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ANALYSIS OF PROFITS AND FEASIBILITY OF THE TEMPE HOUSEHOLD TEMPE CRAFTS MANUFACTURER IN LAMPER TENGAH VILLAGE, SEMARANG SELATAN DISTRICT

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ABSTRACT

A small industry has a strategic role in driving the economy. One of the potential small industries to be developed is the tempe industry. This study aims to analyze the benefits and feasibility tempe crafts manufacturer in Lamper Tengah Village, Semarang Selatan District which is the largest tempe industry area in Semarang City so that the results of the analysis can be taken into consideration to further develop their business.
This research design uses quantitative methods. This research is a case study so business owners making tempeh in Semarang City is used as a source to obtain information needed in research. The data used are primary and secondary. Data collection techniques carried out by interview, observation, and recording. Data obtained analyzed using profit analysis π = TR-TC *and to find out business feasibility using the formula* R / C *Ratio.*
The results of this study indicate that the average total cost incurred by tempe producers in Lamper Tengah Village per month is Rp 16,916,210.70. The average amount of tempe produced was 18,108 packs with an average price of Rp. 2,500, so that the average monthly income earned by tempe craftsmen is Rp 45,270,556 and the average profit gained is Rp 28,354,355. The business of making soybean tempe has an efficiency value of 2.68, meaning that every one rupiah the costs incurred will get an income of 2.68 times the cost incurred, then the tempe industry business in Lamper Tengah Village is feasible to continue and can even be invested in industrial development the tempe.
***Keywords**: Profit, Business Feasibility, Tempe Crafts Manufacturer*

INTRODUCTION

Small industries have a strategic role in driving the economy. One of the potential small industries to be developed is the tempe industry. As an agricultural-based processed industrial product, tempeh has advantages, especially its high protein content, besides that the price is much cheaper compared to animal protein. As the purchasing power of the people declines, making tempe a choice for consumers to meet their nutritional needs.
Judging from the aspects of employment and equal distribution of business opportunities, tempe business has a very prominent role. Tempe companies are generally labor-intensive and are home industries. The level of income earned from tempe making is influenced by the scale of the business. The larger the scale of production, the greater the benefits, and vice versa.

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To achieve equitable income for the community and to improve the business world, especially small businesses, special attention is needed by providing guidance, direction, training, and creating a work climate that stimulates the production and will expand employment opportunities. The obstacles and obstacles faced by small entrepreneurs are improving business capability; among others, lack of capital in terms of both numbers and sources, the ability of cooperative and management skills, weak organization and marketing, and the presence of strong economic pressure, resulting in a limited scope of movement.

In this case, it is expected that there will be encouragement from various Government Agencies. Industrial development is not only emphasized in large industries that have sophisticated technology and large production capacity but also needs to be developed also in small industries and home industries which are currently quite large. Small industries (MSMEs) have been able to become activists of people's economic activities, this is seen when the economic crisis until now the existence of MSMEs can be a major driving factor of the Indonesian economy. Especially when the crisis of investment activities and government spending is very limited, at that time the role of MSME as a form of people's economy is very large. The following tempe industries are scattered in several districts in the city of Semarang:

Table 1. Number of Tempe Manufacturing Business Units in the City of Semarang

No	District	Number of Business Units
1	Tugu	3
2	Semarang Selatan	9
3	Semarang Barat	5
4	Tembalang	3
5	Semarang Timur	2
6	Pedurungan	3
7	Gajahmungkur	1
8	Gayamsari	4
9	Candisari	3
10	Ngaliyan	1
11	Mijen	1
Total		35

Source: Department of Cooperatives and Micro Business Semarang, 2017

Based on data from the Department of Cooperatives and Micro Business in Semarang City in 2017 that Semarang Selatan District, especially in Lamper Tengah Village is the largest tempe industry. This business, which is a home-scale industry, can be used as a source of income for people in Semarang City because it can absorb labor and survive amid the turmoil in soybean price increases. The number of tempe industries, which are 35 units spread across several sub-districts in Semarang City, is a prospective tempe market opportunity and can encourage and increase the number of tempe craftsmen to be able to use that opportunity. Analysis of capital and business profit of tempe production is one of the main elements, before taking steps to make the tempe system, so it can be seen the costs incurred or the benefits obtained.

