CASE STUDY INCOME ANALYSIS OF COCONAT PALM SUGAR BUSINESS IN SIMPANG KIRI DISTRICT, SUBULUSSALAM CITY

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Abstract

This study aims to see how much income farmers earn. This research was conducted at the end of November 2018 to February 2019. The data used are primary and secondary data. This research was conducted using direct interview techniques with 23 (twenty three) respondents, in this case the processing of coconut brown sugar and also using written data in the form of documents obtained from the Simpang Kiri District office. This study aims to determine the feasibility of coconut brown sugar business in Simpang Kiri District, Subulussalam City. The data analysis method used in this study is to use the formula for analysis of costs, income and profits. Meanwhile, to calculate business feasibility, the formula used is the Revenue Cost Ratio (R/C), Break Even Point (BEP) and Return On Investment (ROI). The results showed that the average profit received by the coconut brown sugar business craftsmen was Rp. 10,284,428., / per month. Based on the calculation of business feasibility, the R/C is 1.63, the production BEP value is Rp. 1147 kg. BEP price Rp. 8,719, and ROI 63.06%. So it can be concluded that the coconut brown sugar business in Simpang Kiri District, Subulussalam City is feasible to pursue.

Keywords: *Income, Palm Brown Sugar*

INTRODUCTION

Indonesia is an agrarian country where the livelihood of the majority of the population is in the agricultural sector. Development in the agricultural sector always gets top priority in every stage of development, because in terms of various sectors, agriculture is one sector that can support the pace of national economic growth. Meanwhile, according to Mugiono et al (2014) one of the agricultural sub-sectors that is quite important for national development is the plantation sub-sector. The plantation commodity that is being conserved by the community is coconut.

According to Irmawati et al (2015) agricultural products are generally produced as raw materials that are easily damaged and are not durable, so they require a processing process in order to increase added value through processed products in the form of semi-finished and finished goods. One of the processing industries made from agricultural products is the coconut brown sugar industry. Coconut brown sugar is a type of sugar made from coconut sap, which is the liquid produced from tapping the flower stalks of the coconut plant

Coconut brown sugar or known in trade as Javanese sugar or brown sugar is produced from the trade of coconut tree sap (Krisnamuthi in Puspita, 2016).Coconut sugar is one of the sweeteners for food derived from coconut sap processing. Coconut sugar is mostly traded in the form of solid lumps with a geometric structure that varies depending on the printing place used at the time of manufacture. Coconut sugar can be consumed as a sweetener for

food or drinks as well as other sweeteners such as granulated sugar, siwalan sugar, and so on. However, it is also used as a raw material in several food industries, including soy sauce and instant drinks. Compared to several other types of sugar, coconut sugar has both advantages and disadvantages. One of the disadvantages of coconut sugar is its quality, which varies too much due to its nature as a people's industry. In addition, some of the coconut sugar circulating in the market invites preservatives that are harmful to health. However, this deficiency is actually not an innate characteristic of coconut sugar but rather a lack of good way of responding.

The sugar commodity is currently a strategic commodity in Indonesia. This condition is caused by the emergence of various reasons as follows: 1) sugar products are consumed by all levels of society as food and beverage products; 2) sugar production has been carried out by entrepreneurs from the on-farm to off-farm level; 3) the existence of this product is able to touch many dimensions of the machine concerning the technical, economic, social and political sides.

The Director General of Plantations (2013) estimates that the national need for coconut sugar consumption in 2014 will reach 5.7 million tons, with an allocation of 2.96 million tons for direct public consumption and 2.74 million tons for industrial needs. However, until now domestic sugar production has not been able to cover the total national demand. The results of the national sugar symposium in 2012 reported that the average national producer was only able to meet about half of the total demand. The current government policy to cover the total need is to import sugar from international sugar producers.

Simpang Kiri District is one of the sub-districts in Subulussalam City, most of the area is an agricultural area, and is recorded as a coconut and brown sugar producing center. Coconut brown sugar is a source of income for the residents of Simpang Kiri District, Subulussalam City. Given the economic value of coconut brown sugar processing business, it is necessary to conduct research aimed at: 1) knowing the total production costs of coconut brown sugar manufacturing business; 2) knowing the level of income from coconut brown sugar farming; 3) determine the level of business feasibility of making brown sugar in the Simpang Kiri sub-district, Subulussalam City.

