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IDENTIFICATION OF PRODUCTION COSTS IN TEMPE UD MAWAR SARI AGROINDUSTRY IN UTEUN BAYI VILLAGE BANDA SAKTI SUB-DISTRICT LHOKSEUMAWE CITY

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ABSTRACT

The purpose of this study was to see the effect of identification of production costs in Tempe Agroindustry UD Mawar Sari in Uteun Bayi Village, Banda Sakti District, Lhokseumawe City. The data analysis method used in this Field Work Practice is a quantitative descriptive method, namely analyzing and describing data on business operational activities, especially those related to production costs, namely raw material costs, labor costs and overhead costs at Tempe Agro-industry UD Mawar Sari. This study uses primary and secondary data types. The results showed that in the tempe production process at the Tempe Agro-industry UD Mawar Sari the results of the identification of production costs were Rp. 420,775,433.3 which was obtained from raw material costs of Rp. 342,060,000, - labor costs of Rp. 31,559,200 ,-,

1. INTRODUCTION

Indonesia is a country where the majority of the population is engaged in various activities in the industrial sector. Companies or industries established and operating, of course, have a goal or plan to be achieved. Companies or industries will compete strictly in obtaining the maximum possible profit or profit by keeping the costs of production used as low as possible. Profits or residual results obtained from this business, a company will be able to develop and maintain its existence as a more advanced company or industry in the future (Mulyadi, 2012).

Agro-industry is an industry that uses raw materials mainly from agricultural products, with a minimum amount of 20% of the total raw materials used. The agro-industrial sector has a very important role in the development of agriculture and the country's economy. This can be seen from its contribution in increasing the income of agribusiness actors, absorbing labor, increasing foreign exchange, and encouraging industrial growth. Nevertheless, the development of domestic agro-industry is still faced with various challenges, including the lack of availability of sufficient and continuous raw materials, lack of capital facilities, limited markets, quality of production and production processes that have not been able to compete, and a weak spirit of entrepreneurship (Soekartawi, 2000).

There are still many challenges faced by agro-industry entrepreneurs in the country, forcing them to re-evaluate the business they are running in order to maintain the existence of the agro-industry that they are running. This evaluation leads to changes in business management systems and business systems which then require entrepreneurs to re-evaluate the usefulness of relevant information about their business conditions. One of the things that must be considered by entrepreneurs is regarding costs in the production process of goods or services to be produced.

The production process is a way, method or technique to increase the usefulness of goods and services by using existing factors of production (Ahyari, 2002). To run a good production process in a company or agro-industry, the entrepreneur must be able to take into account the existence of production costs when processing starts from raw materials to ready-to-use goods or semi-finished goods.

Production costs can be considered effective and efficient if an entrepreneur is able to use production resources (inputs) properly and correctly without wasting costs in the production process to produce the desired output (Nilisye, 2013). So the company's management needs to evaluate the various factors of production costs so that efficiency can be created and reduce standard costs which of course affects the company's profitability.

Calculation of production costs is also the basis for protection for companies from possible losses. Losses will result in a business not being able to grow and develop so that it is possible that the company must stop its business activities. One way that can be done to avoid a company from losses is by trying to obtain revenue that can at least cover production costs. Thus, it is very important to calculate production costs and determine product selling prices appropriately to provide protection for companies from losses.

Tempe agro-industry UD Mawar Sari is a vegetable protein-producing business engaged in the production of tempe in Uteun Bayi Village, Banda Sakti District, Lhokseumawe City. UD Mawar Sari's tempeh business was founded in 1995 and still survives today. UD Mawar Sari's tempe agro-industry is one of the most advanced and successful tempe production businesses in Lhokseumawe City and parts of North Aceh. Tempe agro-industry entrepreneur UD Mawar Sari uses imported soybeans in the process of producing tempeh, because local soybean production continues to decline and is expensive. Domestic demand for soybeans as a source of vegetable protein continues to increase, but the increase in demand for soybeans is not proportional to productivity.

