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Business plan and financial feasibility study of "Prata Bubuhan" breakfast UMKM stall in Indragiri Hilir Regency

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ABSTRACT

Prata Bubuhan is a business engaged in the culinary field with a contemporary and modern concept that markets household needs products, such as breakfast and various types of drinks. This study aims to evaluate the economic viability of the venture and provide managerial recommendations for startup implementation. Primary financial analysis is based on projected cash flows and investment appraisal techniques, including Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index (PI), Break-Even Point (BEP), and payback period, with a discount rate assumed at 10%. The results indicate that the project requires an initial capital of IDR 150,000,000 and yields a positive NPV of IDR 121,560,300, an IRR of approximately 33.51%, a PI of 1.81, and an estimated payback period of about 2.56 years. These findings suggest that the Prata Bubuhan venture is financially viable under the stated assumptions. This study contributes to the literature on micro, small, and medium enterprises (MSMEs, locally known as UMKM) by providing an empirical case of a food-based UMKM in Indonesia, discussing the sensitivity of outcomes to key assumptions (sales growth and cost variations), and offering practical recommendations on pricing, cost control, and operational planning to enhance project sustainability and investor appeal.

Keywords: Business Plan, Financial feasibility, NPV, IRR, UMKM, Small-scale food business.

1. INTRODUCTION

Micro, small, and medium enterprises (MSMEs, locally known as UMKM) are central to job creation and local economic activity in Indonesia and many other countries; they frequently require sound feasibility assessments before start-up or expansion to attract financing and to reduce risk (World Bank, MSME database) (Arkan & Anandri, 2025). However, many UMKM face chronic challenges: limited access to finance, low digital skills, and dependence on traditional face-to-face business models. In recent years, innovative business models and digital tools have become vital enablers of UMKM empowerment.

Culinary micro-enterprises have particular operational and financial characteristics (small ticket sizes, high variable costs, sensitivity to location and customer footfall) that make rigorous cash-flow based feasibility analysis essential prior to launch (Hutomo & Padmantyo, 2025). Digital transformation is the strategic integration of digital technologies with business activities. This can enhance operational efficiency, expand market reach, and drive innovation capacity among small enterprises (Rianto et al., 2023).

This study documents and evaluates the business plan for Prata Bubuhan, a proposed breakfast-focused stall in Tembilahan Hilir, providing an empirical case study of an Indonesian food UMKM. The aim is twofold: (1) to determine whether the proposed venture is financially viable using standard investment appraisal metrics, and (2) to present practical managerial recommendations that improve the project's attractiveness to owners and potential investors (Anandri, Prasetyo, et al., 2025).

Warung Prata has a promising market potential, considering the popularity of roti prata dishes in Indonesia, making some people who have never tried it become curious. The culinary market in Indonesia continues to grow, with an increasing interest in international and ethnic foods. Roti prata as a well-known and beloved dish, has a solid consumer base, but in Tembilahan only a few people open this business, making the competition relatively smaller (Agus AlimMuin & Sri Purniawati, 2020). Choses this business project with confidence in the still wide business opportunities and to gain profits and maintain future growth. In this case, Prata Bubuhan also has the same goal, which is to make profits and satisfy consumers by meeting their needs.

In summary, empowering UMKM in today's economy hinges on integrating innovative business models with digital transformation (Anandri, Arkan, et al., 2025). Recent research finds that when small firms strategically adopt digital tools and adapt their organizational practices, they can improve resilience and tap new growth opportunities (Pratama et al., 2024). The following analysis builds on these insights by examining a practical business plan case for a food-based UMKM and situating it within the broader trends of UMKM empowerment, innovation, and policy support (Frankford et al., 2024).

2. METHOD

2.1. Data Sources

The primary data for this study are the project's internal pro forma financials, asset lists, and operational planning included in the submitted business plan document (owner's plan). Specific inputs used were as follows: initial capital breakdown (Rp150.000.000,-), pro forma income statements, cash flow projections (2025–2029), balance sheet projections, and operational assumptions (sales growth, cost escalation, staff salaries). These tables and figures are reproduced and used as the basis for financial appraisal.

