PROFITABILITY ANALYSIS OF TERUBUK FARMING (SACCHARUM EDULE HASSKARL) IN SUBDISTRICT TOSA DISTRICT OF EAST TIDORE OF TIDORE ISLAND

Suwandi S. Sangadji
Dosen Universitas Nuku Tidore
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Abstract
The purpose of this researchment is to ascertain how wide the farming of species Saccharun Edule Hasskarl (terubuk) in sub district Tosa, district of East Tidore of Tidore Island through the indicator of the value revenue, production and selling prices so that the farmers will achieve The Break Event Point (BEP). The research method was used a quantitative method with the number of samples of 30 people. The determination of the sample method is using the census method or involving all members of the population into a sample of researchment. The secondary data collection was done by using library literature in the form of document review and relevant references to research object while primary data collection was done by using questionnaire. The data is using equation R /C Ratio, BEP Revenue, BEP Price, and BEP Production. Therefore from the results of the researchment it can be explained that the two of the thirty farmers come through the break event point, while the other twenty-eight farmers declared having a business that worth to be develop or experiencing profit, because the R/C ratio is above 1.0 with average profit reach Rp. 989.000, - per production / farmer.

Keywords: Profitability, Terubuk Farming.

Abstrak
Tujuan dari penelitian ini adalah untuk memastikan seberapa luas pertanian spesies Saccharun Edule Hasskarl (terubuk) di kecamatan Tosa, kabupaten Tidore Timur Pulau Tidore melalui indikator nilai pendapatan, produksi dan harga jual sehingga petani akan mencapai Break Event Point (BEP). Metode penelitian ini menggunakan metode kuantitatif dengan jumlah sampel 30 orang. Penentuan metode sampel menggunakan metode sensus atau melibatkan semua anggota populasi menjadi sampel penelitian. Pengumpulan data sekunder dilakukan dengan menggunakan literatur pustaka berupa review dokumen dan referensi yang relevan dengan objek penelitian sedangkan pengumpulan data primer dilakukan dengan menggunakan kuesioner. Data tersebut menggunakan persamaan R/C Ratio, Pendapatan BEP, BEP Price, dan BEP Production. Oleh karena itu dari hasil penelitian dapat dijelaskan bahwa dua dari tiga puluh petani datang melalui break event point, sedangkan dua puluh delapan petani lainnya menyatakan memiliki usaha yang layak untuk dikembangkan atau mengalami untung, karena R / C rasio di atas 1.0 dengan rata-rata keuntungan mencapai Rp. 989.000, - per produksi / petani.

Kata kunci: Profitabilitas, Pertanian Terubuk.
I. INTRODUCTION

The agricultural sector having an important role in the structure of the national economy, because apparently the agricultural sector is more sustainable to encounter the economic crisis compared than any other sectors. Moreover the agricultural sector having a role sufficiently filled the needs of the population and increasing the income of farmers, providing the industrial raw materials, affordable to open a business and employment opportunities and supporting the national comestibles security (Adiwilaga, 1992). In supporting the national comestibles security, horticultural commodities are seen as potential commodities with high economic value and market demand. Meanwhile, the territory of Indonesia with its diversity of agro-climates allows the development of various types of plants, both in tropical and sub-tropical horticulture, which covering of 60 kinds of fruits commodities, 80 types of vegetable commodities, 66 types of biopharmaceutical commodities and 117 types of ornamental plant commodities. This condition interpreted the important role of the horticulture subsector in supporting the national economy, especially in the effort to increase the income and welfare of the community.

Within the condition of enormous market potential mentioned, both in terms of increased per capita consumption of the community and the increase in population, The Gross Domestic Product (GDP) horticulture is seen highly impressive. Thus, the necessity of vegetables for the society from day to day is also increased as a number of populations and the awareness of the importance of nutritious food by the society are getting higher. Based from the aspect of increasing farmer's income, this gives an indication that the development of vegetable agribusiness has a good prospect. There are various vegetables available in all around of Indonesia area, some of them can be classified on commercial and non commercial vegetables. Commercial here means that the vegetables have a lot of enthusiasts consumer (all around the society) although the price is relatively inexpensive or the vegetable itself is being interested by certain society with high prices or have good opportunities for export commodities.

