ADDED VALUE OF BANANA SALE AGROINDUSTRY IN UMKM PAKEMITAN VILLAGE, CIKATOMAS DISTRICT, TASIKMALAYA REGENCY

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ABSTRACT

This study aims to determine the amount of ordinary revenue and income generated in the American banana sale agroindustry and the value added to the banana sale agroindustry. This research used the case study method in Pakemitan Village, Cikatomas District, Tasikmalaya Regency. The research was conducted at a banana sale company in Pakemitan Village, Cikatomas District, Tasikmalaya Regency. The data type used is primary data obtained using interviews and secondary data based on the agency. The collected data was then analyzed using the Hayami method. The study's results prove that the total cost obtained by the home industry is Rp. 1.185.500, revenue in producing banana sales is IDR. 2.000.000, income is IDR. 814.500, and value-added analysis shows that processed bananas in banana sales produce IDR 10.419,86 per kilogram or the value-added ratio by 0,53%.

Keywords: Banana Sale, Agroindustry, Value added, Production Factors

ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya biaya , penerimaan, pendapatan yang dikeluarkan pada agroindustri sale pisang Ambon, besarnya nilai tambah agroindustri sale pisang. Penelitian ini dilaksanakan di Desa Pakemitan Kecamatan Cikatomas Kabupaten Tasikmalaya dengan menggunakan metode studi kasus. Penelitian dilakukan pada seorang perajin sale pisang Ambon di Desa Pakemitan Kecamatan Cikatomas Kabupaten Tasikmalaya. Jenis data yang digunakan adalah data primer yang diperoleh dengan wawancara dan data sekunder dari instansi terkait. Data yang terkumpul selanjutnya dianalisis dengan menggunakan metode Hayami. Hasil penelitian menunjukan bahwa biaya total yang diperoleh industri rumah tangga sebesar Rp. 1.185.500, penerimaan dalam memproduksi sale pisang sebesar Rp 2.000.000 pendapatan sebesar Rp. 814.500 dan analisis nilai tambah menunjukan bahwa olahan pisang menjadi sale pisang menghasilkan Rp. 10.419,86 per kilogram atau rasio nilai tambah sebesar 0,53%.

Kata kunci*: Sale Pisang, Nilai Tambah, Faktor Produksi*

INTRODUCTION

The agro-industry development aims to develop industrial and agricultural processing and marketing activities, including the banana agricultural product processing industry. Bananas are a commodity that is widely cultivated in Indonesia. The availability of bananas is abundant,

reaching 7.24 percent in 2020 (BPS Indonesia, 2022). The increase in banana production is in line with the rise in banana consumption in Indonesia. In 2018, banana consumption reached 59,912 kg/capita/year, an increase from 2017 (504%) with an average increase from 2014-2018 of 18.4 percent (National Socio-Economic Survey (SUSENAS, 2019).

Table 1. Banana Consumption Per Capita 2017-2021

Tahun	Consumption/capita /year (Kg)	Change (%)
2017	6.205	-
2018	6.049	-2,5
2019	5.892	-5
2020	9.907	59,66
2021	59.912	504

Source : (BPS Indonesia, 2022).

Ambon banana cultivation is one of them in Tasikmalay Regency by processing Ambon bananas into the banana *sale*. One of the banana sale industries is in Pakemitan Village, Cikatomas District. The amount of production reaches 6480 kg/year, higher than other areas.