Tempe Agroindustry Entrepreneur UD Mawar Sari in Uteun Bayi Village, Banda Sakti District, Lhokseumawe City does not use local soybeans because the price of these raw materials in the market often changes (fluctuates), where based on the results of interviews with business owners the price of soybeans on the market always rises every year . In 2021 the market price of soybeans is IDR 11,700/kg and in 2022 the price of soybeans is IDR 12,500/kg, meaning that the price difference obtained in 2021 and 2022 is IDR 800.00/kg. The direct labor costs are also related to this problem if the company minimizes raw material costs then direct labor is simultaneously minimized.

2. LITERATURE REVIEW

Agro industry

Soekartawi (2000), agro-industry is an industry whose main raw materials come from agricultural products, with a minimum amount of 20% of the total raw materials used. The agro-industrial sector has a very important role in the development of agriculture and the country's economy. This can be seen from its contribution in increasing the income of agribusiness actors, absorbing labor, increasing foreign exchange, and encouraging industrial growth.

According to Santoso (2013) agro-industry is an industry that processes primary agricultural commodities into processed products, both intermediate products and final products. This includes post-harvest handling, the food and beverage processing industry, the biopharmaceutical industry, the bio-energy industry, the by-product processing industry and the agro-tourism industry.

a. Tempe agro-industry

Tempe agro-industry is a business of processing soybean commodities into tempe products. The soybeans used to make tempeh are generally white soybeans. White soybean is included in the type of leguminous food crop which is the result of secondary crops agriculture. According to Suprapti (2003), basically there are several types of tempe in Indonesia when viewed from the raw material. The types of tempe can be seen in Table 1:

Table 1. Types of Tempe in Indonesia

No.	Raw material	Type/Name of Tempeh
1.	Soybean (Glycine max)	Soybean tempeh
2.	Dregs of tofu/soybeans	Tempeh is loose
3.	Peanut cake	Tempeh cake (Central Java)
4.	Coconut pulp	Broke tempeh
5.	Peanut cake + tofu dregs	Enjes Tempeh (Malang)
6.	Benguk Koro (Mucuna pruriens)	Benguk Tempeh (Yogyakarta)
7.	Lamtoro (Laucaena glau)	Tempeh lamtoro (Yogyakarta)

Source: Suprapti (2003)

Based on the data in the table above, it can be seen that there are several types of tempeh based on the production raw materials. However, the most commonly heard type of tempeh is soy tempeh. Based on the packaging, soybean tempe is divided into two, namely leaf packaged tempeh and plastic packaged tempeh. Each - each can also be distinguished again in various types of sizes.

Cost

Cost is a form of sacrifice for economic resources expressed in units of money, where this has occurred or may occur in a company's efforts to obtain goods or services (Purwaji et al, 2018). According to Dunia et al (2018), cost is an expenditure to obtain goods or services that are useful in the future, or have a use for more than one accounting period.

Mursyidi (2008: 14), cost is a sacrifice that can reduce cash or other assets to achieve goals, both of which can be charged now or in the future. Expenses are costs that occur by deducting from income or being charged in the period in which the sacrifice occurs.

3. METHODS

Place and Time of Field Work Practice

This Field Work Practice was carried out at Tempe Agro-industry UD Mawar Sari in Uteun Bayi Village, Banda Sakti District, Lhokseumawe City. The time for implementing this Field Work Practice is from 26 July 2022 to 24 August 2022.

Field Work Practice Methods

This Field Work Practice (PKL) uses survey and interview methods, namely by conducting direct observations on Tempe UD Mawar Sari Agroindustry in Uteun Bayi Village, Banda Sakti District, Lhokseumawe City, as well as calculating production costs used in Tempe UD Mawar Sari Agroindustry which includes material costs raw materials, labor costs and overhead costs.

