INCOME AND FEASIBILITY ANALYSIS OF THE TOFU HOME INDUSTRY. CASE STUDY ON PINK JAYA HOME INDUSTRY AT DESA OEBUFU, KECAMATAN OEBOBO, KOTA KUPANG.

(Analisis Pendapatan dan Kelayakan Industri Rumah Tangga Tofu. Studi Kasus pada Industri Rumah Tangga Pink Jaya, Keluarahan Oebufu, Kecamatan Oebobo, Kota Kupang)

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ABSTRACT

The objectives of this study are: (1) To determine the level of income and business feasibility of tofu production at the Pink Jaya Home Industry in Oebufu Sub-district, Oebobo District, Kupang City. This research uses a case study method. It was conducted in Oebufu Sub-district, Oebobo District, Kupang City. The sampling method used was the saturated sampling technique. Data analysis methods included income analysis and R/C ratio and B/C ratio analysis. The results of the study are as follows: (1) The income from tofu production at the Pink Jaya Home Industry in Kupang City from January to May 2024 amounted to IDR 185,890,885, with an average monthly income of IDR 37,178,177. (2) The R/C ratio value for the tofu business at the Pink Jaya Home Industry in Kupang City from January to May 2024 was 1.27, indicating that since the R/C ratio is greater than 1, the business is considered feasible and profitable to operate.

Keywords: income, feasibility, tofu

INTRODUCTION

Soybean (Glycine max (L.) Merril) is one of the agricultural businesses that produce food for humans, with soybean production in Indonesia around 555,000 tonnes. Along with the growth of the soybean processing industry into tofu and tempeh. Soybean is one of the food commodities that is of concern to the government in order to have optimal competitiveness.

According to the Central Bureau of Statistics (BPS) in 2023, East Nusa Tenggara Province has a land area of 1,648 hectares with soybean production of 2,292 tonnes. Soybean itself is a very popular commodity as food in the community, and many people consume processed foods from soybeans every day. One of the most popular processed products is tofu. Tofu is the main food in efforts to improve nutrition because it has excellent vegetable protein quality, with a complete amino acid composition and a high level of digestibility (reaching 85%-98%). Although its nutritional content is still below animal foods such as eggs, meat and fish, tofu is a more affordable choice for the community. This makes tofu widely consumed as an alternative source of vegetable protein to fulfil nutritional needs (Widaningrum, 2015).

Tofu industry businesses are generally located in rural areas and operate on a small scale, so they can be categorised as household industries. However, from an economic perspective, the demand for tofu is very high on a daily basis as tofu is favoured by a wide range of people and offers many benefits, both for health and economic gain. The tofu-making business is considered to provide favourable income for producers due to its stable demand, which contributes to the improvement of entrepreneurs' living standards. In addition, many producers are interested in expanding their business in the future with more optimal marketing (Cahyadi, 2007)

Kupang City is one of the areas with a high demand for processed soybean, namely tofu. This has led to the emergence of many tofu producers in Kupang City at the small and household industry level, most of which are only production sites and tofu buying and selling transactions with facilities that are less safe and comfortable for visitors and factory workers. Kupang City itself is one of the strategic locations to

develop the tofu industry for small businesses. According to data from BPS Kupang in 2011, there were 11 tofu businesses in Kupang.

The main objective of the establishment of a business is to obtain and optimise profits in order to survive and develop. Likewise with Pink Jaya Home Industry which produces tofu to meet the needs of the community in Kupang City. The problem or obstacle found in this company is the lack of availability of raw materials. The tofu industry requires the availability of soya beans in sufficient quantities to produce tofu. However, sometimes the supply of soya beans is unstable or expensive, thus hampering the production of tofu which will have an impact on the income and feasibility of the business.

RESEARCH METHODOLOGY

This research has been carried out at Home Industry Pink Jaya Oebufu Kupang City, East Nusa Tenggara in June-July 2024 until completion

The method used in determining the research location is the case study method. While the method in determining the number of samples is the census method. Census sample is a sampling technique when all members of the population are used as a sample (Sugiyono, 2010). The total population at Pink Jaya Home Industry is 9 people so there are also 9 respondents in this study.

