

EXECUTIVE SUMMARY

Ice Scream Café is a café with ice cream as the main menu, where the customers can taste different ice cream from others, because this cafe offers home made ice cream. This café also offers various kinds of cakes and pastry products. For beverage, this café only offers soft drinks and mineral water.

Ice Scream Café will be placed at a 270 m² building located on Letjen S. Parman 61 street, in the north Malang. This location is selected because Malang now is the biggest city after Surabaya with rapid growth economic. Beside that, there is no competitor in North Malang, so Ice Scream Café will be the only café that offers ice cream as the main menu.

The owners of the café are Eva Yaluhun, Yeanny Kumala, and Erlina Tjandra. They will have the same right and obligation in dealing with the progress of the café.

This business will be run in food and beverage industry, providing many kinds of ice cream as the main menu and will be supported with additional menu such as cold dessert and pudding. For the quality of the products will be the same as five stars hotel's quality but with lower price.

Ice Scream Café, like every other ice cream, sells many kinds of ice cream, cold dessert and pudding. What makes this café different is that it has the atmosphere of a café. This café has the concept of modern and classic, it has comfortable seat and table, music, good menus and interesting decoration. Other differences are at the service, because in Ice Scream Café all customers will be served by skillful waiter/s. that is why the owners want to put all of those points above, so whenever a customer come to the café, they get good products and also a comfort place to relax and enjoy it.

The owners assume that the budget allocation needed is Rp 350.000.000 and the specifications are :

a. Utensils and equipment's	Rp	172.813.795
b. Renovation	Rp	10.000.000
c. Neon box + promotion tax	Rp	632.500
d. Rent expense for 3 years	Rp	150.000.000

e. Raw materials	Rp	6.733.785
f. Permit expenses (SIUP, NPWP, etc)	Rp	2.000.000
g. Uniform	Rp	1.500.000
h. PRA-operational promotion	<u>Rp</u>	<u>3.000.000</u>
Total	Rp	346.685.080
Capital	Rp	350.000.000
Balance	Rp	3.314.920

The owners will complete amount from :

1. Creditor	Rp	50.000.000
2. Eva Yaluhun	Rp	100.000.000
3. Yeanny Kumala	Rp	100.000.000
4. Erlina Tjandra	<u>Rp</u>	<u>100.000.000</u>
Total	Rp	350.000.000

Based on the amount of capital needed, Ice Scream Café will be classified as a middle group business.

The management system that will be used by Ice Scream Café is centralized system that means that owners will have full authority to make every important decision.

There are 2 kinds of competitors that can be considered as Ice Scream Café competitors; direct competitors and indirect competitors. For direct competitors, there are The Oen, Alaska and Eskimo. The Oen for being the first ice cream café in Malang. But three of them located far enough from Ice Scream Café. They located at West Malang. For indirect competitor, there is Pit Stop, that also sells ice cream but not as the main menu. It sells ice cream only as additional menu.

The vision of Ice Scream Café is to provide different taste of ice cream and also cozy place to relax and enjoy the food.

For the mission, there will be short – term and long – term mission.

Short – term mission :

1. To reach Break Even Point (BEP) in not more than 3 years
2. Maintaining service system and fulfill customer's demands.

Long – term mission :

1. Get profit more or less 45% per year
2. Settlement loan from creditor
3. To open some new branches

In order to fulfill this mission, Ice Scream Café will employ 14 staffs, they are (including their task) :

- Six waiter/s

To serve all quest according to the standard of service

- Two cashiers

To receive any kind of payment from customer and report it to Operational Manager

- Two securities

To maintain safety in all Ice Scream Café area

- Two chef assistant

To cook and present food according to Executive Chef's order

- Two steward

To wash all plates, glasses, and other utensils after being used

- Beside all 14 staff mentioned above, the owners will also placed as the accounting manager, operational manager, and executive chef. They will have the authority to lead and coordinate in running the Ice Scream Café. Accounting manager will have the authority to lead the accounting and finance activity of Ice Scream Café. Operational manager will have the authority to give training to all employees and to make all activities in Ice Scream Café is running well.

Ice Scream Café's open hour is everyday which will be divided into two shifts :

1st shift starting from 7 a.m. till 3 p.m.

2nd shift starting from 2 p.m. till 10 p.m.

All staffs must come ½ hour before the shift started, so they can make enough, preparation and be ready before they doing their main duty that is to serve the guests. Beside preparation, staffs will also get an early briefing from the manager on duty of that day about how to serve guest well, situation report, etc.

After knowing the real market situations, then the owners start to create a market segment, market target and to fine out the position of this business based on its product and service according to the target.

a. Segmenting

Classifying customers into groups based on different needs, characteristic and purpose. Classification process will be based on demographic factor (age, salary and job of target market), geographic factor (the area of target market), psychographic factor (social class and life style of target market) and purpose of trip factor.

b. Targeting

To decide the type people that becomes a consumer of Ice Scream Café. They are young people and student, middle-up family, and people with glamour life style.

c. Positioning

To decide the exact position of Ice Scream Café as a café with ice cream as the main menu, especially to young people.

For the selling price, Ice Scream Café will offer ice cream, cold dessert, and pudding products in various prices starting from Rp 3.000 till Rp 20.000. The price is net, so tax added and it is a similar price compare to other ice cream in Malang. This fact also gives an advantage for customer since the product offered in Ice Scream Café is similar café price with other ice cream café but come in different taste and cozy place. If only guest willingly to give extra money when paying, the waiter/s in charge have the right to take the extra money for themselves.

Products offered in Ice Scream Café will includes :

a. Ice cream

Any kinds of ice cream such as ice cream mix, ice cream liquor, and sherbet

- b. Cold dessert
Any kinds of sweet cake and mousse
- c. Pudding
Any kind pudding
- d. Drinks
Any kinds of soft drinks and mineral water

In order to announce the presence of Ice Scream Café and to communicate the specialties of its product, there are some promotions that are going to be done. The type of promotion will be direct marketing, it means that the announcement goes straight to the customer through brochures (to deliver all brochures to strategic places with the right target), newspaper advertisement (owner will use Malang Post), radio advertisement (owners will choose Kalimaya Bhaskara FM) and the last step will be doing up selling and usually done by waiter/s themselves. This last step is also the most important step in doing promotion since waiter/s can promote directly and effectively to customer when they want to buy the products offered.

Owners think it is necessary to know exactly about who is Ice Scream Café's customer or in other words what kind of people they are and what are their greatest expectation from this café. There are some ways that can be done in order to find at the answer, with proactive to find out guest expectation by themselves by guest will not hesitate in telling their complaints, praises, and suggestions for the products and service offered in Ice Scream Café.

The type of stock owned by Ice Scream Café is common stock means that every stockholder has the equal right and obligation and there are no differences between one another.

Names of stockholders that will join business :

1. Name : Eva Yaluhun
Address : Bhaskarasari 35, Surabaya
2. Name : Yeanny Kumala
Address : Puttat Gede Timur I/1A Surabaya

3. Name : Erlina Tjandra

Address : Karang Rejo Timur I/16 Surabaya

The three of them will have to give capital in the same amount with the stock taken in opening the café, they will have the same rights, the same obligations and also the same responsibilities.

As a new business in Food and Beverages industry, Ice Scream Café gets the business permission from Dinas Pariwisata Kabupaten Malang.

Customer's expectation are not always the same, that is why Ice Scream Café must make some innovation plans in order to keep up with changes of guest's expectation.

There are some ways that can be done to grow the business, such as:

- Increasing the quality of ice cream and cold dessert with creating new menus to attract customer to try new menus.
- Maintaining and increasing the quality of the staffs
- Increasing the quantity of the staff's together with the increase of the guest.