Table 2. Data on Small Industry Centers for Banana Sale Processing in Cikatomas District, Tasikmalaya Regency, in 2020

No	Village	Amount of Business	Production (Kg)/year
1	Cogreg	1	240
2	Cayur	-	-
3	Cilumba	2	480
4	Gunungsari	1	336
5	Linggalaksana	-	-
6	Pakemitan 1	2	6.480
7	Sindangasih	2	768
8	Tanjungbarang	1	288

Source : BPBP3K Cikatomas 2020, (processed)

Table 2 shows that the most significant banana sale processing production in Tasikmalaya Regency is in Pakemitan Village 1 with 2 industrial companies. Processing bananas into banana *sale* is a home industry established for a long time and known as a producer of banana *sale*. The price of raw Ambon bananas is around IDR 2,000 / kg, while if it is changed into the banana sale, it has a price of IDR 50,000 / kg. This will also add to the various costs incurred by the home industry in Pakemitan Village, such as other materials, oil, equipment, packaging, and even marketing. The number of workers needed in the banana sale business is 5 people. Therefore, it is necessary to measure the added value, considering that the banana processing industry is still traditional. Products that have high added value cause businesses to grow very rapidly. The higher the product's added value, the higher the consumer satisfaction. This study aimed to determine the number of costs,

revenues, income, and banana sale agroindustry and how much-added value is from processing bananas into a banana sale.

METHODS

This research method uses a case study method. The case study method is a research method that is carried out in detail on a research object that is studied for a certain period. The case study method is used to obtain complete and detailed data and aspects related to the "Mutiara" banana sale agroindustry in Pakemitan Village regarding the added value of banana sale products. This study's primary and secondary data are primary and secondary. The data collection techniques used are profit analysis and value-added analysis. The analysis model used to determine the profit of the banana sale processing agroindustry business is:

a. Measurement of Added Value

Profit is the difference between the gross income of the business and the total expenditure during production. Profit is the difference between total revenue and total cost. Total revenue is obtained by multiplying the output by the product's price. In contrast, the cost results from multiplying the input price by the input amount. If TR denotes total revenue and TC denotes total cost, then the profit can be formulated as follows:

$$\pi = TR-TC$$

Description:

If total revenue > total cost, then the business is profitable

If total revenue = total cost, then the business is at breakeven.

If total revenue < total cost, then the business is at a loss.

b. The cost of the banana sale agroindustry is calculated using the formula according to Nuzuliyah (2018)   T

$$C = TFC + TVC$$

Where:
TC = Total Cost
TFC = Total Fixed Cost
TVC = Total Variable Cost

c. Revenue

Revenue from banana sale agroindustry is calculated using the formula:

$$TR = Py. Y$$

Where:
TR= Total Revenue (IDR)
Py = Product price (IDR)
Y= Production quantity (IDR)

d. Profit.

The profit is calculated using the formula:

$$\pi = TR-TC$$

where :
π= Profit (IDR)
TR = Total Revenue (IDR)
TC = Total Cost (IDR)

RESULT AND DISCUSSION

General Condition of the Research Location

The Sale Pisang "Mutiara" Agroindustry is located in Pakemitan Village, one of the villages in the Cikatomas District, Tasikmalaya Regency. Pakemitan Village has an area of approximately 571,965 ha. The condition of the land in the form of large land is used for settlements 90 ha, rice fields 122,593 ha, fields and plantations 527,443 ha, community forests 264 ha, cemeteries 10,000 ha, and others 632,567 ha. *It* is divided into 6 villages, namely Pakemitan Village 1, Pakemitan Village 11, Ranto Village, Citereup Village, and Cibitung Village, and consists of 20 RW and 47 RT.

Procurement of Production Facilities

The respondents themselves carry out the provision of production facilities. The primary raw material used is Ambon bananas purchased from farmers, and production materials, such as firewood, are obtained from suppliers.

Availability of Raw Materials

The availability of sufficient and sustainable raw materials will guarantee *that an agro-industry will* produce for a relatively long time. This banana sale agro-industry buys raw materials directly from farmers with a banana raw material price of IDR 2,000/kg. The raw materials this agro-industry needs in one production process are 1 quintal of bananas. The total depreciation of the tools used per production process is Rp. 11,263.89.

Analysis of Banana Sale Agro-industry Costs

The costs that must be paid in the sale of agro-industry business consist of fixed costs and variable costs.

