

Training on Calculation Analysis of Sheep Farming Business in Bulu Cina Village, Indonesia

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ABSTRACT

The purpose of this community service is to train the local community in Bulu Cina Village, Indonesia, on how to analyze the profits of sheep farming businesses. This will help farmers determine their profits at different levels of ownership. By implementing this community service, the knowledge and abilities of the community can be enhanced. The University of Pembangunan Panca Budi and Gugah Nurani Indonesia use a combination of lectures, discussions, and hands-on training to help farmers improve their sheep farming businesses. The program has been successful in helping farmers understand how to analyze profits and calculate their earnings, leading to more streamlined production and increased revenue for the farmers. As a result, several farmers have reported significant improvements in their income.

INTRODUCTION

Bulu Cina Village, located in Indonesia, is an area that receives assistance from Gugah Nurani Indonesia. In order to increase their income, many villagers raise livestock at home, including sheep. However, it is important to note that the livestock business is only a side job, and all the labor involved comes from family members (Haque et al. 2016). The farmers in Bulu Cina Village have done a great job in managing their sheep. However, they need to adopt more intensive handling techniques to increase production. However, this process is often hindered by several obstacles. One of the significant challenges in sheep production is the level of risk involved. Risk is an uncertain situation that can have a detrimental impact on a person or a company (Marisa, Wibowo, and Kurniawan 2023).

The phenomenon is that sheep in Bulu Cina Village when running a sheep farming business, do not carry out business income analysis, so they cannot determine a management strategy for the sheep farming business by taking into account the risks faced during the production process and do not know the priorities for using costs properly to increase income. This results in sheep income in Bulu Cina Village not being optimal. Profit analysis is a process of evaluating the success or failure of a business activity (Agyeman et al. 2021; Shah et al. 2017). It involves identifying the main components of income and determining whether these components can be improved further. A business activity can be successful if the income generated is adequate to meet all production costs. Business analysis provides a detailed account of the receipts and expenses incurred during a specific period (Marisa and Sitepu, 2023).

IMPLEMENTATION AND METHODS

The approach offered to solve problems is to provide service by providing:

1. Lectures and discussions are followed by Q&A sessions for better understanding. The material used in this training is related to the topics discussed, namely:
 - a) I can help you with counseling on how to farm sheep effectively and efficiently. I can provide tips and advice to optimize your sheep farming operations.
 - b) As an entrepreneur, it is essential to have knowledge and abilities related to entrepreneurship and strong marketing skills. I can help you develop these skills and provide guidance to enhance your entrepreneurial journey.
 - c) Our organization offers training sessions on analytical calculations specifically for sheep farming businesses. These training sessions aim to equip interested individuals with the necessary knowledge and skills to effectively manage and operate their sheep farming businesses using analytical calculations
 - d) Provide training to assess sheep farming businesses and suggest improvements for less productive livestock sectors.
2. Bulu Cina Village Community enthusiastically participated in the program implemented by the University of Pembangunan Panca Budi and Gugah Nurani Indonesia after receiving lectures and outreach.

Work procedures

The first step in supporting solution realization is to conduct field observations, approach through interviews, and identify problem phenomena. After observing and analyzing the problem, a solution is found, and priorities are set for implementation. Counseling is then provided as a service. The last step is to assess the outcomes by revisiting the sheep farming enterprise, ensuring its success (Marisa and S.A. Sitepu 2018)

Description of Evaluation of the Implementation of the Community Service Program

Evaluation of the implementation and sustainability of the service program will be assessed by observing the knowledge and business of beef and sheep farming after completing service activities in the field.

RESULTS AND DISCUSSION

Table 1. Results and outcomes of community service that have been achieved

No.	Results	Research output
1.	We conducted a survey of the locations offering community service in Bulu Cina Village, Indonesia, in order to gather information and better understand the available resources.	We found a location for community service.
2.	Studying problems and finding solutions that will be offered	In the sheep-raising business activities of Bulu Cina Village, the family members who tend to the livestock do not account for their labor expenses. They also do not consider the costs of procuring feed, especially natural grass, because they gather it themselves, even though they must spend energy and money to acquire the necessary equipment and fuel. These expenses ultimately affect the profitability of the business. Therefore, like any other business, the aim is to make a profit as it ensures the activity's survival. Solution: It is crucial to offer training on analytical calculations to the sheep farmers of Bulu Cina Village. The training should cover detailed information about production receipts and expenditures during a specific period. By analyzing profits, farmers can determine the success or failure of their

