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### RESEARCH ARTICLE

#### FINANCING ANALYSIS OF COFFEE AGROFORESTRY WITH INTEREST-FREE PARTNERSHIP MODEL (CASE STUDY ON MARGAMULYA FARMER GROUP, PANGALENGAN DISTRICT, BANDUNG REGENCY)

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#### Abstract

Coffee is one of the essential commodities for Indonesia because it contributes to the economy and the welfare of the Indonesian people. One is Java PreangerArabica coffee, internationally recognized as superior Arabica coffee from West Java. This study aimed to analyze the break-even point (BEP) of the partnership model in Java PreangerArabica coffee in the Margamulya farmer group, Pangalengan District, Bandung Regency. The method used in this study is an interview technique with respondents selected based on the simple random sampling method (simple random sampling). The results of the interviews were then analyzed and continued with identifying BEP in existing conditions and implementing partnerships in Java PreangerArabica coffee in the farmer groups studied. Based on the identification results in the existing conditions, BEP obtained on sales of cherry coffee of Rp. 62.19 million, the production volume of 5,182.75 kg, and the selling price of cherry coffee of Rp. 3,826.78 per kg of cherry coffee. If the selling price of cherry coffee remains at Rp 12,000.00 per kg of cherry coffee, then the BEP for the production volume of cherry coffee that is ready to be sold is 930.69 kg, with an income of around Rp. 11.17 million. Based on the identification results on the implementation conditions of the partnership form (without interest), BEP obtained sales of cherry coffee of around Rp51.36 million, with a production volume of 4,279.86kg, and at the selling price of cherry coffee around IDR 3,160.00 per kg of cherry coffee. Under the conditions of implementation of the partnership form, if the selling price of cherry coffee remains at Rp 12,000.00 per kg of cherry coffee, then the BEP for the production volume of cherry coffee that is ready to be sold is 27.80 kg with an income of around Rp. 333 thousand.

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#### Introduction:-

Coffee is one of the essential commodities for Indonesia because it contributes to the Indonesian economy and people's welfare. In 2019, Indonesia became the fourth largest coffee producer and exporter in the world after Brazil,

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Vietnam, and Colombia (Ministry of Agriculture 2020). As an export product, coffee commodities can contribute in the form of foreign exchange earners and state income, sources of farmer income, job creation, driving growth in the agribusiness and agro-industry sectors, regional development, and environmental conservation (Directorate General of Estate Crops 2019). Two types of coffee are grown in Indonesia, namely Robusta and Arabica. Indonesia has various Arabica coffee types, namely Gayo Arabica, Java Preanger, Kintamani, Mandheling, and Toraja (Budiastra et al. 2018). Especially in the West Java area, Java preangerarabica coffee is internationally recognized as the superior one from West Java, especially in the coffee trade. The high demand and selling price of coffee has not fully supported coffee agribusiness because other factors influence it (Fithriyyah et al., 2020).

Pangalengan District, Bandung Regency, is one of the potential centers of Java Preanger coffee production because, apart from coffee plantations in this region, the processing industry is also developing (Djuwendah et al. 2018). Therefore, Java preangerarabica coffee agroforestry is considered necessary to continue to be developed. The Margamulya farmer group is one of the farmer groups that play an essential role in the sustainability of Java preanger agroforestry in Margamulya Village, Pangalengan District, Bandung Regency. One of the elements that the Margamulya farmer group must know is the Break Even Point (BEP) value for Java preangeragroforestry activities that are cultivated. The project is said to break even if the total sales of its products in a certain period are equal to the total costs incurred so that the project does not suffer losses but does not make a profit (Zakaria 2019).

Meanwhile, the comparison of profits and costs can be determined as comparing the value of the equivalent yield to the value of the equal price (Zakaria 2019). Therefore, it is necessary to formulate and calculate to analyze the value of the break-even point (BEP) in Java Preangercoffee agroforestry. This BEP value benefits the perpetrator's activities to determine the steps needed to build and develop the business, especially Java preangeragroforestry.