Ice Scream Café will always try to grow the business, the efforts can be seen through the following ways :

- a. Adding some more spaces
- b. Open some new branches

Standart Recipe

Name		= Vanilla Ice Cream	HPP	1,305	
Portions		= 8			
Time of Preparation		= 2 jam			
NO	Ingredient	Standard unit	Price	Unit	Total Price
1	Fresh milk	1	6,300	L	6,300
2	Egg yolk	0.3125	7,000	Kg	2,188
3	Sugar	0.2	4,500	Kg	900
4	Maizena	0.05	5,000	Kg	250
5	Vanilla essence	0.01	80,000	L	800
					10,438

NO	Preparation
1	Rebus fresh milk
2	Kocok egg yolk
3	Setelah fresh milk mendidih, masukkan gula
4	Masukkan fresh milk dan gula kedalam kocokan telur
5	Masukkan maizena, vanilla essence, aduk terus sampai dingin
6	Masukkan kedalam mesin pembuat es krim
7	Setelah agak beku, pindahkan kedalam freezer

RATIO ANALYSIS

No		2004	2005	2006
1	Net profit margin	10.96%	14.64%	18.84%
2	Total assets turnover	1.65	1.50	1.34
3	Current ratio	6.36	10.51	12.61
4	Inventory turnover	111.77	104.26	104.07
5	ROA	18.10%	22.01%	25.34%
6	ROE	20.20%	23.89%	27.39%
7	Fixed asset turnover	5.34	9.29	22.63
8	Food cost percentage	41.64%	41.64%	41.64%
9	Beverage cost percentage	36.36%	36.36%	36.36%
10	Labor cost percentage	1.49%	1.35%	1.35%
11	Average service check	11,564	12,721	13,993

Analisa BEP

Biaya Tetap =	gaji	124,020,000
	tunjangan hari raya	10,335,000
	sewa tempat	50,000,000
	promosi	36,000,000
	telepon, listrik, air	24,000,000
	biaya administrasi	4,266,000
	biaya steward	6,362,400
	biaya café	5,487,000
	depresiasi perlengkapan	4,138,233
	depresiasi peralatan	38,903,513
	amortisasi	5,710,833
	biaya maintenance	3,000,000
Total biaya tetap =		312,222,980

Biaya variabel =								
	Ice cream single	Ice cream mix	Ice cream liquor	Pudding	Cold dessert	Shorbet	Drinks	Total
HPP	1,329	4,144	9,022	1,208	2,867	2,267	1,000	21
Total biaya variabel	1,329	4,144	9,022	1,208	2,867	2,267	1,000	21
Harga jual per unit	5,000	10,556	16,944	4,083	8,000	5,711	2,750	53
Contribution margin	3,671	6,412	7,922	2,875	5,133	3,444	1,750	31

$$\text{BEP} = \frac{\text{Fixed Cost}}{\text{CM Ratio}}$$

$$\begin{aligned}
 &= \frac{\text{Fixed Cost}}{\text{CM} / \text{Harga Jual}} &&= \frac{312,222,980}{31207 / 53044} \\
 &&&= \frac{312,222,980}{0.59} \\
 &&&= 530,700,027
 \end{aligned}$$

Daftar Perincian Biaya Per Bulan

Biaya Administrasi	Jumlah	Harga	Total
Bill @36 Lembar	50	3,250	162,500
Ballpoint @12	2	12,000	24,000
Fax paper	1	80,000	80,000
Isi Stapler	2	750	1,500
Kertas Roll Register	5	17,500	87,500
			355,500

Biaya Steward	Jumlah	Harga	Total
Mama Lemon 800 MI	5	5,500	27,500
Disposable Hand Glove	100	500	50,000
So Klin Pembersih 900 MI	5	4,250	21,250
Pembersih Kaca Yuri 800 MI	5	2,250	11,250
Plastik Sampah Besar	150	2,500	375,000
Hand Soap	10	4,520	45,200
			530,200

Biaya Café	Jumlah	Harga	Total
Tissue @ 50 Sheet	100	2,050	205,000
LPG	1	200,000	200,000
Sterofoam	50	5,500	27,500
Straw @ 100	10	2,475	24,750
			457,250

Ice Scream Café'
Neraca
per 31 Des 2005

aktiva lancar		passiva	
kas	390,535,788	kewajiban	
persediaan bahan baku	3,199,057	utang pajak	25,566,607
sewa dibayar dimuka	50,000,000	Pinjaman Ny. Betsy	16,666,667
total aktiva lancar	443,734,845	total kewajiban	42,233,274
aktiva tetap		ekuitas	
peralatan	172,813,795	modal eva	100,000,000
depresiasi peralatan	(77,807,027)	modal yeanny	100,000,000
depresiasi perlengkapan	(8,276,467)	modal erlina	100,000,000
total aktiva tetap	86,730,302	laba (rugi) ditahan	193,942,706
aktiva lain-lain			
perijinan	2,000,000		
biaya renovasi	10,000,000	total ekuitas	493,942,706
neon box	632,500		
biaya seragam	1,500,000		
biaya promosi awal	3,000,000		
amortisasi	(11,421,667)		
total aktiva lain-lain	5,710,833		
total aktiva	536,175,980	total passiva	536,175,980

Ice Scream Café'
Neraca
per 31 Des 2006

aktiva lancar		passiva	
kas	687,435,068	kewajiban	
persediaan bahan baku	3,931,903	utang pajak	54,833,846
sewa dibayar dimuka	0	Pinjaman Ny. Betsy	0
total aktiva lancar	691,366,971	total kewajiban	54,833,846
aktiva tetap		ekuitas	
peralatan	172,813,795	modal eva	100,000,000
depresiasi peralatan	(116,710,540)	modal yeanny	100,000,000
depresiasi perlengkapan	(12,414,700)	modal erlina	100,000,000
total aktiva tetap	43,688,555	laba (rugi) ditahan	380,221,680
aktiva lain-lain			
perijinan	2,000,000		
biaya renovasi	10,000,000	total ekuitas	680,221,680
biaya neon box	632,500		
biaya seragam	1,500,000		
biaya promosi awal	3,000,000		
amortisasi	(17,132,500)		
total aktiva lain-lain	0		
total aktiva	735,055,526	total passiva	735,055,526

proyeksi arus kas 2006

	jan	feb	maret	april	mei	juni	juli	agst	sept	oct	nov	des	total
arus kas masuk													
penjualan	75,910,081	72,090,090	83,717,975	73,041,590	67,668,415	78,918,499	97,598,676	117,118,411	85,215,188	65,933,328	76,399,824	94,996,044	988,600
total arus kas masuk	75,910,081	72,090,090	83,717,975	73,041,590	67,668,415	78,918,499	97,598,676	117,118,411	85,215,188	65,933,328	76,399,824	94,996,044	988,600
arus kas keluar													
pembelian bahan baku	31,362,188	29,680,103	35,132,295	29,790,143	27,785,677	33,130,146	41,169,436	49,283,438	33,950,234	26,491,839	32,055,229	40,088,728	409,910
gaji	11,394,338	11,394,338	11,394,338	11,394,338	11,394,338	11,394,338	11,394,338	11,394,338	11,394,338	11,394,338	11,394,338	11,394,338	136,720
tunjangan hari raya												11,394,338	11,394,338
promosi	3,307,500	3,307,500	3,307,500	3,307,500	3,307,500	3,307,500	3,307,500	3,307,500	3,307,500	3,307,500	3,307,500	3,307,500	39,690
telpon, listrik dan air	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	29,040
biaya administrasi	391,939	391,939	391,939	391,939	391,939	391,939	391,939	391,939	391,939	391,939	391,939	391,939	4,711
biaya maintenance	275,625	275,625	275,625	275,625	275,625	275,625	275,625	275,625	275,625	275,625	275,625	275,625	3,308
biaya steward	584,546	584,546	584,546	584,546	584,546	584,546	584,546	584,546	584,546	584,546	584,546	584,546	7,011
biaya kafe	504,118	504,118	504,118	504,118	504,118	504,118	504,118	504,118	504,118	504,118	504,118	504,118	6,049
pembayaran cicilan	1,388,889	1,388,889	1,388,889	1,388,889	1,388,889	1,388,889	1,388,889	1,388,889	1,388,889	1,388,889	1,388,889	1,388,889	16,667
bunga pinjaman	250,000	229,167	208,333	187,500	166,667	145,833	125,000	104,167	83,333	62,500	41,667	20,833	1,625
pembayaran pajak			25,566,607										25,566,607
total arus kas keluar	51,879,141	50,176,223	81,174,189	50,244,596	48,219,298	53,542,933	61,561,390	69,654,558	54,300,521	46,821,292	52,363,850	71,770,852	691,700
selisih kas	24,030,940	21,913,867	2,543,786	22,796,993	19,449,117	25,375,566	36,037,286	47,463,852	30,914,667	19,112,035	24,035,974	23,225,192	296,899
kas awal	390,535,788	414,566,727	436,480,594	439,024,380	461,821,373	481,270,490	506,646,056	542,683,348	590,147,200	621,061,867	640,173,902	664,209,876	
kas akhir	414,566,727	436,480,594	439,024,380	461,821,373	481,270,490	506,646,056	542,683,348	590,147,200	621,061,867	640,173,902	664,209,876	687,435,068	

