

Income Analysis to Increasing Business Profits at MSMEs Teh Tarik Annura Salatiga

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ABSTRACT

Teh Tarik is a drink that is spread across Southeast Asian countries from Malaysia, Singapore and Indonesia. Teh Tarik Annura was founded in 2019. The aim of this research is to analyze revenue in increasing business profits received by MSME Teh Tarik Annura. In this research, quantitative descriptive methods were used, namely case studies that used observation, interviews, documentation and literature study methods. From the data that has been calculated, business income and profit during the period in 2023 experienced increases and decreases every month with an average income of IDR. 23,250,000 starting from January to December 2023, and with an average operating profit of Rp. 17,188,750 from January to December 2023. Data shows that in one period in 2023, from the data that has been calculated, revenue and operating profit increased four times, in March-April there was an increase in income of 29%, in May-June experienced an increase of 14%, in August-September there was an increase of 20%, and in November-December there was an increase in revenue of 19%. Operating profits also experienced an increase. March-April experienced an increase in operating profits of 40%, in May-June there was an increase of 46%, in August-September there was an increase of 20%, and in November-December there was an increase in income of 16%. The results of the research show that if income increases, the operating profit received will increase, and if expenses increase but income is greater, then operating profit will not decrease significantly.

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1. INTRODUCTION

In Indonesia, in terms of production, Indonesia's tea production is estimated to reach 129,529 tons in 2021. This figure is better than the condition in 2020, which was 128,016 tons. In terms of exports, in 2020 Indonesia exported 45,263 tons of its tea production, or equivalent to 35.36% of Indonesia's total tea production, 82% of which was black tea. The

average price of Indonesian tea (Jakarta Tea Auction) is only Rp. Price: Rp 20,834 per kilogram. This figure is only 52% of the average price in 3 (three) auction venues in the world, namely Colombo Auction (Sri Lanka), Mombasa Auction (Kenya) and Kolkata Auction (India) whose figure touches Rp. The price is 38,813 per kilogram. This condition then became worse with various issues

related to raw materials in Indonesia. Weather changes, competition for land use, labor difficulties, salary increases, and demands to meet employee needs are important issues that need attention. Data as of June 2021 shows that the average tea consumption per person in Indonesia is 0.35 kg every year. This figure is lower than Turkey (3.04 kg/person/year), Libya (3.02 kg/person/year), and Morocco (2.07 kg/person/year). With a population of 272 million people (as of June 2021) [1].

The trend of tea drinks is increasingly varied with interesting creativity. Teh tarik is a drink that can generally be found in Southeast Asian countries, starting from Malaysia, Singapore, and Indonesia. Teh Tarik is made from tea and a mixture of milk in an adaptation of the Indian beverage from the beginning after World War II surviving to the present day. The manufacture is "pulled" because the tea is poured high from one cup to another with a quick movement to produce foam at the top due to the sugar content in the tea and to produce a thick texture. The ingredients for making tarik are a mixture of brewed tea, skim milk, and sugar [2], [3].

According to Momentum Works, the report data is titled Who Is Mixue? World's 4th Largest F&B Chain, Decoded, Indonesia dominates the tea beverage market in Southeast Asia in 2023. The tea beverage market in Indonesia in 2023, the market value of tea beverages in Indonesia is estimated to reach \$2.28 billion. This figure represents 46.92% of the total tea beverage market in Southeast Asia and is expected to reach \$4.86 billion by 2023. Followed by Thailand, Vietnam, Malaysia, Singapore and at the lowest level there is a tea beverage market

value is the Philippines in the Southeast Asian region. Some of the popular tea beverage companies in Indonesia include Chatime, Es Teh Indonesia, and Mixue [4].



Graph Figure 1 of Tea Market Levels in Southeast Asia

Source: Momentum Works, 2024

The Teh Tarik Annura business was established in February 2019. Before starting to produce on a large scale and have employees, Pak Wahyudi previously only produced independently and was only sold to schools where his wife worked as a teacher and schools around Pak Wahyudi's house, tarik tea packaging was sold to schools with 4x20 PE plastic wrappers which were sold for Rp. 2,000 and his income was still relatively small. Teh tarik can be consumed by children and adults, because it uses natural ingredients and without preservatives, the durability of this product only relies on refrigerators, so for now according to Mr. Wahyudi, it can only be sent to the nearest area with an estimated range of up to 1-2 hours using a 2-wheeled motorized vehicle to maintain good product quality (Observation, 2024).

