



Retail Bakers *of* America

RETAIL BAKERY START UP GUIDE

Help your bakery rise to the top with this comprehensive guide to creating a profitable retail store.

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Retail Bakery Start-up Guide©

Congratulations on your plans to open a retail bakery. As a retail bakery owner/operator, you will become a member of a very creative, rapidly growing, and profitable industry.

To assist you in this endeavor, we have put together this RBA Retail Bakery Start-Up Guide. The Guide is a *resource* and is not designed to answer all of your questions. This kit contains general information pertaining to retail bakeries and the retail baking industry. You will also find a list of other resources that may be useful to you.

We also suggest you contact your local Chamber of Commerce, Small Business Administration or SCORE offices. They can provide general management and market information, as well as other resources, to assist in writing business plans and preparing other documents that are necessary when opening a business.

Consideration must be given to local health and zoning regulations as well as to traffic flow in choosing a location for your business. You should contact your local health department to obtain general sanitation information and necessary operating permits.

Another source of information is a local college or university, many of which now offer courses specifically designed for people who are in the retail business or are entering the field. Trade publications are a good source of information as well.

Bakers throughout the country call RBA their number one source for information, ideas and training. You can help ensure the success of your new business by joining this network. Also, in becoming a member of the RBA you can enjoy all of the products and services RBA provides to its members.

You can also learn about International Bakery Industry Exposition (IBIE), the Atlantic Bakery Exposition, RBA Certification and Educational Programs and become a member, online at www.retailbakersofamerica.org. If you have any questions regarding the retail baking industry, or if RBA can be of any assistance to you in the future, please do not hesitate to contact us.

What is in the Guide?

At this moment, the idea of owning your own bakery is exciting. In order to make your dream a reality, you need to do some research and a lot of thinking. Like every aspect of your business, you need a plan. This Guide, while not designed to answer every question you may face, will help you join the thousands of professional bakers who own and operate their own business in this \$5.64 billion dollar industry. *

Table of Contents

1. The Business Plan
2. The Finance Plan
3. Location
4. Production Equipment
5. Bakery Design of Production Area
6. Cost Control
7. Resources

*source Sundale Research Retail Bakery Sales for 2017

The Business Plan

In today's business world, a business plan is the entrepreneur's most crucial business document. It is a document that outlines the nature of your bakery, your objectives as the bakery owner and the proposed actions that enables you to achieve your goals. It is essentially your roadmap to success, and it shows how you will be running your bakery. It helps you learn your market and what obstacles may lay ahead of you. Developing your business plan will help you enhance your methods in the following areas:

1. **Marketing:** By developing a marketing plan based on a well-defined target market, you can evaluate the industry and your competition.
2. **Operations:** By evaluating and establishing operating procedures, you will understand how to run your business on a day-to-day basis.
3. **Finances:** By realistically projecting cash flow, income and expense, you will be informed of your financial picture.
4. **Long-Term Development:** By setting specific goals and objectives, you determine how your bakery will be positioned in the marketplace.

Where Do I Start?

The business plan process consists of six basic steps:

1. **Situation Analysis.** What is the market like both locally and nationally? What do prospective customers like or dislike? Who are your competitors?
2. **Personal Objectives.** What do you expect from your business? How much time, money and energy are you willing to invest to make your bakery successful?
3. **Business Definition.** Who is your customer? What do they expect from their bakery?
4. **Articulate Objectives.** How many customers do you plan to serve? What products will you sell?
5. **Formulate Strategies.** What prices will you charge? How many employees will you need? How will you train your employees?
6. **Forecasting and Budgeting.** What level of sales do you expect in your first year of operation? Given your sales objectives, how much should you spend on ingredients, supplies and wages? Realistically speaking, what will it take to stay in business?

Elements of a Written Business Plan

We recommend you prepare a written plan or at least collect and organize your notes, forms, and other paperwork using this outline.

1. Cover sheet
 2. Statement of purpose
 3. Table of contents
-
- I. The Business
 - A. Description of business
 - B. Marketing
 - C. Competition
 - D. Operating procedures
 - E. Personnel
 - F. Business insurance
 - G. Financial data

 - II. Financial Data
 - A. Loan applications
 - B. Capital equipment and supply list
 - C. Balance sheet
 - D. Breakeven analysis
 - E. Pro-forma income projections (profit & loss statements)
 - Three-year summary
 - Detail by month, first year
 - Detail by quarters, second and third years
 - Assumptions upon which projections were based
 - F. Pro-forma cash flow
 - Follow guidelines for letter E.

