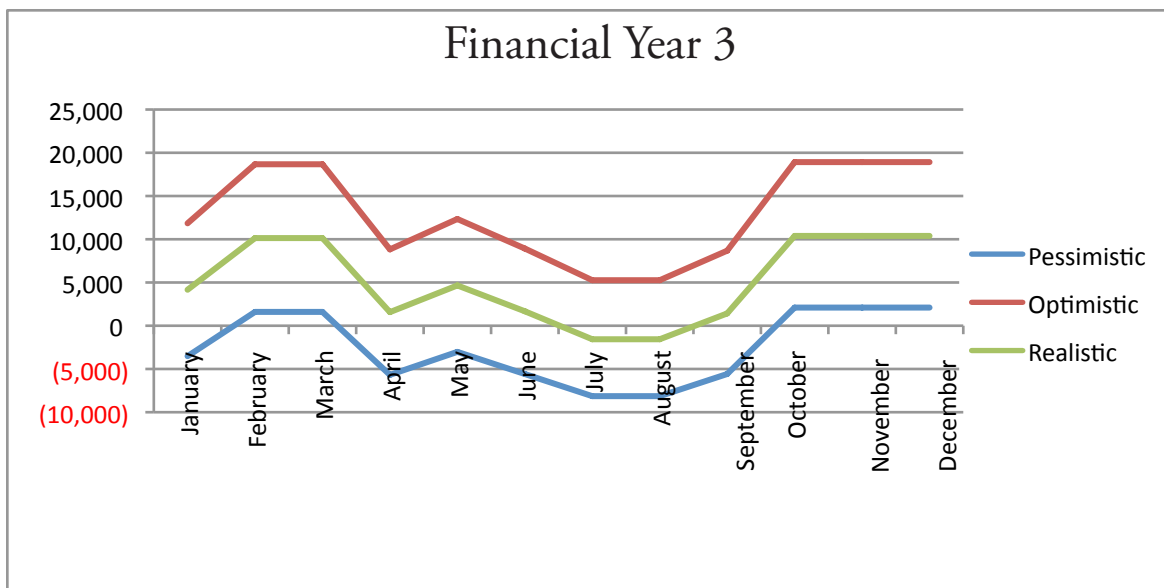
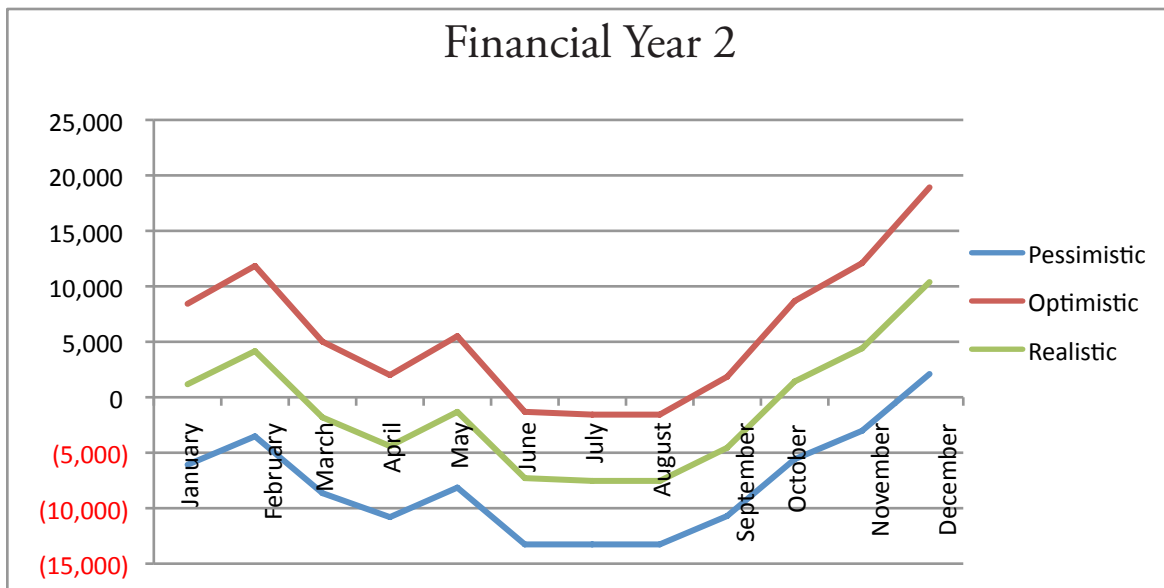
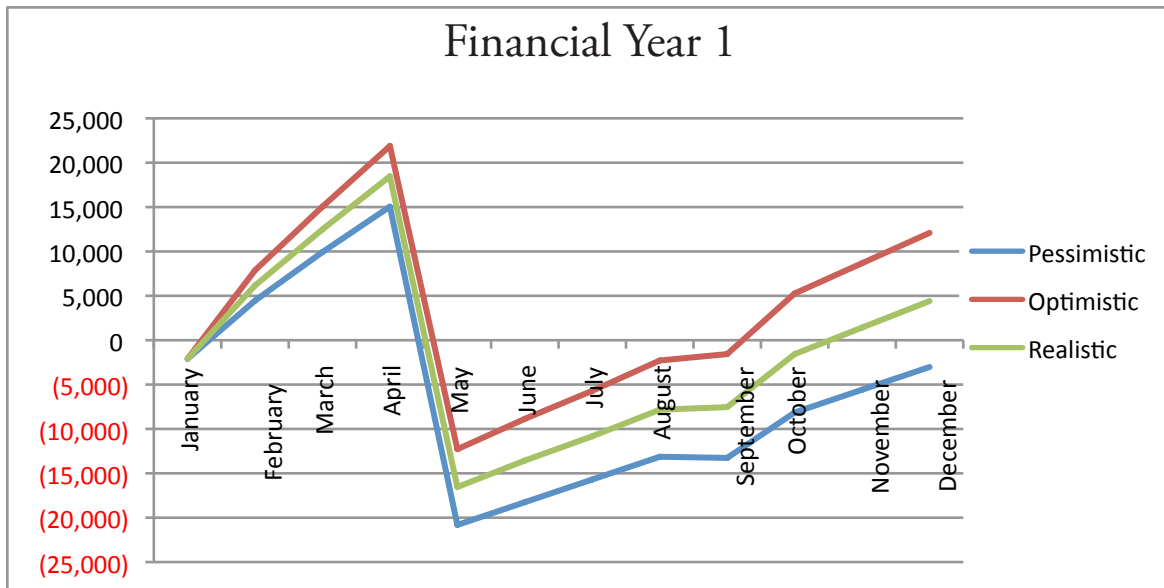
The sales projections included here for Bon Bon Appetit are based on retail sales and custom orders. These projections are meant only to serve as an analysis of feasibility, and will thus include three versions of projections: pessimistic, optimistic and realist. Sales estimations are based on data collected from interviews with food service personnel employed by comparable businesses. It should be noted that historical data suggests that the baked goods market sees seasonal trends, with larger volumes of business being done surrounding major holidays such as Christmas, Halloween and Valentine's Day.