The following is the Product Development Data and Packaging of Annura Salatiga Tarik Tea from 2019 to 2023:

Table 1 Product Development and Packaging of Teh Tarik Annura Salatiga MSMEs in 2019 to 2023

Year	Product Type	Packaging	Price	Average Amount of Production/Month (2 days 1x Production)	Total Average Revenue per Month (TR)
2019	Tarik Tea	PE Plastic	IDR 2,000	3,583 pcs	IDR 7.166.000
2020	Tarik Tea	PE Plastic	IDR 2,000	2,875 pcs	IDR 5.750.000
2021	Tarik Tea	PE Plastic	IDR 2,000	1,448 pcs	IDR 9,000,000

		Cup Glasses	IDR 5,000	880 pcs	
2022	Tarik Tea	Cup Glasses	IDR 5,000	3.109 pcs	IDR 19,169,000
	Soy Milk	Bottle	IDR 6,000	604 pcs	
2023	Tarik Tea	Cup Glasses	IDR 5,000	3.150 pcs	IDR 23,250,000
	Soy Milk	Bottle	IDR 6,000	1.250 pcs	

Source: MSME Owners, Author Results 2024

From table 1, it can be seen that there is progress. Product additions and packaging changes from 2019 to 2023. And from the production results above, it shows an increase in income with an average per month from 2019 to 2023 in Teh Tarik Annura Salatiga MSMEs. Production decreased in 2020 due to the Covid-19 pandemic. At the beginning of the business, Mr. Wahyudi produced his own every day of school, then from 2021 to 2023 production was carried out 2 days 1x in 1 month. Seeing the interest of consumers in Teh Tarik Annura, in 2021 there is a packaging innovation into cups sold at a price of Rp.5,000 and recruiting 2 employees to cook and Packaging. In 2022, Teh Tarik Annura MSMEs launched a new soy milk product with bottle packaging sold at a price of Rp.6,000.

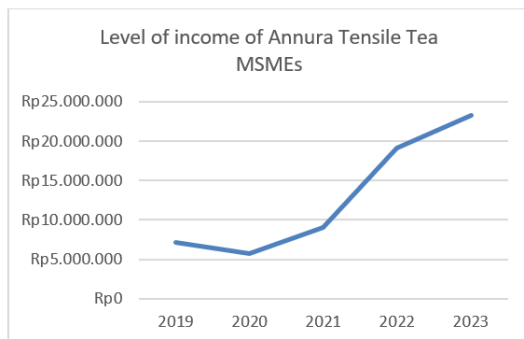


Figure Graph 2 Average Income Level

Source: MSME Owners, Author's Data Processing Results, 2024

From the data of graph 2, revenue increased from the results of product additions and packaging changes, the highest revenue in 2023, and the lowest revenue in 2020.

The spread of stalls that have become subscribers to Teh Tarik Annura in the 2023 period has reached 985 stalls and spread across various regions, ranging from Salatiga, Ambarawa (Semarang), Boyolali, Magelang and Klaten. (Observation, 2024). The

following is the location data and the number of stalls that have been supplied with Annura Salatiga Tarik Teh products in 2023:

Table 2 Annura Salatiga Tarik Location Data 2023

NO	Location	Shop
1.	Salatiga	325
2.	Ambarawa	289
3.	Boyolali	157
4.	Magelang	129
5.	Klaten	85
Total		895

Source: MSME Owners, Observation 2024

The change in packaging in this beverage product provides economic development from the business owner, one of which is from income. By getting a large income can provide benefits for business actors, having an increased income can provide economic development and provide jobs for local residents. The income generated from the sale of Teh Tarik Annura business per day can reach Rp. 4,000,000 (four million), the income generated from the sale of Teh Annura Tarik also has costs that need to be calculated on a daily basis such as operational costs. The purpose of this study is to help calculate income and expenses and increase the profit of the Annura Salatiga tarik business. (Observation, 2024).

The following is the revenue data of Teh Tarik Annura Salatiga in 2023:

Table 3 Revenue Data of Tarik Annura Salatiga

NO	Year	Revenue/Year
1.	2019	Rp. 86.000.000
2.	2020	Rp. 69.000.000
3.	2021	Rp. 108.000.000
4.	2022	IDR 230,000,000
5.	2023	IDR 279,000,000

Source: MSME Owners, Author Results 2024

According to a study on MSMEs in Wonosobo District, Wonosobo Regency, it can be concluded that if the company can reduce operational costs to a minimum, the company can achieve the company's cost advantage to obtain business profits. This is an indicator of the quality of the company and describes the value of the company. According to the revenue analysis research in increasing operating profit, revenue is able to increase operating profit as seen from the sales results which also increase by adding innovations (adding [5], [6] toppings) and production materials. Once the income increases, the operating profit will also increase, and if the cost of production increases but the income remains larger, it will not decrease the operating profit.