 - III. Supporting Documents (where appropriate)
 - Tax returns of principals for last three years
 - Personal financial statement (all banks have these forms)
 - Copy of proposed lease or purchase agreement for building space
 - Copy of licenses and other legal documents
 - Copy of resumes of all principals
 - Copies of letters of intent from suppliers, etc.

Cover Sheet

Keep it simple - A cover sheet includes the name, address, and telephone number of the business and the names of all principals.

Description of the Business

The description of your business should clearly identify goals and objectives, and it should clarify why you want to be in business.

Section 1: Describe your business

1. Legalities - business form: proprietorship, partnership, corporation. The licenses or permits you will need.
2. Business type
3. What your product or service is. (in general)
4. Is it a new independent business, a takeover, an expansion, a franchise?
5. Why your business will be profitable. What are the growth opportunities?
6. When your business will be open (days, hours)?
7. What you have learned about your kind of business from outside sources (trade suppliers, bankers, other owners)

Section 2: Address the product or service you will be offering

1. What you are selling.
2. How your product or service will benefit the customer.
3. Which products/services are in demand, if there will be a steady flow of cash.
4. What is different about the product or service your business is offering.

Section 3: Explore the location of your business and why this location is desirable

Provide maps and photographs of the locations. Describe the retail space.

The Marketing Plan

Develop a marketing plan for your business by answering these questions.

1. Who are your customers? Define your target market(s).
2. Are your markets growing? Steady? Declining?
3. Is your market share growing? Steady? Declining?
4. Are your markets large enough to expand?
5. How will you attract, hold, increase your market share? How will you promote your sales?
6. What pricing strategy have you devised?
7. Social Media

Competition

Competition is a way of life, and it is important to know your competitors.

1. Who are your five nearest direct competitors?
2. Who are your indirect competitors?
3. How are their businesses: steady? Increasing? Decreasing?
4. What have you learned from their operations? From their advertising?
5. What are their strengths and weaknesses?
6. How does their product or service differ from yours?

Start a file on each of your competitors. Keep manila envelopes and/or digital folder of their advertising and promotional materials and their pricing strategy techniques. Follow them on Social Media. Review these files periodically, determining when and how often they advertise, sponsor promotions, and offer sales. Study the copy used in the advertising and promotional materials and their sales strategy. For example, is their copy short, descriptive, or catchy? How much do they reduce prices for sales? Using this technique can help you to understand your competitors better and how they operate their businesses.

Pricing and Sales

Your pricing strategy is another marketing technique you can use to improve your overall competitiveness. Get a feel for the pricing strategy your competitors are using. This will enable you to determine if your prices are in line with competitors in your market area and if they are in line with industry averages.

Some of the pricing strategies are:

- * Retail cost and pricing
- * Competitive position
- * Pricing below competition
- * Pricing above competition
- * Price lining
- * Multiple pricing

Advertising and Public Relations/Social Media

How you advertise and promote your business may make or break your business. Having a good product or service (catering, etc.) and not advertising and promoting are equivalent to not having a business at all. Many business owners operate under the mistaken concept that the business will promote itself, and that channel money should be used for advertising and promotions to other areas of the business. Advertising, promotions and social media, however, are the lifeline of a business and should be treated as such.

Management

Managing a business requires more than just the desire to be your own boss. It demands dedication, persistence, the ability to make decisions, and the ability to manage both employees and finances. You – management - along with your marketing and financial plans, set the foundation for and facilitates the success of your business.

In this section include a resume and answer questions such as:

- * How does your background/business experience help you in this business?
- * What are your weaknesses and how can you compensate for them?
- * Who will be on the management team?
- * What are their strengths/weaknesses?
- * What are their duties, are these duties clearly defined?
- * What are your current personnel needs?
- * What are your plans for hiring and training personnel?
- * What salaries, benefits, vacations, and holidays will you offer?
- * What benefits, if any, can you afford at this point?

Finances

To effectively manage your finances, plan a sound, realistic budget by determining the actual amount of money needed to open your business (start-up costs), as well as the amount needed to keep it open (operating costs). The first step towards building a sound financial plan is to devise a start-up budget. Your start-up budget will usually include such one-time-only costs as major equipment, utility deposits, down payments, etc.