Daftar Bahan Baku

No	Bahan Baku	Harga	Unit	Pemasok
I	Flour			
	Soft Flour	3,400	Kg	Alfa
	Maizena	5,000	Kg	Alfa
II	Dairy Product			
	Egg	7,000	Kg	Alfa
	Fresh milk	6,300	L	Alfa
	Fresh Cream	30,550	L	Alfa
	Butter	48,300	Kg	Alfa
	Margarine	13,500	Kg	Alfa
	Condensed Milk	8,000	Tin	Alfa
III	Dry Product			
	Sugar	4,500	Kg	Alfa
	Agar-agar Powder	1,175	Sachet	Alfa
	Gelatine Powder	85,000	Kg	Alfa
	Salt	4,000	Kg	Alfa
	Icing Sugar	6,000	Kg	Alfa
	Baking Powder	10,500	Kg	Alfa
	Milk Powder	46,500	Kg	Alfa
IV	Seeds and Nuts			
	Cashewnuts	6,000	Kg	Alfa
	Chasmount	6,750	Kg	Alfa
V	Fruits			
	Longan	12,100	Tin	Alfa
	Banana	6,900	Kg	Alfa
	Lime	11,800	Kg	Alfa
	Melon	5,300	Kg	Alfa
	Strawberry	42,500	Kg	Alfa
	Oranges	7,500	Kg	Alfa
	Cherry	60,000	Kg	Alfa
	Avocado	9,500	Kg	Alfa
	Mango	3,900	Kg	Alfa
	Watermelon	1,500	Kg	Alfa
	Yellow Watermelon	1,800	Kg	Alfa
	Jackfruit	5,000	Kg	Alfa
	Pineapple	500	Piece	Alfa
VI	Chocolate			
	Dark Chocolate	22,000	Kg	Avia
	Chocolate Paste	120,000	L	Avia
	Chocolate Rice	35,000	Kg	Avia
	Chocolate Powder	80,000	Kg	Avia
	Chocolate Chips	22,500	Kg	Avia
	White Chocolate	26,000	Kg	Avia

VII	Others			
	Vanilla Essence	80,000	L	Avia
	Chocolate Essence	80,000	L	Avia
	Strawberry Essence	80,000	L	Avia
	Mint Essence	80,000	L	Avia
	Rum Essence	80,000	L	Avia
	Vodka	62,500	L	Avia
	Brandy	125,000	L	Avia
	Bold White Cream De Cacao	132,000	Bottle	Avia
	Bold Dark Cream De Cacao	132,000	Bottle	Avia
	Dark Rum	121,000	Bottle	Avia
	Kahlua	190,000	Bottle	Avia
	Bold Cream De Bananas	132,000	Bottle	Avia
	Mango Essence	80,000	L	Avia
	Red Colouring	80,000	L	Avia
	Green Colouring	80,000	L	Avia
	Nescafe Coffee	102	Gram	Alfa
	Raisin	50,000	Kg	Alfa
	Grated Coconut	11,750	Kg	Alfa
	Hexos Candy	500	Sachet	Alfa
	Crackers	14,200	Kg	Alfa
	Vanilla Wafers	34,166	Kg	Alfa
	Cranberry Juice	9,600	L	Alfa
	Orange Juice	9,600	L	Alfa
	Amaretto	217,000	Bottle	Avia
	TBM	67,375	Kg	Avia
	Blueberry Icing	5,250	Tin	Avia
	Mascarpone Cheese	85,000	Kg	Avia
	Lime Juice	9,600	L	Alfa
	Orange Liquor	132,000		Avia
	Grape Juice	9,600	L	Alfa
	Mango Juice	9,600	L	Alfa

NET PRESENT VALUE

Year	net income	depretiation and amortitation	net cash flow	DF (18%)	PV
2003	0	0	(350,000,000)	1	(350,000,000)
2004	75,953,956	48,752,580	124,706,536	0.8475	105,683,505
2005	117,988,750	48,752,580	166,741,330	0.7182	119,751,027
2006	186,278,973	48,752,580	235,031,553	0.6086	143,047,459
				NPV	18,481,992

Payback period = 2 years, 3 month

IRR = 20.99 %

Daftar menu dan harga jual 2006

Menu	Price
Ice Cream Single	
Vanilla	6,050
Chocolate	6,050
Strawberry	6,050
Mocca	6,050
Mint	6,050
Rum Raisin	6,050
Choco Chips	6,050
Ice Cream Mix	
Sunny Day	12,100
Strawberry Balls	12,100
Festive Ice Cream Cups	12,100
Cream De Luxe	12,100
Gateau Glace	15,125
Polkadot	15,125
Avocado Ice Cream	12,100
Mocha Coffee Parfait	12,100
Strawberry Banana Quickie	12,100
Ice Cream Liquor	
White Russian Vershina	18,150
Iced Brandy	18,150
Panda Bear	24,200
Ice Cream Chantilly	18,150
Crazy Mix Rum	18,150
White Witch	21,175
Slippery Monkey	24,200
Coffee Cooler	24,200
Sok Vodka	18,150
Pudding	
Mango Pudding	3,630
Cream Caramel Pudding	3,630
Bubble Pudding	3,630
Almond Pudding with Longan	9,075
Chocolate Pudding	6,050

Chocolate Napoleon
Coffee Panacota
Shorbet
Melon Shorbet
Lime Shorbet
Mango Shorbet
Buttermilk Shorbet
Crème de Menthe Shorbet
Frozen Fruit Shorbet
Grapefruit Shorbet
Orange pineapple Shorbet
Strawberry Shorbet
Drinks
Soft drinks
Mineral water

6,050
6,050
6,050
6,050
7,260
6,050
8,228
6,050
6,050
8,228
8,228
3,630
3,025

HPP 2006

bulan	jan	feb	mar	apr	mei	jun	jul	ags	sep	okt	nov	des	total
estimasi pengunjung	5,425	5,152	5,983	5,220	4,836	5,640	6,975	8,370	6,090	4,712	5,460	6,789	
HPP ice cream													
HPP	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	5,070	
estimasi jumlah penjualan	4,883	4,637	5,385	4,698	4,352	5,076	6,278	7,533	5,481	4,241	4,914	6,110	
total HPP ice cream	24,756,600	23,510,784	27,302,993	23,821,097	22,068,741	25,737,737	31,829,914	38,195,897	27,791,280	21,502,875	24,916,320	30,981,117	322
HPP pudding													
rata-rata harga jual	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	
estimasi jumlah penjualan	1,085	1,030	1,197	1,044	967	1,128	1,395	1,674	1,218	942	1,092	1,358	
total HPP pudding	1,586,360	1,506,531	1,749,529	1,526,415	1,414,127	1,649,230	2,039,606	2,447,528	1,780,818	1,377,867	1,596,595	1,985,217	20
HPP cold desserts													
rata-rata harga jual	3,469	3,469	3,469	3,469	3,469	3,469	3,469	3,469	3,469	3,469	3,469	3,469	
estimasi jumlah penjualan	1,085	1,030	1,197	1,044	967	1,128	1,395	1,674	1,218	942	1,092	1,358	
total HPP cold desserts	3,763,503	3,574,114	4,150,607	3,621,288	3,354,894	3,912,656	4,838,790	5,806,548	4,224,836	3,268,871	3,787,784	4,709,756	45
HPP drinks													
rata-rata harga jual	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	
estimasi jumlah penjualan	1,085	1,030	1,197	1,044	967	1,128	1,395	1,674	1,218	942	1,092	1,358	
total HPP drinks	1,312,850	1,246,784	1,447,886	1,263,240	1,170,312	1,364,880	1,687,950	2,025,540	1,473,780	1,140,304	1,321,320	1,642,938	17
total HPP	31,419,314	29,838,213	34,651,015	30,232,040	28,008,074	32,664,503	40,396,261	48,475,513	35,270,714	27,289,918	31,622,019	39,319,027	405

Menu, HPP, Food Cost standart and Price 2004

Menu	HPP	Average HPP	FCS	Price
Ice Cream				
Vanilla	1,300	1,329	26%	5,000
Chocolate	1,350		27%	5,000
Strawberry	1,350		27%	5,000
Mocca	1,300		26%	5,000
Mint	1,350		27%	5,000
Rum Raisin	1,300		26%	5,000
Choco Chips	1,350		27%	5,000
Ice Cream Mix				
Sunny Day	3,000	4,144	30%	10,000
Strawberry Balls	3,000		30%	10,000
Festive Ice Cream Cups	4,300		43%	10,000
Cream De Luxe	3,500		35%	10,000
Gateau Glace	5,000		40%	12,500
Polkadot	6,000		48%	12,500
Avocado Ice Cream	4,200		42%	10,000
Mocha Coffee Parfait	4,300		43%	10,000
Strawberry Banana Quickie	4,000		40%	10,000
Ice Cream Liquor				
White Russian Vershina	6,000	9,022	40%	15,000
Iced Brandy	8,000		53%	15,000
Panda Bear	11,500		58%	20,000
Ice Cream Chantilly	8,000		53%	15,000
Crazy Mix Rum	6,200		41%	15,000
White Witch	9,500		54%	17,500
Slippery Monkey	13,300		67%	20,000
Coffee Cooler	10,700		54%	20,000
Sok Vodka	8,000		53%	15,000
Pudding				
Mango Pudding	900	1,208	30%	3,000
Cream Caramel Pudding	850		28%	3,000
Bubble Pudding	700		23%	3,000
Almond Pudding with Longan	2,600		35%	7,500
Chocolate Pudding	1,500		30%	5,000
Mocca Caramel Pudding	700		23%	3,000
Cold Dessert				

