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COST AND REVENUE ANALYSIS OF TEMPE AMPAS BUSINESS IN IKM IN NORTH CENTRAL TIMOR REGENCY

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ABSTRACT

The purpose of this study is to determine the cost of producing one-time production of tempeh pulp, as well as to determine the net income of tempeh pulp, one-time production. The method used in this study is to analyze the data by describing the data that has been collected about costs including fixed costs and non-fixed costs, receipts and net income of one-time production of tempeh pulp. Tofu dregs are waste from making tofu. Although it is waste, tofu pulp has a fairly high nutritional content, both protein and fat, so it is very possible to be processed into various types of food including tempeh pulp. The use of tofu waste, this is a new breakthrough in opening up business opportunities to start a small industry (IKM) at a low cost, because the raw material used is pulp which is very cheap and easy to obtain without knowing the season. Based on the results of the study, fixed costs are obtained by calculating all costs incurred by the Tempe Ampas Business at IKM in North Central Timor Regency, to finance all production activities that are not affected by production volumes of Rp. 232,690 one production consists of depreciation of production equipment of Rp. 7,690, - employee salaries of Rp. 150,000 and depreciation of land and buildings of Rp. 75,000. The total non-fixed cost of tempeh pulp production in the Tempe Ampas Business at IKM in North Central Timor Regency is Rp. 70,000, - consisting of raw material costs of Rp. 30,000. The total revenue from the production of tempeh pulp at the Tempe Ampas Business at IKM in North Central Timor Regency.in one production is Rp 500,000 so that the net income from the sale of tempeh tofu dregs at the Tempe Ampas Business at IKM in North Central Timor Regency. in one production Rp 197.310,- The conclusion of this study is the total production cost of one-time tempeh pulp production of the Tempe Ampas Business at IKM in North Central Timor Regency. is Rp 302,690 while the net income of tempe pulp is one time production at the Tempe Ampas Business at IKM in North Central Timor Regency. is IDR 197,310,-,-.

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1. INTRODUCTION

Agricultural commodities are generally produced as raw materials and are easily damaged, so they will be directly consumed or processed first. The willingness of consumers to pay the price of small and medium industrial output (IKM) at a relatively high price is an advantage for processing SMEs to produce industrial output.

Small and medium-sized industries of processors strive as optimally as possible to achieve the goals they have planned. In IKM activities, all parts such as marketing, operations, human resources, and finance will become a unified work that must support each other in the process of achieving goals.

Small and medium-sized industries will plan and control what things are considered important in the process of achieving goals. One of the important elements of planning and controlling SMEs is cost. Costs by many small industries are believed to improve business performance. Cost is a detailed plan for the future and is expressed in quantitative measures. The activities of this field are closely related, both in the preparation stage to the implementation stage and budget realization.

In order to achieve the expected growth rate, it is necessary to have careful planning regarding marketing strategies and strategies for controlling factors that affect profits based on capital issued by an SMI. The success of a business can be seen from the level of profit obtained. Business profits are influenced by factors such as production costs, selling and marketing power and sales volume. Profit or profit is the difference between the proceeds of sales and the costs incurred.

Tofu dregs are solid waste from making tofu, tempeh. Although it is waste, tofu pulp has a fairly high nutritional content, both protein and fat, so it is very possible to be processed into various types of food including tempeh pulp.

The use of solid waste is a new breakthrough in opening business opportunities to pioneer a small and medium industry (IKM) at a low cost, because the raw material used is tofu dregs which are very cheap and easy to obtain without knowing the season.

Food from tofu dregs such as tempeh pulp is one type of food that is very famous in several regions in Indonesia. However, for urban areas such as Kefamenanu City, it has not maximized the use of solid waste into a product with nutritional value. This is because IKM does not yet know how much cost and income is obtained from the business of processing tofu dregs into tempeh dregs so they only sell tofu dregs as animal feed on several farms around the city of Kefamenanu.

