A COMPARISON OF THE PROFIT BETWEEN THE SALE OF ORIGINAL BROWN SUGAR AND MIXED BROWN SUGAR IN KEMANGKON SUB-DISTRICT, PURBALINGGA REGENCY

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ABSTRACT

Purbalingga Regency, a famous brown sugar producing area in 2021, has considerable potential in developing the coconut sugar or brown sugar industry. The original brown sugar has a fairly high price, which is one of the causes of the emergence of mixed brown sugar in Kemangkon District due to consumer demand which tends to look for lower prices with almost the same taste. The purpose of this study is to analyze the revenue and profit between the sale of original brown sugar and mixed brown sugar whether there is a significant difference or not. This study uses primary primary data obtained directly from respondents. The analysis technique used in this study uses descriptive and comparative techniques. The results of this study indicate that the income and profit of original brown sugar are higher than mixed brown sugar. While the comparative results of income there is no significant difference between the sale of original brown sugar and mixed brown sugar, while there is a significant difference between the profit of selling original brown sugar and mixed brown sugar. The implication of this study is the emergence of mixed brown sugar which has the impact of decreasing the profitability of original brown sugar in Kemangkon District, brown sugar craftsmen are expected to evaluate their business strategies to optimize the profitability of original brown sugar production, and the government or related parties can provide training or assistance to mixed brown sugar craftsmen to increase their profits.

Keywords: Original Brown Sugar, Mixed Brown Sugar, Income, Profit.

1. Introduction

One of the brown sugar producing areas in Indonesia is Central Java Province which is the second largest area after East Java, in 2020 Central Java has a coconut plantation area of 212,587 Ha with brown sugar production reaching 174,239 tons (Direktorat Jenderal Perkebunan, 2022). Purbalingga Regency, which is located in Central Java Province, is also a well-known brown sugar producing area in 2021, has considerable potential in the development of the coconut sugar or brown sugar industry, this has the main supporting factors, namely the coconut plantation area of 11,217.60 ha (Badan Pusat Statistik Provinsi Jawa Tengah 2021). So that it can be said, one of the agro-industries in Purbalingga Regency utilizes the resources of coconut trees which are processed in such a way as to produce brown sugar.

Brown sugar is often used as a substitute for white sugar because it has a richer flavor and distinctive aroma. In addition, brown sugar also contains minerals such as calcium, iron, and potassium,

making it healthier than white sugar which only contains simple carbohydrates. Different regions that develop and produce brown sugar, of course, will also differ in raw materials such as palm plants (aren palm, palmyra, nipah and coconut) and sugar cane (Sari and Nofialdi 2017). The development of brown sugar production in Purbalingga Regency is spearheaded by an agro-industry originating from Kemangkon District, Purbalingga Regency with a total production of 6,125.55 tons of coconut deres in 2020(Badan Pusat Statistik Kabupaten Purbalingga 2020). From coconut deres, more than one kind of brown sugar can be produced, but the original brown sugar is more popular among the public.

Original brown sugar is made from nira or coconut water that is processed into brown sugar through cooking and drying. Real brown sugar has a distinctive flavor and strong aroma, and is often considered a premium product. However, as the raw materials used to make real brown sugar are more expensive and difficult to find, production costs tend to be higher, which can affect sales profit (Bayuna, Atmadja, and Herawati 2018).

This high consumer demand but lower price has led some brown sugar producers to look for ways to increase production volume and profitability. This is one of the causes of the emergence of mixed brown sugar in Kemangkon Subdistrict, where mixed brown sugar is made by mixing coconut sap with other cheaper ingredients such as white sugar, to reduce production costs and increase profit margins. In addition, the emergence of mixed brown sugar can also be influenced by consumer demand which tends to look for lower prices, so producers try to meet this demand by introducing more affordable mixed brown sugar with almost the same taste, which can be an attraction for consumers and equally profitable sales profits.

The community response to the existence of this mixed brown sugar was quite good. Many people choose mixed brown sugar because the price tends to be lower than the original brown sugar. So that this provides an option for consumers to buy cheaper. However, there are also parties who still choose to use original brown sugar, so that between the original brown sugar and mixed brown sugar, it is quite balanced in terms of public interest. This is what makes today more and more producers produce mixed brown sugar.

In accordance with the background description, the researcher is interested in examining the profit comparison between the sale of original brown sugar and mixed brown sugar originating from Kemangkon District, Purbalingga Regency. This has the possibility of comparing the sales of the two brown sugars with their respective advantages. It is possible that both the original brown sugar and mixed brown sugar have the same market demand because buyers or consumers need sugar that suits their needs. Relying on research methods that are primary and secondary sources derived from various literature that supports this research.

