

# Analysis Feasibility of Industrial Business Furniture (Study Case: UD Wooden Furniture. Ray Dawn Subdistrict Marawola)

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## ABSTRACT

UD. Furniture Ray Dawn produces business doors, frames, and windows. This research aims to analyze income and eligibility for UD business. Furniture Ray Dawn. Method data analysis includes revenue analysis and revenue/cost ratio analysis. The research results show the average acceptance of UD business. Furniture Ray Dawn IDR 33,500,000 / month. With total production costs as big as Rp. 16,335,662. The production costs consist of fixed costs as big as IDR 305,662 and variable as big as IDR 16,030,000 / month. From data analysis, it was determined that UD earned income. Furniture Ray Dawn is as big as IDR 17,164,338 / month. Based on calculation appropriateness effort (*R/C Ratio*), a value (*R/C Ratio*) of Rp was obtained. 2.05 or  $2.05 > 1$ , meaning that every cost incurred Rp1 produce income as big as Rp2.05. So it can be seen that the UD Furniture Business. Ray Dawn is worth trying or running.

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## 1. INTRODUCTION

A developing country is a predominantly agricultural country. Its inhabitants live sector agriculture, such as Indonesia. This situation is a complex problem caused by the increasing amount of land available for agriculture. On the other hand, industrialization is expected to expand and create many job opportunities, but it is still running very slowly. To overcome that, the government strives to improve and advance other sectors in the particular industry sector, so some problems can be overcome by expanding chance work in the sector industry.

Industrialization has been a driving force of urbanization in Asia since the 1980s. Hence, the role of sector industry in the Indonesian economy is becoming increasingly important. The sector development industry can do this gradually by strengthening the intercollaboration industry, including raw materials and sector industry, creating a stimulating environment for investors, and spreading the development industry to regions according to their respective potential and integrated business output. Industry in Indonesia plays a role in encouraging fair economic growth by providing jobs, increasing national income, enhancing Revenue foreign exchange, strengthening the national sector, and contributing to the national economy (Bahasoan et al., 2024).

Quantitatively, there are 41.36 million registered business units in Indonesia. Around 41.33 million, or 99.9 percent, are small and medium businesses ( SMEs ). Meanwhile, large companies

account for only 1 percent of the total workforce in this country (around 76.97 million people). Based on this explanation, it can be said that SMEs are necessary sectors that are prioritized in developing the Indonesian economy.

Industry Furniture is an industry that develops forest products. Specifically, Wood is an industry that processes raw materials; Wood becomes products such as tables, chairs, frames, doors, windows, and cupboards. Remember, industry furniture significantly influences sales and engages Lots holder interests, as well as the importance of competition in running a business. This furniture industry is improving and increasing, so efforts are needed to guarantee its sustainability.

Consequently, Wood also causes strict competition between entrepreneurs and emergency industry furniture made from standard Wood, namely rattan, in many furniture industries. However, industry furniture wood is different from industry rattan furniture because industry furniture wood Lots interests consumers. After all, Furniture made from standard Wood is more resistant to weather, Rain, and heat. Also, raw materials such as Wood are more resistant to termites, unlike Furniture made from rattan, which tends not to be resistant to rainy weather and is quickly eaten by termites. Therefore, industrial Furniture is more interested in Wood due to its raw materials. Wood is more durable than rattan raw materials. Industry furniture wood originates agribusiness from handicrafts, which later became a large industry. This industry is engaged in processing raw materials. Wood at first shaped beams and boards processed into products such as tables, chairs, cupboards, frames, windows, and doors with the aim that the processed Wood will have added value and can be marketed.

