

Analysis Income Palm Sugar Business Makmur Village, Palolo District, Sigi District

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ABSTRACT

This research aims to analyze income palm sugar business in Makmur Village, Palolo District, Sigi Regency. This research was conducted in Makmur Village, Palolo District, Sigi Regency. This type of research is descriptive research type. Data collection techniques used observation and interviews from palm sugar entrepreneurs in the prosperous village, Palolo subdistrict, Sigi district. The data source for this research is primary data. Data analysis in this research uses the income and revenue analysis method. The results of the calculation of revenue from the palm sugar business amounted to IDR 1,800,000 . The calculation results for expenses from production costs amount to Rp. 885,000 , and the income results obtained from revenue costs are less than total costs and produce income of Rp . 898,889 .

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1. INTRODUCTION

Indonesia is an agricultural country that plays a very important role in the national economy, namely the agricultural sector. The agricultural sector has an important role in national development and has received top development priorities, including achieving food self-sufficiency and expanding employment opportunities in rural areas (Nirmalasari, 2013). Several areas in Central Sulawesi have very good forest potential. To save forests from increasingly severe damage, forestry development is directed at providing benefits for people's prosperity by always paying attention to ecological, economic and social functions (Bahasoan et al., 2024). Some of the forests have been converted into plantations by the community as a more promising source of income. Most of these plantations are smallholder plantations, while the rest are operated by large plantations, both government-owned and private. (Pulungan, 2013). Problems with sugar imports again. Palm sap is obtained by tapping the male flower stalks.

The palm sugar business from palm trees is currently a very good source of income in villages including Makmur Village, Palolo District, Sigi Regency. The process of making brown sugar is still very simple, still using a stove and firewood. Most of the sugar palm juice obtained is processed into brown sugar and a small part is processed into sagueer and rat stamp (Nirmalasari, 2013). The aim of processing agricultural products is to preserve them, present the products to be more ready for consumption and increase consumer interest in consuming the results that have been obtained so that they get a higher selling value on the market (Praditya, 2010).

In Makmur Village, several residents work as palm sugar entrepreneurs to meet their daily needs. There are 3 palm sugar entrepreneurs in Makmur Village, the area of this village is 6,120 ha and has a population of 1,824 people and 535 families (source: Makmur Village office).

This research will be carried out on brown sugar or palm sugar entrepreneurs in Makmur Village, Palolo District, Sigi Regency so that an analysis of the income from the business carried out is known. The problem in this research is, how much income do palm sugar entrepreneurs earn in Makmur Village, Palolo District, Sigi Regency? How much is the production cost. i issued to run a palm sugar business in Makmur Village, Palolo District, Sigi Regency?

2. RESEARCH METHODS

This research is quantitative descriptive in nature so the types of data needed to support this research are quantitative data and qualitative data. Quantitative data is data expressed in the form of numbers or qualitative data in numbers which are measured with a certain measuring instrument. Meanwhile, qualitative data is data that is not in the form of numbers (data in the form of words, sentences, schemes and images) but in the form of explanations related to the research object. (Rifa'i, 2012).

According to Daljono (2014) that costs are a sacrifice of economic resources measured in units of money, to obtain goods or services that are expected to provide profits or benefits now or in the future. Production costs consist of fixed costs, namely equipment depreciation, and variable costs, namely labor, stationery, fuel and electricity credits.

Adapun rumusnya sebagai berikut:

$$TC = TFC + TVC$$

Information:

TC = Total Cost

TFC = Total Fixed Costs

TVC = Total Variable Costs

Revenue is the amount of production multiplied by the price applicable in running the business (Soekartawi, 2002). Mathematically, the amount of revenue can be written as follows:

$$TR = P \times Q$$

Information:

TR = Total Revenue

P = Price

Q = Production quantity Pendapatan

MSME income is income obtained from the results of the business carried out. Revenue is the result of the difference between the total revenue obtained from product sales and all costs incurred during the production process. Income can be calculated using the formula from Suratiyah in Agustin et al. (2020) as follows:

$$\pi = TR - TC$$

Information:

π = Income

TR = Total Revenue

TC = Total cost

According to Tachrudin & Hadid (2021) One way to determine business feasibility is through R/C ratio analysis. R/C ratio is a ratio that compares total revenue with total costs. With the following formulation (Soekartawi, 2002):

$$R/C \text{ Ratio} = TR/TC$$

Criteria:

If $R/C > 1$, then the business is worth pursuing and developing

If $R/C < 1$, then the business is not feasible to implement and develop

If $R/C = 1$, then the business is at the break-even point.

