

CHAPTER III

OPERATIONAL PLAN

3.1 Location and Facilities

Because Mochimaru is a home-based business and homemade products, Mochimaru will develop the business in the owner's residence that is in Gading Serpong, Tangerang. Knowing that Gading Serpong has developed into a food and beverage business area and the owner's residence is located near schools, shopping malls and shophouses will be an ideal location.

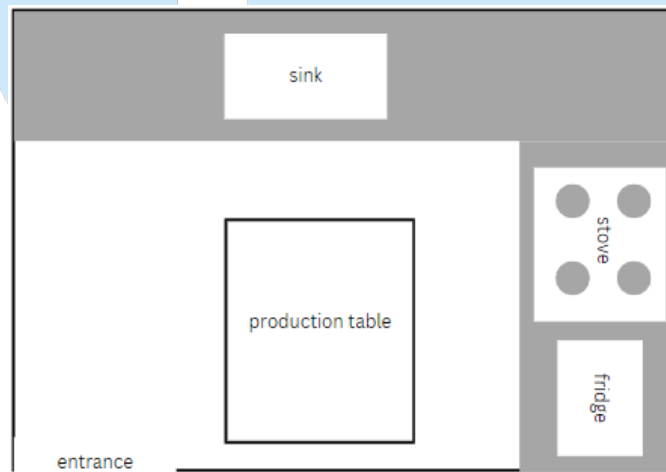


Figure 3. 1 Kitchen layout
(Source: Writer's data)

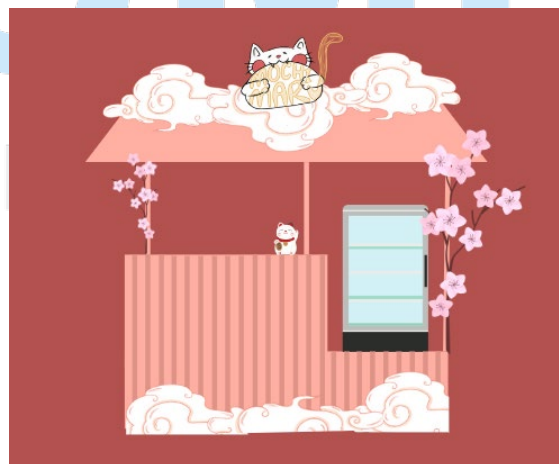


Figure 3. 2 Mochimaru booth
(Source: Writer's data)

Taking advantages of the strategic location, the owner will sell Mochimaru products in a school canteen (see figure 3.3 and figure 3.4) near the owner's house to help increase brand exposure. Mochimaru will also do pop-up booth that can be through a school event, mall event, or big events that is around the area. Customers can also order through pre-order and get it send out using online delivery platforms or picking it up to the owner's residence.



Figure 3. 3 School canteen
(Source: Google.com)

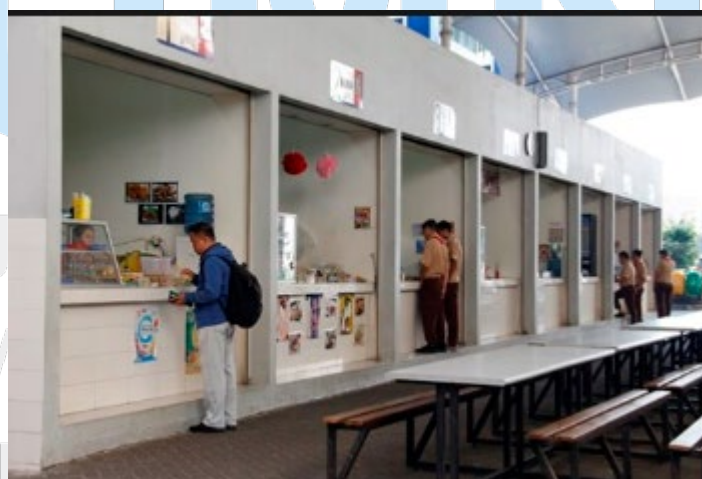


Figure 3. 4 School canteen
(Source: Google.com)

3.2 Manufacturing Methods

1. Purchase and Procurement

Before every pop-up booth, owner should order minimum a week before the event for the ingredients and materials used from suppliers.

2. Briefing

The owner will do the briefing and discuss what needs to be done in the day, what are the job desk for each of the staff, and goals that needs to be achieved in the day.