Based on data from the Department of Trade and Industry of Palu City, in 2024, 135 pieces of Furniture will be scattered in various places in the sub-district. The sub-district Marawola has seven pieces of Furniture, including active Wood. Subdistrict Marawola is one of the sub-district districts in the district Sigi. The work community in the district of Marawola consists of the majority of farmers, livestock, and business craftsmen, as well as Furniture and Wood for eyes, which is the livelihood community in the district of Marawola. Specifically furniture UD. Ray Fajar is located on Street Padat. Work Subdistrict Marawola is Furniture The wood furniture established in 2011 differs from the six other pieces of Furniture in the sub-district Marawola because Furniture is wood UD. Ray This Dawn is focused on producing products such as frames, windows, and doors, while the other six pieces of Furniture are in the sub-district Marawola. They make more products such as tables, chairs, cupboards, doors, windows and frames.

From 7 pieces of wood furniture in the sub-district Marawola, only UD. Ray Fajar has developed rapidly because of Furniture UD. Ray Dawn is strategically located on-site and only has Furniture. Ray Fajar is situated at Street Padat Works and Furniture UD. Ray Dawn also sells products such as frames, windows, and doors at low prices, including the six pieces of Furniture in the sub-district Marawola because of furniture UD. Ray Fajar immediately bought the Wood from the owner, tree. The Wood in Toli-Toli is cheaper and available in good quality, different from the six pieces of Furniture in the sub-district Marawola. They bought Wood from middlemen or second-hand, which means the price of the middleman's Wood sold will be more expensive than the selling price of the product between furniture UD. Ray Fajar and the six pieces of Furniture will be different. Therefore, regarding the difference in selling price, this research analyzed and calculated how much income is generated from furniture wood UD. Ray Dawn and whether the effort furniture wood UD. Ray, This dawn is worth working on and developing. This research aimed to determine the Income and Eligibility of furniture wood UD. Ray Dawn.

## 2. RESEARCH METHODS

The type of research used in this research is descriptive quantitative, so the types of data required are quantitative and qualitative. The research object used in this research is business furniture. This research is located in the Street Padat Work Subdistrict Marawola Regency Sigi. ( Sugiyono 2016: 7 2019)

Based on The data source used in this research is primary data. Primary data is data that researchers provide directly from respondents through questionnaires or interviews without an intermediary. The respondents mentioned in this research are owners of the company Furniture. A formula calculation is a method of analyzing the data used to analyze income levels. Here's the formula calculation income used. (Soekartawi, 2017)

### 1. Analysis Income

#### a) Cost Production

$$TC = TFC + TVC$$

Information :

TC = Total production costs UD business. Furniture Ray Fajar (Rupiah).

TFC = Total fixed costs UD. Furniture Ray Fajar (Rupiah).

TVC = Total variable costs UD business. Furniture Ray Fajar (Rupiah).

#### b) Revenue results from the multiplication between the price of the product and the quantity of products sold.

$$TR = P \cdot Q$$

Information :

TR = total receipts from UD business. Furniture Ray Fajar (Rupiah).

P = Product price from UD business. Furniture Ray Fajar (Rupiah).

Q = Total products sold from UD business. Furniture Ray Dawn (Unit).

#### c) Income is the subtraction of total receipts and total costs incurred.

Formula income is classified based on its nature like the following :

$$\pi = TR - TC$$

Information :

$\pi$  = Profit (Rupiah).

TR = Total Revenue / Receipts (Rupiah).

TC = Total Cost (Rupiah).

### 2. Analysis Feasibility

Analysis Appropriateness Efforts are carried out using a revenue-cost ratio approach. *Revenue Cost Ratio* is a comparison between total Revenue and total costs. With the following formula :

$$R/C = \frac{TR}{TC}$$

Information :

R/C ratio = Comparison between Revenue and Costs.

TR = Total Revenue / Total Revenue (Rupiah).

TC = Total Cost (Rupiah).

R/C Ratio < 1, then business industry furniture experience loss

R/C Ratio = 1, then business industry furniture break even ( *break-even point* )

R/C Ratio > 1, then business industry furniture profitable.

### 3. RESULTS AND DISCUSSION

Characteristics of respondents in this study were description, condition, or characteristics of respondents who work in the industrial sector, such as doors, windows, and frames on Solid Street Work Tingede. Respondents' Characteristics are used to determine the diversity of respondents based on age, level of education, and number of family members.