Data Types and Sources

During the implementation of the Field Work Practices, two types of data were used, including:

1. Primary data is data obtained by conducting direct interviews with employers and employees of Tempe Agroindustry UD Mawar Sari in Uteun Bayi Village, Banda Sakti District, Lhokseumawe City.
2. Secondary data is data obtained from library studies and other related institutions such as books, final assignments (thesis), literature related to titles on internet media or documents in the Tempe UD Mawar Sari Agroindustry in Uteun Bayi Village, Banda Sakti District. Lhokseumawe City.

Data analysis method

The data analysis method used in this Field Work Practice is a quantitative descriptive method, namely analyzing and describing data on business operational activities, especially those related to production costs, namely raw material costs, labor costs and overhead costs at Tempe Agro-industry UD Mawar Sari. The calculation if described as follows:

Raw material costs:××××
Labor costs :××××
overhead costs :×××× +
Production cost×××××

To calculate the cost of production per unit/pack of products, the following formula can be used:

$$\text{Cost of production per unit} = \frac{\text{Jumlah semua biaya}}{\text{Jumlah unit produk yang diproduksi}}$$

4. RESULTS AND DISCUSSION

Overview of UD Mawar Sari's Tempe Agroindustry Business

UD Mawar Sari's tempe making business is located at Lr. Nek Atjeh, Uteun Bayi Village, Banda Sakti District, Lhokseumawe City. Tempe Agroindustry UD Mawar Sari was founded in 1995 – until now by Mr. Jakfar Usman. At its inception, namely in 1995, this tempe agro-industry operated in the Cunda area for 3 years then moved again to the Mon Geudong area for 2 and a half years and then only moved to Uteun Bayi Village until now. Tempe Agro-industry UD Mawar Sari has two tempe production factories, one located right next to the business owner's private house and the other beside the road leading to the business owner's private house.

Tempe Agro-industry UD Mawar Sari still uses manual and traditional methods in processing tempeh, only grinding soybeans using a machine. Soybeans as a raw material in the manufacture used at this time are imported soybeans from the United States ordered or imported from Batam or Medan.

Mr. Jakfar Usman in starting this business used a small amount of capital but slowly his business started and continues to grow and is well known as a producer of high quality tempeh. The profits

derived from this business have had a positive impact on the family's economy. Starting from primary needs, secondary and tertiary needs so that they can send their children to tertiary institutions to become graduates. In fact, from the profits obtained, Mr. Jakfar Usman has opened a tempe agro-industry branch in another place, namely in the Matang Geulumpang Dua area.

Tempe Production Process in Tempe Agroindustry UD Mawar Sari

Figure 1. Process of grinding soybeans using a milling machine

The tempeh production process at UD Mawar Sari Agroindustry uses several tools that support the production process to run well, for details on the use of these equipment can be seen in table 2 as follows:

Table 2. Details of Equipment Use in UD Mawar Sari Tempe Agroindustry

No.	Peralatan	Jlh	Umur Ekonomis	Harga Satuan (Rp)	Jumlah (Rp)	Penyusutan/Tahun (Rp)	Penyusutan/Bulan (Rp)
1	Mesin penggiling kacang	2	10 Tahun	12.500.000	25.000.000	2.500.000	208.333,3
2	Kuali stanless	2	5 Tahun	7.000.000	14.000.000	2.800.000	233.333,3
3	Drum perendaman	26	5 Tahun	280.000	7.280.000	1.456.000	121.333,3
4	Keranjang	40	6 Bulan	35.000	1.400.000	-	233.333,3
5	Rakitan eleman panas	4	3 Tahun	400.000	1.600.000	533.333,3	44.444,4
6	Kipas angin	4	3 Tahun	800.000	3.200.000	1.066.666,7	88.888,9
7	Tripleks	10	2 Tahun	85.000	8.500.000	4.250.000	354.166,7
			Total		**60.980.000**	12.606.000	1.283.833,3