Preliminary surveys show that IKM processing tofu dregs into tempeh pulp in TTU Regency, there are 10 SMIs, but researchers focus on 1 IKM that utilizes solid waste in the form of tofu dregs into food ingredients that have nutritional value and have a high selling value to increase income and be able to create jobs.

Based on the background above, the author is interested in carrying out research on the Analysis of Tempe Ampas Business Costs and Revenues in SMEs in North Central Timor Regency.

There are 3 (three) main questions asked in this study, namely: 1. What are the characteristics of the owner of the IKM processing tofu dregs into tempeh pulp in TTU Regency.;2. What costs are incurred by the IKM processing tofu pulp into tempeh pulp in one production, in TTU Regency.;3. How much is the income of IKM processing tofu pulp into deep dregs tempeh, one time production, in TTU Regency.

Based on the identification of the problem, the objectives of the study are: 1. To identify the characteristics of the owner of the IKM processing tofu dregs into tempeh pulp in TTU Regency.;2. To find out the production costs incurred by SMEs processing tofu pulp into tempeh pulp in one production, in TTU Regency.;3. To find out the net income of SMEs processing tofu dregs into tempeh pulp in one production, in TTU Regency.

The benefits of this research are: 1. For the local government, it is hoped that this research can be a consideration and contribution of thoughts in determining policies in TTU Regency.;2. For business owners, it is expected to be a reference material and information about the business of processing tofu dregs into tempeh pulp.;3. For readers, it is hoped that this research can be an

additional information and reference in the preparation of further research or similar research and a source of information for those who want to do a business processing tofu dregs into tempeh pulp in TTU Regency.

2. LITERATURE REVIEW

2.1. Agroindustry

Agro-industry is a processing industry made from the main ingredients from agricultural products. Agroindustry acts as a link between sectors agriculture and the industrial sector, which in its development is inseparable from support of science and technology, especially in this agroindustry.It is expected that new products will appear that have added value and also has a fairly wide marketing reach in the era of competition and globalization as it is today. Agroindustry tempeh, tofu is a scale of business in agriculture that processing raw materials in the form of soybeans into tempeh, tofu. Agroindustry tempeh, tofu can Keep producing using raw materials from agriculture. Yield products Good farming will make the products of agro-industry more and more quality. Agroindustry tempeh tends to carry out processing on a scale small. This is because tempeh production is carried out every day. Owner agroindustry tempeh, small scale tofu acts as anything from purchase raw materials, processing and until the sale of agro-industrial processed products. At This small-scale agro-industry does not have a clear division of tasks so that the These agro-industrial actors master all areas of work. It is different with companies whose business scale is large in which there are division of labor. There is a purchase, processing, financial administration section, warehousing, and marketing (Dwi sartika, 2011)

2.2. Soybeans

Soybeans are one of the commodities in Indonesia, many people consume and process products made from soybeans. Soybeans as a commodity that is known to have good nutrition, one of which contains high protein and is good for the body's metabolism, and also soybeans are a food crop in the form of a bush that grows upright with a stem height between 30-100 cm and each stem forms 3-6 branches. Soybeans can grow quickly and can reach the harvest period at the age of 10 weeks after planting (Adisarwanto, 2013).

Soy beans contain alpha-linolenic acid, omega-6 fatty acids and isoflavones, genistein and daidzein. Dried soybeans contain 34% protein, 19% oil, 34% carbohydrates (17% dietary fiber), 5% minerals and some other components including vitamins, isoflavones. Soy beans are a source of calcium, iron, zinc, phosphorus, magnesium, thiamine, riboflavin, niacin and folic acid. Soy contains a large amount of essential amino acids for humans, and so is a good source of protein and vegetable oil, (Kanchana, 2016).