Uncertain productivity is caused by the uncertain price of production factors, even though it is still expensive, while tempe prices tend to be constant, causing tempe craftsmen in

Semarang Selatan District to only be able to produce at the scale of small businesses and households, this will certainly affect business profits Tempe craftsmen. The level of income is related to the level of profit so that related to efforts to achieve profits, tempe craftsmen must understand the technical aspects of the production economy.

According to Larsito (2005), the level of profit achieved by producers is determined by the size of production, input, and output prices. Thus the influence of the use of production inputs on the income or profits of tempe craftsmen needs to be known so that tempe craftsmen can take a stand to reduce or increase their business production input. The tempe-making business that is produced every day can meet market demand, consumers, and the resulting income can provide wages to its workers.

The high demand for tempeh in the city of Semarang opens opportunities for the development of the processed agricultural product industry. For this reason, there needs to be a study of the role of production costs on the profitability of tempe craftsmen and the financial feasibility of the tempe industry to see the possible level of success of tempe business investment in the city of Semarang. Thus, this feasibility analysis will provide information as a basis for consideration both from the technical, economic, and commercial aspects to decide whether tempe business investment can be developed or not for investment decision making.

LITERATURE REVIEW

Small Industries

According to Ina Primiana (2009), small businesses are as follows (a) Development of four main economic activities (core business) that are the driving forces of development, namely agribusiness, manufacturing industry, human resources (HR), and marine business. (b) Mainstay development, to accelerate economic recovery through regional or regional approaches, namely by selecting regions or regions to accommodate priority programs and developing sectors and potentials. (c) Increasing community empowerment efforts.

According to Adi (2007), small businesses are as follows: Small businesses are the economic activities of the people who have a net worth of at most Rp. 200,000,000, - excluding land and buildings for business premises or that have the most annual sales results of Rp. 1,000,000,000, - and belongs to Indonesian citizens.

The Production Function

The production function for each commodity is an equation, table, or graph that shows the maximum number of commodities that can be produced per unit of time for each alternative input combination when using the best available production techniques (Dominic Salvatore, 2007). According to Nicholson (2002), the production function is a mathematical relationship between input and output.

Production Costs

Sadono Sukirno (2011) explains that production costs are all expenses incurred by a company to obtain the factors of production and raw materials used to create goods that the company produces.

Production costs incurred by each company are divided into two types, namely explicit costs and hidden costs (imputed costs). Explicit costs are company expenses in the form of payments with money to obtain factors of production to get the raw materials needed. While hidden costs are estimated expenditures on the factors of production owned by the company itself, for example, the expertise of tempe craftsmen and the value of capital equipment used. In analyzing the company's production costs, it is divided into two time periods, namely short term and long term. (1) Short term is the period in which many factors of production cannot be added to the amount and (2) the long term is the period in which all factors of production will change.

According to Riwayadi (2006), production costs are costs incurred in the production function, where the production function is a function that processes raw materials into finished goods. The cost of production itself includes all costs related to the acquisition or manufacture of a product.

Acceptance

Acceptance according to Suratiyah (2009) is the multiplication between the number of products produced and the product selling price.

The Profit Function

Soekartawi (2002) defines profit as the difference between total revenue and costs. These costs can in many cases be classified into two, namely fixed costs such as land rent, purchase of agricultural equipment, and variable costs such as costs incurred to buy seeds, fertilizer, medicines, labor payments.

As for Sukirno (2011) explains that profits are the activities of traders who subtract some of the costs incurred with the sales results obtained. If the sales results obtained are reduced by these costs the value is positive, a profit or profit is obtained.

Marginal revenue is additional revenue received by the company when the company increases output by one additional unit. In determining the economic benefits require a function so that every solution of economic problems can be described systematically. The simple formula above is understood as Total Revenue (total revenue) - Total Cost (total cost).

The Concept of Price

Fuad, et al (2006) explain that a price is much of compensation both in the form of money and goods needed to get a combination of goods and services. The price set must be able to cover all costs that have been incurred, if the price is set too high, it is less profitable because the buyer and the sales volume is reduced. A selling price is many costs incurred by the company to produce an item or service plus the percentage of profit the trader wants. To achieve the profit desired by the merchant, the trader will appeal to consumers by determining the right price for the product sold.

