# LAMPIRAN

## Lampiran 1 : Biaya Tetap

| No. | Uraian Investasi Awal | Unit | Satuan | Harga Perunit (Rp) | Total (Rp) | Persentase (%) | Umur Ekonomis (Tahun) | Penyusutan per Bulan (Rp) |
|---|---|---|---|---|---|---|---|---|
| 1 | Sewa Tempat | 1 | Bulan | 1,500,000 | 1,500,000 | 20.40% | | |
| 2 | Peralatan | | | | | | | |
| | Timbangan digital | 1 | Unit | 200,000 | 200,000 | 3.54% | 4 | 5,417 |
| | Pisau | 2 | Unit | 28,000 | 56,000 | 0.79% | 4 | 1,167 |
| | Baskom | 4 | Unit | 28,000 | 112,000 | 1.52% | 4 | 2,333 |
| | Sendok kayu | 4 | Unit | 10,000 | 40,000 | 0.54% | 4 | 833 |
| | Freezer | 1 | Unit | 3,875,000 | 3,875,000 | 52.70% | 8 | 40,365 |
| | Jar Kaca 20 Liter | 1 | Unit | 380,000 | 380,000 | 5.17% | 4 | 7,917 |
| | Kompor Gas 2 Tungku | 1 | Unit | 425,000 | 425,000 | 5.78% | 3 | 11,806 |
| | Torch | 2 | Unit | 70,000 | 140,000 | 1.90% | 3 | 3,889 |
| | Kukusan Stainless | 1 | Unit | 565,000 | 565,000 | 7.68% | 3 | 15,694 |
| | Total | | | | 7,358,000 | | | 89,420 |
| 3 | Gaji Pemilik | | | | 4,041,843 | | | |
| 4 | Gaji Karyawan | 2 | orang | 1,300,000 | 2,600,000 | | | |
| 5 | Listrik & Air | | | | 500,000 | | | |
| 6 | Biaya Promosi Rutin | 1 | Bulan | | 1,300,000 | | | |
| | Biaya Tetap (FC)/bulan | | | | | | | 15,038,963 |

## Lampiran 2 : Daftar Biaya Variabel Dimsum Ayam Frozen

DAFTAR BIAYA VARIABEL DIMSUN AYAM FROZEN

| No. | Komponen Biaya | Penggunaan | Penggunaan per Bulan | Satuan Unit | Harga Beli (Rp) | Harga per Unit (Rp) | Biaya (Rp) |
|---|---|---|---|---|---|---|---|
| | Bahan: | | | | | | |
| 1 | Daging ayam Frozen@858 Pack | 100% Dimsum Frozen | 12670 | pcs | 22,500 | 1,590 | 19,385,999 |
| | | Total Bahan Baku | | | | | 19,385,999 |
| | | Biaya per Pcs | | Rp/Pcs | | | [illegible] |
| | | Biaya per Kg Adonan | | Rp/Pack | | | [illegible] |

## Lampiran 3 : Daftar Biaya Variabel Saus Mentai – isi 4 Pcs

DAFTAR BIAYA VARIABEL SAUS MENTAI

| No. | Komponen Biaya | Penggunaan | Penggunaan per Produksi | Satuan Unit | Harga Beli (Rp) | Harga per Unit (Rp) | Biaya (Rp) |
|---|---|---|---|---|---|---|---|
| 1 | Tobiko @500g | 16.7% saus | 1.72 | kg | 205,000 | 410,000 | 704,967.12 |
| 2 | Mayonaise jepang @1000g | 50% saus | 5 | kg | 79,000 | 79,000 | 406,692.00 |
| 3 | Mayonaise Original @1000g | 20% saus | 2 | kg | 50,000 | 50,000 | 102,950.00 |
| 4 | Saus tomat @5700g | 5% saus | 1 | kg | 108,900 | 19,105.26 | 9,835.39 |
| 5 | Saus cabai @5000g | 5% saus | 1 | kg | 115,000 | 23,000 | 11,840.40 |
| 6 | Sirup jagung @700ml | 10% saus | 1 | ltr | 38,300 | 54,714.29 | 56,333.87 |
| 7 | Lada hitam @57g | ±3.3% saus | 0 | kg | 26,300 | 461,403.51 | 156,770.15 |
| 8 | Kecap asin @250ml | 10% saus | 1 | ltr | 24,100 | 96,400 | 99,253.44 |
| 9 | Bubuk cabai @1000g | ±3.3% saus | 0 | kg | 198,900 | 198,900 | 57,579.85 |
| | | Total Bahan Saus | | | | | 1,616,232.19 |
| | | Biaya per Pcs | | Rp/Pcs | | | [illegible] |
| | | Biaya per Kg Saus | | Rp/Kg | | | [illegible] |

