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The Added Value Analysis of The Tofu Agro-Industry Business and Its Impact on The Welfare of Workers In Masbagik District

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ABSTRACT: The study was motivated by the desire to develop the added value analysis function from an evaluation function to a design function in an effort to improve the welfare of workers in the tofu agro-industry business unit. The added value design function can be utilized for various types of agro-industry, so that it will enrich the knowledge of researchers and practitioners. The goal to be achieved is to analyze added value and its impact on the level of welfare of workers in the tofu agro-industry using the minimum wage for West Nusa Tenggara province in 2023. To achieve this goal, research was conducted on 40 tofu agro-industry business units in Masbagik District, East Lombok Regency. Data obtained from survey, observations and interviews were tabulated and calculated using the Excel application. The analysis results show that the added value obtained is IDR 181,543/production process. Of this amount received as labor income is IDR 39,818/person per working day from the provincial minimum wage standard of IDR 91,208/person/working day. Because labor income is less than the provincial minimum wage standard, the workforce working in the tofu agro-industry business unit in Masbagik District is classified as not yet prosperous. Low labor income is caused by the amount of labor absorbed being more than twice the labor requirement. The solution is to rationalize the use of labor to one person for every 50 kg of soybean raw materials.

1. INTRODUCTION

Tofu has become a popular food in various countries in Asia, including China, Japan, Korea, Vietnam and Indonesia [1] tofu has even been introduced to the United States and Europe [2]. Nowadays, tofu is not only a traditional Indonesian food, but has also become a menu in restaurants and restaurants. The development of food processing technology has made tofu a favorite food besides tempeh. Various recipes for processed tofu foods have been introduced to housewives, including meatball tofu, tofu soup, stuffed tofu, and sapari tofu [3].

Tofu was brought by migrants from China to Indonesia in the 19th century and the workers were indigenous people [4]. Through the process of working while learning, indigenous workers can adopt tofu production techniques and equipment. They adopted the skills of the tofu production process from generation to generation, the workers transferred technology, thus forming a traditional village in producing tofu.

Tofu agro-industry centers are spread across various regions in Indonesia, including Sumedang Regency, West Java Province, Bondowoso Regency and Malang Regency in East Java Province, Kartasura District, Sukoharjo Regency, Yogya in Yogyakarta Province, Tomohon Regency in North Sulawesi, Kekalik Jaya and Abianbody Baru Subdistricts. in Mataram City, Jonggat District and Praya District in Central Lombok Regency, Masbagik District and Aikmel District in East Lombok Regency [5];[6];[7]. The growth and development of tofu agro-industry in various regions indicates that tofu agro-industry is able to provide decent income for entrepreneurs, thus enabling tofu agro-industry companies to be managed sustainably. This statement is supported by the results of research conducted by [4] that entrepreneurial households know they are able to escape poverty and are classified as prosperous households with the fulfillment of decent living needs of 223.48%.

The results of research [8] show that tofu agro-industry entrepreneurs in Mataram City have reached a prosperous level, namely being able to meet the needs of a decent life, but there has been no research that measures the level of welfare of workers in the tofu agro-industry. Indonesian government policies tend to be profitable for entrepreneurs and do not support improving welfare for workers, with the exception of the policy of setting provincial minimum wages for formal workers, while the wages of informal workers do not receive adequate protection, and even tend to be discriminatory.

Based on the results of a study conducted [9] shows that there is a negative relationship between the amount of labor used and the price of raw materials, because when the price of raw materials increases, the use of labor decreases, and the strategy of tofu

entrepreneurs in reducing production costs is to reduce use of labor outside the family and only retain skilled labor and labor within the family. Entrepreneurs know how to substitute labor outside the family with labor within the family in certain types of work.
In the current difficult macro and micro economic situation, attention is being paid to the fate of workers in the informal sector, such as in the tofu agro-industry, because workers in the informal sector, without protection, do not receive proper supervision from government officials. Therefore, it is necessary to conduct a study on workforce welfare using value added analysis as an effort to obtain novelty in this study.

