

PRODUCTION COSTS MAPPING TO SUPPORT THE CANVAS MODEL BUSINESS (BMC) AT BUMDES PULOTONDO MULYO - TULUNGAGUNG

Annisa Fatimah^{1*)}, Novita Permata Sari²⁾ Saila Izza Syarifah³⁾

^{1*,2,3} Accounting Department, State Polytechnic of Malang

E-mail: annisa.fatimah@polinema.ac.id

Abstract

The aim of this applied research is to map production costs to support business feasibility analysis using the Business Model Canvas (BMC) method for Pulotondo Mulyo Village-Owned Enterprises, called BUMDes, which have a variety of potential superior products. Observations were made on business activities, interviews and documentation to collect data. The BMC method is used to design, outline and develop a company's business model which consists of nine key elements that cover all important aspects of a business, starting from the value proposition offered to customers, the resources needed to produce that value, to the way the company interact with customers and earn revenue. For this reason, as support for one of the elements required in BMC, this research calculates the cost of production using the full costing method to determine the appropriate selling price for BUMDes' superior products, namely Catering and Maggot (from Black Soldier Fly – BSF) products using the cost based pricing method in order to be able to compete with competitors and covers a wide market share. After these stages, a business feasibility analysis is carried out using Payback Period (PP), Net Present Value (NPV), and Internal Rate of Return (IRR). The research results stated that the business was declared worthy of development.

Keywords: Production Costs, Mapping To Support, Model Business (BMC)

1. INTRODUCTION

The existence of Law of the Republic of Indonesia Number 6 of 2014 (UU No 6/2014) concerning Villages aims to advance villages through the distribution of funds, revitalization, implementation of government, and utilization of local potential or wisdom. Villages use this law to innovate in optimizing village assets to improve the village economy through the creation of business opportunities and employment opportunities so that they can develop the village economy which ultimately can increase village income (BUMDes.id, 2021; Chikmawati, 2019; Mazlan et al., 2021; Wiridin et al., 2022) This also applies to the government of Pulotondo Village, at Ngunut District - Tulungagung Regency, which is expected to become an independent village if BUMDes can be managed optimally as a government partner in realizing village economic development plans.

Previously, adequate information was obtained regarding the leading businesses currently run by BUMDes, namely catering businesses, fisheries feed distributors, and Liquefied Petroleum Gas (LPG) retail. BUMDes also has a plan to manage household waste business through cultivating Maggot Black Soldier Fly (BSF). As stated by (Praptono, S. & Budiyanto, 2002) that the small business sector can always offer high quality goods and services to people with low and medium purchasing power. This sector is able to involve the community at large as explained by (Hartika et al., 2020; Oktiani et al., 2023) even housewives

can become targets for entrepreneurship because they have a role in helping the family's financial life.

However, the Pulotondo Village BUMDes is still very new, its existence is still looking for form throughout the organizational cycle, so it requires appropriate assistance. For this reason, after the establishment of BUMDes, it is necessary to adjust the classification of needs for the implementation of BUMDes organizational performance whether they are included in the pioneering (start up), growing (growth), mature (mature), advanced (take off) or even already in the large (enterprise) classification. Quoted from (Fauzi et al., 2020) which are included in the start-up category try to manage more than one business unit. They are definitely looking for a working model for each existing business unit, as well as the division of responsibilities for each management. When BUMDes are included in the growth category, they can talk about the profits and losses from the capital provided by the Village Government because when they receive capital, there is a report given to the Village Government. When BUMDes have entered the mature and large enterprise stages, they begin to discover business unit work rules under the guidance of the director who supervises the head of the business unit and focuses on profits that will be shared with the Village Government in accordance with applicable regulations.