2. Literature Review

This research will use a theoretical framework building or concepts that become grand theories in analyzing the problems to be studied or to answer research problems that have been previously built. The theoretical reviews used are:

2.1 Theory of Production

According to (Sukirno 2016) Production theory explains the nature of the relationship between the level of production to be achieved and the number of factors of production used. The production function itself is the relationship between factors and the achievement of production levels which are usually denoted as inputs and the amount of production is usually denoted as output. According to Sugiyono (2002) the production function shows the maximum amount of output that can be produced using several inputs with certain technology. Production can be divided into two dimensions, namely short-term and long-term production dimensions. This period of time affects the adjustment of the inputs used with the amount of output produced

2.1.1 Short-term Production

In short-term production, there are some factors of production whose amount is fixed, but the number of other factors of production can be changed according to the amount of production. Production factors that can be changed in number are called variable factors of production, while for fixed production factors or those that cannot be changed in number are called fixed factors (Reksoprayitno 1991). Production factors that can be changed in the short term are generally labor, while fixed factors can include land, machinery, and buildings.

2.2 Production Cost Theory

Production costs are costs incurred to process raw materials into products that are ready for sale. Production costs have factors including raw material costs, direct labor costs, and factory overhead costs. Raw material costs and direct labor costs are also known as prime costs, while direct labor costs and factory overhead costs are commonly known as conversion costs, which are the costs of converting raw materials into finished goods (Mulyadi 2014).

- Total Cost Total Cost (TC) is the cost incurred for production activities. Total production costs or total costs (Total Cost) are obtained from adding up total fixed costs (Total Fixed Cost) and total variable costs (Total Variable Cost). TC = TFC + TVC
- Total Fixed Cost Total Fixed Cost (TFC) is the entire cost incurred to obtain factors of production (inputs) that cannot be changed in amount or costs whose amount is not affected by the amount of goods produced. An example is the cost of renting a building where regardless of the amount of output produced by the company, the amount of building rent that must be paid is the same.
- Total Variable Cost (TVC) Total variable cost (TVC) The entire cost incurred to obtain changeable factors of production or costs whose amount depends on the amount of goods produced. The more output, the higher the variable cost. An example of variable costs is the purchase of raw materials.

2.3 Revenue

Income refers to the actual total income received by all family members to meet the common and individual needs of the household. Income has an important role in the economy because it can improve living standards through the production of goods and services. The amount of a person's income depends on the type of work he does (Harahap 2021).

The definition of income according to Kartikahadi (2016), is an increase in economic profit during an accounting period in the form of income, or an increase in assets or a decrease in liabilities resulting in an increase in equity that cannot be attributed to investor activity. The income or turnover of traders is influenced by the sales factor of the goods produced and the unit price of each production factor. Prices are then influenced by the forces of supply and demand between sellers and buyers in the market.

2.4 Profit

Profit is the difference between revenue or sales results and costs or expenses incurred in a certain period. In a business environment, profit shows the success or profitability of the company after reducing all costs incurred to generate revenue. Profit can be an indicator of the company's financial performance and is the main goal of business activities that generate profits for owners or investors (Nurul 2021).
According to Kasmir (2018) the types of profit related to profit calculation are:

- Gross profit: the difference between net profit and sales, and cost of goods sold.
- Operating profit: the difference between gross profit and total business costs.
- Net Profit: the last number of the income statement to find operating income plus other income minus other costs.

According to Nafarin (2004) the role of profit in the company, namely:

- Profit is the business efficiency of every company as well as a basic force so that the company can survive for the short and long term of the company.
- Profit is a reward for the funds invested by the company.
- Profit is one of the sources of company business funds.
- Profit is a source of funds for employee letter guarantees.
- Profit is an attraction for third parties who want to invest their funds.