2.2. Financial appraisal techniques

The study uses several widely accepted investment appraisal methods: (a) Net Present Value (NPV): NPV is computed as the sum of discounted projected net cash flows minus initial investment. A positive NPV indicates value creation; (b) Internal Rate of Return (IRR): IRR is the discount rate that sets NPV to zero; IRR is compared to a hurdle (discount) rate to judge acceptability; (c) Profitability Index

(PI): PI = Present value of future cash inflows ÷ initial investment; PI > 1 signals acceptability; (d) Break-Even Point (BEP): BEP in monetary terms calculated from fixed and variable cost structure and contribution margin; (e) Payback Period (PP): The time required for cumulative cash inflows to equal the initial investment.

The discount rate chosen for NPV/PI calculations is 10% (as set in the project document); sensitivity to this assumption is discussed in the Discussion section. The calculation formulas follow the standard capital budgeting practice (Investopedia summary used as a methodological reference).

2.3. Assumptions

Key assumptions (taken from the business plan) include: (1) Initial investment: Rp150.000.000 (detailed allocation: rent, equipment, supplies, working capital); (2) Revenue growth is projected year-on-year (2026–2030) per the pro forma (e.g., 2026 revenue = Rp200.000.000; 2027 = Rp220.000.000; etc.); (3) Discount rate (hurdle rate): 10% (project assumption); and (4) Tax assumed = 0 in the pro forma (document assumption).

Where relevant, any calculations presented below reproduce the project's pro forma calculations and their corresponding results.

3. RESULT AND DISCUSSION

This chapter presents the empirical findings from the Prata Bubuhan business plan and interprets those findings with practical implications for business owners and prospective investors. All tabulated results and numeric inputs are taken from the submitted business.

3.1 Descriptive Inputs

The project starts with a clearly itemized initial funding requirement of Rp150.000.000,-. The plan allocates that amount as follows (Table 1): company cash Rp10.000.000,-; initial stock Rp44.000.000,-; rent (one-year prepayment) Rp30.000.000,-; equipment Rp25.027.000,-; fittings/fixtures Rp29.735.000,-; initial raw materials Rp4.962.000,-; recruitment and founding costs making up the remainder.

Table 1. Projection of Initial Fund Needs of Warung Prata Bubuhan

Information	Price (Rp)
Corporate Cash	Rp10.000.000,-
Initial Stock Purchase	Rp44.000.000,-
Rental Fees	Rp30.000.000,-
Equipment Purchase	Rp25.027.000,-
Purchase of Equipment	Rp29.735.000,-
Material Purchase	Rp4.962.000,-
Employee Recruitment Costs	Rp1.776.000,-
Business Founder Fees	Rp4.500.000,-
Sum	Rp150.000.000,--

Based on Table 1, the allocation is balanced between fixed setup costs (rent, equipment, and fittings) and working capital (initial stock and cash). This mix is appropriate for a food stall that needs immediate working capital to buy raw materials and operate while sales ramp up.

Key equipment and supply examples (selected items from the plan) included cooking stoves, refrigerators, specialty frying pans, utensils, table/chair sets, point-of-sale printers, and basic packaging

materials. The equipment list totals Rp25.027.000, and the fittings/other supplies total Rp29.735.000, showing the plan's granular costing.

3.2 Sales projections

The revenue assumptions in the plan are explicit and optimistic but plausible for a well-placed breakfast stall.

Table 2. Projection of Sales per Month in the First Year of Warung Prata Bubuhan

Month	Prata Bubuhan Consumer	Monthly Sales (Rp)
January	150	7.500.000,-
February	180	9.000.000,-
March	216	10.800.000,-
April	259	12.960.000,-
May	311	15.552.000,-
June	373	18.662.400,-
July	448	22.394.880,-
August	537	26.873.856,-
September	645	32.248.627,-
October	774	38.698.352,-
November	929	46.438.022,-
December	1,115	55.725.626,-

Source: Processed from primary data

Based on Table 2, the plan assumes a minimum spending per customer of Rp50.000,- and projects monthly customer counts growing from 150 in January to 1,115 in December in the first year (monthly totals are provided in Table 2). Total first-year projected sales in the monthly table sum to Rp296.853.763,-

