

CHAPTER V BUSINESS PLAN

5.1 General Description of Company

5.1.1 Types of The Company

UD. “Yoghurio” is a small company working on culinary fields. UD. “Yoghurio” produces yoghurt for vegetarian. This yoghurt will be sold directly to customer, reseller or sold through supermarket.

5.1.2 Form of The Company

“Yoghurio” is run by individuals, starting in a form of home production. After Yoghurio has been widely known, ‘Yoghurio’ will become ‘UD.’ which can grow bigger and more organized.

5.1.3 Vision Statement

“Healthy Tummy, Healthy Life”. As the time goes by, it has been found that most of people from young to old sometimes has a problem with their digestion system. The most digestion problem that are often encountered is constipation. Constipation can be overcome by consuming yoghurt. According to that forethought, Yoghurio has born.

5.1.4 Mission Statement

“Creating a vegetarian yoghurt”. Researcher want to make yoghurt, not only safe to be consumed by normal people, but also for vegetarian people.

5.2 Business Scope

5.2.1 Purchasing

“Yoghurio” is a vegetarian yoghurt which uses a combination between red rice milk and Rolled Oats milk. For purchasing our main ingredient easily, Yoghurio will find suppliers which provide red rice grain and rolled oats with premium quality also give the best price.

5.2.2 Production

Since the product of Yoghurio is a yoghurt which needs to be produced carefully, researcher will pay attention more while producing. All of the utensils must be sterilized and ingredients must be detailly checked.

5.2.3 Marketing and Sales

Our first move on selling our product, Yoghurio will be marketed and sold by online store. After that, researcher will find ways to make Yoghurio can enter various supermarkets in Surabaya. Since Yoghurio are a new product and a product which doesn't contain preservatives, Yoghurio only receive orders in Surabaya. But after Yoghurio well developed in Surabaya, Yoghurio will try to expand at outside of Surabaya.

5.3 Stakeholder

5.3.1 Retailer

Yoghurio will give a special price for retailers. Retailer also relate Yoghurio's product with customer widely.

5.3.2 Supplier

Finding suppliers which give the best price will help reducing cost. So, Yoghurio can be sold with a good and stable price.

5.3.3 Customer

Customer has a very important role in making the company run well. Without customer, Yoghurio can't reach the goals. Since Yoghurio want to be always trusted by customers, Yoghurio provides the best quality of product.

5.3.4 Government

Before Yoghurio will be marketed, Yoghurio manage licensing in order to guarantee product's quality and safety.

5.4 SWOT Analysis

5.4.1 Strength

- a) Vegan product
- b) Safe to be consumed by lactose intolerant
- c) Tastes not as sour as usual yoghurt

d) Offer high quality and healthier products.

5.4.2 Weaknesses

a) Tastes not as sour as usual yoghurt

b) This yoghurt doesn't have a clean and white color as other yoghurt.

c) The price is higher than other yoghurt

5.4.3 Opportunity

a) This yoghurt has never been sold before

b) This yoghurt is a good choice for vegetarians

5.4.4 Threat

a) Some people don't like to consume yoghurt.

5.5 Marketing Aspect

Marketing aspect is one of the important things while operating business. Since this kind of vegan yoghurt is a new product, researcher should keep updating our marketing ideas. So, this product will be known easily by our customer.

Researcher targets people who are in a way of making their life healthier, especially people who are lactose intolerant and vegetarian for this is a yoghurt product.

Researcher will introduce and market this yoghurt by using endorsement service on social media. Researcher will make an Instagram business account for posting about "Yoghurio" and its promo. This yoghurt also will be marketed on some food and beverages events. Since this is premium product, this product will use a glass jar as packaging, so this product will catch people's eye.

Researcher will give 20% discount in the first sale of this product, with minimum purchase Rp 50.000. In order to draw people's attention, 'Yoghurio will give more offers.

5.6 Financial Aspect

5.6.1 Variable Cost (Food Cost) / recipe (4 jar + 1 jar use for the next probiotic)

Table 2. Variable cost (1)

Ingredients	Price	Amount	Quantity Used	Price/ Quantity Used
Red Rice Grain	Rp 25.000	1kg	120 g	Rp 3.000
Rolled Oats	Rp 24.000	1kg	120 g	Rp 2.880
Coconut milk	Rp 36.000	1 L	100 ml	Rp 3.600
Coconut sugar	Rp 14.000	250 g	100 g	Rp 5.600
Water (also for cooking rice)	Rp 36.659	19 L	1.8 L	Rp 3.473
Probiotics	Rp 25.000	5 g	5 g	Rp 25.000
Glass Jar	Rp 6.000	1 pc	4 pc	Rp 24.000
Sticker + plastic	Rp. 1.000	1 pc	4 pc	Rp 4.000
TOTAL				Rp. 71.553

This variable cost is only used for the recipe on the first day, because the next day, researcher can use the yoghurt which was made as probiotics.

$$\text{Rp. } 71.553 \times 25 = \text{Rp } 1.788.825$$

Table 3. Variable cost (2)