Soybeans have extensive uses in the order of human life. Planting soybeans can improve soil fertility, because the roots can bind Nitrogen from the air with the help of Rhizobium sp bacteria, so that the element nitrogen for plants is available in the soil. Soybean plant waste in the form of brangkasa can be used as organic fertilizer for fertilizing the soil. Waste from the former soybean processing process, for example tempeh pulp, soy sauce pulp and others, can be used for additional food ingredients (concentrates) in animal feed. Soybean processing can be grouped into two types, namely: 1). By fermentation: Processing through fermentation will produce soy sauce, oncom, tauco and tempeh.;2). No fermentation: The processed form without going through fermentation is yuba, sere, soy milk, tofu, bean sprouts and soy flour.

The composition of the nutritional content in 100 grams of tofu or tempeh, contains protein levels of 35 percent to 45 percent. This shows that processed soy bean products, namely tofu and tempeh, have a high protein content that the body needs. Therefore, efforts to increase

protein intake for the body can be done by increasing consumption of processed soy bean products in the form of tofu and tempeh.

Tofu is produced by utilizing the properties of proteins, which will coagulate when it reacts with acids (vinegar). The clumping of proteins by vinegar acid will take place quickly and simultaneously throughout the soybean juice, so that most of the water that was originally mixed in the soybean juice will be trapped in it. The discharge of existing water in the area can be done by applying pressure. The greater the pressure exerted, the more water can be removed from the protein clot. These protein clots are referred to as tofu (Widaningrum, 2015).

Soybean tempeh has high nutritional values including 19.5% protein, 4% fat, 9.4 carbohydrates and vitamin B12 between 3.9 – 5 mcg every 100 grams of tempeh. Good tempeh is hard and dry and inside it is not mixed with dirt from the outside so that it changes the composition of the tempeh. Tempeh can be stored no later than 2x24 hours. Soybean tempeh (tempeh) is a traditional Indonesian fermented food. It has been reported that tempeh contains high protein (Radiati and Sumarto, 2016) and is important for health because it is rich in unsaturated fatty acids. Tempeh also contains vitamin B12 and kelatin which is anti-cancer. Susilowati et al. (2018) report that folic acid fortificant paste formulations can be produced well when combined with a mixed paste between tempeh and vegetables.

2.3. Tofu Dregs

Tofu dregs are a by-product in the process of making solid tofu. Tofu dregs still have a relatively high content of carbohydrates and proteins because at the time of making tofu not all contents can be extracted, especially when using only a simple and traditional grinding process. However, even so, tofu pulp flour is still not widely utilized optimally, in fact there are still tofu craftsmen who dispose of waste or tofu dregs just like that it causes environmental pollution around it (Riniphapsari, 2016). The lack of public knowledge about the benefits of tofu dregs makes tofu dregs an unused waste. Fresh tofu pulp is priced at Rp 300 – 500/kg and at room temperature storage for more than 24 hours causes discoloration and smell. So far, the processing of tofu pulp flour into food is still limited because if it is stored for more than 2 days, it will be easily damaged and rotted, most of which are only used as a mixture of livestock ingredients. Therefore, tofu pulp flour needs to be handled appropriately through the processing of other foodstuffs that are of selling value which are expected to increase producers' income (Yustina 2012).

2.4. Tempeh Dregs

Tempeh pulp is made from tofu dregs, this tempeh has a soft texture and is white. This type of tempeh is still quite easy to find in traditional markets in some areas. The shape of the dregs tempeh is round elongated or rectangular with a small size (Ramayulis, 2013). Tempeh pulp is one of the traditional foods that is the result of fermented pulp. Tofu dregs, which are the remaining solid ingredients from the process of processing soybeans into tofu, are generally used as animal feed, fish feed or to clean the floor of the house. The benefits of Tempe Pulp are as follows: - Supports brain function; - Supports digestive function; - Prevents damage to muscle tissue; - Improves nutrient absorption; - Regulates the rise in blood sugar levels; - Meet phytonutrient needs; - Energy source of the body; - Controlling weight; - Maintaining heart health.