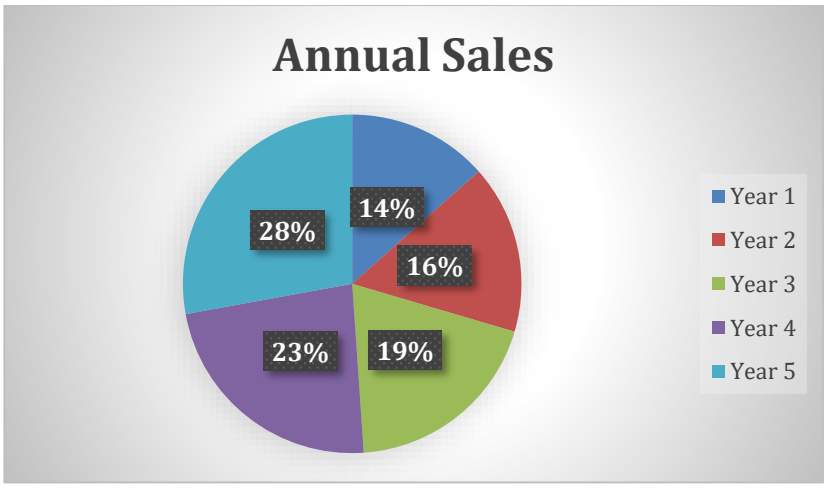

Figure 1. 5-Year Sales Projection of Warung Prata Bubuhan

Source: Processed from primary data

Figure 1 above for the five-year horizon, the plan records year-by-year sales projections): Year 1 = Rp296.853.763,-; Year 2 = Rp356.224.516,-; Year 3 = Rp427.469.419,-; Year 4 = Rp512.963.303,-; Year 5 = Rp615.555.964,- the business assumes roughly 20% annual growth in revenue (this rate is stated as the planning assumption).

3.3 Financial Outcomes

Using the revenue projections and the stated cost assumptions, the plan produces a five-year pro forma income statement and cash flow projection.

3.3.1 Proforma Income Statement

An income statement is a financial statement that projects a company's revenue, expenses, and net profit (or loss) for a certain period in the future. Unlike historical income statements that record past performance, pro forma reports are forecasts (Table 3).

Table 3. Proforma Income Statement Period 2026-2030

Description	Years				
	2025	2026	2027	2028	2029
Income	200.000.000,-	220.000.000,-	242.000.000,-	266.200.000,-	292.820.000,-
Total Revenue	200.000.000,-	220.000.000,-	242.000.000,-	266.200.000,-	292.820.000,-
Fixed Fees:					
Rental Fees	30.000.000,-	30.000.000,-	30.000.000,-	30.000.000,-	30.000.000,-
Equipment Depreciation Cost	5.005.400,-	5.005.400,-	5.005.400,-	5.005.400,-	5.005.400,-
Business Establishment License Fee	4.500.000,-	0,-	0,-	0,-	0,-
Total Fixed Costs	39.505.400,-	35.005.400,-	35.005.400,-	35.005.400,-	35.005.400,-
Variable Cost:					
Cost of Goods Sold (COGS)	50.000.000,-	55.000.000,-	60.500.000,-	66.550.000,-	73.205.000,-
Equipment Cost	23.788.000,-	24.977.400,-	26.226.270,-	27.537.584,-	28.914.463,-
Other Operational Costs	45.000.000,-	48.150.000,-	51.520.500,-	55.126.935,-	58.985.720,-
Total Variable Cost	118.788.000,-	128.127.400,-	138.246.770,-	149.214.519,-	161.105.183,-
Total Cost (Total Fixed Cost + Total Variable Cost)	158.293.400,-	163.132.800,-	173.252.170,-	184.220.000,-	196.110.583,-
Operating Profit (Total Revenue – Total Expenses)	41.706.600,-	56.867.200,-	68.747.830,-	81.980.000,-	96.709.417,-
Profit Before Tax	41.706.600,-	56.867.200,-	68.747.830,-	81.980.000,-	96.709.417,-
Net Profit After Tax	41.706.600,-	56.867.200,-	68.747.830,-	81.980.000,-	96.709.417,-

Source: Processed from primary data

3.3.2 Cash Flow Projection

Cash flow is an estimate or forecast of how much cash is expected to come in (cash receipts) and how much cash is expected to come out (cash outflows) from a business over a certain period in the future. A cash flow analysis is a report that shows the change in the increase or decrease in cash over a period. The projected flow of the Prata Bubuhan stalls is shown in Table 4.

