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ANALYSIS OF BUSINESS AND ADDED VALUE OF COFFEE BUSINESS "KOPI KEPAHIANG" IN PASAR UJUNG VILLAGE KEPAHIANG DISTRICT

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ABSTRACT

The purpose of this research is to analyze the supply chain, the business costs of making "Kopi Kepahiang" ground coffee, the added value of making "Kopi Kepahiang" ground coffee. The analytical method uses quantitative descriptive analysis. Research shows that the supply chain for the coffee making business "Kopi Kepahiang" consists of two patterns, namely the flow of products and the flow of money. Product Flow in Pattern I (Supplier-Kopi Kepahiang Business-Consumers), Pattern II (Supplier-Kopi Kepahiang Business-Resellers-Consumers). The flow of money in Pattern I (Supplier- Kopi Kepahiang Business--Consumers), Pattern II (Supplier-Kopi Kepahiang Business-Resellers-Consumers). The production processes for making coffee powder are: roasting, cooling, grinding and packaging. Cost of production of ground coffee business "Kopi Kepahiang" red pickled beans Rp. 25,198,977/8 months or Rp.14,867/package, while super-powdered coffee costs Rp.22,040,531/8 months or Rp.11,479/package. The net profit of the business of making ground coffee "Kopi Kepahiang" from red picking seeds is Rp. 25,641,332/8 months from super random seeds of Rp. 16,349,160/8 months. Break Even Point (BEP) for the business of making coffee "Kopi Kepahiang" from red pickled beans, namely a production volume of 183 packs with a value of Rp. 54,800, while BEP of super random ground coffee, a production volume of 322 packs with a value of Rp. 64,360. The added value obtained from the ground coffee business "Kopi Kepahiang" as raw material for red picking coffee is Rp.64,444 with an added value ratio of 56.18% and for super-origin ground coffee Rp.32,956 with a value ratio of 44.73%.

INTRODUCTION

Procurement of raw materials is an important factor that needs special attention to carry out the production process. The business owner must know the sources of the coffee beans both in terms of quantity, price, quality and place of the coffee beans must be considered in determining the supply of ground coffee raw materials. Therefore, a good material supply system is needed to meet material needs for the smooth running of the production process. The relationship between raw material suppliers, agro-industry and consumers will form a supply chain. The supply chain system will run smoothly, if there is certainty about the amount of supply of raw materials and certainty about the amount of demand for Robusta ground coffee "Kopi Kepahiang".

In general, sales of coffee are still in the form of processed primary coffee or coffee rice, which are sold at Rp. 18,000 to Rp. 22,000 per kg. From the sale of coffee rice, the added value felt by coffee farmers is still not significant when compared to the price of the ground coffee they buy for daily consumption at a price of Rp. 50,000 per kg of it. According to Atmaja, I. P. E. P., et al, 2015, Satriawan, K.D, et.al, 2022, Sucanti, N,L, P, 2015. Melvi, 2022, Romadhona, A. R, et.al, 2022, Widiantari, P, W, et.al, 2022, Retnoningsih, D, et.al, 2017 and Solikin M.et.al, 2022, coffee processing into value-added products needs to be done as an effort to improve and improve the economy of coffee farmers by means of product diversification through technology advanced processing.

So far, in calculating the cost price and selling price of its products, the coffee producer "Kopi Kepahiang" has not taken into account in detail all the cost factors incurred in the production process to the identification of incorrect and inaccurate information on production costs and selling prices. Therefore, to minimize errors, the correct method used to calculate the cost of production is the cost method. This method is a production costing method that applies all fixed and variable production costs to products. In profit planning, one method that can be used is to use break-even analysis. Calculating the break-even point is useful for management because it can provide information on the minimum income level that must be achieved so that the Kopi Kepahiang family business does not experience losses or profits.

Effective marketing can be achieved if the marketing system satisfies the parties involved in marketing "Kopi Kepahiang" namely producers and marketing organizations. Commercial marketing channels and distribution are a series of interrelated organizations involved in the preparation of products for use, where the marketing flow of the ground coffee business plays an important role in running the business, creating favorable conditions for family businesses to market the “Kopi Kepahiang” ground coffee to the final consumer.

RESEARCH METHODS

The research was conducted at the "Kopi Kepahiang" Coffee Powder business which is in the Kepahiang District. The research was conducted in June - August 2022. The research was in the form of a survey research that used respondents to collect data to answer research objectives. The data collected are primary and secondary data. Data were analyzed using qualitative and quantitative analysis. Quantitative analysis, using statistical or mathematical techniques to analyze data collected from primary and secondary sources (Suharsimi, 2013). The analysis used is as follows

Supply Chain Analysis

Supply chain analysis of the "Kopi Kepahiang" business aims to describe or provide an overview of the state of the "Kopi Kepahiang" agroindustry, as well as identify the activities carried out by each actor in the "Kopi Kepahiang" coffee supply chain system.
Procurement Analysis of Ground Coffee Raw Materials

Data Analysis Method

The analysis used to analyze the procurement of ground coffee raw materials is table analysis as follows:

Table. 1. Procurement of ground coffee raw materials

No	Name supplier	Total (Kg)	Price (Rp/Kg)	Payment system (cash/ credit)	Coffee Type	Location	Transportation

Source: Assauri, Sofjan. (2008).

Process Analysis of Ground Coffee Production

Analyzing the production process of ground coffee in the "Kopi Kepahiang" coffee business can be identified by means of descriptive and direct observation of the process of processing ground coffee carried out in the "Kopi Kepahiang" business.