## Research Method:-

### Determination of research area

This study was conducted to formulate an appropriate financing model for establishing and developing agroforestry in the study area (West Java). Therefore, the research area was determined using a purposive method, namely the Margamulya farmer group in Margamulya Village, Pangalengan District, Bandung, West Java.

### Sampling Method:-

In this study, a simple random sampling method was used with direct interviews with the leaders of farmer groups and several coffee farmers in the study area as respondents, considering that these respondents were competent to provide accurate farming information according to what they were doing. So far. Interviews were conducted directly on the respondents with questions directed at finding out information on the area of coffee plantations, coffee production per hectare per year (productivity), selling price of cherry coffee, and other supporting information.

### Data analysis method

The data analysis used in this research is the qualitative analysis and quantitative analysis. Qualitative analysis is used to find the general picture and explain the cost of farming revenue at the research location, which is described descriptively. The quantitative analysis used is the analysis of total cost or total cost (TC) (Equation 1), total revenue or total revenue (TR) (Equation 2), profit or profit ( ) (Equation 3), Revenue Cost Ratio (R/ C) (Equation 4), and BEP (Equations 5, 6, and 7) (Tantu and Sulaeman 2017).

$$\text{TotalCost (TC)} = \text{FixedCost (FC)} + \text{VariableCost (VC)} \quad (1)$$

$$\text{TotalRevenue (TR)} = \text{Price (P)} + \text{Quantity (Q)} \quad (2)$$

$$\text{Profit (II)} = \text{TotalRevenue (TR)} - \text{TotalCost (TC)} \quad (3)$$

$$\text{RevenueCostRatio (R/C)} = (\text{TotalRevenue (TR)}) / (\text{TotalCost (TC)}) \quad (4)$$

$$\text{BEP Penerimaan} = (\text{TotalCost (TC)}) / (1 - (\text{VariableCost (VC)}) / (\text{TotalRevenue (TR)})) \quad (5)$$

$$\text{BEP Volume Produksi} = (\text{BEP Penerimaan}) / (\text{Harga Produk}) \quad (6)$$

$$\text{BEP}_{\text{HargaPenjualan}} = (\text{TotalCost (TC)})/(\text{HargaProduk}) \quad (7)$$

### Partnership Model Inclusion

Partnerships in agriculture benefit farmers for several reasons, including more significant resources, increased efficiency, and tax breaks (PKF 2022). Therefore, the Java Preanger Arabica coffee agroforestry business form in the Margamulya farmer group, Pangalengan District, Bandung Regency, was developed into a state of partnership without involving interest ( interest-free financing system ) (Kurniawan et al. 2020). The form of collaboration is built in which the coffee plantation land owner acts as an investor, and the Margamulya farmer group acts as a partner. Provide investment costs. Two partnership patterns can be built: (1) Investors are responsible for providing all investment and production costs during one cycle of cooperation. While partners are only responsible for carrying out maintenance, maintenance, and harvesting of cherry coffee that is ready to be marketed; and (2) Investors only provide land. At the same time, partners are responsible for providing all investment and production costs during one cycle of cooperation, as well as carrying out maintenance, maintenance, and harvesting of cherry coffee that is ready to be marketed. Profit sharing is based on mutual agreement between investors and partners on the total marketing revenue of cherry coffee.

## Results And Discussions:-

### Respondent Interview Results

The results of interviews from five respondents who were selected based on the simple random sampling method obtained some information, namely the average number of arabica coffee trees per land area (ha) of 2000 trees and the number of cherry coffee production per tree of 6 kg. Based on this information, the output of cherry coffee per land area (ha) is 12,000 kg with a selling price per unit mass of Rp. 12,000.00 per kg of cherry coffee. The form of business built on Java Preangeragroforestry at the Margamulya farmer group, Pangalengan District, Bandung Regency. Some productive coffee plants can produce cherry coffee) and take care of it until they have it for the duration of one harvest cycle or year.

In this business, the Margamulya farmer group must provide processing and maintenance equipment for coffee plantations that will be used for one harvest cycle or year. Table 1 shows the need for processing and maintenance equipment for coffee plantations, namely hoes, scissors, buckets, machetes, and sickles, with a total cost of equipment procurement (investment) of IDR 670.000,00. Each piece of equipment used has an economic life, so the depreciation cost of the equipment used is Rp. 246,333.00 per harvest cycle or one year.