The BUMDes pioneering business started in 2016 by opening an honesty canteen business located at the Pulotondo Village Hall Office, but over time this honesty canteen stopped operating due to lack of supervision and management of the business which caused losses. In 2017, BUMDes Pulotondo Mulyo opened a new business activity by buying and selling 3 Kg LPG using a consignment system, which was entrusted to a shop owned by the people of Pulotondo Village. In 2018, BUMDes Pulotondo Mulyo opened another business activity, namely the Electronic Data Capture (EDC) rental service which is used for inter-bank payments via credit or debit cards equipped with real-time payment facilities needed by the community. Furthermore, in 2019, the business activities carried out were buying and selling gallons using the same system, sold on consignment and left in local community shops. As time goes by, entering the endemic period in 2022, a new business activity was formed, namely a catering business that collaborates with villages and local communities in certain event activities. Entering 2023, BUMDes Pulotondo Mulyo wants to develop its business by pioneering the cultivation of Maggot BSF as an alternative ingredient for fish feed and agricultural fertilizer, this is due to the many complaints from the public regarding fish feed and fertilizer which are still relatively expensive.

Based on the explanation and description above, BUMDes Pulotondo Mulyo has a lot of superior business potential, but has obstacles that are still not being able to take advantage of these business opportunities appropriately and well due to a lack of resource management both from a financial management perspective, from a marketing aspect that is less comprehensive. area, less than optimal resource management, lack of use of technology for sales, and lack of creativity in product innovation that can create business opportunities. Economic development through precise management of existing resources can create added value for the products produced as well as increase the income and profitability of BUMDes Pulotondo Mulyo. If the business that is run can be managed well and correctly, the profits and benefits obtained will be even greater. Based on the results of observations that have been made in Pulotondo Village, there are actually a lot of resources that can be utilized and managed and have promising business opportunities, but the resulting resources are still not managed properly, such as being sold economically with the right pricing and implementation of the design. business feasibility so that there is a lack of business movement which means that income is still relatively small

and the business being run cannot develop. After conducting interviews and observations in Pulotondo Village with the community and BUMDes managers, there are lots of agricultural and fisheries products which are abundant and have business opportunities which are considered quite potential and need to be utilized properly and correctly by managing and creating a variety of products produced as one of the one of the superior products of BUMDes Pulotondo Mulyo.

BUMDes Pulotondo Mulyo has several obstacles in operational management of the business activities carried out. Lack of understanding in running a business means that businesses that have been run by BUMDes are still less effective and without supervision, which ends in failure. One of the business units of BUMDes Pulotondo Mulyo that is still running today is catering. Apart from that, Maggot BSF is a potential next business plan. The challenge of this business itself is that it is still not precise in the business planning carried out both in terms of mapping production costs and the feasibility of running the business. The lack of optimal utilization and innovation of resources that can create economic value is because BUMDes have not implemented long-term business plans including mapping production costs. This has an impact on the decision on the sales value which is expected to be unable to compete in the market. BUMDes has not yet carried out a feasibility analysis of the business that will be run for the long term in order to find out whether this business is worth running or not in the future.

Based on the description above, to overcome the problems that exist in BUMDes Pulotondo Mulyo is to make a feasibility analysis of the Business Model Canvas (BMC) to determine the feasibility of the nine elements that guarantee long-term profits. The BMC is a measuring tool for describing, analyzing and designing an appropriate business model for a business which consists of nine conceptual elements which include value proportions, customer segments, customer relationships, channels, key resources, key activities, key partnership, cost structure, and revenue streams (Osterwalder & Pigneur, 2012). Designing a business model with these nine elements is able to design innovative business model ideas, formulate and describe the business model that will be run, map production costs and the feasibility of the business that will be run.

BMC can help BUMDes Pulotondo Mulyo in planning costs and business strategies for the products they produce. With business planning, business actors who produce a product will need information regarding production costs in producing that product. Determining the cost of production can help business actors to determine the selling price of products accurately. After determining the cost of production, the next step is to determine the selling price of the product with estimated sales over a certain period of time to be achieved by conducting a business feasibility analysis as an assessment of the success of a business. over the business with the aim of avoiding the risk of business failure.

2. METHOD

The type of research used in this research is applied research. According to (Sujarweni & V, 2015) applied research can be defined as a systematic process for dealing with problems that exist in a particular place and is carried out to respond to questions about certain problems or to make decisions about an action. Apart from that, this research aims to obtain a solution to a problem that occurs in the object and the practical reality of applying the development of knowledge produced by basic research.