Analysis of Cost of Production

The calculation of the cost of production in the coffee kepahiang business uses the full costing method. The full costing method is more appropriate to use because with the full costing method the cost of production per unit produced by the company is lower, so that in determining the selling price of a product it generates a larger profit or profit by the company by

incurring commercial costs, namely marketing costs and administrative and general costs (Helmina, 2013, Mariani, P.U, et.al,, 2014, Anggreani, A.N, and I Gede Sudi Adnyana, 2020, Soekartawi. 2005, Putra, G.N.P and Luh Gede Kusuma Dewi, 2022, Dariana, 2020, and Hidayat, Y.R, 2021) Research This calculates the HPP of all production activities in January – August 2022 based on production costs that have been incurred. Calculation of the cost of production report using the full costing method: Maulani, R, et.al, 2017, Devi, L, 2018, Sirilius Nafanu, S , 2021, Zaidi, R,2014, Krismiaji, et.al, 2011 and Ariyanti, I, et.al ,2018.

Table .2 Calculation of Cost of Raw Materials (Coffee Beans)

Description	Unit (Rp)
Initial Inventory of Raw Materials	XXX
Purchase of Raw Materials	XXX+
Raw Materials available for processing	XXX
Ending Inventory of Raw Materials	XXX
Cost of Raw Materials	XXX

Source: Mulyadi (2014)

Table. 3 Calculation of Cost of Production

Description	Unit (Rp)
Raw Material Cost	XXX
Labor Wages	XXX+
Factory Overhead	XXX
Cost of Production	XXX

Source: Mulyadi (2014)

Cost of goods sold

Cost of Goods Sold is the total amount issued within a certain period of time to obtain inventory for sale.

Table 4 Calculation of Cost of Goods Sold with Full Costing Method

Description	Unit (Rp)
Initial Inventory of Coffee Powder	XXX
Cost of Production	XXX+
Cost of Goods available for sale	XXX
Ending Inventory	XXX
Cost of Goods Sold	XXX

Source: Mulyadi (2014)

Profit and Loss Calculation

The cost of production and cost of goods sold are known, so a profit-and-loss calculation is performed to find out the value of net profit.

Table. 5 Income Statement Calculation

Description	Unit (Rp)
Sales	XXX
Cost of Goods Sold	XXX -
Cost of Goods Sold	XXX
Gross Margin	XXX
Operational Cos	XXX
Administrative and General Fees	XXX
Marketing Fee	XXX +
Operational Cost	XXX -
Operating Profit	XXXX

Source: Mulyadi (2014)

Break Even Point Analysis

This study also uses Break Even Point Analysis (BEP). BEP is a tool for calculating profit planning, used to characterize projected profits to plan it (Srivo and Grace, 2014. Suratman, Y.Y.A, 2021, Khairunnisyah Nasution, 2014 , Zaini, M, et.al, 2007, Heru Maruta, 2018, Cempaka, M.D, et.al, 2016 and Junaini, A.P, et.al, 2022, Soleha, K, et.al, 2022, Yunita S.A , 2018, Ariyanti, I, et.al, 2018). BEP is expressed in certain units (Kg/Unit) or in Rupiah (Rp). The formula used is as follows

$$\text{BEP (Unit)} = \frac{\text{Total Fixed Cost}}{\text{Contribution Margin Per Unit (Rp/Unit)}}$$

In calculating the break even point in units, that is by using the contribution margin, where the contribution margin is the difference between the company's total revenue and total variable costs. To find out the contribution margin, by using the equation below:

$$\text{Contribution Margin (Unit} = \frac{\text{Contribution Margin (Rp)}}{\text{Total Production}}$$

$$\text{Contribution Margin (Rp)} = \text{Sales} - \text{Variable Costs}$$

Meanwhile, to calculate the break even point in rupiah, look for the equation:

$$\text{BEP (Rp)} = \frac{\text{Total Fixed Costs Rp)}}{\text{Contribution Margin Ratio}}$$

The calculation of the break even point in rupiah units uses the contribution margin ratio, where the formula for calculating the contribution margin ratio is as follows:

$$\text{Contribution Margin Ratio} = \frac{\text{Contribution Margin (Rp)}}{\text{Sales}} \text{ x } 100\%$$

Value Added Analysis

Hayami's (1987) approach is used to calculate the value contributed to answer the purpose of this research. The formulation used is as follows. The formulation used is as follows. This formulation is also used in various studies conducted by Herdiyandi, H. et.al, 2016, Hasanah, U, 2015, Lawalata, M, and Rika Impia, 2020, Taipabu, L. I. F, et.al, 2018, Patty, Z. 2011, Wardanu, A.P. and Uliyanti. 2015, Syaputra. Et.al, 2015, Ismini. 2010, Head of the Fiscal Policy Agency and Head of the Center for Macroeconomic Policy, 2012. Arianti, Y.S and Lestari Rahayu Waluyati. 2019, Sari, I. R. M, 2015 Sulistiowati, Y. T, 2017 and Pramana, I.P.R, 2015. Wiryaningsih, R.C,et.al (2021), Reswita. 2016, Wiryaningsih, R.C, 2021.

