

CAFE EL NINO GMBH

**LOWER YOUR STRESS
AND
ENJOY LIFE !**

Where should it be established?

- ⦿ the place of Location is near the Campus of Jülich
- ⦿ easy reachable for every Student
- ⦿ next to the arterial road into Jülich City

Is the need of establishing a Cafe given?

- Yes!
- the coffee in the cafeteria isn't really good
- at 3 o'clock the cafeteria is closed
- after 3 o'clock it's impossible to get a nice coffee
- many people have to work until the evening

What is the offer?

- we offer delicious and high quality drinks
- sociability
- we give a relaxed atmosphere
- recovery from working day
- We are open at 309 days per year

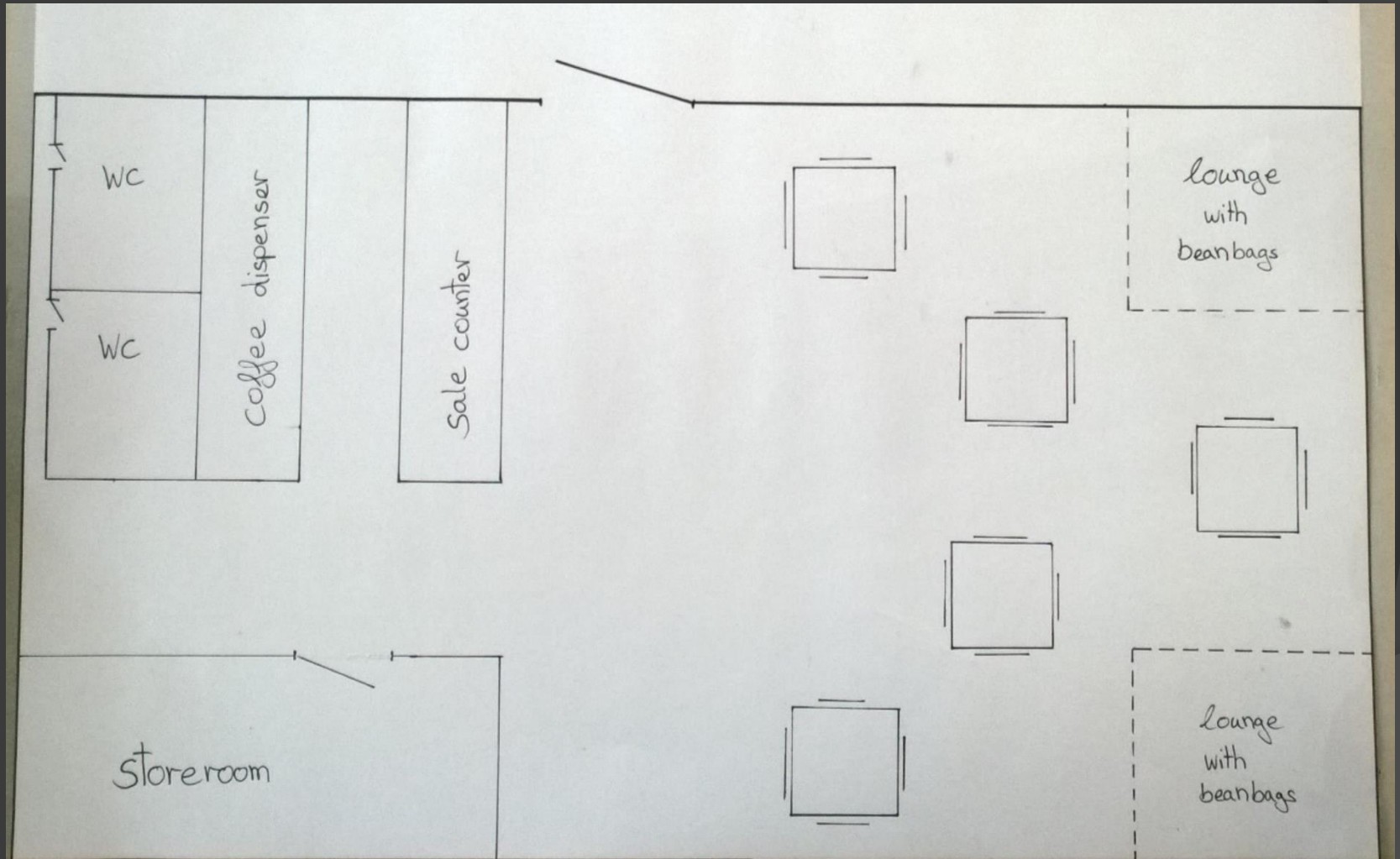
What is the offer?

- ◎ the main offer consists of
 - coffee
 - latte macchiato
 - espresso
 - cappuccino
- ◎ Furthermore home-made waffles will be sold

How should it be established?