It is very important to determine the data source in order to meet data standards when conducting research. This research uses primary data and secondary data to collect the required data. The primary data used in this research are:

- a. Direct observations regarding business potential, superior products available and the business being run. Observations were carried out on 21 – 24 December 2023 at the Pulotondo Village, Nganut District, Tulungagung Regency.
- b. Interviews were also conducted directly with the managers of BUMDes Pulotondo Mulyo, namely Mr. Riyadho as treasurer and Mrs. Khotim as secretary. The researcher chose to conduct interviews directly with local BUMDes managers so that the information the researcher obtained was in accordance with the actual situation and conditions.

Secondary data is a source of data obtained indirectly by providing data to data collectors (Sugiyono, 2015). In accordance with the expert's definition, research data sources are obtained through intermediary media or indirectly in the form of notebooks and evidence. The classification of secondary data collection includes:

- a. Pulotondo Mulyo BUMDes Financial Report 2023
- b. Pulotondo Mulyo BUMDes Capital Inclusion Report 2023
- c. List of Pulotondo Mulyo BUMDes Asset Inventory 2023
- d. Results of Recap of Cash Expenditures and Receipts for BUMDes Pulotondo Mulyo 2023
- e. Data on Purchasing Raw Materials for Catering and Maggot BSF Businesses 2023

The following are the stages carried out in this research mechanism:

1. Identify business processes and business networks for superior products of BUMDes Pulotondo Mulyo using BMC elements.
2. Prepare design and mapping of production costs for superior products of BUMDes Pulotondo Mulyo.
3. Prepare projections for the cost of production using the full costing method, from the production cost mapping data that was carried out in the previous stage.

Determine selling prices using the cost based pricing method. 5. Review business feasibility studies based on financial aspects using the NPV, IRR and PP methods..

3. RESULT AND DISCUSSION

Design Plan Business Use BMC Against Catering BUMDes Pulotondo

Based on results observation activity business and interview with a number of source person manager BUMDes Pulotondo Mulyo 2023 and public Village Pulotondo local, that obtained information about activity efforts that have been carried out by the party BUMDes with activity business catering that has been run during a year.

Table 1

Discussion Analysis With BMC

Catering Business BUMDes Pulotondo Mulyo

No	BMC Elements	Information
1.	<i>Customer Segment</i>	Pulotondo Bumdes Catering focuses on market segments starting from general categories such as students, employees, workers, local communities, and mothers because in this age category they are still

		considered productive and active in holding certain events or occasions, such as religious studies, social gatherings, work meetings, <i>family gatherings</i> , receptions, thanksgivings, and others.
2.	<i>Value Proportion</i>	<ul style="list-style-type: none"> ● BUMDes Pulotondo Mulyo Catering always provides products with high-quality raw materials and ingredients that are always <i>fresh</i> directly from vendors around Pulotondo Village who have direct agricultural, plantation, and trading businesses. It is because this culinary business focuses on products that have high taste and raw materials according to quality standards and affordable prices. ● The goal of BUMDes is to help the community to run a business activity and the role of BUMDes in this catering business is as an economic mediator between residents and customers. ● BUMDes Pulotondo Mulyo Catering provide discounts for certain big sales. By providing a 10% discount for the purchase of at least 50 pcs of the rice box package menu that has been provided. ● Respond to orders or booking services responsively. The response from the seller is very important for consumers because they tend to want to get a quick response when making purchases and orders. BUMDes Pulotondo Mulyo Catering provides order, suggestion, and criticism services through social media which is provided if there are consumers who want to need information about BUMDes products. ● BUMDes Pulotondo Mulyo Catering produces and serves order delivery always on time (Just In Time) according to the initial agreement with the consumer, so that consumers feel satisfied with the service provided. ● The best service, friendly and polite will make consumers feel satisfied and happy when ordering or just asking for information about the products offered.
3.	<i>Channel</i>	The types of channels used by BUMDes Pulotondo Mulyo Catering to reach customers are social media such as Facebook, Instagram, Whats App, Market Places such as Shopee, Shopee Food, Tokopedia, Lazada, Grab Food, and special websites for ordering, product socialization during village events, and opening <i>booths</i> at <i>events</i> or bazaars held by certain parties.

