ANALYSIS OF ADDED VALUE AT UD. COCONUT INDUSTRY IN GAMPONG COT PUUK KECAMATAN GANDAPURA KABUPATEN BIREUEN
(Case Study: Coconut Gongseng Inkego U Seu Neulheu)

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Abstract

This research was conducted in Gandapura District, Bireuen Regency. The purpose of this study was to find out how the Analysis of Added Value at UD Coconut Industry in Gampong Cot Puuk, Gandapura District, Bireuen Regency (Case Study: Kelapa Gongseng Inkego (U Seu Neulheu). This study used a quantitative descriptive method. The results showed that the benefits obtained in depth once the production process at UD Coconut industry was Rp. 6,249,177. The added value obtained by coarse gongseng coconut was Rp. 2,036/kg obtained by coarse gongseng coconut is Rp. 877/kg with a profit rate of 43%, while the added value obtained from refined coconut gongseng is Rp. 12,213/kg with a profit rate of 91%.

Keywords: Added Value, Industry, Production, Gongseng Coconut.

INTRODUCTION

Coconut plants are plants that have a strategic position, especially as raw materials, coconut is a tropical plant that has long been known by the Indonesian people, this can be seen from its distribution almost throughout the archipelago. In 2010, the area of coconut plants was recorded at 3739.35 thousand ha, dominated by people's plantations covering an area of 3697.03 thousand ha (98.87%), large state plantations covering an area of 4.29 thousand ha (0.11%) and large private plantations covering an area of 38.02 thousand ha (1.02%) Agribusiness development is one of the development strategies which is a very important effort to achieve goals including attracting and encouraging new industries in the agricultural sector, creating added value, increasing state foreign exchange recipients, creating jobs and improving income distribution. Agribusiness has a very broad scope. One of them is in the economic perspective that studies strategies in a business to be able to gain profit through aspects of cultivation, provision of raw materials, post-harvest, processing/agroindustry to the marketing stage.

Agro-industry development is one of the efforts to increase the added value of primary agricultural commodity products which can also change the traditional agricultural system into a more advanced system. Agro-industry is an activity of utilizing agricultural products into processed products that have economic value, as well as being a stage of sustainable agricultural development. Agro-industry is a subsystem that complements a series of agribusiness systems with a focus on activities based on processing agricultural resources and increasing the added value of commodities. Agro-industry has a strategic role in efforts to meet the needs of basic materials, expand employment opportunities and develop the economic sector. This is supported by the use of raw materials from natural resources available domestically (Soekartawi, 2001).

Efforts to develop agro-industry indirectly help improve the economy of farmers with the role of some suppliers of raw materials. Agro-industry development is one of the efforts to increase the added value of agricultural production and change the agricultural system from simple to more advanced. Agro-industry development must be increased and directed to overcome unemployment problems through labor absorption, especially in the agricultural sector and poverty alleviation. For

this reason, one of the small-scale and household agro-industry assisted by large-scale agro-industry as a form of cooperation (Directorate General of IKAH, 2004). Aceh Province is one of the provinces in Indonesia that has quite extensive agricultural land.

The area of agricultural crops in Aceh is utilized by the community to open plantation and agricultural land. One of the plantation areas opened is a coconut plantation. Coconut is one of the agricultural sectors whose utilization has a very big influence in supporting community income. Coconut plants are often used by the community as a place to generate income and daily needs by doing business in the form of coconut plant production. Bireuen Regency is one of the regencies in Aceh province that has regional potential in the fields of plantations and agriculture. The agricultural sector is one of the leading sectors, especially agriculture with coconut plants whose benefits have been felt by some of the population. For coconut production and other plants, Bireuen Regency is one of the areas that has quite extensive coconut plants in Aceh Province and is in first place in the coconut plant sector. The following is the area of coconut plants in Aceh Province. The data is presented in table 1.