Table 6 Formulation of Calculation of Value Added by the Hayami Method

No	Variable		Value
Out Put, Input, Price			
1		Ouput (Kg)	A
2		Input (Kg)	B
3		Labour (HOK)	C
4		Conversion factor	D = A/B
5		Labour coefficient	E = C/B
6		Output price (Rp/Kg)	F
7		Labour wages (Rp/HOK)	G
Return and profit			
8		Raw Material Prices (Rp/Kg)	H
9		Contribution of Other Inputs (Rp/Kg)	I
10		Output Value (Rp/Kg)	J = D X F
	a	Value Added (Rp/kg	K = J – H - I
	b	Value Added Ratio (%)	L = K/J x 100%
11	a	Labor income (Rp/Kg)	M = E X G
	b	Labor Share (%)	N = M/K x 100%
12	a	Profit (Rp/Kg	O = K - M
	b	Profit Rate (%)	P = O/J x 100 %
Reply to Owners of Factors of Production			
13		Profit Margin (Rp/Kg)	Q = J - H
	a	Labor (%)	R = M/Q x 100 %
	a	Contribution of other inputs	S = J/Q x 100%
	c	Profit (%)	T = O/Q x 100%

Source: Hayami et. al 1987

RESULTS AND DISCUSSION

Characteristics of the "Kopi Kepahiang" Coffee Business

The business owner named Najamudin, S.TP, is 55 years old. . Based on Labor Law No. 14 of 1969 which states that there are two categories of productive age, namely very productive age 15-49 years and productive age 50-64 years. Business owners have education that is categorized as high. According to Vinny et.al 2017, Waldman, D. A. 1994, Marini and Anies, 2011 Khojin, N, et.al, 2020, Gustina, 2022, Jailani, F, and Muhammad Yusuf, 2022, Rahma, P.S, 2020, "A relatively high level of education makes a person more dynamic, which is shown by the way they work, the way they think, and the speed at which they absorb knowledge. The business owner has 4 family members. Everything helps in business activities. Therefore, the number of workers outside the family who work in this business is relatively small, namely only 2 people. This workforce assists in production processes such as roasting and milling, packaging. Labor is paid on the basis of wages per kilo per day.

Analyzing the Supply Chain of Coffee Business "Kopi Kepahiang "

The supply chain consists of several elements that involve several parties either directly or indirectly. Supply chain actors in the activities of making ground coffee "Kopi Kepahiang" include suppliers as the main raw material suppliers, "Kopi Kepahiang" coffee agro-industry players, resellers and end consumers. All of these supply chain actors carry out activities that are interconnected with operational activities so that they can produce ground coffee "Kopi Kepahiang" in the hands of consumers. The supply chain business process describes all processes that occur along the supply chain of the "Kopi Kepahiang "Coffee Business. Supply chain business processes can be said to be good if they are mutually integrated between the members of the chain who are incorporated in it. The distribution pattern in the supply chain of the "Kopi Kepahiang" business describes product flows, financial flows, and information flows that occur between members of the chain. The products that flow in this supply chain are red-picked and super-origin Robusta coffee beans which are sold directly by the collectors/suppliers to the "Kopi Kepahiang" business. The Kopi Kepahiang business sells its products to consumers and resellers, then the resellers sell them back to the end consumers.

The flow of raw materials for coffee beans

The flow of raw materials in the form of robusta coffee beans starts from the supplier level, then is processed by the factory into ground coffee until it ends at the end consumer. The research results are shown in Table 7 and Table 8. The table explains that the raw material used is red-picked coffee beans for the Sintaro coffee type. These coffee beans come from the highlands of

Kepahiang Regency, namely Kabawetan District. Super random coffee beans come from Kabawetan District and Bukit Menyan Village

Table 7. Procurement of Red Picked Coffee Powder Raw Materials for Coffee Business "Kepahiang Coffee"

No	Supplier Name	Amount (Kg)	Price Rp/kg	purchase value	Payment system	type coffe	lokasi	transpotasi
1	Bumdes Permu	75	35.000	2.625.000	cash	Sintaro Red pick from Kabawetan	Permu village	car
2	Dewi Skopi Farmer Group	35	35.000	1.225.000	cash	Sintaro Pick red from kabawetan	Tugurejo Village Kabawetan	car
3	Lancor Coffee	25	35.000	875.000	cash	Sintaro Pick red from .Kabawetan	Sidorejo Village	car
4	Khatulistiwa coffee	15	35.000	525.000	cash	Sintaro Pick red from Kabawetan	Tangsiduren Village	car
	Total	**150**		**5.250.000**				

Table 8. Procurement of Raw Materials for Robusta Ground Coffee Super Origin "Kopi Kepahiang" Business

No	Supplier Name	Amount (Kg)	Price (Rp/kg))	purchase value	Payment system	type coffe	lokasi	transpotasi
1	Bumdes Permu	40	25.000	1.000.000	cash	Sintaro Red pick from Kabawetan	Permu village	car
2	Dewi Skopi Farmer Group	30	25.000	750.000	cash	Sintaro Pick red from kabawetan	Tugurejo Village Kabawetan	car
3	Lancor Coffee	15	25.000	375.000	cash	Sintaro Pick red from .Kabawetan	Sidorejo Village	car
4	Khatulistiwa coffee	15	25.000	75.000	cash	Sintaro Pick red from .Kabawetan	Tangsiduren Village	car
		100		**2.500.000**				

Trading Chain

Members of the trade system or supply chain are actors involved in product flows, financial flows, and information flows from producers to final

consumers. Each member of the supply chain is grouped based on their role. The following is a supply chain diagram for the coffee business "Kopi Kepahiang "