**Table 1:-** Need for coffee plantation processing and maintenance equipment.

Equipment Type	Number of units)	Price per unit (Rp)	Total Price (Rp)	Economic Life	Shrinkage (Rp)
Hoe	4	60,000.00	240,000.00	5	48.000,00
Cuttings	2	50.000,00	100,000.00	3	33,333.00
Bucket	6	15.000,00	90.000,00	2	45.000,00
machete	4	35.000,00	140.000,00	2	70.000,00
Sickle	4	25,000.00	100,000.00	2	50.000,00
Total			670,000,00		246.333,00

### Total Cost Analysis

Cost is a form of economic sacrifice or capital expenditure used to produce a product in the form of goods or services and can be divided into various types according to the purpose of determining costs (Muslichah and Bahri, 2021). Cost analysis on Java Preanger at Margamulya farmer group, Pangalengan District, Bandung Regency consists of fixed costs (fixed costs)and variable costs (variable costs), which are then used to determine the total cost (total cost) (Chen and Koebel 2017).

Fixed costs are costs that do not change when sales or production volume increases or decreases. It is because they are not directly related to the product's manufacture or service delivery. As a result, fixed costs are indirect (Chen and Koebel 2017). At the same time, variable costs change with changes in the number of goods or services produced during the business process or the marginal cost of all units produced (Chen and Koebel 2017).

The results of the identification of fixed and variable costs in Java Preanger agroforestry in the Margamulya farmer group, Pangalengan District, Bandung Regency in one cycle were IDR 8,246,333.00 per ha and IDR 37,675,000.00 per ha (Table 2). Based on these two cost values, the total cost of Java Preangeragroforestry in the Margamulya farmer group, Pangalengan District, Bandung Regency, in one cycle is Rp 45,921,333.00 per ha (Table 2). The amount of variable costs needed for Java Preangerin the Margamulya farmer group, Pangalengan District, Bandung Regency, is influenced by several factors, such as the costs of weeding, fertilizing, pruning, watering, and harvesting. Where harvesting costs are the most significant contributor to variable costs, namely with a percentage of 79.63%, followed by the cost of fertilization with a rate of 15.39%. Therefore, to minimize variable costs, it is necessary to reduce the costs of harvesting and fertilizing.

### Total Revenue Analysis

Total revenue is income obtained from selling goods or services to buyers. It can be written as the price of goods (Y) multiplied by the number of goods sold (Q) (Mankiw 2013). The result of identification of the total revenue from Java Preangeragroforestry in the Margamulya farmer group, Pangalengan District, Bandung Regency in one cycle is Rp. 144,000,000.00 per ha (Table 2). The high or low total income of the Margamulya farmer group is influenced by the amount of cherry coffee production and the selling price of the cherry coffee produced. The quality of cherry coffee produced by the Margamulya farmer group needs to be improved (Baroh et al., 2021).

### Profit Analysis

Profit or profitability analysis is an analytical process that seeks to reveal information about a company's various revenue streams to help leaders identify ways to optimize profits and use it to assist in Enterprise Resource Planning (ERP) (Brierley 2016). In one cycle, the results of identifying the total profit obtained by the Margamulya farmer group, Pangalengan District, Bandung Regency, is Rp. 98,078,667.00per ha (Table 2). In addition, the Revenue Cost Ratio (R/C) value is obtained of 3.14, meaning that for every rupiah spent by the Margamulya farmer group, the Margamulya farmer group will receive an income of Rp 3.14. So it can be concluded that the Java Preangeragroforestry business at the Margamulya farmer group, Pangalengan District, Bandung Regency, is feasible because the R/C ratio value is greater than one. However, the income of coffee farmers per year can be said to be low. It is due to several factors, namely farmers selling still in the form of cherries, which makes the selling price of coffee low, and farmers still need the role of dealers in marketing. Where this will have an impact on low coffee selling prices and weather. Which causes the coffee production is not optimal.