Pessimistic: The worst case for Bon Bon Appetit is that the bakery cannot generate enough business to overcome the cost of operations. Baked goods are a high-labor, moderate-profit item and will only sustain a business if sold in extremely high volume. Inability to generate high retail sales and large custom orders could easily put the bakery into a negative cash balance, especially considering the high cost of rent in Tampa. This situation would see a slow initial growth rate, followed by a plateau.

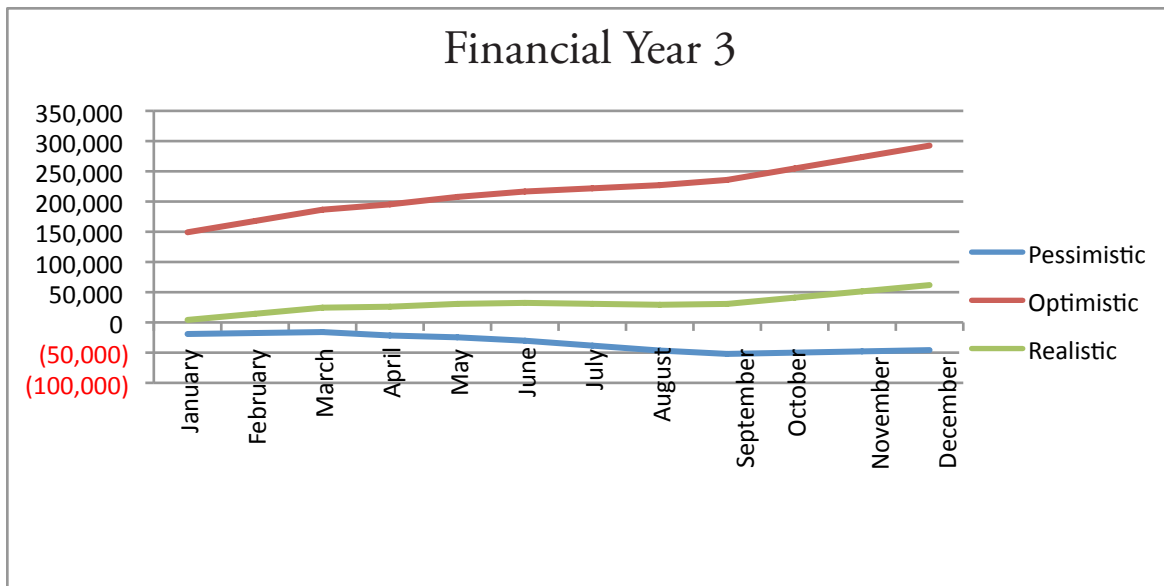
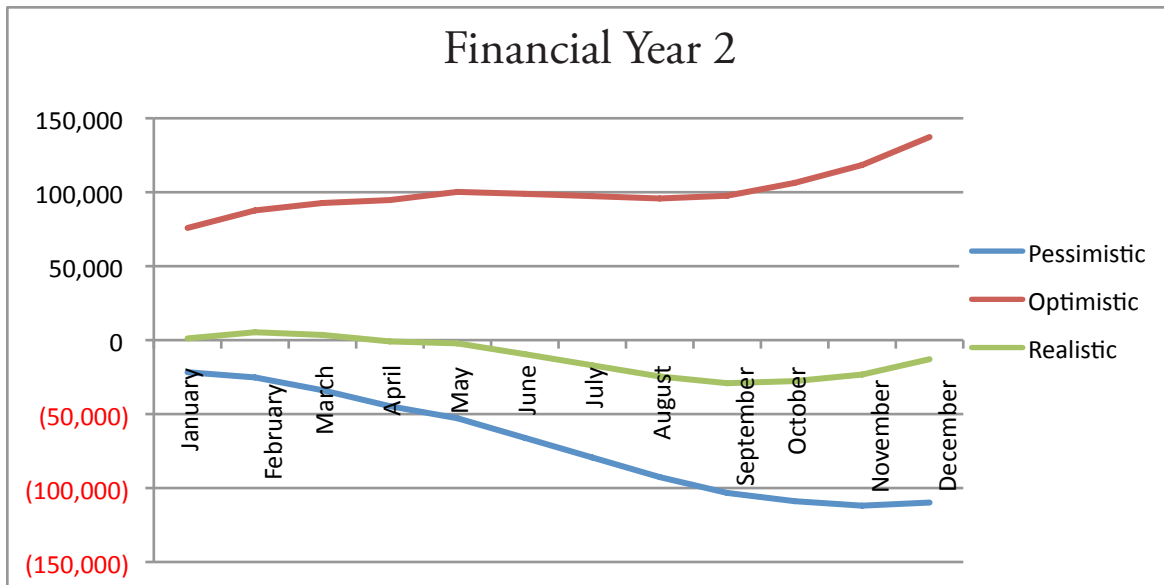