Table 4. Cash Flow Projection of Warung Prata Bubuhan for the Period 2025-2029

Description	Years				
	2025	2026	2027	2028	2029
Cash Inflows:					
Sales Receipts	200.000.000,-	220.000.000,-	242.000.000,-	266.200.000,-	292.820.000,-
Paid-Up Capital / Loan	150.000.000,-	0,-	0,-	0,-	0,-
Total Cash Flow	350.000.000,-	220.000.000,-	242.000.000,-	266.200.000,-	292.820.000,-

Cash Outflow:					
Purchase of Raw Materials	50.000.000,-	55.000.000,-	60.500.000,-	66.550.000,-	73.205.000,-
Rent Payment	30.000.000,-	30.000.000,-	30.000.000,-	30.000.000,-	30.000.000,-
Equipment Purchase	25.027.000,-	0,-	0,-	0,-	0,-
Purchase of Equipment	23.788.000,-	24.977.400,-	26.226.270,-	27.537.584,-	28.914.463,-
Payment of Business Establishment License	4.500.000,-	0,-	0,-	0,-	0,-
Other Operational Fee Payments	45.000.000,-	48.150.000,-	51.520.500,-	55.126.935,-	58.985.720,-
Total Cash Outflows	178.315.000,-	158.127.400,-	168.246.770,-	179.214.519,-	191.105.183,-
Net Cash Balance	171.685.000,-	61.872.600,-	73.753.230,-	86.985.481,-	101.714.817,-
Initial Cash Balance	0,-	171.685.000,-	233.557.600,-	307.310.830,-	394.296.311,-
Final Cash Balance	171.685.000,-	233.557.600,-	307.310.830,-	394.296.311,-	496.011.128,-

3.3.3. Proforma Balance Sheet

It is a financial statement that projects a company's future financial position. In contrast to historical balance sheets that record assets, liabilities, and equities at specific dates in the past, pro forma balances are created based on assumptions and forecasts about future economic and operational events. The following is the balance sheet table or financial balance of the Prata Bubuhan stall in Table 5.

Table 5. Balance Sheet Warung Prata Bubuhan

Description	Years				
	2025	2026	2027	2028	2029
AKTIVA					
Current Assets:					
Treasuries	171.685.000,-	233.557.600,-	307.310.830,-	394.296.311,-	496.011.128,-
Rent Paid in Advance	30.000.000,-	30.000.000,-	30.000.000,-	30.000.000,-	30.000.000,-
Equipment	5.947.000,-	6.244.350,-	6.556.568,-	6.884.396,-	7.228.616,-
Supplies	4.962.000,-	5.210.100,-	5.470.605,-	5.744.135,-	6.031.342,-
Total Current Assets	212.594.000,-	275.012.050,-	349.338.003,-	436.924.842,-	539.271.086,-
Fixed Assets (Book Value):					
Equipment (Cost)	25.027.000,-	25.027.000,-	25.027.000,-	25.027.000,-	25.027.000,-
Accumulated Shrinkage	-5.005.400,-	-10.010.800,-	-15.016.200,-	-20.021.600,-	-25.027.000,-
Total Fixed Assets (Net)	20.021.600,-	15.016.200,-	10.010.800,-	5.005.400,-	0,-
TOTAL ASSETS	232.615.600,-	290.028.250,-	359.348.803,-	441.930.242,-	539.271.086,-
PASSIVE					
Capital & Equity:					
Business Capital	150.000.000,-	150.000.000,-	150.000.000,-	150.000.000,-	150.000.000,-
Retained Profits	41.706.600,-	98.573.800,-	167.321.630,-	249.301.630,-	346.011.047,-
Total Capital & Equity	191.706.600,-	248.573.800,-	317.321.630,-	399.301.630,-	496.011.047,-
Lilabilitas:					
Miscellaneous Liabilities (Balancing Figures)	40.909.000,-	41.454.450,-	42.027.173,-	42.628.612,-	43.259.900,-
TOTAL PASSIVE	232.615.600,-	290.028.250,-	359.348.803,-	441.930.242,-	539.271.086,-

3.4 Investment Appraisal

3.4.1 Net Present Value

The Net Present Value (NPV) is an investment analysis method that calculates the difference between the present value of expected future cash inflows and the present value of the initial investment.

1. If NPV > 0, the project is acceptable (creates added value).

2. If NPV < 0: Project is not eligible (will reduce the value).
3. If NPV = 0: Project break-even (neither adding nor decreasing value; return equals the discount rate).

