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Comparison BEP and R/C of Processed Chicken Products from Local MsMe's in Kediri

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Abstract. *Poultry agribusiness is a sector that has great opportunities for entrepreneurs, especially because of the increasing public need for animal protein. Fresh poultry products such as carcass meat and eggs need to be further processed to increase added value. MSMEs based on processed poultry products are increasingly developing, especially in the culinary sector which presents food innovations made from chicken such as chicken satay, crispy chicken and dimsum. This research focuses on analyzing the business feasibility of three processed chicken products in MSMEs in the Kediri area. Kediri has the potential to produce broiler chicken meat that meets local needs. The method used in this research is analysis of costs, revenues, profits, BEP (Break Even Point), and R/C Ratio. Costs consist of fixed and variable costs, with total costs calculated using the formula TC = FC + VC. Revenue is calculated based on production quantities and selling prices (TR = P × Q). Profit is obtained from the difference between revenue and total costs (π = TR - TC). BEP is used to determine the break-even point, both in terms of production price and production volume. Meanwhile, the R/C Ratio is used to measure business feasibility, with the R/C criteria > 1 indicating that the business is profitable. This research hoped that MSMEs in Kediri can understand the importance of calculating business feasibility to increase the competitiveness and sustainability of their business in the chicken meat processing industry*.

Keywords: *BEP, Chicken, MSME, Profit, R/C*

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INTRODUCTION

Poultry farming agribusiness is a business that is familiar to the public. This sector is a great opportunity for entrepreneurs to start a business. This is because people's need for protein to fulfill the body's nutrition is increasing. Fresh poultry products usually consist of carcass meat and eggs. Fresh products need further processing to increase added value. As time goes by, there are many innovations in processing poultry products aimed at attracting customers. According to the Food and Agriculture Organization (FAO), global meat consumption is projected to increase by 14% by 2030 compared to the 2018–2020 average, with poultry meat being the fastest-growing segment due to its affordability and health perception. In Indonesia, data from the Central Bureau of Statistics (BPS) shows that chicken meat production reached over 3.3 million tons in 2023, while egg production exceeded 5.5 million tons.

Poultry agribusiness is not only about livestock products but also related to their processing. One example is the culinary business which serves various innovative preparations from livestock products with the capacity of micro, small and medium enterprises (MSMEs). These MSMEs consist of more business units than large-scale businesses and absorb a large workforce.

Several poultry-based processed product businesses, especially chicken, are very much in demand by the public. This business is in demand because of the public trend in consuming chicken meat, of course in various more different variants. There are many MSMEs based on processed poultry products, especially chicken. This research will focus on processed chicken products, namely satellite chicken, crispy chicken, and processed dimsum using chicken as the raw material.

Previous research stated that sate lilit is a type of Balinese satay made from chicken meat mixed with various spices and rolled on lemongrass sticks as skewers. (Suardani, 2023). Chicken wrapped satay is a traditional Indonesian food which is characterized by the use of lemongrass as a skewer. (Arif, 2024). Chicken wrap satay is a popular traditional Balinese food and is a culinary attraction for domestic and foreign tourists. The use of traditional ingredients such as lemongrass, banana leaves, and bamboo packaging in chicken wrapped satay can show the characteristics of Balinese culture and support green tourism. (Mastiani, 2022). Crispy chicken has different physicochemical

characteristics and taste between chicken fried using the air frying method and deep frying. (Cao,et all, 2020); (Jok, et all, 2022), & (Antonova, 2016)

Dimsum is a typical Chinese food that is served steamed and is usually used as a snack. The practical processing and presentation of dimsum and its delicious taste make dimsum products popular with many people, thus influencing the demand for dimsum products. The development of market trends for dimsum products and public demand for practical food has encouraged other entrepreneurs to take advantage of similar business opportunities. (Tambunan & Anggreani, 2020).

The analysis was carried out by calculating the feasibility of businesses in several MSMEs based on processed chicken meat in the Kediri region. Business feasibility studies are used to support the decision making process by using an approach to introduce feasibility study concepts to top management. (Jebrin, et all, 2017). A business feasibility study determines whether a business idea is feasible by considering various factors, such as financing, competition, and market evaluation. Apart from that, business feasibility studies can also be used to determine the possible feasibility of digital business startups. In general, business feasibility studies focus on the immediate need to open a business, but can also consider a broader strategic perspective. (Bam, 2018).

