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THE ADDED VALUE AND FEASIBILITY ANALYSIS OF BREADFRUIT CHIPS (A Case Study of Bumdes Tabelala Barakati)

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ABSTRACT

The abundant breadfruit (*Artocarpus altilis*) potential in Wabula 1 Village remains underutilized, creating a gap in optimizing local resources for economic improvement. This study assessed the added value and feasibility of processing breadfruit into breadfruit chips at Bumdes Tabelala Barakati. In November 2024, the study used a descriptive and quantitative approach with data collected from a single respondent, the head of Bumdes Tabelala Barakati. Added value analysis utilized the Hayami method, while feasibility was analyzed using the R/C ratio. Results showed an added value of IDR 55,425.54 per kilogram per production period, with a 92% added value ratio, highlighting the significant contribution of processing to product value. The production margin was IDR 56,666.67 per kg. Feasibility analysis confirmed the business viability with a B/C ratio of 2.73.

Keywords: added value; B/C ratio; breadfruit chips; Bumdes Tabelala Barakati.

INTRODUCTION

Indonesia has great potential in developing agroindustry, which is not only limited to developing industrial activities but also includes processing and marketing agricultural products. This aligns with improving the community's economy through agroindustry, closely related to the agricultural sector. Agroindustry opens up opportunities for producers to process agricultural products to be more attractive to consumers (Herdiyandi et al., 2017). One commodity that has the potential to be developed through agroindustry is breadfruit (*Artocarpus altilis*). Breadfruit is widely distributed in tropical areas and is known for its high productivity and nutritional content. However, due to its perishable nature, processing breadfruit into processed products, such as breadfruit chips, is important to maintain quality and extend its shelf life (Masita et al., 2017). Breadfruit has a unique taste and aroma, rich in nutrients, and has a very soft fruit flesh texture. These advantages make breadfruit very popular with food lovers. Unfortunately, this fruit has a weakness, namely the high water content. The post-harvest process of breadfruit must be reprocessed to maintain its durability (Indah et al., 2023).

Breadfruit has excellent potential to be processed, utilized, and further developed into products with high economic added value (Fitri Lubis et al., 2022). Agroindustry that processes breadfruit into semi-finished products such as chips is beneficial in terms of preservation and can also improve the local economy. This industry uses local raw materials, which indirectly contributes to the welfare of farmers (Muhamad, 2016).

Bumdes Tabelala Barakati in Wabula 1 Village, Buton Regency, is one of the MSMEs that utilize this local potential by processing breadfruit into chips. This business has been running for several years, but dependence on local breadfruit productivity is the challenge. The decline in breadfruit production directly impacts the volume of breadfruit chip production. If raw materials must be taken from outside the village, production costs will increase. In addition, effective online and offline promotion is needed so that this breadfruit chip product can be known more widely by the community. Support from the village and regional governments is also the key to success in

developing this breadfruit chip business, both through policies and material and non-material assistance.

The production of breadfruit chips by Bumdes Tabelala Barakati, Wabula 1 Village, is unstable from 2021 to 2023. Based on initial observations in the field, it was found that the production of breadfruit chips fluctuated (up and down). This is due to many factors, including low quality of raw materials, lack of promotion, and lack of policy support.

This study was inspired by Sulaiman's research (Sulaiman & Natawidjaja, 2018), which conducted a study on the analysis of the added value of the cassava chips agroindustry in Cimahi City. This study aims to determine how the cassava chips industry processing system produces its products in the research area, determine how much-added value is obtained by the cassava chips industry, and analyze the feasibility of the cassava chips industry business. It is hoped that with the research on the added value and feasibility of the breadfruit chips agroindustry, it can be known how the added value of the business is, and its level of feasibility so that it can be used as a consideration for the development or establishment of the breadfruit chips processing agroindustry. This follows the opinion of Dewi (Sunarya & Fauziyah, 2021), who said that the analysis of added value and financial feasibility is calculated in a business because it can determine whether the business being run is making a profit or vice versa. According to Zaman Nur (Zaman et al., 2020), added value is the increase in the value of a commodity due to the manufacturing process, storage process, and transportation in the creation process.