Hopefully, this will clarify the respondents' situation and relationship to the research questions and objectives. Age significantly influences their physicality at work and their thinking at business. From the results of my interview, I learned that the owner of Industry Furniture on Solid Street Work is Mr Djoni, who is around 61 years old.

Formal education is one of the requirements for a quality source of power. The higher the level of education, the more responsive to new technology and ideas. The level of education is a factor that influences the ability of each individual to think, work, and carry out activity efforts, especially in the acceptance and implementation of technology, which is closely related to business development. By increasing comprehensive experience and knowledge, which is expected with higher education, they can better run the activity industry Solid Street Furniture Work Tingede. Based on interview results, I, level of education from the owner business the Furniture is School Upper Middle School ( SMA ).

Experience business can be defined as what is experienced, felt, and experienced by economic actors during operation activity business. They take their energy, mind, and body to achieve their business objective: obtain income that meets your needs for their lives and families. Experience doing business can prove a perpetrator's success in a furniture business. Experience doing business is enough for economic activists to improve productivity and capabilities in the

business world. Our research shows that experience Work from owner business furniture on busy roads Work Tinggede approximately 13 years. The numbers show that businessman Solid Street Furniture Work Tinggede has extensive experience in the development business.

The number of families is the number of families living at home and alive of the cost of living in an administrative unit. Big or small, a close-knit family is related to the level of income somebody has. More dependents need additional expenses and higher pay to finance Your life. Based on my survey results, I get information that the number of families from the owner business Furniture has as many as four dependents.

Based on my survey results, does the Furniture owner have the power of two people working, which is the owner's business? The Furniture, including the doors, frames, and windows, is included to help with the production process.

Based on the results of my interview, do it and start its founding Furniture UD. Ray Fajar was founded in 2011. At first, the owner's business was a seller of Wood who bought Wood from Toli-Toli and then took it to Palu City to be resold to existing Furniture in Palu. In 2011, Mr Djoni opened Furniture UD Furniture. Ray Fajar, located on Street Padat Karya, sub-district Marawola, district Sigi, based on the results of the interview I, Mr. Djoni's reason open furniture UD. Ray Dawn Because business furniture, such as Wood, was available then, income and demand in the market increased, which was interrupted by the owner's business furniture. Ray Dawn sells Wood to other furniture companies in Palu, such as Furniture UD. Ray Fajar also accepts projects such as the project he received, Furniture UD. Ray Dawn is project construction of 711 army dormitories, offices, and other soldiers. Mr Djoni is the owner of the furniture business UD. Ray Dawn is still accepting projects, especially army dormitories, but for 2021, 2022, 2023, and 2024, there is a decline in income from the proceeds received by the owner of business furniture UD. Ray Dawn, income is received from owner-business Furniture UD because of the government policy to use aluminum and door plywood . Ray Dawn decreased.

Wood was purchased and used by the owner of the UD Furniture business. Ray Dawn the Wood from The Toli-Toli is received directly on the spot by the owner of business furniture. And in making units such as doors, frames, windows, and owners' business UD furniture. Ray Dawn chose Wood, which is durable and good quality; the raw materials used are wood upholstery. The average amount of Wood used by the owner's effort in one production is about 235 sticks of Wood for type wood used wood beams and wood board for manufacturing doors, frames, and windows 100 units. Wood is another raw material used, namely nails, to install and connect Wood to manufactured jamb doors and frame windows. The manufacturing process takes one month and requires an average of 5 kg of nails. Next is the adhesive, the raw material glue used to strengthen Wood, and adhesive in the joining process of Wood for manufacturing doors, frames, and windows requires an average of 5 types of Glue. Other raw materials used are pens; pens are used for marking on boards and Wood, such as dots and lines. Next, the materials used for the coloring process are painted, and paint is used for the finishing process production. Equipment Business Production of Doors, Windows, and Frames.