LITERATURE REVIEW

Farm Income

According to Suyanto (2000) income is the amount of funds obtained from the utilization of production factors owned. These sources of income include: 1) Rent of property used by other people, for example renting out houses and land; 2) Wages or salaries for working for other people or being a civil servant; 3) Interest for investing in a bank or company, for example depositing money in a bank and buying shares; 4) The results of self-employed businesses, for example trading, farming, setting up companies, or farming. Income or income is money received by a person from the company in the form of salaries, wages, rent, interest and profits including various benefits, such as health and pensions.

According to Djali (2008) people who have a small income, the results of their work are only to meet their daily needs. For middle-income families, they are more focused on

meeting proper basic needs such as food, clothing, housing, education and others. Meanwhile, families who have high incomes and are well-off will fulfill all their wishes, including the desire to send their children to a higher level of education. The community needs a large amount of funding to send their children to school, thus requiring a sacrifice in education. The sacrifice of education is considered as an investment in the future. Funding allocated for education is not solely consumptive in nature, but rather an investment in the context of increasing the capacity of the workforce to produce goods and services. Education in schools is one part of investment in order to improve the ability of human resources.

farming

According to Suratiyah (2015) farming science is the science that studies how a person cultivates and coordinates production factors in the form of land and the natural surroundings as capital so as to provide the best possible benefits. As a science, farming science is a science that studies how farmers determine, organize, and coordinate the use of factors of production as effectively and efficiently as possible so that the business provides the maximum possible income.

According to Adiwilaga in Novitarini (2018) farming science is a science that investigates everything related to the activities of people doing agriculture and problems that are specifically reviewed from the position of the entrepreneur himself or farming science, namely investigating the ways of a farmer as an entrepreneur in compiling, managing and running that company.

On the contrary, according to Mosher in Novitarini (2018) farming is community farming from the word farm in English. Dr. Mosher defines a farm as a place or part of the earth's surface where farming is carried out by a particular farmer, whether he is an owner, tenant or salaried manager. Or farming is the collection of natural resources found in that place that are needed for agricultural production such as land and water, improvements made to the land, sunlight, buildings erected on the land and so on. Meanwhile, according to Kadarsan in Novitarini (2018) farming is a place where a person or group of people tries to manage elements of production such as nature, labor,

Coconut Brown Sugar

Coconut is a multi-purpose plant, all parts of this plant are useful for human life. From coconut trees, you can get food, beverages, industrial materials, building materials, household appliances. Coconut fruit can be utilized by processing it into copra, coconut oil, grated dry coconut, coconut coir fiber, shell charcoal, sap and coconut sugar, and nata de coco. Nira can be used as a healthy fresh drink, besides that it can also be used to make coconut sugar, vinegar, palm wine, jaggery, and others (Puspita, 2016).

According to Dyanti in Puspita (2016) Nira is a sweet liquid contained in the flowers of coconut plants whose shoots have not opened and are obtained by tapping. In general, people use coconut sap for the manufacture of coconut sugar. Making coconut sugar is an effort to increase farmers' income, even farmers' income is higher than selling fresh coconut when the price of coconut in the market is declining. Types of coconut sugar based on the

shape there are ant sugar, namely coconut sugar in the form of fine granules, printed sugar and shell sugar which are printed in small molds or in shells.

METHOD

Place and time of research

This research was conducted in Simpang Kiri District, Subulussalam City. Where the research area is determined purposively (purposive). This is based on the consideration that in this area most of the population is a producer of coconut brown sugar. Research implementation is planned from the end of November 2018 to February 2019.

Research Form

The form of this research is research using the census method. According to Sugiono (2012)Censusis a sampling technique when all members of the population are used as samples. This is often done when the population is relatively small, less than 30 people, or research that wants to make generalizations with very small errors. Another term for a saturated sample is a census, where all members of the population are sampled.

Population and Sample

a. Population

The object in this research is societyMukti Makmur Village, Suka Makmur Village, and Makmur Jaya Villagewho are inToSubulussalam City Simpang Kiri sub-district. The research location was determined because Simpang Kiri sub-district is a center for coconut brown sugar production in Subulussalam City. The population and sample in a study need to be determined with the aim that the research carried out actually gets the data as expected. Population is a set of data that has the same characteristics and becomes an object of inference. Inference statistics bases itself on two basic concepts, the population as all data, both real and imaginary, and the sample, as part of the population used to make inferences (approach/description) to the population from which it originates.

b. Sample

The definition of sample according to Sugiyono (2013) is part of the number and characteristics possessed by the population, samples taken from this population must be truly representative. Sample size is the number of samples to be taken from a population.

