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CONCEPT OF DETERMINING PRICES FOR ORGANIC VEGETABLES IN IMPROVING FARMERS WELFARE

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ABSTRACT

The aim of the research is to determine the mechanism and implications of pricing organic vegetables implemented by PT Bionic Farm on the welfare of CV Karunia Abadi Farm farmers. The research method uses a quantitative approach in the form of vegetable sales reports and a qualitative approach to analyze farmer welfare. The calculation results show that the mechanism for setting prices for organic vegetables is determined by the distributor, namely PT Bionic Farm, so that the role of farmers is only limited to price takers. The impact in terms of farmers' income is seen to receive quite a large margin as evidenced by the wages for organic vegetable care services received by farmers above the Regional Minimum Wage (UMR). Meanwhile, farmers have to bear large expenditures for capital and labor in producing organic vegetables such as asparagus. The solution is that farmers must be given socialization on determining the Cost of Goods Sold (HPP) for organic vegetables through Community Service (PkM) activities in order to encourage farmers to increase their productivity in real terms, thereby improving Indonesia's economic welfare.

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INTRODUCTION

One of the keys to the success of the Indonesian economy is increasing the productivity of the agricultural sector [1]. Even though Indonesia's agricultural sector after the New Order was allegedly declining due to internal and external factors [1], in 2023 there will be positive growth in the contribution of area and allocation so that its contribution to the Indonesian economy will reach 11.77%. The impact is that the level of the agricultural sector is in the top four of the main sectors that contribute to Indonesia [2].

The role of the agricultural sector, especially in the vegetable sector, has an important meaning in improving health, namely being able to form quality Human Resources (HR) [3] by fulfilling nutrition according to needs. As for the economic side, the productivity of organic vegetables has a great opportunity to become one of the largest organic producers in the world [4]. Behind this high potential, it turns out that the supply side of organic vegetable production in Indonesia is hampered by a relatively small land scale and has not been able to become a national producer [5]

Cianjur, as the agricultural center in Indonesia, has not been able to optimize organic vegetable production. The fact is that the Department of Agriculture reports that out of 430 farmers, only 156 or 36.28% are involved in organic vegetables through the organic ISR program. Even compared to the total number of farmers in Cianjur of 296,549 people, organic vegetable farmers are very low at 0.05%. Apart from demand, the low production of organic vegetables cannot be separated from the effects of housing development and industry which continues to grow in Indonesia by sacrificing the agricultural sector [1].

In fact, the government has made efforts to continue to increase the productivity of organic vegetables by issuing the Sustainable Food Protection Law [6]. This is marked by the implementation of organic vegetable horticulture plants in Cianjur Regency so that farmers can continue to increase their productivity. Of course, farmers must be willing to accept the consequences of complying with the rules for planting organic vegetables, starting from using environmentally friendly land, water, fertilizers and pesticides and respecting halal requirements. Especially considering that in the next two years (2026) Indonesia will be obliged to implement halal certification for all its products and to save Indonesia's natural resources (SDA). Furthermore, it can encourage organic vegetables as an export commodity that is environmentally friendly and has a competitive advantage in ecosensitive countries so that it can generate high foreign exchange and provide overall prosperity to related parties from farmers to final consumers.

These serious challenges are experienced by farmers at CV Karunia Abadi Farm who produce two types of vegetables, namely conventional and organic. Conventional vegetables controlled by CV Karunia Abadi Farm are marketed in supermarkets, while organic vegetables are supplied to PT Bionic Farm under the PT Bionic Farm selling brand through cooperation using a contract system. The main conditions in the contract are price and quality, so farmers are obliged to produce high quality vegetables through selection from PT Bionic Farm. If the vegetables produced by farmers do not pass the selection, the losses will be borne by the farmers. On the other hand, organic vegetables

that are selected and not sold within the freshness limit are borne by PT Bionic. This is where the decision arises that the price of organic vegetables is determined at the beginning of the agreement in a one year contract.

Determining the price of organic vegetables by the distributor (PT Bionic Farm) is predicted to provide higher profit margins for farmers, namely CV Karunia Abadi Farm, if they can produce at high capacity. On the other hand, PT Bionic Farm's price setting is likely to benefit the distributors themselves because of their high control over the forward market which can play marketing strategies well. This dilemma prompted the author to research the concept of determining the cost of selling organic vegetables for farmers so that it can improve the welfare of farmers in Indonesia.

Formulation Of The Problem

Based on the description of the background of the problem, the problem formulation put forward is:

1. What is the profit margin obtained by organic vegetable farmers at CV Karunia Abadi Farm?
2. What is the concept of determining the Cost of Goods Sold (HPP) for organic vegetables for organic vegetable farmers at CV Karunia Abadi Farm?