According to Supriyono (2007), the right price is the price that is by the product quality of an item, and the price can provide satisfaction to consumers.

Business Feasibility

According to Umar (2013), a business feasibility study is a study of a business plan that not only analyzes whether a business is feasible or not but also when it is routinely operationalized to achieve maximum profits for an unspecified time.

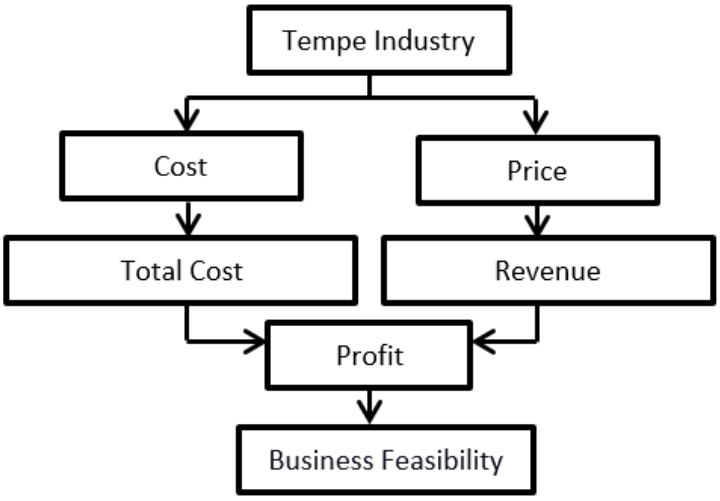
The purpose of the feasibility study is to avoid the overextended investment for activities that are not profitable (Suad Husnan and Suwarsono, 2000). The aspects of the business feasibility study consist of marketing aspects, technical and production aspects, management and HR aspects, legal aspects, social aspects, environmental impact aspects, financial aspects.

Soekartawi (2002) states that the feasibility analysis uses the R/C ratio that is the ratio between revenue and costs, the magnitude of the R/C ratio has good prospects. R/C ratio values greater than 1 indicate that the business undertaken by industry or company is worth the effort. The high value of the R/C ratio is caused by the production obtained and the price which is very influential on revenue.

Critical Framework

Tempe craftsmen are industries engaged in making tempe made from soybeans. Soybeans that have been selected in advance and go through several processes to produce a tempe product. The number of products produced will be sold to consumers at a certain price to obtain an income. In the process of tempe production costs are required consisting of variable costs and fixed costs which are then referred to as total costs. Based on the above theoretical study, the framework that underlies this research is as follows:

Figure 1. Critical Framework



Source: various journals developed

METHOD, DATA AND ANALYSIS

This research will be conducted on the Tempe Industry in Lamper Tengah Village Semarang Selatan District, amounting to 9 people craftsmen. The location selection was done purposively with the consideration that Semarang Selatan had the most tempe-making business units compared to other regions in the City of Semarang. This research design uses quantitative methods. Research with a case study approach that aims to find out about

something in-depth, in this case, is to determine the effect of production costs on the profits of tempe craftsmen and to determine the feasibility of the business of Tempe Craftsmen Industry in Lamper Tengah Village Semarang Selatan District. The variables observed in this study are production costs, prices, revenues, profits, and cost-efficiency. Data collection techniques used in this study were observation, questionnaires, and interviews. Analysis of the data used in this research is quantitative analysis.

Table 2. Research Design

No.	Research Variables	Data Source	Method	Instrument
1	Production Cost	Material Costs, Labor Costs, Overhead Costs	TR = Y x Py	Questionnaire
2	Price	Raw Materials Price and Supporting Materials Price	TC = VC + FC	
3	Acceptance	Dirty Acceptance of Craftsmen Tempe (USD / month)	π = TR - TC	
4	Profit	Net proceeds after deducting costs	R/C Ratio = TR/TC	
5	Cost Efficiency	Total Revenue and Total Cost		

RESULTS AND DISCUSSION

Profile Craftsmen Tempe in Lamper Tengah Village Semarang Selatan District

Based on the search field indicates that the number of industrial small tempe in 2017 in Lamper Tengah Village Semarang Selatan District as many as 9 craftsmen. The characteristics of the small tempe industry in Lamper Tengah Village Semarang Selatan District are entirely home industries, so that their ownership is attached to the head of the family. Most of tempe entrepreneurs aged 41-50 years were 4 people (44.45%), entrepreneurs who had an age range of 21-30 years were 3 people (33.33%), and entrepreneurs aged between 51-60 years were 2 people (22.22%). With age classified as productive age, tempe making business can continue to run so that it can increase daily income and can improve welfare.