According to Baroh et al. (2021), marketing is an essential aspect of the coffee agribusiness system, where if the marketing mechanism works well, then all parties involved will benefit. Marketing also has a vital role in agricultural business. Marketing activities are economic actions that affect market prices. High production does not provide high profits without excellent and efficient marketing (Wowiling et al., 2019) ; (Pratiwi et al., 2019).

Table 2 Results of analysis of costs and revenues on Java Preangerarabica coffee agroforestry in Margamulya farmer groups, Pangalengan District, Bandung Regency.

No	Description		Identification Results
1	<b>Admission [TR]</b>		
	- Cherry Coffee [Q]	kg	12.000,00
	Cherry Coffee [P]	Rp/kg	12.000,00
	<b>Total Revenue [TR = Q * P]</b>	<b>Rp</b>	<b>144,000,000.00</b>
2	<b>Fixed Cost [FC]</b>		
	- Land Lease [i]	Rp	8,000,000.00
	- Equipment Depreciation [i]	Rp	246.333,00
	<b>Total Fixed Costs [FC = i]</b>	<b>Rp</b>	<b>8,246,333.00</b>
3	<b>Variable Cost [VC]</b>		
	- Weeding (j):		
	- Working People's Day (HOK) [a]	day	30.00
	- Cost per HOK [b]	Rp/day	50.000,00
	Weeding Fee [a*b]	Rp	1,500,000,000.00
	- Fertilization (j):		
	- Amount of Manure	kg	10,000.00
- Amount of Chemical Fertilizer (NPK)	kg	200.00	

	- Amount of Vegetable Pesticides	L	2.00
	- Manure Price	Rp/kg	500.00
	- Price of Chemical Fertilizer (NPK)	Rp/kg	2,700,000
	- Price of Vegetable Pesticides	Rp/L	130.000,00
	Fertilization Cost	Rp	5,800,000.00
	- Trimming (j):		
	- Working People's Day (HOK) [a]	day	5.00
	- Cost per HOK [b]	Rp/day	50.000,00
	Pruning Cost [a*b]	Rp	250,000.00
	- Watering (j):		
	- Working People's Day (HOK) [a]	day	2.50
	- Cost per HOK [b]	Rp/day	50.000,00
	Watering Fee [a*b]	Rp	125,000.00
	- Harvesting (j):		
	- Picking Service [a]	Rp/kg	1,5000.00
	- Transportation Services [b]	Rp/kg	500.00
	- Drying Services [c]	Rp/kg	500.00
	Harvesting Cost [(a*Y)+(b*Y)+(c*Y)]	Rp	30,000,000.00
	<b>Total Variable Cost [VC = i]</b>	<b>Rp</b>	<b>37,675,000.00</b>
<b>4</b>	<b>Total Cost [TC = FC + VC]</b>	<b>Rp</b>	<b>45,921,333.00</b>
<b>5</b>	<b>Profit [II = TR - TC]</b>	<b>Rp</b>	<b>98.078.667.00</b>
<b>6</b>	<b>Revenue Cost Ratio (R/C)</b>		<b>3.14</b>

