

CHAPTER III

OPERATIONAL PLAN

3.1 Location & Facilities

Cascara tea has an offline store located in the Pasar Modern BSD. To carry out its production, cascara tea will be produced at home which is located on Jl. Surya kencana pamulang. Because the location of the Pasar Modern BSD is quite busy every day and the location is strategic because it is close to housing, offices, and also many schools. In addition, there are also many South Tangerang residents who are familiar with their location. Facilities used for smooth operations such as chillers, tables, spoons, laptops, cellphones.

3.2 Manufacturing / Service Methods

1. Before carrying out operations, the owner will always check the condition of the employees and discuss their achievements and daily sales. This applies so that the owner can find out the performance of the staff and know the improvement of the business they have.
2. To prepare operations to run smoothly, the owner will always provide SOPs to staff before and after work. Before work, the owner can ensure that stock and raw materials are always available. Then a supportive and comfortable place to work for the staff.
3. If the stock and raw materials are appropriate, the owner can ensure that all products are made according to standard recipes and maintain cleanliness. Then also the packaging that will be sold will be checked again to make sure there are no damaged products.
4. After monitoring operations that are running smoothly, the owner can check the state of the production site after work. Workspaces or production sites are required to always be tidied up and cleaned so that when you want to carry out operations again it is not messy and disturbs the working staff.

3.3 Supplies and Suppliers

To streamline operations, the owner needs some tools and equipment to be used in producing cascara tea.

Table 3. 1 Equipment & Appliances List

No.	Supply	Qty	Units	Supplier
1.	Long table	1	Pcs	Mitra 10
2.	Spoon	5	Pcs	ACE
3.	Chiller	2	Pcs	Kios electronic
4.	Sealer	2	Pcs	ACE
5.	Handphone	1	Pcs	Erafone
6.	Laptop	1	Pcs	E-commerce
7.	Aqua gallon	5	Pcs	
8.	Dispenser hot water	2	Pcs	Mitra 10

3.4 Control Procedures

Operational daily activities have SOPs starting from purchasing until the product has been cutomer. There are 2 SOPs that must be followed:

A) SOP for Staff

1. In preparing the product, the staff must ensure that the body is in good health. In addition, in complying with the health protocol, staff must sterilize the equipment for producing cascara tea.
2. Before entering the work area, make sure the room is sterilized and pay attention to grooming. It is mandatory to wear masks, gloves and hairnets to prevent contact with the product. If gloves, masks and hairnets are no longer suitable for use, the staff must replace them with new ones.

3. Once a month, staff are required to clean production equipment and equipment such as chillers so that the product remains hygienic.
4. Staff must comply with the production process in accordance with the existing soup and standard recipes, both bottle packaging and tea bag weight.

B) SOP Packaging

1. Make sure the packaging is clean and undamaged. Then give the cascara tea logo sticker.
2. For products that will be marketed to stores, the products can be neatly arranged in cardboard boxes. Then for products ordered online, the staff will pack them with bubble wrap and box boxes so that the products are safe until they reach the customer.

3.5 Staffing

Operational working hours are set from 10.00am - 21.00pm. Operations are divided into 2, namely production and marketing. There are 2 staff needed in carrying out production operations. Then for marketing there are also 2 staff. Each staff will work for 5 working days and 2 days off. In terms of employee salaries, each staff will work every 5 days per week. Then assume there are about 20 working days in a month. An employee's salary per day is Rp 60,000, so his monthly salary is Rp 60,000 x 20 days, which is 1,200,000 per month.

Job desk for production and marketing staff:

1. Production = carry out product manufacturing operations and handle product operational activities.
2. Marketing = handle e-commerce and operational marketing.

Criteria requirements for staff Cascara Tea:

1. Minimum of high school graduate (SMA).
2. No need to have work experience.
3. Good attitude, discipline, and responsible.
4. Can work in team.
5. Understand using excel (for Marketing Staff).

CHAPTER IV

FINANCIAL PLAN

4.1 Capital Needs

To set up a business, of course, you need capital that is spent on operations starting from appliances, equipment, and facilities. The following is a table that is needed operationally:

Table 4.1 Capital Needs

No.	Appliances	Total	Units	Price
1.	Spoon	5	Pcs	Rp 100,000,
2.	Chiller	2	Pcs	Rp 7,000,000
3.	Sealer	2	Pcs	Rp 400,000
4.	Aqua gallon	2	Pcs	Rp 250,000
5.	Dispenser hot water	2	Pcs	Rp. 500,000
	Facilities Needs			
1.	Handphone	1	Pcs	Rp 1,500,000
2.	Laptop	1	Pcs	Rp 5,000,000
	Furniture			
1.	Long table	1	Pcs	Rp 700,000

Total Capital Needs : Rp 15,450,000

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4.2 COGS / Variable Cost

Table 4.2 Cinnamon Cascara COGS

Cinnamon Cascara Tea, yield = 1 bottle 350 ml

Ingredients	Qty Actual	Unit	Price	Qty Needed	Unit	Price
Ceri coffee	100	Gr	25,000	2	gr	500
Cinnamon	250	Gr	37,500	3	Gr	450
Sugar	1	Kg	15,000	10	gr	150
Water	1500	MI	7,000	350	ml	1,633
Total Ingredients						2733
Majorasi 10%						273
Cost per 350 ml (1 bottle)						3,006
Packaging 1 pcs						3,600
Total						6,606