3. Preparation

Owner and employees will start working on the *mise en place* and making sure that ingredients are still good to use.

4. Making mochi skin

Mochi skin are made with mixture of glutinous rice flour, water, sugar, food colouring (optional) and vanilla essence then continue to be steamed and then roll out to desired size.

5. Making the filling

Fillings can vary, so to ease out the process, each filling will be made with similar ingredients for each product.

6. Shaping

After the mochi skin and filling are ready, mochi can be shaped into round balls and pinched at the bottom to tighten it off and then proceed to be put into storage.

7. Storage

Mochi that not filled with any cream can be put in room temperature area that should last for 12 hours but for the product to last longer, it can be put in the chiller or freezer depending on the type of the mochi.

8. Packing

Mochi will then be packed one by one and can already be sold.

9. Selling

Customer can purchase the products by purchasing it from pop up booth or social media.

10. Consumed

Customer then can consume the mochi or kept in fridge.

11. Closing

Closing will be done by evaluating from today's sale performance, clearing up the table, closing the financials and make sure that every purchase data is correct.

3.3 Supplies and Suppliers

Table 3. 1 Supplies and suppliers

Categories	Qty	Units	Supplier
Appliances			
Stove	1	Pcs	SANEX
Steamer	1	Pcs	Shopee
Hand Blender	1	Pcs	Ecohome
Showcase Freezer	1	Pcs	GEA
Silicone Round Mold	10	Pcs	Shopee
Heat Proof Glass Bowl	3	Pcs	IKEA
Rubber Spatula	5	Pcs	IKEA
Frypan	1	Pcs	Shopee
Large Bowl	5	Pcs	Shopee
Whisk	2	Pcs	Shopee
Spoon	1	Pcs	Pasar Sinpasa
Kitchen Cloth	2	Pcs	Pasar Sinpasa
Kitchen Scale	1	Pcs	Pasar Sinapsa
Silicone Mat	3	Pcs	Shopee
Rolling Pin	2	Pcs	Shopee
Round Cookie Cutter	2	Pcs	Pasar Sinpasa
Cutting Board	2	Pcs	Shopee
Chef Knife	2	Pcs	Shopee
Paring Knife	2	Pcs	Shopee
Piping Bag	6	Pcs	Aneka Plastik GS
Ice Box	1	Pcs	Shopee
Broom	1	Pcs	Shopee
Mop	1	Pcs	Shopee
Cooking Gas	3	Pcs	Harapan Jaya GS
Gallons of water	4	Pcs	Harapan Jaya GS

3.4 Control Procedures

The SOP of Mochimaru is as followed:

1. Standard Operational Protocols for staffs
 - a. Staff should wash their hands thoroughly, wear hair net and wear apron before entering the production area
 - b. Staff should wear latex gloves and face mask during food handling
 - c. When tasting the product, staff should use a clean spoon and not double dip
 - d. Staff is prohibited to use cell phones or accessories inside production area.
 - e. Staff should take off protective gear when going to toilet and repeat the health protocols after going from the toilet
 - f. Staff that handle packaging should do the same health protocols
 - g. Staff should ensure the cleanliness of the production area everyday
 - h. Disposable gloves and masks should not be used twice
2. Packaging Procedures
 - a. Every packaging should be checked twice for any leakage or damage before giving to customer
 - b. Cold Skin Mochi should be kept in packaging that is waterproof and kept in freezer
 - c. Original Mochi should be kept in a protective packaging and kept in a room temperature
 - d. Mochi Dip should not be assembled before there is an order and topping must be weighed before packaging
 - e. Customer that take-away should bring their own shopping bag or given a paper bag from Mochimaru

3.5 Staffing

Mochimaru is run by the owner, one marketing staff and daily worker operational staff. The staff working hours will be 9 hours a day with 2 days off for staff and daily worker working hours are according to the needed situation. Monthly salary for the staff will be Rp 1.600.000 and will get yearly bonus.