Table 1. Coconut Production Data by Regency/City in Aceh Province in 2020.
Plant Area

No.	Regency/City	TBM	TM	TR	Total number
1.	Simeulue	3.207	3.685	1.295	8.187
2.	Aceh Singkil	348	1.182	2.315	3,845
3.	South Aceh	290	5.477	1,077	6,844
4.	Southeast Aceh	669	865	49	1,583
5.	East Aceh	863	6,080	262	7.245
6.	Central Aceh	-	47	7	60
7.	West Aceh	454	2,550	361	3.358
8.	Great Aceh	2.291	8,318	4.200	14,809
9.	Pidie	598	7,270	776	8,644
10.	Bireuen	2,300	13,884	391	16,575
11.	North Aceh	333	13,774	948	15,055
12.	Southwest Aceh	109	1,705	152	1.966
13.	Gayo Lues	93	280	-	373
14.	Aceh Tamiang	81	472	23	576
15.	Great Nagan	122	967	460	1,558
16.	Aceh Jaya	413	3,089	1,767	5.269
17.	It's Really Meriah	1	15	-	16
18.	Pidie Jaya	713	2,830	277	3.811

19.	Banda Aceh		-	-	-	-
20.	Sabang		92	1,031	976	2,099
21.	Langsa		43	366	15	424
22.	Lhokseumawe		28	596	-	624
23.	Subulussalam		133	438	232	803
	Aceh	**13.181**		**74,894**	**15,583**	**476,351**

Source : Aceh Agriculture and Plantation Service. Note:
TBM : Plants Not Yet Producing.
TM :Producing Plants.
TR : Damaged Plants

Based on Table 1, it shows that coconut production in Bireuen Regency totaled 16,575 coconut plantation areas by district/city in 2020 with the largest acquisition first in Aceh province, with TBM 2,300, TM 13,884 and TR 391 coconut plantation areas. Bireuen is one of the areas that has relatively large natural resource potential to support the development of agricultural processing industries or agro-industry. One of the agro-industries that has developed is the roasted coconut business (u seu neulheu) which uses curry leaves as raw materials to make it fragrant and to have a good taste.

One of the roasted coconut (u seu neulheu) production businesses in Bireuen Regency is located in Gampong Cot Puuk, Gandapura District. The business has been established since 2005 until now and has 6 workers. In one production of roasted coconut (u seu neulheu) requires as much as one ton of coconut per day which produces 180kg of roasted coconut, with the selling price of roasted coconut being Rp. 1,500, (in Eslilin plastic packaging with a content of 50 grams), while at a price of Rp. 5,000 (in Glass cup packaging with a size of 10oz glass height with a content of 150 grams), and a price of Rp. 10,000, (in Glass cup packaging with a size of 14oz glass height with a content of 300 grams), which is packaged in three different variations and the roasted coconut is sold to markets and vegetable stalls.

The price of raw materials such as coconut can suddenly increase, however, the production price of U Seu Neulhue at the Agroindustry UD. Gongseng Coconut Industry did not increase or the price remained stable. Mr. Nizar as the owner of the business bought coconuts at a price of Rp. 1,500 / kg and Rp. 1,700 / kg when the price of coconut rose. In addition, there were also obstacles in the workforce because producing one ton of gongseng coconut products per day could slow down production. Therefore, it is necessary to conduct a study of Added Value Analysis at UD. Gongseng Coconut Industry INKEGO (U SeuNeulheu) in Gampong Cot Puuk, Gandapura District, Bireuen Regency.

LITERATURE REVIEW

Value Added Concept

Added value explains that agricultural product management is the second component of agribusiness activities after the agricultural product production process is important because of considerations of increasing added value, improving the quality of results, increasing labor absorption, improving producer skills, and increasing producer income (Seokartawi 2010).

Agroindustry

Agroindustry is a form of activity or activity that processes raw materials derived from plants or animals. Agroindustry is defined in two ways, namely first agroindustry as an industry whose main raw material is agricultural products and second agroindustry as a stage of development as a continuation of agricultural development but before the stage of development reaches the stage of industrial development. Agroindustry has a very important role in agricultural development (Seokartawi 2012).