4.	<i>Customer Relationship</i>	<ul style="list-style-type: none"> ● Closely established communication, by always maintaining good, friendly, responsive, and polite communication towards consumers so that the response or <i>feedback</i> given will feel satisfied and happy when making an order or just asking for information about the product. ● Maintaining consumer loyalty, by open up great opportunities such as consumers will recommend to people around them about this catering product. ● Holding events by gathering with customers at certain events, by holding events to gather with customers will maintain loyalty and good communication between BUMDes and customers.
5.	<i>Revenue Streams</i>	Based on the results of observations and interviews by researchers with the management of BUMDes Pulotondo Mulyo, currently the source of income other than LPG, ATM links, and new catering businesses is currently a source of income obtained from all product sales activities, including rice box, snacks, and cakes.
6.	<i>Key Resources</i>	In <i>key resources</i> , BUMDes Pulotondo Mulyo Catering has main resources in terms of financial, physical, intellectual, and human resources itself. This financial is the capital issued for the manufacture of products from raw materials to finished products, the capital is issued from the BUMDes cash consisting of the purchase of raw materials, maintenance and care of kitchen equipment, product distribution costs, and employee salary costs. While for the physical itself is the equipment or machine used in producing a product, intellectual is the brand of the bumdes catering business itself, and human resources are all employees who work in the business.
7.	<i>Key Activities</i>	In the catering business, there are several key activities carried out to meet consumer demand, the most important activity being producing and processing raw materials into products that are ready to be sold, marketed and consumed.
8.	<i>Key Partnership</i>	<p>BUMDes Pulotondo Mulyo Catering has partners such as suppliers of raw materials, kitchen equipment, and kitchen supplies, including:</p> <ul style="list-style-type: none"> ● The residents of Pulotondo Village are suppliers who have a livelihood as traders, farmers, and fish farmers from Pulotondo Village, Tulungagung Regency to supply vegetables, spices, and fruit directly from the first party and help to build a bridge of economic activity between BUMDes and

		<p>the local community.</p> <ul style="list-style-type: none"> ● Kitchenware and cake ingredients shop, BUMDes Pulotondo Mulyo Catering chose to fulfill some of the equipment in Ngunut District because the prices offered are more affordable, cheap, complete, and have good quality and can be sent to the production site. ● The supermarket chosen is the Tulungagung <i>family market which is located on Jl. Adi Sucipto No.19, Kenayan, Kec. Tulungagung, Tulungagung Regency</i> because it is more complete and cheaper. ● Delivery services from the BUMDes Pulotondo Mulyo Catering management, with order delivery routes to various places both within the village, outside the village and various sub-districts in Tulungagung.
9.	<i>Cost Structure</i>	Based on the results of observations and interviews that have been conducted, BUMDes Pulotondo Mulyo Catering has a cost structure such as production costs for raw materials, auxiliary materials, labor, electricity costs, product distribution costs, and other operations to support business activities.

(Source : BUMDes Pulotondo (Mulyo)

Mapping Production Cost for Catering BUMDes Pulotondo Use Full Costing Method

BUMDes Pulotondo Mulyo should be calculate the production cost with cost incurred during the production process, it is full costing method. Full costing is calculation with charge all variable cost of good manufactured and also fix cost still to in products. After mapping and calculating the production costs, both raw material costs, direct labor costs, and factory overhead costs, the next step is to classify the components that form the production cost of BUMDes Pulotondo Mulyo Catering by calculating the production cost using the *full costing method* .

Cost of Goods Manufactured with Full Costing Method

BUMDes Pulotondo Mulyo

Cost	A	B	C	D
Production cost:				
Raw material	IDR. 9,412,000	IDR. 10,010,400	IDR. 11,230,400	IDR. 9,380,500
Direct Labor Cost	IDR. 4,800,000	IDR. 5,184,000	IDR. 4,992,000	IDR. 4,224,000
Variable Overhead Costs:				