Equipment is an essential part of the activity production because it can simplify and speed up production. Business unit doors, windows, and frames are done manually or using machines. As for the types, The tools used are :

- a) The saw is used to cut Wood according to the shape of the item being made.
- b) A planer or planner machine is used to level the surface, but the Wood is still rough.
- c) A machine drill is used to drill and make holes in Wood.
- d) Hammers are used to hammer nails in Wood. Also, hammers are used to push or shift board the Wood you want to be glued.
- e) Chisel: chisel wood is used to make holes or carve into Wood.
- f) Ruler / Meter, used to make straight lines on Wood and measure longboard wood.
- g) Angles are used to determine whether the Wood is angled or not.
- h) Machine sandpaper is used to smooth its surface product, but rough becomes smooth.

Production process industry doors, windows, and frames on Solid Street Work Tinggede begins with the installation and buyer's approval. Before starting a business entity, purchase raw materials that suit your needs. Purchase of raw materials is carried out by the owner himself from business furniture and owner business. Furniture also knows where to buy and type Wood suitable

for processing, so it has access to quality and effective raw materials that are competitive in the market. Owner business furniture chooses raw materials more carefully and pays attention to appearance and quality. The goal is to reduce the risk of damaging products on doors, windows, and frames during production. The producer carries out the production process and produces many goods or products. This product is the number of products sold; the result is the producer's income. There is producer furniture on Street Padat Work Tinggede, with each respondent producing doors, windows, and frames on Solid Street Work Tinggede. This business model is seasonal ( wholesale ). In business provision, Doors, frames, and windows owner business furniture on Street Padat Work Tinggede produces business units and products according to consumer demand. Based on a month-long survey, the Street Padat Work Tinggede furniture shop does not focus on manufacturing table school furniture. More focused on making will doors, windows, and frames with height requests.

Cost is a fixed amount of money determined to buy or pay the factors required for production; thus, the actual costs needed to manufacture the production are available. Fixed costs ( *fixed costs* ) are the total costs that remain within the range of changes in activity volume. The size of the fixed costs remains fixed and influenced by the code business period long. ( Sukirno, 2019) .

The cost of depreciation equipment is obtained from the number of units of tools and machines multiplied by the price of tools and machines and divided by age economic to get shrinkage per month. (Sajari, 2017).

**Table 1 . Cost of depreciation Equipment UD Furniture Business. Ray Dawn**

No	Cost Description	Amount (Units)	Age Economic (Year)	Price (Rp/Unit)	Amount (Rp)	Depreciation Value (Rp/Month)
1.	Machine Handshake	2	5	800,000	1,600,000	26,666
2.	Drill	1	5	500,000	500,000	8,333
3.	Louter small	1	3	150,000	150,000	4,166
4.	Big loUDer	1	5	2,000,000	2,000,000	33,333
5.	Cutting Silker Saw	1	5	800,000	800,000	13,333
6.	Machine sandpaper Smoother	1	2	250,000	250,000	10,416
7.	Machine Scap planner desk	1	10	7,000,000	7,000,000	58,333
8.	Sawmill Machine Cutter	1	10	3,000,000	3,000,000	25,000
9.	Angled Ruler	1	5	100,000	100,000	1,666
10	Pencil	5	1	5,000	25,000	2,083
11	Whipsaw	2	2	28,000	56,000	2,333
12	Hammer	2	5	30,000	60,000	1,000
Total				14,663,000	15,541,000	186,662

Source: Primary Data Processed in 2024

UD. Furniture Ray Dawn incurs fixed costs. There are three types of expenses: electricity costs amounting to IDR 100,000 and depreciation costs for tools as big as Rp. 186,662, Tax Land and Buildings ( PBB ) amounting to IDR 19,000, and the total fixed costs incurred are as significant as Rp. 305,662. Variable costs are costs whose amount changes according to the number of products produced, the greater the number of variables. The activity or production volume, such as raw material costs and wages, fix variable costs per unit. Powerwork is paid according to the number of products produced. ( Sukirno 2015 2019). Variable costs used in producing The door uses a board size of 3.25, which is 40 boards; the price per 1 board unit is worth Rp. 60,000 and uses about 40 boards of size 3.25 to produce doors. Also, using 4.25-sized boards, 40 boards are priced per 1 board unit worth Rp. 70,000, and under construction doors using Glue, as many as three pieces are priced per 1 unit worth Rp. 25,000, and 10 pieces of sandpaper were used, with a price per 1 unit of sandpaper worth Rp. 2,000.