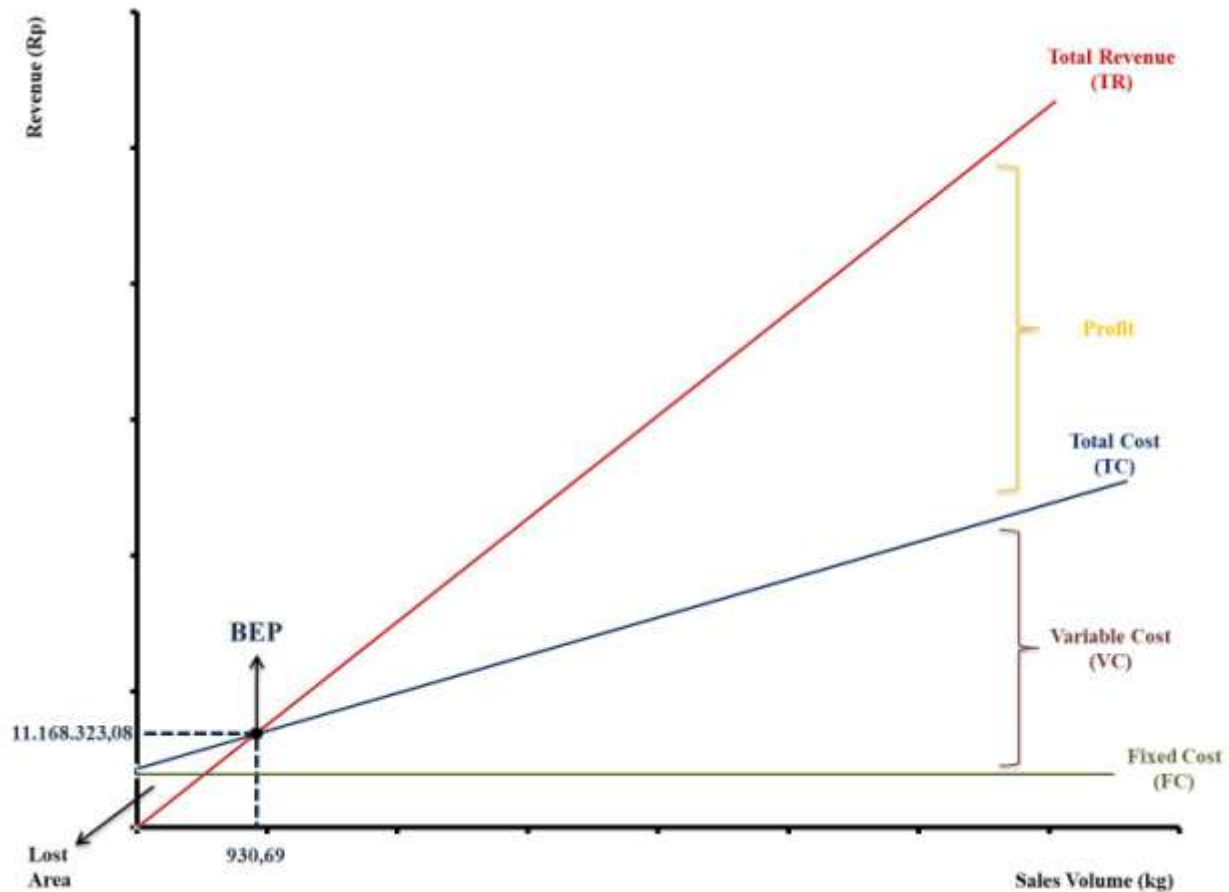
### Break Even Point Analysis

To obtain information about how much sales the company achieved to make a profit and not suffer a loss, the company must carry out a sales planning process. One way to regulate and regulate it is to use the Break Even Point (BEP) or the break-even point as an analysis of the issues that must be achieved in sales so that Total Revenue (TR) equals Total Cost (TC). The cost of revenue function and the cost of goods sold procedure are not always in the form of a simple mathematical model ( linear ); sometimes, these functions are in the form of a complex mathematical model ( non-linear ) (Safitri and Muhammad 2021). The BEP chart shows total sales on the x-axis (horizontal line) and costs and revenues on the y-axis (vertical line). So the BEP is at the intersection of the revenue and cost lines. The results of BEP identification on Java Preangeragroforestry in the Margamulyafarmer group, Pangalengan District, Bandung Regency, on sales of cherry coffee amounted to Rp. 3,826.78 per kg of cherry coffee (Table 3). It means that if the selling price of cherry coffee per kg is below Rp3,826.78 per kg, the Margamulya farmer group will suffer losses, and vice versa.

**Table 3:-** Results of BEP analysis of cherry coffee sales receipts, BEP production volume, and BEP selling price of cherry coffee in Java Preangerarabica coffee agroforestry at Margamulya farmer group, Pangalengan District, Bandung Regency.

Break Even Point (BEP)	Unit	Identification Results
Cherry Coffee Sales Receipt BEP	Rp	62.193.011.54
- BEP Production Volume	kg	5.182.75
Cherry Coffee Sales Price	Rp/kg	3,826.78

If the selling price of cherry coffee remains at Rp 12,000.00 per kg of cherry coffee, then BEP is obtained for the production volume of cherry coffee that is ready to be sold at 930.69 kg with an income of Rp. 11,168,323.08 (Figure 1). It means that the Margamulya farmer group will not get a profit or profit equal to zero when the Margamulya farmer group only produces 930.69 kg of cherry coffee ready to be sold. If the production volume of cherry coffee ready for sale is below 930.69 kg, the Margamulya farmer group will suffer losses and vice versa.