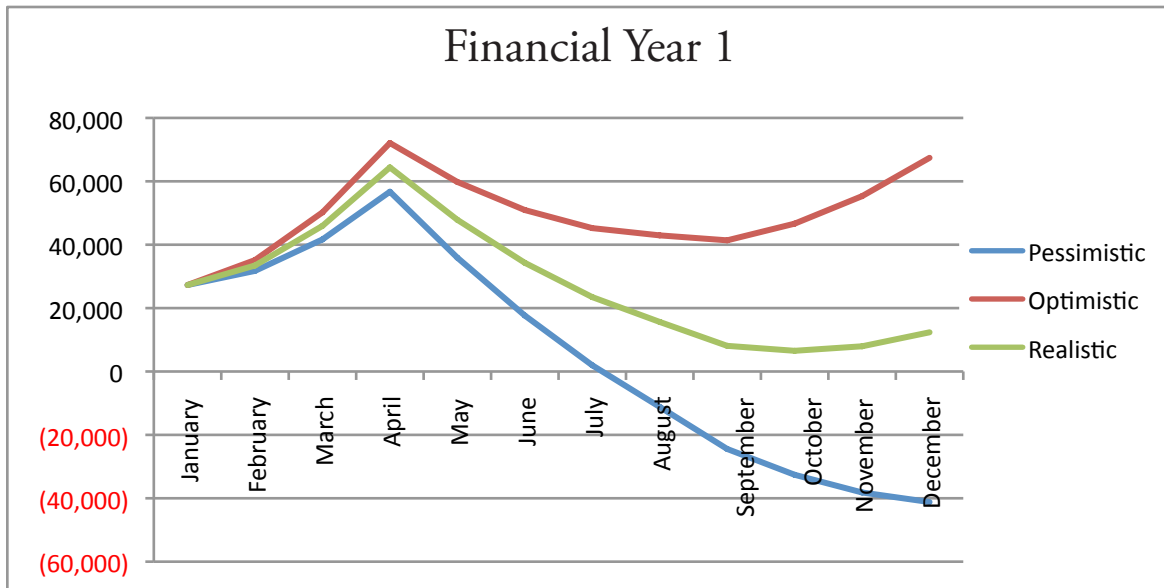
Optimistic: The best case scenario for Bon Bon Appetit is that the bakery becomes a popular local hangout, with high levels of foot traffic and retail sales, as well as strong relationships with event planners. These relationships would generate very large custom orders on a regular basis, supporting the addition of staff members to offset the burden of high demand. This scenario assumes that all action plans were successfully implemented, resulting in high brand recognition and loyalty, high traffic and strong relationships in the community.