Chocolate Brownies	2,300	2,783	33%	7,000
Tiramisu	4,400		37%	12,000
Black Forrest	5,100		43%	12,000
Irish Coffee Cream	2,700		39%	7,000
Chocolate Napoleon	1,500		30%	5,000
Coffee Panacota	1,200		24%	5,000
Shorbet				
Melon Shorbet	1,300	2,267	26%	5,000
Lime Shorbet	1,400		28%	5,000
Mango Shorbet	3,300		55%	6,000
Buttermilk Shorbet	1,200		24%	5,000
Crème de Menthe Shorbet	3,300		49%	6,800
Frozen Fruit Shorbet	950		19%	5,000
Grapefruit Shorbet	1,700		34%	5,000
Orange pineapple Shorbet	3,200		47%	6,800
Strawberry Shorbet	4,050		60%	6,800
Drinks				
Soft drinks	1,100	1,000	37%	3,000
Mineral water	900		36%	2,500

Menu, HPP, Food Cost standart and Price 2005

Menu	HPP	Average HPP	FCS	Price
Ice Cream				
Vanilla	1,430	1,461	26%	5,500
Chocolate	1,485		27%	5,500
Strawberry	1,485		27%	5,500
Mocca	1,430		26%	5,500
Mint	1,485		27%	5,500
Rum Raisin	1,430		26%	5,500
Choco Chips	1,485		27%	5,500
Ice Cream Mix				
Sunny Day	3,300	4,559	30%	11,000
Strawberry Balls	3,300		30%	11,000
Festive Ice Cream				
Cups	4,730		43%	11,000
Cream De Luxe	3,850		35%	11,000
Gateau Glace	5,500		40%	13,750
Polkadot	6,600		48%	13,750

Avocado Ice Cream	4,620		42%	11,000
Mocha Coffee Parfait	4,730		43%	11,000
Strawberry Banana Quickie	4,400		40%	11,000
Ice Cream				
Liquor				
White Russian				
Vershina	6,600	9,924	40%	16,500
Iced Brandy	8,800		53%	16,500
Panda Bear	12,650		58%	22,000
Ice Cream Chantilly	8,800		53%	16,500
Crazy Mix Rum	6,820		41%	16,500
White Witch	10,450		54%	19,250
Slippery Monkey	14,630		67%	22,000
Coffee Cooler	11,770		54%	22,000
Sok Vodka	8,800		53%	16,500
Pudding				
Mango Pudding	990	1,329	30%	3,300
Cream Caramel Pudding	935		28%	3,300
Bubble Pudding	770		23%	3,300
Almond Pudding with Longan	2,860		35%	8,250
Chocolate Pudding	1,650		30%	5,500
Mocca Caramel Pudding	770		23%	3,300
Cold Dessert				
Chocolate Brownies	2,530	3,153	33%	7,700
Tiramisu	4,840		37%	13,200
Black Forrest	5,610		43%	13,200
Irish Coffee Cream	2,970		39%	7,700
Chocolate Napoleon	1,650		30%	5,500
Coffee Panacota	1,320		24%	5,500
Shorbet				
Melon Shorbet	1,430	2,493	26%	5,500
Lime Shorbet	1,540		28%	5,500
Mango Shorbet	3,630		55%	6,600
Buttermilk Shorbet	1,320		24%	5,500
Crème de Menthe Shorbet	3,630		48%	7,500
Frozen Fruit Shorbet	1,045		19%	5,500
Grapefruit Shorbet	1,870		34%	5,500
Orange pineapple Shorbet	3,520		47%	7,500
Strawberry Shorbet	4,455		59%	7,500

Drinks				
Soft drinks	1,210	1,100	37%	3,300
Mineral water	990		36%	2,750

Menu, HPP, Food Cost standart and Price 2006

Menu	HPP	Average HPP	FCS	Price
Ice Cream				
Vanilla	1,573	1,608	26%	6,050
Chocolate	1,634		27%	6,050
Strawberry	1,634		27%	6,050
Mocca	1,573		26%	6,050
Mint	1,634		27%	6,050
Rum Raisin	1,573		26%	6,050
Choco Chips	1,634		27%	6,050
Ice Cream Mix				
Sunny Day	3,630	4,971	30%	12,100
Strawberry Balls	3,630		30%	12,100
Festive Ice Cream Cups	5,203		43%	12,100
Cream De Luxe	4,235		35%	12,100
Gateau Glace	6,050		40%	15,200
Polkadot	7,260		48%	15,200
Avocado Ice Cream	4,686		39%	12,100
Mocha Coffee Parfait	5,203		43%	12,100
Strawberry Banana Quickie	4,840		40%	12,100
Ice Cream Liquor				
White Russian Vershina	7,260	10,917	40%	18,150
Iced Brandy	9,680		53%	18,150
Panda Bear	13,915		58%	24,200
Ice Cream Chantilly	9,680		53%	18,150
Crazy Mix Rum	7,502		41%	18,150
White Witch	11,495		54%	21,175
Slippery Monkey	16,093		67%	24,200
Coffee Cooler	12,947		54%	24,200
Sok Vodka	9,680		53%	18,150
Pudding				
Mango Pudding	1,089	1,462	30%	3,650
Cream Caramel Pudding	1,029		28%	3,650

Bubble Pudding	847		23%	3,650
Almond Pudding with Longan	3,146		35%	9,100
Chocolate Pudding	1,815		30%	6,050
Mocca Caramel Pudding	847		23%	3,650
Cold Dessert				
Chocolate Brownies	2,530	3,153	33%	7,700
Tiramisu	4,840		37%	13,200
Black Forrest	5,610		43%	13,200
Irish Coffee Cream	2,970		39%	7,700
Chocolate Napoleon	1,650		30%	5,500
Coffee Panacota	1,320		24%	5,500
Shorbet				
Melon Shorbet	1,573	2,743	26%	6,050
Lime Shorbet	1,694		28%	6,050
Mango Shorbet	3,993		55%	7,300
Buttermilk Shorbet	1,452		24%	6,050
Crème de Menthe Shorbet	3,993		48%	8,250
Frozen Fruit Shorbet	1,150		19%	6,050
Grapefruit Shorbet	2,057		34%	6,050
Orange pineapple Shorbet	3,872		47%	8,250
Strawberry Shorbet	4,900		59%	8,250
Drinks				
Soft drinks	1,331	1,210	36%	3,650
Mineral water	1,089		36%	3,025

8,000
5,622
2,750

Average Price
5,500
11,611

[illegible]

[illegible]

Estimasi Pengunjung 2004

bulan	jan	feb	mar	apr	mei	jun	jul	ags	sep	okt	nov	des	total
Jumlah Orang	175	184	193	154	123	148	178	213	160	120	144	173	1,966
Jumlah Hari	31	29	31	30	31	30	31	31	30	31	30	31	366
Total	5,425	5,336	5,983	4,620	3,813	4,440	5,518	6,603	4,800	3,720	4,320	5,363	59,941

Estimasi Pengunjung 2005

bulan	jan	feb	mar	apr	mei	jun	jul	ags	sep	okt	nov	des	total
Jumlah Orang	157	165	173	156	140	168	202	242	182	136	164	196	2,081
Jumlah Hari	31	28	31	30	31	30	31	31	30	31	30	31	365
Total	4,867	4,620	5,363	4,680	4,340	5,040	6,262	7,502	5,460	4,216	4,920	6,076	63,346

Estimasi Pengunjung 2006

bulan	jan	feb	mar	apr	mei	jun	jul	ags	sep	okt	nov	des	total
Jumlah Orang	175	184	193	174	156	188	225	270	203	152	182	219	2,320
Jumlah Hari	31	28	31	30	31	30	31	31	30	31	30	31	365
Total	5,425	5,152	5,983	5,220	4,836	5,640	6,975	8,370	6,090	4,712	5,460	6,789	70,652

Catatan :

Estimasi pengunjung berdasarkan survey di 3 lokasi yaitu The Oen, Alaska dan Eskimo

Pada bulan April dan Mei 2004 mengalami penurunan 20% karena adanya Pemilu tahun 2004