**Figure 1:-** BEP on Java Preanger arabica coffee agroforestry in the Margamulya farmer group, Pangalengan District, Bandung Regency.

### Implementation of the Partnership Model

A partnership is a type of business in which a formal agreement between two or more people agrees to be co-owners, distribute the responsibilities for running the organization, and share the revenue or losses generated by the business. Partnerships in agriculture benefit farmers for several reasons, including more significant resources, increased efficiency, and tax breaks (PKF 2022). Therefore, the studied Java Preanger coffee agroforestry business form was developed into a partnership form (with an interest-free system). The state of partnership is built in which the coffee plantation land owner acts as an investor, and the Margamulya farmer group acts as a partner. Two alliance patterns can be made: (1) Investors are responsible for providing all investment costs and some variable costs. Such as procurement of materials during one cycle of cooperation. At the same time, partners are only responsible for carrying out and bearing the costs of weeding, fertilizing, pruning, watering, to harvesting cherry coffee that is ready to be marketed. (2) Investors only provide land. At the same time, partners are responsible for providing all investment and variable costs during one cycle of cooperation, carrying out weeding, fertilizing, pruning, watering, and harvesting cherry coffee activities ready to be marketed. Profit sharing is based on mutual agreement between investors and partners on the total marketing revenue of cherry coffee. The analysis results of the two forms of partnership (Table 4) show that partners will experience smaller profits than those obtained in existing conditions if partnership forms 1 and 2 are applied, even though the profit-sharing system is greater for partners than investors. Therefore, in the implementation of the partnership form designed to provide maximum benefits to investors, both in partnership one and form of partnership 2 shared between investors and partners. The hope is that investors and partners get optimal profits without harming either party. The principle of mutual need, trust, strengthening, and benefit must be understood and become the basis for running a business in partnership, as stated in Article 1, paragraph 13 of Law Number 20 of 2008.

**Table 4:-** Simulation of the benefits obtained in the implementation of the partnership form in Java PreangerArabica coffee agroforestry in the Margamulya farmer group, Pangalengan District, Bandung Regency.

Partnership Form	Revenue Sharing System	Reception (million)			Profit (million)		
		Total	Investors	Partners	Total	Investors	Partners
Existing	There isn't any*	144.00	8.00	144.00	106.08	8.00	98.08
Partnership Form 1	Investors 60% and Partners 40%	144.00	86.40	57.60	106.08	80.35	25.73
	50% Investors and 50% Partners	144.00	72.00	72.00	106.08	65.95	40,13
	Investors 40% and Partners 60%	144.00	57.60	86.40	106.08	51.55	54.53
	Investors 30% and Partners 70%	144.00	43.20	100,80	106.08	37.15	68.93
	Investors 20% and Partners 80%	144.00	28,80	115,20	106.08	22.75	83.33
	Investors 10% and Partners 90%	144.00	14.40	129.60	106.08	8.35	97.73
Partnership Form 2	Investors 10% and Partners 90%	144.00	14.40	129.60	106.08	14.40	91.68
	Investors 20% and Partners 80%	144.00	28,80	115,20	106.08	28,80	77.28
	Investors 30% and Partners 70%	144.00	43.20	100,80	106.08	43.20	62.88
	Investors 40% and Partners 60%	144.00	57.60	86.40	106.08	57.60	48,48
	50% Investors and 50% Partners	144.00	72.00	72.00	106.08	72.00	34.08
	Investors 60% and Partners 40%	144.00	86.40	57.60	106.08	86.40	19.68

Java Preangeragroforestry at the Margamulya farmer group, Pangalengan District, Bandung Regency on Rp's cherry coffee sales revenue. 51,358,306.63, with a production volume of 4,279.86kg, and the selling price of cherry coffee is Rp. 3160.11 per kg of cherry coffee (Table 5). It means that if the selling price of cherry coffee per kg is below Rp. 3160.11 per kg of cherry coffee, investors and partners will suffer losses, and vice versa.