2.5 Brown Sugar

Nira water is a liquid obtained from palm or coconut trees. Nirah water is widely used as a raw material for making coconut sugar or brown sugar. The process of taking nirah water is done by cutting flowers on coconut or palm trees, then placing a nirah water collection tool commonly called petung bamboo. After that, the water will flow from the coconut or palm trees into the petung bamboo. The water is then taken and processed into brown sugar.
Brown sugar is a type of sugar that is yellowish brown or dark brown in color. Usually brown sugar is shaped like a coconut shell, tube, or semicircle depending on the producer who makes it. Producers who produce brown sugar are generally classified as small agro-industries or households which are usually carried out in a hereditary and simple manner (Setiawan 2014). Brown sugar is divided into two types, namely original brown sugar and mixed brown sugar.
This is based on the difference in raw materials used. Original brown sugar is a product produced from the processing of nirah water. The original brown sugar processing is done by cooking nirah water in a large pot until it thickens and turns brown. After that, the mixture is put into the brown sugar mold and allowed to harden. Original brown sugar has a distinctive taste and fragrant aroma so it is in great demand by the public as an additional ingredient in making traditional food and drinks.

2.6 Brown Sugar Industry

The brown sugar industry, often referred to as the coconut sugar industry, is a very important agro-industrial sector in many tropical countries, including Indonesia. Brown sugar is produced from coconut sap or water that undergoes a fermentation process and is processed into a solid form. The sugar industry is one of the industrial sectors that provides livelihood and employment for more than one and a half million farmers in rural areas.
The sugar self-sufficiency policy is seen as the right step in anticipating the possibility of sugar trade liberalization in the future. Sugar self-sufficiency is one of the development targets of the agricultural sub-sector (plantations) that must be achieved immediately. The success of sugar self-sufficiency that can compete with imported sucrose requires several factors, including a significant increase in the agricultural sector, processing, and supporting technology (Kementrian Pertanian 2011)

3. Research Methodology

3.1 Research Design

This type of research uses a quantitative method with a comparative descriptive approach to compare the profit of selling original brown sugar and mixed brown sugar in Kemangkon District, Purbalingga Regency. The place where this research was conducted was located in Kemangkon Sub-district, Purbalingga Regency. The reason for choosing this location is because Kemangkon Sub-district is one of the brown sugar producers in Purbalingga Regency, in addition to the majority of the population there developing a brown sugar business.
The object of this research is the difference in profit income from the original brown sugar and mixed brown sugar farming. The sampling technique chosen in this analysis is purposive sampling, which means intentionally. Purposive sampling can be interpreted as the collection of models based on intentionality, with the consideration that Kemangkon sub-district is the original brown sugar and mixed brown sugar producing area in Purbalingga Regency. The criteria set in this study to be sampled are coconut deres farmers who are still actively producing original brown sugar and mixed brown sugar.
In this study, respondents were identified using the census method by taking six villages as a sample of original brown sugar and mixed brown sugar craftsmen who were still active. The number of respondents from the six villages known to be still active amounted to 40 people, consisting of 20 original brown sugar craftsmen and 20 mixed brown sugar craftsmen. According to Consuelo G & Alimuddin (1993) the minimum acceptable size based on comparative studies is 15 people per group.
The data for this analysis are primary and secondary data. Primary data is obtained through direct observation and interviews with producers of original brown sugar and mixed brown sugar, while secondary data is obtained from relevant agencies such as the Trade Office and the Cooperative and SME Office of Purbalingga Regency or the Kemangkon District Office. The research will pay attention to research instruments such as interview guidelines, observation guidelines, as well as questionnaires for interviews to be conducted, and further notetaking equipment.
This study used primary and secondary data where, primary data were collected through interviews using a questionnaire consisting of several questions related to sales revenue and production costs of the original brown sugar and mixed brown sugar sales businesses. In addition, data were collected through direct observation of production and sales activities in the original brown sugar and mixed

brown sugar sales businesses, while secondary data were collected through document and literature studies related to the brown sugar industry in Purbalingga Regency.

3.2 Operation Definition

- Variable costs are costs that change in proportion to changes in activity, so the greater the activity of producing original brown sugar and mixed brown sugar, the greater the variable costs in (IDR).
- Fixed costs are costs that are constant overall for the area, the higher the original brown sugar and mixed brown sugar production activity, the higher the fixed costs, as long as they do not exceed the maximum capacity in units of (IDR)
- Profit is the income or money from the sale of original brown sugar and mixed brown sugar minus COGS and other costs during a certain period of time in units of (IDR)
- Income is the money received by a person or business through the sale of original brown sugar and mixed brown sugar and is used to finance daily expenses in units of (IDR)
- Original brown sugar is made from nirah water without additives in units of kilograms (Kg)
- Mixed brown sugar is made from nirah water with added raw materials such as white sugar in units of kilogram (Kg).

3.3 Data Analysis Technique

The data obtained from this study will be analyzed using descriptive statistical techniques and comparative techniques.