An operating budget is prepared when you are actually ready to open for business. The operating budget will reflect your priorities in terms of how you spend your money, the expenses you will incur, and how you will meet those expenses (income). Your operating budget also should include money to cover the first three to six months of operation.

The financial section of your business plan should include any loan applications you have filed, a capital equipment and supply list, balance sheet, breakeven analysis, pro-forma income projections (profit and loss statement), and pro-forma cash flow. The income statement and cash flow projections should include a three-year summary, detailed by month for the first year, and detailed by quarter for the second and third years.

The accounting system and the inventory control system you will be using are generally addressed in this section of the business plan also. Your financial advisor can assist you in developing this section of your business plan.

Your plan should include an explanation of all projections. Unless you are thoroughly familiar with financial statements, it is recommended you obtain help in preparing your cash flow, income statements, and balance sheet. Your aim is not to become a financial wizard, but rather to understand the financial tools well enough to gain their benefits. Your accountant or financial advisor can help you accomplish this goal.

Where Can I Go for Help?

Many resources are available to you in completing your business plan. These can help you learn more about running your bakery and developing your business plan. Here are some suggestions:

1. Local libraries can help with market research as well as resources in writing a business plan.
2. Check out business plan software.
3. The U.S. Department of Commerce can provide a general economic outlook by forecasting growth rates.
4. The Small Business Administration can assist with general management information as well as financing information.
5. The Business School at your local college/university may offer some basic business management courses as well as be able to offer advice on writing your business plan.
6. Your financial institution can provide you with some basic information with what they are looking for.

7. Local Chamber of Commerce may be able to provide you with local small business information. This is also a good resource for local financial and market data.
8. Becoming an RBA member can help you meet other retailers who can provide a real-life look at the business you're entering.
9. Your suppliers can be the most important partners in your business. They help in many ways from ingredients to equipment to cost control.

One important point to remember when opening your bakery is that industry trends change from year to year. In order to stay informed on what's going on in the baking industry, consider joining a trade association such as Retail Bakers of America. You may also find it beneficial to work with a bakery consultant or with a fellow baker who has been in the industry for several years—their words of wisdom could be invaluable

The Financial Plan

Sound financial management is one of the best ways for your business to remain profitable and solvent. How well you manage the finances of your business is the cornerstone of every successful business venture. Each year, thousands of potentially successful businesses fail due to poor financial management. As a business owner, you will need to identify and implement policies that will lead to and ensure you will meet your financial obligations.

Start-up Budget

The start-up budget should allow for these expenses.

- * Personnel (costs prior to opening)
- * Legal/professional fees
- * Occupancy
- * Licenses/permits
- * Equipment
- * Insurance
- * Supplies
- * Advertising/promotions
- * Salaries/wages
- * Accounting
- * Income
- * Utilities
- * Payroll expenses

Operating Budget

An operating budget is prepared when you are actually prepared to open for business. The operating budget will reflect your priorities in terms of how you spend your money, the expenses you will incur, and how you will meet those expenses (income). Your operating budget also should include money to cover the first three to six months of operation. It should allow for the following expenses:

- * Personnel
- * Insurance
- * Rent
- * Depreciation
- * Loan payments
- * Advertising/promotions
- * Legal/accounting
- * Miscellaneous expenses
- * Supplies
- * Payroll expenses
- * Salaries/wages
- * Utilities
- * Dues/subscriptions/fees
- * Taxes
- * Repairs/maintenance

Benchmarking against Industry Statistics

This information was compiled from a survey conducted by Profit Planning Group for the RBA. The full report covers Operating and Product Profiles, as well as Income Statement, Balance Sheet, and Financial Ratios. (Information based on data from 2018 fiscal year)