Realistic: The most-likely scenario for the bakery is a moderate level of initial growth, followed by a slow rate of growth over the next few years. This assumes that current social trends remain, but do not gain momentum in the community. This scenario would involve moderate community exposure and a limited number of strong relationships with local event planners to drive custom orders. This scenario assumes that most action plans were implemented, but that their success was limited.

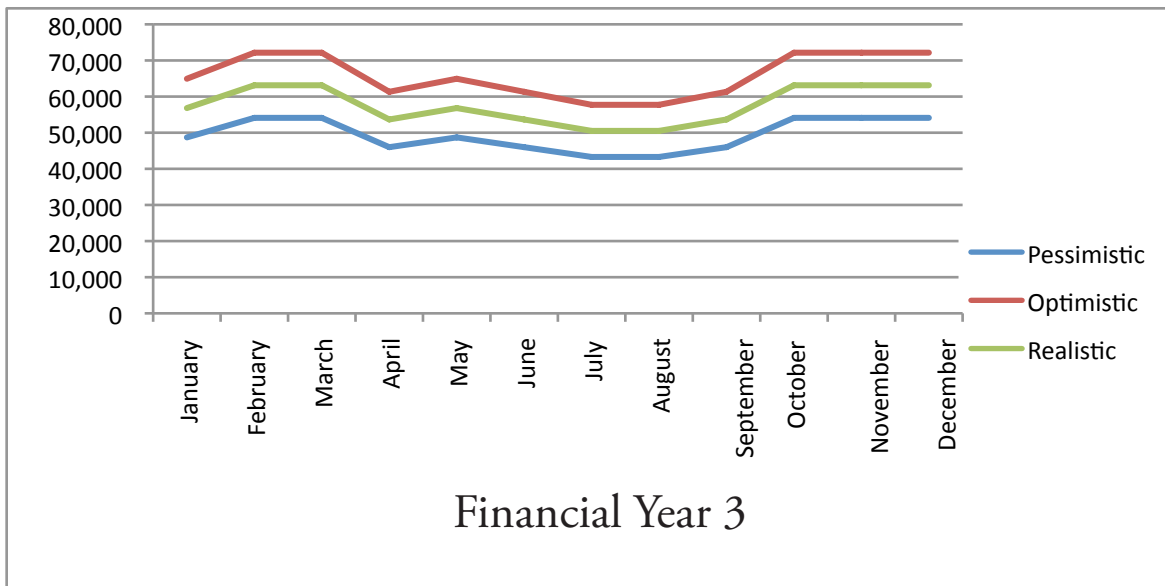
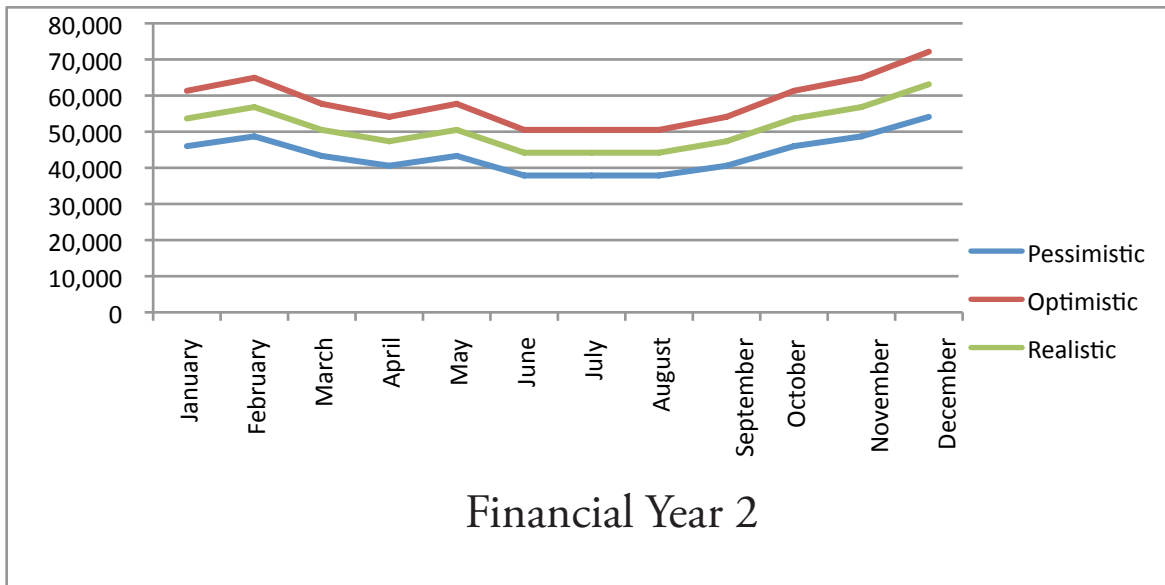
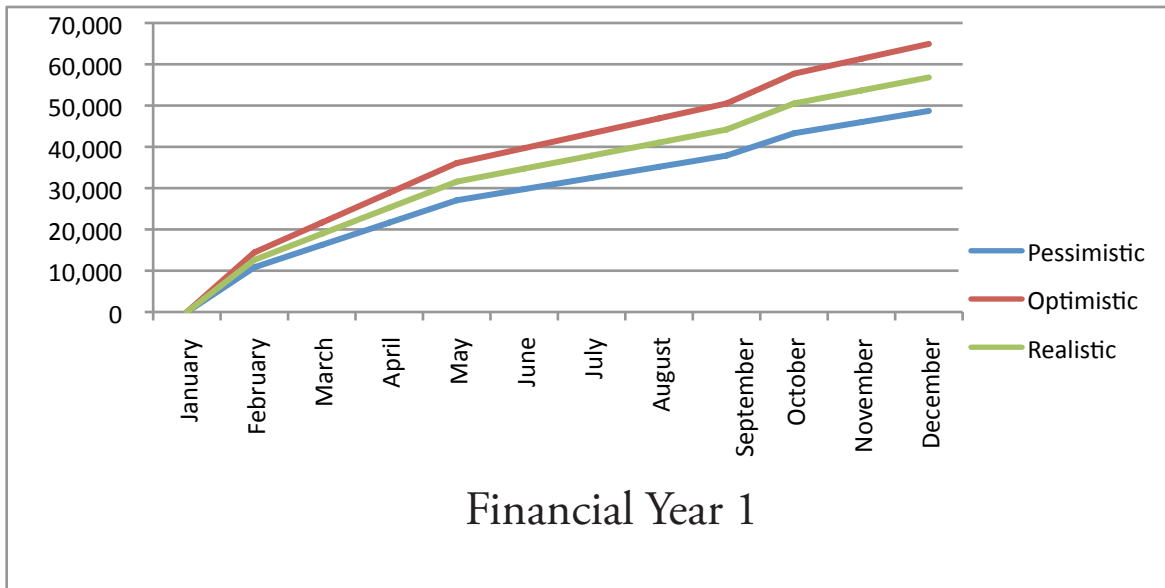
Net Profit Before Taxes