[10] reveal that producer surplus is the area that is above the supply curve and below the market equilibrium price. Producer surplus is the result of contraction of the use of production inputs, namely raw materials, labor and management. The amount of compensation for each production input in the tofu agro-industry has never been researched, so the results of this study can enrich the body of knowledge. Added value is additional value for the use of consumables in the production process [7]. Remuneration for labor services in the formation of added value inspires the achievement of the welfare level of the workforce, while remuneration for consumables and management is the achievement of the welfare level of the entrepreneur. The concept of management contribution and labor compensation for added value [11] can be adopted into the concept of income contribution for entrepreneurs and for workers. Thus, compensation for workers' services is based on the concept of added value as the initiation of measuring workers' welfare.

[12] Researched the role of tofu factories in improving community welfare as measured by employment, generating income, increasing the purchasing power of business actors, as well as creating economic turnover, as well as contributing to the formation of regional and national gross domestic product. Meanwhile [13] concluded from the results of her research that micro, small and medium enterprises (MSMEs) know how to increase household income, meet the consumption needs of all family members in the household, set aside part of their income for savings, create jobs for other people, and local people. In this way, the tofu agro-industry can improve the economy of the surrounding community, in turn increasing the welfare of the workforce and the people involved in the tofu agro-industry value chain.

[14] From the results of their research in Sukoharjo concluded that the use of labor had no effect on the performance of tofu agro-industry companies, but suggested increasing the use of raw materials and labor until optimal production was achieved. From the results of the study [14] seems to contradict the research results of which shows that labor absorption has decreased as a result of increases in raw material prices, so it is reasonable to suspect that there is multicollinearity between labor absorption and the use of raw materials. Meanwhile, the results of a study by [15] in West Jakarta show that the tofu agro-industry plays a very important role in absorbing labor. Therefore, labor variables and raw material variables cannot be analyzed in one econometric equation as a result of the multicorreliant relationship between these two variables. In order to find out the implications of the use of production inputs for the welfare of workers, an analysis of added value is carried out by adopting labor compensation [11]. The problem in this research is what percentage of labor compensation is the total margin in the tofu agro-industry; Will the income of workers in the tofu agro-industry reach above the minimum wage for West Nusa Tenggara province in 2023?

The aim of the study is to analyze added value and its impact on the level of welfare of workers in the tofu agro-industry using the minimum wage for West Nusa Tenggara province in 2023.

2. LITERATURE REVIEW

2.1 Concept and Theory of Added Value

Added value is the difference between production value and material costs [16] (Yosifani, et al, 2021). Material costs are the sum of all costs of raw materials and auxiliary materials used in production, excluding labor costs. Added value can be formulated as follows:

NT = NP – BBB – BBP …… (1)

Meanwhile, according to [11] Hayami, et al. (1998) that labor compensation is the contribution of labor to the margin or difference between production value and raw material costs. Labor compensation is formulated as follows [17]:

jTK = iTK/M x 100% …… (2)

Information:

jTK = compensation for labor services

iTK = labor wages

M = margin = production value – raw material input costs

So that the concept of added value can be integrated into the concept of welfare, labor costs are not included in production costs in the added value analysis. What is taken into account as costs are the costs of raw materials and the costs of auxiliary materials or other input costs. Because the ratio between the costs of raw materials and auxiliary materials is constant, the total cost ratio can be calculated from the costs of raw materials.

2.2 Measurement of Welfare Level

Among the concepts and formulas that are often used in measuring welfare levels, include using the world bank standard of US$ 2/capita/day. If each person's income is two US dollars per day or more then they are categorized as prosperous, between one dollar and two dollars is categorized as almost prosperous; and less than one US dollar per capita per day is categorized as not prosperous. Another measure used is minimum physical requirements. The minimum physical requirements are determined by the Central Statistics Agency every year. Because the level of welfare of the workforce is measured, the welfare measure used is the provincial minimum wage (UMP). The UMP for 2022 is IDR 2,207,212, while the NTB Province UMP for 2023 will increase by 7.44% from 2022 to IDR 2,371,407 [18].

