How much would Starbucks pay me for coffee?

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Introduction
It has been a few weeks now since the Commission has made public its decisions in the FIAT and Starbucks cases. I understand that the Commission, the countries involved and the taxpayers are now going through the decisions themselves, agreeing on what information is too confidential to be published, before the actual – blacked out – decisions will be made public. During this relatively lull in between, I attended a public conference in Brussels about State Aid in direct taxation on 5 November.
In between listening to professors, people from the Commission and lawyers, I wondered: are we getting ourselves lost in technicalities and missing the bigger picture?

We focus on "selective advantage", we focus on "the most appropriate method" and "comparability adjustments", we argue about "whether the royalty was too high or there should have been a royalty at all" and whether "the price of the beans was too high". But, we miss one question:

what is the price that Starbucks would pay a third party to roast its coffee beans for it?

All the other questions are merely tools to answer this one question. But hitherto, that question never got asked, let alone answered: for there to be State Aid, there have to be a tax advantage which was obtained because the Starbucks

Manufacturing EMEA BV (the roaster) got compensated less than a third party coffee roaster, e.g. me, would have been paid by Starbucks for roasting coffee. Such lower compensation would lead to a lower taxable income, which would lead to Dutch state aid.

Procurement by multinationals

The reason for my concern is that I have worked for multinationals and I have seen how they treat their service providers. The centralised procurement department of a multinational is an organ to be feared; it will not (and should not) hesitate to squeeze the last drop of profits from providers. Due to volume discounts, strong legal teams, an overview of the global market and the possibility of taking their business elsewhere to companies who would love to be associated with them, global dominators have awesome bargaining powers and tend to dictate, rather than be dictated. Which brings us back to Starbucks.

The Commission said it themselves: roasting coffee beans is not rocket science, and they could not find anyone paying a royalty for know-how on how to roast coffee beans. That would make coffee roasting a routine function in TP terms. Without a huge inventory risk or debtors' risk, it would make coffee roasting a low risk routine function in TP terms. And the question is, how much would Starbucks pay a third party for such a low risk routine function?