Cash Balance Before Taxes



Total Revenue



EXHIBITS

Materials Costs

Item	Quantity	Estimated cost (each)	Total Cost
Pan	20	\$10.00	\$200.00
Icing tips	14	\$1.00	\$14.00
Icing spatula	6	\$0.50	\$3.00
Plastic scraping spatula	3	\$0.50	\$1.50
Stencils	5	\$5.00	\$25.00
Cookie sheet	15	\$5.00	\$75.00
Total			\$318.50

Capital Expenditures

Item	Quantity	Estimated cost (each)	Total Cost
Industrial Mixer	1	\$2,000.00	\$2,000.00
Double-stack oven	1	\$2,600.00	\$2,600.00
Work table (24'x48")	3	\$90.00	\$270.00
Display case	2	\$2,000	\$4,000
Fridge	2	\$1,300.00	\$2,600.00
Stovetop range	1	\$650	\$650.00
Cash register	1	\$99	\$99
Coffee machine	1	\$400	\$400
Seating	12	\$200	\$2,400.00
Trash bins	1	\$300	\$300.00
Recycling bins	1	\$300	\$300.00
Total			\$15,619.00

Sample Rent Comparison

Building	Location	Square footage	Cost	Renovation needed?
West Park Village Retail	10101 Montague St, Tampa, FL 33626	1,208	\$19/SF/YR	Yes
Grand Plaza Retail	14393 North Dale Mabry Highway, Tampa, FL 33618	1,320	\$11-20/SF/YR	Yes
Shoppes of Sheldon	8315 Sheldon Rd., Tampa, FL 33615	1,400	\$18/SF/YR	Yes
The Slade	201 N. 11th St., Tampa, FL 33602	1,000	\$18.50/SF/YR	Yes
1421 S. Howard St	1421 S. Howard St., Tampa, FL 3360	1,600	\$27/SF/YR	Yes
			*loopnet.com	

Vanilla Cupcake Cost Breakdown

Item	Unit cost	Unit size	per recipe cost
1/4 cup unbleached flour	\$43.99	25 lb.	\$0.11
3/4 tps baking powder	\$89.45	50 lb	\$0.01
1/2 tsp. baking soda	\$28.00	50 lb	\$0.00
1/4 tsp.salt	\$36.48	25 lb.	\$0.00
1 cup soymilk	\$43.95	512 ounces	\$0.69
3/4 cup raw sugar	\$91.72	50 lb	\$0.58
1/3 cup canola or vegetable oil	\$60.85	576 ounces	\$0.28
2 and 1/4 teaspoons vanilla	\$12.99	1 quart	\$0.15
2 tbsp cornstarch	\$24.53	25 lb.	\$0.04
1 teaspoon apple cider vinegar	\$63.10	5 gallons	\$0.20
*makes 12 cupcakes		Recipe total:	\$2.06
		Per cupcake:	\$0.17