This research is important considering that the breadfruit chips business is one of the primary sources of income for BUMDes Tabelala Barakati. Knowing the added value generated from this processing, the village can improve business development strategies based on local potential. In addition, a business feasibility analysis is needed to determine whether the breadfruit chips business has promising economic prospects. The results of this study will be the basis for decision-making related to business development, increasing productivity, and product innovation in the future. This study analyzes the added value generated from the breadfruit processing business into breadfruit chips and the feasibility value.

MATERIALS AND METHODS

This research was conducted precisely in Wabula 1 Village in November 2024. In selecting the location of this research, a purposive or deliberate method was used with the consideration that Wabula 1 Village is one of the areas that cultivates processed breadfruit chips products and is also a location that is used as a market for selling processed breadfruit chips in particular and various other snacks in general.

Population is a generalization area consisting of objects/subjects with specific qualities and characteristics determined by researchers to be studied and then conclusions drawn. Based on this understanding, the population in this study is the owner of a home industry business along with employees of the breadfruit chips business in Wabula Village 1, with as many as five respondents. The method used in drawing samples is non-probability sampling, which includes saturated sampling. Saturated sampling is a sampling determination technique that uses all population members as samples. The study had a population of 5 respondents, which was relatively small, so the entire population would be used as a sample (Sugiyono, 2022). This technique is particularly relevant for exploratory case study research, where the primary goal is to understand the phenomenon in depth rather than to generalize the findings to a broader population.

The method used in this study is a descriptive and quantitative approach. The data collected includes primary and secondary data. Primary data was obtained through interviews with BUMDes Tabelala Barakati managers and direct observation of the breadfruit processing process into chips. Meanwhile, secondary data was obtained from related literature and business financial reports. The variables in this study are the value added to breadfruit chips and the second variable is business feasibility, which is analyzed through the calculation of the Benefit/Cost (B/C) ratio to assess whether this business is economically feasible.

The added value analysis was carried out using the Hayami method, calculating production costs, selling prices, and profit margins. According to Widiastuti (Widiastuti et al., 2020), added value is the difference between the value of the product and the cost of raw materials with other input contributions. Another term is added value, compensation for labor and product processors. The format for a more detailed added value analysis can be seen in Table 2.

According to Hubeis in Apriadi (2003), the criteria for testing added value can be classified as follows the added value ratio is said to be low if the ratio value is <15%, the added value ratio is said

to be moderate if the ratio value is 15%-40% and the added value ratio is said to be high if the ratio value is >40%

Table 2. Hayami method value added calculation framework

No	Output, Input, Price	Value
1	Output/total production (Kg/month)	A
2	Raw material input (Kg/month)	B
3	Labor input (HOK/month)	C
4	Conversion factor (1) / (2)	D = A / B
5	Labor coefficient (3) / (2)	E = C / B
6	Product price (Rp/Kg)	F
7	Average wage per HOK (Rp/HOK)	G
No	Income and Profit	Value
8	Raw material input price (Rp/Kg)	H
9	Contribution of other inputs (Rp/Kg)	I
10	Product value (4) x (6) (Rp/Kg)	J = D x F
11	a. Added value (10) - (8) - (9) (Rp/Kg)	K = J - H - I
	b. Value-added ratio [(11a) / (10)] (%)	L% = (K / J) %
12	a. Labor income (5) x (7) (Rp/Kg)	M = E x G
	b. Labor share [(12a) / (11a)] (%)	N% = (M / K)%
13	a. Profit [(11a) - (12a)] (Rp/Kg)	O = K - M
	b. Profit rate [(13a) / (10)] (%)	P% = (O / J)%
No	Remuneration for Production Factors	Value
14	Margin (10) - (8) (Rp/Kg)	Q = J - H
	a. Labor income [(12a) / (14)]%	R% = (M / Q)%
	b. Contribution of other inputs [(9) / (14)]%	S% = (I / Q)%
	c. Company profit [(13a) / (14)]%	T% = (O / Q)%

The business feasibility analysis is calculated using the business feasibility criteria, namely the Benefit-Cost Ratio (B/C Ratio). The B/C ratio formula is:

$$B/C = \frac{FI}{TC} \quad (1)$$

Where: B/C = Benefit/cost ratio, FI = Total revenue, TC = Total Cost. With the criteria B/C value = 1, then the breadfruit chips business breaks even, B/C value > 1, then the breadfruit chips business is feasible, B/C value < 1, then the breadfruit chips business is not feasible (Suratiyah, 2015)