Table 3. 2 Staffing job description

Job Description	Owner	Marketing	Operational
Hiring staff and training	v		
Held briefing	v		
Inventory supply	v	v	
Marketing and advertising		v	
Quality control	v		
Buy and prepare ingredients	v		v
Manage daily operational	v		v
Manage financials	v		
Manufacturing the products			v
Manage e-commerce operation		v	
Receiving order		v	v
Evaluate the product	v		
Packaging of product		v	v
Product shipment		v	v
Maintain and clean equipment		v	v
Customer service	v	v	v

Below is an example of the staff duty rosters for one month on a busy or full of events month and events that Mochimaru are attending to

Table 3. 3 Staff duty roster

AUGUST 2024							
	Mon	Tue	Wed	Thu	Fri	Sat	Sun
	28	29	30	1	2	3	4
Marketing Staff	09:00	OFF	OFF	09:00	09:00	07:00	07:00
Operational Staff	OFF	09:00	09:00	09:00	OFF	07:00	07:00
	5	6	7	8	9	10	11
Marketing Staff	OFF	09:00	09:00	09:00	OFF	07:00	07:00
Operational Staff	09:00	09:00	OFF	09:00	09:00	07:00	OFF
	12	13	14	15	16	17	18
Marketing Staff	OFF	09:00	09:00	09:00	OFF	07:00	07:00
Operational Staff	09:00	09:00	OFF	OFF	09:00	07:00	07:00
	19	20	21	22	23	24	25
Marketing Staff	OFF	09:00	09:00	OFF	09:00	07:00	07:00
Operational Staff	09:00	09:00	OFF	09:00	OFF	07:00	07:00
	26	27	28	29	30	31	
Marketing Staff	OFF	09:00	07:00	07:00	07:00	09:00	
Operational Staff	09:00	09:00	07:00	07:00	07:00	OFF	

Table 3. 4 Monthly events

AUGUST 2024						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
		July 30 PREP DAY	1 Booth at UBM	2 Booth at UBM	3 Church bazaar	4 Church bazaar
5 PREP DAY	6 Booth at Binus	7 Booth at Binus	8 Booth at Binus	9 PREP & REST DAY	10 Church bazaar	11 Church bazaar
12 PREP DAY	13 Bazaar UMKM	14 Bazaar UMKM	15 Bazaar UMKM	16 PREP & REST	17 Church bazaar	18 Church bazaar

				DAY		
19 PREP DAY	20 Booth at UMN	21 Booth at UMN	22 Booth at UMN	23 PREP & REST DAY	24 Church bazaar	25 Church bazaar
26 PREP DAY	27 PREP DAY	28 Jakarta Dessert Project	29 Jakarta Dessert Project	30 Jakarta Dessert Project	31 Check monthly financial	

Staff Requirements

Marketing:

1. Minimum degree of high school or vocational high school majoring in communication, business management and public relations.
2. Women or Men, age 21-35
3. Understand copywriting
4. Active in social media platforms
5. Able to edit photo and video
6. Able to work in a team
7. Able to create new and creative content
8. Creative, honest, responsible, and friendly
9. Open to suggestions

Operational:

1. Minimum degree of high school or vocational high school majoring in pastry, bakery, or hospitality.
2. Have passion in culinary
3. Women or Men, age 18-30
4. Willing to work in hourly shift
5. Able to work in a team
6. Eager to learn, responsible, friendly, and honest

CHAPTER IV

FINANCIAL PLAN

4.1 Capital Needs

Capital needs refer to the financial requirements essential for starting, operating, and growing the business. Because Mochimaru is a home-based business and pop-up store, the price of the rent would be relatively low because it is merged with the owner's residence and prepares for business growth.

Table 4. 1 Mochimaru's capital needs

Categories	Price	Qty	Total
Facilities			
Booth	Rp 3.000.000	1	Rp 3.000.000
Appliances			
Stove	Rp 209.000	1	Rp 209.000
Steamer	Rp 69.900	1	Rp 69.900
Hand Blender	Rp 699.000	1	Rp 699.000
Showcase Freezer	Rp 2.075.000	1	Rp 2.075.000
Silicone Round Mold	Rp 10.900	10	Rp 109.000
Heat Proof Glass Bowl	Rp 49.700	3	Rp 149.100
Rubber Spatula	Rp 24.450	5	Rp 122.250
Frypan	Rp 89.000	1	Rp 89.000
Large Bowl	Rp 23.500	5	Rp 117.500
Whisk	Rp 10.440	2	Rp 20.880
Spoon	Rp 22.000	1	Rp 22.000
Kitchen Cloth	Rp 19.000	2	Rp 38.000
Kitchen Scale	Rp 52.000	1	Rp 52.000
Silicone Mat	Rp 32.000	3	Rp 96.000
Rolling Pin	Rp 13.799	2	Rp 27.598
Round Cookie Cutter	Rp 29.000	2	Rp 58.000
Cutting Board	Rp 26.950	2	Rp 53.900
Chef Knife	Rp 37.050	2	Rp 74.100
Paring Knife	Rp 24.700	2	Rp 49.400
Piping Bag	Rp 10.000	6	Rp 60.000
Ice Box	Rp 230.000	1	Rp 230.000
Broom	Rp 39.900	1	Rp 39.900
Mop	Rp 68.000	1	Rp 68.000
Gas Tank	Rp 179.000	3	Rp 537.000
Gallons of water	Rp 20.000	4	Rp 80.000
X-Banner	Rp 50.000	1	Rp 50.000
Furniture			