Research Purposes

The aim of the research is to find out:

1. The large profit margin obtained by organic vegetable farmers at CV Karunia Abadi Farm
2. Determination of the Cost of Goods Sold (HPP) for CV Karunia Abadi Farm organic vegetables

Literature Review

1. Theory of Production, Demand and Supply and Market Structure

The production process of a commodity requires capital and labor production factors [7]. Specifically, for the agricultural sector, such as organic vegetables, capital is required in the form of land, water, fertilizer, pesticides and organic plant seeds. The workers in the production process are agricultural laborers who work from planting to post-harvest. Conventional farmers must use all of these production factors to be able to produce organic vegetables with different production factor intensities. For countries that have a large enough land area owned by farmers, they have the potential to produce organic vegetables that are capital (land) intensive. On the other hand, for countries that have little land owned by farmers, it would be more appropriate to produce technology-intensive organic vegetables.

The abundance of organic vegetable production in a country will create demand and supply both at the domestic and foreign levels. Demand for organic vegetables is influenced by the price of the goods themselves, prices of other related goods, income, tastes, population and predictions. Meanwhile, the supply is influenced by the price of the goods themselves, prices of other related goods, production costs, technology and predictions [8]. The price of organic vegetables has a positive effect on demand and supply because they are classified as exclusive products. Likewise, very high income, tastes and predictions for organic vegetables will have a positive influence on the demand

for organic vegetables in Indonesia. Meanwhile, from the supply side, the increasing price of organic vegetables, accompanied by high quality in terms of product, packaging and so on, has an impact on the number of organic vegetables offered in the market segment at a higher level, which is easier for consumers to accept. The following important factor is production costs which must be kept as low as possible, which will have an impact on selling prices that are able to compete with other organic vegetable entrepreneurs. The accuracy of organic vegetable producers in determining the selling price of their products will have a positive impact on the volume and organic vegetables they offer.

Determining the price of organic vegetables cannot be separated from the market structure adopted. From a microeconomic perspective, there are two types of markets, namely perfect and imperfect competition. Organic vegetable commodities managed by entrepreneurs illustrate the application of the second type of market, namely imperfect competition. The high power of business people in regulating organic vegetable crops, from providing land to harvesting, means that price determination is absolutely carried out by entrepreneurs who act as monopolists, while farmers are just laborers who work on agricultural land. Organic vegetable entrepreneurs are obliged to accept the prices set or are price takers [7].

The fate of farmers who have to grow organic vegetables with guaranteed high productivity is a tough challenge to survive. In the financial aspect, farmers can only rely on the profit margin obtained from organic vegetable entrepreneurs. Profit margin is a profitability ratio, namely a ratio to assess a company's ability to make a profit. This ratio is important for measuring the level of management effectiveness of a company. The profitability ratio consists of three profit margin elements; return of investment and return of equity [7].

The profit margin formula is the result of dividing profit margin on sales, in percent units, written as follows:

***Net Profit Margin = Net Profit After Tax/Net Sales* x 100%**

Examples of calculations are as shown in the following table:

Component	2010	2011	2012
Net Sales	10.000.000	12.000.000	15.000.000
Earning After Interest and Tax (EAT)	750.000	900.000	1.200.000

From the table above, the Net Profit Margin (NPM) calculation for each year is as follows:

1. NPM 2010 = Rp 750.000/Rp 10.000.000 x 100% = 7,5 %
2. NPM 2011 = Rp 900.000/Rp 12.000.000 x 100% = 7,5 %
3. NPM 2012 = Rp 1.200.000/Rp 15.000.000 x 100% = 10 %

If the industry average is 8%, the NPM values for 2010 and 2011 are not good, while the NPV for 2012 is considered quite good.

2. Cost of Goods Production and Cost of Goods Sold

The cost of goods manufactured is part of the cost of goods sold before being combined with the initial and final finished product inventory components. From a microeconomic perspective, the cost of production requires information on total production costs, which is the sum of fixed and variable costs. Then from an accounting perspective, it is known that there are three divisions of costs, namely raw material costs (Direct Market Cost); labor costs (Direct Labor Cost) and factory overhead costs (Factory Overhead Cost). When these three costs are added together, the total cost is obtained. Then the total cost is added to the inventory of goods in the initial process, then the result is subtracted from the inventory of goods in the final process, so the difference is called Cost of Goods Production [10].

Meanwhile, the Cost of Goods Sold is obtained from adding up the Cost of Goods Production with the initial finished product inventory and then subtracting the final finished product inventory [10]

METHODS

The method used in this research is a combination of qualitative and quantitative [11]. Quantitative research is needed in the concept of determining organic vegetables with the research instrument of CV Karunia Abadi Farm farmers' financial reports. Qualitative research to analyze the increase in farmers' welfare as an impact of pricing of organic vegetables by the distributor, namely PT Bionic Farm. The type of data used in this research is classified as secondary data sourced from CV Karunia Abadi Farm. The data limit is 2023 because it is a determining year for the progress of Indonesia's organic farming sector amidst high competition for imported vegetables entering the Indonesian market share. Then, to strengthen the analysis, primary data was used from the results of interviews with related parties. Based on the data obtained, it will be selected according to the needs of the quantitative modeling used.