2.3 Preliminary Study and Results Achieved

[19] Suggests that producer surplus occurs when the price of goods or services produced results in revenue that is greater than the amount spent. Producer surplus is formed because the sales price is above the cost of production. Inclusive of producer surplus includes net income, profit, and/or contribution margin. [20] has calculated the producer surplus in corn farming at IDR 12,930,102.36/ha, meaning that corn farming gets a difference between income and expenditure of IDR 12,930,102.36/ha. This amount includes various costs that are not incurred by farmers such as land rent, wages for labor in the family, capital costs.

The results of a study conducted by [12] show that the existence of a tofu factory in Langkat Regency is able to improve community welfare through creating job opportunities and supporting the rate of economic growth and improving the economy. [21] In her thesis revealed that the tofu industry in Kanoman village was able to reduce unemployment by 65.8% of the population of 1,171 people, because they had benefited from the tofu industry. The welfare of the workforce is influenced by the wages/salaries in the Cireng Crispy industry in Sukorejo [22], because the wages/salaries are directly related to income which determines their ability to meet household needs [23]. Thus, the use of the provincial minimum wage as a reference has strong rationality.

Various study results reveal that labor welfare is determined by labor productivity, working hours, and wage levels [22]; [23]; [24]; [25], while the use of added value as a measure of welfare has never been found in anywhere references.

2.4 Rational Thinking Framework

Any excess over sacrifices is called a surplus, if the difference between revenue and expenditure has a positive sign, then it is called a surplus as found in financial terms in cooperatives, but in profit-oriented companies, the surplus is called profit. For farmers, the surplus can be farmer income, but for agricultural firms or companies, the surplus is called farming income or net income. Added value is also a surplus, because added value is an excess over the sacrifice of raw materials and materials from other inputs. The added value received by producers is called producer surplus, while if it is received by workers, it is called labor surplus. Added value is the surplus received by producers and received by workers. According to [11] states that the added value received by workers is called labor compensation.

Added value is obtained from the reduction of production value from the cost of consumables. The cost of consumables consists of the cost of raw materials and other materials including auxiliary materials. The added value is received by the entrepreneur in the form of profits, income from family workers, and contributions from other inputs. Labor income is the product of labor wages multiplied by labor sacrifices.

3. RESEARCH METHODS

3.1 Location of research implementation time

The research was carried out in Masbagik District, East Lombok Regency. Data collection was carried out at tofu agro-industry centers, namely in Danger Village, East Masbagik Village, and Paok Motong Village. Data collection was carried out from June to November 2023.

3.2 Selection of Sampling Units

The sampling unit is the tofu agro-industry business unit at the research location. The sampling unit was selected using a saturated sampling technique. The number of sampling units is 40 business units producing tofu from 2022 to 2023.

3.3 Data Collection Techniques

Data was obtained using observation techniques, surveys and in-depth interviews. The respondents were entrepreneurs and agro-industry workers at the research location. In order to obtain valid and precise data, triangulation data collection techniques were applied. The triangulation technique is a combination of observation, survey and in-depth interview techniques [26].

3.4 Variables and Measurement Methods

The variables in this research are:

a. Production costs are the costs sacrificed in producing tofu. Production costs consist of variable costs and fixed costs. As variable costs are raw materials in the form of dry soybeans, auxiliary materials consisting of firewood, fuel oil, salt water, clean water from wells or PDAM, electricity, etc. All costs are calculated in rupiah units.
b. Production is the quantity of products or goods produced in one production process. Production consists of tofu and tofu dregs. Tofu production is measured in units. One unit of tofu is one note called a bin unit, then converted into a kilogram unit; while the production of tofu dregs is expressed in bags or sacks, then converted into kilograms.
c. The price per production unit is the sales value expressed in rupiah per unit or rupiah per tray, then converted to rupiah per kilogram.
d. Production value is the product of the quantity of production by the price per unit of production. Production value is expressed in units of rupiah per production process
e. Added value is additional value for the sacrifice of consumable materials. Added value is obtained from the calculation of the difference between production value and raw material costs and other material costs in one production process. Added value is calculated in rupiah units per production process. Labor costs are included as added value, so they are not considered a sacrifice.