Daftar Peralatan

Jumlah	Daftar Peralatan Cashier	Harga	Total	Nilai Ekonomis	Depresiasi Per Bulan
1	Mesin Hitung	1,250,000	1,250,000	36	34,722
1	Kursi	150,000	150,000	36	4,167
1	Meja Kasir	500,000	500,000	60	8,333
1	CD/VCD/MP3 Player	1,150,000	1,150,000	60	19,167
			3,050,000		66,389
Jumlah	Daftar Peralatan Restaurant	Harga	Total	Nilai Ekonomis	Depresiasi Per Bulan
60	Kursi	95,000	5,700,000	36	158,333
2	Meja Kotak	350,000	700,000	36	19,444
15	Meja Bundar 0.5 m	200,000	3,000,000	36	83,333
2	Sofa "L"	4,000,000	8,000,000	36	222,222
1	Showcase Ice cream	16,500,000	16,500,000	60	275,000
1	Showcase Cold Dessert	3,299,000	3,299,000	60	54,983
4	AC 1 Pk Denpoo	1,956,900	7,827,600	36	217,433
1	Speaker aktif pasif	480,000	480,000	36	13,333
			45,506,600		1,044,083
Jumlah	Daftar Peralatan Office	Harga	Total	Nilai Ekonomis	Depresiasi Per Bulan
1	Meja	325,000	325,000	36	9,028
3	Kursi	150,000	450,000	36	12,500
1	AC 1 Pk Denpoo	1,956,900	1,956,900	36	54,358
1	Telepon + Fax	937,000	937,000	36	26,028
1	Komputer + Printer	5,000,000	5,000,000	36	138,889
			8,668,900		240,803
Jumlah	Daftar Peralatan Kitchen	Harga	Total	Nilai Ekonomis	Depresiasi Per Bulan
1	Oven	3,250,000	3,250,000	36	90,278
1	Working Table 160x75x60	2,000,000	2,000,000	36	55,556
1	Working Table 180x75x60	2,500,000	2,500,000	36	69,444
2	Freezer Sansio 158 Liter	1,469,900	2,939,800	36	81,661
2	AC 1 Pk Denpoo	1,956,900	3,913,800	36	108,717
1	Wash Basin	1,230,900	1,230,900	60	20,515
1	Ice Maker 6 Liter	80,000,000	80,000,000	60	1,333,333
1	Stove Rinnai	192,500	192,500	36	5,347
1	Rak Besi 20 Tray	2,750,000	2,750,000	60	45,833
1	Chiller Gassio SC 360	4,800,000	4,800,000	60	80,000
			103,577,000		1,890,684

Total biaya peralatan	160,802,500
Depresiasi perbulan	3,241,959

38,903,508

Perhitungan HPP

Ice Cream Single						
No	Bahan Baku	Harga	Unit	Std Unit	Std Price	HPP
A	Vanilla Ice Cream (8)					
1	Fresh Milk	6,300	L	1	6,300	
2	Egg Yolk	7,000	Kg	0.3125	2,188	
3	Sugar	4,500	Kg	0.2	900	
4	Maizena	5,000	Kg	0.05	250	
5	Vanilla essence	80,000	L	0.01	800	
					10,438	1,305
B	Chocolate Ice Cream (8)					
1	Fresh Milk	6,300	L	1	6,300	
2	Egg Yolk	7,000	Kg	0.3125	2,188	
3	Sugar	4,500	Kg	0.2	900	
4	Maizena	5,000	Kg	0.05	250	
5	Chocolate essence	120,000	L	0.01	1,200	
					10,838	1,355
C	Strawberry Ice Cream (8)					
1	Fresh Milk	6,300	L	1	6,300	
2	Egg Yolk	7,000	Kg	0.3125	2,188	
3	Sugar	4,500	Kg	0.2	900	
4	Maizena	5,000	Kg	0.05	250	
5	Strawberry essence	80,000	L	0.01	800	
6	Red Colouring	80,000	L	0.005	400	
					10,838	1,355
D	Mocca Ice Cream (8)					
1	Fresh Milk	6,300	L	1	6,300	
2	Egg Yolk	7,000	Kg	0.3125	2,188	
3	Sugar	4,500	Kg	0.2	900	
4	Maizena	5,000	Kg	0.05	250	
5	Nescafe	102	Gr	5.0000	510	
					10,148	1,268
E	Mint Ice Cream (8)					
1	Fresh Milk	6,300	L	1	6,300	
2	Egg Yolk	7,000	Kg	0.3125	2,188	
3	Sugar	4,500	Kg	0.2	900	
4	Maizena	5,000	Kg	0.05	250	
5	Mint Essence	80,000	L	0.01	800	
6	Green Colouring	80,000	L	0.005	400	
					10,838	1,355
F	Rum Raisin Ice Cream (8)					
1	Fresh Milk	6,300	L	1	6,300	
2	Egg Yolk	7,000	Kg	0.3125	2,188	

3	Sugar	4,500	Kg	0.2	900	
4	Maizena	5,000	Kg	0.05	250	
5	Rum Essence	80,000	L	0.01	800	
6	Raisin	50,000	Kg	0.02	1,000	
					11,438	1,430
G	Choco Chips Ice Cream (8)					
1	Fresh Milk	6,300	L	1	6,300	
2	Egg Yolk	7,000	Kg	0.3125	2,188	
3	Sugar	4,500	Kg	0.2	900	
4	Maizena	5,000	Kg	0.05	250	
5	Chocolate Essence	80,000	L	0.01	800	
6	Choco Chips	22,500	Kg	0.02	450	
					10,888	1,361
Ice Cream Mix						
No	Bahan Baku	Harga	Unit	Std Unit	Std Price	HPP
A	Sunny Day					
1	Vanilla Ice Cream	10,438	L	0.125	1,305	
2	Orange	7,600	Kg	0.2	1,520	
3	Maizena	5,000	Kg	0.03	150	
4	Rum Essence	80,000	L	0.002	160	
					3,135	3,135
B	Strawberry Balls					
1	Strawberry Ice Cream	10,838	L	0.125	1,355	
2	Egg White	7,000	Kg	0.1875	1,313	
3	Grated Coconut	11,750	Kg	0.02	235	
					2,902	2,902
C	Festive Ice Cream Cups					
1	Dark Chocolate	22,000	Kg	0.05	1,100	
2	Butter	48,300	Kg	0.03	1,449	
3	Vanilla Ice Cream	10,438	L	0.125	1,305	
4	Hexos Candy	500	Sachet	1	500	
					4,354	4,354
D	Cream De Luxe					
1	Vanilla Ice Cream	10,438	L	0.125	1,305	
2	Rum Essence	80,000	L	0.02	1,600	
3	Crakers Crumbs	14,200	Kg	0.02	284	
4	Cream	30,550	L	0.05	1,528	

					3,466	3,466
E	Gateau Glace					
1	Vanilla Ice Cream	10,438	L	0.125	1,305	
2	Chocolate Ice Cream	10,838	L	0.125	1,355	
3	Mocca Ice Cream	10,148	L	0.125	1,268	
4	Crakers Crumbs	14,200	Kg	0.02	284	
5	Margarine	13,500	Kg	0.05	675	
					4,887	4,887
F	Polkadot					
1	Vanilla Ice Cream	10,438	L	0.125	1,305	
2	Chocolate Ice Cream	10,838	L	0.125	1,355	
3	Strawberry Ice Cream	10,839	L	0.125	1,355	
4	Cream	30,550	L	0.05	1,528	
5	Cashewnuts Crumbs	60,000	Kg	0.005	300	
					5,842	5,842
G	Avocado Ice Cream					
1	Vanilla Ice Cream	10,438	L	0.125	1,305	
2	Avocado	9,500	Kg	0.25	2,375	
3	Vanilla Essence	80,000	L	0.002	160	
4	Condenced Milk	3,700	Tin	0.1	370	
					4,210	4,210
H	Mocha Coffee Parfait					
1	Chocolate Ice Cream	10,838	L	0.125	1,355	
2	Nescafe	102	Gr	5	510	
3	Sugar	4,500	Kg	0.2	900	
4	Cream	30,550	L	0.05	1,528	
					4,292	4,292
I	Strawberry Banana Quickie					
1	Strawberry Ice Cream	10,839	L	0.125	1,355	
2	Vanilla wafers	34,166	Kg	0.005	171	
3	Banana	6,900	Kg	0.125	863	
4	Cream	30,550	L	0.05	1,528	
					3,916	3,916
Ice Cream Liquor						
No	Bahan Baku	Harga	Unit	Std Unit	Std Price	HPP
A	White Russian Vershina					
1	Vodka	94	MI	30	2,813	