## Lampiran 4 : Daftar Biaya Variabel Saus Mentai – Isi 6 Pcs

DAFTAR BIAYA VARIABEL SAUS MENTAI

| No. | Komponen Biaya | Penggunaan | Penggunaan per Produksi | Satuan Unit | Harga Beli (Rp) | Harga per Unit (Rp) | Biaya (Rp) |
|---|---|---|---|---|---|---|---|
| 1 | Tobiko @500g | 16.7% saus | 1.88 | kg | 205,000 | 410,000 | 769,055.04 |
| 2 | Mayonaise jepang @1000g | 50% saus | 6 | kg | 79,000 | 79,000 | 443,664.00 |
| 3 | Mayonaise Original @1000g | 20% saus | 2 | kg | 50,000 | 50,000 | 112,320.00 |
| 4 | Saus tomat @5700g | 5% saus | 1 | kg | 108,900 | 19,105.26 | 10,729.52 |
| 5 | Saus cabai @5000g | 5% saus | 1 | kg | 115,000 | 23,000 | 12,916.80 |
| 6 | Sirup jagung @700ml | 10% saus | 1 | ltr | 38,300 | 54,714.29 | 61,453.09 |
| 7 | Lada hitam @57g | ±3.3% saus | 0 | kg | 26,300 | 461,403.51 | 171,021.98 |
| 8 | Kecap asin @250ml | 10% saus | 1 | ltr | 24,100 | 96,400 | 108,276.48 |
| 9 | Bubuk cabai @1000g | ±3.3% saus | 0 | kg | 198,900 | 198,900 | 73,723.48 |
| | | Total Bahan Saus | | | | | 1,763,162.39 |
| | | Biaya per Pcs | | Rp/Pcs | | | 471 |
| | | Biaya per Kg Saus | | Rp/Kg | | | [illegible] |

## Lampiran 5 : Daftar Biaya Variabel Saus Mentai – Isi 8 Pcs

DAFTAR BIAYA VARIABEL SAUS MENTAI

| No. | Komponen Biaya | Penggunaan | Penggunaan per Produksi | Satuan Unit | Harga Beli (Rp) | Harga per Unit (Rp) | Biaya (Rp) |
|---|---|---|---|---|---|---|---|
| 1 | Tobiko @500g | 16.7% saus | 1.88 | kg | 205,000 | 410,000 | 769,055.04 |
| 2 | Mayonaise jepang @1000g | 50% saus | 6 | kg | 79,000 | 79,000 | 443,664.00 |
| 3 | Mayonaise Original @1000g | 20% saus | 2 | kg | 50,000 | 50,000 | 112,320.00 |
| 4 | Saus tomat @5700g | 5% saus | 1 | kg | 108,900 | 19,105.26 | 10,729.52 |
| 5 | Saus cabai @5000g | 5% saus | 1 | kg | 115,000 | 23,000 | 12,916.80 |
| 6 | Sirup jagung @700ml | 10% saus | 1 | ltr | 38,300 | 54,714.29 | 61,453.09 |
| 7 | Lada hitam @57g | ±3.3% saus | 0 | kg | 26,300 | 461,403.51 | 171,021.98 |
| 8 | Kecap asin @250ml | 10% saus | 1 | ltr | 24,100 | 96,400 | 108,276.48 |
| 9 | Bubuk cabai @1000g | ±3.3% saus | 0 | kg | 198,900 | 198,900 | 73,723.48 |
| | | Total Bahan Saus | | | | | 1,763,162.39 |
| | | Biaya per Pcs | | Rp/Pcs | | | 471 |
| | | Biaya per Kg Saus | | Rp/Kg | | | [illegible] |