According to Arikunto and Suharsimi (2012) if the total population is less than 100 people, then the total sample is taken as a whole, but if the population is greater than 100 people, then 10-15% or 20-25% of the total population can be taken. Based on this research, because the total population is not greater than 100 respondents, the authors take 100% of the total population inMukti Makmur Village, Suka Makmur Village, and Makmur Jaya Village, namely se much21 peoplerespondents from the three villages. Thus the use of the entire population without having to draw a research sample as a unit of observation is referred to as a census technique.

Data collection technique

There are 2 (two) types and sources of data used in this study, namely:

1. Primary Data, namely data obtained directly from the source. This data was obtained by conducting interviews and a list of questions to coconut brown sugar entrepreneurs who were used as research objects.
2. Secondary data is obtained from literature studies, research centers, scientific journals, statistical agencies, research results or previous studies and other data sources.

Data analysis method

Data collected in the field and tabulated are then transferred to a tabular form according to the needs of the analysis. For hypothesis testing tested with cost and profit analysis.

RESULTS AND DISCUSSION

Research Results

Production Cost Analysis of Coconut Brown Sugar

Production costs include fixed costs and variable costs. Fixed costs are the cost of equipment depreciation and variable costs include raw material costs, labor costs and supporting material costs. Fixed costs are a type of cost incurred in one production process that is fixed in amount and does not change. In carrying out the coconut brown sugar production process, the fixed costs include the depreciation of the equipment used, which is calculated based on the economic life of each equipment. Variable costs are costs incurred in the production process depending on the size of the production produced. Variable costs include costs used to purchase raw materials (coconut juice), labor, lime, firewood, sugar, cardboard, plastic rope and duct tape.

Fixed Costs of Palm Sugar Business

Fixed costs are costs whose total amount remains within a certain range of activity volume and depends on the type of business activity. Fixed costs in the coconut brown sugar business are the cost of depreciation of equipment.

The cost of tools and equipment in one processing of coconut brown sugar in Simpang Kiri District, Subulussalam City during the production period (1 month) is an average of Rp. 29,350.57 per business per month. Depreciation costs are presented in table 1 as follows.

Table 1. Equipment Depreciation Costs During the Production Period (1 month)

Jenis Alat	Harga (Rp)	Unit	Usia Teknis	Biaya Penyusutan			Persentase (%)
				Penuh	1 Bulan	1 Hari	
Parang	50,870	1	3	50,870	1,392.86	46.43	4.75
Wajan	376,087	1	5	376,087	6,379.06	212.64	21.73
Batu asah	11,739	1	1	11,739	978.26	32.61	3.33
Tungku	172,609	1	3	172,609	4,794.69	159.82	16.34
Susuk wajan	25,348	1	1	25,348	1,824.28	60.81	6.22
Gayung	14,826	1	1	14,826	1,176.67	39.22	4.01
Cetakan	24,043	1	1	24,043	1,763.19	58.77	6.01
Penyaring	15,000	1	1	15,000	1,250.00	41.67	4.26
Ember	26,913	1	1	26,913	1,842.26	61.41	6.28
Tong besar	68,261	1	4	68,261	1,321.55	44.05	4.50
Baskom	29,304	1	1	29,304	1,936.78	64.56	6.60
Jeregen	47,870	1	2	47,870	1,911.46	63.72	6.51
Keranjang	27,043	1	1	27,043	2,253.62	75.12	7.68
Terpal	10,217	1	2	10,217	525.90	17.53	1.79
	900,130			900,130	29,350.57	978	100

Source: Primary Data Processed, 2019

Based on table 1 above, it can be seen that in the production process to produce output is inseparable from costs. The cost itself can be interpreted as the value of all the unavoidable or necessary economic sacrifices, which are estimated and measurable to produce a production. Costs calculated in the coconut brown sugar processing business are classified into 2 (two) types, namely fixed costs and variable costs which are calculated during the production period (1 month).