2	Cranberry Juice	9,600	L	0.03	288	
3	Chocolate Ice Cream	10,838	L	0.125	1,355	
4	Cream	30,550	L	0.05	1,528	
					5,983	5,983
B	Iced Brandy					
1	Brandy	182	MI	20	3,643	
2	White Cream De Cacao	180	MI	15	2,693	
3	Chocolate Ice Cream	10,838	L	0.125	1,355	
					8,157	8,157
C	Panda Bear					
1	Amaretto	316	MI	15	4,743	
2	White Cream De Cacao	180	MI	15	2,693	
3	Dark Cream De Cacao	180	MI	15	2,693	
4	Vanilla Essence	80,000	L	0.002	160	
5	Vanilla Ice Cream	10,438	L	0.125	1,305	
					11,593	11,593
D	Ice Cream Chantilly					
1	Chocolate Ice Cream	10,838	L	0.125	1,355	
2	Cream	30,550	L	0.05	1,528	
3	Sugar	4,500	Kg	0.1	450	
4	Rum	156	MI	30	4,692	
					8,024	8,024
E	Crazy Mix Rum					
1	Dark Rum	156	MI	30	4,692	
2	Mint Ice Cream	10,838	L	0.125	1,355	
3	Orange Juice	9,600	L	0.02	192	
					6,239	6,239
F	White Witch					
1	Vodka	94	MI	30	2,813	
2	White Cream De Cacao	180	MI	30	5,386	
3	Vanilla Ice Cream	10,438	L	0.125	1,305	
					9,503	9,503
G	Slippery Monkey					
1	Vodka	94	MI	20	1,875	
2	Kahlua	277	MI	15	4,153	
3	Cream De Bananas	180	MI	15	2,693	
4	Rum	156	MI	15	2,346	
5	Vanilla Ice Cream	10,438	L	0.125	1,305	
					13,309	13,309
H	Coffee Cooler					
1	Coffee	102	Gr	10	1,020	
2	Vodka	94	MI	30	2,813	
3	Mocca Ice Cream	10,148	L	0.125	1,268	

4	Cream	30,550	L	0.05	1,528	
5	Kahlua	277	MI	15	4,153	
					10,781	10,781
I	Sok Vodka					
1	Vodka	94	MI	30	2,813	
2	Orange Juice	9,600	L	0.02	192	
3	Vanilla Ice Cream	10,438	L	0.125	1,305	
4	Brandy	182	MI	20	3,643	
					7,952	7,952
Pudding						
No	Bahan Baku	Harga	Unit	Std Unit	Std Price	HPP
A	Mango Pudding (17)					
1	Mango Juice	9,600	L	1	9,600	
2	Water		L	0.4	0	
3	Sugar	4,500	Kg	0.2	900	
4	Agar-agar Powder	1,175	Sachet	1	1,175	
5	Gelatine Powder	85,000	Kg	0.03	2,550	
6	Mango Essence	80,000	L	0.003	240	
					14,465	851
B	Cream Caramel Pudding (24)					
1	Fresh Milk	6,300	L	1.5	9,450	
2	Water		L	0.125	0	
3	Sugar	4,500	Kg	0.6	2,700	
4	Egg	7,000	Kg	1	7,000	
5	Vanilla Essence	80,000	L	0.01	800	
					19,950	831
C	Bubble Pudding (15)					
1	Water		L	1	0	
2	Sugar	4,500	Kg	0.5	2,250	
3	Agar-agar Powder	1,175	Sachet	4	4,700	
4	Egg White	7,000	Kg	0.5	3,500	
					10,450	697
D	Almond Pudding					
	With longan (20)					
1	Agar-agar Powder	1,175	Sachet	2	2,350	
2	Sugar	4,500	Kg	0.45	2,025	
3	Gelatine Powder	85,000	Kg	0.09	7,650	
4	Condensed Milk	8,000	tin	0.75	6,000	
5	Fresh Milk	6,300	L	1.35	8,505	

6	Water		L	0.9	0	
7	Longan	12,100	tin	2	24,200	
					50,730	2,537
E	Chocolate Pudding (20)					
1	Agar-agar Powder	1,175	Sachet	2	2,350	
2	Sugar	4,500	Kg	0.45	2,025	
3	Gelatine Powder	85,000	Kg	0.09	7,650	
4	Condensed Milk	8,000	tin	0.75	6,000	
5	Fresh Milk	6,300	L	1.35	8,505	
6	Water		L	0.9	0	
7	Chocolate Paste	120,000	L	0.02	2,400	
					28,930	1,447
F	Mocca Caramel Pudding (30)					
1	Sugar	4,500	Kg	0.6	2,700	
2	Water		L	0.125	0	
3	Fresh Milk	6,300	L	1.5	9,450	
4	Egg	7,000	Kg	1	7,000	
5	Nescafe	102	Gr	6	612	
					19,762	659
Cold Dessert						
No	Bahan Baku	Harga	Unit	Std Unit	Std Price	HPP
A	Brownies (30)					
1	Butter	48,300	Kg	0.21	10,143	
2	Icing Sugar	6,000	Kg	0.43	2,580	
3	Egg	7,000	Kg	0.263	1,841	
4	Choco. Melted	22,000	Kg	0.35	7,700	
5	Soft Flour	3,400	Kg	0.35	1,190	
6	Salt	4,000	Kg	0.001	4	
7	Baking powder	10,500	Kg	0.015	158	
8	Chasmount	6,750	Kg	1	6,750	
9	Fresh Cream	30,550	Kg	0.75	22,913	
10	Dark Cho. Chopped	22,000	Kg	0.65	14,300	
					67,578	2,253
B	Black Forrest (24)					
1	Egg	7,000	Kg	1.125	7,875	
2	Icing Sugar	6,000	Kg	0.3	1,800	
3	Soft Flour	3,400	Kg	0.135	459	
4	Maizena	5,000	Kg	0.075	375	
5	Choco Powder	80,000	Kg	0.075	6,000	
6	Milk Powder	46,500	Kg	0.06	2,790	
7	Butter	48,300	Kg	0.3	14,490	
8	TBM	67,375	Kg	0.018	1,213	
9	Rum	80,000	L	0.05	4,000	

10	Water		L	0.5	0	
11	Sugar	4,500	Kg	0.2	900	
12	Choco. Melted	22,000	Kg	0.5	11,000	
13	Fresh Cream	30,550	Kg	1	30,550	
14	Blueberry Icing	5,250	Tin	1	5,250	
15	Dark Cho. Grated	22,000	Kg	1	22,000	
16	Cherry	60,000	Kg	0.22	13,200	
					121,902	5,079
C	Tiramisu (20)					
1	Soft Flour	3,400	Kg	0.4	1,360	
2	Maizena	5,000	Kg	0.05	250	
3	Butter	48,300	Kg	0.24	11,592	
4	TBM	67,375	Kg	0.036	2,426	
5	Baking powder	10,500	Kg	0.004	42	
6	Egg	7,000	Kg	1.125	7,875	
7	Mascarpone	85,000	Kg	0.2	17,000	
8	Sugar	4,500	Kg	0.75	3,375	
9	Fresh Cream	30,550	Kg	0.2	6,110	
10	Nescafe	102	Gr	7	714	
11	Water		L	0.5	0	
12	Kahlua	277	MI	50	13,843	
13	Choco. Melted	22,000	Kg	1	22,000	
					86,586	4,329
D	Irish Coffee Cream					
	With Coffee Sauce (30)					
1	Egg	7,000	Kg	0.85	5,950	
2	Sugar	4,500	Kg	0.64	2,880	
3	Soft Flour	3,400	Kg	0.06	204	
4	Maizena	5,000	Kg	0.025	125	
5	Water		L	0.5	0	
6	Butter	48,300	Kg	0.02	966	
7	Nescafe	102	Gr	20	2,040	
8	Gelatine Powder	85,000	Kg	0.2	17,000	
9	Kahlua	277	MI	70	19,380	
10	Fresh Cream	30,550	Kg	1	30,550	
					79,095	2,636
E	Chocolate Napoleon (30)					
1	Fresh Cream	30,550	Kg	0.5	15,275	
2	Dark Cho. Chopped	22,000	Kg	1.1	24,200	
3	Egg	7,000	Kg	0.25	1,750	
4	Sugar	4,500	Kg	0.05	225	
5	Gelatine Powder	85,000	Kg	0.012	1,020	
					42,470	1,416
F	Coffee Panacota (30)					
1	Fresh Cream	30,550	Kg	0.5	15,275	
2	Fresh Milk	6,300	L	0.8	5,040	
3	Sugar	4,500	Kg	0.35	1,575	