## Lampiran 6 : Daftar Biaya Variabel Saus Mentai – Isi 25 Pcs

DAFTAR BIAYA VARIABEL SAUS MENTAI

| No. | Komponen Biaya | Penggunaan | Penggunaan per Produksi | Satuan Unit | Harga Beli (Rp) | Harga per Unit (Rp) | Biaya (Rp) |
|---|---|---|---|---|---|---|---|
| 1 | Tobiko @500g | 16.7% saus | 0.98 | kg | 205,000 | 410,000 | 400,343.50 |
| 2 | Mayonaise jepang @1000g | 50% saus | 2.925 | kg | 79,000 | 79,000 | 231,075.00 |
| 3 | Mayonaise Original @1000g | 20% saus | 1.17 | kg | 50,000 | 50,000 | 58,500.00 |
| 4 | Saus tomat @5700g | 5% saus | 0.2925 | kg | 108,900 | 19,105.26 | 5,588.29 |
| 5 | Saus cabai @5000g | 5% saus | 0.2925 | kg | 115,000 | 23,000 | 6,727.50 |
| 6 | Sirup jagung @700ml | 10% saus | 0.585 | ltr | 38,300 | 54,714.29 | 32,007.86 |
| 7 | Lada hitam @57g | ±3.3% saus | 0.19305 | kg | 26,300 | 461,403.51 | 89,073.95 |
| 8 | Kecap asin @250ml | 10% saus | 0.585 | ltr | 24,100 | 96,400 | 56,394.00 |
| 9 | Bubuk cabai @1000g | ±3.3% saus | 0.19305 | kg | 198,900 | 198,900 | 38,397.65 |
| | | Total Bahan Saus | | | | | 916,313.74 |
| | | Biaya per Pcs | | Rp/Pcs | | | 471 |
| | | Biaya per Kg Saus | | Rp/Kg | | | [illegible] |

## Lampiran 7 : Daftar Biaya Variabel Chili OIl

| No. | Komponen Biaya | Penggunaan | Penggunaan per Produksi | Satuan Unit | Harga Beli (Rp) | Harga per Unit (Rp) | Biaya (Rp) |
|---|---|---|---|---|---|---|---|
| | | DAFTAR BIAYA VARIABEL CHILI OIL | | | | | |
| 1 | Ebi @100g | 3.85% bahan | 0.75 | kg | 8,000 | 80,000 | 60,368.50 |
| 2 | Bawang merah @250g | 3.85% bahan | 0.75 | kg | 9,000 | 36,000 | 27,155.66 |
| 3 | Bawang putih @250g | 3.85% bahan | 0.75 | kg | 8,000 | 32,000 | 24,147.25 |
| 4 | Cabe merah kering @250g | 9.27% bahan | 1.81 | kg | 25,000 | 100,000.00 | 180,908.90 |
| 5 | Minyak makan @2l | 70.77% bahan | 13.87 | ltr | 41,700 | 41,700 | 578,417.38 |
| 6 | Garam sepra @250g | 0.77% bahan | 0.15 | kg | 3,600 | 14,400.00 | 2,173.25 |
| 7 | Kecap ikan @200ml | 0.77% bahan | 0.49 | ltr | 18,900 | 63,000.00 | 45,504.86 |
| 8 | Kaldu jamur @200g | 4.62% bahan | 0.15 | kg | 27,700 | 138,500 | 20,952.42 |
| 9 | Kecap asin @250ml | 2.31% bahan | 0.98 | ltr | 24,100 | 96,400 | 94,774.31 |
| | | Total Bahan Saus | | | | | 1,029,415.50 |
| | | [illegible] | | [illegible] | | | [illegible] |
| | | [illegible] | | [illegible] | | | [illegible] |

## Lampiran 8 : Daftar Biaya Variabel Topping dan Kemnasan

| No. | Komponen Biaya | Penggunaan | Penggunaan per Porsi | Satuan Unit | Harga Beli (Rp) | Harga per Unit (Rp) | Biaya (Rp) |
|---|---|---|---|---|---|---|---|
| | | DAFTAR BIAYA LAIN-LAIN | | | | | |
| | Topping: | | | | | | |
| 1 | Parsley @20g | taburan | 0.3 | g | 23,000 | 1,150,000 | 345,000 |
| 2 | Aonori @100g | taburan | 0.2 | g | 63,000 | 630,000 | 126,000 |
| 3 | Gimbori @50g | taburan | 0.3 | g | 23,000 | 460,000 | 138,000 |
| | | Total Topping | | | | | 609,000 |
| | | Biaya topping per pcs | | [illegible] | | | [illegible] |
| | Kemasan: | | | | | | |
| 1 | Aluminium Foil OX 100 @100 pcs | 1 per porsi | 1 | pcs | 97,000 | 970 | 970 |
| 2 | Aluminium Foil OX 1400 @6pcs | 1 per porsi | 1 | pcs | 24,000 | 5,900 | 3,900 |
| 3 | Aluminium Foil AX 350 @50Pcs | 1 per porsi | 1 | pcs | 133,000 | 2,660 | 2,660 |
| 4 | Sumpit @20 pcs | 1 per porsi | 1 | pcs | 2,000 | 100 | 100 |
| 5 | Plastik @100pcs | 1 per porsi | 1 | pcs | 10,000 | 100 | 100 |
| 6 | Tempat saus 35ml @50pcs | 1 per porsi | 1 | pcs | 35,000 | 700 | 700 |
| 7 | Stiker @216pcs | 1 per porsi | 1 | pcs | 23,000 | 106.48 | 106 |
| 8 | Plastik @10pcs | 1 per porsi | 1 | pcs | 17,000 | 1,700.00 | 1,700 |

