

OPERATIONS REVIEW

Maple & Steam Coffee Sep 14 – 27, 2026

PREPARED OCTOBER 22, 2026 · CONFIDENTIAL

NET SALES	PRIME COST	LABOUR	COST OF GOODS
\$94,172	64.1%	34.3%	29.8%
+0.1% vs prior 2 weeks	Target ≤ 60%	+0.3 pts vs prior 2 weeks	+0.1 pts vs prior 2 weeks

Net sales for Sep 14 – 27, 2026 were \$94,172 across 2 locations, +0.1% on the two weeks before. Prime cost is 64.1%, above the 60% target, but Maple & Steam Annex ran at 69.7% — driven by labour (39.0% of sales). Three actions follow, each with an estimated monthly impact.

Three things to act on

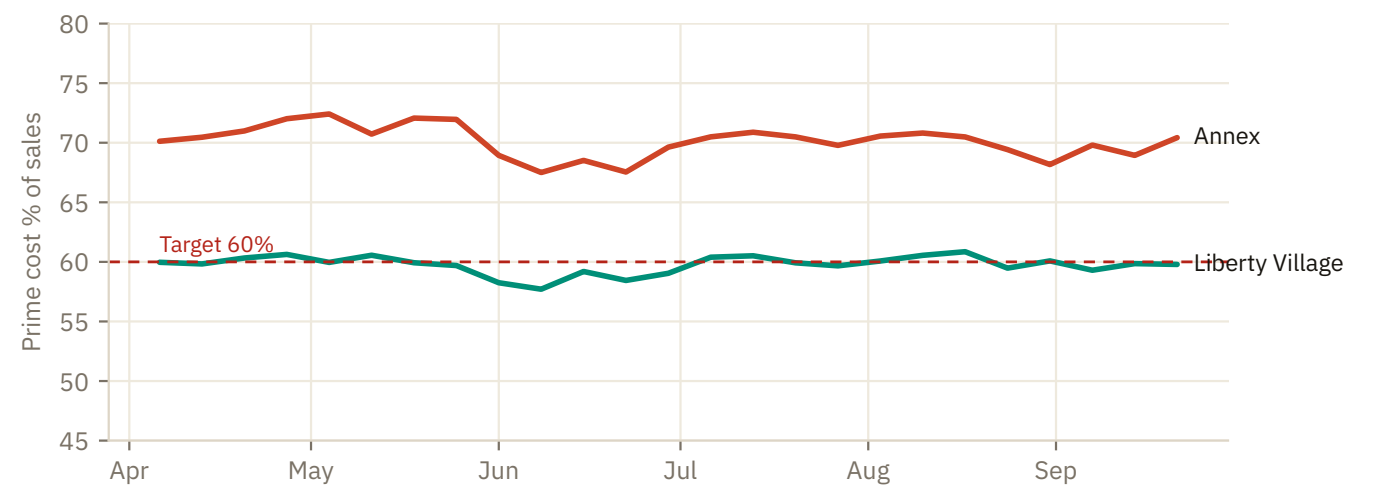
- 1 Re-build the schedule at Annex** \$3,627/mo
Labour is 39.0% of sales at Annex vs 30.7% at Liberty Village. Line the hour-by-hour schedule up against traffic, starting with the quietest shifts; closing half the gap is realistic.
- 2 Get a second quote on dairy** \$723/mo
Dairy (Ontario Dairy Co.) went from 26.4% to 27.7% of everything you buy over the last 8 weeks — that is price, not volume. Ask a second supplier to quote your top 5 dairy lines.
- 3 Feature the Matcha Latte — your rising star** + sales
Its share of items sold is up 66% on this time last year. Put it first on the menu board, make it the default suggestion at the till, and try a seasonal version.

How each location performed

LOCATION	NET SALES	VS P2W	VS LY	TRANSACTIONS	AVG TICKET	COGS %	LABOUR %	PRIME %	SPLH	VOID+COMP
Maple & Steam Liberty Village	\$53,655	+0.4%	—	6,961	\$7.71	29.1%	30.7%	● 59.8%	\$70	1.9%
Maple & Steam Annex	\$40,517	-0.2%	—	5,277	\$7.68	30.7%	39.0%	● 69.7%	\$56	1.9%
Group total	\$94,172	+0.1%	—	12,238	\$7.70	29.8%	34.3%	● 64.1%	\$63	1.9%