Equation:

$$NPV = \sum_{t-1}^{t} \frac{C_t}{(1+r)^t} - C_0$$

Table 6. Net Present Value

Years	Net Cash Flow (NCF) (Rp)	Discount Factor (10%) = 1/(1+0.10)t	Present Value (PV) (Rp)
1 (2026)	46.712.000,-	0,90909	42.465.453,-
2 (2027)	61.872.600,-	0,82645	51.101.769,-
3 (2028)	73.753.230,-	0,75131	55.410.231,-
4 (2029)	86.985.481,-	0,68301	59.431.139,-
5 (2030)	101.714.817,-	0,62092	63.151.708,-
Total Current Value			271.560.300,-
Cash in			-150.000.000,-
Initial Investment			121.560.300,-

The Net Present Value (NPV) of the Warung Prata Bubuhan project in Table 6 is IDR 121,560,300,. Because the NPV is positive (IDR 121,560,300 > 0), this shows that the Warung Prata Bubuhan project is financially viable at a discount rate of 10%. This project is expected to generate an added value of IDR 121,560,300 above the capital cost after considering the time value of money.

3.4.2 Internal Rate of Return

The Internal Rate of Return is the discount rate (interest rate) at which the Net Present Value (NPV) of all cash flows (both inbound and outbound) from an investment project becomes zero. In other words, the IRR is the expected rate of return from the investment project itself.

1. If the IRR > Discounted Rate (Cost of Capital/Required Rate of Return), the project is eligible.
2. If IRR < Discount Rate: The project is not eligible.
3. If IRR = Discount Rate: Break-even project.

Equation:

$$IRR = NPV = \sum_{t=1}^{t} \frac{C_t}{(1+r)^t} - C_0 = 0$$

Because IRR is difficult to calculate manually without trial and error or using financial functions in spreadsheets/calculators, I will use calculations that resemble those functions. Calculation (Using Iteration/Approximation): We already know that at a discount rate of 10%, the NPV is positive (IDR 271,560,300 - IDR 150,000,000 = IDR 121,560,300). This implies that the IRR exceeds 10%.

Let us try a higher discount rate to get closer to NPV=0. If we use a financial calculation tool or spreadsheet (for example, IRR() function in Excel/Google Sheets) with Initial Investment = -150,000,000 and Annual Net Cash Flow (NCF) in Table 7.

Table 7. Internal Rate of Return

Years	NCF
Year 1	46.712.000,-
Year 2	61.872.600,-
Year 3	73.753.230,-
Year 4	86.985.481,-
Year 5	101.714.817,-
Total IRR	33,51%

3.4.3 Profability Index

The Profitability Index is a ratio that measures the present value of expected future cash flows divided by the cost of the initial investment. It shows the value generated per unit of investment (Table 8).

1. If PI > 1: Project eligible (present value of the receipts is greater than the investment)
2. If PI < 1, the project is not eligible.
3. If PI = 1, then the project is at break-even.

Equation:

$$PI = \frac{PV\ of\ future\ cash\ flows}{Initial\ investment}$$

Table 8. Profability Index

Year	Net Cash Flow (NCF) (Rp)	Discount Factor (10%)	Present Value (PV) (Rp)
1 (2026)	46.712.000,-	1/(1+0.10)1=0.90909	42.465.453,-
2 (2027)	61.872.600,-	1/(1+0.10)2=0.82645	51.101.769,-
3 (2028)	73.753.230,-	1/(1+0.10)3=0.75131	55.410.231,-
4 (2029)	86.985.481,-	1/(1+0.10)4=0.68301	59.431.139,-
5 (2030)	101.714.817,-	1/(1+0.10)5=0.62092	63.151.708,-
Total Present Value Net Cash Flow			271.560.300,-

$$PI = \frac{271.560.300}{150.000.000} = 1{,}81$$

Because the PI (1.81) is greater than 1, the Warung Prata Bubuhan project is financially viable based on the Profitability Index, with an expected rate of return of 10%.

3.4.4 Payback Period

The Payback Period is the time it takes for an investment to return its initial investment cost from the net cash flow generated. This is a simple measure for assessing the liquidity of an investment. The shorter the Payback Period, the faster the capital returns, which is generally considered better (less risky). See Table 9. Equation:

$$PP = Years\ Before\ Break - Even + \frac{Unrecovered\ Amount}{Cash\ Flow\ in\ Recovery\ Year}$$

Table 9. Payback Period

Year	Net Cash Flow (NCF)	Cumulative Cash Flow	Initial Investment
0	(Investment)	-150.000.000	150.000.000
1 (2026)	46.712.000	-103.288.000	(150.000.000 - 46.712.000)
2 (2027)	61.872.600	-41.415.400	(103.288.000 - 61.872.600)
3 (2028)	73.753.230	32.337.830	(41.415.400 + 73.753.230) Investment is already closed this year

Investment has not fully returned at the end of Year 2 (remaining Rp41.415.400,-).
In Year 3, NCF is Rp73.753.230,-.

$$PP = 2\ years + \frac{73.753.230}{41.415.400}$$
$$PP = 2\ years = 0{,}5615$$
$$PP = 2{,}56\ years$$

The initial investment of Rp150.000.000,- is expected to return in approximately 2.56 years. This is a fairly quick return period, indicating good liquidity.