2.5. Cost

Definition of Cost "Cost (cost) is the value of cash or cash equivalent used for goods or services that are estimated to bring benefits in the present or future to the organization. Costs are said to be cash equivalents because non-cash sources can be exchanged for desired goods or services" (Hansen and Mowen, 2015). Mulyadi (2010) states that in a broad sense cost is the sacrifice of economic sources, measured in units of money, which has occurred or that is likely

to occur for a specific purpose. There are four main elements in the definition of these costs, namely: 1. Cost is the sacrifice of economic resources; 2. Measured in units of money; 3. What has happened or that will potentially happen; 4. Such sacrifices for a specific purpose Cost is the cost of goods or services that have provided benefits that are used to obtain income. Costs will be deducted from income to determine profit or loss in a period so that costs will be included in the income statement (Siregar et al, 2013).

2.6. Production Costs

Production costs are the costs incurred to produce an item. Production costs are costs related to the manufacture of goods and providing services. Production costs can be further classified as direct material costs, direct labor, and factory overhead. While non-production costs are costs related to other than production functions, namely development, distribution, customer service and general administration.

According to (Husain and Pricilia, 2014) production costs are the costs that occur to process raw materials into finished products that are ready for sale. It can be concluded that production costs are costs used to produce goods ranging from raw materials to ready-to-sell finished products or those related to providing services. The purpose and benefits of determining the cost of production are enormous. Among them are used to determine the selling price of products, as a consideration of production decisions, monitor the realization of production costs, calculate gross profit or loss of production, determine the cost of goods inventory.

2.7. Fixed Costs

Fixed costs are costs whose amount does not depend on the amount of at least the amount of output. Even if production is temporarily stopped, these fixed costs must still be incurred in the same amount. Fixed costs are those types of costs that during one period of work are fixed in amount and do not undergo changes. So, if the period of work is months, then the cost is still always calculated for one month, if calculated annually, the cost remains unchanged even if from month to month or from week to week the volume of activity changes, Which is included in these fixed costs for example labor salaries, administration, depreciation of machinery, depreciation of buildings and other equipment, land rent, office rent and warehouse rent.

2.8. Non-Fixed or Variable Costs

Variable costs are costs whose magnitude is determined by the number of product units or activity levels, meaning that if the product unit or activity level increases, the variable costs will increase as well. The cost of using fuel will increase if more production activities are included in this group of variable costs, including: Fuel costs, Oil Costs, Workers' Costs/Wages (daily), Energy costs (electricity), Costs for water supply. Variable costs according to Dipodiningrat are a kind of costs that change, proportional to the volume of production or activity of each department of an enterprise. The characteristics of variable costs are as follows: 1. Variable costs are the costs of a production or the cost of activities that arise as a result of an effort, activity, or work carried out in a company; 2. Variable costs change in proportion to activity is a direct result of an activity; 3. Certain variable costs may be affected by management discretionary decisions; 4. Variable costs change in total but remain per unit (Adwinata, 2012).

2.9. Depreciation or Depreciation Charges

Depreciation is a decrease in the physical value of a property over time and its use. In the concept of accounting, depreciation is an annual deduction to pre-tax income so that the influence of time and use over the value of assets can be represented in the financial statements of an enterprise. Depreciation is a non-cash expense that affects income tax. Depreciable properties must meet the following conditions: 1. Must be used in undertakings or maintained

to generate income; 2. Must have a certain useful lifespan, and the lifespan must be longer than a year; 3. It is something that is used until it runs out, undergoes decay/destruction, wears out, or undergoes a reduction in value from its original value; 4. Not inventory, inventory or sales stock, or investment property (Salim Alfahrisy, 2012).

2.10. Total Costs

Total costs are equal to fixed costs plus variable costs. The average cost is the cost that must be incurred to produce one unit of output. The magnitude of the average cost is the total cost divided by the amount of output. Total cost is the magnitude of the costs incurred in producing a number of products. Total costs can be calculated by summing between total fixed costs and total non-fixed costs (variable) (Anonymous, 2013).