Table	Rp	548.000	2	Rp	1.096.000
Chair	Rp	103.782	2	Rp	207.564
Plastic Stool	Rp	22.442	2	Rp	44.884
Electronics					
Laptop	Rp	5.049.000	1	Rp	5.049.000
Tablet	Rp	2.129.000	1	Rp	2.129.000
Total				Rp	16.722.976
Depreciation Rate (25%)				Rp	4.180.744
Subtotal				Rp	20.903.720

The total capital needed for Mochimaru is Rp 20.903.720 with depression rate 25% using straight line method from Minsitry of Finance, so the depreciation total per year would be Rp 4.180.744

4.2 Variable Cost/COGS

With different prices on the products, Mochimaru wants the customer to know and highlight the reason for the cost. By doing so, the business will anticipate generating higher profits, particularly if popular products like Cold Skin S-Berry Yakult and Cold Skin Mango Yakult sell well at a minimum cost and huge production

Table 4. 2 Mochimaru COGS

Product	Price	COGS	Gross Margin	Gross Margin%
Cold Skin S-Berry Yakult Mochi	Rp 10.000	Rp 2.349	Rp 7.651	76.51%
Cold Skin Mango Yakult Mochi	Rp 10.000	Rp 2.562	Rp 7.438	74.38%
Purple Sweet Potato Mochi	Rp 10.000	Rp 1.764	Rp 8.236	82.36%
Matcha Mochi	Rp 12.000	Rp 3.411	Rp 8.589	71.57%
Matcha Mochi Dip	Rp 30.000	Rp 9.064	Rp 20.936	69.78%

Gross Margin Percentage are counted from Total Revenue – COGS = <amount>
<amount> : total revenue x 100 = Gross Margin Percentage

Total Revenue	Rp	1.490.000
COGS	Rp	<u>381.760</u>
Gross Profit	Rp	1.108.240
Gross Profit Margin	Rp	74.37%

4.3 Operating Expenses/Fixed Cost

Based on the previous information, Mochimaru will only have a daily worker for operational, and one marketing staff. Since the first year Mochimaru started off as a pop-up business and consignment shop, there will be expenses for the booth rent. Detailed expenses will be written below on the assumptions part.

Table 4. 3 Mochimaru's operating expenses

Expense	Daily	Monthly	Yearly
Building/Rent	Rp 66.666	Rp 2.000.000	Rp 24.000.000
Bazaar Rent	Rp 116.667	Rp 3.500.000	Rp 42.000.000
Marketing Staff	Rp 58.833	Rp 1.600.000	Rp 19.200.000
Operational Staff	Rp 58.883	Rp 1.600.000	Rp 19.200.000
Benefits			Rp 1.600.000
Marketing/Advertising	Rp 33.333	Rp 1.000.000	Rp 12.000.000
Transportation	Rp 50.000	Rp 1.000.000	Rp 12.000.000
Internet	Rp 63.333	Rp 300.000	Rp 3.600.000
Water & Electricity	Rp 11.667	Rp 350.000	Rp 4.200.000
Mask and gloves	Rp 1.333	Rp 40.000	Rp 480.000
Cleaning Supplies	Rp 1.500	Rp 45.000	Rp 540.000
Cooking Gas	Rp 5.000	Rp 150.000	Rp 1.800.000
Depreciation	Rp 11.613	Rp 348.395	Rp 4.180.744
Miscellaneous	Rp 10.000	Rp 300.000	Rp 3.600.000
Total	Rp 428.891	Rp 12.866.729	Rp 154.400.744

Assumptions:

- Building and rent expenses would still be relatively low since the business takes place at the owner's residence