Variable Cost of Palm Sugar Business

Variable costs are costs whose total changes in proportion to changes in the volume of activity. The variable costs of research on the coconut palm sugar business in Simpang Kiri District, Subulussalam City can be seen in table 2.

Table 2. Total Variable Costs of Coconut Brown Sugar Business for One Month.

Variabel	Harga (Rp)	Satuan	Jumlah (Rp)	Persentase (%)
Nira Kelapa (Liter)	3.000	414	1.241.739	7,63
Tenaga Kerja	7.255	3	19.874	0,12
Kapur gmbg	7.391	6	44.669	0,27
Kayu bakar	278.696	1	278.696	1,71
Gula pasir	9.800	1.480	14.508.261	89,12
Kardus (Kg)	1.304	76	98.904	0,61
Tali plastik	5.478	12	65.739	0,40
Lakban	10.522	2	21.043	0,13
Jumlah			16.278.925	100

Source: Primary Data Processed, 2019

Based on table 7 above, in the coconut palm sugar processing business in the Simpang Kiri sub-district, variable costs include production facilities (consisting of raw

materials for sap and supporting materials such as lime, sugar, firewood, cardboard, plastic rope and labban) and labor. The amount of production facilities and labor in the coconut brown sugar processing business during the production period (1 month) averages Rp. 16,278.925 per month.

Total Cost of Palm Sugar Business

The total cost of a business is the total cost, which consists of fixed costs and variable costs. Each business has a different total cost, where the total cost of a business is determined by the amount of fixed costs and variable costs in the coconut brown sugar business in Simpang Kiri District, Subulussalam City, which is the object of this research. The total cost of the business can be seen in the following table:

Table 3. Total Cost of One Month Brown Sugar Business.

Uraian	Total
Biaya Tetap (Rp)	29.351
Biaya Variabel (Rp)	16.278.925
Total Biaya (Rp/bulan)	**16.308.276**

Source: Primary Data Processed, 2019

Based on table 3 above, it can be seen that the use of total costs in the coconut brown sugar business in Simpang Kiri District, Subulussalam City is Rp. 16,308,276 per month from the sum of the total fixed costs and total variable costs.

Analysis of Palm Sugar Business Revenue

Revenue is the total value of products sold within a certain period of time multiplied by the selling price which is measured in rupiah units (Rp). Details of coconut brown sugar business income in Simpang Kiri District, Subulussalam City can be seen in table 4 below:

Table 4. Breakdown of Income from Palm Sugar Business (Rp/month)

Uraian	Total
Hasil Gula (Kg)	1.870
Harga Rata-rata Gula (Rp)	14.217
Total Pendapatan (Rp/bulan)	**26.592.703**

Source: Primary Data Processed, 2019

Based on table 4 above, it can be explained that total revenue is the product of the physical quantity and the price prevailing at that time. The table above shows the production of coconut brown sugar obtained by craftsmen during the production period (1 month) an average of 1,870 Kilograms per month, where the price prevailing at the time of the study was Rp. 14,217 per kilogram, then the income from the processing of coconut brown sugar is an average of Rp. 26,592,703 companies per month.

Analysis of coconut brown sugar business income

The profit is a reduction of the total income and the total costs incurred in the coconut brown sugar business in Simpang Kiri District, Subulussalam City. A business is said to be profitable if the total income received is greater than the total costs incurred. Details of the profits earned in the opaque cracker home industry business can be seen in table 5 below:

Table 5. Average income of Coconut Brown Sugar Business (Rp/month)

Uraian	Total
Hasil Gula (Kg)	1.870
Harga Rata-rata Gula (Rp)	14.217
Penerimaan (Rp)	26.592.703
Biaya - biaya	
- Biaya Tetap (Rp)	29.351
- Biaya Variabel (Rp)	16.278.925
Keuntungan (Rp/bulan)	**10.284.428**

Source: Primary Data Processed, 2019

Table 5 explains that the results of data processing on the coconut brown sugar businessin Simpang Kiri District, Subulussalam City during the production period (1 month) the average total profit earned by coconut brown sugar craftsmen was Rp. 10,284,428 per month.