Cost	A	B	C	D
Auxiliary Materials	IDR. 1,898,000	IDR. 1,938,000	IDR. 1,394,000	IDR. 1,254,500
Electricity cost	IDR. 150,708	IDR. 162,764	IDR. 156,736	IDR. 132,623
Packaging Cost	IDR. 1,231,870	IDR. 1,330,420	IDR. 1,281,145	IDR. 1,084,046
Fuel Cost	IDR. 524,200	IDR. 566,136	IDR. 545,168	IDR. 461,296
Product Distribution Costs	IDR. 393,150	IDR. 424,602	IDR. 408,876	IDR. 345,972
Total Variable Factory Overhead Costs	IDR. 4,197,928	IDR. 4,421,922	IDR. 3,785,925	IDR. 3,278,436
Fixed Overhead Costs:				
Indirect Labor Costs	IDR. 900,000	IDR. 972,000	IDR. 936,000	IDR. 792,000
Electricity cost	IDR. 57	IDR. 62	IDR. 59	IDR 50
Equipment Depreciation Expense	IDR. 801,500	IDR. 865,620	IDR. 833,560	IDR. 705,320
Business Rental Fees	IDR. 1,500,000	IDR. 1,620,000	IDR. 1,560,000	IDR. 1,320,000
Total Fixed Factory Overhead Costs	IDR. 3,201,557	IDR. 3,457,682	IDR. 3,329,619	IDR. 2,817,370
Total Production Cost	IDR. 21,611,485	IDR. 23,074,003	IDR. 23,337,944	IDR. 19,700,306
Total Units Produced	1,320	1,401	1,346	1.175
Cost of Goods Sold per Unit	IDR. 16,372	IDR. 16,470	IDR. 17,339	IDR. 16,766

(Source : Processed data)

Determination of Selling Price Product Catering BUMDes Pulotondo

Furthermore step is determine sale price product with *Mark Up Pricing* method to peg a sales price that determined from main production cost by 20% added. This based on with a strategy that can be used to develop competition price between competitors so that with implementation of appropriate mark up strategy so product which is offered capable become

choice consumer with see from various aspect that is from competitors, determine sales targets, and determine cost operational . Here is calculation from determination sales price product and gross profit forecast for 2023 :

Sales Price Determination and Gross Profit Forecast (2023)

BUMDes Pulotondo Mulyo

Product	Production cost	Mark Up	Total Mark Up	Selling price	Gross profit
A	IDR. 16,372	20%	IDR. 3,274	IDR. 19,647	IDR. 3,628
B	IDR. 16,470	20%	IDR. 3,294	IDR. 19,764	IDR. 3,530
C	IDR. 17,339	20%	IDR. 3,468	IDR. 20,806	IDR. 3,661
D	IDR. 16,766	20%	IDR. 3,353	IDR. 20,119	IDR. 3,734

(Source : Processed data)

Business Feasibility Analysis Regarding Product Catering BUMDes Pulotondo

Eligibility business Catering BUMDes Pulotondo measured use financial aspect analysis with method NPV, IRR, and PP. To conduct a feasibility test with use the method above, must known moreover formerly projection profit loss and its magnitude cash inflow as a material analysis in using this method. Before compile component projection profit loss and cash inflow, the steps start to count size of production unit from first year to next year use least square sales forecast method, calculate raw materials details and supporting materials every year, counting depreciation cost (and keep doing calculation each component : costs of raw, labor cost, and factory overhead) as determinant price main production, determine cost operational investment product , calculation income sale from price sell times with all product units a year, counting estimation income investment, and calculations details investment year first (*initial investment*).

Analysis Discussion Canva Business Model (BMC)

BUMDes Maggot Business Pulotondo Mulyo

No	BMC Elements	Information
a)	<i>Customer Segment</i>	BUMDes Pulotondo Mulyo focuses its market segment on all general public groups starting from the category of students, fish farmers, residents of Pulotondo Village and the Ngunut District community because the majority of residents have gurame, patin, and koi fish pond businesses that are ready to be farmed and sold.
b)	<i>Value Proportion</i>	<ul style="list-style-type: none"> As an alternative fish feed and as a feed combination mixture. With the maggot cultivation that will be carried out by BUMDes Pulotondo Mulyo, it is hoped that it will be able to provide solutions to the problems of fish farmers in developing their businesses, BUMDes Pulotondo Mulyo as a forum for facilitators of animal feed by producing and being ready to sell maggot products to help with complaints from the