Coconut Cookie Cost Breakdown

Item	Unit cost	Unit size	per recipe cost
4 cups unbleached flour	\$43.99	25 lb.	\$1.76
4 tsps baking powder	\$89.45	50 lb	\$0.06
1 tsp.salt	\$36.48	25 lb.	\$0.02
Shredded candied coconut- 1/8 lb	\$62.41	25 lb.	\$0.31
2 cups raw sugar	\$91.72	50 lb	\$1.55
1 cup canola or vegetable oil	\$60.85	72 cups	\$0.85
2 teaspoons vanilla	12.99	1 quart	\$0.13
1/2 cup coconut milk	\$31.99	13.2 fl ounces or 390 ml	\$0.61
*Recipe makes 24 cookies		Recipe total:	\$5.29
		Per cookie:	\$0.22

Sample Media List

Reporter	Title	Circulation
Katie Machol, Creative Loafing	Food and Green Community Editor	Circulation/Audience: 86,000
Laura Reiley, St. Petersburg Times	Food Critic	Circulation/Audience: 239,684
Jeff Houck, Tampa Tribune	Food Editor	Circulation/Audience: 144,985
Gary Nager, New Tampa Neighborhood News	Editor	Circulation/Audience: 33,000
Silvia Curbelo, Organica	Managing Editor	Circulation/Audience: 100,000
Bill Sharpe, South Tampa Community News	Editor	Circulation/Audience: 27,000
Ronda Parag, Tampa Bay Metro	Managing Editor	Circulation/Audience: 29,500
Jay McGee, Urban Corridor Tampa	Editor	Circulation/Audience: 30,000

Sample Vegan Recipes

Happy Vegan Chocolate Chip

2 cups flour
1 cup sugar
½ cup canola oil
1 tsp. vanilla
¼ cup water
cinnamon
chocolate chips
½ tsp. salt
2 tsp. baking powder

Coconut Cookies

4 cups unbleached flour
4 tsp. baking powder
1 tsp. salt
1/3 cup shredded candied coconut
2 cups raw sugar
1 cup canola or vegetable oil
2 tsp. vanilla
1/2 cup coconut milk

Oatmeal Cookies

1 cup Flour
1 tsp. baking powder
½ tsp. salt
cinnamon to taste
1 cup brown sugar
1 cup rolled oats
¼ cup oil
2 tbsp. soy milk
1 EnerG egg replacer

SEPTEMBER 6, 2010, 5:10 PM

Tasty Vegan Food? Cupcakes Show It Can Be Done

By [TARA PARKER-POPE](#)

Many people equate a [vegan diet](#) with deprivation, thinking that recipes prepared without eggs, butter, meat or other animal products are certain to be tasteless and boring.

But the reputation of vegan eating got a much-needed public-relations lift this summer from an unlikely place — the Food Network’s popular new show “[Cupcake Wars](#).”

The program, which each week features four of the country’s top bakers facing off in three elimination challenges, recently pitted a 22-year-old vegan chef, Chloe Coscarelli, against three bakers of traditional high-end cupcakes.

The judges were skeptical at first. “I was surprised at the bravery and boldness to parade four different flavors of vegan cupcakes in front of the judges when everyone else was clearly going to be working with butter and eggs,” said one judge, Candace Nelson, the owner of Sprinkles Cupcakes in Beverly Hills, Calif. “I thought it was possibly working at a disadvantage.”

Ms. Coscarelli not only survived the first round, but did so to rave reviews. In the second round, her cupcakes — [chocolate strawberry shortcake](#), [raspberry tiramisù](#) and [crème-filled chocolate orange](#) — captivated the judges. And then she took the final round — a presentation involving 1,000 cupcakes. The victory won her a \$10,000 prize and the chance to supply the cupcakes for an OK! magazine celebrity event.