RESULTS AND DISCUSSION

Characteristics of Research Sites

Wabula 1 Village, Wabula District, Buton Regency, is one of the areas with abundant agricultural potential, especially breadfruit plants. Breadfruit plants grow well in this village, producing abundant fruit every season. However, the use of breadfruit was previously limited to personal consumption and did not provide a significant economic impact on the surrounding community. Seeing this potential, the Village-Owned Enterprise (BUMDes) Tabelala Barakati took the initiative to develop a derivative product of breadfruit, namely breadfruit chips, to increase economic value and empower the local community. This business is expected to diversify local products, open up job opportunities, and increase income for the village community.

The idea of developing a breadfruit chips business at BUMDes Tabelala Barakati arose from the need to increase the added value of breadfruit, which was previously only sold fresh at a relatively low price. By processing it into chips, breadfruit can have a higher selling value and a longer shelf life. In addition, breadfruit chips have the potential to attract consumers both from within and outside the region because of their distinctive texture and taste. By utilizing simple processing technology and local labor, BUMDes strives to make breadfruit chips a superior village product that can compete in the broader market.

Turning breadfruit into breadfruit chips products takes a reasonably long time. The Breadfruit chips and process carried out in making breadfruit chips in Wabula Village can be seen in Figure 1 below:

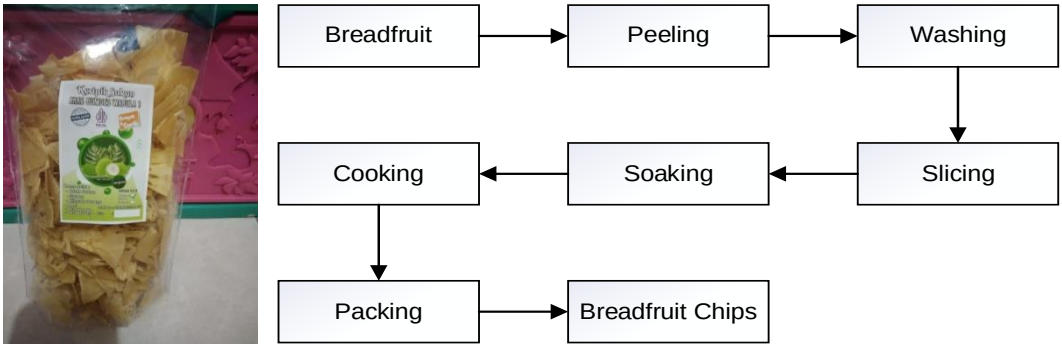

Figure 1. Breadfruit chips and process scheme of breadfruit processing into breadfruit chips

Revenue and Income from Breadfruit Chips Products

1. Fixed Costs

The fixed costs of the breadfruit chips processing business only consist of depreciation costs without any tax costs. This business has not been taxed. The amount of equipment depreciation costs is obtained from the calculation results using the formula: (Initial Investment Value - Final Investment Value) / economic life. The assumption used is the valuable life of the spinner equipment for 10 years and other equipment for 5 years. This method uses the straight-line method, and 1 year consists of 300 working days. The breadfruit chips production activity at Bumdes Tabela Barakati is only 2 days for one breadfruit season.

Table 3. Depreciation costs

Equipment	Unit Price	Amount	Total Price	Economic Age (years)	Depreciation per Year	Shrinkage Per Production (2 days)
Spinner	3,350,000	2	6,700,000	10	670,000	4,466.67
Knife	50,000	7	350,000	5	70,000	466.67
Basin big 60 cm	50,000	5	250,000	5	50,000	333.33
Bucket	75,000	5	375,000	5	75,000	500.00
Husk	30,000	1	30,000	5	6,000	40.00
Stove oil land 22 axis	370,000	1	370,000	5	74,000	493.33
Wok big	300,000	1	300,000	5	60,000	400.00
Spatula	30,000	1	30,000	5	6,000	40.00
Filter Oil (Drainer)	200,000	5	1,000,000	5	200,000	1,333.33
Oxone digital scale	600,000	2	1,200,000	5	240,000	1,600.00
Cutting Board 30 x 40	70,000	5	350,000	5	70,000	466.67
Total Depreciation					1,521,000	9,673.33

The asset depreciates annually by 1,521,000 units, representing its yearly depreciation expense. For each production cycle lasting 2 days, the depreciation allocated is 9,673.33 units, reflecting the shrinkage cost per production. This calculation helps allocate asset costs accurately across production activities, ensuring effective cost management.