This study includes primary data sources and secondary data sources. Primary data is obtained through direct interviews with company owners.

Secondary data is obtained from various agencies or offices related to the problem under study, such as the price of soybean raw materials, tofu consumption per week, and annual inflation. The agencies that provided the secondary data included the Central Statistics Agency, Kupang City Statistics Agency and the Trade Assessment and Development Agency.

a). Income

I= TR-TC

Description:

I = Income (Rp)
TR = Total Revenue (Rp)
TC = Total Cost (Rp)

b). Revenue

TR = P x Q

Description :

TR = Total Revenue (Rp)
P = Selling price (Kg/Rp)
Q = Production Quantity (Kg)

c). Total Cost Analysis

TC = TFC+TVC

Description:

TC = Total Cost (Rp)
TFC = Total Fixed Cost (Rp)
TVC = Total Variabel Cost (Rp)

d). Analisis R/C Ratio

R/C Ratio= TR/TC

Description :

TR = Total Revenue tofu products (Rp)
TC = Total cost tofu products (Rp)

RESULTS AND DISCUSSION

Overview

Pink Jaya Home Industry is a tofu factory located in Oebufu Village, Oebobo District, Kupang City, East Nusa Tenggara. The tofu business was established in 1999 and was founded by Mr Sularno. The raw

material used during the production process is soya beans. The supply of raw materials during the production process is taken or purchased from one of the subscription stores located in Kupang City. Many tofu producers in Kupang City import soya beans from other parts of Indonesia. Soybeans are often imported from East Java or West Java, which have larger soybean production. The process of selling tofu products is done by marketing directly at the business location. This business is a trading business that is run with its own capital. The location of the Pink Jaya Home industry tofu factory is very strategic because it is located close to the highway which is used as a cross road or travelled by the community every day. In running this business, the owner is assisted by 9 employees, where 6 employees as production personnel and 3 other employees as sales personnel. The tofu sales business is open on Monday-Saturday. This business is open from 07.00 WITA to 15.00 WITA.

Production Costs

Total cost (TC) is the total of all variable costs to produce a product within a certain period of time.

Fixed Costs

The results of this study indicate that fixed costs consist of labour costs, depreciation costs, electricity costs, communication costs, and water costs. This cost also does not change despite changes in production or sales volume. These costs also do not change despite changes in production or sales volume.

Table 1. Fixed Production Cost Recap At Pink Jaya Home Industry

No.	Description	Amount of fee/month
1.	Labour Wage Costs	18.900.000
2.	Depreciation Costs	1.585.023
3.	Electricity Costs	200.000
4.	Communication Costs	200.000
5.	Water Costs	500.000
	Total Fixed Costs	21.385.023

Source: Data Processed 2024

Variable costs

Variable costs are expenses that change along with the level of production or sales of a product. These costs are proportional, meaning that the amount will increase or decrease according to the volume of output produced. In this study, the variable costs calculated are the cost of raw materials and the cost of supporting materials.

Table 2. Variable Production Cost At Pink Jaya Home Industry

No.	Variable Costs	Variable cost/month
1.	Raw Material Costs	120.640.000
2.	Auxiliary Costs	7.569.000
	Total Variable Costs	128.209.000

Source: Data Processed 2024

Revenue

Revenue is the result of multiplying the amount of tofu production sold by the selling price of the product in rupiah units. The amount of revenue received by tofu entrepreneurs for each rupiah spent in tofu business production activities is influenced by the amount of production, the higher the amount and unit

price of production, the greater the tofu business revenue, and vice versa the lower the amount and unit price of production, the greater the tofu business revenue.