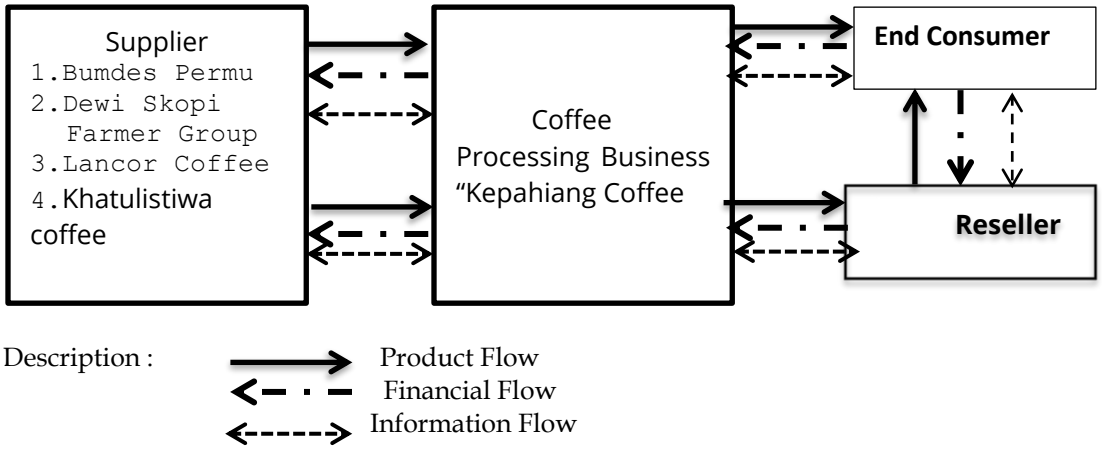

Figure 1
Flowchart of the Supply Chain/Administrative Chain of Coffee Business "Kopi Kepahiang

The flow pattern of the supply chain for the coffee business "Kopi Kepahiang" starts from the supplier, the supplier of raw materials and as the first intermediary, the home industry. processing unit into ground coffee. Ground coffee is sold to retailers and ends up with consumers. This statement is in line with research from Anwar, 2011, Wuwung, S.C. 2013, Pujawan, I.N. 2005, Febrianto,O.H, et.al, 2022, Anatan, L and L. Elitan. 2008Sembiring R, et.al, 2012, Agus, W 2012, Timisela, N.R, 2014, Hadiguna, R.A, 2016, Supriatna, D. C, et.al, 2016, DeWitt T , et.al , 2006, Indrajit, R.E. and Djokopranoto, 2006. and Perez-Meza, JC and E Galdeano-Gomez. 2010 which states that the supply chain is a process or activity in the process of distributing goods from raw materials to finished products and to the final consumer.

Ground Coffee Product Flow

The distribution flow of red-picked Robusta ground coffee and super random Robusta ground coffee can be seen in table 8. The distribution flow from producers to resellers totals 40 kg/month with a total sales value of Rp. 3,800,000/month or 100% percentage. Can be seen in table 9 below:

Table 9. Sales Allocation of Super Origin Ground Coffee "Kopi Kepahiang"

No	Marketing Agency	Production (Kg/Month)	Production (packages/month	Price Selling (Rp/ packages) Sales	Sales Value (Rp/Month)	Percen-tage (%
1	Bengkulu City Reseller Beng kulu Souvenir House	20	100	19.000	1.900.000	50
2	Reseller Kepahiang	20	100	19.000	1.900.000	50
	Total	**40**	**200**		**3.800.000**	**100**

Table 10. Sales Allocation of Red Fruit Coffee Powder and Fruit Origin "Kopi Kepahiang"

No	Marketing Agency	Production (Kg/Month)	Production (packages/month	Price Selling (Rp/ package) Sales	Sales Value (Rp/Month)	Percentage (%
	End	44	220	30.000	6.600.000	90
	Consumer	7	35	20.000	700.000	10
	Total	**51**	**255**		**7.300.000**	**100**

Robusta ground coffee red picking and super random picking are products that flow in this supply chain. Ground coffee products are received by end consumers with good quality. Starting from the supplier/supplier of raw materials to the company/factory then processing is carried out by the Kopi Kepahiang processing industry. Ground coffee products are distributed to end consumers and resellers in Kepahiang City and Bengkulu City. which is then carried out by communication and transactions to the Seller/Reseller and the end consumer.

Consumers

In the ground coffee business "Kopi Kepahiang" there are two marketing channels for ground coffee. First, producers sell directly to consumers, both online and offline, or consumers come directly to the store. Both producers sell to resellers in the Kepahiang Regency and Bengkulu City. There are two types of products, namely red-picked Robusta ground coffee and super random Robusta ground coffee. Robusta ground coffee with red picks total direct sales to consumers of 44 kg/month with a sales value of Rp. 6,600,000/month or a percentage of 90% while Robusta ground coffee with super origin amounts to 7 kg/month with a sales value of Rp. 700,000 or a percentage of 10%. And for the

distribution channel from producers to resellers a total of 40 kg/month with a total sales value of Rp. 3,800,000/month or 100% percentage.

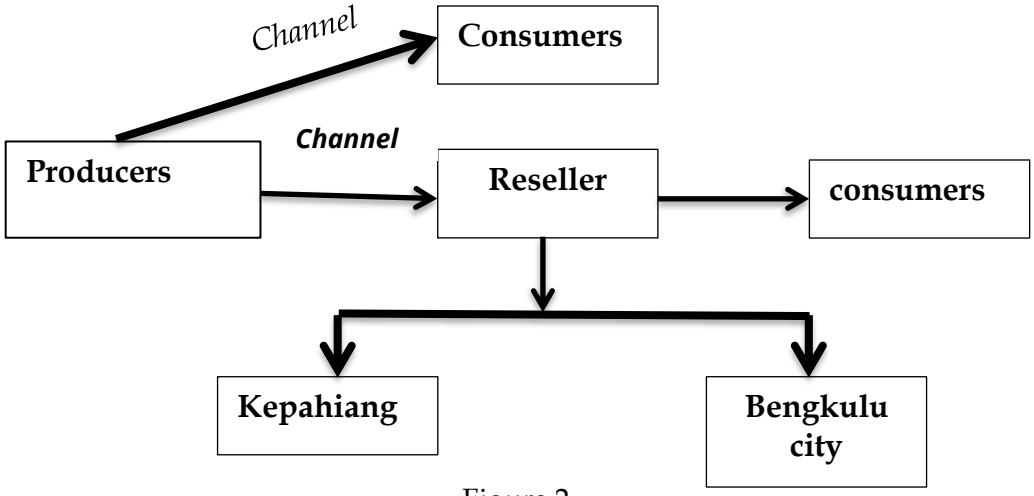

Figure 2
Distribution Flow and Marketing Channels of "kopi Kepahiang"

