FINANCING BEHAVIOR OF THE PLANT OF SUGARCANE TO FARMERS IN BLITAR DISTRICT
(Ethno methodology Study on Sugarcane Farmers in Rejoso Village, Binangun District, Blitar District)

Nurika Mauliyah, Arif Wahyudi,
Accounting Study Program, Balitar Islamic University
Email: mauliaroksin@gmail.com

Abstract
This research was conducted in Rejoso village, Binangun sub-district, Blitar district, with research object of sugar cane farmers there. This study aims to find out how the behavior of farmers in Rejoso Village about financing in the management of sugar cane, especially in financing behavior of the plant of sugarcane. In Rejoso village, plant of sugarcane is only done once in the period of 5 to 10 years because once planting sugarcane can be harvested many times even up to 10 times the harvest. The type of research used is qualitative research using Ethnomethodology method. Ethnomethodology is a study of how people create and understand their everyday life and the way they complete daily life. The subject for ethno methodology is not primitive tribal people but people of various situations in our own society. In this study, the subject of research is the sugar cane farmers in the Rejoso Village, Binangun District, Blitar. Data obtained by interview technique then result of the interview then analyzed to know how financing behavior of the plant of sugarcane. Based on the research results obtained from analyzing the results of interviews with sugar cane farmers in Rejoso Village that the financing behavior of the plant of sugarcane is vary depending on each individual. The difference in behavior lies in how to obtain sugar cane seeds, how to prepare the land and how to plant seeds of sugar cane.

Keywords: Cost, Farmer Behavior, Plant

PRELIMINARY
Rejoso village is one of the villages located in the district of Blitar precisely in Binangun district. Its location which is in the hills makes the land in this area dry and difficult to water. Recorded the numbers of extent in the Rejoso village area of 435.65 Ha which includes are fields area of 235.65 Ha settlement 80 Ha and yard 120 Ha. The condition of the land affects the types of plants that can live there. With such land concessions there are only a few types of plants that can be planted, one of which is the most widely grown of sugarcane. The results of sugarcane crops became one of the income that the community rely on in addition to meeting their daily needs.

Sugarcane is a new crop that can be harvested when he was 1 year old. Therefore, planting sugarcane is only used as a side job by the surrounding community. In fact, if managed well the harvest of sugar cane is quite good especially if the land is managed quite broadly. Constraints for people with little land are the costs of land management. The high management cost becomes an obstacle for the community or small farmers so they have to manage carefully related to the cost to be incurred. Costs can be interpreted as sacrifices of economic resources as measured in units of money, which have occurred, are occurring or are likely to occur for a
particular purpose (Mulyadi, 2014: 8). In addition, the notion of cost broadly contains 4 (four) elements, among others:
1. It is a sacrifice of economic resources
2. Measured by units of money
3. What has happened or what will happen

For a specific purpose. Costs can be classified according to several aspects. In relation to sugar cane farmers, costs can be classified according to their relationship to the product. Costs in relation to the product or its relationship to something financed, costs can be grouped into two groups (Mulyadi, 2014: 14), namely:

a. Direct costs

The immediate cost is the cost that is the only cause because of something that is financed. If something is financed does not exist, then the direct costs will not happen. Thus direct costs will be easy to identify with something that is financed. Direct costs in relation to the product are called direct production costs consisting of direct material costs and direct labor costs.

b. Indirect cost (indirect cost)

Indirect costs are the costs incurred not only by something financed. Indirect costs in relation to the product are termed indirect costs of production or factory overhead costs. This cost is not easy to identify with a particular product.

In the management of sugar cane, planting costs are only issued once within a period of 5 to years only in the first year. Nevertheless, the expenditure of plant costs also need to be considered because it will affect the costs to be incurred next. Costs in sugarcane management are mostly labor costs. This is because the harvest of sugar cane in the Rejoso area can reach 10 more years or 10 times the harvest. This means that the cost of planting is only there when first planting sugarcane. After the harvest, the sugar cane will grow again so that the farmers only stay on the maintenance and fertilization only. Although the cost calculation looks trivial because the type of expenses incurred only slightly, but must be controlled on these costs so that the costs incurred in appropriate because this will affect the amount of profit to be received.

Control is the process of monitoring activities to ensure that the activities are completed as planned and the process of correcting any significant deviations. Basic control can be seen from its supervisory function. According to Carter and Usry (2004: 6) control is systematic business management to achieve goals. Activities are monitored continuously to ensure that the results are within the desired range. According Kuswadi (2005: 135), states that the calculation of profits derived from income minus all costs.

Cost accounting has three main objectives (Mulyadi, 2014: 7) ie, determination of product costing, cost control, and special decision making. According to Mulyadi in his book entitled Cost Accounting there are 3 ways to perform cost control, among others:

1. Estimated Cost System

Estimated costing is one form of pre-determined costs before production is made or delivery of services is performed. The estimated cost system is a production cost accounting system that uses one form of predetermined costs by calculating the cost of the manufactured product (Mulyadi, 2014: 355).

