

5.1 PRODUCT CALCULATION

Palkunang price is Rp.12.000 per pack. Each pack consists of 3 delicious jackfruit skin empal.

DESCRIPTION	COST
Jackfruit skin	Rp. 0
Orange leaves	Rp. 100
Turmeric	Rp. 300
Rotary candlenut	Rp. 750
Canola Oil	Rp. 5000
Shredded coconut	Rp. 2000
Javanese brown sugar	Rp. 750
Orange leaves	Rp. 100
Galangal	Rp. 500
Garlic	Rp. 1000
Red onion	Rp. 1250
Lemongrass	Rp. 500
Coriander	Rp. 100
Cumin	Rp. 100
Sweet soy sauce	Rp. 200
Coconut milk	Rp. 5.800
TOTAL	Rp. 18.450

Table 14. Prices of the ingredients

Empal price = Rp. 18.450 ÷ 12

= Rp. 1537.5

Food cost / pack = 3 (1537.5)

= Rp. 4612.5

22

Fixed Cost

DESCRIPTION	COST
-------------	------

Gas stove, regulator, gas tube	Rp. 350.000
Saucepan	Rp. 50.000
Knife	Rp. 20.000
Plastic cutting board	Rp. 25.000
Bowl	Rp. 12.000
Scale	Rp. 30.000
Metal spoon	Rp. 6500
Blender	Rp. 110.000
Frying pan	Rp. 75.000
Spatula	Rp. 17.000
Plastic box	Rp. 10.000
Tart cover	Rp. 1400
Logo	Rp. 4.000
TOTAL	Rp. 710.900

Table 15. Prices of the utensils

$$\text{Packaging} = \text{Rp. } 10.000 + \text{Rp. } 1400 + \text{Rp. } 4000$$

$$= \text{Rp. } 15.400 \div 4 \text{ pack}$$

$$= \text{Rp. } 3850 / \text{pack}$$

$$\text{Price of Palkunang} = \text{Rp. } 12.000$$

$$\text{Profit} = \text{Rp. } 12.000 - (\text{Rp. } 4612.5 + \text{Rp. } 3850)$$

$$= \text{Rp. } 12.000 - \text{Rp. } 8462.5$$

$$= \text{Rp. } 3537.5 / \text{pack}$$

23

$$50 \text{ pack / day} = 50 \times \text{Rp. } 3537.5$$

$$\text{Selling Price (50\%)} = \frac{100}{50} \times \text{Food Cost}$$

$$= \text{Rp. } 176.875$$

$$= \frac{100}{50} \times 4612.5$$

$$= 9225$$

$$\text{Overhead Cost (5\%)} = \frac{5}{100} \times \text{Selling Price}$$

$$= \frac{5}{100} \times 9225$$

$$= 461.25$$

$$\text{Labour Cost (12\%)} = \frac{12}{100} \times \text{Selling price}$$

$$= \frac{12}{100} \times 9225$$

$$= 1107$$

Break Even Point (BEP)

Notes =

$$\text{Depreciation} = 10\% \times \text{Rp. } 710.900$$

$$= \text{Rp. } 71.090$$

$$\text{Product Capacity} = 50 \text{ unit}$$

$$\text{Selling price / unit} = \text{Rp. } 12.000$$

$$\text{Total Sale} = 50 \text{ unit} \times \text{Rp. } 12.000$$

$$= \text{Rp. } 600.000$$

24

$$\text{Fixed Cost / unit} = \frac{710900}{50}$$

$$= \text{Rp. } 14.218 / \text{unit}$$

$$\text{Variable Cost / unit} = \frac{18450}{50}$$

$$= \text{Rp. } 369 / \text{unit}$$

$$\text{BEP Unit} = \frac{\text{Rp. } 710.900}{\text{Rp. } 120.000 - \text{Rp. } 369}$$

$$= 61.12 \text{ unit}$$

$$\text{BEP Rupiah} = \frac{70900}{1 - (18450 \div 600000)}$$

$$= \text{Rp. } 733453.7013$$

5.2 STRATEGY MARKETING

We use relationship marketing in selling our product. We hope people will be interested in our product and become our regular customers. We have a unique and delicious empal made for all types of people (vegans & vegetarians) with average prices to attract our customers. We wish to have a good relationship with our customers. We always try our best to make the best empal for our customers. Quality is very important in the making of this product. We always make sure to use the best ingredients in a clean surrounding.