3.5 Data Analysis

a. Value Added Analysis

NT = NP – BBB – BBP …… (1)

UTK = NT – L …….. (3)

M = NP – BBB ……. (4)

b. Labor Welfare Criteria

Rasio UTK/UMP ≥ 1,00 the workforce achieves prosperity

UTK/UMP ratio < 1.00 the workforce has not yet achieved prosperity

Information:

NT = added value

L = profit as a measure of the welfare of business unit owners

UTK = labor wages

UMP = provincial minimum wage IDR 2,371,407/month = IDR 91,208/working day

4. RESULTS AND DISCUSSION

4.1 Production and Production Value

Masbagik District is one of the tofu agro-industry centers in East Lombok Regency [9]. The tofu production process takes place continuously every day, and on average the production process takes place 26 times in one month [6].

The scale of the tofu agro-industry business in Masbagik District is included in the household-scale micro-enterprise category with a workforce of between 1 (one) to 5 (five) people. As a micro-enterprise, the tofu agro-industry processes between 25 kg and 250 kg of raw materials in one production process with an average of 96.17 kg. One production process produces 35 trays, equivalent to 910 trays/month. The average price of tofu at the producer level is IDR 46,167/tray (Table 1).

Table 1. Production and production value of tofu at the tofu agro-industry producer level

No	Description	Value (IDR)	
		Per process	Per month
1	Production (trays)	35	910
2	Price (Rp/tray)	46,167	46,167
3	Production Value (IDR)	1,615,845	42,011,970

In fact, the price of tofu varies depending on the size of the tofu product. The price of large-sized tofu is IDR 50,000/tray, while the price of small-sized tofu is IDR 35,000/tray. The amount of raw materials used to produce tofu ranges from 2 kg to 3 kg per tray, the average use of soybean raw materials is 2.7476 kg/tray. The ratio of output price to input price of 1.2925 is much less than the ratio of output price/input price in Mataram City between 1.862 to 2.121 or the optimum is 2.068 [7].

4.2 Production Costs

Production costs consist of material costs, labor costs, and overhead costs. Material costs consist of raw material costs and auxiliary material costs. Of all types of production costs, it appears that raw material costs are the largest cost component compared to the

costs of auxiliary materials, labor wages and overhead costs. Raw material costs account for 82.66% of all production costs amounting to IDR 1,582,198/production process (Table 1 and Table 4), while 9.58% is a combination of labor wages and depreciation costs amounting to IDR 151,618 (Table 3). Of the total production costs, there are 7.76% auxiliary material costs (Table 1).

4.2.1 Material Costs

Material costs consist of raw material costs and auxiliary material costs. The raw material for producing tofu is dried soybean seeds. The average requirement for soybean seeds is 96.17 kg per production process with a range of 25 kg to 250 kg. The price of soybeans is IDR 13,600/kg. Auxiliary materials consist of salt water, firewood, biomass (corn cobs, husks, peanut shells, soybean shells, coconut husks), fuel (pertalite), water and electricity. The average cost of auxiliary materials per production process and per month can be read in Table 2.

Table 2. Raw material costs and auxiliary material costs

No	Fee Type	Production Costs (IDR(R)	
		Per process	Per month
1	Raw material costs	1,307,855	34,004,230
2	Cost of auxiliary materials	122,725	3,190,850
	Amount	1,430,580	37,195,080

The soybean slurry coagulation process uses salt water. This is different from tofu which is produced in Java using vinegar. The use of salt water produces tasty and chewy tofu, so the tofu produced in Lombok is very popular with consumers, so it is often used as a souvenir for family or friends who live in Java. Tofu entrepreneurs in Masbagik District produce between 24 and 30 times per month with an average of 26 production processes. In one month, 2,500 kg of dry soybean seeds are needed with raw material costs of IDR 34,004,230/month (Table 2).

4.2.2 Labor Wages and Fixed Costs

The household-scale tofu agroindustry absorbs a workforce of between 3 and 5 people. Labor wages per production process are IDR 39,818/person, while labor wages per production process and per month can be seen in Table 3.