The problem that is often faced by several MSMEs in the Kediri region is the lack of knowledge of human resources or MSME actors regarding business feasibility calculations which will later be used as a reference in creating future business development strategies. This research will analyze processed chicken meat products in the Kediri area. The hope of this research is that chicken meat-based MSME business actors in the Kediri area can review the comparative feasibility of each processed chicken meat.

This research will focus on calculating the feasibility of 3 processed chicken meat products, namely satellite (chicken wrapped satay), crispy fried chicken, and dimsum made from chicken as the raw material. The choice of these 3 processed chicken products was because based on a preliminary survey, these 3 processed chicken products were the most popular and sought after by the people in the Kediri area.

LITERATURE REVIEW

In recent years, increasing attention has been paid to the financial sustainability and competitiveness of Micro, Small, and Medium Enterprises (MSMEs), especially in the

agri-food sector. In particular, studies have highlighted the importance of financial analysis tools such as Break-Even Point (BEP) and Revenue-Cost (R/C) ratio to evaluate the feasibility and profitability of small-scale processed food businesses (Sari et al., 2021; Nugroho & Putri, 2022).

Break-Even Point (BEP) is commonly used as an indicator to determine the minimum sales volume required for a business to avoid losses. A 2021 study by Sari et al. on small poultry processors in East Java found that most MSMEs could reach their BEP within the first three months of operation due to low fixed costs and efficient local supply chains. However, the same study emphasized that fluctuations in feed and raw chicken prices could significantly impact the BEP threshold.

The Revenue-Cost (R/C) ratio, on the other hand, is used to assess the efficiency and profitability of an enterprise. According to a study by Wijayanti and Rahardjo (2023), R/C ratios above 1.5 were commonly observed in chicken nugget and meatball production among MSMEs in Central Java, indicating that for every IDR 1 of cost incurred, the enterprises earned at least IDR 1.50 in revenue. This is supported by a recent analysis conducted by Prasetyo et al. (2022), which revealed that processed chicken products with longer shelf life and brand recognition tend to yield higher R/C ratios due to consistent market demand and reduced wastage.

Furthermore, the comparative financial performance among different types of processed chicken products has also become a focus in recent literature. A study by Anindita et al. (2020) compared the BEP and R/C ratio across three MSMEs in East Java producing chicken sausages, nuggets, and shredded chicken. It was found that while shredded chicken had the highest BEP due to intensive labor costs, it also offered a high R/C ratio due to strong market demand and premium pricing.

In the context of Kediri, MSMEs have shown significant growth in processed food production, spurred by local government support and digital marketing adoption (Setiawan & Lestari, 2023). However, limited formal financial analysis among MSMEs in the region has been noted as a gap, indicating the need for more systematic evaluations using BEP and R/C metrics to guide business strategies and policy development.

RESEARCH METHODS

This research was conducted at several MSMEs in the Kediri region that sell processed chicken meat-based products. The objects of this research are several business actors who sell processed chicken meat who will be interviewed regarding the data in the business feasibility analysis. The processed chicken products in question can be crispy chicken, chicken satay wrap, chicken pok-pok, chicken dimsum, crispy chicken skin and others. Feasibility analysis will be carried out with cost, revenue, profit, BEP and R/C analysis. This statement can be expressed in the following formula:

Cost

Costs are capital expenditures used to produce a product. Costs are divided into two, namely fixed costs and variable costs. Fixed costs are costs that are incurred not every day but every month, every year. Meanwhile, variable costs are costs incurred over a shorter period of time, every day or even once a week. In finding costs, the formula is needed:

$$TC = FC + VC$$

TC = Total Cost (Rp)

FC = Fixed Cost (Rp)

VC= Variable Cost (Rp)

Revenue

Revenue is the total receipt from sales proceeds or the product of the production obtained by the selling price. So the formula is needed:

$$TR = P.Q$$

TR = Total Revenue (Rp)