The results of research by Purnama et al. (2017, Purnama, I.B.O, et.al, 2012, Pratiwi, A.M , et.al, 2019, Novitasari, U.D. and Ismail, A.M. 2021, and Taufan, A, 2019, stated that, compared to distribution routes through retailers, direct channels to the end customer provides SMEs with the greatest selling price, profitability and revenue.However, compared to using the distribution method through small traders and large retailers, the amount of sales through direct distribution channels is quite small (only about 10%).Compared to other distribution channels, the distribution network provides the highest number and sales value of processed coffee goods, accounting for around 35–40% of the total sales volume and value achieved by producers.

Flowchart of Coffee Powder Production Process "Kopi Kepahiang"

The production process for ground coffee processing in the "Kopi Kepahiang" business is carried out by three people consisting of two employees and the business owner. . The production process for making red pickled coffee powder and super random ground coffee is as follows:
Coffee beans are roasted/roasted until they turn black and give off a distinctive coffee aroma. The roasting process, depending on the temperature and time to produce a chemical change that is quite large. Dry weight reduction, especially CO2 gas. The reduction in dry weight is greatly influenced by roasting temperature, at which coffee is roasted has a significant impact on the color and taste of the finished product. The remaining epidermis that is detached from the

coffee beans after roasting is separated and cooled by using a fan or placing it on a flat surface. Roasted coffee beans are ground using a grinder. The purpose of grinding is to expose the surface of the roasted coffee. The taste of coffee will be better if the grind is finer. Yeretzian et al. 2012, Purnamayanti, N.P.A, et el. 2017, Sembiring, T. P, et.al. 2014, Islamyco, N, et.al, 2022. Pangabean, Edy. 2012. and Maulani, R , 2017, Hubeis, M. 1997, found that the simpler it is to remove coffee constituents

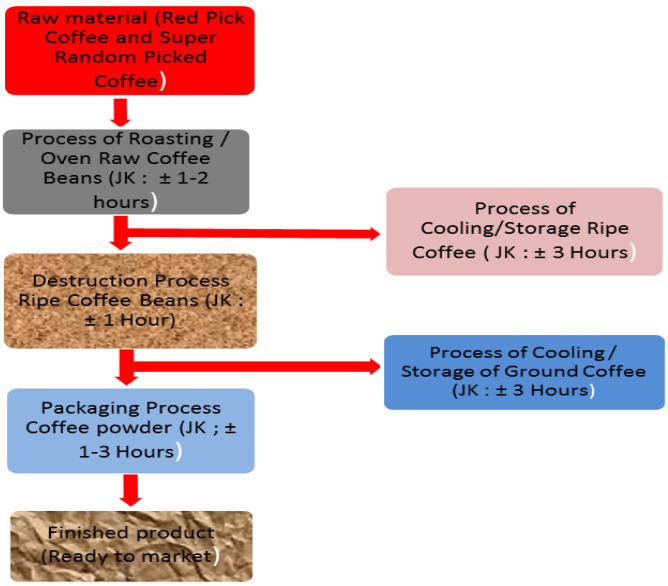

Figure 3
Production of Ground Coffee "Kepahiang Coffee"
Note: JK = Hours of Work

During brewing, the coffee particles should get finer. The amount of coffee components lost during storage depends on how finely the coffee is ground. Andayani, O and Sri Agustini, 2019 , Desianti, N.G.N, 2018, Sucipta, I, N, et.al, 2017, Sam'ani, et.al 2019, stated that ground coffee that has been cooled needs to be packaged before being sold to the market . Ground coffee packaging is important in maintaining the quality of the ground coffee at its prime, the freshness of the aroma and taste of the ground coffee is well maintained, in addition to providing a product image. Coffee powder “Kopi Kepahiang” uses simple aluminum foil packaging materials.

Payment System and Pricing The Payment

System that occurs between "Kopi Kepahiang" Entrepreneurs and Suppliers/suppliers of raw materials and Resselers in Cash & Carry. The Kopi Kepahiang Company pays directly in cash to the Supplier. The cash payment

system is also carried out by the Resseler to the Kopi Kepahiang Company. The price of raw coffee beans is determined by the supplier / supplier. The price for red picked coffee beans is Rp. 35,000/kg and the price for Super Random Picked Coffee beans is Rp. 25.000/Kg . The price of ground coffee is determined by the producer/company. The price of red pick Robusta coffee is IDR 150,000/kg or IDR. 30.000,-/box weighing 200 grams and for Rabusta Super Pickled Coffee Rp.100.000/kg or Rp.20.000/box weighing 200 grams. The price given to the Reseller from the Manufacturer is IDR 95,000/kg or IDR 19,000/pack of 200 grams.

Cost of Making Coffee "Kopi Kepahiang"

Raw Material Costs

Raw materials are materials that have not been converted into finished goods. If a business has access to sufficient raw material resources, then it is ensured that it can sustain production for a long period of time (Zulkifli, 2012,. Daud, M, N, 2017, Arifin, 2016, Pusvitasari, T, 2019 and Edowai, D. N and Afia E Tahoba, 2018). The raw material for Ground Coffee "Kopi Kepahiang" comes from red-picked Robusta coffee beans and Origin Robusta coffee beans Super is obtained from assisted farmer groups and purchases directly from farmers, collectors, or coffee shops. The coffee beans purchased are of good quality coffee beans as raw material for making ground coffee. The purchase value of raw materials until August 2022 is IDR 28,950,000. Details of the coffee beans purchased by the "Kopi Kepahiang" Coffee Powder business can be seen in the table below.