Source: Tempe Agroindustry UD Mawar Sari

The stages of the process of making tempe in Tempe Agroindustry UD Mawar Sari are as follows:

1. Soybean seeds before the boiling process is first cleaned of dirt by washing using clean water.
2. Then the soybean seeds that have been washed, boiled using a stainless cauldron for 2 hours until they become soft or half cooked and later before the next stage is carried out, the boiled soybean seeds are left for 2 hours for the cooling process.
3. Furthermore, the boiled soybean seeds are ground using a peanut grinding machine until they are split in half and the skin and seeds of the soybeans are separated so that the dregs of the soybean seeds can be removed.
4. After the soybean dregs have been removed, then the next stage is the soybean seeds soaked in the soaking drum for a day and a night. In this soaking process, avoid the soybean seeds from chemicals such as chlorinated water, exposed to soap, and so on.
5. After that, the soaked soybean seeds were washed again with the aim of removing the mucus on the soybean seeds as a result of the soaking process.
6. After washing, the soybean seeds are boiled again using a stainless cauldron for about 1 hour so that the maturity of the soybeans is better.
7. The next step is drying the soybean seeds. This drying is carried out on a drying table with the help of a cooling fan and this drying process is carried out for approximately 30-40 minutes, and at this stage soybean seeds are also given starch and yeast for the fermentation process later.

8. Next, the soybean seeds that are ready to be given yeast and starch, the packaging stage of the soybeans is carried out using the plastic packaging that has been provided.
9. The last stage, packaged soybean seeds are stored for 2 days and 2 nights for the fermentation process to become the tempeh that we eat every day.

Production Costs in Tempe Agroindustry Business UD Mawar Sari

In tempe production activities at UD Mawar Sari's Tempe Agro-industry, it is known that production costs incurred by business owners in the August 2022 period are categorized into 3 parts, namely:

a. Raw Material Costs

Based on the data obtained, it can be seen that UD Mawar Sari's Tempe Agro-industry in carrying out the tempe-making process activities there are 3 main types of raw materials used, as described in table 3 below:

Table 3. Cost of Raw Materials at UD Mawar Sari Agroindustry in August 2022

No.	Description	Sat.	Volume	Unit price (IDR)	Amount (IDR)
1.	Soybeans	1	27,000	12,500	337,500,000
2.	Starch	kg	300	9,200	2,760,000
3.	Yeast	kg	60	30,000	1,800,000
Total			912		342,060,000

Source: Tempe Ud Mawar Sari Agroindustry in August 2022 has been processed

Table 3 above shows that the raw materials used for making tempe at Tempe Agroindustry UD Mawar Sari until the end of August 2022 amounted to Rp. 342,060,000, -, consisting of 3 types of raw materials, where the costs recorded are based on the purchase price according to purchase invoices from suppliers, namely first, purchase of 30,000 kg of soybeans/month purchased at a price of IDR 12,500 per kg, so that the total cost of purchasing soybeans in August 2022 is IDR 337,500,000, by business owners for tempe production activities per day on average, that is as much as 900 kg/day. Second, the purchase of 300 kg of starch/month at a price of IDR 9,200 per kg, bringing the total purchase of starch in August 2022 to IDR 2,760,000 and for the use of its own starch per day for one production the average is as much as 10 kg/day. Finally, the purchase of tempeh yeast, which was purchased as much as 60 kg/month at a price of Rp. 30,000 per kg, so the total purchase of yeast in August 2022 is Rp. 1,800,000. 2 kg of yeast per day.

b. Labor costs

The number of workers in the UD Mawar Sari Tempe Agroindustry is 26 workers consisting of 1 worker as a foreman who carries out duties as a supervisor in the agro-industry, 3 workers who carry out their duties in the production section such as boiling soybean seeds, milling seeds soybeans, and in the drying section of soybean seeds, then 16 workers whose duties are in the packaging section and in the storage section of packaged soybean seeds, then 4 workers in the finished tempe packaging section and finally 1 worker who is assigned as the driver of the Tempe Agroindustry business owner, UD Mawar Sari.