Production cost

Every business that is run requires costs to produce a certain output. Mulyadi (2011), states that costs are sacrifices of economic resources measured in monetary units, which have occurred or are likely to occur for a specific purpose. Costs are sacrifices of resources or cash equivalents sacrificed to obtain goods or services that are expected to provide benefits now or in the future for entrepreneurs.

Production

Production is related to how resources are used to produce products. According to Joesron and Fathorrozi (2013), production is the end result of an economic process or activity by utilizing several inputs. Furthermore, Putong (2012) said that production or producing adds utility (added value) to an item. The utility of an item will increase if it provides new or more benefits than its original form. More specifically, production is an activity

Profit

Profit is total revenue minus total cost. Profit is determined by two things, namely revenue and cost. If the change in revenue is greater than the change in cost of each output, then the profit received will increase. If the change in revenue is smaller than the change in cost, then the profit received will decrease. Profit will be maximized if the change in revenue is the same as the change in cost.

Roasted Coconut Business

Roasted Coconut Business or what is called Ue Seu neulheu is one form of traditional coconut processing in Aceh, namely ground roasted coconut, which is used as a cooking spice to add flavor, aroma and thickness to typical Acehnese dishes. The process begins by measuring the coconut flesh, then roasting it, and grinding it until it is smooth and oily.

METHOD

Location, Time and Scope of Research

This research was conducted in GampongCot Puuk, Gandapura District, Bireuen Regency, namely at the Ue Seu Neulheu UD. Gongseng Inkego Coconut Industry. The determination of the location of this research was done intentionally (Purposive Sampling), with the consideration that the business is one of the more advanced businesses compared to several other Gongseng Coconut businesses in Bireuen Regency by producing gongseng coconuts in one production can produce 180 per kilogram. The scope of this study is to find out the added value of the UD. Gongseng Inkego Coconut Industry Agroindustry.

Data Types and Sources

The data used in this study consists of primary data and secondary data. Primary data was obtained directly through interviews with respondents using a list of questions (questionnaires) that had been made in advance. Secondary data was obtained from literature studies, as well as related

government agencies such as the local village office, the Central Statistics Agency, the Bireuen Regency Agriculture Service and the Gandapura sub-district office. In addition, it was also obtained from mass media such as: the internet and literature studies from previous or previous research related to the research problem being conducted.

Data analysis

The data analysis method used in this study is using qualitative and quantitative descriptive methods.

Profit Analysis

To find out the amount of profit received by the Ue Seu Neulheu agro-industry business, the total costs must be calculated. To calculate the total costs, a formula is used.

Information :

TC = TFC + TVC (Suharno, 2009)

TC : Total cost (Rp) TFC : Fixed cost (Rp)

TVC : Variable cost (Rp)

The formula for finding profit is:

π = TR - TC(Sukirno, 2013)

Information :

π : Profit (Rp)

TR: Revenue (Rp)

TC: Total cost (Rp)

Value Added Analysis

Coconut processing activities into Ue Seu Neulheu result in increasing the value of the commodity. The value added ratio can be classified into 3, namely Low value added ratio if <15%, Medium value added ratio if 15 - 40%, and High value added ratio if > 40% (Hubbeis, 1997).

RESULT AND DISCUSSION

Roasted Coconut Processing

This processing takes time to produce roasted coconut as sold in the market. The main raw material in making this roasted coconut is old or ripe coconut. The processing of this roasted coconut uses simple equipment. The equipment needed for processing roasted coconut is as follows:

1. The coconut grater machine is used to grate coconuts so that the coconut flesh becomes small particles, with small particles of coconut flesh then filled in a plastic bucket before being dried.
2. A large tarpaulin is used to dry the shaved coconut flesh to dry under the hot sun.
3. A large cauldron is used to fry the dried coconut meat while drying it under the hot sun
4. Glass cups and plastic popsicles are used for roasted coconut with good packaging for product sales.
5. The scales are used to weigh roasted coconut in glass cups and plastic popsicle packaging to match sales.
6. Large plastic bags measuring 12 kg for packing dry grated coconut and with adjusted scales.
7. Cup press machine to close the cups that have been packed according to the scale.