**Table 5:-** Results of BEP analysis of cherry coffee sales receipts, BEP production volume, and BEP selling price of cherry coffee obtained in the implementation of a partnership in Java Preangerarabica coffee agroforestry at the Margamulya farmer group, Pangalengan District, Bandung Regency.

Break Even Point (BEP)	Unit	Identification Results
Cherry Coffee Sales Receipt BEP	Rp	51,358,306.63
- BEP Production Volume	kg	4,279.86
Cherry Coffee Sales Price	Rp/kg	3160.11

If the selling price of cherry coffee remains at Rp 12,000.00 per kg of cherry coffee, then BEP is obtained for the production volume of cherry coffee ready to be sold off 27.80 kg with an income of Rp. 333,618.17 (Figure 2). It means that investors and partners will not get a profit or profit equal to zero when they only produce 27.80 kg of cherry coffee that is ready to be sold. If the production volume of cherry coffee ready to be sold is below 27.80 kg, investors and partners will suffer losses and vice versa. The BEP generated in implementing the partnership form in Java Preangeragroforestry at the Margamulya farmer group, Pangalengan District, Bandung Regency, is much smaller than the BEP generated under existing conditions. That is, the chance of experiencing losses will be smaller in applying the form of partnership when compared to without a partnership. It is supported by the results of the BEP analysis in implementing partnerships in Java Preangerin the Margamulya farmer group, Pangalengan District,

Bandung Regency. On cherry coffee sales receipts, production volume, and the selling price of cherry coffee which is smaller when compared to the sales price of cherry coffee. Generated under existing conditions. The partnership system that was built impacted the BEP's low value because there was a reduction in the total cost of the land rental fee in its application.

Based on the illustration above, the future challenge for actors, investors, and farmer partners, is how to build good cooperation by agribusiness principles described in a complete and comprehensive concept starting from the procurement and distribution system of production facilities, tools, and equipment. Agricultural machinery, farming or on-farm systems, product processing and storage systems (agro-industry), marketing systems, and support systems (Figure 3). This support system covers various sectors that support implementing agricultural business activities. Such as infrastructure and facilities, transportation services, agricultural extension and training, information services (technology and markets), research activities, and government policies related to the coffee farming business activities.

Paying attention to the roles and functions of each party in the formed partnership system requires a strong commitment and commercial orientation in managing coffee farming. This commitment guarantees that a conducive climate will be included in the implementation of the business model has been determined. The business partnership that is built is based on the concept of business, not charity.

