

The worthiness' analysis of the Tempe Industry In SuliliranBaru Village, District PaserBelengkong, Paser Regency (A Case Research on Mr. Sutrisno's Tempe Home Industry)

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Abstract

The worthiness' analysis of the Tempe Industry in Suliliran Baru Village, Paser Belengkong District, Paser Regency (Case Research on the Tempe Home Industry Owned by Mr. Sutrisno. of this research aims to determine: To analyze the amount of business income of the tempe industry in Suliliran Baru Village, Paser Belengkong District, Paser Regency and To analyze the worthiness of the tempe industry in Suliliran Baru Village, Paser Belengkong District, Paser Regency. This research was conducted at the Tempe Home Industry owned by Mr. Sutrisno in Suliliran Village Baru Paser Belengkong Subdistrict. The business worthinessresearch method is design used in this research. The analysis used in this research is income analysis, R / C ratio analysis and BEP analysis. Thereseearch results indicate that: (1) the income earned The Tempe Home Industry owned by Mr. Sutrisno, amounting to IDR6,074,307 in one month. This means that Mr. Sutrisno's Tempe Home Industry will get profit. (2) The resulting Return Cost Ratio is 1.14, the Home Industry will get a profit of 14. So the business owned by Mr. Sutrisno in Suliliran Baru Village, Paser Belengkong District, Paser Regency is worthy to be implemented.

Keywords: *Business Worthiness, Tempe Industry.*

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I. Introduction

An important sector in national economic growth is agriculture. This is because most of the Indonesian people works as farmers. The agricultural sector occupies a strategic position associated with its function to achieve several goals, among others, to achieve food self-sufficiency, increase the source of foreign exchange and increase the income of farmers who are the largest strata of society. The agricultural development sector in supporting food industrialization is based on an agribusiness approach that can strengthen the linkages in the production chain, post-harvest handling, processing and marketing to increase the agricultural products added value (Soekartawi, 2001).

The agricultural product processing component is important because the considerations of various researches point out that good processing by producers can increase the added value of processed agricultural products. To improve quality is one of the goals of agricultural product processing. If the processing of the results is carried out, a lot of labor will be absorbed, with the skills to process the results, there will be an increase in skills so that it will get greater revenue. The logical consequence of better processed products will lead to higher total revenues (Soeharjo, 2010).

Paser Regency is one of the districts in East Kalimantan Province which has good economic potential. Paser Regency has the potential for a large and evenly distributed population. According to the Paser Regency Statistic Center in 2017, the population of Paser Regency is approximately 274,206 people. Paser Regency also has good geographical potential with an area of approximately 11,603.94 km². This potential makes Paser Regency an attractive area, especially for entrepreneurs to invest in business development or to open new businesses, with the increasing number of residents it can have an impact on the availability of human resources as workers and as consumers.

II. Research Methods

This research was conducted on July 2, 2019 to September 22, 2019, in the tempe industry owned by Mr. Sutrisno, which is a Home Industry business operating in SuliliranBaru Village, PaserBelengkong District, Paser Regency.

III. Results And Discussion

Cost analysis

Fixed costs incurred by your Tempe Home Industry. The cost of purchasing equipment is divided into several parts, with a total fixed cost of IDR 12,849,943.44.

Variable costs In Mr. Sutrisno's home industry tempe business, which includes variable costs, is the cost whose amount changes (variable) according to changes in the level or volume of production of tempe making. Sutrisno's home industry for tempe in one month costs IDR 24,552,000 for soybeans, then the cost for tempe yeast is IDR 48,750. The cost of starch is IDR 45,000. The cost of plastic ½ is IDR 240,000. The plastic cost incurred was IDR 480,000. The cost of banana leaves is IDR 300,000. The kerosene costs incurred IDR 14,000. Gasoline costs IDR 3,000,000. The cost of firewood is IDR 2,000,000.00.

Annex 2: Fixed Costs

No	Description	Unit	amount	Unit Price (IDR)	Total Price (IDR)	Economic Age (Month)	Residual Value (IDR)	Contraction (IDR)
1	Basin	unit	1	Rp 45.000,00	Rp 45.000,00	6	-	7.500,00
2	Big Basket	unit	15	Rp 35.000,00	Rp 525.000,00	8	-	65.625,00
3	Small Basket	unit	2	Rp 15.000,00	Rp 30.000,00	6	-	5.000,00
4	Big Drum	unit	5	Rp 250.000,00	Rp 1.250.000,00	36	1000	34.694,00
5	Small Drum	unit	4	Rp 100.000,00	Rp 400.000,00	36	500	11.097,00
6	Drum	unit	3	Rp 50.000,00	Rp 150.000,00	8	-	18.750,00
7	Tarpaulin	unit	2	Rp 35.000,00	Rp 70.000,00	6	-	11.666,67
8	Mechine	unit	1	Rp 2.500.000,00	Rp 2.500.000,00	60	200000	38.333,00
9	water dipper	unit	1	Rp 10.000,00	Rp 10.000,00	5	-	2.000,00
10	electricity	unit	1	Rp 150.000,00	Rp 150.000,00	1	-	150.000,00
11	Big Bucket	unit	1	Rp 25.000,00	Rp 25.000,00	6	-	4.166,67
12	employee	month	5	Rp 2.500.000,00	Rp 12.500.000,00	1	-	12.500.000,00
13	Spiral Hose 3/4 inch	metre	10	Rp 4.000,00	Rp 40.000,00	36	-	1.111,11
Jumlah					Rp 17.695.000,00			12.849.943,45