2. Variable Costs

Variable costs are costs that change according to production volume. In the context of this breadfruit chips business, variable costs include all expenses directly related to the amount of breadfruit chips produced. The more products made, the greater the variable costs. Variable costs include purchasing basic raw materials, additional auxiliary materials, and other input costs. The types and amounts of variable costs for processing breadfruit into breadfruit chips in one production process can be seen in Table 4.

3. Total Cost

The breadfruit chips processing business's total cost includes all fixed and variable costs. The total cost of the breadfruit chips processing business in one production for 2 days is obtained from the addition of fixed costs with variable costs, IDR 9,673.33 plus IDR 2,735,000 to IDR 2,744,673.33.

Table 4. Variable costs

Cost	Amount	Unit Cost (IDR)	Total Cost (IDR)
Breadfruit	200 pieces	10,000	2.000.000
Electricity	1 package	25,000	25,000
Cooking oil	20 liters	18,000	360,000
Packaging	300 packs	500	150,000
Seasonings and other ingredients (sprinkle seasoning, salt, sugar, etc.)	1 package	100,000	100,000
Kerosene	20 liters	5,000	100,000
Total Variable costs			2,735,000

4. Revenue and Income

The income measured is the income generated from processing breadfruit into breadfruit chips. Income means the total amount of money the processor receives from sales transactions of breadfruit chip products from buyers or consumers. More detailed income from breadfruit chips can be calculated using the formula I = TR - TC, as seen in Table 5.

Table 5. Calculation of income from breadfruit chip products

Regarding	Amount	
Production quantity (in packs)	Packs	300.00
Selling price per pack	IDR	25,000.00
Revenue	IDR	7,500,000.00
Fixed Costs	IDR	9,673.33
Variable Costs	IDR	2,735,000.00
Total Cost (TC)	IDR	2,744,673.33
Income (1)	IDR	4,755,326.67

Based on the calculation results in Table 5, the income of this bumdes is IDR 4,755,326.67 for one production period. This income is then used as labor wages of 100% of the total income. Because the number of workers is five people, each worker gets wages of IDR 4,755,326.67: 5 workers = IDR 951,065.33. So, the wages received by each worker are IDR 936,085.67. This is the profit-sharing system at Bumdes Tabela Barakati.

Added Value of Breadfruit Chips Products

The analysis of the added value of the breadfruit chips business at BUMDes Tabelala Barakati is fundamental in assessing the business's economic feasibility and potential profits. One of the uses of calculating added value is to measure the amount of service to the owner of the production factor. The essence of added value is the production value with raw materials and supporting materials used in the production process (Rahman, 2015). By analyzing added value, BUMDes can evaluate how processing breadfruit into chips increases product value. This also helps identify whether there are stages of production that can be optimized to increase efficiency and profit margins. For example, if processing breadfruit into chips can be done more efficiently or raw materials can be obtained at a lower price, then business profits can increase significantly.

Various parties have widely carried out value-added analyses to determine the contribution of the processing process of a product. The method often used in this analysis is the Hayami method (Chrestiana Aponno & Septina Louisa Siahaya, 2023), which can measure several important aspects such as the percentage of the product-added value, value-added ratio, income earned by workers, the portion received by workers, and the percentage of profit earned. Research on this added value has been conducted by some researchers, including Firnanda and Tamami (Firnanda & Tamami, 2021), Firdaus (Firdaus et al., 2019), Rangkuti (Rangkuti, 2021), Nopiani (Nopiani et al., 2019), Santosa (Santosa, 2018), Ayesha (Ivonne Ayesha et al., 2020), Sunarya and Fauziyah (Sunarya & Fauziyah, 2021), and Sari and Putri (Sari & Putri, 2020). From the results of this study, it can be concluded that the feasibility of a business can be determined through an analysis of the added value generated from the product. In this case, the processing of cassava-based products is feasible if it has a value-added ratio of more than 40%.