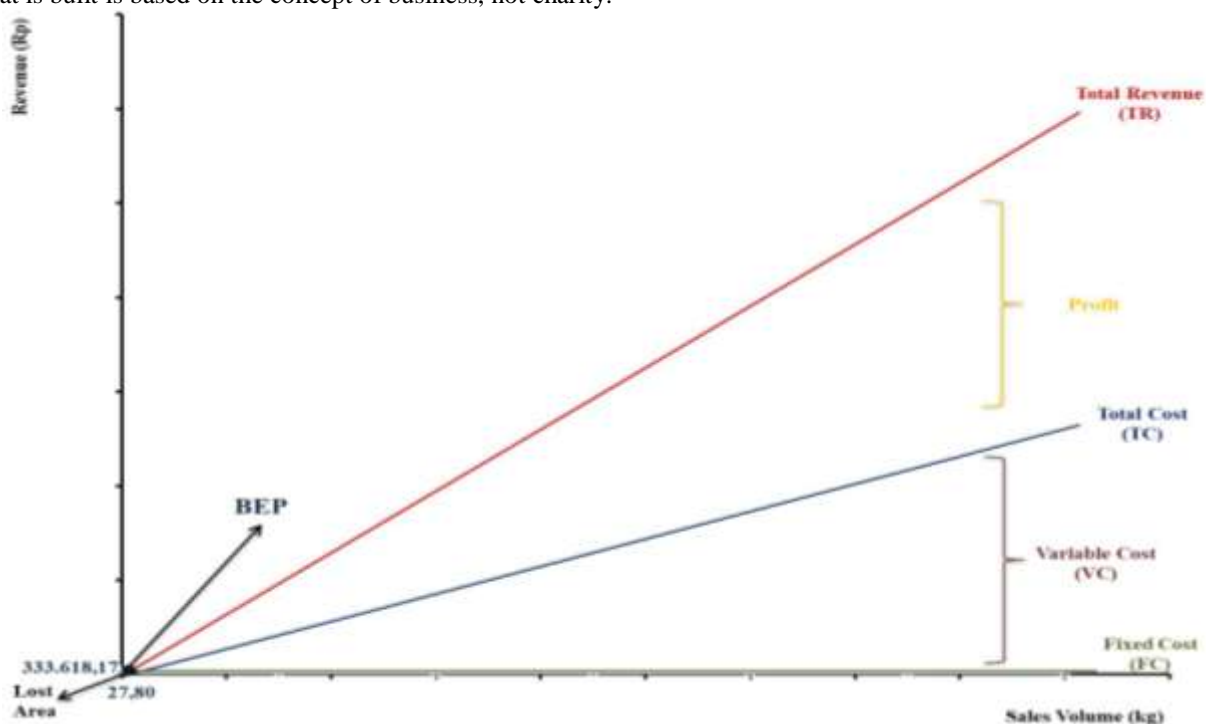


Figure 2:- BEP was obtained in implementing the partnership form in Java Preangeragroforestry at the Margamulya farmer group, Pangalengan District, Bandung Regency.

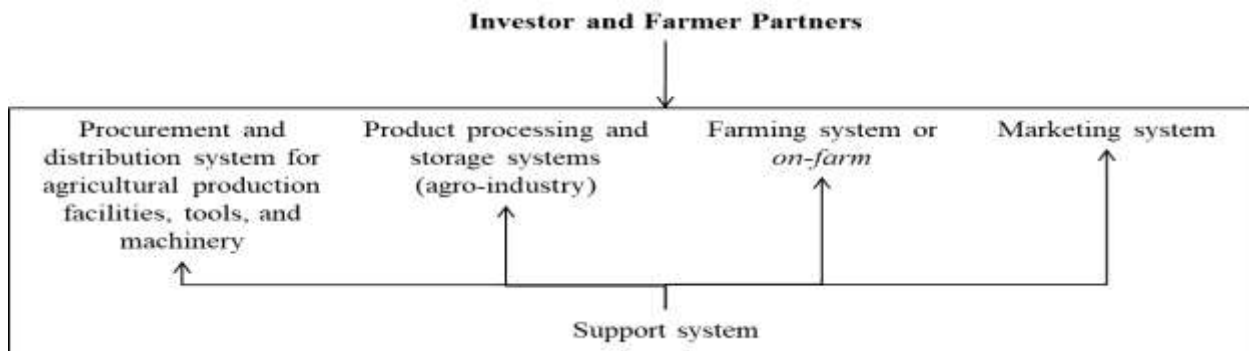


Figure 3:- Agribusiness coffee partnership system.

**Conclusion:-**

Java Preangeragroforestry in the Margamulyafarmer group, Pangalengan District, Bandung Regency on sales of cherry coffee is Rp. 78 per kg of cherry coffee. If the selling price of cherry coffee remains at Rp 12,000.00 per kg of cherry coffee, then BEP is obtained for the production volume of cherry coffee that is ready to be sold at 930.69 kg with an income of Rp. 11.168,323.08. Based on the identification results on the implementation conditions of the partnership form (without interest), BEP was obtained on sales of cherry coffee of Rp51,358,306.63, with a production volume of 4,279.86kg, and the selling price of cherry coffee is Rp. 3160.11 per kg of cherry coffee. Under the conditions of implementation of the partnership form (without interest), if the selling price of cherry coffee remains at Rp. 12,000.00 per kg of cherry coffee, then the BEP is obtained for the production volume of cherry coffee ready to be sold off 27.80 kg with an income of Rp. 333,618,17. The partnership system that was built impacted the BEP's low value because there was a reduction in the total cost of the land rental fee in its application.

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