The owner of the Tempe Agro-industry business, UD Mawar Sari, pays monthly employee salaries based on the number of employees present at work from 03.00 to 17.00 WIB, because these employees have an attendance record every day. For employee wages issued by Tempe UD Mawar Sari Agroindustry in August 2022 can be seen in table 4 below:

Table 4. Labor Costs in Tempe Agroindustry UD Mawar Sari Bulan August 2022

No.	Type of work	Total manpower	Salary Amount (IDR)	Amount/month (IDR)
1.	Foreman	1	150,000	4,500,000
2.	Employees in production	3	100,000	9,000,000
	Employees in packaging and storage	16	20,000	9,600,000
	Employees in the tempe packaging department	4	200	6,359,200

Driver	1	70,000	2,100,000
Total	26		31,559,200

Source: UD Mawar Sari Agroindustry in August 2022 has been processed

Table 4 above shows that the labor costs incurred by the Tempe Agroindustry UD Mawar Sari in August 2022 amounted to IDR 31,559,200. It can be seen that the salary of the foreman who served as a supervisor at the Tempe UD Mawar Sari Agroindustry was paid IDR 150,000 per day, so he was paid IDR 4,500,000 per month per month. Then, for the salaries of employees in the tempe production section, totaling 3 people are given a wage of IDR 100,000 people/day, so that the business owner pays the salaries of these employees in the amount of IDR 3,000,000/month and the total salary payments for employees in the production division in August 2022 which is IDR 9,000,000 per month.

As for the salaries of employees in the tempe packaging and storage section, there are 16 who are paid Rp. 20,000 people/day, so that later each employee in this field will get a salary of Rp. 600,000 people/month, so that the total payment of employee salaries in the tempe packaging and storage section in August in 2022 which is IDR 9,600,000 per month. Furthermore, for wages for packing tempe, the business owner pays the labor based on the amount of tempe production produced in August 2022, namely 31,796 packages of tempe where one package of tempe is paid Rp. in August 2022 which is IDR 6,359,200 per month, so the salary of each employee in the tempe packaging section is paid based on the number of tempe packages they pack. Finally, the driver's salary, which amounts to 1 worker, is given a daily wage of IDR 70,000, so that the employee gets a monthly salary of IDR 2,100,000 per month.

c. Overhead Costs

Overhead costs or routine costs incurred by Tempe UD Mawar Sari Agroindustry consist of several cost components, as described in table 5 below :

Table 5. Overhead Costs at UD Mawar Sari Agroindustry in August 2022

No.	Description	Vol	Unit Price (Rp)	Amount (IDR)
1.	Firewood	4 Trucks	1,400,000	5,600,000
2.	Electricity	-	-	60,000
3.	Transportation	-	100,000	3,000,000
4.	Plastic wrap	450 Packs	8,000	3,600,000
5.	Packaging plastic	694 Kgs	48,000	33,312,000
5.	Machinery and equipment upkeep and maintenance costs	1 person	10,000	300,000
6.	Machinery and equipment depreciation costs	-	-	1,283,833.3
	Total			47,155,833.3

Source: UD Mawar Sari Agroindustry in August 2022 has been processed

Table 5 above shows that the overhead costs incurred by the Tempe UD Mawar Sari Agroindustry in August 2022 amounted to Rp. 47,155,833.3, -, where the first overhead cost is to purchase firewood once a week by purchasing 1 truck of firewood for Rp. 1,400,000, - so that there are 4 firewood purchases per month, so the total cost of purchasing the firewood in August 2022 is Rp. 5,600,000. Then, the payment for electricity paid by UD Mawar Sari agro-industry in August 2022 is IDR 60,000 per month. Furthermore, the transportation costs incurred by Tempe Agroindustry UD Mawar Sari are IDR 100,000 per day.