## Lampiran 9 : Ringkasan Biaya Variabel per Porsi

| No. | Komponen | Keterangan | Isi per Porsi: 4 pcs | Isi per Porsi: 6 pcs | Isi per Porsi: 8 pcs | Isi per Porsi: 25 pcs |
|---|---|---|---|---|---|---|
| | RINGKASAN BIAYA VARIABEL PER PORSI | | 858 | 624 | 468 | 78 |
| 1 | Biaya adonan dimsum | Rp/pcs, dimsum medium | 5,146,000.00 | 5,616,000 | 5,616,000 | 2,925,000 |
| 2 | Biaya saus mentai | Per porsi masing-masing | 1,616,232.18 | 1,763,162.38 | 1,763,162.38 | 918,313.74 |
| 3 | Biaya chili oil | Per porsi masing-masing | - | - | 792,375.19 | 264,125.06 |
| 4 | Topping | Gimbori, Parsley, Aonori | 1,030,615.38 | 1,124,308 | 1,124,308 | 585,577 |
| 5 | Kemasan | Aluminium Foil OX 100, Sumpit, Plastik, Stiker | 1,094,808 | - | - | - |
| 6 | Kemasan | Aluminium Foil OX 1400, Sumpit, Plastik, Stiker, tempat saus 35ml | - | - | - | 647,868 |
| 7 | Kemasan | Aluminium Foil AX-350, Sumpit, Plastik, Stiker, tempat saus 35ml | - | - | 1,715,688 | - |
| 8 | Kemasan | Aluminium Foil AX-350, Sumpit, Plastik, Stiker | - | 1,850,784 | - | - |
| | Total Biaya Variabel Per Porsi | | 8,889,856 | 10,354,254 | 11,011,533 | 5,340,884 |

## Lampiran 10 : Cash Flow

| | | | | | | |
|---|---|---|---|---|---|---|
| Total Penjualan | | | | | | |
| Penjualan bulan 1-6 | | 2909 | | | bulan 9-12 | 2146 |
| Harga penjualan | Rp | 28,029 | | | | |
| Saldo produksi | | 1839 | 1851 | 2028 | 2129 | 2238 | 2348 |
| CASH FLOW | | | | | | |