No	BMC Elements	Information
		<p>surrounding community.</p> <ul style="list-style-type: none"> • Maggots have high nutritional and protein content. The business of maggot cultivation is growing and has a wide scope because it has the potential for high economic value as an alternative to expensive fish feed needs. Maggots themselves are capable of being a composition for making fish feed because they are rich in nutrients and protein for fish. • Cheap, affordable and easy to get feed prices. By using maggots, costs can be reduced or cost efficiency for animal feed can be achieved and can provide good and affordable production prices for farmers, so that they can compete with competitors and can increase economic value and income in Pulotondo Village. • Fishery business from frozen food processing. BUMDes Pulotondo Mulyo provides processed <i>frozen food</i> originating from BUMDes business incubation with the local community, from this maggot cultivation it is hoped that it will be able to provide added value and business opportunities to develop businesses and have high economic value and market competitiveness.
c)	<i>Channel</i>	Based on the results of observations and interviews conducted with BUMDes managers and the Pulotondo Village community, the types of channels used to reach customers and consumers are social media such as Facebook, Instagram, Whats App, <i>market places</i> such as Shopee, Tokopedia, Lazada, and Websites, product socialization during village events, and holding socialization and education about fish farming.
d)	<i>Customer Relationship</i>	<p>The relationship between BUMDes Pulotondo Mulyo and customers includes:</p> <ul style="list-style-type: none"> • Closely established communication, by always maintaining good, friendly, and polite communication towards consumers so that the response or <i>feedback</i> given will feel satisfied and happy when making an order or just asking for information about product advantages. • Maintaining consumer loyalty, by maintaining loyalty with customers will certainly open up great opportunities such as consumers will recommend to people around them about the advantages of maggots and <i>frozen food</i> processed

No	BMC Elements	Information
		<p>by BUMDes and the Pulotondo Village community.</p> <ul style="list-style-type: none"> • Holding an event with customers by conducting fish farming training and fishery processing with <i>frozen food</i>, BUMDes Pulotondo Mulyo can hold a gathering event with customers to maintain loyalty and good communication between BUMDes and customers. BUMDes can also conduct socialization about the importance of maggots for fish by presenting expert materials in their fields, so that they can attract buyers in the interest of using maggot products.
e)	<i>Revenue Streams</i>	Based on the results of observations and interviews by researchers with BUMDes managers, currently sources of income other than LPG, ATM links, catering businesses, and the development of new maggot businesses with BSF Maggot Larva products are sources of income obtained from all product sales activities, both alternative fish feed.
f)	<i>Key Resources</i>	In <i>the key resources</i> of BUMDes Pulotondo Mulyo, it has main resources in terms of financial, physical, intellectual, and human resources itself. This financial is the capital issued for the manufacture of products starting from raw materials to finished products, the capital is issued from the BUMDes cash which consists of purchasing raw materials, maintenance and care of cultivation equipment, product distribution costs, and employee salary costs. While for the physical itself is the equipment used in producing a product, intellectual is the brand of the BUMDes business, and human resources are all employees who work in the continuity of the business at Bumdes Pulotondo Maggot Cultivation
g)	<i>Key Activities</i>	In this business activity, there are several key activities carried out to meet consumer demand, the most important activities are making and maintaining the quality of maggots, carrying out maintenance, developing maggot cultivation maintenance, and managing organic waste in order to reduce environmental pollution and add economic value to the people of Pulotondo Village.
h)	<i>Key Partnership</i>	BUMDes Pulotondo Mulyo Maggot Cultivation has partners such as suppliers of raw materials, cultivation equipment, and cultivation supplies, including:

No	BMC Elements	Information
		<ul style="list-style-type: none"> • Fish farmers, these fish farmers themselves are needed to collect information and complaints on livestock so that they can create business opportunities and business development. These fish farmers, in addition to being target customers, can also be providers of information on products produced such as the results of these products and the level of customer satisfaction as material for evaluation and business development. • Fish feed traders (competitors), BumDes Pulotondo Maggot Cultivation must often follow the prices of manufactured feed, so that the marketed products can provide benefits in the form of low cost suppression carried out by fish farmers so that they can compete in the market. • The Waste Disposal Site (TPS) and the residents of Pulotondo Village themselves are suppliers of organic and household waste as the main raw materials in making maggots and are expected to always work together for business continuity. • Students can help with the trial and error process of maggot production products and can help map production costs and calculations in determining the selling price of maggots.
i)	<i>Cost Structure</i>	Based on the results of observations and interviews that have been conducted, the BUMDes Pulotondo Mulyo Maggot Cultivation business has a cost structure such as production costs for raw materials, employee salaries, product distribution costs, costs for equipment maintenance and care, and other supporting operations.