Tempe small-scale entrepreneurs have the most junior high school education, as many as 5 people (55.56%), entrepreneurs who have high school education are 2 people (22.22%), and entrepreneurs who have elementary education are 2 people (22.22%). The average age of productive tempe artisans is not supported by sufficiently high education. Low education makes them not to have special skills. Even though the education level of tempe craftsmen is still low, the knowledge about thinking patterns and ways of working obtained from formal education can be applied in running and developing their businesses.

The business of making tempe has been known from ancient times so that most people are already familiar with the way of making tempe. A total of 6 people (66.67%) tempe craftsmen have established their businesses for more than 15 years. While tempe craftsmen who have established their businesses for less than 15 years, only 3 people (33.33%). It can be said that

tempe craftsmen have pioneered their business since a young age and already have a lot of experience in running their businesses.

The ownership status of tempe small-scale industry is 9 people (100%) while there is no joint venture, where the ownership status of the whole business is their own. This means that the tempe small industry in Lamper Tengah Village does not have the status of a joint venture or joint venture of several people.

The origin of the workforce in the tempe industry in Lamper Tengah Village comes from family members and neighboring neighbors. A total of 5 tempe craftsmen (55.56%) have a workforce of between 3-4 people, and 4 tempe craftsmen (44.44%) have a workforce of between 1-2 people.

The main source of capital for making soybean tempe comes from own capital, which is 7 craftsmen or 77.78%. This is because the capital needed for tempeh is not too much and the fear of the craftsmen if borrowing capital from outside parties, especially banks or other credit institutions can not return the money borrowed. Only 2 craftsmen or 22.22% borrowed capital from outside capital.

The raw materials used in the tempe industry in Lamper Tengah Village are all obtained by buying at markets in the city of Semarang. This is because they still do not have business partners that function as suppliers of soy regularly. However, there is no soybean obtained from private land because all the craftsmen do not have land to grow soybeans. Thus, tempe craftsmen in Lamper Tengah Village are very dependent on soybeans that are circulating in the market because they are unable to produce their soybeans.

The tempe industry marketing area in Lamper Tengah Village markets its products in markets within the city of Semarang. Tempe consumers also come directly to the craftsmen to buy. Most of them are tempe traders. So they are directly related between producers and consumers. Besides, itinerant vegetable traders also come to the tempe artisans directly. Tempe artisans also market in several restaurants and hospitals. Tempe that has been produced is distributed to restaurants and hospitals.

Business Analysis of Making Tempe

Cost Analysis

1) Fixed Cost

Fixed Costs are costs whose amount is not affected by the amount of production. Fixed costs in the business of making tempe include equipment depreciation costs and investment capital interest costs.

Depreciation Costs of Equipment

Depreciation Costs of equipment can be seen in the following Table 3:

Table 3. Depreciation Costs of Equipment for Making Tempe in Lamper Tengah Village on November 1-November 30, 2017