In addition, the financial feasibility aspect is also a significant focus in several studies. Research by Dewi (Dewi et al., 2017) shows that calculating the financial feasibility of a business allows for an understanding of production costs, revenue, profit, and business feasibility based on the calculation of the R/C ratio, production break-even point (BEP), and price break-even point. For

example, Asnidar and Asrida (Asnidar & Asrida, 2017), in their research on the *opak* cracker business, found that the business had an R/C ratio of 1.42, with a production BEP value of 12,400 per bundle and a price BEP of Rp. 1,757.

Breadfruit chip production at BUMDes Tabelala Barakati is only carried out during the breadfruit harvest season, namely between January and February and July to August. Table 6 is the result of the added value analysis using the Hayami method, which was carried out to produce breadfruit chips in August 2024.

Table 6. Results of calculation of Added Value of Breadfruit Chips

	Output, Input, Price	Mark
1	Output/production quantity (Kg/production)	120.00
2	Input of raw materials (fruit/production)	200.00
3	Labor input (HOK/production)	10.00
4	Conversion factor (1) / (2)	0.60
5	Labor coefficient (3) / (2)	0.05
6	Product price (Rp/Kq)	100.000,00
7	Average wages of labor per HOK (Rp/HOK)	475,532.67
Revenue and Profits		Mark
8	Price of raw material input (Rp/Kg)	3,333.33
9	Other input contributions (Rp/Kg)	1,241.12
10	Product value (4) x (6) (Rp/Kg)	60,000.00
11	a. Added value (10) - (8) - (9) (Rp/Kq)	55,425.54
	b. Value added ratio [(11a) / (10)] (%)	0.92
12	a. Labor income (5) x (7) (Rp/Kg)	23,776.63
	b. Labor force share [(12a) / (11a)] (%)	42.90
13	a. Profit.[(11 a) - (12a)] (Rp/Kg)	31,648.91
	b. Profit rate [(13a) / (10)] (%)	0.53
Remuneration for Production Factors		Mark
14	Margin (10) - (8) (Rp/Kg)	56,666.67
	a. Labor Income [.(.12a) / (14)]%	42.00
	b. Other input contributions [(9) / (14)]%	2.00
	c. Company profit [(13a) / (14)]%	56.00

Bumdes Tabela Barakati in August 2024 produced 300 packs of breadfruit chips, where one pack weighs 400 grams or 0.4 kg, so the production volume in kilograms is 120 kg with 200 breadfruit raw materials priced at IDR 10,000 / fruit. Generally, the weight of 1 breadfruit itself is 3 kg. The number of workers in this Bumdes is five working for 2 days. The average wage of workers per HOK is obtained from the profit-sharing system, where 100% of the income, IDR 4,755,326.67, is divided by the labor input, which is 10 HOK per production. The price of raw material input is obtained from the price of 1 breadfruit divided by the weight of the breadfruit itself, which is IDR 10,000 divided by 3 kg for one breadfruit. The breadfruit used weighs an average of around 3 kg.

Furthermore, other input contributions are obtained from the total cost other than the cost of breadfruit for each kilogram of breadfruit itself. The total other input contributions are as follows: Total cost – breadfruit cost IDR 744,673.33. Other input contributions per kg of breadfruit is total other input contributions/(number of breadfruit x weight of 1 breadfruit) = IDR 1,241.12/kg.

After conducting the above-added value analysis, the added value test can be carried out. The added value generated from breadfruit processing into breadfruit chips at Bumdes Tabela Barakati is classified as high because the added value ratio is 93%. According to Hubeis in Apriadi (2003), the added value ratio is said to be high if the ratio value is >40%

Based on the added value analysis results that can be seen in Table 5, several understandings can be obtained about production efficiency, added value contribution, and distribution of income from the BUMDes Tabelala Barakati breadfruit chips business to various production factors. First, from the output and input side, it is known that the amount of breadfruit chips production reaches 120 kg per production with a raw material requirement of 200 breadfruits per production and involves 10 HOK (Working Days) of labor per production. The conversion ratio from raw materials to final products is 0.6, which means that 60% of the weight of raw materials can be converted into chips. With a product selling price of IDR 100,000 per kilogram, this business can generate quite a significant income from the production of breadfruit chips.