3. RESULTS AND DISCUSSION

Fixed cost is expenditure a business that does not experience change or character statistics , though the product produced is small or large . The costs incurred by the Palm Sugar business in Makmur Village can be seen in Table 1 as follows:

Table 1. Fixed Costs of Palm Sugar Business in Makmur Village

Fixed cost	Price (Rp)	Amount (Fruit)	Total price (Rp)	Economical Age (Months)	Depreciation costs/month (Rp)
Pot	500,000	1	500,000	36	13,889
Mixing Spoon	10,000	1	10,000	12	833
Jergen	10,000	5	50,000	36	1,388
Fixed cost					16,111

Source: Processed Primary Data 2023

There are fixed costs for the palm sugar business, namely one type of investment, namely 1 pot which has a unit price of 500,000 so the total price is $500,000 \times 1 = \text{Rp} . 500,000$. The pot has an economic life of three years or thirty-six months. He owns 1 mixing spoon which has a unit price of IDR 10,000 so the total price is $10,000 \times 1 = \text{IDR} 10,000$. Spoon Mixers have an economic life of one year or twelve months. There are five Jergens which have a unit price of IDR 10,000 so the total price is $10,000 \times 5 = \text{IDR} 50,000$. Jergen has an economic life of three years or thirty-six months.

monthly depreciation fee which is obtained by dividing the total price by the economic life. The depreciation costs for the pot are $500,000:36 = \text{Rp} . 13,888.8$. Depreciation costs for stirring spoons $10,000:12 = \text{Rp} . 833.8$. Jergen depreciation costs $50,000:36 = 1,388.8$. Then the total fixed costs are $13,888.8 + 833.3 + 1,388.8 = \text{Rp} . 16,111$. Equipment depreciation costs are described as costs and assets or the amount of assets owned that are incurred every month.

Variable costs are costs with an amount that is not fixed or can change follow usage source of fund. The variable costs used in the Palm Sugar Business in Makmur Village can be seen in Table 1.1 as follows:

Table 2. Variable Costs of Palm Sugar Business in Makmur Village

Variable Costs	Price (Rp)	Amount	Total Price (Rp)
Nira Water	25,000	10 (Jergen)	250,000
Jackfruit Wood Buli	5,000	5 (Seeds)	25,000
Lime betel	10,000	1 (Pack)	10,000
Coconut shell	10,000	10 (Seeds)	100,000
Firewood	100,000	5 (Tie)	500,000
Variable Costs			885,000

Source: Processed Primary Data 2023

From table 2, the variable costs incurred during the month in the future will change depending on production activities. The description is that the price of sap water for 1 jergen is Rp. 25,000 and the initial purchase is 10 jergens , then the total cost is $25,000 \times 10 = \text{Rp} . 250,000$. Jackfruit wood bulbs cost IDR 5,000 for an initial purchase of 5 pieces , so the total cost is $5,000 \times 5 = \text{IDR} 25,000$. The price for whitening is Rp. 10,000, for an initial purchase of 1 pack , the total cost is $10,000 \times 1 = \text{Rp} . 10,000$. The price for 1 coconut shell is IDR 10,000 and for 1 piece For the first purchase of 10 seeds , the total cost is $10,000 \times 10 = \text{Rp} . 100,000$. The price for 1 bundle of firewood is IDR 100,000 . and for the first purchase of 5 bundles , the total cost is $100,000 \times 5 = \text{Rp} . 500,000$. total variable costs are $250,000 + 25,000 + 10,000 + 100,000 + 500.00 = \text{Rp} . 885,000$

Total cost is the total amount of fixed costs added with variable costs . The total costs of the Palm Sugar Business in Makmur Village can be seen from Table 1.3 is as follows:

Table 3. Total Costs of Palm Sugar Business in Makmur Village

Total Cost	Value (Rp)
Fixed cost	16,111
Variable Costs	885,000
Total Cost	901.111