We also use social media marketing as our market segmentation. We will end up getting traffic to our instagram and website. We promote about our product and price. People will be interested because they can only get this kind of empal

from us. There will be many benefits from this marketing strategy. We can gain popularity by actively using hashtags on Instagram, we can raise brand awareness

and our product will start to get notices. We will get authority by working daily offering useful content, responding to questions and creating a trusting relationship with our customers. They will see us as reliable and authoritative. We will end up providing the best kind of customer service and sales. We always provide information about the product and location, clarifying doubts, and responding to all comments (positive & negative) will make people recognize our perseverance and commitment. This will gain trust of the people and increase sales.

5.4 TECHNICAL ASPECT

Our product is sold in different kinds of places. We have our own online instagram and website for people who are curious about our product. They can see the product details and prices there. Then, we will deliver it to them with a cost. We will also actively join some food bazaar to attract new loyal customers. People will be attracted with our product since it's unique and never been invented. These days, people are always attracted to food that has never been heard of. Our product will have a chance to be known and loved by the people. Our product capacity is 50 packages per day. Each package consists of 3 empal.

5.5 SWOT ANALYSIS

A. STRENGTH

Jackfruit skin empal is delicious and nutritious since it is full of high protein, calcium, and fiber. It provides the daily nutritional need of proteins and minerals. This product can be enjoyed by every person without worrying about their health restriction and lifestyle especially vegans and vegetarians. Not to mention, not everyone loves the taste of meat. It isn't

made from meat therefore it doesn't have much fat as meat. This product is healthier than other kinds of empal. There is something unique about the

taste and texture, but it still has the ancient taste of empal. It will be enjoyable to try new food with a hint of old food.

B. WEAKNESS

It's true that jackfruit skin empal has never been invented before, but that's not always a good thing. A lot of people love to try new kinds of food, but some people are worry about trying new food. They are concern with the taste and question whether it's actually delicious and acceptable. This ends up limiting our product promotion because not all people love the idea of eating something new. Not to mention, we make the empal from jackfruit skin. Some people may hate the idea of eating a fruit skin that's normally thrown away. They think that it's only normal to enjoy eating the fruit, not the skin.

C. OPPORTUNITIES

Jackfruit skin empal has never been invented until now. It still has the same taste and texture as other kinds of empal, but it has something unique. People these days love to eat new kind of food. They appreciate and love the taste of unique food. Original food are now lost compared to new food. People will love it and start sharing in their social media to spread the word. Empal is very known in Indonesian therefore people will be attracted to try this product. Foreigners will also be curious about the taste of jackfruit skin empal since it never occur to eat the skin of a fruit as a replacement to meat. People with health restriction and lifestyle (vegans and vegetarians) also can enjoy this empal as their meal. It will be popular in Indonesia and other countries because of the taste and creative idea.

D. THREATS

We try our best to make jackfruit skin empal taste and have texture like regular empal. Even though jackfruit skin empal is delicious yet has good quality, some people may question the new taste and aren't brave enough to try it. Empal is much known in Indonesia. A lot of varieties have been invented such as empal gepuk made from beef or chicken. There's also a competitor in the aspect of vegans and vegetarians. Empal made from nuts has been invented before. Meats made from nuts are already known and popular among some people, but empal made from fruit skin hasn't been done. Our biggest competitor is empal gepuk. It is very well known by Indonesian and people are already accustomed to their tastes. Our new product has just been release so there may be a chance for us, but some people may already accustom to the old taste and texture of empal.

CHAPTER 6

CONCLUSION

6.1 CONCLUSION & SUGGESTION

Palkunang is a nutritious and delicious empal made from jackfruit skin. It is made naturally and healthy because it has no preservatives. It provides the daily nutritional need of proteins and minerals. It is also high in calcium, protein, and dietary fiber. This product has a chance to be loved by people especially vegans and vegetarians. People don't need to worry their health restriction and lifestyle eating our product. We always make sure of our product quality and environment. HACCP is very important procedure for us. Food safety is always number one on the list. We always do everything for a reason. We use salt during the fermentation to increase shelf life and formation of smell. It will keep our