“Of all the shows we’ve done, the thing I hear the most is, ‘Were those vegan cupcakes really that good?’” Ms. Nelson said. “People are in sort of disbelief that this vegan chef beat out the rest of the competition. My answer is yes, they were delicious. It was everything we were looking for in a cupcake.”

Vegan eating has had a growth spurt in recent years. The book “Skinny Bitch,” by Rory Freedman and Kim Barnouin (Running Press, 2005), with its sassy arguments for vegan eating, has been a best seller for years. “The China Study,” by T. Colin Campbell and Thomas M. Campbell II (BenBella Books, 2006), which takes a scientific look at the benefits of plant-based eating, has sold more than a half-million copies. And celebrities like [Ellen DeGeneres](#) and the “Glee” star Lea Michele have embraced vegan eating.

Raspberry Tiramisu Cupcake
Chocolate Strawberry Shortcake Cupcake
Chocolate Orange Cupcake

But what was different about Ms. Coscarelli’s Food Network triumph was that it didn’t rely on

health or dietary benefits, or sympathy for animals, to promote the virtues of vegan food. Instead, the vegan cupcakes just tasted better.

“I think the waves it created and the coverage it got showing that vegan food can stand up to traditional baking is enormous,” said Colleen Holland, the co-founder and associate publisher of [VegNews Magazine](#), to which Ms. Coscarelli is a contributor. “It was a pretty big moment for getting vegan food out there and showing there’s no deprivation, and that it’s the same level of food that’s made with eggs, butter and milk.”

Ms. Coscarelli, of Los Angeles, a recent graduate of [University of California, Berkeley](#), and the Natural Gourmet Institute in New York City, said she tried out for the show hoping to change the image of vegan baking. Still, she worried that the network and the judges might reject the notion of vegan cupcakes out of hand.

“It was a huge risk,” she said. “I think right now veganism is portrayed as that horrible stereotype of hippie food that doesn’t taste good and that’s bland. I wanted to break through with a different image, that vegan food can taste exciting.”

Since the episode was shown in June and repeated in August, Ms. Coscarelli said, she has been swamped with e-mail and inquiries to her Web site, [ChefChloe.com](#). She’s heard from several parents of children with egg or dairy [allergies](#) who were excited by the opportunity to finally bake cupcakes for their children.

“People are really inspired,” she said. “They realize it’s not weird if they’re choosing to eat a different way or have to eliminate certain ingredients. This shows it can still be done well.”

The biggest challenge of vegan baking is to create moist, light and rich-tasting cake without eggs and butter, the traditional binding ingredients for pastry dough. “I use a combination of baking soda and vinegar — it may sound gross, but it works chemically to bind the cupcakes,” Ms. Coscarelli said. “If the flavor is there, it doesn’t matter what kinds of ingredients you’re using to hold it all together.”

For frosting, traditional bakers use butter or shortening, whipping it with powdered sugar and other ingredients. Ms. Coscarelli substitutes organic refined coconut oil or nonhydrogenated margarines to achieve the same creamy texture. Other winning ingredients, like fresh raspberries and pure dark chocolate, are vegan to begin with.

On her videos and in her recipes, Ms. Coscarelli is venturing beyond cupcakes. Recently on her blog, she offered black-bean sliders with spicy mango sauce and guacamole, accompanied by Cajun yam fries. In January, [her mango masala panini](#) (made with spiced chickpeas, roasted-cauliflower curry and mango chutney) won a sandwich competition in Brentwood, Calif., beating out panini made with animal products like spiced pork loin, ham and Gruyère cheese.

With her porcelain skin and shiny, chestnut-colored hair, Ms. Coscarelli certainly appears to be a testament to the health benefits of the vegan lifestyle. But she says her goal is not to convert people to veganism, but instead to promote balanced eating and delicious recipes made from

fresh, whole ingredients that just happen to be vegan.

“I like the challenges of cooking vegan because there’s more ways to impress people by showing them that it’s delicious, and it’s vegan, and it’s healthy,” she said. “I also like if you’re making cookie dough and there are no eggs in it, you can eat the batter. That’s one of the benefits of vegan baking — you always can lick the spoon.”

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APPENDIX

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