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Analysis of Added Value of Sagumi Products at the Sago Meambo Food Business Group (KU-SMF)

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Abstract

This study aims to determine and analyze the Value Added generated by the sago meambo food business group in kendari city. This research was conducted in Purirano Village, Kendari District, Kendari City in April 2024. Types and sources of data using primary data and secondary data. Data collection techniques using interviews, observation and documentation techniques. The variables observed in this study are the production and marketing characteristics of KU-SMF. Including types of inputs (raw materials and other materials), input prices (raw material prices, equipment prices and packaging prices), output prices and output quantities (Krispy Sago Brownies, Benk-Benk, Moringa Leaf Sago Chips and Chocolate Sago Biscuits). The product with the highest added value is Chocolate Biscuits of Rp.173,834/kg, value-added ratio of 95%, and profit of Rp.165,834 /kg. The products produced are Moringa Leaf Sago Chips, Benk-Benk, Sago Chocolate Brownies and Chocolate Sago Biscuits.

Keywords: Business Group, Sago Processing, Added Value

INTRODUCTION

The agricultural sector has a very important role in economic development in Indonesia. In 2018, the agricultural sector was able to contribute 13.57 percent of the total GDP (Statistics Indonesia, 2019). One of the subsectors in the agricultural sector is the food crop subsector. Food crops are an important sector in Indonesia's development as the main target of strengthening food supply and verifying food consumption in Indonesia's development for the

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period 2014 to 2019 is to increase the availability of domestically sourced food for basic commodities, including rice, corn, sago and soybeans (Bappenas, 2014).

Sago (*Metroxylon sp.*) is native to Indonesia, and is the oldest food source for people in various regions. The potential of sago in Indonesia is estimated at 1.1 million ha, equivalent to 5.18 - 8.51 million tons of dry sago starch/year. Sago utilization in Indonesia for export is estimated to be only 0.05%-0.2% and 10% is used for traditional food ingredients, while the remaining 89% has not been utilized (Bantacut, 2011). Southeast Sulawesi is one of the provinces in Indonesia that has a large sago area. In 2019 the sago area reached 4,578 ha with sago flour production reaching 2,651 tons (Director General of Plantations, 2019). The potential availability of sago land resources in Southeast Sulawesi, which reaches 4,578 ha, has opportunities for future development. So far, this area has not been optimally utilized. This can be seen from the productivity of sago starch obtained which is only about 0.5 tons/ha or below the existing production potential which can reach 25-40 tons of starch / ha / year. Information on sago land resource data for Southeast Sulawesi Province in 2020-2022 as shown in Table 1

Table 1 Sago Land Resource Data of Southeast Sulawesi Province

Year	Area	Production Results
2018	4.515	2.710
2019	4.570	2.651
2020	4.573	2.653

Apart from being a staple food, sago flour can also be used as a snack. The Meambo Food Sago Business Group (KU-SMF) was formed in 2016. Starting from there is a sago utilization development activity entitled "*Sago* Utilization" in Indonesia, starting from upstream to downstream held by the World *Food* Agency *(Food and Agriculture Organization, FAO)* in collaboration with the Indonesian government. Based on the consideration of the vast area of sago growth, Konawe Regency (precisely in Labela Village, Besulutu District) and South Konawe (in Kosebo Village, Angata District) were chosen as the implementation locations for sago cultivation. Product processing activities produce aci and sago flour for raw materials for making various sago preparations in kendari city. KU-SMF's production planning has not been maximized, because it still uses solar power in drying sago flour, sago chips sago moringa products also use solar power and also sometimes experience shortages of raw materials, especially chocolate for making chocolate sago biscuits and chocolate sago brownis, this is due to delays in the delivery of chocolate beans from Polewali Mandar.