The processing of Inkego gonseng coconut goes through the following process:

1. Prepare a ripe or old coconut. A ripe coconut is indicated by its brown husk.

2. Peel fibercoconut Forget grains coconut with using a coconut peeling tool.
3. Split the coconut granules using a machete.
4. Shave the coconut meat using a coconut shaving machine.
5. Dry the shaved coconut meat under the hot sun.
6. After the coconut flesh has been dried, it is then lifted and put into a large cauldron for the steaming process.
7. After frying, the coconut meat is put into glass cups and plastic ice lolly packaging for the sales system with appropriate scales.
8. Unroasted coconut or dry grated coconut is put into 12kg plastic bags and sold differently from roasted coconut.

Production cost

Production costs are all the values of production factors spent by entrepreneurs in their production process. Production costs consist of fixed costs and variable costs.

Fixed Costs

Fixed costs are all the values of production factors that are issued and not used up in a single production. Fixed costs include equipment depreciation costs.

a). Fixed costs of coarse and fine roasted coconut on the same equipment The availability of sufficient and adequate equipment and raw materials will facilitate the production process so that it can increase added value for UD. Inkego Roasted Coconut Industry.

b.) Depreciation costs for fine roasted coconut equipment

The availability of sufficient and adequate equipment and raw materials will facilitate the production process so that it can increase the added value for UD. Gongseng Inkego Coconut Industry.

Non-Fixed Costs (Variable Costs)

Variable costs are costs incurred and used up in one production. Variable costs include raw material costs, supporting material costs, labor costs and electricity costs.

a.) Raw material costs and supporting material costs

Raw materials are raw materials that are processed and utilized as a means of production in industry. The availability of raw materials on time and sustainably will ensure that the business can produce in a relatively long period of time. The cost of raw materials is the cost used to purchase roasted coconut, the amount of costs incurred depends on production. The cost of raw materials and supporting costs at UD. Inkego Roasted Coconut Industry consists of the cost of raw materials and supporting costs for coarse roasted coconut and the cost of raw materials and supporting costs for fine roasted coconut.

1.) Cost of raw materials and supporting materials for coarsely roasted coconut.

Raw materials are raw materials that are processed and utilized as a means of production in industry. The availability of raw materials on time and continuously will guarantee the business to be able to produce in a relatively long period of time. The cost of raw materials is the cost used to purchase roasted coconut, the amount of costs incurred depends on production.

2.) Cost of raw materials and supporting materials for finely roasted coconut.

Raw materials are raw materials that are processed and utilized as a means of production in industry. The availability of raw materials on time and continuously will guarantee the business to be able to produce in a relatively long period of time. The cost of raw materials is the cost used to

purchase roasted coconut, the amount of costs incurred depends on production.

Table 2: Details of Raw Material Costs and Supporting Material Costs for Finely Roasted Coconut in a Single Production Process.

No	Description	Amount	Unit	Price (Rp/Unit)	AmountCost (Rp)
1.	Raw material				
	- Coconut	500	Kg	1,700	850,000
	Amount of raw materials				**850,000**
2.	Supporting Materials				
	- Firewood	0.5	Truck	300,000	15,000
.					
	- Big Cup	500	Cup	270	135,000
	- Small Cup	500	Cup	125	62,500
	- Popsicle Plastic	0.25	Kg	60,000	15,000
	- Stickers	2.5	Meter	60,000	150,000
	Amount of ingredients support				**377,500**
	Amount				**1,227,500**

Source: Primary data (processed), 2022

Based on Table 2 above, it shows that the cost of raw materials and supporting costs for finely roasted coconut incurred in one production process is Rp. 1,227,500. With the largest cost incurred being the purchase of coconut of Rp. 850,000 per production. While the smallest depreciation cost is for firewood and plastic popsicles of Rp. 15,000 per production.

b.) Labor Costs

Every production process requires sufficient labor. The use of efficient labor can increase the production of roasted coconut, as well as the benefits and added value for UD. Inkego Roasted Coconut Industry.