Table 3. Labor wages and equipment depreciation costs

No	Fee Type	Production Costs (IDR)	
		Per process	Per month
1	Labor wages	147,896	3,845,296
2	Equipment depreciation costs	3,722	111,660
	Amount	151,618	3,733,656

The cost of the equipment used consists of a grinding machine, stove, pan, basin, filter cloth, stirring spoon, filter cloth, printing equipment, knife, ruler, drum and storage rack. These tools can be used several times in the production process, such as filter cloths, and some can be used for up to 5 years, such as milling machines, pans and furnaces. From the results of calculating depreciation costs using the straight-line method, it was found that depreciation costs were IDR 111,660 per month (Table 3).

4.2.3 Production Costs

The results of the production cost analysis show that the average tofu production cost is IDR 45,206/tray, smaller than the selling price of IDR 46,167/tray (Table 1). From this data it can be seen that agro-industrial businesses know to generate profits.

Table 4. Tofu production costs per production process and per month

No	Fee Type	Production Costs (IDR)	
		Per process	Per month
1	Material Costs	1,430,580	37,195,080
2	Labor wages	147,896	3,845,296
3	Cost of depreciation	3,722	111,660
	Amount	1,582,198	41,152,036

From the total production costs (Table 4) and the price of tofu (Table 1), it can be seen that the tofu agro-industry business provides economic benefits for entrepreneurs and for workers. These economic benefits can be measured from the ratio of revenue to production costs (R/C Ratio) which is greater than 1 (one). The R/C Ratio of tofu agro-industry businesses in Masbagik District in 2023 is 1.02, meaning that every production cost sacrifice of IDR 100 will result in revenue of IDR 102 (Table 5). Therefore, entrepreneurs gain a net profit of 2% of production costs. The profit achieved is relatively smaller when compared to similar agro-industry in Mataram City which makes a profit of IDR 4 757/kg [27].

The size of this profit was relatively small, due to the expensive price of soybean raw materials, because soybean supplies from China and America were affected by the impact of the global economic crisis, especially the effects of the Russian War with Ukraine. Another cause is the intense competition in tofu marketing in traditional markets in East Lombok Regency. Apart from the supply of tofu from production in East Lombok, the supply of tofu also comes from Mataram City and from Central Lombok, resulting in depressed prices. Because tofu production costs in Masbagik District are less efficient compared to tofu production costs in Mataram City. It is recommended that tofu entrepreneurs in Masbagik District reduce production costs and imitate the use of yeast as a leavening agent in the production process, so that larger volumes of tofu are produced using the same raw materials.

Table 5. R/C ratio analysis of tofu agro-industry businesses in 2023

No	Fee Type	Production Costs (IDR)	
		Per process	Per month
1	Production Value (revenue)	1,615,845	42,011,970
2	Production cost	1,582,198	41,152,036
3	R/C ratio	1.02	1.02

In an economic situation that is less than encouraging as a result of the slow economic recovery after Covid-19, business groups that are classified as micro or household have a less profitable impact. Post-covid-19 economic recovery is very slow, because the tourism sector, which is a reliable sector, has not yet recovered as it should. The macroeconomic situation is characterized by weakening purchasing power, so society will adapt by reducing consumption expenditure.

The macro and micro economic situation as described above has a direct or indirect influence on the formation of added value, because one of the components of added value is the profit received by the entrepreneur. With a profit level of 2%, only 1/5 of the normal profit of 10%, it can be assumed that the added value of the tofu agro-industry business will also be low (Table 6).

4.3 Added Value

In one production process, an added value of IDR 181,543 is obtained (Table 6). If the raw material requirement is 96.17 kg per production process, then the added value per kilogram of raw material is IDR 1,887.73/kg.

Table 6. Added value of tofu agro-industry businesses in 2023 in Masbagik District

No	Fee Type	Production Costs (IDR)	
		Per process	Per month
1	Production value	1,615,845	42,011,970
2	Material costs	1,430,580	37,195,080
3	Gross Value Added	185,265	4,816,890
4	Cost of depreciation	3,722	111,660
5	Net Value Added	181,543	4,705,230

The added value as shown in Table 6 is a labor contribution of 48.02%. The labor contribution is greater than the contribution of business management by 12.28%, meaning that the labor contribution is 4 times greater than that of business management.