- we have one managing director
- the amount of own capital is 10.000 €
- loan of Sparkasse is 15.000 €
- the sale counter is already integrated into the rent

Division into compartments



Card

	Price
Tea	
• Matcha	€ 2,-
• Chamomile	€ 1,-
• Fruit tea	€ 1,-
Coffee	
• Coffee	€ 1,50
• Espresso	€ 1,50
• Cappuccino	€ 1,80
• White Coffee	€ 1,80
Precious Cocoa	€ 1,50
Home-made Waffles	€ 2,50

Cost schedule for hand-made waffles

Raw materials	specific price €/kg	amount per waffle	costs per waffle [€]
Water	0,02	0,1L	0,002
Butter	4,4	0,04g	0,176
Fluor	1,5	0,075g	0,1125
Sugar	1,55	0,04g	0,062
Eggs	Price Per Egg 0,2	0,5	0,1
Energy	-	-	0,05
Sum.	-	-	0,5025

Survey

Drinks	Prime cost	Raw material cost per cup	dispositions per day	Price per piece	Raw material per day	Sales per day [€]
Matcha	40€/kg	1,2075€	10	2,-€	12,075€	20,-€
Chamomile	20€/kg	0,6075€	15	1,-€	9,1125€	15,-€
Fruit tea	20€/kg	0,6075€	15	1,-€	9,1125€	15,-€
Coffee	11€/kg	0,0955€	80	1,50€	7,64€	120,-€
Espresso	11€/kg	0,0955€	20	1,50€	1,91€	30,-€
Cappuccino	11€/kg	0,1705€	40	1,80€	6,82€	72,-€
Withe coffee	11€/kg	0,1705€	25	1,80€	4,2625€	45,-€
Cocoa	55€/kg	0,518€	15	1,50€	7,77€	22,50€
Waffle	-	0,5025€	60	2,50€	30,15€	150,-€
Sum	-	4€	280	-	89€	490,-€
Sum per year	-	-	86520	-	9316,18€	151256,-€

Financing costs

Financing Costs	Year	Percent/a	Interest/a [€/a]	Repayment/a [€/a]	payment/a [€/a]
15000	1	3,2	480	1500	1980
13500	2	3,2	432	2500	2932
11000	3	3,2	352	2500	2852
8500	4	3,2	272	2500	2772
6000	5	3,2	192	2500	2692
3500	6	3,2	112	2500	2612
1000	7	3,2	32	1000	1032
Sum			1872	15000	16872

Equipment acquisition

	Equipment	Investment [€]	Depr./a	Depreciation [€]
Machines	fridge	756	10	76
	dish washer	1008	10	101
	waffle iron	700	10	70
	coffee dispenser	4202	10	420
	cash register	500	10	50
Furniture	desks and chairs	1165	10	116
	shelf	672	10	67
Sum		9003		900

Staff

Overhead Costs	Distribution [€]	Month [€]	Year [€]
2x Labour Costs – Fulltime	1800	3600	43200
Health insurance	131,4	262,8	3153,6
Retirement payment	176,4	352,8	4233,6
Nursing care insurance	18	36	432
Unemployment insurance	29,7	59,4	712,8
Sum	2155,5	4311	51732
2x Labour Costs – Minijob	400	800	9600
Sum Labour Costs			61332

Overhead costs

Costs	Month [€]	Year [€]
Rent	600	7200
Heating	60	720
Energy	92	1100
Water	34	408
Marketing	30	360
Others	40	480
Sum	-	10268

Computation of cash-flow for 10 years

	1. Year	2. Year	3. Year	4. Year	5. Year	6. Year	7. Year	8. Year	9. Year	10. Year
Depreciation costs	900,00	900,00	900,00	900,00	900,00	900,00	900,00	900,00	900,00	900,00
Financing costs	480	432	352	272	192	112	32	0	0	0
Labour	61332	61332	61332	61332	61332	61332	61332	61332	61332	61332
Raw material + Utility	9316	9316	9316	9316	9316	9316	9316	9316	9316	9316
Overhead	10268	10268	10268	10268	10268	10268	10268	10268	10268	10268
Total Cost	82296	82248	82168	82088	82008	81928	81848	81816	81816	81816
Revenue	151256	151256	151256	151256	151256	151256	151256	151256	151256	151256
Profit before tax	68959	69007	69087	69167	69247	69327	69407	69439	69439	69439
Taxes(30%)	20688	20702	20726	20750	20774	20798	20822	20832	20832	20832
Profit after taxes	48271	48305	48361	48417	48473	48529	48585	48607	48607	48607
Cash flow (net profit + depreciation)	49171	49205	49261	49317	49373	49429	49485	49507	49507	49507
Repayment Credit	1500	2500	2500	2500	2500	2500	1000	0	0	0
Dividend	47671	46705	46761	46817	46873	46929	48485	49507	49507	49507

Conclsuion

- ⦿ all ideas have to be proofed while the operation
- ⦿ If everything works fine, another business plan will be made