

**TINJAUAN BIAYA PRODUKSI SAYURAN SELADA MERAH DAN
HIJAU DI PERUSAHAAN IMAY TAKASHI FARM PERFEKTUR
NAGANO JEPANG PADA TAHUN 2017**

TUGAS AKHIR

Diajukan Untuk Memenuhi Salah Satu Syarat Memperoleh Gelar Ahli Madya
Program Studi Diploma III

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**PROGRAM STUDI DIPLOMA III MANAJEMEN BISNIS
INSTITUT MANAJEMEN KOPERASI INDONESIA (IKOPIN)**

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LEMBAR PENGESAHAN

**Judul Laporan : “ TINJAUAN BIAYA PRODUKSI SAYURAN SELADA
MERAH DAN HIJAU DI PERUSAHAAN IMAY TAKASHI FARM
PERFEKTUR NAGANO JEPANG PADA TAHUN 2017 ”**

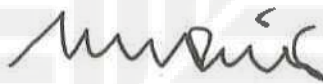
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MENYETUJUI DAN MENGESAHKAN

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Ketua Program Studi Diploma III Manajemen Bisnis



(H. Dindin Burhanudin, SE., M.Sc)

ABSTRACT

Darul Amri, An overview of the cost of green lettuce and red lettuce products at the Imai Takashi company. (Supervisor : H. Nurhayat Indra, Ir., M.Sc)

The companies, whether a service company, trading company, and industry, will certainly try to improve and maintain its business so that it does not go bankrupt, even though it will continue to grow. To maintain a balance of business, the company must be supported by good management so that the company has the ability to develop and is able to maintain its existence in the future. One form of good management is sound financial management, both in terms of profit and planning of costs incurred in producing goods to be sold.

Mentioned In Tunggal (2011;p.6); "There are various factors that affect the back and forth of a business, including three main factors, namely production costs, selling price and production sales volume"

One of the three factors mentioned above, manufacturing costs or production costs are one of the factors that affect the size of the business profit. Production costs incurred are the costs needed to process raw materials into final products and are ready to be marketed to buyers. The costs referred to are raw material costs, direct labor costs, and factory overhead costs. Futhermore Tunggal in (2011;p.8) mentioned :

"In a manufacturing business, total operating costs consist of (1) manufacturing costs and (2) commercial costs. Furthermore, it is also said that manufacturing costs are often known as production costs or factory costs, usually defined as the sum of three cost elements: direct materials, direct labor and

factory overhead. Direct material and direct labor can be combined into another classification referred to as prime cost. Direct labor and factory overhead can be combined into conversion costs, which represent the costs of converting materials directly into finished products. "

One of the countries in East Asia, which is famous for its various business advantages is Japan. Apart from being well-known for its automotive engineering industry and fishery business, Japan is also known as a successful country in the food and agricultural industries. Japan is very advanced in its work management, especially in agriculture because it applies an urban agricultural system that is relied on in producing agricultural products in the form of fresh, healthy and nutritious vegetables and fruits. In addition, Japan has excellent time management, so that the work time required is able to compensate for the product results obtained.