Source : Primary data processed in 2019

Annex 3: Variable Costs

No	Description	Amount	Unit	Unit Price (IDR)	Cost/month (IDR)
1	Soy	4092	kg IDR	6.000,00	Rp 24.552.000,00
2	Tempe Yeast	7,5	kg IDR	6.500,00	Rp 48.750,00
3	starch	15	kg IDR	3.000,00	Rp 45.000,00
4	Plastic 1/2	15	kg IDR	8.000,00	Rp 120.000,00
5	Plastic	12	kg IDR	8.000,00	Rp 96.000,00
6	Banana leaf	15	kg IDR	20.000,00	Rp 300.000,00
7	Gasoline	300	Litre IDR	10.000,00	Rp 3.000.000,00
8	kerosene	1	Litre IDR	14.000,00	Rp 14.000,00
9	firewood	4	Truck IDR	500.000,00	Rp 2.000.000,00
Total					Rp 30.175.750,00

Source : Primary data processed in 2019

Cost recapitulation

No	Description	Cost (IDR)
1	Fix Cost	12, 849,943.00
2	Variable Cost	30,175,750.00
Total		43,025,693.00

Source : Primary data processed in 2019

The amount of costs incurred from the production of Mr. Sutrisno's Home Industry tempe is IDR 43,025,693.00.

Attachment 5: Receipt of Tempe Products for 12 Weeks

No	Research Time	Soy used (kg)	Tempe produced (kg)	Unit Price (IDR)	Total Received (IDR)
1	Week Research 1st	1015	4060	3,000.00	12,180,000.00
2	Week Research 2nd	1050	4200	3,000.00	12,600,000.00
3	Week Research 3rd	1000	4000	3,000.00	12,000,000.00
4	Week Research 4th	1000	4000	3,000.00	12,000,000.00
5	Week Research 5th	1000	4000	3,000.00	12,000,000.00
6	Week Research 6th	1000	4000	3,000.00	12,000,000.00
7	Week Research 7th'	1065	4260	3,000.00	12,780,000.00
8	Week Research 8th	1015	4060	3,000.00	12,180,000.00
9	Week Research 9th	1015	4060	3,000.00	12,180,000.00
10	Week Research 10th	1015	4060	3,000.00	12,180,000.00
11	Week Research 11th	1050	4200	3,000.00	12,600,000.00
12	Week Research 12th	1050	4200	3,000.00	12,600,000.00
Total receive in twelve weeks		12275	49100	36,000.00	147,300,000.00
Average receive/month					49,100,000.00

Source : Primary data processed in 2019

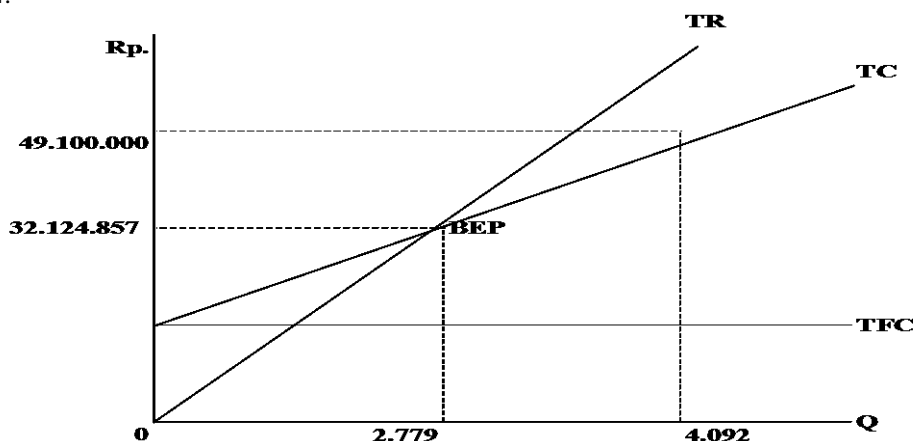
On week 1,8,9 and week 10 of the admission research, Mr. Sutrisno's Tempe Home Industry was IDR 12,180,000. Then at week 2, 11 and week 12 the admission research was IDR 12,600,000 in one week. Then on the 7th week the amount of revenue is IDR 12,780,000. Week 3,4,5, and 6 are the lowest sales with receipts of IDR 12,000,000.

Average Income (Within One Month)

No	Description	Amount (IDR)	Income (TR-TC)
1	Receipt (TR)	49,100,000.00	6,074,307.00
2	Production Cost (TC)	43,025,693.00	

Source : Primary data processed in 2019

The total revenue earned in the Tempe Home Industry business owned by Mr. Sutrisno in SuliliranBaru Village, PaserBelengkong District, Paser Regency is IDR 49,100,000. The total production cost is IDR 43,025,693.00. So, the worthiness level of the Tempe Home Industry owned by Mr. Sutrisno in SuliliranBaru Village, PaserBelengkong District, Paser Regency is 1.14 which means it is worthy to be cultivated. For every expense incurred in the amount of IDR 1, the business revenue is 1.14. While the profits obtained amounted to IDR. 14.



Graph of BEP for Production and BEP for Acceptance In the BEP graph above, the description of the Tempe Home Industry belonging to Mr. sales of IDR 32,124,857. So the Tempe Home Industry owned by Mr. Sutrisno reached the Break Even Point (BEP) or the return of capital.

IV. Conclusion

Based on the results of the analysis on Mr. Sutrisno's Tempe Home Industry business, it can be concluded that several things are as follows: a. The income earned by Mr. Sutrisno's Tempe Home Industry is IDR 6,074,307 / month. This means that Mr. Sutrisno's Tempe Home Industry is profitable. b. The Return Cost

Ratio obtained by Mr. Sutrisno is 1.14, so the Tempe Home Industry will get a profit of 14. So the business owned by Mr. Sutrisno in SuliliranBaru Village is Eligible to be Implemented.

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