4	Nescafe	102	Gr	10	1,020	
5	Gelatine Powder	85,000	Kg	0.15	12,750	
					35,660	1,189
Sherbet						
No	Bahan Baku	Harga	Unit	Std Unit	Std Price	HPP
A	Melon Sherbet (10)					
1	Melon	5,300	Kg	0.3	1,590	
2	Yellow watermelon	1,800	Kg	0.3	540	
3	Jack Fruit	5,000	Kg	0.3	1,500	
4	Fresh Milk	6,300	L	1.25	7,875	
5	Water		L	0.25	0	
6	Sugar	4,500	Kg	0.1	450	
7	Vanilla Essence	80,000	L	0.005	400	
					12,355	1,236
B	Lime Sherbet (8)					
1	Lime juice	9,600	L	0.6	5,760	
2	Sugar	4,500	Kg	1.2	5,400	
3	Water		L	1.6	0	
					11,160	1,395
C	Mango Sherbet (10)					
1	Mango	9,600	L	1.2	11,520	
2	Lime juice	9,600	L	0.1	960	
3	Water		L	1.2	0	
4	Sugar	4,500	Kg	0.4	1,800	
5	Orange Liqueur	180	MI	100	17,952	
					32,232	3,223
D	Buttermilk Shorbet (5)					
1	Fresh Milk	6,300	L	0.4	2,520	
2	Sugar	4,500	Kg	0.1	450	
3	Pineapple	500	Pcs	1	500	
4	Egg	7,000	Kg	0.0625	438	
5	Vanilla Essence	80,000	L	0.02	1,600	
					5,508	1,102
E	Cream De Menthe Sherbet (4)					
1	Sugar	4,500	Kg	0.1	450	
2	Water		L	0.4	0	
3	Cream De Menthe	180	MI	70	12,566	
					13,016	3,254
F	Frozen Fruit Sherbet (10)					
1	Water		L	0.6	0	
2	Sugar	4,500	Kg	0.4	1,800	

3	Oranges	7,500	Kg	0.6	4,500	
4	Lime	11,800	Kg	0.107	1,263	
5	Bananas	6,900	Kg	0.25	1,725	
					9,288	929
G	Grapefruit Sherbet (6)					
1	Gelatine Powder	85,000	Kg	0.03	2,550	
2	Water		L	0.3	0	
3	Sugar	4,500	Kg	0.2	900	
4	Lemon Juice	9,600	L	0.1	960	
5	Grape Juice	9,600	L	0.4	3,840	
6	Orange Juice	9,600	L	0.1	960	
7	Salt	4,000	Kg	0.0025	10	
8	Egg	7,000	Kg	0.125	875	
					10,095	1,683
H	Orange Pineapple Sherbet (8)					
1	Lemon Juice	9,600	L	0.02	192	
2	Oranges Juice	9,601	L	0.2	1,920	
3	Pineapple	500	Pcs	1	500	
4	Sugar	4,500	Kg	0.3	1,350	
5	Fresh Milk	6,300	L	1	6,300	
6	Fresh Cream	30,550	Kg	0.5	15,275	
					25,537	3,192
I	Strawberry Sherbet (6)					
1	Lemon Juice	9,600	L	0.05	480	
2	Sugar	4,500	Kg	0.1	450	
3	Fresh Milk	6,300	L	0.4	2,520	
4	Fresh Strawberries	42,500	Kg	0.5	21,250	
					24,700	4,117

Daftar Perlengkapan

Jumlah	Daftar Perlengkapan Cashier	Harga	Total	Nilai Ekonomis	Depresiasi Per Bulan
1	Telephon	125,000	125,000	36	3,472
10	Bill Tray 23x13 cm	8,900	89,000	36	2,472
1	Kalkulator	24,250	24,250	36	674
1	Stapler	5,000	5,000	36	139
			243,250		6,757
Jumlah	Daftar Perlengkapan	Harga	Total	Nilai Ekonomis	Depresiasi Per Bulan
13	Ice Cream Spoon @12	23,650	307,450	36	8,540
3	Ice Cream Scoop	40,000	120,000	36	3,333
150	Ice Cream Glass	10,130	1,519,500	36	42,208
50	Collin Glass	750	37,500	36	1,042
20	Napkin 45x45	3,100	62,000	24	2,583
75	Dessert Plate	12,500	937,500	36	26,042
7	Dessert Spoon @16	16,500	115,500	36	3,208
100	Ice Cream Bowl	15,000	1,500,000	36	41,667
2	Dispenser	977,900	1,955,800	36	54,328
10	Galon Air Mineral	25,000	250,000	36	6,944
5	Tray Oval	17,900	89,500	36	2,486
150	Juice Glass	2,500	375,000	36	10,417
5	Pitcher	9,375	46,875	36	1,302
2	Stainless Dust Bin	219,890	439,780	36	12,216
5	Bottle Opener	12,000	60,000	36	1,667
5	Tray Bundar 41 cm	31,000	155,000	36	4,306
			7,971,405		222,289
Jumlah	Daftar Perlengkapan	Harga	Total	Nilai Ekonomis	Depresiasi Per Bulan
5	Broom	6,490	32,450	24	1,352
1	Mop @10	43,890	43,890	24	1,829
5	Timba	22,900	114,500	24	4,771
5	Dust Pan	8,030	40,150	36	1,115
2	Squeezer Kaca	12,500	25,000	36	694
5	Alas Kaki	10,000	50,000	24	2,083
2	Toilet Brush	3,850	7,700	24	321
20	Napkin 45x45	3,100	62,000	24	2,583
			375,690		14,749
Jumlah	Daftar Perlengkapan Kitchen	Harga	Total	Nilai Ekonomis	Depresiasi Per Bulan
2	Laddle	4,050	8,100	36	225
1	Chopping Knife	31,400	31,400	24	1,308
2	Pan 24 cm	22,330	44,660	36	1,241
2	Strainer Kecil	7,535	15,070	36	419
2	Strainer Besar	9,350	18,700	36	519
1	Digital Scale	40,000	40,000	36	1,111
2	Piping Bag 100 Pcs	18,250	36,500	12	3,042
1	Knife + Sharpener	19,900	19,900	24	829
5	Stainless Mixing Bowl	5,400	27,000	36	750
3	Measuring Glass 2 Liter	15,000	45,000	36	1,250
2	Measuring Glass 200 MI	3,550	7,100	36	197
2	Cuttingboard 28x43	41,910	83,820	24	3,493
2	Handy Whisk Medium	42,500	85,000	36	2,361
1	Dispenser	977,900	977,900	36	27,164
3	Galon Air Mineral	25,000	75,000	36	2,083
2	Wooden Spatula	500	1,000	12	83
1	Can Opener	10,890	10,890	24	454
2	Palet Plastik	6,300	12,600	12	1,050
2	Frying Pan 22 cm	38,390	76,780	36	2,133
2	Rak piring 3 susun	54,890	109,780	36	3,049
4	Flour Strainer	6,490	25,960	24	1,082
1	Cake Decorator	11,900	11,900	24	496
1	Giant Dust Bin	549,890	549,890	36	15,275
20	Napkin 45x45	3,100	62,000	36	1,722
10	Baking Tray	5,000	50,000	24	2,083
2	Hand Mixer	175,000	350,000	36	9,722
2	Cake Knife	17,950	35,900	24	1,496

Persediaan Awal Bahan Baku

No	Keterangan	Unit	Satuan	Harga	Total
1	Soft Flour	50 Kg		3,400	170,000
2	Maizena	50 Kg		5,000	250,000
3	Egg	30 Kg		7,000	210,000
4	Fresh Milk	30 L		6,300	189,000
5	Fresh Cream	10 L		30,550	305,500
6	Butter	5 Kg		48,300	241,500
7	Margarine	5 Kg		13,500	67,500
8	Condensed Milk	10 Tin		8,000	80,000
9	Sugar	50 Kg		4,500	225,000
10	Agar-agar Powder	100 Sachet		1,175	117,500
11	Gelatine Powder	2 Kg		85,000	170,000
12	Salt	2 Kg		4,000	8,000
13	Icing sugar	30 Kg		6,000	180,000
14	Baking Powder	1 Kg		10,500	10,500
15	Milk Powder	5 Kg		46,500	232,500
16	Cashewnuts	5 Kg		6,000	30,000
17	Chasmount	5 Kg		6,750	33,750
18	Longan	20 Tin		12,100	242,000
19	Banana	1 Kg		6,900	6,900
20	Lime	1 Kg		11,800	11,800
21	Melon	10 Kg		5,300	53,000
22	Strawberry	1 Kg		42,500	42,500
23	Oranges	5 Kg		7,500	37,500
24	Cherry	1 Kg		60,000	60,000
25	Avocado	1 Kg		9,500	9,500
26	Mango	2 Kg		3,900	7,800
27	Watermelon	10 Kg		1,500	15,000
28	Yellow watermelon	10 Kg		1,800	18,000
29	Jack Fruit	1 Kg		5,000	5,000
30	Pineapple	2 Pieces		500	1,000
31	Dark Chocolate	10 Kg		22,000	220,000
32	Chocolate paste	1 L		120,000	120,000
33	Chocolate rice	1 Kg		35,000	35,000
34	Chocolate Powder	3 Kg		80,000	240,000
35	Chocolate Chips	1 Kg		22,500	22,500
36	White Chocolate	10 Kg		26,000	260,000
37	Vanilla Essence	1 L		80,000	80,000
38	Chocolate Essence	1 L		80,000	80,000
39	Strawberry Essence	1 L		80,000	80,000
40	Mint Essence	1 L		80,000	80,000
41	Rum Essence	1 L		80,000	80,000
42	Mango Essence	1 L		80,000	80,000
43	Vodka	1 Bottle		62,500	62,500
44	Brandy	1 Bottle		125,000	125,000
	Bold White cream				
45	De cacao	1 Bottle		132,000	132,000