One of the commercial vegetables available in Tidore Islands City is *Saccharum Edule Hasskarl* (terubuk) which become as a
typical plant in this area. Based on observations in the field, *Saccharum Edule Hasskarl* (terubuk) is a plant that has been famous by the community in Tidore Island City, it is marked sold out despite the high selling price in the market of Tidore Islands City. The traditional name of this plant in Tidore Island City is Dalawaho while the Latin name is *Saccharum Edule Hasskarl*. Because of its shape which is long and round similarly within a shape of candle, the people in this region call it wax vegetables as the language of the day with the intention to be easily known by the general public as the last consumer.

This plant has a fruit flesh that tastes good which edible as a vegetables and side dishes culinary. This plant is rarely found in many places in the archipelago of Indonesia, therefore it has provided great opportunities particularly in inter island and export trade.

In The Tidore Island City territory, especially in the rural of Tosa, many people who cultivate this plant, because this plant much sought by buyers especially during the celebration of religious holidays and family celebrations. However, in the real condition, the farming business in Tosa Village is still faced with various technical and managerial problems in the field according to the management. However, Tosa Urban Village is one of the largest production centers in Tidore Kepulauan City. The business of farming the *Saccharum Edule Hasskarl* (terubuk) in Tosa Village has been done for many years by local people as comestible crops for their own consumption and used as commercial crops traded with high selling prices. Considering the tendency of this potential natural resources and high selling value in the marketing field, while there is no good farming management system but still the big opportunity for the development of peasant undertakings in order to develop food diversification and expansion of marketing area and it is possible to develop the export trade. The right approachment to achieve these goals is through agribusiness approachment.

Based on the description above, then the formulation issue proposed in this study is how much profitability of farmer *Saccharum Edule Hasskarl* (terubuk) possibly to revealed through the amount of revenue, production, and selling price until the farmers experience break event point (BEP)?
II. RESEARCH METHODS
This research was conducted by using quantitative research method, which describe and analyze The Profitability of *Saccharum Edule Hasskarl* (terubuk) Farmer in Tosa Village, Tidore East Subdistrict, Tidore Island City. The process of analyzing research data using economic analysis which analyze the data by calculating the number of income, expenses, R/C Ratio and Break Event Point which earn by the farmers per planting season, this method is using without any purpose to intend or offend any part in particular to make conclusions that apply to the public or generalization (personal).

As the opinion of Sugiyono (2011: 80) who argued that the population is a generalization region consisting of objects or subjects that become quantities and certain characteristics which has been set by researchers to studied and then drawn conclusions after. Thus the population in the study is all farmers of *Saccharum Edule Hasskarl* (terubuk) in Tosa urban, totally of 30 person. From the total population is then determined the sample as a subject of research. Related with the number of samples, Arikunto (2009: 95) argued that the criterion if the researcher has several hundred subjects in the population, they can determine approximately 25% - 30% of the number of subjects. If the number of subject members in the population only covers between 100 and 150 people and in the data collection of researchers using a questionnaire / questionnaire, the subject should be better taken entirely. therefore the research it can be state as a census researchment.

Based on the opinion of Arikunto, the sample determination in this study is using the census method (saturated sample), or involving all members of the population as a sample of the study, thus the sample in this study amounted to 30 people.

Data analysis was done to find out the feasibility of farmer’s undertaking, total production cost analysis, gross acceptance and income analysis, whereas the mathematical notation is written as follows:

\[
TC = TFC + TVC
\]

**Annotation**:
- **TC** = Total cost of production
- **TFC** = Total fixed cost
- **TVC** = Total variable cost

Furthermore, the gross acceptance equation can be written:

\[
TR = P \times Q
\]

**Annotation**:
- **TR** = Gross acceptance
- **P** = Production price
- **Q** = Total production
Next the earnings analysis equation can be written:
\[ \pi = TR - TC \]

Annotation:
\[ \pi \] = Total income level
\[ TR \] = Gross acceptance
\[ TC \] = Total cost incurred