Table 11 Raw Material Costs for Coffee Processing

Raw material	Price (Rp/Kg)	Amount (Kg/8 Months)	Cost (Rp)
Red Pick Coffee	35.000	470	16.450.000
Super Random Picked Coffee	25.000	500	12.500.000
TOTAL			**28.950.000**

He cost of raw materials for red picked Robusta coffee beans and those used in making ground coffee during the production period from January to August 2022 for 28 times of production consumed 470 Kg of red picked Robusta

coffee beans, and 500 Kg of Asalan Super Robusta coffee beans. The basic price of raw materials for pickled Robusta coffee per month is Rp. 2,056,250, - with the purchase of raw materials determined by the company every month in the amount of Rp. 5,250,000, - while the Cost of Raw Materials for super random picking coffee is Rp. 1,562,500 with the purchase of raw materials set monthly at Rp. 2,500,000

Table 12. Cost of Raw Materials (Coffee Beans)

Description	Red Picked Robusta Coffee(Rp/Kg/Month)	Super Random Picked Robusta Coffee (Rp/Kg/Month)
Initial Inventory of Raw Materials	0	0
Purchase of Raw Materials	5.250.000 +	2.500.000 +
Raw Materials are available for processing	5.250.000	2.500.000
Raw Material Ending Inventory	3.193.759 -	937.500 -
Cost of Raw Materials	**2.056.250**	**1.562.500**

Direct labor costs

The work force in the production process of the "Kopi Kepahiang" Coffee Powder Business uses labor within the family and outside the family, both women and men. The number of workers in the production of the "Kepahiang" ground coffee business is two workers.

Table 13. Direct Labor Costs

		Total average/ 8 mount						
No	**Production Activity**	**JO**	**JK**	**HK**	**HOK**	**Wage (Rp/kg)**	**Cost (Rp/PP)**	**Total amount (Rp/8 months)**
1	Roasting	1	8	1	1	1.000	32,333	970.000
2	Packaging	1	8	1	1	3.000	72,750	2.182.500
	Total Wages 8 months							**3.152.500**

- JO : Number of People (Person)
- JK : Working Hours (Hours)
- HK : Working Days (Days)
- HOK : Working Person's Day (Working Day)

A workforce of two people where one person works in the roasting process, wages Rp. 1000/Kg and one HOK with eight working hours while one person is in the packaging process, done one day, wages Rp.3.000/kg and one HOK with eight working hours, one-time production process in making Robusta coffee Kepahiang

Fixed Factory Overhead

Fixed factory overhead costs in the ground coffee business "Kopi Kepahiang" are divided into three, namely equipment depreciation of 98.44% and warehouse depreciation of 0.97% and electricity costs of 0.59%. Details of Fixed Factory Overhead Costs can be seen in the following table.

Table 14. Fixed Factory Overhead

Fixed BOP	Depreciation Cost (Rp/8 months		Amount (Rp/8 months)	Percent tase (%)
	Robusta Red Picks Super	Origin Robusta		
Tool Depreciation				
Roasting	1.453.608	1.546.392	3.000.000	46,87
Ginder	726.804	773.196	1.500.000	23,43
Packaging	484.536	515.464	1.000.000	15,62
Machine Large Digital Scales (50 kg)	80.756	85.911	166.667	2,60
Small Digital Scales (5kg	96.907	103.093	200.000	3,12
Fan	40.378	42.955	83.333	1,30
Fan	36.340	38.660	75.000	1,17
Baronang	58.144	61.856	120.000	1,87
Sieve	29.072	30.928	60.000	0,94
sutil	21.804	23.196	45.000	0,70
Spoo	24.227	25.773	50.000	0,78
Total	**3.052.577**	**3.247.423**	**6.300.000**	**98,44**
Building depreciation				
Building	30.284	32.216	62.500	0,97
	30.284	**32.216**	**62.500**	**0,97**
Fixed Electrical Load				
Electrical Load	18.200	19.362	37.562	0,59
Total	**18.200**	**19.362**	**37.562**	**0,59**
Fixed BOP	**3.137.462**	**3.337.725**	**6.400.062**	**100**

Variable Factory Overhead

Variable Factory Overhead Costs are divided into 4 parts, namely electricity costs 9%, packaging costs 84%, fuel costs 8.58% and consumables costs 1.69%. Details of Variable Factory Overhead costs can be seen in the table below.

Tabel 15. Variabel Factory Overhead

Fixed BOP	Depreciation Cost (Rp/8 months		Amount (Rp/8 months)	Percent tase (%)
	Robusta Red Picks Super	Origin Robusta		
Tool Depreciation				
Roasting	1.453.608	1.546.392	3.000.000	46,87
Ginder	726.804	773.196	1.500.000	23,43
Packaging	484.536	515.464	1.000.000	15,62
Machine Large Digital Scales (50 kg)	80.756	85.911	166.667	2,60
Small Digital Scales (5kg	96.907	103.093	200.000	3,12
Fan	40.378	42.955	83.333	1,30
Fan	36.340	38.660	75.000	1,17
Baronang	58.144	61.856	120.000	1,87
Sieve	29.072	30.928	60.000	0,94
sutil	21.804	23.196	45.000	0,70
Spoo	24.227	25.773	50.000	0,78
Total	**3.052.577**	**3.247.423**	**6.300.000**	**98,44**
Building depreciation				
Building	30.284	32.216	62.500	0,97
	30.284	**32.216**	**62.500**	**0,97**
Fixed Electrical Load				
Electrical Load	18.200	19.362	37.562	0,59
Total	**18.200**	**19.362**	**37.562**	**0,59**
Fixed BOP	**3.137.462**	**3.337.725**	**6.400.062**	**100**

Variable Factory Overhead

Variable Factory Overhead Costs are divided into 4 parts, namely electricity costs 9%, packaging costs 84%, fuel costs 8.58% and consumables costs 1.69%. Details of Variable Factory Overhead costs can be seen in the table below.