- b. Every month, Mochimaru's will target to open a booth in a bazaar twice a month with a duration of 3-7 days
- c. Salaries of the Marketing Staff would be counted from 50% of average province community consumption rate based on PP No 36, 2021 and owner will use DKI Jakarta as the average province community consumption rate with data from BPS Indonesia which will be counted as $(50\% \times \text{Rp } 2.530.000 = 1.265.000)$. So, the staff will be paid with a minimum of Rp 1.265.000 per month.
- d. Benefits will be given based on the government's law that benefits will be given in an amount of 1 month pay for worker that has been working for one year or for worker that has been working for less than a year the counting will be $(\text{time working} \times 1 \text{ month pay} : 12 \text{ month})$.
- e. Marketing and advertising will be given monthly budget with consideration of Instagram ads and Influencer payments
- f. Travelling cost is determined by the gas price and frequency of travelling with a Low Cost Green Car (LCGC) to save the budget.
- g. Utilities cost is determined by electricity, water, gas, and internet.
- h. Depreciation rate is 25% from capital needs, using the straight line method
- i. The miscellaneous costs will be determined by assuming the inclusion of additional essentials, such as daily operational staff wage, office equipment or supplies.

4.4 BEP

To find the BEP, it is important to know the average BEP. The average BEP sales of the product will be Rp 394.399 with average BEP products of 32 units.

Table 4. 4 Mochimaru's average BEP

BEP	Fixed Cost	Sales Price	Variable Cost	Average BEP/Products (Daily)	Average BEP/Sales (Daily)
Cold Skin S-Berry Yakult Mochi	Rp 294.516	Rp 10.000	Rp 2.349	38	Rp 384.934

Cold Skin Mango Yakult Mochi	Rp 294.516	Rp 10.000	Rp 2.562	40	Rp 395.961
Purple Sweet Potato Mochi	Rp 294.516	Rp 10.000	Rp 1.764	36	Rp 357.596
Matcha Mochi	Rp 294.516	Rp 12.000	Rp 3.411	34	Rp 411.479
Matcha Mochi Dip	Rp 294.516	Rp 30.000	Rp 9.064	14	Rp 422.023
Total Average BEP				32	Rp 394.399

Equation:

BEP = Fixed Costs : (Sales price per unit – variable costs per unit)

4.5 Annual Income Statement

Table 4. 5 Mochimaru's annual income statement

Income Statement				
	Daily	Monthly	Yearly	
Total Gross Revenue				100%
Cold Skin S-Berry Yakult Mochi	Rp 400.000	Rp 12.000.000	Rp 144.000.000	
Cold Skin Mango Yakult Mochi	Rp 400.000	Rp 12.000.000	Rp 144.000.000	
Purple Sweet Potato Mochi	Rp 150.000	Rp 4.500.000	Rp 54.000.000	
Matcha Mochi	Rp 240.000	Rp 7.200.000	Rp 86.400.000	
Matcha Mochi Dip	Rp 300.000	Rp 9.000.000	Rp 108.000.000	
Total COGS				26%
Cold Skin S-Berry Yakult Mochi	Rp 93.960	Rp 2.818.800	Rp 33.825.600	
Cold Skin Mango Yakult Mochi	Rp 102.480	Rp 3.074.400	Rp 36.892.800	

Purple Sweet Potato Mochi	Rp 26.460	Rp 793.800	Rp 9.525.600	
Matcha Mochi	Rp 68.220	Rp 2.046.600	Rp 24.559.200	
Matcha Mochi Dip	Rp 90.640	Rp 2.719.200	Rp 32.630.400	
Gross Profit	Rp1.108.240	Rp 33.247.200	Rp 398.966.400	74%
Operating Expenses	Rp 294.516	Rp 8.835.480	Rp 106.025.744	20%
Earnings after Fixed Costs	Rp 813.724	Rp 24.411.720	Rp 292.940.656	55%
Taxes	Rp 4.069	Rp 122.059	Rp 1.464.703	0.50%
Net Earnings after Tax	Rp 809.655	Rp 24.289.661	Rp 291.475.953	54.34%

From the income table above, it is concluded that the net earnings for Mochimaru will achieve Rp 291.475.953 yearly or Rp 24.289.661 monthly. The business would still be categorized as Micro Business with yearly income less than Rp 300.000.000. Since the capital of Mochimaru is around 20 million rupiah, Mochimaru will be expected to have its payback period on the second month of its operations. The payback period is counted with equation of (cost of investment : average annual cash flow). Average cash flow will be counted from Rp 291.475.953 : 12 = Rp 24.289.663 which becomes (20.903.720 : 24.289.663 = 1 months)

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