3.5 Break-Even Analysis and Cost Structure

The break-even Point (BEP), or in Indonesian often called "Titik Impas" is a condition or level where the total revenue generated by a business is exactly equal to the total costs incurred. In other words, at the break-even point, the company does not experience any profits or losses. Its net profit is zero. The break-even point table of the Prata Bubuhan stall is presented in Table 10.

Table 10. Break Event Point Warung Prata Bubuhan

Years	Total Income (Rp)	Total Fixed Cost (Rp)	Total Variable Cost (Rp)	Variable Cost Ratio	Contribution Margin Ratio	BEP Rupiah
2026	200.000.000,-	39.505.400,-	118.788.000,-	0,59394	0,40606	97.283.086,75
2027	220.000.000,-	35.005.400,-	128.127.400,-	0,582397	0,417603	83.824.238,98
2028	242.000.000,-	35.005.400,-	138.246.770,-	0,571267	0,428733	81.642.502,77
2029	266.200.000,-	35.005.400,-	149.214.519,-	0,560535	0,439465	79.654.516,84
2030	292.820.000,-	35.005.400,-	161.105.183,-	0,550103	0,449897	77.807.828,29

3.6 Discussion

VISION: To be the leading prata stall and the first choice of the Tembilahan community, known for its authentic tastes, menu innovations, and warm dining experiences.

MISSION: Emphasizing focus on the local target market and building closeness with the community, maintaining the quality and authenticity of the taste of roti prata, which is the main strength, and showcasing creations with exciting new variants.

Not forgetting to pamper consumers by giving more portions if the order is above IDR 100,000,- Prata Bubuhan not only pampers consumers by giving more portions, but we also package it with several facilities that we provide for free to our consumers, such as free wifi and we provide several seats to relax with an electrical plug to charge mobile phones if needed (Table 11).

Table 11. Competitors of Warung Prata Bubuhan

Business Name	Location	Description
Roti Canai Alex	Soebrantas Street	It has been established for 17 years, so it has more attention from visitors and with its fragrant concoctions of spices and spices, it is its own attraction for this roti canai.
Kedai Canai Amel	Budiman Street	It has been standing for 10 years, so it has more visitor attention and with its traditional taste attracts visitors to enter and see.
Canai Johor	Abdul Manaf Street	This Johor canai is famous for selling roti canai with the theme of Malaysian food, so it has more visitors' attention and with its taste that is like the Malaysian roti canai is its own attraction. The shop is also spacious enough that it will be clearly visible.

3.6.1 CPM Analysis

The benchmark for assessing the CPM table is through visual assessment by the author and recording price lists as a comparison of price data with competitors, as shown (Table 12).

Tabel 12. Analisis CPM

Descriptions	Weight	Roti Canai Alex	Kedai Canai Amel	Canai Johor	Warung Prata Bubuhan
Affordable Prices	0.2	Rating: 3 Grade: 0.6	Rating: 4 Grade: 0.8	Rating: 2 Grade: 0.4	Rating: 3 Grade: 0.6
Product Quality (Taste & Aroma)	0.2	Rating: 4 Grade: 0.8	Rating: 3 Grade: 0.6	Rating: 4 Grade: 0.8	Rating: 4 Grade: 0.8
Attractive Store Design (Visual)	0.1	Rating: 3 Grade: 0.3	Rating: 2 Grade: 0.2	Rating: 4 Grade: 0.4	Rating: 4 Grade: 0.4
Organic-Based Products (Assumptions)	0.1	Rating: 3 Grade: 0.3	Rating: 3 Grade: 0.3	Rating: 3 Grade: 0.3	Rating: 4 Grade: 0.4
Product Image (Reputasi & Brand)	0.1	Rating: 4 Grade: 0.4	Rating: 3 Grade: 0.3	Rating: 4 Grade: 0.4	Rating: 2 Grade: 0.2
Strategic Location	0.09	Rating: 4 Grade: 0.36	Rating: 3 Grade: 0.27	Rating: 4 Grade: 0.36	Rating: 3 Grade: 0.27
Consumer Loyalty	0.08	Rating: 4 Grade: 0.32	Rating: 3 Grade: 0.24	Rating: 2 Grade: 0.16	Rating: 2 Grade: 0.16
Diverse Product Types	0.07	Rating: 2 Grade: 0.14	Rating: 3 Grade: 0.24	Rating: 3 Grade: 0.21	Rating: 2 Grade: 0.14
Promotion (Marketing)	0.06	Rating: 2 Grade: 0.12	Rating: 2 Grade: 0.12	Rating: 3 Grade: 0.18	Rating: 3 Grade: 0.18
SUM	1	3.54	3.08	3.29	3.35