According to the research objective, it is to determine the profit margin for organic vegetable farmers which can be formulated as follows:

Profit Margin = (Selling Price – Capital)/Selling Price

The results of these calculations are then interpreted and analyzed in accordance with the economic science approach, including accounting, microeconomics, social sciences and other related sciences.

RESULTS AND DISCUSSION

Based on the data obtained, the calculation of the profit margin obtained by CV Karunia Abadi Farm is as follows:

Margin = (Selling Price – Capital Price)/Selling price
= (Rp. 15,600,000 - Rp. 5,147,001)/Rp. 15,600,000
= 0.67
= 67%

The figure of 67% shows that the gross profit received by organic vegetable farmers CV Karunia Abadi Farm as a result of price fixing by distributors is 67%.

Based on the results of these calculations, it shows that the profit margin from organic vegetable production, which is proxied from asparagus, is 67%. At first glance, this large figure can mean that the profits enjoyed by CV Karunia Abadi Farm farmers are quite large, namely 67%, so it can be said to be successful. However, if we examine it more deeply, this figure is not comparable to the expenses that must be made to finance the production factors that must be mobilized to produce organic vegetables.

Discussion

1. Profit Margin for Organic Vegetable Farmers CV Karunia Abadi Farm

Starting from setting prices directly by the distributor, namely PT Bionic Farm, the farmer's position is only as a price taker so that farmers have to accept a price level that is very different from the market. This disparity has a bad impact on farmers because the producers do not get high bargaining prices. This condition is contrary to the cooperative principles taught by Bung Hatta that farmers must be protected by being given a high bargaining value and being able to meet their needs at a reasonable price [12]. In reality, although the farmers of CV Gift Abadi Farm can receive high profit margins, from the perspective of farmer welfare this has not been achieved. The main factor is the high costs that must be incurred starting from soil preparation, seeds, fertilizer, pesticides and farmer labor during the planting process to harvesting, including the loss of crop failure. The impact is that farmers personally do not experience prosperity from wages for care services for organic vegetables such as asparagus with a farmer's income of IDR 3,750,000/month. In reality, even though this income figure is above the Regional Minimum Wage (UMR) in Cianjur (2024) of IDR 2,915,102 [13], the expenditure for the production process is allegedly much higher so that in real terms their income is very low [14].

The responsibility of farmers is quite heavy in producing organic vegetables, they must pay attention to four factors, namely quality, commodity, variety and technology. The quality of organic vegetable products must be guaranteed to be halal from planting until they are received by final consumers such as supermarkets. Apart from vegetable seeds that are purely taken from plants, the main factor that must be considered is that the process of irrigation, fertilization and application of pesticides must pay attention to religious rules. Irrigation must be maintained halal by using clean water, not waste from households or factories. Fertilization to increase the fertility of organic vegetable crops must still use halal fertilizer raw materials, namely from cow dung, not from animals which are prohibited from pigs. The reality is that organic plants must use organic fertilizers and pesticides to get optimal results. Thus, apart from fulfilling suitability and safety for consumption, it also guarantees environmental friendliness.

Superior varieties are very important to produce quality products by maintaining halal ingredients and production processes. For example, Indonesia has been successful in becoming self-sufficient in food by creating superior rice seeds known as VUTW (Superior Varieties Resistant to Planthoppers). This needs to be studied more deeply for its effects on ecology, health and safety for consumption. Moreover, organic vegetables which are really needed by the population must be environmentally friendly in accordance with organic

principles as expressed by IFOAM (International Federational of Organic Agricultural Movement), namely the principles of health, ecology, justice and protection [15]. In this way, all components of the ecosystem, starting from soil, vegetables, animals and humans, and the environment are safe from damage. Then, by relying on the ecological cycle of life, organic farming, apart from protecting the environment, is also responsible for the health and welfare in the future, both the environment and related parties, from farmers as producers, distributors and the community as consumers.

Agricultural technology must be mastered by organic vegetable farmers to increase agricultural productivity in Indonesia. One of the weaknesses of Indonesian farmers is the lack of use of technology to increase agricultural productivity such as pepper and coffee. Even though Indonesia is superior in terms of land area, the productivity of these two commodities is far below Vietnam, which relies on technology [16]. Organic vegetable farmers must be equipped with knowledge in organic vegetable production so they can detect crop failure early.