Source: Processed Primary Data 2023

The amount of fixed costs is obtained from depreciation of equipment which is described as expenses and assets or the number of assets owned which are paid out every month . Depreciation costs for stirring spoons $10,000:12=$ Rp. 833.8 . Jergen depreciation costs $50,000:36=1,388.8$. Then the total fixed costs are $13,888.8+833.3+1,388.8 =$ Rp . 16,111 . Meanwhile, the variable costs are obtained from purchasing materials. The description is that the price of sap water for 1 jergen is IDR 25,000 and the initial purchase is 10 jergens , so the total cost is $25,000 \times 10=$ IDR 250,000. Jackfruit wood bulbs cost IDR 5,000 for an initial purchase of 5 pieces, so the total cost is $5,000 \times 5 =$ IDR 25,000. The price for whiting is Rp. 10,000, for an initial purchase of 1 pack, the total cost is $10,000 \times 1 =$ Rp. 10,000 . The price for 1 coconut shell is IDR 10,000 and for the first purchase of 10 pieces, the total cost is $10,000 \times 10=$ IDR 100,000 . The price for 1 bundle of firewood is IDR 100,000 and for the first purchase of 5 bundles, the total cost is $100,000 \times 5=$ IDR 500,000 . Total variable costs are $250,000+25,000+10,000+100,000+500.00 =$ Rp. 885,000. The total cost is generated from the addition or sum of fixed costs IDR 16,111 and variable costs IDR 885,000 , namely $16,111+885,000=$ IDR 901,111 .

Revenue is many sold from each production in one month of production . Where amount production goods multiplied by the price of the goods sold to the candidate consumer . Acceptance also depends of production quantities something business . So the total revenue from the palm sugar business in Makmur Village can be seen in Table 4. as follows:

Table 4. Palm Sugar Business Revenue in Makmur Village

Palm Sugar Price (Rp)	Number Production/Month	Revenue (Rp)
20,000	90 seeds	1,800,000

Source: Processed Primary Data 2023

From table 4, the price of palm sugar in the prosperous village is IDR 20,000 with a production volume of 90 seeds. To calculate the revenue from palm sugar in Makmur Village, the total is $20,000 \times 90=$ Rp. 1,800,000 .

Income is the sum of Revenue from the production results obtained by a person business . Acceptance obtained minus the total cost. Total Income palm sugar business in D esa M prosperity in three months can be seen in Table 1.5 as follows:

Table 5. Palm Sugar Business Income in Makmur Village

Income	Value (Rp)
Revenue	1,800,000
Total cost	901.111
Amount	898,889

Source: Processed Primary Data 2023

From table 5, it is found that the revenue value is IDR 1,800,000 from selling ninety pieces of palm sugar for a month which are valued at twenty thousand rupiah. The total cost value of Rp. 901,111 is the value obtained from fixed costs and variable costs. Fixed costs are obtained from depreciation costs which are described as costs and assets or the number of assets owned which are issued every month, to find depreciation costs with the total price divided by the economic life, namely depreciation costs. The depreciation costs for the pot are $500,000:36=$ Rp. 13,888.8 .

Depreciation costs for stirring spoons $10,000:12 = \text{Rp. } 833.8$. Jergen depreciation costs $50,000:36 = 1,388.8$. Then the total fixed costs are $13,888.8 + 833.3 + 1,388.8 = \text{Rp. } 16,111$. Meanwhile, the amount of variable costs obtained from purchasing the description is that the price of nira water for 1 jergen is IDR 25,000 and the initial purchase is 10 jergens , so the total cost is $25,000 \times 10 = \text{IDR } 250,000$. Jackfruit wood bulbs cost IDR 5,000 for an initial purchase of 5 pieces, so the total cost is $5,000 \times 5 = \text{IDR } 25,000$. The price for whitening is Rp. 10,000, for the initial purchase of 1 pack, the total cost is $10,000 \times 1 = \text{Rp. } 10,000$. The price for 1 coconut shell is IDR 10,000 and for the first purchase of 10 pieces, the total cost is $10,000 \times 10 = \text{IDR } 100,000$. The price for 1 bunch of firewood is IDR 100,000 . and for the first purchase of 5 bundles, the total cost is $100,000 \times 5 = \text{Rp. } 500,000$. Total variable costs are $250,000 + 25,000 + 10,000 + 100,000 + 500.00 = \text{Rp. } 885,000$ and the total costs are generated from the addition or sum of fixed costs IDR 16,111 and variable costs IDR 885,000, namely $16,111 + 885,000 = \text{IDR } 901,111$. So the income or profit obtained is $1,800,000 - 901,111 = \text{Rp. } 898,889$.

4. CONCLUSION

Based on the results of research in Makmur Village , Palolo District respondents conclusions obtained from the palm sugar business that the resulting income or profit is IDR 898,889 . From the receipt of IDR 1,800,000, ninety pieces of palm sugar were sold for a month, valued at twenty thousand rupiah. The production costs incurred by the palm sugar business amounted to IDR 901,111 which were obtained from fixed costs plus variable costs. To get income or profits, use the $TR - TC$ formula or $1,800,000 - 901,111$. Then you will get a result of IDR 898,889 .

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