2.11. Income

Revenue is the total receipts earned in a certain period. Companies that want maximum profit will make marginal decisions, where companies can adjust variable variables that can be controlled to allow for maximum profit. Gross Farm Income is the total revenue from use. Resources in farming or in other words gross income is the value of all production (Value of production). For crop production is the sum of: 1. Production value sold; 2. Those that are consumed alone include those that are practiced; 3. Which is used in production activities such as weighing, washing of raw materials and slicing; 4. Which is used as the payment of Wages; 5. What's left is in the warehouse.

Net farm income is the difference between gross income and total costs. Net income means also as profit (profit) from the business. Income is a reward for cooperation in factors of land production, labor, capital and management services. Farm income does not only come from production activities but can also be obtained from the results of renting or selling elements of production, for example selling excess production equipment, renting land and so on (Edo Andri Sitorus, 2010).

2.12. Factors affecting the income of tempeh aspas

1. Production Factors
   Production activities consist of several kinds, namely direct production and indirect production, technical production, economical production, and production non-economical. Direct production or production of goods is an undertaking or activities of creating, making or producing goods directly can be useful for the fulfillment of human needs. Benefits of the goods produced can be directly felt for the fulfillment of human needs in achieving prosperity. Indirect production or natural production is a business or activity of providing services, service forms of service To the community, the results are not directly enjoyed, but require long process and time. Technical production is a production activity that aims to increase or add value to the usefulness of an object or goods (Minto Purwo, 2000).
2. Labor Factor
   Labor is all human activities both physical and spiritual intended for production activities. In production activities do not apart from the labor factor because labor is very dominant for launching production activities to obtain production results from a, production activities. Labor factors play an important role in a variety of kinds of production activities. With the presence of labor production activities will quickly resolved properly, meaning that the labor factor is needed in the process of production activities. Production activities will cease if labor the necessary experienced disruptions, thus impacting the sales that will be accepted by the company or industry (Kardiman, 2003).
3. Capital Factor

According to (Soerkartawi, 2002), In the production process activities, then Capital is divided into two types, namely fixed and non-fixed capital (usually called variable modal). The difference is due to the characteristics possessed by such capital, production factors such as land, buildings and machinery Often included in the category of fixed capital. Thus fixed capital can be defined as costs incurred in the production process that it is not exhausted in one such production process. Every industry has different capabilities in processing their production. The technology that used also different, technology positively affects industrial production tempeh because technology largely determines the results of such industrial production Although the technology used is still imported from abroad. Without The existence of technological developments in the productivity of goods of production will not be undergoes changes and remains at a very low level.

3. METHODS

The study was conducted in North Central Timor Regency in April-September 2022. The population in this study is entrepreneurs processing tofu dregs into tempeh pulp (1 business unit) at IKM who use solid waste in the form of tofu dregs as the basic material for new products. The sample of respondents was 6 people who came from workers for each type of processing business and product. Furthermore, it uses a saturated sample where all populations are sampled. The data collection techniques used in this study are: 1. The interview method is to interview parties related to the processing process and production costs of processing tofu pulp into tempeh pulp at IKM Timor Jaya; 2. Documentation, namely the method carried out by recording in accordance with the topic of observation, namely the production and marketing process of processing tofu dregs into tempeh pulp at the Timor Jaya IKM in North Central Timor Regency; 3.Observation is a method of collecting data by direct observation and recording in order to get an overview in accordance with the raw material procurement process, production process and marketing of tempeh pulp at IKM in northern Central Timor Regency.