P = Price (Rp)

Q = Quantity (pieces)

Profit

Profit is the profit obtained in a business. So the formula is needed:

$$\pi = TR - TC$$

π = Profit

TR = Total Revenue

TC = Total Cost

BEP

BEP (break even point) is the condition where a business is declared to have no profit and no loss and is called the break even point. BEP is divided into two parts, namely:

BEP Price, Obtained by dividing the total production costs by the production amount.

$$\text{BEP Price} = \frac{\text{Total Cost}}{\text{Price}}$$

BEP Quantity / Volume is obtained by dividing the total production costs by the product selling price

$$\text{BEP Quantity} = \frac{\text{Total Cost}}{\text{Price}}$$

R/C

R/C Ratio is an analytical method for measuring business feasibility using the revenue and cost ratio. So the formula is needed:

$$\frac{\text{R}}{\text{C}}\text{ratio} = \frac{\text{Total Revenue (TR)}}{\text{Total Cost (TC)}}$$

The decision criteria:

R/C > 1, profitable (decent) farming

R/C < 1, farming losses (not feasible)

R/C = 1, the farming business breaks even (no profit/no loss)

RESULTS AND DISCUSSION

Profile MSMEs based Chicken in Kediri

1. Satelit (Sate Lilit Chicken)

In Kediri, precisely on Jalan Veteran No. 1a, Kediri district, there is a restaurant that sells processed Balinese chicken meat, namely chicken satellite (sate lilit). This business was founded by Mrs. Ketut in 2019. The menu offered is Chicken wrap satay and Super Balinese mixed rice with the best selling menu being Super Balinese mixed rice. The raw materials in the form of chicken meat and kitchen spices chosen are fresh ingredients obtained from the market and provided every day.

Owner is able to earn a net profit of Rp. 200,000 in one day. To increase market reach, the Satellite Ayam dining menu can be ordered via the Gojek and Grab Food

platforms. Mrs. Ketut's chicken satellite Instagram account is @satelitayam_wilisp which provides various interesting information about chicken satellites.

2. Chicken Crispy "Omah Geprek Satya"

Omah Geprek Satya is located on Jl. KH. Agus Salim Gg. VIII No.4, Bandar Kidul, Kec. Mojoroto, Kediri City, East Java 64118 with opening hours every day from 06.00-24.00 WIB. This business was founded 3 years ago, namely in 2022. Currently it has a workforce or employees of 8 people who work according to scheduled shifts, namely morning and afternoon, each shift consists of 4 employees with different tasks.

Omah Geprek Satya gets raw materials in the form of fresh chicken meat from suppliers who always supply meat every day so that the quality of the ingredients is always maintained. Other raw materials such as flour and kitchen spices are obtained from the market. There are several obstacles encountered in this upstream sub-system, namely when the price of raw materials rises, however, Omah Geprek Satya continues to try to restock raw materials as usual.

3. Dimsum Chicken "Go Dimsum"

Go Dimsum offers a variety of dimsum choices, including dumplings filled with delicious chicken. Located on Jalan Soekarno Hatta 11, Katang, Kediri. A variety of dimsum, including delicious chicken-filled dumplings. Go Dimsum Kediri is a popular destination for dimsum lovers, offering a wide range of freshly made dimsum with authentic flavors. Known for its high-quality ingredients and delectable taste, the restaurant specializes in dumplings filled with tender, flavorful chicken, making it a favorite among locals and visitors alike.

The results of this research will compare the business feasibility of 3 types of MSMEs in Kediri. This MSME is an MSME based on processed chicken meat products. The MSMEs are Satellite (Sate Lilit Chicken), Crispy Chicken "Omah Geprek Satya", and Dimsum Chicken "Go Dimsum". The analytical tools used are calculations of fixed costs, variables, revenues, profits, BEP, and R/C ratio. The comparison of the 3 processed products is explained below.

Comparison of Cost

The costs that will be calculated in the comparison here consist of two types of costs, namely fixed costs and variable costs. These two costs are then added up and compared with each other.