Table 3 Costs of Ambon Banana Sale Agro-industry Business in One Production Process in Pakemitan, Tasikmalaya District

No	Description	Cost (IDR)
1	Land and Building Depreciation	
	Equipment	416,7
	Marketing Costs	11.263,89
	• Transportation Costs	290.000
	• Electricity Costs	10.000
	Total Fixed Cost	**311.263,89**
2	Variable Cost	
	Firewood	75.000
	Ambon Banana	200.000
	Cooking Oil	120.000
	Plastic	45.000
	Wheat Flour	20.000
	Rice Flour	24.000
	Sugar	12.500
	Butter	6.500
	Carbide	500
	Stapler	25.000
	Label	18.000
	Staples	5.000
	Mineral Water	4.000

No	Description	Cost (IDR)
	Labor	630.000
	Total VC	1.185.500
3	Total Cost	1.496.763,89

Source: Processed Primary Data, 2020

The company incurred the total cost during the production process based on the table above IDR 1,496,763.89.

Table 4 Total Cost, Income, and Revenue of Ambon Banana *Sale* Agroindustry Business in One Production Process in Pakemitan Village

No	Description	Cost (IDR)
1	Land and Building Tax Costs	416.7
2	Equipment Depreciation Costs	11,263.,89
3	Marketing Costs	300,000
4	Variable Costs	1,185,500
5	Revenue	2.000.000
6	Income	814.500.

Source: Primary Data (2020)

The size of the income and revenue obtained can measure a business's success or failure. The production cost incurred for each process is IDR 1,185,500, while in one production process, the income is IDR 2,000,000. Thus, SMEs earn an income of IDR 814,500 for more details on the production costs, income, and revenue of the Ambon banana sale agroindustry.

Added Value of Banana *Sale* Agroindustry

Based on the table above, the analysis method obtained added value using the Hayami method. The study results showed that the added value generated from processing Ambon bananas into a banana sale for one production process was as much as 40 kg (200gr/pack) with a selling price of Rp. 10,000 using raw materials of bananas into the banana sale of 100 kg at Rp. 2,000 and other supporting materials. In one banana sale production, Rp. 2,000,000 was produced. This means that the processing of Ambon bananas into Ambon banana sale has an added value of Rp. 10,419.86. The added value ratio obtained was (IDR/kg/production) 0.53. Labor income is obtained from the multiplication of the labor coefficient by the average wage of labor of Rp. 1,050. The average wage of labor received for one day is Rp. 21,000-person. The share of labor in the agro-industry is 10.01. Business profit is the difference between added value and labor, so it is considered as net added value received by the company. The added value of the industrial business is positive, with the profit obtained from the Ambon banana sale business of IDR 9,369.86, with a profit rate of 46.89. The margin is IDR 18,000, which is distributed to each labor factor as labor compensation of 5.89. Other input contributions of 42.12 and company profits of IDR 52.1

CONCLUSION

Conclusion

Based on the study's results, it can be concluded that the total cost incurred by the banana sale Agroindustry in one production process is IDR 1,185,500. The costs incurred are still lower than the income and revenue. The income is IDR 2,000,000, while the income is IDR 814,500. The added value of the banana sale Agroindustry in Pakemitan Village, Cikatomas District, Tasikmalaya Regency, is IDR 10,419.86 per kilogram. Processing bananas into banana sales results in added value to the banana commodity. The added value can be in the form of product-added value, where the quality of banana products can be maintained longer, high consumer acceptance, and marketing reach can be expanded because Ambon banana *sale* do not experience a decline in quality quickly compared to when it is fresh.

Suggestion

Based on the conclusion of the study, the following suggestions are proposed:

1. The company should know how much-added value is generated from making Ambon bananas into banana sales.

2. The company should evaluate the added value from making Ambon bananas into a banana sale.

The company should increase production to increase added value

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