The analytical method in this study is the processing of tofu pulp into tempeh pulp at IKM Timor Jaya is:

1. Capital
   Obtained by identifying everything invested by IKM Tofu dregs processing to produce tempeh pulp then assessed with money.
2. Depreciation charges (D)
   Depreciation costs are obtained by calculating the depreciation value of the equipment used during the production process after subtracting by the junk value of 10 % of the capital cost of the equipment by the formula:
   Junk value (NR) = cost of equipment capital x 10 %
   D = [(equipment capital cost – NR)/service life)]
3. Fixed costs are obtained by calculating all costs incurred by the tofu dregs processing IKM to finance all production activities that are not affected by production volumes.
4. Non-fixed / variable costs
   Non-fixed costs are obtained by calculating all costs incurred by the tofu dregs processing IKM to finance any production activity that depends on the size of the production volume.
5. Total production cost of

$$TC = FC + VC$$

Where:

1) TC = Total Cost (Rp)
2) FC = Fixed Cost (Rp)
3) VC = Variable Cost (Rp)Analisis Data

6. Net income (π)

To find out income or profit can be known by using the formula, namely:

$$\pi = TR - TC$$

Where:
π = Profit (Rp)
TR = Total Receipts (Rp)
TC = Total Cost (Rp)

To find out the total receipts can be known using the formula, namely:

$$TR = P \times Q$$

Where:
TR = Total Receipts (Rp)
P = Product Price (Rp)
Q = Production Amount

4. RESULTS AND DISCUSSION

Results of Overview and Research Discussion

The location of the IKM which utilizes tofu dregs as processed new products, into tempeh pulp, located in TTU Regency, can be seen the business location in table 4.1.1. as follows:

Table 1. Location of IKM for Processing Tofu Dregs into Tempe Ampas in TTU Regency

Business	Location/Address
IKM Timor Jaya	Eltari Road Km. 04 Rt. 08 Maubeli

Source : Primary Data analyzed 2022

Respondent's identity from the use of tofu dregs into tempeh dregs in IKM in TTU Regency

In Table 4.1.2. The average age of tempeh dregs for business owners and workers is > 30 years old, so from the existing data, the author assesses that the age recorded > 30 years, which means that it is still classified as a productive age in running business performance is still quite good. With the highest average artisan education is high school because the level of education is very influential on the mindset in improving the business owned in making decisions can really be accounted for, with an average business experience of > 30 years. In addition, craftsmen claim to always follow coaching to develop their business. During this time, craftsmen produce to meet the daily needs of the family and save money. The mastery of craftsmen with information technology such as smartphones is very good because they have long been accustomed to using cellphones.

Craftsmen in TTU Regency have advantages in terms of human resources who have expertise and a fairly high quantity of production when combined. Human resources (HR) to process adequate tofu dregs is an area potential that can be developed.

Table 2. Identity Data of IKM Processing Tofu Dregs into Tempe Ampas

No	Description	Gender	Age	Last Education	Experience	Length of Business	Type of Business

1	IKM Timor Jaya	L	Years	SMA	20 Years	30 Years	Tempeh Dregs

Source : Primary Data analyzed 2022

4.1.3. Costs

1. Fixed Coststst (FC)

Fixed costs are obtained by calculating all costs incurred by the IKM processing tofu pulp into tempeh pulp to finance all production activities that are not affected by production volume.

a. Depreciation of Production Equipment

The cost of equipment used by the agro-industry of processing tofu pulp into tempeh pulp in one month is Rp 30,762,- with the following cost details:

Table 3. Cost of production equipment in the agroindustry of processing tofu pulp into tempeh pulp

No	Tool name	Economic Age (Year)	Unit Price	Value	Depreciation
1	Palstic tub bucket	3	200.000	20.000	5.000
2	Drom plastic	5	400.000	40.000	6.000
3	Drom plastic	5	500.000	50.000	7.500
4	Fabric sieve	1	30.000	3.000	2.250
5	Water dipper	2	20.000	2.000	750
6	Iron rice spoon	2	17.000	1.700	637
7	Plastic basin	2	100.000	10.000	3.750
8	Small pipe	10	500.000	50.000	3.750
9	Plastic strap	1	15.000	1.500	1.125
		Total			30.762