Next is the cost of purchasing tempeh plastic wrap in August 2022, which is 450 packs with a unit price of IDR 8,000 per pack, so the total cost of purchasing tempe plastic wrap in August 2022 is IDR 3,600,000 The average use of plastic wrap per day is 15 packs. Furthermore, namely to purchase plastic packaging for tempe in August 2022 as many as 694 kg of plastic packaging at a price of IDR 48,000 per kg, so the total cost of purchasing plastic packaging in August 2022 is IDR 33,312,000, - and for one use The plastic packaging per day is an average of 24 kg of packaging.

Then for maintenance and maintenance costs for machinery and equipment in August 2022 the business owner pays 1 worker for this activity of IDR 10,000 per day, so the total payment for maintenance and maintenance of machinery and equipment is IDR 300,000 per month. Finally, the cost of

depreciation for machinery and equipment in August 2022 will experience a depreciation of IDR 1,517,166.7 per month.

Calculation of Production Costs in UD Mawar Sari Agroindustry

Based on the data above, the calculation of the production cost of tempe in Tempe Agroindustry UD Mawar Sari can be seen in table 6 below:

Table 6. Calculation of Tempe Production Costs in Tempe Agroindustry UD Mawar Sari in August 2022

No.	Description	Total Cost (Rp)
1.	Raw Material Costs	342,060,000
2.	Labor costs	31,559,200
3.	Overhead Costs	47,155,833.3
4.	Total Cost of Production	420,775,033.3
5.	Production Amount	31,796
6.	Unit Production Cost	13,233

Source: UD Mawar Sari Agroindustry in August 2022 has been processed

In Tempe Agro-industry UD Mawar Sari, the amount of tempe production that can be produced in one production per day in August 2022 is an average of 1,062 packets of tempe using 900 kg of raw soybeans, so for tempe production in August 2022 UD Agro-industry Mawar Sari can produce 31,796 packets of tempeh. This tempe product has several sizes, namely small, medium, long and brick shapes. The price of one pack of tempe sold by UD Mawar Sari Agroindustry is IDR 13,500 per pack, where each pack of tempe has a different amount depending on the size of the tempe itself.

Based on the results of calculations from the author, the selling price per unit/package of tempe is IDR 13,233 per pack, this is slightly different from the selling price of tempe by Tempe Agroindustry UD Mawar Sari, because based on the results of interviews with business owners the selling price offered by Tempe Agroindustry UD Mawar Sari follows the market price and looks at the price of tempe from other tempe producers in the area and also considers the purchase price of soybeans which always increases every year so that the business owner takes a little profit on the selling price of the tempe product based on the considerations that have been explained. Each packet of tempe produced differs in the amount of contents according to the size of the tempe produced, for small tempe there are 20 pieces of tempe. the medium sized ones amounted to 10 pieces of tempe, then the long sized ones amounted to 8 pieces of tempe and finally the brick-shaped tempe amounted to 4 pieces of tempe. The weight of one pack of tempeh is 1 kg 2 ounces and this applies to all sizes of tempeh produced.

5. CONCLUSION

Based on the results of the Field Work Practices (PKL) that were carried out at the Tempe Agro-industry UD Mawar Sari in August 2022, it can be concluded that in the tempe production process at the Tempe Agro-industry UD Mawar Sari, the identification of production costs obtained was IDR 420,775,433.3 obtained from raw material costs of Rp. 342,060,000.-, labor costs of Rp. 31,559,200.-, and overhead costs of Rp. 47,155,833.3 so that the production cost per unit/per pack of tempe obtained based on the calculation results is Rp. 13,233.- The cost per unit of tempe product is obtained from the division between the total production cost of Rp. 420,775,033.3 divided by the amount of tempe production in August 2022, namely 31,796 packages of tempe.

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