No	Kenceng	Saringan	Tungku Masak	Panci	Tumbu	Jembangan	Dandang	Kukusan	Bagor	Baskom	Takaran	Tenggok	Total Depreciation of Equipment (Rp / month)
1	555,56	166,67	361,11	861,11	833,33	83,33	638,89	361,11	180,56	263,89	138,89	133,33	4.577,78
2	555,56	158,33	361,11	805,56	833,33	83,33	638,89	402,78	180,56	263,89	138,89	133,33	4.555,56
3	472,22	152,78	305,56	805,56	777,78	83,33	555,56	361,11	180,56	222,22	138,89	100,00	4.155,56
4	555,56	158,33	361,11	861,11	833,33	83,33	555,56	402,78	180,56	263,89	155,56	133,33	4.544,44
5	472,22	152,78	305,56	805,56	777,78	83,33	555,56	361,11	180,56	222,22	138,89	100,00	4.155,56
6	472,22	152,78	305,56	805,56	777,78	83,33	555,56	361,11	180,56	222,22	138,89	100,00	4.155,56
7	555,56	158,33	361,11	861,11	777,78	83,33	555,56	402,78	180,56	263,89	155,56	133,33	4.488,89
8	555,56	166,67	361,11	1.000,00	888,89	100,00	638,89	402,78	194,44	375,00	180,56	150,00	5.013,89
9	638,89	166,67	361,11	1.000,00	888,89	100,00	638,89	402,78	194,44	375,00	180,56	133,33	5.080,56
∑	4.833,33	1.433,33	3.083,33	7.805,56	7.388,89	783,33	5.333,33	3.458,33	1.652,78	2.472,22	1.366,67	1.116,67	40.727,78
X	537,04	159,26	342,59	867,28	820,99	87,04	592,59	384,26	183,64	274,69	151,85	124,07	4.525,31

Source: Primary data processed, 2017

The amount of equipment depreciation expense is calculated using the straight-line method. The lowest depreciation value of the equipment is Rp 4,155.56 per month and the highest depreciation value of the equipment is Rp 5,080.56 per month. The average depreciation of equipment from 9 (nine) craftsmen is Rp 4,525.31 per month.

Investment Capital Interest Costs

For investment capital interest costs can be seen in the following Table 4:

Table 4. Cost of Investment Capital Interest in Tempe Making Business in Lamper Tengah Village on November 1-November 30, 2017

No	Kenceng	Saringan	Tungku Masak	Panci	Tumbu	Jembangan	Dandang	Kukusan	Bagor	Baskom	Takaran	Tenggok	Total Investment Interest in Equipment (Rp / month)
1	36,40	10,92	23,66	56,42	54,60	5,46	41,86	23,66	11,83	17,29	9,10	8,74	299,94
2	36,40	10,37	23,66	52,78	54,60	5,46	41,86	26,39	11,83	17,29	9,10	8,74	298,48
3	30,94	10,01	20,02	52,78	50,96	5,46	36,40	23,66	11,83	14,56	9,10	6,55	272,27
4	36,40	10,37	23,66	56,42	54,60	5,46	36,40	26,39	11,83	17,29	10,19	8,74	297,75
5	30,94	10,01	20,02	52,78	50,96	5,46	36,40	23,66	11,83	14,56	9,10	6,55	272,27
6	30,94	10,01	20,02	52,78	50,96	5,46	36,40	23,66	11,83	14,56	9,10	6,55	272,27
7	36,40	10,37	23,66	56,42	50,96	5,46	36,40	26,39	11,83	17,29	10,19	8,74	294,11
8	36,40	10,92	23,66	65,52	58,24	6,55	41,86	26,39	12,74	24,57	11,83	9,83	328,51
9	41,86	10,92	23,66	65,52	58,24	6,55	41,86	26,39	12,74	24,57	11,83	8,74	332,88
∑	316,68	93,90	202,02	511,42	484,12	51,32	349,44	226,59	108,29	161,98	89,54	73,18	2.668,48
X	35,19	10,43	22,45	56,82	53,79	5,70	38,83	25,18	12,03	18,00	9,95	8,13	296,50

Source: Primary data processed, 2017

The cost of investment capital interest is the interest value on capital owned by entrepreneurs, even though the capital is own capital. The lowest investment capital cost is IDR 272.27 per month and the highest investment capital interest cost is IDR 332.88 per month. The average investment capital interest cost for 9 (nine) craftsmen is Rp 296.50. The number of fixed costs can be seen in the following Table 5:

Table 5. Average Fixed Costs of Tempe Making Businessin Lamper Tengah Village on November 1-November 30, 2017

No	Type of Fixed Cost	Average (Rp/Month)	Percentage (%)
1	Depreciation of equipment	4.525,31	93,85
2	The interest of investment capital	296,50	6,15
Total		4821,81	100

Source: Primary data processed, 2017

Based on Table 5 shows that the largest source of fixed costs comes from the depreciation of equipment, which is Rp 4,525.31 or 93.85%. Some of the equipment used in the business of making tempeh does not have a final value while the economic life is long enough to cause a small depreciation expense. The smallest fixed cost is the investment capital interest cost, which is Rp 296.50 or 6.15%. The average fixed cost for one month is IDR 4821.81.