Full Line Independent Bakery Income Statement

Typical Sales Volume	\$1,937,388
Cost of Goods Sold	
Ingredients	21.1
Paper & Packaging	6.1
Total Cost of Goods Sold	27.2
Gross Margin	72.8
Operating Profile	
Sq. Feet of Selling Space	1,478
Sq. Feet of Total Space	5,000
Sales per Hour	\$ 507.00
Sales/Sq. Feet of Selling Space	\$ 1,263.00
Sales/Sq. Feet of Total Space	\$ 290.00
Operating Expenses	
Owner/Officer Compensation	8.6%
Bakers and Helpers Salaries/Bonuses	21.7%
Other Salaries, Wages & Bonuses	<u>14.7%</u>
Total Salaries, Wages & Bonuses	51.8%
Payroll Taxes	6.8%
Utility Costs	2.9%
Occupancy Costs	6.0%
Advertising & Promotions	0.9%
Insurance	0.9%
Depreciation	1.0%
Other Operating Expenses	<u>3.7%</u>
Total Operating Expenses	69.3%
Operating Profit	3.5%
Other Income-Expense	<u>0.0%</u>
Profit Before Taxes	3.5%
Profit + Owner Compensation	12.1%

Location

Location. Location. Location.

This is the magic word for a successful business. The location of your business will determine its success or its failure. Another important word to remember is “research.” Research the customer, research the market, and research the competition. Since this is your first bakery, you may want to consider buying an existing bakery and polishing it to your taste. This allows you get some experience in owning and running a bakery on your own. When viewing potential space, you must think for the future, and not just in reference to your current needs. Think, “Will this be adequate in 5 years? In 10 years?” The following are factors to consider:

The Market

Know who your customers will be in a particular area. What types of products are they likely to buy? What businesses surround the space you are considering? What sorts of changes are being planned for the area? Since this area may be your new home, you need to know as much as you can about your future customers.

Convenience Review

Your bakery must be convenient for your customers. Most new retail bakeries are opening in shopping centers for various reasons—one being consumers today like one-stop shopping. If you are not convenient to where customers do their shopping, they may not patronize your bakery. If your space is in a shopping center, make sure you are the only bakery in the shopping center. Also consider morning commuters. Is your bakery convenient for them to stop by on their way to work? Success may be as simple as being on the right side of the road for commuters.

Accessibility

It is important for customers to reach your bakery with ease. Adequate parking is essential, as well as easy access to main roads. Convenient public transportation can be a plus. Make sure there is adequate parking nearby. Your bakery must also be accessible to your suppliers. You will need a back door with a large area so the suppliers can easily maneuver their trucks. Again, learn from your competitors--what are some good and bad points about their bakery? How is their parking situation?

Don't Buy “Future”

While you want to plan ahead for *your* future growth, be cautious of purchasing space in an area that is not yet fully developed. It is extremely difficult to promote the future growth of an area, especially if it is inconvenient to your customers.

Building Standards

While altering the space for your bakery, there will be certain building, safety, and health regulations with which you must comply. Will the space you are considering allow for such changes? How costly would it be to bring the facility up to standard? Consulting with an architect or building planner can help you with this process.

Your Bakery's Future

Consider your long-term plans and goals for the bakery--can this space handle future growth? Is the area growing or shrinking? Can it support a bakery for 20 years?

Site Selection Checklist (be sure to add to this list based on your research)

1. What are your location needs?
 - Demographics within 5 to 10-mile radius
 - Traffic flow, direction (AM/PM), lights, and ease of entry
 - How close to street
 - Traffic counts, visibility, parking,
 - Front orientation – sun
 - Trash removal
 - Delivery areas
 - Other tenants or businesses (competition) nearby

2. What kind of space will you need?
 - Production and sales space
 - Electrical and plumbing
 - Ceiling height
 - Seating

3. Why is the area desirable? Is the building desirable?

4. Is it easily accessible? Is public transportation available? Is street lighting adequate?

5. Are market shifts or demographic shifts occurring?

Production Equipment

In order to compile a list of the equipment you require, start by listing the products you intend to make. Then work through the production process for each item, listing the equipment you will need as you go. To help you get started, RBA recommends contacting used equipment dealers, general equipment suppliers, and attending tradeshow such as IBIE and ABE. The following provides a basic description of some bakery equipment you may need.

Basic Equipment

Weighing

A small pair of balancing scales will be essential for most small bakeries. A size of adequate capacity—seven to eight kilograms (16 pounds)—should be sufficient.

Mixers

The most commonly used mixers have limited uses—except for the vertical planetary machine. This type of mixer can be obtained in a variety of sizes. There are three basic attachments: the dough hook, the paddle and the whip.