3.3.1 Descriptive Statistical Technique

With descriptive statistics, the collected data were analyzed by calculating the revenue and sales profit of the original brown sugar and mixed brown sugar traders or business actors.

3.3.1.1 Revenue Analysis

Revenue from the business of making original brown sugar or mixed brown sugar is by multiplying the amount produced by the selling price (Soekartawati 2016). Mathematically formulated as follows:

$$TR = Y \times Py \quad (1)$$

Description: TR = Revenue of original brown sugar or mixed brown sugar, Y = Total production of original brown sugar or mixed brown sugar (Kg), Py = Price of original brown sugar or mixed brown sugar per kilogram (rupiah)/Kg.

3.3.1.2 Sales Profit Analysis

The profit of selling original brown sugar or mixed brown sugar is the difference between the revenue obtained from the production effort and all costs actually incurred (Soekartawati 2016). Mathematically it can be written as follows:

$$\pi = TR - TC \quad (2)$$

Description: π = Profit of selling original brown sugar or mixed brown sugar, TR = Total sales revenue of original brown sugar or mixed brown sugar (IDR/month), TC = Total business cost of original brown sugar or mixed brown sugar (IDR/month)
In addition, it is necessary to calculate the total cost value of the original brown sugar or mixed brown sugar first.

- Total Cost

Total cost is the sum of the total value of fixed costs (Total Fixed Cost) and the total value of variable costs (Total Variable Cost) used in production activities (Soekartawati 2016). Mathematically it can be written as follows:

$$TC = TFC + TVC \quad (2)$$

Description: TC = Total cost of original brown sugar or mixed brown sugar, TFC = Total fixed cost of original brown sugar or mixed brown sugar (IDR/month), TVC = Total variable cost of original brown sugar or mixed brown sugar (IDR/month)

3.3.2 Comparative Technique

The comparative method is educational research that uses techniques to compare one object with another. Objects that are compared can take the form of figures or scholars, schools of thought, institutions, management and learning application development. This comparative method aims to determine whether there is a significant difference between the two samples tested at the 95% confidence level (α 0.05). The formulation of the hypothesis for the comparison between original brown sugar and mixed brown sugar is as follows:
Determine the hypothesis

- H0: μ1 (original brown sugar) = μ2 (mixed brown sugar)
- H1: μ1 (original brown sugar) ≠ μ2 (mixed brown sugar)

Basis for Decision Making

- If the Sig. (2-tailed) > 0.05, then H0 is accepted and H1 is rejected. This means that there is no significant difference between the income or profit of selling original brown sugar and mixed brown sugar.
- If the Sig. (2-tailed) ≤ 0.05, then H0 is rejected and H1 is accepted. This means that there is a significant difference between the income or profit of selling original brown sugar and mixed brown sugar.

To find out the analysis test used in this comparative, it is necessary to do a normality test first.

3.3.2.1 Normality Test

In quantitative research data analysis requires the condition that the data is normally distributed, so a test called the normality test is needed. Normality test is a test conducted to see whether the distribution of data in a group of data or variables is normally distributed or not. There are various ways that can be used to test data normality, one of which is the Shapiro-Wilk normality test with SPSS. The basis for decision making in the Shapiro-Wilk normality test is:

- If the Sig value. (2-tailed) > 0.05, meaning that the research data is normally distributed
- If the Sig value. (2-tailed) ≤ 0.05, meaning that the research data is not normally distributed

After carrying out the normality test above, if the data is normally distributed, the data analysis uses an independent t test with SPSS and needs to do a homogeneity test first, if the data is not normally distributed, the data analysis uses the mann-whitey test with SPSS.

3.3.2.2 Homogeneity Test

Homogeneity test is a statistical test procedure that aims to show that two or more groups of sample data that have been taken come from populations that have the same variance (Sari 2021). The basis for decision making in the homogeneity test is:

- If the value based on mean (Sig) > 0.05 means that the data is homogeneous
- If the value based on mean (Sig) <0.05 means that the data is not homogeneous

After the homogeneity test above, if the data is homogeneous then use the assumption of equal variances assumed, if the data is not homogeneous then use the assumption of eaual variances not assumed.