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Added value is a term that describes the increase in the economic value of a product due to processing, such as what happens to sago starch raw materials that are processed into higher-value products such as sagumi. The existence of an agro-industry that converts primary materials into new products through processing provides added value because it involves production costs that result in a higher selling price than without processing (Suryana, 2005). Sago flour as a basic food product requires further processing to have added value and can be used as the main or additional ingredient in food preparation (Rosida, 2019). The government has implemented sago processing plant construction activities in Konawe and South Konawe districts in 2015, followed by the establishment of the Sago Meambo Food Business Group (KU-SMF) in 2016 which produces various products under the initial brand "SAGUKU". However, because it has been registered by other MSMEs in Surabaya, the trademark was then changed to "SAGUMI" and officially registered with the Ministry of Law and Human Rights in 2020. The products produced include moringa leaf sago chips, sago brownies, chocolate sago biscuits, and chocolate sago benk-benk. Processing sago flour into ready-to-consume products not only provides added value, but also opens up wider marketing opportunities by taking into account internal and external conditions. However, KU-SMF still faces obstacles in terms of the value of the products produced, so further assessment is needed regarding the added value of various processed products to encourage the development of sagumi businesses to compete in the Kendari City market.

METHOD

This research has been conducted in Purirano Village, Kendari Sub-district, Kendari City, Southeast Sulawesi Province with the consideration that there is a KU-SMF section in charge of producing products from sago and marketing them. In addition, KU-SMF was chosen because it is one of the groups that process sago flour into several products. The data collection time was conducted in April 2024. This research uses a qualitative method, where the object of this research is KU-SMF in the production section as an informant who will provide information according to the data needed by the researcher.

The types of data used in this study include primary data and secondary data. Primary data was obtained directly through interviews using questionnaires to research informants. The data collection techniques used in this research are interviews, observation and documentation. Data analysis was carried out after conducting the data collection process at KU- SMF where the analysis used, namely descriptive and quantitative analysis.

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Table 2 Hayami Method Value-Added Calculation Procedure

No.	Output, Input and Price	Value
1.	Output (Kg)	1
2.	Input (Rp/Kg)	2
3.	Labor (HOK)	3
4.	Conversion factor (Rp/Kg)	4
5.	Labor Coefficient (HOK/(Rp/Kg))	5
6.	Product Price (Rp/Kg)	6
7	Labor Wage (Rp/HOK)	7
	Revenue and Profit	
8.	Raw Material Price (Rp/Kg)	8
9.	Other Input Contribution (Rp/Kg)	9
10.	Product Value (Rp/Kg)	10
11.	a. Value Added (Rp/Kg) b. Value Added Ratio (%)	11a
12.	a. Labor Cost (IDR/Kg) b. Labor ratio=(12a/11a)(%)	12a 12b
13.	a. Profit (Rp/Kg) b. Profit rate (%)	13a 13b

Source: Hayami *et al.* (1987)

Description:

1. Output (Kg): The amount of final product produced in kilograms.
2. Input (IDR/Kg): Input costs per kilogram of product, including all costs incurred to produce one kilogram of product, such as raw and auxiliary materials.
3. Labor is the amount of labor required to produce the product (HOK)
4. Conversion Factor (Rp/Kg): The conversion cost per kilogram of product. This includes costs associated with the production process, such as energy costs and equipment maintenance, which are converted into a cost per kilogram of product.
5. Labor Coefficient (HOK/(Rp/Kg)): Measures the relationship between labor (in HOK) and cost per kilogram of product. This coefficient shows how much labor is required for each unit of input cost.
6. Product Price (Rp/Kg): The selling price per kilogram of product. This is the price received from customers for each kilogram of product sold.

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7. Labor Wages (Rp/HOK): The cost incurred for each Person Day of Work (HOK), which shows how much is paid to labor per day of work.
8. Raw Material Price (Rp/Kg): The cost of raw materials per kilogram of product. This is the price paid for the main raw materials used in production.
9. Other Input Contribution (IDR/Kg): Additional costs for other inputs required in the production process, such as auxiliary materials and other additional costs per kilogram of product.
10. Product Value (IDR/Kg): The total value of the product per kilogram, which is calculated from the selling price minus the input costs. It shows the economic value generated by the product.
11. Value Added (IDR/Kg): The difference between product price and total input cost per kilogram, and
12. Value Added Ratio (%): Percentage of value added to product price.
13. Labor Rewards (IDR/Kg): The amount of remuneration or wages received by labor per kilogram of product produced. It reflects the contribution of labor to the value of the product,
14. Labor Ratio (%): The percentage of labor remuneration to value added. It shows how large a share of value-added goes to pay for labor, giving an indication of the cost of labor in total value-added.
15. Profit (IDR/Kg): The difference between value added and total cost of production per kilogram. It reflects the net profit earned from each kilogram of product sold,
16. Profit Rate (%): The percentage of profit to product price. It shows the proportion of the product price that is net profit, giving an idea of the overall profitability of the product.