Description: 4 = very strong, 3 = strong, 2 = weak, 1 = very weak

3.6.2 SWOT Matrix Analysis

See Table 13 for details.

Table 13. SWOT Matrix Analysis

	Strengths **1.** Have the image of taste and fragrance that customers like; **2.** Aesthetic, attractive, and comfortable stall design; **3.** Organic-based products; **4.** Strategically located.	Weakness **1.** Less competitive prices; **2.** Reputation and image have not been built or have not been spread and are not yet strong; **3.** Low consumer loyalty; **4.** Marketing and promotional efforts are less than optimal, not reaching out effectively.
Opportunities **1.** Have great opportunities because they are in market activity; **2.** As a form of increasing local culinary tourism; **3.** A place to promote healthy food flourishes; **4.** Establish good relationships with raw	S-O Strategy 1. Take advantage of the location close to the crowded market and the high quality of the products to attract the flow of customers coming to the market; 2. Educating the local market about the advantages of organic products and convenient store design; 3. Leveraging local digital platforms to expand the range of superior products.	W-O Strategy 1. Increase promotion with online reviews and local collaborations; 2. Utilizing the crowded market as a source of potential customers passing by every day; 3. Launch simple loyalty programs like stamp cards (buy 10 get 1) or special discounts; 4. Take advantage of the growth opportunities of the local culinary market.

material suppliers in the market.		
Treat **1.** There is a lot of competition from stalls around the market; **2.** Experiencing fluctuations in the price of local raw materials; **3.** Experiencing changes in local consumer preferences; **4.** The factor of cleanliness and comfort of the market environment.	S-T Strategy 1. Maintaining product quality as the main differentiator in fierce competition; 2. Strengthen "comfortable and healthy" branding to cope with competition and changing tastes; 3. Establish good relationships with local suppliers to stabilize raw material prices.	W-T Strategy 1. Optimizing the pricing structure to face consumer purchasing power and competition; 2. Utilize consistent *branding*, quick response to customer *feedback*, and be active in small promotions in the market area or through social media to build a positive image; 3. Strengthen the quality of customer service to increase loyalty in the midst of fierce competition.

4. CONCLUSION

The results of the analysis show that Warung Prata Bubuhan's business plan is financially feasible based on the proposed assumptions. The pro forma cash flow and investment appraisal calculations resulted in an NPV of Rp121.560.300,- (positive), IRR of approximately 33.51% (higher than the 10% discount rate), a Profitability Index of 1.81, and a payback period of approximately 2.56 years. The BEP analysis also shows that the break-even point can be reached at a realistic sales volume according to the projection, so that the business has promising liquidity and profitability prospects.

To increase the chances of success and sustainability of the business, it is recommended to (1) strengthen digital and local marketing strategies to accelerate customer acquisition, (2) establish a competitive pricing policy while maintaining margins through HPP control, (3) implement customer loyalty programs and service enhancements to maintain repeat orders, and (4) strengthen relationships with suppliers to reduce the volatility of raw material costs.

These findings depend on projected sales assumptions, growth rates, cost structures, and tax rate assumptions (in pro forma, assumed to be zero). Therefore, the results are sensitive to changes in the assumptions. Further recommendations include more in-depth sensitivity testing (e.g., discount rate variations, HPP changes, sales scenarios), field operational pilots for projection validation, and including tax and unforeseen cost variables in the analysis.

Ethical Approval
This research did not require ethical approval.

Informed Consent Statement
This research did not require informed consent.

Authors' Contributions
Not Applicable.

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No potential conflict of interest was reported by the author(s).

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