4. Results

Table 1 Average Sales Revenue of Original Brown Sugar and Mixed Brown Sugar in Kemangkon Sub-district, Purbalingga Regency

NO	Description	Real Brown Sugar	Mixed Brown Sugar
1	Total Production (kg)	2,490	2,670
2	Average Price (IDR/kg)	13,700	11,625
	Total Revenue	34,113,000	31,038,750

Table 1 shows that the average production of original brown sugar producers for one month was 2,490 kg with a selling price per 1 kg of IDR 13,700, while the average production of mixed brown sugar producers for one month was 2,670 kg with a selling price per 1 kg of IDR 11,625. The average income earned by the original brown sugar producers for one month was IDR 34,113,000 and mixed brown sugar was IDR 31,038,750.

Table 2 Total Cost of Original Brown Sugar and Blended Brown Sugar

No	Cost Type	Original Brown Sugar Value (IDR)	Mixed Brown Sugar Value (IDR)
1	Fixed Cost		
	- Tool Depreciation Cost	239,154.27	185.968.75
	Total Fixed Cost	239,154.27	185.968.75
2	Variable Cost		
	- Lime Betel	230,000.00	230.000.00
	- Mangosteen Peel	300,000.00	300.000.00
	- Firewood	4,695,000.00	4.960.000.00
	- Granulated Sugar	-	5,075,000.00

No	Cost Type	Original Brown Sugar Value (IDR)	Mixed Brown Sugar Value (IDR)
	Total Variable Cost	5,225,000.00	10,565,000.00
	Total Cost	5,464,154.27	10,750,968.75

Table 2 shows that the costs incurred by the original brown sugar craftsmen consisted of fixed costs of Rp 239,154.27, consisting of the depreciation cost of a pan of Rp 165,456.35, the depreciation cost of printing equipment of Rp 37,513.89, the depreciation cost of a bucket of Rp 4,500.00, the depreciation cost of a filter of Rp 17,833.33, the depreciation cost of a stirrer of Rp 6,496.53, and the depreciation cost of a ciduk tool of Rp 7,354.17. Variable costs amounted to IDR 5,225,000, which consisted of the cost of whiting of IDR 230,000, the cost of mangosteen skin of IDR 300,000 and the cost of firewood of IDR 4,695,000. so the total cost incurred in producing original brown sugar is IDR 5,464,154.27.

The costs incurred by mixed brown sugar craftsmen consisted of fixed costs of Rp 185,968.75, consisting of the depreciation cost of a pan of Rp 114,166.67, the depreciation cost of printing equipment of Rp 35,951.39, the depreciation cost of a bucket of Rp 4,083.33, the depreciation cost of a filter of Rp 18,083.33, the depreciation cost of a stirrer of Rp 5,871.53, and the depreciation cost of a ciduk tool of Rp 7,812.50. Variable costs amounted to IDR 10,565,000, consisting of the cost of whiting of IDR 230,000, the cost of mangosteen peel of IDR 300,000, the cost of firewood of IDR 4,960,000, and the cost of granulated sugar of IDR 5,075,000. so the total costs incurred in producing mixed brown sugar are IDR 10,750,968.75.

Table 3 Average Sales Profit of Original Brown Sugar and Mixed Brown Sugar in Kemangkon District, Purbalingga Regency

No	Description	Real Brown Sugar	Mixed Brown Sugar
1	Revenue (IDR)	34,113,000.00	31,038,750.00
2	Total Cost (IDR)	5,464,154.27	10,750,968.75
	Profit	28,648,845.73	20,287,781.25

Table 3 shows that the average profit on the original brown sugar making business is IDR 28,648,845.73 while for mixed brown sugar it is IDR 20,287,781.25. Based on the concept of profit, both the original brown sugar and mixed brown sugar making businesses are said to be profitable because the result of reducing revenue with total costs is positive.

Table 4 Shapiro-Wilk Normality Test Results

Description	N	*Asymp. Sig (2-tailed)*	Description
Original Brown Sugar Revenue	20	0.202	Normal
Mixed Brown Sugar Revenue	20	0.078	Normal
Original Brown Sugar Profit	20	0.153	Normal

Description	N	*Asymp. Sig (2-tailed)*	Description
Profit Brown Sugar Mix	20	0.061	Normal

Table 4 shows the output or results of the Shapiro-Wilk normality test which shows that:

- Asymp.sig value. (2-tailed) Original Brown Sugar Income is 0.202 > 0.05, meaning that the data is normally distributed.
- Asymp.sig. (2-tailed) Mixed Brown Sugar Income is 0.078 > 0.05, meaning that the data is normally distributed.
- Asymp.sig value. (2-tailed) Profit Original Brown Sugar is 0.153 > 0.05, meaning the data is normally distributed.
- Asymp.sig. (2-tailed) Mixed Brown Sugar Profit is 0.061 > 0.05, meaning the data is normally distributed.