Table 1. Cost of Chicken Meat Products

Type of Cost	Satelit (Sate Lilit Chicken)	Chicken Crispy "Omah Geprek Satya"	Dimsum Chicken "Go Dimsum"
Fixed Cost	270.833	16.700.000	255.400
Variabel Cost	4.800.000	53.550.000	3.750.000
Total Cost	5.070.833	70.250.000	4.005.400

Source: Research Data, 2024

"Omah Geprek Satya" has a significantly higher total cost, which may indicate a larger business scale compared to the other two. The cost structure for three food products—Satelit (Sate Lilit Chicken), Chicken Crispy "Omah Geprek Satya," and Dimsum Chicken "Go Dimsum"—consists of fixed costs, variable costs, and total costs. Fixed costs are expenses that remain constant regardless of production volume, such as rent and equipment, with Chicken Crispy having the highest fixed cost at 16,700,000, followed by Satelit at 270,833 and Dimsum Chicken at 255,400. Variable costs, which depend on production volume, are also highest for Chicken Crispy at 53,550,000, while Satelit and Dimsum Chicken have significantly lower variable costs at 4,800,000 and 3,750,000, respectively. As a result, the total cost, which is the sum of fixed and variable costs, is highest for Chicken Crispy at 70,250,000, while Satelit and Dimsum Chicken have total costs of 5,070,833 and 4,005,400, respectively. This indicates that Chicken Crispy "Omah Geprek Satya" operates on a larger scale or incurs higher operational costs compared to the other two products.

The cost structure analysis of the three food products - Satelit (Sate Lilit Chicken), Chicken Crispy "Omah Geprek Satya," and Dimsum Chicken "Go Dimsum" - reveals insights into their operational scale and cost structure. Fixed costs, which are expenses that remain constant regardless of production volume, such as rent and equipment, are highest for Chicken Crispy "Omah Geprek Satya" at 16,700,000, followed by Satelit at 270,833 and Dimsum Chicken at 255,400. (Hronkova, 2023). This indicates that Chicken Crispy "Omah Geprek Satya" operates on a larger scale or incurs higher operational costs compared to the other two products. (Lai, 2023). The analysis of the cost structure, including fixed and variable costs, is crucial for understanding the operational efficiency

and profitability of small and medium-sized enterprises (SMEs) in the restaurant industry. (Harnett, 2018).

Comparison of Revenue

The table below explains the comparison of total revenues from the three processed chicken products. Revenue is obtained by multiplying the sales quantity by the price per unit of product. Each processed product has its own price so that it produces its own revenue.

Table 2. Revenue of Chicken Meat Products

Revenue	Satelit (Sate Lilit Chicken)	Chicken Crispy "Omah Geprek Satya"	Dimsum Chicken "Go Dimsum"
Quantity	475	5250	3750
Price	15.000	14.000	2.000
Total Revenue	7.125.000	73.500.000	7.500.000

Source: Research Data, 2024.

The revenue structure for the three chicken-based products—Satelit (Sate Lilit Chicken), Chicken Crispy "Omah Geprek Satya," and Dimsum Chicken "Go Dimsum"—is determined by the quantity sold and the selling price per unit. Satelit sold 475 units at a price of Rp15,000 per unit, generating a total revenue of Rp7,125,000. Chicken Crispy "Omah Geprek Satya" had the highest sales volume, with 5,250 units sold at Rp14,000 per unit, resulting in a total revenue of Rp73,500,000. Meanwhile, Dimsum Chicken "Go Dimsum" sold 3,750 units at Rp2,000 per unit, earning a total revenue of Rp7,500,000. These figures indicate that Chicken Crispy "Omah Geprek Satya" generates the highest revenue due to both high sales volume and a relatively high unit price. Although Dimsum Chicken "Go Dimsum" has a lower selling price, its higher sales volume allows it to surpass Satelit in total revenue.

The revenue structure of the three chicken-based products - Satelit, Chicken Crispy "Omah Geprek Satya," and Dimsum Chicken "Go Dimsum" - is determined by the sales volume and the selling price per unit. Chicken Crispy "Omah Geprek Satya" generated the highest revenue due to its high sales volume and relatively high price per unit. (Webb, 2023). Although Dimsum Chicken "Go Dimsum" had a lower selling price, its higher sales volume allowed it to surpass Satelit in total revenue. (Guo & Zheng, 2017). Analyzing the revenue structure, including sales volume and price per unit, is crucial for

understanding the profitability and performance of small and medium enterprises (SMEs) in the restaurant industry. (Kulesza, 2019).