Then continued with R / C ratio analysis by (Soekartawi, 1980) as follows:

\[
\text{R/C ratio} = \frac{\text{Total Revenue}}{\text{Total Cost}}
\]

Criteria:
If R / C Ratio > 1 business is profitable
If R / C Ratio = 1 business is break even (no profit no loss)
If R / C Ratio < 1 the business is loss

It also used the Break Event Point equation to provide information to farmers on various levels of sales volume and the relationship with the possibility of earning the profit according to the level of related sales, (Suratiyah.K, 2006) here is the mathematical equation:

a. \[ \text{BEP}_{\text{income}} = \frac{FC}{S} \]

b. \[ \text{BEP}_{\text{production/unit}} = \frac{FC}{P - AVC} \]

c. \[ \text{BEP}_{\text{price}} = \frac{TC}{Q} \]

Annotation:
\[ FC \] = Fixed costs
\[ VC \] = Total variable cost
\[ TC \] = Total cost
\[ AVC \] = Variable cost per unit
\[ Q \] = Total Production
\[ P \] = Product unit price
\[ S \] = Income

III. RESEARCH RESULTS

1. Production Cost

Kartasapoetra, (1998) argues that production costs are all the expenses that producers must incur in order to obtain factors of production and other supporting materials which will be used in order of the certain products that have been planned properly implementate.

Based on the above explanation, therefore to perform any business hence required the factors of production in order to maintain sustainability and fluency in every business activity. Based the results of the researchment, known that each the farmers in Tosa Village need a production cost of Rp. 1,580,100, - to Rp. 2,687,500, - or average range of Rp. 2,093,697, -/ farmers.

2. Revenue

Revenue is the amount of income derived from the product of the total of
production multiply with the unit price of a certain quantity of product or often referred to as gross acceptance. Based on the results of the researchment it is known that the average of income of farmer *Saccharum Edule Hasskarl* (terubuk) in Tosa Village after is being analized based on the income, it is ranged from Rp. 2,400,000, - Up to Rp. 4,150,000, - or the average range of Rp. 2,993,667, -/ farmers.

3. **Profit**

According Soekartawi, (1995) income profit is the budget variance between income and all expenses. This condition is applied to farmers in Tosa village, where the budget variance is between expenses and income has gained, the profit was Rp.343,300, - to Rp. 2,129,900, - or average range of Rp. 989,000, -/ per production / farmer.

4. **Farmers’ Business Feasibility**

*Saccharum Edule Hasskarl (Terubuk)*

From the results of researchment which conducted on farmers *Saccharum Edule Hasskarl* (terubuk) Tosa Village. With the number of samples as many as 30 person and after the data being managed statistically, it can be known that as many as 28 farmers *Saccharum Edule Hasskarl* (terubuk) are worthies to be developed while two others farmers among them have break event point circumtases.

In assessing the feasibility the farming of *Saccharum Edule Hasskarl* (terubuk) undertaken in Tosa Village therefore several methods is use to measure business feasibility indicators. In this study it can be seen that the average total cost incurred during production ranges from Rp. 2,093,697, - and earned income from the harvest after the sale of Rp. 2,993,667, -/ with the R / C ratio of 1.42 therefore the business is declared feasible.

5. **Break Event Point (BEP)**

Firdaus, (2007) argued that the *break event point* is an analytical technique to know the relationship between sales, production, selling price, costs and profit loss. By knowing the relationship, BEP analysis can be used to determine the breakeven point, or what is the value of production, income, and selling price whether having no loss and no profit. The same thing we can see in the condition of farmer *Saccharum Edule Hasskarl* (terubuk) in Tosa Village, which experienced a break event, if the income gained as much as Rp. 61,513, -: production 6.6Kg, the production price / Kg is Rp. 7,287,
IV. CONCLUSION

Based on the researchment and description of the above, then the main conclusions which are submitted from the thirty respondents research it is known that two respondents were having a break event while others are worth developing because the R / C ratio of twenty eight respondents greater than 1.0. Meanwhile the other two respondents have an R / C ratio of 1.0. Therefore the results obtained with the average profit of the farmer Saccharum Edule Hasskarl (terubuk) in Tosa village reached Rp. 989.000, - per production / farmer.

BIBLIOGRAPHY