4.4 Labor Income

Facts show that the tofu agro-industry is a labor-intensive business. This statement is supported by the reality that the contribution of labor is the largest compared to business management and the contribution of other inputs. The total labor costs sacrificed in the tofu production process amount to IDR 147,896 (Table 4) which is the same as labor income (Table 7). On average, 3.7143 people received labor income (Table 8) with an income per person of IDR 39,818 (Table 8). Actually, the tofu production process can be carried out by two people, but because there are many job seekers, the use of excess labor is up to 5 people. From this description it can be understood that the use of labor exceeds needs, so that income per person is low, because their working hours are also low. Thus, workers who work in the tofu agro-industry are underemployed workers, or disguised unemployment, because the amount of labor absorption is less than 3 working days (MWD) per week. The solution to make businesses more efficient is to reduce the use of labor from 4 people to 2 people, or a policy of rationalizing the use of labor is needed, so that agro-industrial businesses can

operate healthily. This recommendation is in accordance with the research results of [9] that there is a negative relationship between the number of workers and the price of raw materials, meaning that if the price of raw materials increases, the use of labor decreases.

Table 7. Labor income in the tofu agroindustry.

No	Description	Value	
		Per process	Per month
1	Use of TK (MWD)	2.7558	71.6510
2	Kindergarten Wages (IDR/MWD)	53,667	53,667
3	Kindergarten Income (IDR)	147,896	3,845,296

The amount of labor income as stated in Table 7 is received by all workers. The average number of workers absorbed was 3.7143 people (Table 8). If the total income is divided by all workers working in the tofu agribusiness unit, then the total wages per worker is IDR 39,818 (Table 8).

4.5 Worker Welfare

The income received by workers is limited by the scale of the business. The relatively small business scale and relatively low output-input conversion value result in the quantity of wages received being low. The output-input conversion value is 0.3640, meaning the productivity is 0.3640 trays per kilogram of soybeans, or to produce one tray of tofu, 2.7463 kg of soybeans are needed.

Table 8. Ratio of labor income to provincial minimum wage in 2023.

No	Description	Value	
		Per process	Per month
1	Kindergarten Income (IDR)	147,896	3,845,296
2	Kindergarten Absorption (person)	3.7143	3.7143
3	Kindergarten income (Rp/person)	39,818	1,035,268
4	Standard UMP (Rp/person)	91.208	2,371,407
5	Income/UMP Ratio	0.4366	0.4366

By using the Provincial Minimum Wage (UMP) standard of IDR 91,208/day, the total income of workers is classified as not yet prosperous. The ratio of labor income to UMP is still less than half (Table 8). If there is no other income, it can be assumed that the level of worker welfare is low.

From the data presented in Table 8 above, it indicates that the tofu agro-industry in Masbagik sub-district is not encouraging, and even tends to be in a defensive position. Labor income and business profits are relatively low. The results of this research are different from the results of research [8] Arista (2022) in the City of Mataram which revealed that entrepreneurs know that in the City of Mataram there is a prosperous condition. Conditions in 2022 are different from conditions in 2023, where in 2022 the price of raw materials was around IDR 10,000 to IDR 12,000 per kilogram. With raw material prices of IDR 13,000 to IDR 15,000, this has a direct impact on increasing production costs, because raw materials are the largest cost component compared to other cost components.

5. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

1. The added value of the tofu agro-industry business in Masbagik District in 2023 will be IDR 181,543/production process or IDR 1,887.73/kg.
2. Labor income IDR 39,818/person/working day, lower than the provincial minimum wage of IDR 91,208/working day. The ratio of labor income to UMP is 0.4366, which is less than one, meaning that the workforce in the tofu agro-industry business is not yet prosperous.
3. Labor income obtained from the results of added value analysis and compared with the provincial minimum wage can be used to measure the level of worker welfare.

5.2 Suggestions

1. It is hoped that entrepreneurs will know how to rationalize the use of labor. A rational number of workers is needed, 1 (one) person for every multiple of 50 kg of raw materials, thereby increasing labor income;
2. Increasing output-input conversion by using yeast in the tofu production process.

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