Table 4.3 Honey Cascara COGS

Honey Cascara Tea, yield = 1 bottle 350 ml

Ingredients	Qty Actual	Unit	Price	Qty Needed	Unit	Price
Ceri coffee	100	Gr	25,000	2	Gr	500
Honey	150	Gr	11,000	5	Gr	366
Water	1500	Lt	7,000	350	MI	1,633
Total Ingredients						2499
Majorasi 10%						250
Cost per 350 ml (1 bottle)						2749
Packaging						3,600
Total						6,349

Table 4.4 Original Teabag COGS

Original Teabag, yield = 1 pack 4 gr

Ingredients	Qty	Unit	Price	Qty	Unit	Price
	Actual			Needed		
Ceri coffee	100	Gr	25,000	4	Gr	1,000
Total Ingredients						1000
Majorasi 10%						100
Cost per 4 gr (1 pack)						1100
Packaging						1,750
Total						2,850

Table 4.5 COGS/Daily

Product	Selling Price	Unit Sold/Day	Total Revenue	COGS /Product	COGS /Daily	Gross Margin
Cinnamon Cascara	Rp15,000	100	Rp1,320,000	Rp6,606	Rp660,600	1,55
Honey Cascara	Rp15,000	100	Rp1,290,000	Rp6,349	Rp634,900	1,59
Original Teabag	Rp7,000	180	Rp1,253,000	Rp2,850	Rp513,000	1,63
Total			Rp3,863,000	Rp15,805	Rp1,808,500	

Total Revenue Daily Rp3,863,000

COGS Rp1,808,500 -

Gross Profit Rp2,054,500

4.3 Operating Expense / Fixed Cost

Table 4. 6 Operating Expense

Expense	Daily	Monthly	Yearly
Rent	Rp15,000	Rp450,000	Rp5,400,000
Salary	Rp240,000	Rp7,200,000	Rp86,400,000
Marketing	Rp17,222	Rp516,666	Rp6,200,000
Office supplies	Rp50,000	Rp150,000	Rp1,800,000
Utilities	Rp33,333	Rp1,000,000	Rp12,000,000
Depreciation	Rp515,000	Rp 15,450,000	Rp3,862,500
Internet subscription	Rp5,000	Rp250,000	Rp1,800,000
Cleaning Supplies (sanitizer, glove)	Rp10,000	Rp300,000	Rp3,600,000
Water refill	Rp 50,000	Rp1,500,000	Rp18,000,000
Total	Rp935,555	Rp28,066,650	Rp336,799,800

Assumptions:

Rent workspace in house Rp 5,400,000 yearly.

Hire 2 operational staff at Rp 43,200,000 yearly.

Hire 2 marketing staff at Rp 43,200,000 yearly.

Utilities such as electricity and water at Rp12,000,000 yearly.

Depreciation rate is 25% from capital needs using straight line method.

Internet subscription rate at Rp1,800,000 yearly.

Cleaning supplies such as sanitizers at Rp3,600.000 yearly.

Water refill at Rp18,000,000 yearly.

4.4 Break Even Point

Table 4.7 Break Even Point

Break Event Point	Fixed Cost	Sales Price	Variable Cost	Total unit to sell/daily	Total Sales/daily
Cinnamon cascara tea	Rp745,555	Rp 15,000	Rp 6,606	88	Rp1,320,000
Honey cascara tea	Rp745,555	Rp 15,000	Rp 6,349	86	Rp1,290,000

Original tea bag	Rp745,555	Rp 7,000	Rp 2,850	179	Rp1,253,000
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Calculation for BEP per unit Cinnamon Cascara Tea:

Fixed cost / sales price – variable cost

$$= \text{Rp}745,555 / (\text{Rp}15.000 - \text{Rp}6,606)$$

= 88 bottles

To achieve BEP, Cascara tea needs to sell 88 bottles of Cinnamon cascara tea daily.

Calculation for BEP per unit Honey Cascara Tea:

Fixed cost / sales price – variable cost

$$= \text{Rp}745,555 / (\text{Rp}15.000 - \text{Rp}6,349)$$

= 86 bottles

To achieve BEP, Cascara tea needs to sell 86 bottles of Honey cascara tea daily.

Calculation for BEP per unit Original Tea bag:

Fixed cost / sales price – variable cost

$$= \text{Rp}745,555 / (\text{Rp}7,000 - \text{Rp}2,850)$$

= 179 pcs

To achieve BEP, Cascara tea needs to sell 179 pcs of Original tea bag daily.

4.5 Income Statement

Table 4.8 Revenue Forecast

Income Statement					
	Daily	Monthly	Yearly		
Total Gross Revenue				100%	Rp 3,863,000
Cinnamon Cascara tea	Rp1,320,000	Rp 39,600,000	Rp 475,200,000		
Honey Cascara tea	Rp1,290,000	Rp 38,700,000	Rp 464,400,000		
Original tea bag	Rp1,253,000	Rp 37,590,000	Rp 451,080,000		

Total COGS				46%	Rp1,808,500
Cinnamon Cascara tea	Rp660,600	Rp 19,818,000	Rp 237,816,000		
Honey Cascara tea	Rp634,900	Rp 19,047,000	Rp 228,564,000		
Original tea bag	Rp285,000	Rp 5,550,000	Rp 102,600,000		
Gross Profit	Rp2,282,500	Rp 68,475,000	Rp 821,700,000	59%	
Operating Expenses	Rp935,555	Rp28,066,650	Rp336,799,800	24%	
Earnings after fixed cost	Rp 1,346,945	Rp 40,408,350	Rp 484,900,200	34%	
Taxes	Rp 1,931,500	Rp 57,945,000	Rp 695,340,000	0,5%	
Net Earnings after tax	Rp 584,555	Rp 17,536,650	Rp 210,439,800	15%	

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