2) Variable Costs Variable

costs are large and small costs depending on the scale of production. The number of variable costs can be seen in the following Table 6:

Table 6. Average Variable Costs of Tempe Making Business in Lamper Tengah Village on November 1-November 30 2017

No	Total Cost of Raw Material Per Respondent (Rp)	Total Cost of Supporting Material (Yeast) Per Respondent (Rp)	Total Fuel Costs Per Respondent (Rp)	Total Packaging Costs Per Respondent (Rp)	Total Labor Costs Per Respondent (Rp)	Total Sales Costs Per Respondent (Rp)	Total Variable Costs Per Respondent (Rp)
1	10.725.000,00	165.000,00	247.500,00	825.000,00	3.000.000,00	200.000,00	15.162.500,00
2	9.750.000,00	150.000,00	225.000,00	750.000,00	3.000.000,00	200.000,00	14.075.000,00
3	3.900.000,00	60.000,00	90.000,00	300.000,00	3.000.000,00	200.000,00	7.550.000,00
4	7.800.000,00	120.000,00	180.000,00	600.000,00	2.000.000,00	195.000,00	10.895.000,00
5	6.500.000,00	100.000,00	150.000,00	500.000,00	1.000.000,00	195.000,00	8.445.000,00
6	3.120.000,00	48.000,00	72.000,00	240.000,00	1.000.000,00	180.000,00	4.660.000,00
7	7.800.000,00	120.000,00	180.000,00	600.000,00	1.000.000,00	195.000,00	9.895.000,00
8	19.500.000,00	150.000,00	450.000,00	7.500.000,00	6.000.000,00	200.000,00	33.800.000,00
9	39.000.000,00	600.000,00	900.000,00	3.000.000,00	4.000.000,00	220.000,00	47.720.000,00
∑	108.095.000,00	1.513.000,00	2.494.500,00	14.315.000,00	24.000.000,00	1.785.000,00	152.202.500,00
X (Rp/Month)	**12.010.555,56**	**168.111,11**	**277.166,67**	**1.590.555,56**	**2.666.666,67**	**198.333,33**	**16.911.388,89**
Percentage (%)	**71,02**	**0,99**	**1,64**	**9,41**	**15,77**	**1,17**	**100,00**

Source: Primary data processed, 2017

Table 6 shows that the largest variable cost comes from the cost of raw materials, namely Rp. 12,010,556 or 71.02%, followed by labor costs, namely Rp. 2,666,667 or 15.77%. The packaging costs, fuel costs, and sales costs were Rp. 1,590,556 or 9.41%, Rp. 277,167 or 1.64%, and Rp. 198,333 or 1.17%, respectively. Meanwhile, the cost of yeast is the smallest variable cost of Rp. 168,111 or 0.99%. The amount of variable costs varies between one craftsman with another craftsman. This difference is due to differences in needs and size of materials used in the production process, the number of products, the selling price of the product, the distance between the residence and the location of marketing. The average variable cost for one month is IDR 16,911,388.89.

3) Total Costs Total

Costs are all costs used in the business of making tempe, including total fixed costs and total variable costs. The total cost of making tempe can be seen in Table 7 below:

Table 7. Average Total Cost of Tempe Making Business in Lamper Tengah Village on November 1-November 30, 2017

No	Type of Total Cost	Average Total Cost (Rp/Month)	Percentage (%)
1	Fixed Cost	4.821,81	0,03
2	Variable Cost	16.911.388,89	99,97
Total		16.916.210,70	100

Source: Primary data processed, 2017

Based on Table 7 it can be seen that the largest cost of making tempe is a variable cost of Rp. 16,911,388.89 or 99.97%. While the amount of fixed costs is IDR 4,821.81 or 0.03%. The average total cost for one month is IDR 16,916,210.70.