(Source : BUMDes Pulotondo (Mulyo)

1. SWOT Analysis

The following is a SWOT analysis framework in the BUMDes Pulotondo Mulyo Catering business :

a) *Strength* (Strength)

The appeal of the BSF Maggot product business of BUMDes Pulotondo Mulyo is the affordable price of the product, the quality of the product, and the benefits of the product. This price has a significant influence on the demand for a product produced. The price of the BSF Maggot product offered by BUMDes is relatively cheap so that it can be reached by fish farmers and the community who need it, the advantage of this Maggot product is that it can overcome the price spike of manufactured fish feed. The BSF Maggot product has rich nutritional benefits for animal feed because of the protein content of the BSF Maggot product. In addition, BUMDes Pulotondo Mulyo offers *frozen food products* processed fish in

collaboration with fish farmers to help farmers in selling community-owned fisheries so that it is expected to be able to increase the economic value of the Pulotondo Village community.

b) Weakness

The weaknesses of the BSF Maggot Product of BUMDes Pulotondo Mulyo are seasonal changes so that the amount of production harvest fluctuates, the presence of chitin content which makes it difficult to digest and can affect fish growth. BUMDes has weaknesses in carrying out this business activity, namely the lack of understanding of accounting in terms of recording and managing business activity finances, the workforce used is still not in accordance with the criteria, and shipments are grouped into labor components, lack of conducting market research prices on competitors, and weak recording of production cost components so that prices have not been fully identified with the costs incurred.

c) Opportunity

The opportunity to run a BSF Maggot product cultivation business can be seen from market opportunities and complaints from the public who have high demand for products. This factor is due to a spike in fishery animal feed so that the price of fish products from farmers cannot compete, and the lack of consumer purchasing power. Therefore, BUMDes creates alternative feed innovations that have high nutritional and protein content so that the demand for maggots continues to increase and there is a wide market reach, there is consumer loyalty to BSF Maggot products which are classified as high in demand for animal feed.

d) Threat (Threat)

The threats that may occur in pioneering the BSF Maggot business are the many competitors or competitors of the same type as small businessmen or household-scale entrepreneurs who are able to produce their own because it is easy and the costs incurred for the production process are minimal, the existence of other alternative feeds produced by competitors, changes in seasons or climate are quite large influences because they can affect the quantity of products produced and cause limited production capacity.

2. Aspect Plan Marketing

Aspect marketing is element important for activity business because of key success for peIDRetrator business For mapping a market, aspect This is points important in the process of activity marketing . Methods determination price on product business Catering BUMDes Pulotondo Mulyo is used is method determination price *mark up* . In method this , price selling per kilo is determined with count amount all over cost added with amount certain For cover desired profit on the unit . BUMDes set margins with presentation desired benefits based on total amount of costs incurred For making product Because product catering This Still classified as new so from That establish a strategy for setting effective price with strategy price penetration , where give price low For create market share and market demand .

Promotion strategy methods used namely , *promotion mix* . The strategy used that is sale personal (*personal selling*), marketing in a way direct *marketing*, promotion sales (*Sales Promotion*), as well as connection general (*Public relations*). Promotion This BSF Maggot product using print media Good in a way *on line* or *offline* , in the form of pamphlets distributed as well as socialization at the time there is a certain event or program and *on line* Good from Whats App, Facebook, Shopee, Instagram, Tokopedia, TikTok , and BUMDes website to be known by the public .