2. Standard Cost System
The standard fee is a prescribed fee, which is the amount of costs that should be incurred to make one unit of product or to finance a particular activity, under the assumption of economic conditions, efficiency and other factors (Mulyadi, 2014: 387).

3. Standard Cost System - Variable Costing

Variable Costing presents cost information according to cost behavior in relation to changes in activity volume. Therefore, production costs and non-production costs are separated into variable costs and fixed costs (Mulyadi, 2014: 443).

Based on the above description, this research was conducted to find out how the behavior of sugarcane financing in farmers in Blitar district.

RESEARCH METHODS

Research Methodology as a method or method used to generate data that will be presented as a result of research conducted to cane farmers. This research uses a type of Qualitative Research Method with ethno methodology approach. According Sugiyono (2009) qualitative research methods used to examine the condition of natural subjects where researchers are as a key instrument. (Boglan & Biklen, 1998: 30) Defines ethno methodology as the study of how people create and understand their daily lives and the way they accomplish daily lives. The subject for ethno methodology is not primitive tribe. They are people of various situations in our own society. Ethnomethodology seeks to expose reality to a level that exceeds sociology, and this makes it much different from sociology and psychology. Ethno methodology has a limitation as a study of common sense, the study of the observation of creation used constantly in social interaction with the natural environment. This Ethno methodology research about the meanings that happened in a research real place and really happen.

In this research, the selection of informants as a very important element will provide data that can be presented something sought in the issues raised in this study. The technique of selecting informants used in this research is by using purposive sampling technique that is sample determination method by selecting some specific samples which are assessed according to the purpose or problem of research in a population (Nursalam: 2008). In this study the informants selected by the researcher are Mr. Suwanto, Mr. Boyani, Mr. Tandur, Mr. Sukri, and Mr. Suliyadi. The informants are sugar cane farmers in Rejoso village whose land area is varied and experience in managing sugarcane also varies.

RESULTS

This research was conducted in Rejoso village located in Binangun sub-district, Blitar regency. The village is included in the southern Blitar region that in fact the soil conditions are so dry that there are only a few species of plants that can grow one of them is sugarcane. Sugarcane is a raw material for sugar production and includes annuals crop which means that they can be harvested once every year. Sugarcane age is generally between 3 to 5 years but in certain areas the age of sugarcane can reach 5 years more depending on soil conditions and type of sugarcane.

Planting sugar cane also requires a fee for maintenance so that the harvest obtained can be maximized. Based on the results of interviews on several farmers in Rejoso village there are some costs that must be spent for the management of sugarcane, among others:

1. Cost of Breeding (Tandur)

   Breeding is the first stage in planting sugarcane. The cost of the breeding includes land preparation costs, i.e., hijacking and planting costs. This seedling is only done once in about
10 years because once planting can be harvested many times even up to 10 years more because of dry soil type and also to minimize cost. This is in accordance with the results of interview researchers with Mr. Suwanto:

*Tebu kuwi iso dipanen lek wes umur setahun dadi panene yo mek setahun pisan, tapi tebu iso dipanen bolak balek ora mek sepisan. Lek daerah kene panene tergantung sing ndue. lek ukurane wong pabrik 3-5 panen tapi lek kanggo wong ngene ki yo nganti 10 mas, keprasan iso nganti 10. Lek kanggone wong PG 3-5 wes dibungkar, lek kanggone wong tani eman-eman mas jek rodok apik. Lek sek 5 tahun dibungkar kanggone wong tani kan terlalu banyak biaya kan mas pada akhire iso sampek 10 keprasan.* (The sugar cane can only be harvested when the age of 1 year so the harvest is only done once a year, but the sugarcane can be harvested many times not only once If the harvest depends on the harvest, if the provisions of the plant 3-5 times the harvest but if for farmers this area can be up to 10 times the harvest of the mas .. If the provisions of PG 3-5 times the harvest has to be broken, but if for peasants mas because sugar cane is still pretty good. If still 5 years old has been denied for farmers too much mas cost so there are up to 10 times harvest)

Costs in sugar cane breeding include the purchase of sugarcane seeds and the cost of plant. The price of sugar cane per quintal is IDR 75,000 for 10 acres requires approximately 8 quintals of sugar cane seedlings. This is in accordance with the statement of Mr. Sukri:

*Bibit 8 kwintal wi kiro-kiro cukup ngge lahan 10 are dadi lek lahan 20 are mbutuhne bibit sekitar 16 kwintal. Regane per kwintal 75.000 dadi biaya ngge tuku bibit sekitar Rp. 1.200.000.* (8 quintals of seedlings may be sufficient for 10 acres so if 20 acres requires seeds around 16 quintals of seedlings per quintal of IDR 75,000 so the total cost of buying seeds is around IDR 1,200,000).