RESULTS AND DISCUSSION

Profit Analysis Business

Profits obtained are not only used to finance company operations, but are also used to finance company expansion through various activities. Analyzing business profits through the provision of raw materials, raw material costs, production costs, other input contributions and the marketing process of a product.

1. Raw Material Provision

According to Zulkifli (2012) raw materials are raw materials that are processed and can be utilized as a means of production in a *home industry*. The availability of sufficient and sustainable raw materials will ensure a company can produce for a long time. The results showed

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that the raw materials used in the manufacture of moringa leaf sago chips, benk-benk sago, chocolate sago biscuits, and chocolate sago brownis were obtained from sago flour factories in Konawe and South Konawe. KU-SMF uses 10-20 kg of sago flour in one production. The sago used in the manufacture of products is dried sago or commonly referred to as sago flour. the manufacture of sago used in KU-SMF here is using sago flour without a mixture of flour or other similar flour.

2. Raw Material Cost

According to Sarwati et.al (2017), raw material costs are costs incurred by the company to obtain materials used by the company to create and add use value obtained from nature or from suppliers.

Table 3 Total Cost of Raw Materials in One Month at KU-SMF

No.	Variants	Raw materials used (Kg)	Total cost of raw materials used (Rp / production process)
1.	Moringa leaf sago chips	120	960.000
2.	Chocolate sago brownis	110	880.000
3.	Benk-benk sago	110	880.000
4.	Chocolate sago biscuits	140	1.120.000
Total		480	3.840.000
Average		120	960.000

source: primary data processed 2024

Table 3 shows that the cost of raw materials incurred by KU-SMF is IDR 3,840,000 / production process, in one month the production process is carried out for 20 times the raw material used is 480 kg with an average of 110-140 kg / production process. The amount of raw material costs incurred depends on the amount of raw materials used, so the costs incurred by KU-SMF for average raw material costs for one month amounted to Rp.960,000 / production process.

3. Production Cost

Production costs are costs incurred to process raw materials into finished products that are ready for sale. Production costs include all expenses related to the production process of goods or services, ranging from raw materials, labor and other expenses (Mulyadi, 2015).

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Table 4 Average Fixed and Variable Costs of KU-SMF in 2024

Cost Type	Total (Rp)	Average (IDR)
Fixed Cost	14.727.000	1.132.846
Variable Cost	23.135.500	1.445.969

source: primary data processed 2024

Table 4 shows the details of the cost components incurred by the Sago Meambo Food Business Group (KU-SMF) in its production activities during 2024. Fixed costs are costs whose amount does not change even if the production volume changes, such as the cost of renting premises, fixed salaries for employees, or depreciation of equipment. The total fixed costs incurred by KU-SMF during 2024 amounted to Rp14,727,000, with an average of Rp1,132,846 per production period. Meanwhile, variable costs are costs that change with the amount of production, such as raw materials, packaging, and transportation costs. The total variable cost of KU-SMF during 2024 reached Rp23,135,500, with an average of Rp1,445,969 per production period.

This data shows that variable costs have a greater proportion than fixed costs, which means that KU-SMF's expenses are strongly influenced by production volume. This is important to analyze further so that cost management becomes more efficient and business profits can be maximized.