Table 3: Details of Labor Costs at UD. Gongseng Inkego Coconut Industry in One Production Process.

No	Type of activity	Amount	Unit	Wages (Rp/Day)	Amount (Rp)
1	Coconut Shaving	3	Person	90,000	270,000
2	Gongseng	1	Person	130,000	130,000
3	Packing	2	Person	90,000	180,000
	Amount				**580,000**

Source: Primary Data (processed), 2022

Based on Table 3 above, it shows that the amount of wages spent by the owner of UD. Gongseng Inkego Coconut Industry in one production is Rp. 580,000 in one production process. The number of workers at UD. Gongseng Inkego Coconut Industry is 6 permanent workers. Labor wage expenditure depends on the work done and according to the type of work. The workforce used for the coconut curing process is 3 people with a wage of Rp. 270,000 per production, the workforce used for the roasting process is 1 person with a wage of Rp. 180,000 per production,

while the workforce used for the packing process is 2 people with a wage of Rp. 180,000 per production. Electricity Costs The electrical energy used by UD. Gongseng Inkego Coconut Industry for the roasting coconut process, the cost of electricity bills incurred for each production process is Rp. 12,000 per production.

Total cost

Total cost is the result of adding up all costs, consisting of fixed costs and variable costs. Each business has a different total cost, where the amount of total cost of a business is determined by the amount of fixed costs and variable costs. Description of fixed costs and variable costs in the business that has been presented previously. The total cost at UD. Gongseng Inkego Coconut Industry can be seen in table 8 below:

Production, Selling Price and Production Value

a. The production value of coarse roasted coconut obtained at UD. Inkego Roasted Coconut Industry in one production process with 500 kg of raw materials, obtained 90 kg of coarse roasted coconut, at a price of Rp. 22,000 / kg, then the value of the production results in coarse roasted coconut is Rp. 1,980,000 per production.
b. The production value of finely roasted coconut obtained at UD. Inkego Roasted Coconut Industry in one production process with 500 kg of raw materials, which obtained 230 kg of finely roasted coconut, at a price of Rp. 33,250 / kg, then the value of the production results in finely roasted coconut is Rp. 7,647,500 per production. Finely roasted coconut has several variations in sales, in glass cup packaging with a size of 14oz cup height with a content of 300 grams with a selling price of Rp. 10,000 / Cup, in small glass cup packaging with a size of 10oz cup height with a content of 150 grams the selling price is Rp. 5,000 / Cup, while in plastic eslilin packaging with a content of 50 grams with a selling price of Rp. 1,500.

Profit

To measure the extent of the success of business activities at UD. Gongseng Inkego Coconut Industry, it is necessary to study the profit. Profit is the production value obtained by UD. Gongseng Inkego Coconut Industry of Rp. 9,627,500 per production after being reduced by production costs of Rp. 3,378,323 per production. So that it obtains a profit of Rp. 6,249,177 per production.

Added Value Analysis of Roasted Coconut

In carrying out the process of processing roasted coconut, in addition to requiring raw material costs, it certainly requires input costs. The amount of added value due to the processing process is obtained and the value of other inputs. Analysis of the added value of the coconut processing business into roasted coconut is carried out to determine the amount of value added to the raw materials in producing roasted coconut.

Table 4: Analysis of Added Value and Profit of UD. Ingkego Roasted Coconut Industry in Fine Form in One Production Process.