***Break Even Point*(BEP)Coconut Brown Sugar Business**

BEP is a condition where the company does not make a profit and does not suffer losses. Calculation of Production Break Event (BEP) and Calculation of Price Break Event (BEP) can be seen below:

$$Break\ event\ (BEP) Produksi\ (Kg) = \frac{\text{Total Biaya}}{\text{Harga Jual}} = \frac{16.308.276}{14.217} = 1.147$$

$$Break\ event\ (BEP) Harga\ (Rp) = \frac{\text{Total Biaya}}{\text{Jumlah Produksi}} = \frac{16.308.276}{1.870} = 8.719$$

From the calculation above, it can be seen that the production BEP is 1,147 kg and the price BEP is Rp. 1.147. Meanwhile, the average value of coconut brown sugar business production in Simpang Kiri District, Subulussalam City is 1,870 Kg with a selling price of Rp. 14,217. It can be concluded that this amount is greater than the production BEP and price BEP, so this business is said to be profitable.

Return On Investment (ROI) of Palm Sugar Business

Return On Investment(ROI) is an analysis to see how much profit can be obtained from the total capital invested in a business.

$$Return\ On\ Investment\ (\text{ROI}) = \frac{\text{Laba Usaha (Rp)}}{\text{Modal Usaha (Rp)}} \text{x } 100\ \%$$

$$Return\ On\ Investment\ (\text{ROI}) = \frac{10.284.428}{16.308.276} \text{x } 100\% = 63{,}06\ \%$$

From the ROI calculation above, it can be seen that the ROI value obtained is 63.06%. This percentage shows that the coconut brown sugar business in Simpang Kiri District, Subulussalam City only gets 63.06% profit from the amount of capital issued for 1 month. This figure shows that the coconut brown sugar business in Simpang Kiri District, Subulussalam City, received a profit of IDR 63.06 for every IDR. 100 cost invested.

Revenue Cost Ratio (R/C Ratio)Coconut Brown Sugar Business

Every effort that is carried out aims to achieve profitable results. RC Ratio analysis is carried out to determine the extent to which the business is profitable in a certain period. The R/C Ratio value obtained from the coconut brown sugar business in Simpang Kiri District, Subulussalam City is 1.63, this value indicates that for every Rp. 1.00 of costs incurred, the brown sugar business will receive revenue of Rp. 1.63. R/C values can be seen more fully in Table 6.

The value of the R/C ratio is greater than 1, meaning that the coconut brown sugar business in Simpang Kiri District, Subulussalam City is profitable, because the revenue earned is greater than the costs incurred. Based on the R/C Ratio value obtained in the coconut brown sugar business, it can be said that the coconut brown sugar business is profitable.

Analysis of the Payback Period of Coconut Brown Sugar Business

*Payback Period Analysis*aims to determine the time required to cover the investment. Payback Period calculation can be seen below:

$$\text{PP} = \frac{\text{Investasi}}{\text{Keuntungan}} \text{x tahun} = \frac{16.308.276}{10.284.428} \text{x } 1 = 1{,}59$$

From the calculation above, it can be seen that the Payback Period of the coconut brown sugar business in Simpang Kiri District, Subulussalam City is 1.59 years. This value implies that the time needed to recover investment costs is 1.59 years.

Table 6. ROI Value, R/C Ratio and Payback Period of Coconut Brown Sugar Business

Uraian	Total
Hasil Gula (Kg)	1.870
Harga Rata-rata Gula (Rp)	14.217
Penerimaan (Rp)	26.592.703
Biaya Total (Biaya Tetap + Biaya Variabel) (Rp)	16.308.276
Keuntungan (Rp/bulan)	10.284.428
Return On Investment (ROI)	63,06
Revenue Cost Ratio (R/C)	1,63
Payback Period (PP)	1,59

Source: Primary Data Processed, 2019

Based on table 6 above, it can be seen that the return on investment is 63.06% while the Revenue Cost Ratio is 1.63% and the payback period is 1.59%. From the explanation above, the coconut brown sugar business is feasible.

CLOSING

1. The total production cost of the coconut brown sugar business in Simpang Kiri District, Subulussalam City, which is incurred by craftsmen for one month is Rp. 16,308,276 and an average profit of Rp. 10,284,428 and the average revenue is Rp. 26,592,925.
2. The coconut brown sugar business in Simpang Kiri District, Subulussalam City has a production BEP value of 1,147 Kg and a price BEP value of Rp. 8719,the ROI value is 63.06% and the R/C value is 1.63 so it can be concluded that the coconut brown sugar business in Simpang Kiri District, Subulussalam City is feasible to cultivate.

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