Table 5 Total Cost of KU-SMF Food in 2024

No.	Description	Value (Rp)
1	Average Fixed Cost	1.309.893
2	Average Variable Cost	1.445.969
	Total Cost	2.755.862

Source: primary data processed, 2024

Table 5 shows the average monthly cost utilization of KU-SMF, which consists of average fixed costs and average variable costs. Fixed costs for this business amounted to IDR 1,309,893/month, which includes expenses and equipment use during the production process that do not change even if production levels increase or decrease. Variable costs, which change according to the level of production, amounted to Rp1,445,969/month. Variable costs consist of electricity, water, raw materials, and transportation. Thus, the average cost incurred by Sago Meambo Food each month is IDR 2,755,826/month. This provides an overview of the cost structure faced by the business in running its daily operations.

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4. Total Production

Production involves the transformation of raw materials or components into finished products ready for sale or consumption (Julyanthry, *et. al.,* 2020). The amount of processed sago production is the total amount of processed sago products produced by KU-SMF in a month period.

Table 6 Total Sago Processed Production at KU-SMF in one month

No.	Description	Production Quantity (Pcs/process)	Packaging Size (gr/pcs)
1	Moringa leaf chips	85	80
2	Benk-Benk	250	80
3	Krispi Sago Brownies	250	70
4	Chocolate Biscuits	180	120
	Total	765	

Source: primary data processed, 2024

Table 6 shows the total production of various processed sago variants produced by the industry in one month, with varying amounts of production for each type of product. Product variants produced include moringa leaf sago chips, chocolate sago brownies, sago benk-benk, and chocolate sago biscuits. The highest production is achieved by benk-benk sago and chocolate sago brownies, each as much as 120 pcs per production process, while moringa leaf sago chips have the lowest production amount of 80 pcs per production process, because the drying process still depends on sun exposure which is not always optimal, thus affecting the quality of the results. Each product is sold at different prices according to the type, uniqueness, and market demand. Products with high production quantities such as benk-benk sago and brownies tend to have higher prices due to large demand and more complex production processes, while moringa sago chips have lower prices due to limited production quantities.

5. Other Input Contributions

The contribution of other inputs is obtained from the sum of all costs other than raw material and labor costs divided by the amount of raw materials used.

Table 7 Contribution of other inputs to KU-SMF business

No.	Description	Price (Rp/Process)
1	Packaging	3.000

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2	3 Kg Gas Cylinder	35.000
3	Transportation Costs	60.000
	Total	98.000
	Average	32.666

Source: Primary data processed, 2024

Based on Table 7, information on the contribution of other inputs used during the production process of the four product variants produced by KU- SMF is Rp. 32,666 which consists of the use of packaging, three-kilogram gas cylinders and transportation costs to distribute products to shops and also used to purchase materials to be used in the production process.

6. Reception

Revenue is the amount of money obtained from the sale of a certain amount of output or in other words, it is all income and the sales price of the product (Ivonne *et al*. 2020).

Table 8 Average KU-SMF Revenue in 2024

No.	Variants	Production quantity (Kg/Month)	Price (Rp/Kg)	Price (Rp/Month)
1	Moringa leaf chips	40,00	200.000	8.000.000
2	Benk-benk	100,00	250.000	25.000.000
3	Krispi sago brownis	87,5,0	228.571	19.999.963
4	Chocolate biscuits	120,00	133.333	15.999.960
Total		347.5	811.904	68.999.923
Average		86.875	202.976	17.249.980

Table 8 provides an overview of the average revenue of the Meambo Food Sago Business Group from the various processed sago variants produced in one month, with the highest revenue coming from the benk-benk variant which is marketed at Rp250,000 per kilogram, and in a month is able to produce 100 kg or the equivalent of Rp25,000,000 in revenue. The total revenue of the entire business in a month reached Rp68,999,923, with an average selling price of all variants of Rp202,976 per kilogram and an average total monthly production of 86.87 kg. The average revenue per month reached IDR 17,249,980, indicating that the benk-benk variant contributed the most to the total business income, followed by other variants that also contributed significantly. Sales made in various types of packaging and prices tailored to market

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needs allow the business to reach various consumer segments and increase total monthly revenue. This is in line with the findings of Utami (2022) and Nurhasan (2021), who concluded that processing sago-based products has a positive impact on increasing revenue in the food processing industry and community welfare.