Ingredients	Price	Amount	Quantity Used	Price/ Quantity Used
Red Rice Grain	Rp 25.000	1kg	120 g	Rp 3.000
Rolled Oats	Rp 24.000	1kg	120 g	Rp 2.880
Coconut milk	Rp 36.000	1 L	100 ml	Rp 3.600
Coconut sugar	Rp 14.000	250 g	100 g	Rp 5.600
Water (also for cooking rice)	Rp 55.000	19 L	1.2 L	Rp 3.473
Glass Jar	Rp 6.000	1 pc	4 pc	Rp 24.000
Sticker + plastic	Rp. 1.000	1 pc	4 pc	Rp 4.000
TOTAL				Rp 46.553

$$\text{Rp } 46.553 \times 25 \times 21 = \text{Rp } 24.440.325$$

Rp 1.788.825 + Rp 24.440.325 = Rp 26.229.150(monthly)

5.6.2 Fixed Cost

Table 4. Fixed cost

	Total	Depreciation	Depreciation/ year	Depreciation / month
Stove 2 (@Rp 500.000)	Rp1.000.000	5 years	Rp200.000	Rp16.700
Chiller 1 (@Rp8.000.000)	Rp8.000.000	10 years	Rp800.000	Rp66.700
Pot 4 (@Rp 200.000)	Rp800.000	5 years	Rp160.000	Rp13.300
Cloth strainer 5 (@Rp20.000)	Rp.100.000	1 year	Rp.100.000	Rp8.300
Blender 2 (@Rp500.000)	Rp1.000.000	5 years	Rp200.000	Rp16.700
Food thermometer 2 (@Rp50.000)	Rp100.000	5 years	Rp20.000	Rp1.700
Spatula 4 (@Rp 25.000)	Rp100.000	5 years	Rp20.000	Rp1.700
Glass jar 5L 5 (@Rp100.000)	Rp.500.000	5 years	Rp 100.000	Rp8.300
Digital scale 2 (@Rp50.000)	Rp100.000	5 years	Rp 200.000	Rp16.700
Spoon 4 (@Rp10.000)	Rp40.000	10 years	Rp 4.000	Rp 400
Rice Cooker 1 (@ Rp 560.000)	Rp 560.000	5 years	Rp 112.000	Rp 9.300

TOTAL	Rp12.300.000		Rp1.916.000	Rp159.800
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5.6.3 Overhead Cost

Table 5. Overhead cost

	Price / day	Price/ Month (22 day)
Employee 1 @40000	Rp 40.000	Rp 880.000
Electricity		Rp 150.000
Water		Rp 50.000
Gas	@ 130.000	Rp 260.000
Repair and Maintenance		Rp 350.000
TOTAL		Rp 1.690.000

5.6.4 Cost of Production

Table 6. Cost of Production

Type of Fees	
Variable Cost	Rp 26.229.150
Fixed Cost	Rp159.800
Overhead Cost	Rp 1.690.000
TOTAL	Rp 28.078.950

$$\begin{aligned} \text{Cost of Production/ Unit} &= \frac{28.078.950}{2200} \\ &= \text{Rp } 12.763,15 / \text{unit} \end{aligned}$$

5.6.5 Selling Price

$$\begin{aligned} \text{Cost of Production} &= \text{Rp } 28.078.950 \\ \text{Selling Price} &= \text{HPP} + (100\% \text{ HPP}) \\ &= \text{Rp } 28.078.950 + \text{Rp } 28.078.950 \end{aligned}$$

$$\begin{aligned}
&= \text{Rp } 56.157.900 \\
\text{Selling Price/ Unit} &= \frac{56.157.900}{2200} \\
&= \text{Rp } 25.526,31 / \text{unit} \\
\text{Profit} &= \text{Rp } 25.526,31 - \text{Rp } 12.763,15 \\
&= \text{Rp } 12.763,16
\end{aligned}$$

Table 7. Recap

Cost of Production	Rp 28.078.950
Selling Price	Rp 56.157.900
Selling Price/ Unit	Rp 25.526,31 / unit
Profit	Rp 12.763,16

5.6.6 Break Even Point

$$\begin{aligned}
\text{Unit} &= \frac{FC}{\text{Profit}} \\
&= \frac{159.800}{12.763,16} \\
&= 12,52 = 13 \text{ unit} \\
\text{BEP (Rp)} &= \frac{FC}{1 - \frac{\text{Cost of production}}{\text{Selling price}}} \\
&= \frac{159.800}{1 - \frac{28.078.950}{56.157.900}} \\
&= \frac{150.500}{1-0,5} \\
&\approx \text{Rp } 301.000
\end{aligned}$$

5.7 Technical Aspect

UD. Yoghurio will produce this yoghurt 100 jar in one day. This yoghurt can only be kept maximum for 5 days or 3 days after it has been opened.

UD. Yoghurio will work 5 days in a week for there is targets of revenue that we have to reach. This yoghurt will be ready by ordering via online or by sending message to the number given, minimum D-2. Then, UD. Yoghurio will produce and send the product to the customer.

Since UD. Yoghurio produce yoghurt product, UD. Yoghurio also will sterilize every room used for production process.

5.8 Legal Aspect

Legal Aspects which are needed while operating business such as PIRT License, BPOM License, SNI License and Halal certificate. These licenses will help our product is easier to be known and marketed to the customer. Also, that license will be a reference for customer that this product is safe to be consumed by human. PIRT is a food production permit produced by home industry scale which is determined by BPOM. BPOM is a food production permit produced by home industry scale which is determined by BPOM. SNI license provides product quality assurance to the public. Halal certificate is a written fatwa from the Indonesian Ulama Council (MUI) which states the halal status of a product in accordance with Islamic sharia. This Halal Certificate is a prerequisite for obtaining permission to put HALAL LABEL on the product packaging from the authorized government agency.