Considering that organic vegetable products are classified as environmentally friendly products, farmers' honesty in production must be upheld. This statement is in accordance with the words of the Prophet sallallaahu wa sallam: "Traders who are honest and trustworthy will be with the prophets, siddiqin and the martyrs." (HR. Tirmizi, he said, "The degree of this hadith is hasan") [17]. Farmers' honesty in meeting organic standards elevates organic vegetables to premium vegetable products so that their selling value also increases. The fact is that consumer purchasing power for organic vegetable products is determined by price and quality. Research in various cities, North Jakarta [18], South Jakarta [19], Palu [20], Denpasar [21] and Bandung [22] concluded that buyers' decisions regarding vegetable products are influenced by price and quality.

The high price of agricultural commodities due to their quality is very logical for consumers to respond with high demand. This case occurred with imported rice products from Vietnam which increased even though import prices rose because they were believed to be superior [8]. Therefore, it is natural that more organic vegetables are marketed in modern markets, especially if they are equipped with packaging and background supported by a high consumer educational background. The high level of knowledge regarding the importance of organic vegetables for human health will make them happy to buy at high prices. For example, purchasing power for organic vegetables in Bengkulu is due to quality attributes. hope and ease of obtaining it [23]. Other researchers [24] looked at the willingness to pay for organic vegetables more focused on educational background, employment and income. Meanwhile, the purchasing power of organic vegetables in Medan is supported by the beneficial attributes stated in organic vegetables [25].

The advantage of organic vegetables being an exclusive product in Indonesia from the supply side is greatly influenced by the marketing manager's skill in strategizing both production, price, promotion and distribution so as to increase sales in Bogor, West Java [26]. The response of consumers in Tanjung Karang in purchasing organic vegetables in supermarkets shows high satisfaction [27].

The results of the research above illustrate that the high price of organic vegetables is a purchasing decision for consumers in modern society who are educated and have above

average income. This creates opportunities for players in the organic sector who are corporate organizations to play a role in the wider organic farming system, because they have the link to market organic vegetables to consumers in a targeted manner. In their collaboration, distributors make farmers partners in supplying organic vegetable products. In Cianjur, PT Bionic Farm plays the role of distributor with its partners, namely the farmers of CV Karunia Abadi Farm.

The role of farmers as partners must improve their welfare by paying attention to bargaining prices that are in accordance with the Cost of Goods Sold (HPP) borne by distribution entrepreneurs. The inability of farmers to play a further role in the organic vegetable production process must be satisfied with receiving the profit margin they receive, resulting in a high gap between farmers and distributors.

2. Concept of Determining Cost of Goods Sold (HPP) for Organic Vegetables

Cost of Production of organic vegetables calculates three types of costs, namely raw material costs; Labor costs and factory overhead costs are described as follows:

1. Raw Material Costs, components:
   - **a.** Organic fertilizer
   - **b.** Organic Vegetable Seeds
   - **c.** Natural pesticides and fungicides
   - **d.** organic soil media
2. Labor Costs
   - **a.** Land processing activities
   - **b.** Weeding
   - **c.** Pest and disease control
   - **d.** Harvest and post-harvest
3. Factory Overhead Costs
   - **a.** Organic certificate
   - **b.** Research and development
   - **c.** Counseling and education
   - **d.** Instructors and Facilities

These three types of costs add up to total production costs. Considering that the production process is carried out by two companies in the fields of production and distribution which are regulated through a contract system, the opportunity to gain the greatest profit is in the distribution company because it can control the selling price. Meanwhile, for farmers to be able to gain profits, they must work effectively and efficiently so that injustice occurs in the welfare of farmers.

After knowing the total production costs, the process for obtaining the Cost of Production and Sales of Organic Vegetables is formulated as follows [28]:

Cost of Goods Manufactured = (Total Production Costs + Beginning Work in Process Inventory) – Ending Work in Process Inventory

Cost of Goods Sold = (Cost of Goods Production + Beginning Finished Goods Inventory) – Ending Finished Products Inventory

The process of calculating the Cost of Goods Sold for organic vegetables must be socialized to farmers through Community Service (PkM) activities for conventional farmers so that they can know how much expenditure must be prepared to process organic vegetable production in Indonesia. Interconnection between farmers and universities that are integrated with each other will increase Indonesia's agricultural productivity in a sustainable manner.

CONCLUSION

The conclusions from the results and discussion are:

1. The profit margin received by farmers assuming that the price set by the distributor is quite generous but does not provide high personal welfare to farmers because of the high costs for the vegetable production process, starting from land, seeds, fertilizer, pesticides and labor services.
2. Determining the Cost of Goods Sold (HPP) for farmers is important to increase farmer knowledge and motivate increased productivity of organic vegetables through implementing Community Service (PkM) for conventional farmers.

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