In a small bakery, it is possible to produce every product using a vertical machine. Many bakeries, however, have more than one mixer ranging in size from 20qt. - 120 qt. One thing you may want to do when you first open your bakery is buy one large mixer that comes with a variety collar and bowl sizes to avoid purchasing multiple mixers. If you are specializing in artisan breads, many bread shops today will mix everything with a spiral mixer.

Dividers

The primary function of a divider is to split the dough into equal portions as rapidly as possible. Dividers for bread dough are rather large due to the large capacities they must handle. Bun dividers are used for smaller finished units, cutting 30-36 pieces from a piece of dough. Basic dividers are often manual, whereas divider/rounder combinations are usually fully automatic.

Rounders

The function of the rounder is to seal the surface of the dough and to prepare the dough into a basic shape before the final shaping.

Intermediate Proofers

These are also known as overhead proofers. Their purpose is to allow the dough to recover from the processing that has already taken place. This proofing period helps to ensure the dough will be conditioned and fairly elastic before the dough piece passes through the moulder.

Moulders

Moulders prepare the dough pieces into the final shape before panning. Moulders are available in a variety of styles that can prepare almost any shape of dough piece.

Final Proofer

This allows the dough piece to achieve optimum size before baking. The final proofer is both temperature and humidity controlled to ensure fermentation, maintain a reasonable speed and to ensure the surface of the dough is kept moist.

Ovens

Choosing the appropriate oven for your bakery depends on the expected production capacity of the bakery and the type of product to be baked. In a large bakery, tunnel ovens are usually used for breads and rolls. These ovens are large and require quite a bit of floor space but are very efficient.

Many small bakeries use the “reel” oven. Shelves are suspended between two wheels and rotate through the oven on a continuing cycle. The rotating action ensures a consistent temperature throughout the oven.

Another oven style is the rack oven, which allows the baker to wheel a rack of products into the oven at one time and to remove the rack without having to remove single units. Each rack of products, however, must require the same baking time and temperature.

Equipment for Special Products

Cake Depositors

These are very useful in a bakery producing many cakes.

Donuts

Donut production requires the use of a fryer which should be equipped with a depositor for cake doughnuts. For yeast-raised donuts, a proofer is necessary to allow for fermentation. Some optional equipment includes jam fillers, sugar coating drums, and double boilers for icings. And don't forget the donut cutters.

Puff Pastries

These products are made more efficiently if the bakery is equipped with a dough sheeter. This ensures that the dough is evenly rolled out. The dough sheeter can also be used for Danish pastries and croissants.

Croissants

Croissants can be cut by hand, but this is a time-consuming and inefficient method. A croissant cutter alleviates such problems. The rolled dough passes through the cutters before final shaping and rolling.

Additional Equipment

Small Wares

You will need a number of small wares such as sheet pans, muffin tins, cake pans, pastry bags and tips, spatulas, cutters and knives.

Bread Slicer

Showcases

Depending on your product line, you may need both dry cases and refrigerated cases.
Bakery Design of Production Area

The productivity and success of your bakery depends on an efficient, well-designed production area. Under ideal conditions, production should run in a continuous flow, regardless of your bakery's size. Here are some things to keep in mind while designing the production area of your bakery.

Key Areas

Storage

Keep your ingredient storage area close to the receiving door. This will help prevent your deliveryman from crossing through your production area, thereby disrupting operations. Also, make certain enough space is set aside for storage—this is one of the most overlooked areas in bakeries. Consider how much storage you will need during your busiest times of the year.

Refrigeration

Have adequate freezers and coolers for storage of ingredients, staging products and finished goods. They should be near your ingredient storage area.

Freezing

Freezing is important to even out the production cycle. Make sure that the temperature is a constant 0° to ensure no thawing occurs prematurely.

Mixing and Scaling Station

This area should include your mixers, scaling table and ingredient bins. Design the station so that the most used ingredients are within easy reach. A good size worktable should be close at hand for scaling batters and doughs prior to baking. The mixing and scaling station is the area that drives the productivity of your entire operation and it should be your top priority. The result will be greater employee efficiency and productivity. A water meter is also helpful to maintain a consistent temperature and to accurately scale water for your formulas.

Make-Up Area

This area should include workbenches and perhaps a sheeter. A variety of products, including Danish and muffins, will be produced/finished in this area.

Proof Box

This piece of equipment should be placed next to your oven.