Comparison of Profit

The next comparison for feasibility is the profit for each processed chicken product. Profits are obtained from calculating the reduction in Total Revenue minus Total Cost.

Table 3. Profit of Chicken Meat Products

Profit	Satelit (Sate Lilit Chicken)	Chicken Crispy "Omah Geprek Satya"	Dimsum Chicken "Go Dimsum"
Total Revenue	7.125.000	73.500.000	9.000.000
Total Cost	5.070.833	70.250.000	4.005.400
Profit	2.054.167	3.250.000	3.494.600

Source: Research Data, 2024

The profit analysis for the three chicken-based products—Satelit (Sate Lilit Chicken), Chicken Crispy "Omah Geprek Satya," and Dimsum Chicken "Go Dimsum"—is calculated by subtracting total costs from total revenue. Satelit generated a total revenue of Rp7,125,000 with a total cost of Rp5,070,833, resulting in a profit of Rp2,054,167. Chicken Crispy "Omah Geprek Satya" had the highest revenue at Rp73,500,000, but due to its significantly high total cost of Rp70,250,000, its profit was Rp3,250,000. Meanwhile, Dimsum Chicken "Go Dimsum" earned Rp9,000,000 in total revenue with a lower total cost of Rp4,005,400, yielding the highest profit among the three products at Rp3,494,600. Despite Chicken Crispy "Omah Geprek Satya" having the highest revenue, its high production costs reduced its profitability, whereas Dimsum Chicken "Go Dimsum" achieved the highest profit due to its lower cost structure relative to its revenue.

Comparison of BEP

The feasibility of processed chicken products is then seen by calculating the BEP. The BEP calculation is divided into 2 calculations, namely BEP Unit and BEP Price.

Table 4. BEP of Chicken Meat Products

BEP	Satelit (Sate Lilit Chicken)	Chicken Crispy "Omah Geprek Satya"	Dimsum Chicken "Go Dimsum"
BEP of Price	10.675	13.381	1.068
BEP of Quantity	338	5.018	2.003

Source: Research Data, 2024.

The Break-Even Point (BEP) analysis for Satelit (Sate Lilit Chicken), Chicken Crispy "Omah Geprek Satya," and Dimsum Chicken "Go Dimsum" provides insight into

the minimum price and quantity required to cover costs without making a profit or loss. The BEP of Price indicates the price per unit needed to break even, with Satelit at Rp10,675, Chicken Crispy at Rp13,381, and Dimsum Chicken at Rp1,068. This means that if the selling price drops below these values, the products would incur losses. Meanwhile, the BEP of Quantity shows the number of units that must be sold to break even. Satelit requires a minimum of 338 units, Chicken Crispy needs 5,018 units, and Dimsum Chicken must sell at least 2,003 units to cover their respective costs. Among the three, Chicken Crispy "Omah Geprek Satya" has the highest BEP in both price and quantity, reflecting its higher cost structure and the need for a larger sales volume to achieve profitability.

The BEP of Price indicates the price per unit needed to break even, with Satelit at Rp10,675, Chicken Crispy at Rp13,381, and Dimsum Chicken at Rp1,068. This means that if the selling price drops below these values, the products would incur losses. The BEP of Quantity shows the number of units that must be sold to break even. Satelit requires a minimum of 338 units, Chicken Crispy needs 5,018 units, and Dimsum Chicken must sell at least 2,003 units to cover their respective costs. Among the three, Chicken Crispy "Omah Geprek Satya" has the highest BEP in both price and quantity, reflecting its higher cost structure and the need for a larger sales volume to achieve profitability. (Dwintara, et all, 2023). The literature review provides further context on the importance of BEP analysis for small and medium enterprises (SMEs) in the food and restaurant industry. BEP analysis is a crucial tool for understanding the minimum sales required to cover costs and achieve profitability. (Utami & Mubarok, 2021).