Table 16. Variable Factory Overhead

No	Variable BOP	Cost (Rp/8 months		Amount (Rp/8 months)	Percent tase (%)
		Robusta Red Picks	Super Origin Robusta		
	Electricity cost				
1	1 Roasting Machine	125.941	133.979	259.920	3
2	Packaging Machines	125.941	133.979	259.920	3
3	Fans	32.292	34.354	66.646	3
HS	Total	**284.174**	**302.312**	**586.486**	**9**
	packaging costs				
4	Alumunium Foil 200 gram	3.390.000	3.840.000	7.230.000	84
	Total	**3.390.000**	**3.840.000**	**7.230.000**	**84**
	Fuel cost				
5	gas	294.356	78.282	372.637	4,16
6	Gasolin	313.144	83.278	396.423	4,42
	Total	**607.500**	**161.560**	**769.060**	**8,58**
	Cost of consumables				
7	Grain Sack	40.701	43.299	84.000	0,94
8	Plastic bag	14.730	15.670	30.400	0,34
9	String of raffia	17.928	19.072	37.000	0,41
	Total	**73.359**	**78.041**	**151.400**	**1,69**
	Variable BOP	**4.317.484**	**4.341.968**	**8.659.452**	**100**

Cost of goods sold

Raw material costs, direct labor costs, and variable factory overhead costs are all expenditures that have been lost during the production process or activities that convert raw resources into finished goods.

Table 17. Cost of goods sold

No	Cost of goods sold	Cost (Rp/8 months		Amount (Rp/8 Months)
		Robusta Red Picks	Super Origin Robusta	
1	Raw material costs	16.450.000	12.500.000	28.950.000
2	Labor costs Factory	1.527.500	1.625.000	3.152.500
3	Factory Overhead Cost	7.221.477	7.825.531	8.736.946
4	Total Production (packages)	1.695	1.920	3.615
5	Cost of goods sold (packages)	**25.198.977**	**22.040.531**	**47.239.508**
6	Cost of goods sold (Rp/ packages)	**14.867**	**11.479**	**26.346**

The table above shows that the largest part of the cost is from raw material costs, namely raw coffee beans. This is reasonable because the business of making coffee powder is made from the results of grinding coffee beans that have been processed beforehand. The resulting coffee grounds must be packaged for sale. Packaging costs are the largest cost (84%) of factory overhead costs.

Product Sales Value

Product Sales is a Kopi Kepahiang business carried out to move a Robusta ground coffee product from the producer to the target consumer. Within eight months, the average total ground coffee was 13 kg for red picking and 14 kg for random picking. coffee beans into ground coffee. After being processed into ground coffee, 1 kg of coffee beans becomes an average of 0.75 kg of ground coffee. Or if a percentage of 100% coffee beans becomes 75% ground coffee (Sayidil Amin. 2019., Fitriyah, A.T, 2021, Cahyono, A. 2006, Winarno, R.A, 2020, Syah, H, 2013, Budiyanto, 2021 and Yokawati, Y.E.A and Ade Wachjar, 2019,

Table 18. Product Sales

No	Type of Product	Amount of Product (packages)	Selling Price (IDR/ packages)	Amount Revenue (IDR/8 Months)
	Red Picked Robusta Coffee Powder	1.695	30.000	50.850.000
	Super Origin Robusta Coffee Powder	1.920	20.000	38.400.000
	Total	**3.615**		**89.250.000**

There are two sources for the sales value of the Robusta ground coffee business product “Kopi Kepahiang”. The sales value of red-picked Robusta ground coffee and super random Robusta ground coffee. The sales value of Robusta ground coffee is IDR 50,850,000/8 months and the sales value of Origin super Robusta coffee is IDR 38,400,000/8 months. Sales of Robusta ground coffee "Kopi Kepahiang" are sold offline and online with an order system and you can also buy this ground coffee directly at the store.

Income statement

After the Cost of Production and Cost of Goods Sold are known, a profit and loss calculation is carried out to find out the value of net profit in the Robusta Coffee Powder Business "Kopi Kepahiang". Net profit is the result of net income earned by the "Kopi Kepahiang" Ground Coffee Business in the eight months of production. The net profit of the ground coffee business "Kopi Kepahiang is Rp. 41,990,492/8 months, with each profit earned by red-picked Robusta ground coffee amounting to Rp. 25,641,332/8 eight and the profit of super random Robusta ground coffee is Rp. 16,349,160/8 months.