Source : Primary Data analyzed 2022

The cost of equipment used by SMEs processing tofu dregs into tempeh pulp in one month is Rp 30,762,- . IKM tofu pulp processing in one month produces tempeh pulp, 4 (four) times / month, then the cost of equipment used in one production is Rp 7,690,-

b. Labor or Employees

Workers at IKM Timor Jaya processing tofu dregs into tempeh dregs in a month are paid Rp. 600,000, - with the following cost details:

Table 4. Labor/Employee Costs

No	Name	Position	Salary
1	Mas joko	Leader	-
2	Anton	Marketing section	200.000
3	Berto	Production section	200.000
4	Remi	Production section	200.000
	Total		600.000

Source : Primary Data analyzed 2022

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The salary of employees for each month is Rp. 600,000, - IKM Timor Jaya in one month produces tempeh pulp 4 (four) times then the salary of employees used in one production is Rp. 150,000, -

c. Land and Buildings

IKM Timor Jaya is an industry located on Jalan Eltari Km. 04 Rt 08. Maubeli Subdistrict, Kefa City District. The land and buildings used by IKM Timor Jaya amounted to Rp 350,000,000.,- with the following cost details:

Table 5. Land and Building Depreciation

N0	Information	Economical lifespan	Price	Junk Value	PDepreciation
1	Land	75 years	350.000.000	-	-
2	Building	50 years	200.000.000	20.000.000	300.000

Source : Primary Data analyzed 2022

The cost of depreciation of land and buildings in IKM Timor Jaya Processing of Tofu Dregs into Forging Dregs every month is Rp. 300,000,- IKM Timor Jaya Processing Tofu Dregs into Forging Dregs in one month producing tempeh pulp 4 times then the cost of destroying land and buildings used in one production is Rp. 75,000,-

The total fixed cost of one-time production of tempeh pulp at IKM Timor Jaya can be seen in the following table:

Table 6. Total Fixed Cost of one-time production of tempeh pulp

No	Urain	Value
1	Depreciation of production equipment	7.690
2	Employee salaries	150.000
3	Depreciation of land and buildings	75.000
Sum		232.690

Source : Primary Data analyzed 2022

The total fixed cost of one-time production of tempeh pulp at IKM Timor Jaya is Rp. 232,690,-Total Biaya tidak tetap

1. Labor

The total non-fixed costs used by IKM Timor Jaya Processing Tofu Dregs into Forging Dregs in one production of tempeh pulp is Rp 70,000,- with the following cost details:

Table 7. Cost of Raw Materials

No	Material	Volume	Unit price	Volume
1	Tofu dregs	3 kg	10.000	30.000
2	Plastic	2 meters	5.000	10.000
3	Firewood	3 bunches	10.000	30.000
	Total			70.000

Source : Primary Data analyzed 2022

4.1.4. Revenue (TR)

1. Acceptance

The total amount of receipts from tempeh pulp at IKM Timor Jaya in one production is Rp 500,000 with the following details:

TR = P x Q

Where:

TR= revenue

P = Price/wrap

Q = Production amount

TR = Rp 2.000 x 250
= IDR 500,000

2. Net Income

The total net income from the sale of tempeh pulp at the IKM processing tofu ampasr in one production is IDR 197,310, - with the following details:

π = TR – TC

Where:

TR = total receipts

TC = Total production costs

π = IDR 500,000 – IDR 302,690 = IDR 197,310

5. CONCLUSIONS

The conclusions of this study are as follows The total production cost of one-time tempeh pulp production at IKM Timor Jaya processing tofu dregs into tempeh pulp is Rp 500,000,- Net income of one-time tempeh pulp production at IKM Timor Jaya processing tofu dregs into tempeh pulp Rp 197,310,-

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