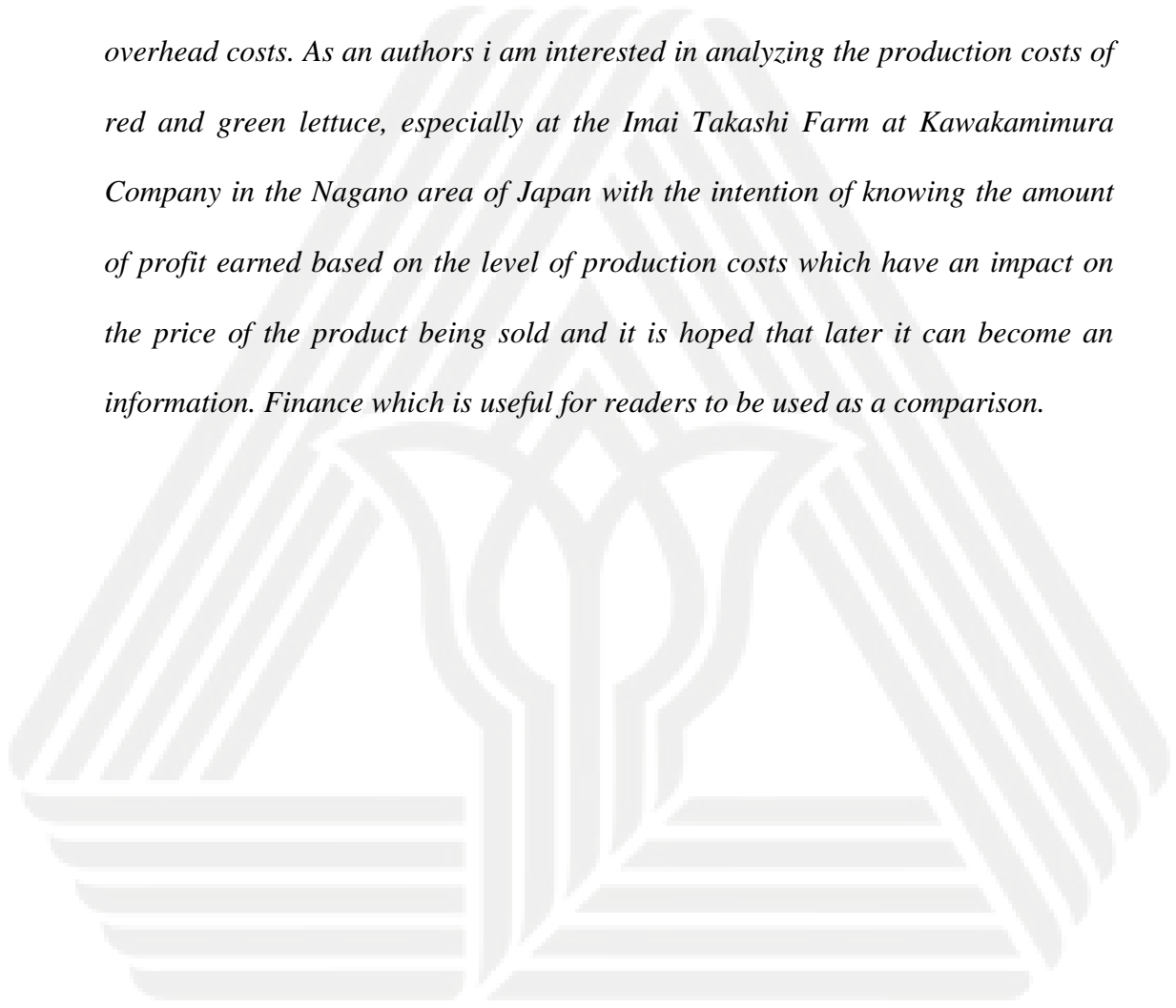
*In the Nagano areas, especially in Kawakamimura, the superior types of plants that are grown and become the largest export commodity are lettuce or Lettuce with the Latin name being *Lactuca sativa* and Chinese cabbage or Chinese cabbage with the Latin name *Brassica Rapa var. Pekinensis*. These two types of plants can grow in the Kawakamimura area because they have good temperature, weather and humidity and are at an altitude of 1,185 meters above sea level, so that Kawakamimura is known as the best lettuce and white vegetable producer in Japan. Agricultural products in the form of vegetables to be supplied to other places prioritize freshness, health and nutritional value, as well as appearance that attracts consumers. It is logical that if the condition and*

appearance of the product are good, the product being sold is certainly good. These are the things that guarantee the trust of consumers when they first saw it and are willing to buy vegetable products that are sold by farmers.

One of the most well-known vegetable companies in Kawakamimura is Imai Takashi Farm Company. This company is engaged in agriculture, specifically produces red and green lettuce products and supplies these vegetables to Tokyo and Osaka and several areas in Kawakamimura, Japan, so this company puts more emphasis on aspects of product yields to maintain consumer confidence in the products being sold. In order to achieve maximum profit with reduced costs, The Imai Takashi Farm needs to increase its production activities. Sometimes on the other hand, the price of the product offered fluctuates even though the government has tried to control the stability of the market price, so that it is difficult for the company to obtain maximum profit. The bigger a business that is run without proper management and financial management, the greater the risk it faces. The future risk faced by the May Takashi company is that there will be greater production costs if not properly anticipated.

The analysis of the production costs of the red and green salad, vegetable farming is carried out to help develop the business of selling lettuce products in the future based on past conditions as a reference. This cost or financial analysis is also carried out to help Imai Takashi's company know the predictions of profits and minimize or avoid the risk of financial loss which is full of uncertainty in the future, both controllable and uncontrollable risks so that investment is made in the company. It's worth it. Based on the description above, it is necessary to have

a more in-depth discussion to answer the phenomena faced, namely the feasibility of the green lettuce and red lettuce production costs of the Imai Takashi company assessed for the costs incurred, namely raw material costs, direct labor costs, and overhead costs. As an authors i am interested in analyzing the production costs of red and green lettuce, especially at the Imai Takashi Farm at Kawakamimura Company in the Nagano area of Japan with the intention of knowing the amount of profit earned based on the level of production costs which have an impact on the price of the product being sold and it is hoped that later it can become an information. Finance which is useful for readers to be used as a comparison.



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RINGKASAN

Darul Amri, Tinjauan Biaya Produksi Sayuran Selada Merah Dan Hijau Di Perusahaan Imai Takashi Farm Prefektur Nagano Jepang Pada Tahun 2017 (Dibawah bimbingan bapak H. Nurhayat Indra, Ir., M.Sc)

Pelaksanaan praktek kerja magang dilaksanakan untuk memenuhi persyaratan sidang dalam memperoleh gelar Ahli Madya Diploma III yang bertujuan untuk melatih mahasiswa agar mengetahui, memahami dan mengalami bagaimana proses kerja yang sebenarnya juga untuk memperoleh wawasan yang lebih luas, sedangkan maksud dari pelaksanaan praktek kerja ini untuk mempraktekan secara langsung materi yang diberikan di bangku kuliah pada suatu perusahaan atau pada suatu perusahaan atau pada suatu organisasi tertentu.