7. Marketing Process

The marketing process is a series of activities aimed at meeting the needs and desires of consumers by offering products or services effectively and efficiently (Andrian and Fadhli, 2022). The marketing process of KU-SMF products applies two patterns, namely (a) pattern I and (b) pattern II.

Marketing pattern I (Producer-Consumer) is the simplest pattern, where producers directly sell products to consumers without intermediaries, usually at the KU-SMF home industry location. This pattern allows consumers to obtain lower prices and producers directly receive sales proceeds.

Marketing pattern II (Producer-Retailer-Consumer) involves retailers as intermediaries, such as Indomaret, Indogrosir, and souvenir shops in Kendari, who cooperate with KU-SMF. Products are delivered by producers to retailers at a fixed price, and retailers make a profit from selling to consumers. This pattern expands market reach and increases product demand.

Value Added Products

Value added is the difference between the cost of sales and the costs incurred for raw materials and the purchase of supporting materials. Influential technical factors are production capacity, the amount of raw materials used and labor, while influential market factors are output prices, labor wages, raw material prices and the value of other inputs (Garrison et al. 2018).

Table 9 Value Added of Sagumi Meambo Food Products in 2024

No.	Output, Input, Price (Kg)	Product 1	Product 2	Product 3	Product 4
1	Output (Kg/process)	85	180	250	250
2	Input (Kg/process)	15	21.2	27.2	25
3	Labor (HOK/Process)	2	2	2	2
4	Conversion Factor = (1)/(2)	5.67	8.49	9.19	10
5	Labor Coefficient = (3)/(2)	0.13	0,094	0,073	0.08
6	Average product price (Rp/Kg)	18.000	18,000	18,000	22,000
7	Labor Wage (Rp/HOK)	100.000	100.000	100.000	100.000
	Revenue, Income, and Value Added				

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8	Raw Material Price (Rp/kg)	13.700.00	12.700.00	13.500.00	13.500,00
9	Other Input Contribution (Rp/kg)	32.666	32.666	32.666	32.666
10	Production Value = (4)×(6) (Rp/kg)	102.060.00	152.820.00	165.420.00	220.000.00
11	a. Value Added = (10)-(9)-(8) (Rp/kg)	55.694.00	107.454.00	119.254.00	173.834
	b. Value Added Ratio = (11a)/(10) (%)	54	0.70	0.72	0.79
12	a. Labor Cost = (5)×(7) (Rp/kg)	13.000	9.400	7.300	8.000
	b. Labor Share = (12a)/(11a) (%)	0.23	0.087	0.061	0.36
13	a. Profit = (11a)-(12a) (Rp/kg)	42.694	98.054	111.954	165.834
	b. Profit Rate (%)	76	91	93	95

Description

Product 1 = Moringa Leaf Sago Chips

Product 2 = Benk- Benk

Product 3 = Sago Brownies

Product 4 = Chocolate Biscuits

Table 9 shows the added value in KU-SMF in 2024, which can be explained as follows;

1. The production/output for one production process is 85 kg for Moringa Leaf Sago Chips products, 180 kg of Benk-benk products, 250 kg of Sago Brownies products and 250 kg of Chocolate Biscuit products produced.
2. The raw materials/inputs used in each product are 15 kg of Moringa Leaf Sago Chips, 21.2 kg of Benk-Benk, 27.2 kg of Sago Brownies and 25 kg of Chocolate Biscuits.
3. The labor calculated in this study that plays a role in producing sago products totaling 2 people.
4. The conversion factor is the quotient between the production / output and the amount of raw materials / inputs used, the highest conversion factor in chocolate biscuit products is 10, which means that 1 kg of raw materials can produce 10 kg of chocolate biscuits.
5. The labor coefficient is the quotient between labor and the amount of raw materials used in the production process. The labor coefficient is obtained from the ratio between the number of working days and the raw materials processed. The results showed that the highest labor coefficient was in Moringa Leaf Sago Chips of 0.13, which means that each worker in one working day is able to process 0.13 kg of raw materials with an average wage of Rp.100,000.