In terms of income and profit, the value of the product produced reaches IDR 60,000 per kilogram, while the added value obtained after deducting the price of raw material input (IDR 3,333.33 per kg) and other input contributions (IDR 1,241.12 per kg) is IDR 55,425.54 per kilogram. The ratio of added value generated from this business reaches 92%, which shows that the processing process significantly contributes to increasing the value of breadfruit products into chips.

Labor income is calculated at IDR 23,776.63 per kilogram, which means that around 42.90% of the added value generated is allocated to pay labor. Meanwhile, the net profit obtained by the company after deducting labor costs was IDR 31,648.91 per kilogram or around 53% of the product value. This shows that this breadfruit chips business can create good profits for Bumdes Tabela Barakati.

Regarding compensation for production factors, the margin from this production activity is IDR 56,666.67 per kilogram. Of this margin, around 42% is given as labor income, 2% for other inputs, and the remaining 56% is Bumdes Tabela Barakati's profit. This shows a reasonably proportional distribution of profits, where labor gets a significant share, but the company also manages to get a decent profit as a reward for managing the business.

This value-added analysis shows that BUMDes Tabelala Barakati's breadfruit chips business is efficient and profitable. The high value-added ratio and proportional distribution of income indicate that this business has the potential to develop further, especially if production aspects can continue to be optimized and the market for breadfruit chip products can be expanded.

B/C Ratio Analysis

The benefit-cost ratio (B/C ratio) is one of the important indicators used to assess whether a business is feasible to run. B/C Ratio is calculated by comparing total revenue (benefit) to total cost (cost) incurred. In BUMDes Tabelala Barakati's breadfruit chips business, the total cost incurred reached IDR 2,744,673.33, while the total revenue from product sales was IDR 7,500,000.00. By using the B/C Ratio formula, namely B/C = Total Revenue / Total Cost, the B/C Ratio value is 2,73.

The B/C Ratio value of 2.73 indicates that every Rp1.00 of costs incurred can generate revenue of Rp2.73. In other words, this business has a rate of return almost three times the costs incurred. This figure indicates that the breadfruit chips business run by BUMDes Tabelala Barakati is profitable and feasible because the B/C Ratio value is more than 1. In general, if the B/C Ratio is more than 1, the business is considered profitable, and the higher the value, the greater the business's profitability.

In addition to showing business feasibility, a high B/C Ratio value also reflects efficiency in managing production costs. The costs incurred by this business, both for raw materials, labor, and other inputs, are managed in such a way as to generate quite significant revenues. This efficiency level is significant for business sustainability, especially when dealing with fluctuations in raw material prices or changes in market demand.

Overall, the B/C Ratio of 2.73 in this breadfruit chips business is a positive signal for BUMDes Tabelala Barakati. This shows that this business can cover operational costs and provide significant profits. BUMDes can consider increasing production scale or diversifying products to exploit existing market potential. This business has an excellent opportunity to develop further and positively impact the surrounding community by maintaining or even increasing cost efficiency.

CONCLUSIONS AND SUGGESTION

Based on the research conducted by Bumdes Tabelala Barakati in Wabula Village, Wabula District, Buton Regency, the following conclusions can be drawn: the added value of Bumdes Tabelala Barakati's breadfruit chips product is IDR 55,425.54 per kilogram for one production period. Bumdes Tabelala Barakati's breadfruit chips business is feasible based on the B/C ratio 2.73. Here are some concise recommendations for enhancing the business and increasing production capacity. Scale up production by investing in more efficient equipment to meet higher demand and expand market reach—product Diversification. Consider diversifying into other breadfruit-based products, such as breadfruit flour, to mitigate market fluctuations and attract a broader consumer base. Digital Marketing Expansion. Utilize social media platforms (Instagram, Facebook, marketplaces) for effective digital marketing to reach a younger, online-savvy audience—creative Packaging and Branding. Focus on attractive and distinctive packaging designs that appeal to millennial consumers, strengthen brand identity, and stand out in the market: Community Empowerment and Training. Provide training to the local community to develop skills in production, packaging, and marketing, creating additional job opportunities and increasing community involvement. Seek Additional Capital. Explore external

funding sources, such as microfinance, government grants, or loans, to support production and marketing expansion—ongoing Monitoring and Evaluation. Conduct regular evaluations to identify potential issues early, refine strategies, and ensure the business stays on track for long-term success.

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