Disadari bahwa komoditas sayuran di Nagano memiliki prospek pengembangan yang sangat baik karena memiliki nilai ekonomi yang tinggi, serta potensi pasar yang terbuka lebar, baik di dalam negeri maupun di luar negeri. Budidaya tanaman sayuran sangat memungkinkan di wilayah prefektur Nagano karena tersedianya keragaman jenis sayuran dan karakteristik lahan serta sebaran wilayah yang cukup luas dan memungkinkan perkembangannya. Disamping itu, jenis tanaman sayuran dapat tumbuh pada wilayah Nagano karena memiliki suhu, cuaca dan kelembaban udara yang baik dan berada pada ketinggian 1.185 meter diatas permukaan laut, sehingga Nagano dikenal sebagai penghasil sayuran dengan kualitas terbaik di Negara Jepang.

Salah satu perusahaan sayuran yang cukup terkenal di Nagano adalah Perusahaan Imai Takashi Farm Prefektur Nagano Jepang. Perusahaan ini bergerak dibidang pertanian secara khusus menghasilkan produk sayuran selada atau *Lettuce* dengan

nama latinnya adalah *Lactuca sativa* dan sawi putih atau *Chinese Cabbage* dengan nama latin *Brassica rapa var. Pekinensis* serta memasok sayuran tersebut ke berbagai wilayah, sehingga perusahaan ini lebih menekankan pada aspek hasil produk untuk tetap menjaga kepercayaan konsumen akan produk yang dijual. Untuk tetap mencapai keuntungan yang maksimum, maka Perusahaan Imai Takashi Farm perlu melakukan tinjauan penjadwalan masa tanam dan penanganan pasca panen sayuran. Semakin besar suatu usaha yang dijalankan tanpa adanya manajemen tata kelola dan sistem penjadwalan masa tanam serta pasca panen, maka akan semakin besar resiko yang dihadapinya.



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Keberhasilan praktik dalam penyelesaian tugas akhir ini tidak lepas dari petunjuk, bantuan dan bimbingan dari berbagai pihak dan tidak sedikit bantuan moril dan materil yang praktik terima. Oleh karena itu, pada kesempatan ini praktik ingin menyampaikan ucapan terima kasih kepada Ibu, Ayah, dan segenap keluarga yang selalu memberikan semangat, kasih sayang dan dukungan demi kelancaran dan keberhasilan penyusunan tugas akhir ini. Selain itu rasa hormat dan terima kasih praktik ucapkan kepada :

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Jatinangor, Agustus 2020

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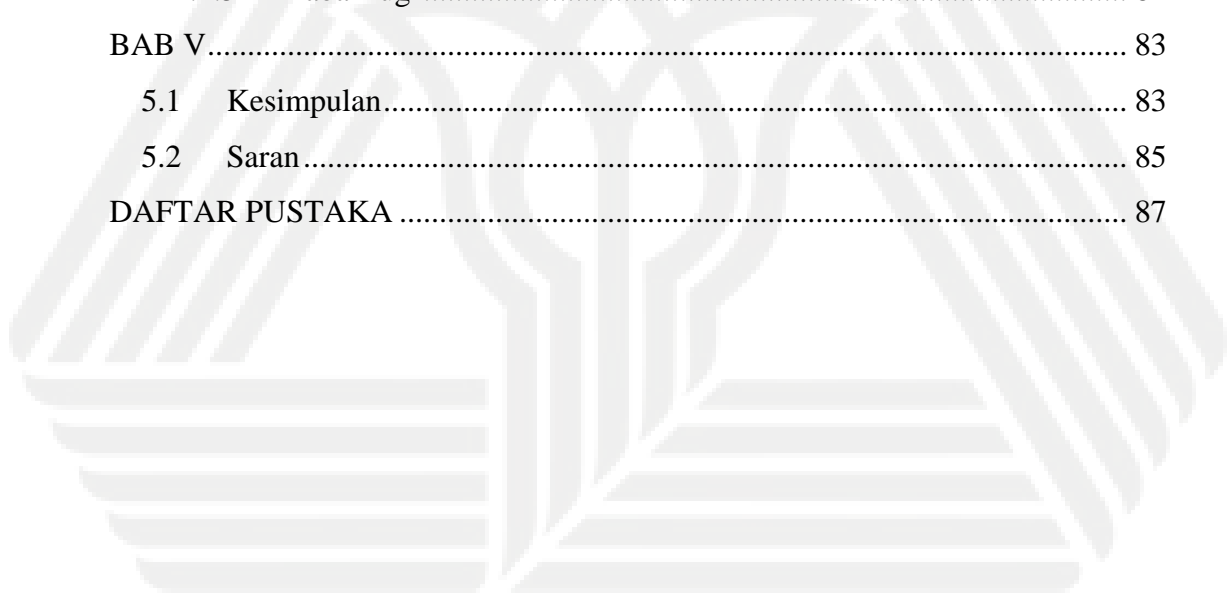
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