Table 19. Income Statement

No	Description	Total Cost (Rp/8 months		Amount (Rp/8 months)
		Robusta Red Picks	Super Origin Robusta	
1	Sale	50.850.000	38.400.000	89.250.000
2	Cost of goods sold	25.198.977	22.040.531	47.239.508
3	Contribution margin	25.651.023	16.359.469	42.010.492
4	Adm And General Fees	9.691	10.309	20.000
5	Marketing Expenses	-	-	-
6	Net profit	**25.641.332**	**16.349.160**	**41.990.492**

The Break Even Point (BEP) is a situation where the Robusta ground coffee company "Kopi Kepahiang" neither makes a profit nor suffers a loss. So the company is said to break even if the amount of income earned is equal to the amount of costs incurred. The purpose of BEP analysis is to maintain the business being undertaken by knowing the minimum sales volume in production. The results of the calculation of the break even point (BEP) can be seen as Table 20. Break Even Point Value (BEP) of red-picked Robusta ground coffee and super-origin Robusta ground coffee with pack units (packages) and rupiah ((Rp). Red-picked Robusta ground coffee produced eight months BEP (packages) is 183 packs while BEP (Rp.) of Rp. 54,800 and Robusta ground coffee from Super BEP (packages) of 322 packs while the BEP (Rp) is Rp. 64,360. At the break-even point, that is, the ground coffee business "Kopi Kepahiang " does not suffer losses but has not yet made a profit.

Table 20. Break Even Points

Description	Total cost	
	Robusta Red Picks	Super Origin Robusta
Sales (Rp)	50.850.000	38.400.000
Variable Cost (Rp)	22.074.497	18.716.617
Fixed Costs (Rp)	3.101.061	3.299.001
Production (packages)	1.695	1.920
Contribution Margin(Rp)	28.775.503	19.683.383
Contribution Margin(packages)	16.977	10.252
Contribution Margin Ratio (%)	57	51
BEP (packages)	**183**	**322**
BEP (Rp)	**54.800**	**64.360**

Added value for making ground coffee "Kopi Kepahiang"

Hayami's (1987) method was used to calculate the added value of ground coffee production by the ground coffee company "Kopi Kepahiang". The results of the calculation of added value can be seen in the following table.

Tabel 21 added value

Variabel		Robusta Red Picks	Super Origin Robusta	Notasi
Output, Input and price				
1	Output (Kg/Production)	13	14	A
2	Raw Material Input (kg/production)	17	19	B
3	Labor (HOK/production)	2	2	C
4	Conversion Facto	0,8	0,7	D=A/B
5	Labor Coefficient	0,12	0,11	E=C/B
6	Output price (Rp/kg)	150.000	100.000	F
7	Labor wages (Rp/production)	51.217	54.486	G
Retutn and Profits				
	Raw Material Prices (Rp/kg)	35.000	25.000	H
	Prices of other inputs (Rp/kg)	15.262	15.728	I
	Output Value (Rp/kg)	114.706	73.684	J=D*F
	a. Value Added (Rp/kg)	64.444	32.956	K=J-H-I
	b. Value Added Ratio (%)	56,18	44,73	L=K/J*100
	a. Labor income (Rp/kg)	3.013	2.868	M=G/B

	Variabel	Robusta Red Picks	Super Origin Robusta	Notasi
	b. Labor share (%)	4,68	8,70	N=M/K*100
	a. Profit (Rp/kg)	61.431	30.089	O=K-M
	b.Profit rate (%)	95,32	91,30	P=O/K*100
Reply to Owners of Factors of Production				
8	Margin (Rp/kg)	79.706	48.684	Q=J-H
	a. Labor income (%)	3,78	5,89	R=M/Q*10
	b. Contribution of other inputs (%)	19	32	S=I/Q*100
	c. Company Profit (%)	77,07	61,80	T=O/Q*100

Based on Table 21. The output value or product value of Robusta Red Pick coffee is calculated by multiplying the average output price per kilogram with the conversion factor, resulting in an average output value of Rp. 114,706. With an added value ratio of 56.18 percent, this output value produces an average added value of Rp. 64,444 per kilogram

CONCLUSIONS AND POLICY IMPLICATIONS

Conclusions

1. There are three patterns of supply chain flow, namely product flow, money flow and information flow. Product Flow in Pattern I (Supplier--Kopi Kepahiang Business --Consumers), Pattern II (Supplier---Kopi Kepahiang Business --- Resellers - Consumers), Money and information flow in Pattern I (Supplier--Kopi Kepahiang Business - -Consumers), Pattern II (Supplier --- Kopi Kepahiang Business --- Resellers - Consumers).
2. The production process for making coffee powder in the "Kopi Kepahiang" business has four stages, namely: roasting, cooling, grinding and packaging.
3. The cost of production (HPP) for red-picked Robusta coffee is higher than the production price for random-picked coffee.
4. The net profit of the ground coffee business "Kopi Kepahiang is Rp. 41,990,492/8 months, with each profit obtained by red picking Robusta

ground coffee amounting to Rp. 25,641,332/8 months and profits from Origin Super Robusta ground coffee of Rp. . 16,349,160/8 months.

5. Break Even Point for Robusta ground coffee with red picks, the production of eight months of BEP (Bks) is 183 packs while the BEP (Rp) is Rp. 54,800 and Robusta ground coffee from Super BEP (Bks) is 322 packs while the BEP (Rp) is Rp. 64,360
6. The average added value obtained from the processing of one kilogram of red-picked Robusta coffee beans into red-picked ground coffee is Rp. 64,444/kg with a value-added ratio of 56.18 percent and one kilogram of super-value-added coffee beans obtained is Rp.32,956/kg with a value-added ratio of 44.73 A high value-added ratio of more than 40% is included in the analysis of Robusta ground coffee as added value.

Suggestion

1. "Kopi Kepahiang" entrepreneurs should use red-picked coffee beans from their own plantation sources.
2. “Kopi Kepahiang” entrepreneurs should determine a marketing strategy that can increase the number of sales.
3. Selection of E-commerce in selling good quality products can be tried to do.
4. It is advisable that the red-picked ground coffee product can be used as a superior product in business development because it has the highest added value compared to ground coffee of super origin.

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