Comparison of R/C ratio

The last feasibility review is to look at the R/C ratio calculation. The R/C ratio calculation is calculated by comparing Total Revenue with Total Cost. The results of the R/C ratio calculation will then be categorized into feasible, BEP, and not feasible.

Table 5. R/C of Chicken Meat Products

Resukt R/C ratio	Satelit (Sate Lilit Chicken)	Chicken Crispy “Omah Geprek Satya”	Dimsum Chicken “Go Dimsum”
R/C	1,41	1,05	2,25
Notes	Feasibility	Feasibility	Feasibility

Source: Research Data, 2024.

The Revenue to Cost (R/C) Ratio analysis for Satelit (Sate Lilit Chicken), Chicken Crispy "Omah Geprek Satya," and Dimsum Chicken "Go Dimsum" measures the profitability and feasibility of each product. The R/C ratio is calculated by dividing total revenue by total cost, where a ratio greater than 1 indicates that the business is profitable and feasible. Dimsum Chicken "Go Dimsum" has the highest R/C ratio at 2.25, meaning that for every Rp1 spent, it generates Rp2.25 in revenue, making it the most profitable product. Satelit has an R/C ratio of 1.41, showing a good level of profitability, while Chicken Crispy "Omah Geprek Satya" has the lowest R/C ratio at 1.05, indicating that its revenue barely exceeds its costs. Despite the variations in profitability, all three products are deemed feasible since their R/C ratios are above 1, meaning they can sustain operations and generate a profit.

Dimsum Chicken "Go Dimsum" has the highest R/C ratio at 2.25, indicating that for every Rp1 spent, it generates Rp2.25 in revenue, making it the most profitable product. Satelit has an R/C ratio of 1.41, showing a good level of profitability. Chicken Crispy "Omah Geprek Satya" has the lowest R/C ratio at 1.05, indicating that its revenue barely exceeds its costs. Assaf, et all, (2010) says that despite the variations in profitability, all three products are deemed feasible since their R/C ratios are above 1, meaning they can sustain operations and generate a profit. The R/C ratio analysis provides a useful metric to evaluate the profitability and feasibility of different restaurant products. It allows business owners to make informed decisions about product offerings and resource allocation to maximize their overall profitability. (Eravia, et all, 2015); (Bai, 2021); & (McDonagh & Commins, 2017).

CONCLUSION

The cost, revenue, break-even point (BEP), and R/C ratio analyses provide valuable insights into the operational efficiency and profitability of Satelit (Sate Lilit Chicken), Chicken Crispy "Omah Geprek Satya," and Dimsum Chicken "Go Dimsum." Among the three, Chicken Crispy "Omah Geprek Satya" has the highest total cost, reflecting a larger business scale or higher operational expenses. However, despite generating the highest revenue, its relatively high break-even point and low R/C ratio (1.05) suggest that its profit margin is minimal. Dimsum Chicken "Go Dimsum" stands out as the most profitable product with the highest R/C ratio (2.25), indicating strong financial performance and operational efficiency. Satelit maintains a moderate profitability level

with an R/C ratio of 1.41, balancing costs and revenue effectively. The break-even analysis further reinforces the importance of cost management and pricing strategies in ensuring financial sustainability, particularly for SMEs in the food and restaurant industry.

Based on the analysis, several recommendations can be made to enhance business performance:

1. Cost Optimization for Chicken Crispy "Omah Geprek Satya" – Given its high total cost and low profitability, cost reduction strategies such as bulk purchasing, supplier negotiations, or process efficiency improvements should be considered. Additionally, adjusting pricing strategies to improve the R/C ratio could enhance its overall profitability.
2. Expansion and Scalability for Dimsum Chicken "Go Dimsum" – With the highest R/C ratio and strong profitability, this product presents an opportunity for business expansion. Increasing production capacity, exploring new markets, or optimizing distribution channels could further maximize revenue and profitability.
3. Strategic Pricing for Satelit (Sate Lilit Chicken) – While maintaining a stable profitability level, further refining pricing strategies or marketing efforts could boost revenue and market competitiveness. Additionally, exploring cost-saving initiatives without compromising product quality may enhance its financial performance.

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