2. Cost of Gulut

Gulut is the activity of the sugar cane fringe that serves to strengthen the cane so as not to easily collapse. For an area of 20 acres of gulut on average can be completed within 4 days with 2 workers while if done only by 1 person takes 6 days. This is confirmed by the statement of the father of sukri:

*Lek gulut lahan 20 are kuwi iso mari 4 dino yo iso 6 dino tergantung wong piro sing nandangi. Lek ditandangi wong 2 iso mari 3-4 dino tapi lek mek wong 1 iso nganti 6 dino gek saiki nek kene upah e wong manjing sedinone 60.000. (if the gulut of 20 acre land could be finished 4 to 6 days depending on the employee, if the worker 2 people 3-4 days finished but if only done 1 person can be up to 6 days and now the worker wage here IDR 60.000 per day).*

3. Fertilization Fee

Fertilization is given to stimulate the growth of sugar cane. The amount of fertilizer per farmer varies depending on each farmer and the condition of sugar cane. The type of fertilizer used by sugarcane farmers in Rejoso area used the mixture of NPK Phonska and ZA fertilizer. The price of NPK Phonksa fertilizer currently reaches IDR 115,000 while ZA IDR 85.000. Usually 1 mixture of fertilizer is only enough for 10 acres so fertilizer costs for each 10 acre of IDR 200,000. For sugar cane land located slightly or deeply from the access road will be charged additional to bring the fertilizer. This is because access to the
road is quite difficult and can only be traversed by a motor that has been modified. So for the land that is located a little inward must pay more to give the wage of people who bring fertilizer to the location of IDR 20,000 for 2 bags of fertilizer. This is in accordance with the statement of Mr. Boyani:

*Lek aku nggarape yo tak buruhne, kecuali lek klembret tak nyangi dewe, marai open-open sapi karo ngarit, koyo kepras karo tutup terae tak buruhne wong. Lek sekirane enek sing iso tak nyagi yo tak nyangi dewe kan ora mbayar wong dadi iso ngurangi biaya. Saiki daerah kene upah e mburuhne ae umume 65.000 lek klembrete tak nyangi dewe kan lunayan iso ngirit biaya sekitar 130.000 soale mbiyen aku tau mburuhne klembret wi 10 are digarap wong 2 mari sedino. (If the fertilization is done 2 times there are 3 times depending on the owner and the condition of the tebunya. If here fertilizer using a mixture of Phonska and ZA fertilizers. This mixture is enough for a land of about 10 acres. Strength experienced during fertilization for land located in in it must pay a motorcycle taxi IDR 20.000 to transport 2 sack of fertilizer because the road is difficult.)*

Based on the statement presented by Mr. Boyani above, it can be concluded that the cost of fertilization for each of the 10 acres cost IDR 220,000 for a single fertilization if done alone. Meanwhile, if done by others then the cost will increase to pay the wages of workers.

4. Cost of Clerical

Klembret is the activity of cleaning old sugarcane leaves so that the sugar cane grows high. There are copies that are done by themselves as well as others. If done by someone else the cost incurred for each 10 acre is about IDR 130,000 according to interview the researcher with father Suliyadi:

*Lek kepras kene roto-roto mburuhne mas soale mburu waktu. Lahan 20 are ae lek mburuhne wong 2 marine 4 dino opo maneh lek ditandangi dewe kan marine laweh suwi.

(if I organize it also hire people, except for the klembret I do myself because the leaves I use to feed the cow. Moreover I done someone else. If if there is something that I can do yes I do it yourself do not pay people so can reduce costs. Now in this area of work wage is generally IDR 65,000 per day, if klembret I do my own work quite economical cost around IDR 130,000 because I used to hire people for klembret the land 10 acres done 2 people finished a day.)*

5. Cost of Kepras

Kepras is an activity to cut the remaining sugar cane after harvest so that the cane that grows again is good. The craftsmanship mostly employs other people to be resolved quickly. For 10 acre land it takes about 4 days with 2 workers. This is confirmed by Mr. Boyani:

*Lek kepras kene roto-roto mburuhne mas soale mburu waktu. Lahan 20 are ae lek mburuhne wong 2 marine 4 dino opo maneh lek ditandangi dewe kan marine laweh suwi. (If kepras here on average employs other people because of chasing time, 20 acre land only if done by 2 people finishes 4 days especially if done alone finishes longer.)*

6. Cost of Harvest (Cut)
The cost of cutting or harvesting is very influential on the income received by farmers. This is because the cost of felling is very volatile according to weather conditions and land location. If the harvest is done during the rain plus the location of land located far enough from the main road then the cost of cutting can be increased 2-fold. The costs at harvest include the cost of cutting or sugarcane cutting and freight costs. Of the two costs are freight costs are difficult to predict. This was stated by Mr. Boyani in his interview statement:

*Lek biaya panen wi angil diprediksi mas soale iso mundak. Biaya panen kan enek biaya tebang karo biaya angkut lha biaya angkut e lek pas udan iso mundak opo maneh lek nggon e adoh teko dalan wi biaya angkute sing normale Rp 80.000 per ton iso sampek Rp 150.000 per ton soale montor ora iso mlebu dadine kudu diunjal.*

(If the cost of harvest is difficult to predict, because the cost may increase, the cost of harvesting includes the cost of cutting and transport costs, the cost of transport when the rain can rise especially if the location of the land from the main road costs can rise from the normal IDR 80.000 per ton to IDR 150.000 ton because the motor can not enter the location so it must be lifted manually).

Based on the above description it can be seen that the expenditure for labor cost is quite large and it will also affect the income or profit that will be accepted by farmers. Farmer behavior in response to labor costs will determine their income. Profits of farmers who all the workmanship using the power of others with the income of farmers who partially done their own will be different because there are differences in costs incurred. In addition to cost, sugar cane prices also greatly affect farmers' income. The ever-changing sugarcane price makes it difficult for farmers to predict the income they will receive. Based on the description can be obtained a formula to calculate the benefits of farmers are:

**Note:** The calculation is only done in the first year

**DISCUSSION**

Although the cost of breeding or *tandur* is only issued once in the period of approximately 5 to 10 years when the first time to start working on sugar cane, there are differences in farmer behavior in the management of *tandur*. The difference lies in how to obtain seeds and how to plant them. Cane seedlings are actually provided by the factory or PG and farmers can buy seeds through PG, but there are also farmers who do not buy from PG but provide their own seeds. By providing the seeds themselves are considered to minimize the cost of expenditure rather than having to buy seeds because the seeds purchased also have weaknesses because the price is likely to be expensive and sugar cane leaves are also weighed so that the weight of sugarcane seeds is not in accordance with the truth. This was revealed by Mr. *Tandur* in his interview statement:

*Lek bibit aku gae dewe dek. Dadi lek arep tandur neh pas panen sebagian tebune tak sisehne ngge bibit neh soale lek tuku ki kurang marem aku dek, soale lek bibit tukon ki sak daduk-daduk e ki katut ditimbang. Wes regane larang bobot e ora cocok.*

(If I make my own deck, so if I want to plant some more time after harvest, I keep some seeds for seeds because if I buy less happy, because if you buy the seedlings are weighed, the price is expensive weighs not suitable).
While in terms of way of planting, the difference is in the distance planting seeds and how to plow the soil. If the distance between planting sugarcane seeds closer than the number of seeds are needed will also be more even though the result will be more but the planting distance of seeds that close will also affect the sugarcane that could be prone to fall but all this depends on the care of farmers. Viewed from the way of piracy of the land, in Rejoso village there are two ways to plow the land is by manually relying on farmers by using only hoe as a tool and the second way is to use a tractor but the use of tractors in land piracy has not been applied in the village Rejoso while farmers the majority of sugar cane has been doing the tandur for a long time when land piracy is still done manually. For farmers who have a large enough land, plowing with tractors is considered more efficient because it is faster to finish. This is in accordance with the statement of Mr. Tandur:

*Lek sing uxes-uxes yo mek gor dilubangi terus ditanduri ngono lek saat-saat kuwi sek manual. Lek gawe mesin sek kari-keri iki, dadi lek biyen sek gawe pacul. Sak jane lek dietung etung lek gawe mesin sakjane biayane iso luwihi titik soale lek gawe mesin sing kerjo kan mek titik karo mek nambah biaya sewa mesine gek marine luweh gelis.* (If it is already just given a hole then planted, it was still manually. If you use the machine is still not so long ago, so if you used to still use the hoe. Actually calculated if the machine costs less bias because the labor is little bit added the cost of renting the machine and if you use the machine quickly completed).

Based on some of the above statement, it can be seen that the behavior of farmers in the financing of sugarcane sprouts vary from the way the acquisition of seeds and the way of sugar cane planting. It depends on the perception of each farmer.

**CONCLUSION**

From the results of research conducted on the behavior of sugar cane financing at sugarcane farmers in the village of Rejoso Blitar, Blitar District, can be seen that the behavior of each farmer in sugar cane varies depending on their respective perceptions. The differences in behavior lies in:
1. How to get sugarcane seeds
2. How to plow the land
3. Distance of planting sugar cane seedlings

Although breeding is only done once in a period of approximately 5 to 10 years, the behavior in the financing of the breeding will affect the costs to be subsequently incurred and the income that will be received by farmers.

**BIBLIOGRAPHY**