Variable costs are used to produce the windows. Boards size 4.25 for 30 boards. The price is per 1 unit of board worth Rp. 70,000, and under construction. The window uses seven sheets of 5-millimetre Glass, and the price for 1 unit of Glass is the same Rp. 220,000 uses five pieces of sandpaper, which costs per 1 unit of sandpaper Rp. 2,000.

Variable costs used in producing The frame uses a wood beam size of 6.16, as many as 125 sticks of Wood, priced per 1 unit of Wood worth Rp.57,600, and under construction. The frame uses 5 kilos of nails, and the price per 1 kilo of nails is Rp. 20,000 and uses five units of sandpaper. The price is per 1 unit of sandpaper worth Rp. 2,000 Industrial variable costs UD Furniture. Ray Dawn is presented below:

**Table 2.** Variable Costs UD Furniture Business. Ray Dawn

No	Description	Amount
1.	Door Raw Material Costs	<b>5,295,000</b>
	a). Board size 3.25	2,400,000
	b). Board size 4.25	2,800,000
	c). Glue	75,000
	d). Sandpaper	20,000
2.	Window Raw Material Costs	<b>3,350,000</b>
	a). Board size 4.25	1,800,000
	b). Glass	1,540,000
	c). Sandpaper	10,000
3.	Raw Material Costs	<b>7,310,000</b>
	a). Wood Blocks size 6.16	7,200,000
	b). Nail	100,000
	c). Sandpaper	10,000
4.	Gasoline costs Delivery	<b>75,000</b>
	<b>Total cost</b>	<b>16,030,000</b>

Source: Primary Data Processed in 2024

The total cost is the overall costs incurred during the production process, both fixed and variable. The table below presents the total industry costs for doors, windows, and frames on Solid Street Work Tinggede. ( Suratihah 2019)

**Table 3.** Total UD Furniture Business Costs. Ray Dawn

No	Fee Receipt	Amount of Fee (Rp)
1.	Total Fixed Costs	<b>305,662</b>
2.	Total Variable Costs	<b>16,030,000</b>
	<b>Total cost</b>	<b>16,335,662</b>

Source: Primary Data Processed in 2024

Total costs generated are the summation of fixed costs and variable costs. The table above shows the total industrial costs of doors, windows, and frames on congested streets. Tinggede's work is as big as Rp. 16,335,662 .

Revenue is the amount of money earned from the sale of some revenue output, the total sales proceeds received by a person from its output during production. Revenue industry Doors, Windows, and Frames are presented in the table below.

**Table 4.** Total Revenue from UD Furniture Business. Ray Dawn

No	Type Revenue	Product Sold (Q)	Unit price (P)	Total Revenue (TR)
1.	Door	20 Door Units	600,000	12,000,000
2.	Window	30 Window Units	300,000	9,000,000
3.	Jamb	50 Frame Units	250,000	12,500,000
	<b>Total</b>			<b>33,500,000</b>

Source: Primary Data Processed in 2024

Income is something a person or group accepts from the results of acceptance, both energy and thoughts poured in so that it will obtain remuneration. Income shows all money or other material results from using wealth or services received by a person or household during a certain period of economic activity. ( Muttaqin 2017) .