3. Target Market

The target market is a target market that includes a group of customers with demographics that have been identified as buyers or targets of business activities, by identifying the target market and informing product specifications, packaging, and distribution of the implementation of the business plan will be even better. The following are target markets that include:

a. *Segmentation*

Specific analysis of BSF BUMDes Pulotondo Mulyo Maggot consumers is based on:

- a) Characteristics, based on consumer characteristics, namely all levels of society, especially fish farmers and local communities.
- b) Demographic groups, with all market segments can use the product and will later cooperate with villagers and local communities according to the desired product specifications and needs.
- c) Location, marketing of this catering product is around Ngunut District, Tulungagung Regency so it is hoped that this product can reach and help the community, livestock breeders, and MSMEs in Ngunut District, Tulungagung Regency.
- d) *history* , the importance of knowing loyal consumers, namely by providing special prices for large quantities, this will provide consumer satisfaction who will later return to buy the product and assess consumer satisfaction to evaluate products and business development.

b. *Targeting*

The BSF BUMDes Pulotondo Mulyo Maggot Cultivation Business is centered in Pulotondo Village, Ngunut District, Tulungagung Regency. This will make it easier for BUMDes managers to market and distribute products to consumers.

c. *Positioning*

The materials used in product processing maintain quality by always carrying out *quality control* of raw materials and proper harvesting management to ensure that the products received by customers are products of the best quality.

d. Promotional Media Used

Promotional media is tool or means used by the peIDRetrator business For introduce results product to candidate Consumers . PuIDRose main from use of promotional media namely so that the product or services offered can known widely known by the community so that consumer interested . Here is the media used in promotion product includes :

a) *Promotion Media Offline*

Conducting approaches, socialization, sales workshops and product exhibitions in the surrounding area. This media is in the form of banners, brochures, through *word of mouth* , collaborating with various events, expos, or opening bazaars, and for the first time sales will get a discount as a promotional media. Licensing management Patent rights for product brands is needed .

b) *Promotion Media On line*

Publish *through* advertisements, invitations, tourism promotions, and supporting events. Creating social media that can support business continuity as a means of introduction to the public such as WhatsApp, Tiktok, Instagram, Facebook, Twitter, YouTube, and websites. Join the breeders group gourami or fisheries , business groups, and other communities. Conduct official sales through existing *market places and utilize them as a more modern sales method.*

Based on the data in the table estimation cost operational during investment based on each type cost material raw, power work, cost electricity , internet and credit costs , costs distribution product, cost packaging, cost power Work No direct, cost depreciation can known total cost during the years certain . In the year First amount cost amounting to IDR. 11,371,463, year second amounting to IDR. 13,414,375, and the year third amounting to IDR. 14,901,661.

4. CUNCLUSION

Based on results research that has been carried out at BUMDes Pulotondo Mulyo that in increase product local excellence can done with approach Business Model Canvas (BMC) for develop business product BSF Catering and Maggot. Approach use Business Model Canvas (BMC) can analyze constraint through a number of element like *channels*, *revenue streams*, and *cost structure* . For overcome constraint the required existence education , socialization , and understanding about design business , record keeping good and correct finance , knowledge about accountancy For compile report finance .

Development business product This supported with determination price main production that can help BUMDes in sale products produced so as not to experience loss . Based on calculation rework and reorder price main production product BUMDes there is a number of component costs that still exist Not yet perfect For classified in account posts price main production . BUMDes is also still Not yet take into account factory overhead costs in a way overall like cost material helper , cost power Work No direct , and cost depreciation so that absence accuracy from calculation the can harm BUMDes .

From the results calculation on can concluded that ongoing business developed by BUMDes Pulotondo Mulyo worthy For developed Because from calculation the show that No There is calculation stating No worthy , then from That that investment and costs operational expenses incurred can closed with *cash* inflow obtained .

5. ACKNOWLEDGMENTS

Penelitian ini dapat diselesaikan dengan tepat waktu karena adanya bantuan orang-orang yang dilibatkan dalam penelitian ini, seperti masyarakat yang menjadi responden, pemerintah daerah, maka dari itu peneliti ingin menyampaikan ucapan terima kasih atas kontribusi orang-orang yang terlibat dalam penyelesaian penelitian ini. Khususnya ucapan terima kasih disampaikan kepada UIN Raden Intan Lampung yang telah memberikan bantuan biaya untuk penyelesaian penelitian ini.

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