| | | URAIAN | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| INFLOW | | BULAN | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | Penjualan (Rp) | 51,576,841 | 54,103,262 | 56,838,452 | 59,646,876 | 62,631,319 | 65,762,885 | 69,051,029 | 72,503,580 | 76,128,750 | 79,935,187 | 83,931,957 | 88,128,585 |
| OUTFLOW | TFC | Sewa tempat | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| | | Penyusutan peralatan | 89,420 | 89,420 | 89,420 | 89,420 | 89,420 | 89,420 | 89,420 | 89,420 | 89,420 | 89,420 | 89,420 | 89,420 |
| | | Gaji Pemilik | 4,041,543 | 4,041,543 | 4,041,543 | 4,041,543 | 4,041,543 | 4,041,543 | 4,041,543 | 4,041,543 | 4,041,543 | 4,041,543 | 4,041,543 | 4,041,543 |
| | | Gaji 2 orang | 2,600,000 | 2,600,000 | 2,600,000 | 2,600,000 | 2,600,000 | 2,600,000 | 2,600,000 | 2,600,000 | 2,600,000 | 2,600,000 | 2,600,000 | 2,600,000 |
| | | Listrik dan air | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| | | Biaya promosi rutin | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 |
| | TVC | Dimsum Pisahan | 17,535,895.38 | 18,391,634.87 | 19,305,390 | 20,298,442.31 | 21,235,103.09 | 22,353,150.85 | 23,484,903.55 | 24,635,788.72 | 25,877,280.22 | 27,157,054.87 | 28,519,515.38 | 29,947,109.00 |
| | | Saus mentai | 5,496,426.23 | 5,770,974.98 | 6,046,871 | 6,305,710.78 | 6,620,498.44 | 7,017,221.45 | 7,266,106.79 | 7,724,483.09 | 8,120,001.24 | 8,506,450.14 | 8,950,830.65 | 9,400,310.96 |
| | | Chili oil | 952,429.66 | 1,002,362.68 | 1,056,500 | 1,100,118.86 | 1,164,338.29 | 1,222,164.40 | 1,283,116.45 | 1,347,194.11 | 1,414,397.52 | 1,484,756.68 | 1,558,702.54 | 1,636,909.86 |
| | | Topping | 3,485,363.05 | 3,670,424.17 | 3,844,808 | 4,057,286.11 | 4,259,292.84 | 4,470,873.18 | 4,693,797.85 | 4,928,207.82 | 5,174,040.38 | 5,431,313.07 | 5,702,825.91 | 5,985,878.96 |
| | | Gas | 452,338 | 542,674 | 600,000 | 641,862.84 | 673,620.41 | 707,288.82 | 742,889.14 | 779,641.87 | 818,533.52 | 859,234.08 | 902,045.08 | 949,866.41 |
| | | Kemasan | 3,943,436.53 | 4,730,025.96 | 5,308,148 | 5,574,665.48 | 5,853,364 | 6,144,844.57 | 6,452,464.62 | 6,775,734.48 | 7,114,792.38 | 7,469,505.28 | 7,843,538.54 | 8,235,452.31 |
| TOTAL BIAYA | | | 41,445,819 | 44,130,363 | 46,238,291 | 48,047,995 | 49,846,117 | 51,844,680 | 54,034,602 | 56,231,308 | 58,548,858 | 60,972,275 | 63,530,929 | 66,207,820 |
| LABA RUGI | | | 9,661,025 | 9,972,329 | 10,572,183 | 11,605,888 | 12,887,202 | 13,918,204 | 15,016,347 | 16,271,292 | 17,579,771 | 18,962,922 | 20,401,028 | 21,920,758 |
| BOPO | | | 81% | 82% | 82% | 81% | 80% | 79% | 78% | 78% | 77% | 76% | 76% | 75% |
| KUMULATIF | | | 9,441,402 | 19,632,353 | 30,105,533 | 41,811,380 | 54,494,584 | 68,311,918 | 83,328,263 | 99,588,557 | 117,179,808 | 136,141,851 | 156,540,879 | 178,463,414 |

## Lampiran 11 : Break Even Point

| Products | Sale Price (per porsi) | | Variable Cost (per porsi) | | Contribution Margin (per porsi) | | Sales Forecast | WACM | |
|---|---|---|---|---|---|---|---|---|---|
| Dimsum Mentai Isi 4 Pcs | Rp | 18,000 | Rp | 10,361 | Rp | 7,639 | 42% | Rp | 3,208 |
| Dimsum Mentai Isi 6 pcs | Rp | 28,000 | Rp | 16,593 | Rp | 11,407 | 31% | Rp | 3,536 |
| Dimsum Mentai Isi 8 Pcs | Rp | 38,000 | Rp | 25,526 | Rp | 12,474 | 23% | Rp | 2,869 |
| Dimsum Mentai Isi 25 Pcs | Rp | 78,500 | Rp | 68,894 | Rp | 9,606 | 4% | Rp | 384 |
| WACM | | | | 30,344 | | | 100% | Rp | 9,998 |

| Products | Weighted Avg. Price | | Weighted Avg. Cost | | BEP ( in Units) | | BEP ( in Value) | |
|---|---|---|---|---|---|---|---|---|
| Dimsum Mentai Isi 4 Pcs | Rp | 7,560 | Rp | 4,351.62 | Rp | 421 | Rp | 11,849,564 |
| Dimsum Mentai Isi 6 pcs | Rp | 8,680 | Rp | 5,143.83 | Rp | 311 | Rp | 8,746,106 |
| Dimsum Mentai Isi 8 Pcs | Rp | 8,740 | Rp | 5,870.98 | Rp | 231 | Rp | 6,489,047 |
| Dimsum Mentai Isi 25 Pcs | Rp | 3,140 | Rp | 2,755.76 | Rp | 40 | Rp | 1,128,530 |