Acceptance

Acceptance is the multiplication of the total products sold and the price of the product union. The amount of revenue from tempe making business in Lamper Tengah Village can be seen in Table 8 below:

Table 8. Average Production, Average Price / Pack, and Average Revenue of Making Tempe in Lamper Tengah Village on November 1-November 30 2017

No	Tempe Production (Pack)	Price (Pack)	Total Revenue (Rp)
1	16.170	2.500	40.425.000
2	14.700	2.500	36.750.000
3	5.880	2.500	14.700.000
4	11.760	2.500	29.400.000
5	9.800	2.500	24.500.000
6	4.704	2.500	11.760.000
7	11.760	2.500	29.400.000
8	29.400	2.500	73.500.000
9	58.800	2.500	147.000.000
∑	162.974	22.500	407.435.000
X	18.108	2.500	45.270.556

Source: Primary data processed, 2017

Table 8 shows that the average production of tempe for one month produced 18,108 packs with an average price per pack of Rp 2,500. Average revenue of IDR 45,270,556 per month.

Benefits The

Benefits gained from the business of making tempe in Central Lamper Village are the difference between the revenue and the total cost. To find out the advantages of making tempe in the Central Lamper Village, see Table 9:

Table 9. Benefits of Tempe Making Business in Lamper Tengah Village on November 1-November 30, 2017

No	Total Income (Rp)	Total Cost (Rp)	Profit (Rp)
1	40.425.000	15.167.377,72	25.257.622
2	36.750.000	14.079.854,04	22.670.146
3	14.700.000	7.554.427,83	7.145.572
4	29.400.000	10.899.842,19	18.500.158
5	24.500.000	8.449.427,83	16.050.572
6	11.760.000	4.664.427,83	7.095.572
7	29.400.000	9.899.783,00	19.500.217
8	73.500.000	33.805.342,40	39.694.658
9	147.000.000	47.725.413,44	99.274.587
∑	407.435.000	152.245.896,26	255.189.104
X	45.270.556	16.916.210,70	28.354.345

Source: Primary data processed, 2017

Based on Table 9, it can be seen that the average monthly income per craftsman is Rp. 45,270,556 with a total cost per craftsman of Rp. 16,916,210.70 per month, so the average profit earned is Rp. 28,354,345 per month. The results of a profit of 28,354,345 were used by tempe craftsmen as a source of income. This is because the business of making tempe is used as the main occupation by most of the craftsmen and takes into account the workforce used. As a source of income, tempe-making businesses can absorb workers in the local environment thereby reducing unemployment.

Efficiency

The magnitude of the efficiency of the tempe-making business is to compare revenue and total costs incurred. The efficiency of the tempe-making business in Central Lamper Village can be seen in Table 10:

Table 10. The Efficiency of Tempe Making Business in Lamper Tengah Village on November 1- November 30, 2017

No	Description	Average /Craftmen (Rp)
1	Total Revenue	45.270.556
2	Total Cost	16.916.210,70
Business Efficiency		2,68

Source: Primary data processed, 2017

Table 10 shows that the efficiency of the tempe-making business in Lamper Tengah Village is 2.68. The business efficiency value of 2.68 means that for every Rp 1.00 of the costs incurred by tempe craftsmen, an income of 2.68 times the cost has been obtained. The efficiency of making tempe is efficient. This is based on the consideration that this business has endeavored for years so that it can provide benefits and improve the welfare of the lives of tempe craftsmen because the industry is economically quite promising.

Based on the financial feasibility analysis, the tempe industry business in Central Lamper Village is feasible to continue and investments can be made to develop the tempe industry.

CONSLUSION

1. The tempe industry in Lamper Tengah Village is entirely a self-owned business managed by the family so that most of the workforce comes from internal family and neighbors. In setting up their business, they use their capital, on average they have been trying for more than 15 years and until now can still survive because of the commitment they build, namely to maintain product quality and determine competitive prices.
2. Based on financial analysis, the tempe industry in Lamper Tengah Village is feasible to continue to be developed and can even be developed by adding investment.

SUGGESTIONS

1. The tempe-making business has bright prospects for development in Semarang by considering the availability of soybeans as the main raw material.

2. The regional government should guide by providing funding and training so that the tempe industry's business can be better managed and able to achieve international marketing.

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