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6. The contribution of other inputs or auxiliary materials is worth Rp.32,666/kg because in the processing of moringa leaf sago chips, chocolate sago benk-benk, sago brownis, and chocolate sago biscuits using packaging, and gas cylinders.
7. Production value is the multiplication of the conversion factor with the product price, where the highest production value is chocolate biscuits worth IDR 220,000/kg.
8. KU-SMF processing sago flour into several products has created added value, where the product that produces the highest added value is the Chocolate Biscuit product of Rp.220,000 / process. This figure is the difference between the value of the product and the price of raw materials and other *input* contributions. The highest value-added ratio is the Moringa Leaf Sago Chips product where the product value is 5%. This means that for every Rp.18,000 of product value, an added value of Rp.54 will be obtained. According to Hubies (1997) testing criteria as follows: The value-added ratio is said to be low if it has a percentage below <15 percent. The value-added ratio is moderate if it has a percentage of 15-40 percent. The value-added ratio is high if it has a percentage above> 40 percent. Based on these criteria, it can be obtained that the added value at KU-SMF is classified as a high value-added ratio.
9. Labor income per kg of product varies, with Benk-benk at Rp. 9,400 and Moringa Leaf Sago Chips having the highest labor income at Rp. 13,000/kg. The share of labor to value added varies, with Chocolate Biscuits having the highest share of 0.36%. This means that every IDR 18,000 of value added is allocated to labor at IDR 36.
10. The profit per kg of product shows the profit generated above the cost of labor and other inputs. Moringa Leaf Sago Chips provides a profit of Rp. 42,694/kg with a profit ratio of 76%, and the highest profit in chocolate biscuit products is Rp. 165,834/Kg. This result is obtained from the difference between added value and labor remuneration. It can be seen that one kilogram of raw material will generate a profit of Rp. 42,694, the value is divided by the added value and then multiplied by 100, the profit rate will be 76%. This means that every sales value of Rp. 18,000 gets a profit of Rp. 76.

Based on the added value of sago processing in Purirano Village, Kendari District, Kendari City, Southeast Sulawesi Province, it has a medium added value because the ratio of added value obtained in KU-SMF processed products is in the high category> 40%. Based on the results of this study, it can be seen from the agribusiness aspect that the management of sago into contemporary snack products is able to increase the added value of an agricultural product that can be enjoyed by all groups. The added value of a product through processing will make it easier to market the processed product to various places. The calculation of added value aims to

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determine the amount of added value provided by one kilogram of moringa leaf chips, benk-benk, krispi chocolate sago brownies, and chocolate sago biscuits against the raw materials used. The results of Herawati's research (2017) where the results of her research show that the value-added ratio obtained is greater than 40%, namely in the tofu value-added ratio of 66.23%, in line with this study which provides an added value of 68%. The added value in the research conducted by Herawati (2017) provides a profit of Rp.4,495,100/month which has a greater profit than this study. The difference between this research and research conducted by Herawati (2017) is influenced by the price of raw materials, the value of products and the contribution of other inputs used in the production process.

The profit obtained by KU-SMF from each product, namely moringa sago chips Rp. 42,694, benk-benk Rp. 98,054, chocolate sago brownis Rp. 111,954 and chocolate sago biscuits Rp. 165,834. This figure is obtained from the added value minus labor income, so that KU-SMF can know the profit obtained from the production process.

CONCLUSION

Based on the results of the study, it was concluded that the added value was obtained from processing sago flour into several products with the highest added value of Chocolate Biscuits amounting to Rp.173,834/kg, a value-added ratio of 95%, and a profit of Rp.165,834 /kg. The products produced are Moringa Leaf Sago Chips, Benk-Benk, Sago Chocolate Brownies and Chocolate Sago Biscuits. These products show a good ability to increase the value of raw materials into finished products with varying profit margins.

Suggestions that can be given in this study include, among others, the Meambo Food Sago Business Group is expected to improve product quality through research and development activities to be more competitive in the market, as well as to produce new product variants that can compete. The government is also expected to provide support in the form of access to financing facilities and subsidies for small and medium enterprises in the sago processing sector to increase their income. In addition, future researchers are advised to conduct further research to determine the amount of marketing costs obtained from various marketing channels for processed sago flour products.

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