Based on the results of the Shapiro-wilk normality test, it is known that this research data is normally distributed. Then the analytical tool used to test the hypothesis is the independent sample t test, but because using the t test requires a homogeneity test first.

Table 5 Homogeneity Test Results

Description	Based On Mean (Sig)	Description
Revenue	0.046	Not Homogeneous
Profit	0.067	Homogeneous

Table 5 shows the output or homogeneity test results which show that:

- The Based On Mean (Sig) Income value is 0.046 <0.05, meaning that the research data is not homogeneous.
- The Based On Mean (Sig) Profit value is 0.067> 0.05, meaning that the research data is homogeneous.

Based on the results of the homogeneity test, it is known that the income research data is not homogeneous, so the data assumption uses equal variances not assumed and it is known that the profit research data is homogeneous, so the data assumption uses equal variances assumed.

Table 6 Independent Sample T Test Results of Revenue and Profit from the Sale of Original Brown Sugar and Mixed Brown Sugar

Description	Assumption	Asymp. Sig (2-tailed)
Revenue	Equal variances not assumed	0.274
Profit	Equal variances assumed	0.005

Table 6 shows the output or results of the independent sample t test which shows that:

- The assumption value of Equal variances not assumed Sig. (2-tailed) income is 0.274 > 0.05, then H0 is accepted and H1 is rejected. This means that there is no significant difference between the income of original brown sugar and mixed brown sugar.
- The assumption value of Equal variances assumed Sig. (2-tailed) sales profit of 0.005 ≤ 0.05, then H0 is rejected and H1 is accepted. This means that there is a significant difference between the sales profit of original brown sugar and mixed brown sugar.

5. Discussion

5.1 Revenue

Based on the sales revenue of original brown sugar and mixed brown sugar in Kemangkon District, Purbalingga Regency, the original brown sugar sales revenue of Rp 34,113,000 is greater than the mixed brown sugar of Rp 31,038,750.
Based on the calculation of the average sales of original brown sugar of IDR 13,700 is higher than the mixed brown sugar of IDR 11,625, this is supported by previous research (Bayuna et al. 2018) which states that although the sales price is considered high, the market demand is still stable. In addition, brown sugar craftsmen prefer to sell their products to collectors, this is in line with research (Ahmadi 2020) which states that this is one of the obstacles that can hinder determining the selling price of products to the market and hinder the rate of sugar marketing.

5.2 Profit

Based on the sales profit of original brown sugar and mixed brown sugar in Kemangkon District, Purbalingga Regency, the original brown sugar sales revenue of IDR 28,648,845.73 is greater than the mixed brown sugar of IDR 20,287,781.25.
Based on the results of data analysis, it shows that there is a difference in the original brown sugar income of IDR 34,133,000 and mixed brown sugar of IDR 31,038,750 and a significant difference in the total cost of mixed brown sugar of IDR 10,287,781.25 is greater than the original brown sugar of IDR 5,464,154.27 this is because the fixed cost of mixed brown sugar from the depreciation value of the tool of IDR 185,968.75 is lower and the variable cost of mixed brown sugar is higher by IDR 10,565,000 because there is an additional cost of complementary ingredients, namely granulated sugar while the original brown sugar does not use.

5.3 Revenue and Profit Comparison

Based on the results of the comparison of revenue and profit from the sale of original brown sugar and mixed brown sugar in Kemangkon District, Purbalingga Regency, it shows that the revenue between original brown sugar and mixed brown sugar is not significantly different because the value of the assumption of equal variances not assumed Sig. (2-tailed) income of 0.274> 0.05. Sales profit between original brown sugar and mixed brown sugar there is a significant difference because the value of the assumption of equal variances assumed Sig. (2-tailed) sales profit of 0.005 ≤ 0.05, this is in line with previous research (Puspitasari, Sundari, and Setyowati 2021) which states that there is a significant difference in the profitability of the brown sugar and ant sugar industries

6. Conclusion

Based on the results of research on the comparison of the profit of selling original brown sugar and mixed brown sugar in Kemangkon District, Purbalingga Regency, the following conclusions can be drawn: The sales revenue and profits of the original brown sugar craftsmen are higher than those of the mixed brown sugar craftsmen while there is no significant difference between the sales revenue of original brown sugar and mixed brown sugar, while there is a significant difference between the sales profit of original brown sugar and mixed brown sugar.

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