Bold Dark cream De			
46 cacao	1 Bottle	132,000	132,000
47 Dark Rum	1 Bottle	121,000	121,000
48 Kahlua	1 Bottle	190,000	190,000
Bold Cream De			
49 Bananas	1 Bottle	132,000	132,000
50 Amaretto	1 Bottle	217,000	217,000
51 Oranges Liquor	1 Bottle	132,000	132,000
52 Red Colouring	1 L	80,000	80,000
53 Green Colouring	1 L	80,000	80,000
54 Nescafe Coffee	1,000 Gr	102	102,000
55 Raisin	1 Kg	50,000	50,000
56 Grated Coconut	1 Kg	11,750	11,750
57 Hexos Candy	10 Sachet	500	5,000
58 Crackers	10 Kg	14,200	142,000
59 Vanilla Wafers	10 Kg	34,166	341,660
60 Cranberry juice	2 L	9,600	19,200
61 Oranges Juice	2 L	9,600	19,200
62 Lime Juice	2 L	9,600	19,200
63 Grape juice	2 L	9,600	19,200
64 Mango juice	2 L	9,600	19,200
65 TBM	1 Kg	67,375	67,375
66 Blueberry Icing	5 Tin	5,250	26,250
67 Mascarpone Cheese	1 Kg	85,000	85,000
			6,738,785

Laporan Persediaan 2004

Keterangan	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Persediaan awal	6,738,785	2,596,638	2,554,038	2,863,680	2,211,299	1,825,040	2,125,145	2,641,114	3,160,435	2,297,454	1,780,527	2,
Pembelian	21,824,228	25,497,784	28,946,445	21,460,611	17,864,139	21,551,552	26,927,115	32,123,668	22,111,556	17,288,339	20,964,265	26,
Barang yang tersedia	28,563,013	28,094,421	31,500,484	24,324,291	20,075,438	23,376,592	29,052,259	34,764,782	25,271,991	19,585,793	22,744,792	28,
Penggunaan	25,966,375	25,540,383	28,636,803	22,112,992	18,250,398	21,251,447	26,411,145	31,604,348	22,974,537	17,805,266	20,677,083	25,
Persediaan Akhir	2,596,638	2,554,038	2,863,680	2,211,299	1,825,040	2,125,145	2,641,114	3,160,435	2,297,454	1,780,527	2,067,708	2,

Laporan Persediaan 2005

Keterangan	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Persediaan awal	2,566,926	2,562,510	2,432,463	2,823,658	2,464,053	2,285,041	2,653,596	3,296,988	3,949,857	2,874,729	2,219,754	2
Pembelian	25,620,687	24,194,583	28,627,773	24,280,930	22,671,398	26,904,515	33,613,269	40,151,435	27,672,162	21,542,566	26,274,812	32
Barang yang tersedia	28,187,613	26,757,093	31,060,236	27,104,588	25,135,451	29,189,556	36,266,865	43,448,422	31,622,019	24,417,295	28,494,567	35
Penggunaan	25,625,103	24,324,630	28,236,578	24,640,534	22,850,410	26,535,960	32,969,877	39,498,566	28,747,290	22,197,541	25,904,151	31
Persediaan Akhir	2,562,510	2,432,463	2,823,658	2,464,053	2,285,041	2,653,596	3,296,988	3,949,857	2,874,729	2,219,754	2,590,415	3

Laporan Persediaan 2006

Keterangan	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Persediaan awal	3,199,057	3,141,931	2,983,821	3,465,101	3,023,204	2,800,807	3,266,450	4,039,626	4,847,551	3,527,071	2,728,992	3
Pembelian	31,362,188	29,680,103	35,132,295	29,790,143	27,785,677	33,130,146	41,169,436	49,283,438	33,950,234	26,491,839	32,055,229	40
Barang yang tersedia	34,561,245	32,822,034	38,116,116	33,255,244	30,808,881	35,930,953	44,435,887	53,323,064	38,797,785	30,018,910	34,784,221	43
Penggunaan	31,419,314	29,838,213	34,651,015	30,232,040	28,008,074	32,664,503	40,396,261	48,475,513	35,270,714	27,289,918	31,622,019	39
Persediaan Akhir	3,141,931	2,983,821	3,465,101	3,023,204	2,800,807	3,266,450	4,039,626	4,847,551	3,527,071	2,728,992	3,162,202	3

PAYBACK PERIOD

Tahun	laba bersih	penyusutan dan amortisasi	Arus kas bersih	Payback Period
2,003			(350,000,000)	(350,000,000)
2,004	75,953,956	48,752,580	124,706,536	(225,293,464)
2,005	117,988,750	48,752,580	166,741,330	(58,552,134)
2,006	186,278,973	48,752,580	235,031,553	176,479,420

Payback period = 27.00 bulan

Payback period = 2 tahun 3 bulan

NET PRESENT VALUE

Tahun	laba bersih	penyusutan dan amortisasi	Arus kas bersih	DF (18%)	PV
2,003			(350,000,000)	1	(350,000,000)
2,004	75,953,956	48,752,580	124,706,536	0.8475	105,683,505
2,005	117,988,750	48,752,580	166,741,330	0.7182	119,751,027
2,006	186,278,973	48,752,580	235,031,553	0.6086	143,047,459

NPV 18,481,992

Karena nilai NPV positif , maka investasi usaha ini layak

INTERNAL RATE OF RETURN

Tahun	laba bersih	penyusutan dan amortisasi	Arus kas bersih	DF (20%)	PV	DF (25%)	PV
			(350,000,000)	1	(350,000,000)	1	(350,000,000)
2,004	75,953,956	48,752,580	124,706,536	0.8333	103,922,114	0.8000	99,765,229
2,005	117,988,750	48,752,580	166,741,330	0.6944	115,792,590	0.6400	106,714,451
2,006	186,278,973	48,752,580	235,031,553	0.5787	136,013,630	0.5120	120,336,155
					5,728,334		(23,184,164)

IRR = 0.2099

= 20.99%

Investasi ini layak karena IRR > (18%)

Perkiraan penjualan 2006

bulan	jan	feb	mar	apr	mei	jun	jul	ags	sep	okt	nov	des	
estimasi pengunjung	5,425	5,152	5,983	5,220	4,836	5,640	6,975	8,370	6,090	4,712	5,460	6,789	
penjualan ice cream													
rata-rata harga jual	11,559	11,559	11,559	11,559	11,559	11,559	11,559	11,559	11,559	11,559	11,559	11,559	
estimasi jumlah penjualan	4,883	4,637	5,385	4,698	4,352	5,076	6,278	7,533	5,481	4,241	4,914	6,110	
total penjualan ice cream	56,436,139	53,596,127	62,240,999	54,303,530	50,308,787	58,672,779	72,560,751	87,072,901	63,354,118	49,018,818	56,800,244	70,625,797	
penjualan pudding													
rata-rata harga jual	4,941	4,941	4,941	4,941	4,941	4,941	4,941	4,941	4,941	4,941	4,941	4,941	
estimasi jumlah penjualan	1,085	1,030	1,197	1,044	967	1,128	1,395	1,674	1,218	942	1,092	1,358	
total penjualan pudding	5,360,804	5,091,035	5,912,201	5,158,230	4,778,774	5,573,260	6,892,463	8,270,955	6,017,935	4,656,241	5,395,390	6,708,664	
penjualan cold desserts													
rata-rata harga jual	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	9,680	
estimasi jumlah penjualan	1,085	1,030	1,197	1,044	967	1,128	1,395	1,674	1,218	942	1,092	1,358	
total penjualan cold desserts	10,502,800	9,974,272	11,583,088	10,105,920	9,362,496	10,919,040	13,503,600	16,204,320	11,790,240	9,122,432	10,570,560	13,143,504	
penjualan drinks													
rata-rata harga jual	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	
estimasi jumlah penjualan	1,085	1,030	1,197	1,044	967	1,128	1,395	1,674	1,218	942	1,092	1,358	
total penjualan drinks	3,610,338	3,428,656	3,981,687	3,473,910	3,218,358	3,753,420	4,641,863	5,570,235	4,052,895	3,135,836	3,633,630	4,518,080	
total penjualan	75,910,081	72,090,090	83,717,975	73,041,590	67,668,415	78,918,499	97,598,676	117,118,411	85,215,188	65,933,328	76,399,824	94,996,044	

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