		business activities. They can identify the primary sources of income and assess whether these sources can be improved further..
3.	Implementation of a community service program with the theme: "Training in Calculation Analysis of Sheep Farming Business in Bulu Cina Village, Indonesia."	Community service activities with the theme "Calculation Analysis of Sheep Farming Business in Bulu Cina Village, Indonesia" were conducted.
4.	<p>Providing lecture material, namely:</p> <p>a. Providing counseling and training in effective and efficient sheep farming analysis calculations</p> <p>b. This program offers training in entrepreneurial skills, marketing, and business management. It aims to develop your knowledge and abilities to succeed as an entrepreneur.</p> <p>c. Providing counseling in sheep production regarding the level of risk in the production process</p> <p>d. Provide training to evaluate and improve the productivity of sheep farming businesses.</p>	<p>memperoleh pemahaman dan pengetahuan tentang :</p> <p>a. Sheep farming can be done effectively and efficiently with the help of counseling services. These services can guide how to farm sheep in the best possible way.</p> <p>b. This program equips people with the knowledge and skills needed to become successful entrepreneurs while providing market insight.</p> <p>c. It can help by providing guidance and counseling for sheep production, specifically regarding the level of risk involved in the production process. Additionally, I can offer advice on ways to mitigate potential risks to ensure a safe and successful production.</p> <p>d. Provide training to evaluate sheep farming businesses and recommend improvements to less productive livestock sectors.</p>
5.	Direct practice of procedures for calculating costs and income and keeping books for a sheep business.	Farmers can calculate their expenses and revenues and maintain records of their sheep farming business.

After implementing the program, observations were conducted on November 9 and 10, 2023. The following results were obtained:

1. Upon reviewing the profit analysis of their sheep farming business, it is evident that the owners are taking a more thorough approach to calculating their expenses. They are now considering both variable and fixed costs to accurately determine their profit margin. This analysis allows them to have a better understanding of their financial performance thus far.
2. Respondents now pay more attention to analyzing profits from their sheep farming business.
3. Respondents acknowledged the importance of analyzing sheep farming profits to streamline operational costs and increase profits.
4. Respondents gain knowledge of calculating costs and income and bookkeeping for sheep farming.
5. The respondents began to keep records of their sheep farming enterprise.

After conducting a program on community service in Bulu Cina Village, Indonesia, on November 9th, 2023, with the theme "Training in Calculating Analysis of Sheep Farming Businesses in Bulu Cina, Indonesia," further observations were carried out on November 10th, 2023. As a result, some positive changes were noted after analyzing the program's results. However, a closer examination of some of these changes was necessary to ensure they were more effective and efficient. The changes that require further analysis are as follows:

1. An examination of changes made to profit analysis calculations in the context of sheep farming.

Initially, sheep breeders needed to keep track of their business expenses or revenue. However, after participating in Community Service, they started to consider and calculate all the costs involved in their business, including variable and fixed expenses. Through this exercise, they realized the importance of analyzing the income of their sheep business. By doing so, they could identify their earnings and plan effectively to maximize their profits using operational expenses. It is essential to increase awareness and understanding of the profitability analysis of sheep farming in Bulu Cina Village. This can be achieved by conducting outreach programs to educate the community about the importance of analyzing production costs and the feasibility of the business (Morris 2017); (Firmansyah, Kuswaryan, and Daud 2019).

2. Analysis of the changes in the Bulu Cina Village community's understanding of sheep farming profits.

Several other survey participants acknowledged that they already had a good grasp of the profit analysis of sheep farming businesses. Consequently, they focused on streamlining the production costs of their businesses in order to increase their profits. To further improve the understanding of sheep breeders, it is necessary to conduct more outreach programs. With a better understanding of the trade, breeders can manage their profits more efficiently by making the best use of production costs. In addition, training

in sheep farming and marketing is essential to increase production and achieve a reasonable selling price, which will boost profits and improve the community's welfare (Marisa, Wibowo, and Kurniawan 2023; Bronnmann et al. 2020; Eltholth et al. 2015; Risitano et al. 2022).

3. Managing the financial records of a sheep farming enterprise

Many farmers who own sheep have attempted to keep track of their finances by doing bookkeeping. However, they still require assistance due to the limited time available to learn the process of calculating costs and income and maintaining accurate records for their sheep farming business. Moreover, to enhance their knowledge and expertise in bookkeeping, they need regular guidance until they become proficient enough to handle the bookkeeping for their sheep farming business on their own (Haque et al. 2016).



Figure 1. Documentation of Community Service Activities

CONCLUSIONS AND RECOMMENDATIONS

After completing the community service, there have been several noticeable positive changes in sheep farming businesses' profit analysis and bookkeeping. The counseling and training provided have helped farmers better understand calculating business costs, profits, and bookkeeping for their sheep farming businesses. Additionally, the Bulu Cina Village community's openness to receiving external input has allowed the service programs to be implemented effectively and have a positive impact on the community. It is highly recommended to conduct training programs in livestock business and sheep marketing. This will increase the production of sheep and enable farmers to sell their products at a reasonable price, ultimately improving their income and welfare.

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