**Table 5.** UD Furniture Business Income. Ray Dawn

No.	Description	Amount
1.	Total Receipts	33,500,000
2.	Total cost	16,335,662
	<b>Total</b>	<b>17,164,338</b>

Source: Primary Data Processed in 2024

The table above shows the visible income received by UD. Ray Dawn, Furniture On Congested Streets, Work Tinggede as big as IDR 17,164,338 Million. This research was carried out to determine whether the business from UD Furniture. Ray Dawn produces frames, doors, and windows that are profitable and worth the effort. In general, R/C ratio analysis compares receipts and total costs incurred in the production process. The sales ratio to Profit can be calculated using the R/C ratio formula. Using the R/C ratio formula results in revenue sales of 100 units of frames, doors, and windows. Revenue is as big as IDR 33,500,000 / total costs incurred as big as Rp. 16,335,662 . From the results of the R/C ratio calculation above, you get a ratio of 2.05.

From the results above, it can be concluded that business UD furniture is a good choice. Ray Dawn obtained a Profit of 1.58. This means that the result of  $2.05 > 1$  can be interpreted as every expense Rp1 providing receipts of 2.05. Because of the criteria that are  $> 1 = \text{IDR } 1$  . TR results are that total Revenue is less than TC, total costs incurred, and net income is as high as Rp. 17,164,338

Analysis of economy related to generated income company That themselves and the costs involved in the production process. Costs This shared becomes cost fixed and costs variable. Besides those costs, this is a must-issue if there is no production. In the study, This cost still covers Electricity costs, shrinkage equipment, and costs tax land and buildings. Total costs are still issued , although no production is as big as Rp. 305,662.

Dependent costs from lots of little output are produced and called cost variables. If the output is produced big, the variable Certain will cost too. Cost variable in stUDy This covers the cost of material, pulse electricity per month, and employee salary. Total cost exclUDed variables in one production as big as Rp. 16,030,000 . The total cost, including fixed and variable costs, is as big as Rp. 16,335,662 . Income received by entrepreneurs UD furniture. Ray Dawn results in the production with a price sell on-time production. Sales depend heavily on results production and price sales from door units, windows, and frames. The more tall performance production and price sell door units, windows, and frames, the more the income received. On the contrary, If performance production or price sell units are low, the income earned will also be low from the total output obtained by UD. Furniture Ray Dawn produces doors, windows, and frames of as many as 100 units, producing a turnover as big as Rp. 33,500,000 million. Profit clean received perpetrator business UD Furniture. Ray Dawn's income has been received and reduced with all the over-cost production released. OK, that cost is still not variable. Total income clean received perpetrator business UD Furniture. Ray Dawn industry doors, windows, and frames on Street Padat Work Tinggede are as big as Rp. 17,164,338 .

The objective of the analysis of the R/C ratio is to find out whether a company is profitable and has potency growth. This analysis is used to calculate the level of income per Rp. Industrial business UD furniture. Ray Dawn produces doors, windows, and frames with a turnover of IDR 33,500,000, and the total costs incurred are as big as Rp. 16,335,662 . By dividing turnover receipts by total costs incurred, giving an R/C Ratio of  $2.05 > 1$  , it can be interpreted that every expense Rp1 provides receipts of 2.05. In other words, the owner business industry uses UD furniture. Ray Dawn produces doors, windows, and frames, obtaining a Revenue of 2.05 for each cost incurred as big as Rp. 16,335,662 . It can be concluded that the business industry UD furniture. Ray Dawn produces door windows and sills on Solid Street Work Tinggede in a theoretical way worth trying and implementing.

#### 4. CONCLUSION

Income from industry Furniture UD. Sinar Dawn produces doors, windows, and frames on Solid Street Work Tinggede that are as big as IDR 12,409,338 per month or one-time production. Industrial Business UD furniture. Ray Dawn produces Doors, Windows, and Frames on Congested Streets. Work Tinggede has The R/C Ratio value of 1.58. The appropriateness of the problem is theoretically worth trying and implementing because the R/C ratio is greater than 1. Businessman Industry UD Furniture. Ray Dawn on a Crowded Street Work Tinggede only earns sufficient income to meet the expected needs of entrepreneurs. Industry Furniture, so you can add other products to be produced so that we can get more significant income in the future. I have suggestions for future research on the difference in income between industry furniture made from standard Wood and industry furniture made from raw rattan.

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