Table 3. Revenue Calculation At Pink Jaya Home Industry

Month	Working days in a month	Production Quantity		Selling price Per (board)	Revenue (Rp)	
		Per Day (board)	Per Month (board)		Per Day (board)	Per Month (board)
Januari	26	140	3.640	60.000	8.400.000	218.400.000
Februari	25	140	3.000	60.000	8.400.000	180.000.000
March	21	140	2.100	60.000	8.400.000	126.000.000
April	21	140	2.100	60.000	8.400.000	126.000.000
May	26	140	3.640	60.000	8.400.000	218.400.000

Source: Data Processed 2024

The data in Table 3 shows that the revenue generated from tofu sales at the Pink Jaya home industry from January to May 2024 experienced fluctuations. Revenue in January 2024 reached Rp. 218,400,000, then declined from February to April 2024. However, tofu sales revenue increased again in May 2024, reaching the same amount as in January 2024, which was Rp. 218,400,000. This fluctuation was due to the varying number of working days at the Pink Jaya home industry, where the number of working days from February to April 2024 was fewer compared to January and May 2024. This condition affected the monthly tofu production from February to April 2024, resulting in decreased production and ultimately leading to lower revenue.

Income

Tofu business income is the total revenue obtained from the sale of tofu products after deducting production costs.

Table 4. Calculation of Tofu Business At Pink Jaya Home Industry

Month	Revenue	Total Production Cost	Income
January	218.400.000	149.594.023	68.805.977
February	180.000.000	144.954.023	35.045.977
March	126.000.000	118.640.023	7.359.977
April	126.000.000	120.127.023	5.872.977
May	218.400.000	149.594.023	68.805.977
Total Calculation of Tofu Business			185.894.885

Source: Data Processed 2024

The data in Table 4. shows that the income obtained from the sale of tofu by Pink Jaya Home industry in January-May 2024 fluctuated. Revenue in January 2024 reached Rp. 68,805,977, then decreased in February to April 2024, but revenue increased again in May 2024 and the value was the same as in January 2024, namely Rp. 68,805,977.

Analysis of the Feasibility of Tofu Business at Pink Jaya Home Industry (R / C Ratio)

According to Munawir (2010), R/C ratio analysis is a comparison between total revenue and costs. The greater the R/C value, the greater the profit from the business. Furthermore, Suastina and Kayana (2014) R/C ratio is the number of ratios used to see the relative profit obtained in a business. In this study, the R/C

ratio analysis is a description of the sustainability of the tofu industry business carried out including the category of feasible or not feasible. If the R / C ratio value> 1 then the tofu industry business is feasible. For more details, the following R/C ratio data is presented in Table 5.

Tavle 5. Calculation of R / C Ratio At Pink Jaya Home Industry

Month	Revenue	Total Production Cost	R/C Ratio
January	218.400.000	149.594.023	1.46
February	180.000.000	144.954.023	1.24
March	126.000.000	118.640.023	1.06
April	126.000.000	120.127.023	1.05
May	218.400.000	149.594.023	1.46

Source: Data Processed 2024

R/C ratio is the total revenue of the tofu business divided by all costs incurred or total expenses. By increasing total business revenue and suppressing total business costs, tofu entrepreneurs will get a large R / C ratio value. The greater value of the R / C ratio will provide greater profits also to the tofu entrepreneurs in doing their business. Based on table 7. It can be seen that the R / C value obtained from January - May 2024 is greater than one, based on the criteria for the feasibility of farming on rice with the calculation of R / C> 1 then the tofu business at Pink Jaya Home Industry is said to be feasible to cultivate..

CONCLUSION AND RECOMENDATION

Conclusion

Based on the results of the study, it can be concluded that:

1. Tofu business income in Pink Jaya Home Industry Kupang City from January to May 2024 amounted to Rp.185,890,885 with an average income of Rp.37,178,177.
2. The R/C ratio value for the tofu business at Pink Jaya Home Industry Kupang City from January to May is 1.27, indicating that the R/C ratio of the business at Pink Jaya Home Industry in January to May 2024 is more than (>) 1, so it can be said that the business is feasible.

Recomendation

1. To the owner of Pink Jaya Tofu, it is expected to improve the quality standards of its products so that consumers are more satisfied, as well as actively seeking market opportunities and intensive promotion both through social media and directly, to compete effectively with other producers.
2. The owner of Pink Jaya Tofu should open or expand business fields, especially the tofu industry so that it can increase income or income for the community. Thus, people's consumption patterns will increase, so the number of tofu products will also increase.

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