Oven

After make-up, scaling and proofing, your ovens should be next in line. Once again, your baker should walk only a few steps to bake a product.

Finishing Station

Actions occurring at the finishing station might include decorating cakes, making pastries and icing Danish.

Packing Station

Be sure to set aside an area for packaging your products. Whether it's as simple as traying muffins or more involved as assembling gift trays, you'll want a clear area with easy access to packaging materials.

Software

Software is great to use for bookkeeping, accounting, cake orders and inventory control. Some of the more progressive bakers today are also using the computer at their scaling station. A keyboard and monitor are placed at the scaling station so the baker can display the formula and scaling procedures on the computer monitor. This also allows the baker to modify the formula to different batch sizes as needed.

Cleaning Area

Be sure to allow adequate space for the cleaning area.

The overall goal is to have a smooth production flow, from raw ingredients to finished products, with as little interruption as possible. Although the size of a bakery may vary, a logical layout remains a vital element to success. Check your area for architects who understand bakeries. They can help you maximize both your production and selling spaces. Also talk to your equipment supplier...many helps in layout and design.

Cost Control and Costing

You've bought your equipment, tested your products and you're ready to open your doors. But before you do, there are still some important questions to ask yourself: "How do I control my costs?" and "How do I price my products?" Here are some tips to help you:

Cost Control

The only way to control your costs is to develop an inventory control system. This system allows you to keep a record of your ingredients and how they are used. Other costs you should consider are labor, operating expenses, laundry, and equipment maintenance. You can eliminate loss or waste by imposing restrictions on ingredients and equipment while at the same time not compromising your product's quality.

One way to do this is by using one of many software packages now available. These are specially tailored to assist bakers with inventory control, formula costing, accounts payable and accounts receivable.

Product Costing

You have opened a business to make money. The only way to ensure this goal is to fairly price your products so that you can cover your costs and still make a profit. You cannot base your prices on your competitor's prices alone. While your competition is a factor, it is not the only factor. Consider the following:

1. **Ingredients:** How much does it cost you to purchase your ingredients?
2. **Labor:** How long does it take to make a product? Who is involved in making the product? What is the average wage cost per hour of production on the product?
3. **Equipment:** How much did it cost you to purchase, maintain and operate your equipment?
4. **Production:** What sort of production time is involved for a product? How long does it take to change the production line to make Danish after making a chocolate cake?
5. **Packaging:** How much do you spend on bags, cake boxes and trays?
6. **Cash Management:** How much will cash registers cost? How many will you need? How often will the cash drawers be changed? Who will count the drawer down? How will you protect yourself from theft?
7. **Store Costs:** How much is the power bill? What do you spend on insurance each month? How much is your rent/mortgage payment each month?
8. **Product Quality:** What is the perceived value of a product? How much does a customer believe a product is worth?

As you can see, the factors to consider when controlling your costs are closely related to the factors to consider when determining your prices.

Once you have considered these factors, you need to calculate the product's cost. There is no magic formula to use in calculating prices. Once you have worked with the numbers, step back for a moment and become the customer. Would you pay this price? Can you get a similar product for a better price from a competitor? Is this product worth this price?

This is just a starting point. After your bakery has been open for a while, re-evaluate your products and your prices (something you should do on a regular basis). Remove those products with the smallest consumer demand, keep accurate records of ingredient costs, and ensure the selling price covers all expenses. While this may be a complicated process, always ask yourself

“What will it take to make a profit?”

Advice from the Experts

Talk to the owners of an existing bakery. Talking to them can prevent you from making many mistakes.

Keep up with industry developments. Visit trade shows, read trade publications and join trade associations both local and national.

Set production standards when training employees. Clearly communicate to your employees what is expected of them.

Look after your equipment. Treat your equipment with care and follow maintenance recommendations.

Gear your products to customers' needs. Sell what the customer wants—not what you want to make.

Ask questions. Most people are willing to help if you just ask.

Be prepared for a great deal of work. Running a business is physically demanding—be prepared for it.

Carefully analyze what your competitors are offering. Then you can decide how to make your bakery unique.

Join RBA-Retail Bakers of America and your local affiliate. This is a great way to meet fellow bakers and bakery owners.

Attend IBIE and ABE. These tradeshows consist of program sessions, live demonstrations, and a large exhibition of suppliers for the retail baking industry.