# Cup Cupcakes

## Business Plan


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Cup Cupcake
Phnom Penh, Cambodia

## 1. Cup Cupcakes Shop

One of my passions is cupcakes. So, I have researched all over Phnom Penh and I noticed that there are not a lot of people selling cupcakes. Then I chose selling cupcakes to be my business. I am currently working on asking my family and 30 people in community to know if they like my business or not. They told me that if there were cupcakes selling in the community, they will buy it. Also, they want to know more about it and what does it taste like. The purpose of this business is that not just my passion, but also I want to introduce cupcakes to Cambodian people.

## 2. Business Goal

My shop goal is that in another year, Cup Cupcake will have two branches. One is still at Aeon Mall and another one is at Battambang. I want to sell at Battambang because this province is the richest province in Cambodia, so they will have enough money to buy my cupcake. Also, in this province has a lot of tourists and young people. Also, I hope that people in Cambodia will know more about cupcakes. I am currently offering only three choices: chocolate, vanilla, and cookie with cream, so I really want to make more cupcakes with different flavor.

## 3. Operation

My cupcakes ingredient will come from Aeon Mall because at there the products have higher quality than other places. Also, it is where I sell my product, so it is more convention to buy at there. If I buy a lot of products from the same place, then I can make some deal with them at some point if they can lower the price or not. At my house, I already have supplies that can make cupcakes. So, will make cupcakes at my house and when the time that I go to sell at Aeon mall, I just packed it into boxes and then it will ready to sell.

General Ingredients

- Syrup
- self-raising flour
- bicarbonate soda
- ground cinnamon
- brown sugar
- dried coconut
- eggs
- vegetable oil
- butter
- **chocolate**
- **vanilar**
- **cream**
- **cookie**

Capital Goods

- oven
- tray
- cups
- pans
- cupcake picks or toppers
- cupcake stand
- cooling racks
- mixer
- cupcake rapper
- baking spatulas

## 4. Market

My target customers are young kids or adult that like to eat cupcakes. I am going to sell it at the Aeon Mall because that is where a lot of young kids and adult go to relax or go shopping. The adults might buy my cupcakes for their kids because at my shop, I will offer the place where their kids can eat and play. At the play places their, there will be toys, marker, and some paper to give to them to draw and play around. While their kids play around, I bet their mother might buy more cupcakes for their self because they have to wait for their kid. So, they can buy to eat and watch T.V and talk to each other while they wait. I really want to sell this to both khmer people and foreigners, but I do not matter if they are boys or girls. While khmer people are getting to know about my cupcakes, foreigner can also buy my cupcakes. From my survey of asking foreign teacher, they said that they really like cupcakes, so I think that foreigner can buy too because they are more wealthy than us (the more wealthy, the more they will buy the products).

## 5. Financial Plan

Each cupcake will cost $2 at least and if there are any value added, I will increase the price segmentation. So, then I will need $400 for my capital. I have some money that I saved, so then I will take my capital from my account in the bank.

Say that each cupcakes cost $1 to make it. So, the margin profit will be $1.

**Initial capital = $400**
**1 cupcake sell = $2**
**1 cupcake cost = 1$**
**margin profit = $1**

| | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Agu | Sep | Oct |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Rent | $100 | $100 | $100 | $100 | $100 | $100 | $100 | $100 | $100 | $100 | $100 | $100 |
| TV | $120 | | | | | | | | | | | |
| Toys | $10 | | | | | $10 | | | | | | |
| Marker | $5 | | | | $5 | | | | | $5 | | |
| Papper | $5 | | | | $5 | | | | | | | $5 |
| Total | $240 | $100 | $100 | $100 | $110 | $110 | $100 | $100 | $100 | $105 | $100 | $105 |

| | Nov | | Dec | | Jan | |
|---|---|---|---|---|---|---|
| **Cupcake Sold** | $100 | 50*2 | $150 | 75*2 | $200 | 100*2 |
| **Cost (cupcake)** | $50 | 50*1 | $75 | 75*1 | $100 | 100*1 |
| **Expenses (non-cooking supplies)** | $240 | | $100 | | $100 | |
| **Total Expenses** | $290 | 240+50 | $175 | 100+75 | $200 | 100+100 |
| **Profit (cupcake)** | $50 | 50*1 | $75 | 75*1 | $100 | 100*1 |
| **Profit** | -$190 | 50-240 | -$25 | 75-100 | $0 | 100-100 |
| **Cash** | $210 | 400-190 | $185 | 210-25 | $185 | 185-0 |

| | Feb | | Mar | | Apr | |
|---|---|---|---|---|---|---|
| **Cupcake Sold** | $240 | 120*2 | $300 | 150*2 | $350 | 175*2 |
| **Cost (cupcake)** | $120 | 120*1 | $150 | 150*1 | $350 | 350*1 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Expenses (non-cooking supplies)** | $100 | | $110 | | $110 | |
| **Total Expenses** | $220 | 100+120 | $260 | 150+110 | $460 | 350+110 |
| **Profit (cupcake)** | $120 | 120*1 | $150 | 150*1 | $350 | 350*1 |
| **Profit** | $20 | 120-100 | $40 | 150-110 | $240 | 350-110 |
| **Cash** | $205 | 185+20 | $245 | 205+40 | **$485** | 245+240 |

To break-even I need to sell 670 cupcakes in six months. Within that six months, I need to sell at least around 112 cupcakes per month. Over the six months, I need to average about 4 cupcakes a day.