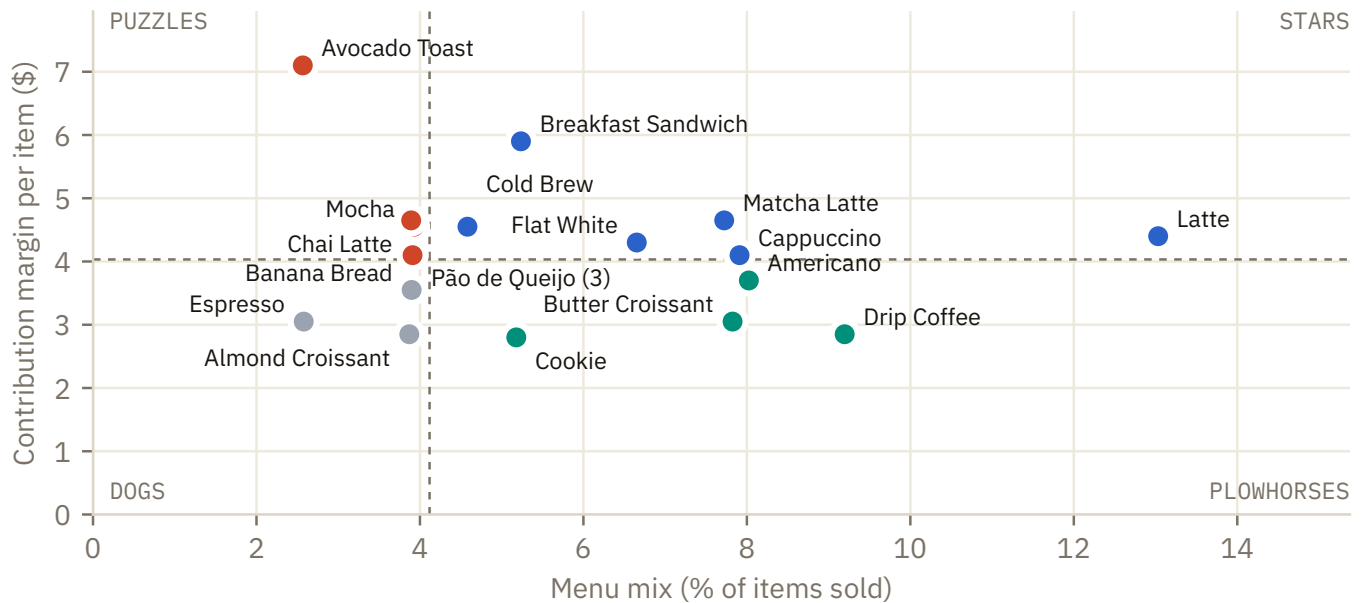
Prime cost = food purchases + labour, as % of net sales. SPLH = net sales per labour hour. Targets: prime ≤ 60%, food ≤ 32%, labour ≤ 32%.

Prime cost, weekly — last 26 weeks



Annex was above the 60% line in 100% of the last 26 weeks. The gap with the other locations is mostly labour — see page 4.

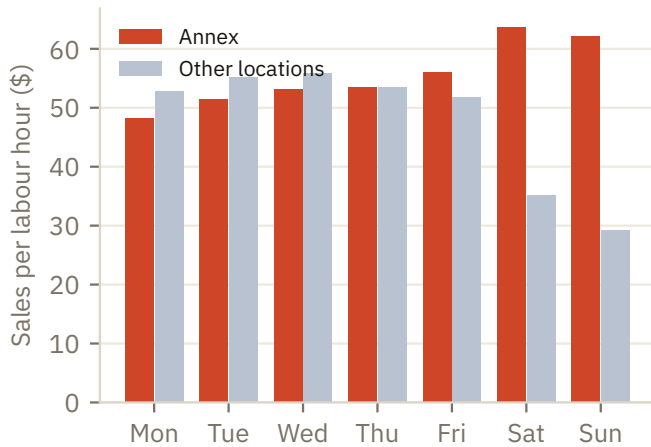
Menu engineering — what earns its place



Each dot is a menu item. Right = sells more than 70% of an even share; up = earns more than the average contribution margin.

ITEM	CLASS	MENU MIX	AVG PRICE	MARGIN / ITEM
Banana Bread	DOG	3.9%	\$4.50	\$3.55
Almond Croissant	DOG	3.9%	\$5.25	\$2.85
Espresso	DOG	2.6%	\$3.50	\$3.05
Drip Coffee	PLOWHORSE	9.2%	\$3.25	\$2.85
Butter Croissant	PLOWHORSE	7.8%	\$4.25	\$3.05
Americano	PLOWHORSE	8.0%	\$4.25	\$3.70
Cookie	PLOWHORSE	5.2%	\$3.50	\$2.80
Pão de Queijo (3)	PUZZLE	3.9%	\$5.00	\$4.10
Avocado Toast	PUZZLE	2.6%	\$11.00	\$7.10
Chai Latte	PUZZLE	3.9%	\$5.95	\$4.65
Mocha	PUZZLE	3.9%	\$6.25	\$4.55
Flat White	STAR	6.7%	\$5.50	\$4.30
Cappuccino	STAR	7.9%	\$5.25	\$4.10
Latte	STAR	13.0%	\$5.75	\$4.40
Cold Brew	STAR	4.6%	\$5.50	\$4.55
Matcha Latte	STAR	7.7%	\$6.50	\$4.65
Breakfast Sandwich	STAR	5.2%	\$9.50	\$5.90

Where the hours go



Sales per labour hour by weekday, last 4 weeks.

Reading the chart

Annex runs 8 points more labour (as % of sales) than Liberty Village, and no single weekday explains it — the extra hours are spread across the week, so the fix is the shift-by-shift schedule, not one day. The quiet days are staffed like busy ones.

Recommendation: rebuild Annex's schedule shift by shift against hourly traffic. Review again in 4 weeks.

Attach rate

ITEMS PER TRANSACTION

1.44

FOOD OR PASTRY PER TRANSACTION

0.47

AVG TICKET

\$7.70

Every extra pastry on 1 in 10 transactions adds about \$11,958 a month in sales.

Data & method

Sources: POS daily sales and item exports, payroll hours, supplier invoices — cleaned and reconciled by The Pass. Food cost uses invoice purchases in the period (not inventory-adjusted). All figures exclude tax and tips.