NO	Variables	Mark
I	**Output, Input, and Price**	
1	Output (kg)	230
2	Input (kg)	500

3	Workforce (People)	6
4	Conversion factor	0.46
5	Labor Coefficient	0.012
6	Output Price (Rp/Kg)	33,250
7	Direct Labor Wages (Rp/Day)	96,666
II	**Receipts and profits**	
8	Raw material price (Rp/Kg)	1,700
9	Other input contributions (Rp/Kg)	223
10	Output Value (Rp/Kg)	15,295
11	a. Added value (Rp/Kg)	13,372
	b. Value added ratio (%)	87%
12	a. income power Work direct(Rp/Kg)	1.159
	b. share of labor (%)	8%
13	a. Profit (Rp/Kg)	12.213
	b. Profit Rate (%)	91%

Source: Primary data (processed), 2022

Based on the calculation of added value in Table 4, it can be seen that with 500 kg of coconut raw materials, 230 kg of finely roasted coconut can be produced. This business is able to absorb 6 workers per production process. Thus, the conversion factor value is calculated based on the division between the value of the output produced and the input used so that the coefficient obtained for labor is 0.012. If the output price is Rp. 32,250 / Kg and the conversion factor is 0.46, then the output value is Rp. 15,295 / Kg. The production value is allocated to raw materials in the form of coconuts of Rp. 1,700 / Kg and other inputs including supporting materials, equipment depreciation, and electricity divided by the raw material input of Rp. 223 / Kg, thus the added value ratio is 87%, then the added value is stated to be greater than 40% and obtains a profit of Rp. 12,213 / Kg with a profit level of 91%

Labor income in this study is influenced by the labor coefficient per hour. This labor coefficient states the comparison between labor from every 1 Kg of coconut processed into roasted coconut, then the income obtained by the labor is Rp1,159/Kg. Further analysis shows that the profit rate of 91% means that every 1 Kg of coconut produced will get a profit of Rp.12,213/Kg. This description explains that UD. Gongseng Coconut Industry has great potential to be developed, because it can provide quite large added value so that it can increase profits for producers of UD. Gongseng Coconut Industry. An agro-industry is expected to be able to create high added value in addition to being able to obtain sustainable profits. The added value obtained from processing is the difference between the value of the commodity that is treated at a stage with the value of the sacrifice that must be issued during the production process. This added value ratio can be from the division between the added value and the output value expressed in percent (%). The added value ratio obtained in this study is 87%. This is based on the results that have been tested through the analysis carried out at UD. The Roasted Coconut Industry can produce high added value >40%. Added value is the increase in the value of a commodity due to the presence of functional input in the related commodity. Functional input can be in the form of a process, in this study, roasted coconut. The process of changing coconut into roasted coconut can increase added value. Based on the analysis of added value, it can be concluded that the coconut processing business into roasted coconut benefits from the added value of coconut into roasted coconut.

Conclusion

Based on the results of research and data analysis that have been conducted at UD. Gongseng Inkego Coconut Industry located in Gampong Cot Puuk, Gandapura District, Bireuen Regency, the following conclusions can be drawn:

1. UD. Gongseng Coconut Industry earned a profit of Rp.6,249,177 in one production process.
2. The added value obtained from the coarse roasted coconut is Rp. 2,036/kg. The added value ratio is 51% and the profit obtained from the coarse roasted coconut is Rp. 877/kg with a profit rate of 43%. While the added value obtained from the fine roasted coconut is Rp. 13,372/kg. The added value ratio is 87% and the profit obtained from the fine roasted coconut is 12,213/kg with a profit rate of 91%.

Suggestion

1 It is hoped that entrepreneurs can increase the production of roasted coconut at UD Industri Kelapa Gongseng Inkego in order to increase sales both in Aceh and outside Aceh, and also increase promotion by utilizing social media to expand the marketing of roasted coconut.

2 It is expected that entrepreneurs will produce more roasted coconut at UD Inkego Roasted Coconut Industry because they see that the profits obtained are greater.

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