2. LITERATURE REVIEW

2.1 Income

According to Revenue, it is income that arises in ordinary activities known by various names such as sales, commissions, interest and dividends. For example, for the government, it generates revenue from tax collections. Companies or organizations usually have different goals. The goal is to become a commercial venture and play a major role in increasing employee productivity and customer development satisfaction. The most important thing is how the company earns a large income. According to if the income is more than the expenses incurred, the company will make a profit, and vice versa, if the income obtained is less than the expenses incurred, the company will suffer a loss. [7], [8].

Indicators of income increase according to Bramastuti include, among others: [9]

- a. Income received per month, the amount received each month for remuneration for services and performance.
- b. Work, can be interpreted as a livelihood that is the main thing of livelihood.

- c. The burden of the family that is borne is the number of people in the household who are still borne on a daily basis and live in one house.

2.2 Operating Profit

According to Soemarso, operating profit is the difference between operating income and operational expenses related to business activities. Profit is an indicator of the company's achievements and performance. With the profits obtained, the company can maintain continuity and develop its business [10]. The following are the indicators of operating profit according to: [11]

- a. Business Income is the money that a company receives from the proceeds of selling goods or services.
- b. Operational Expenses are the costs incurred by a company to carry out daily business activities.

FRAME MIND

Based on the theory and research conducted related to the analysis of revenue to business profit in Teh Tarik Annura Salatiga MSMEs, the following research paradigm can be made:

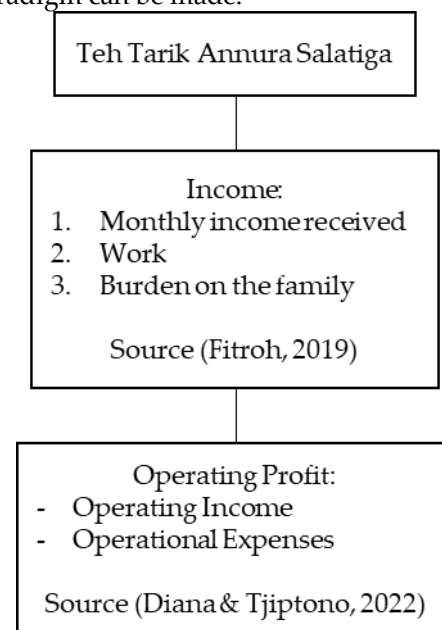


Figure 3 Research Paradigm

Source: Author's Results, 2024

3. METHODS

The method used in this study uses a quantitative descriptive method, namely a

case study that uses the observation method, interviews, documentation and literature studies. The data used are primary data and secondary data, primary data includes observations, interviews, and direct documentation according to the facts that are taking place, while secondary data is obtained from additional third parties in the form of written information and documentation related to the problem being researched, such as financial statements of income and expenses, as well as data obtained through literature and data sources that support this research. The location of this study is in Gg. II, Sidorejo Kidul, Tingkir District, Salatiga City, Central Java. This research was conducted from April 2024 to July 2024.

4. RESULTS AND DISCUSSION



Figure 4 of the production house of Teh Tarik Annura

Source : MSMEs Teh Tarik Annura 2024

Micro, small and medium enterprises (MSMEs) in Salatiga in the cup and bottle beverage sector located in Gg. II, Sidorejo Kidul, Tingkir District, Salatiga City, Central Java are known as Teh Tarik AnNura, the owner of this MSME named Pak Wahyudi who started this business in 2019, named Teh Tarik AnNura inspired by the combination of three names from his father, mother and child. For working hours, Mr. Wahyudi

started producing from 08:00 to 13:00 assisted by 2 employees for production and packaging. For delivery, there is every Monday to Friday, the courier departs from the production house at 08:00 until the delivery is completed in one of the areas according to the delivery day schedule, for the period of 2023 Mr. Wahyudi already has 2 delivery couriers, each courier sends 35-40 stalls/day. Each stall gets a delivery schedule 1 time for 1 week, for example at the stall owned by the Toko Narni family located in Ambarawa, Semarang gets a delivery allotment on Wednesday. Outside of that day, if there is a stall that asks for additional products, Mr. Wahyudi is willing to deliver, with the condition of ordering a minimum of 80 cups of Teh tarik.

For consumers, there is no need to worry because the products sold by Mr. Wahyudi already have the MUI label and have passed their own licensing from the LPPOM MUI (Institute for the Assessment of Food, Drugs, and Cosmetics of the Indonesian Ulema Council) LPPOM MUI number can be checked on the official MUI halal website with the LPPM MUI number as follows 15133239539381 and NIB (Business Identification Number) as a form of business identity and valid as a Company Registration Certificate (TDP) with the NIB number as berikut 0112 00095 1355.

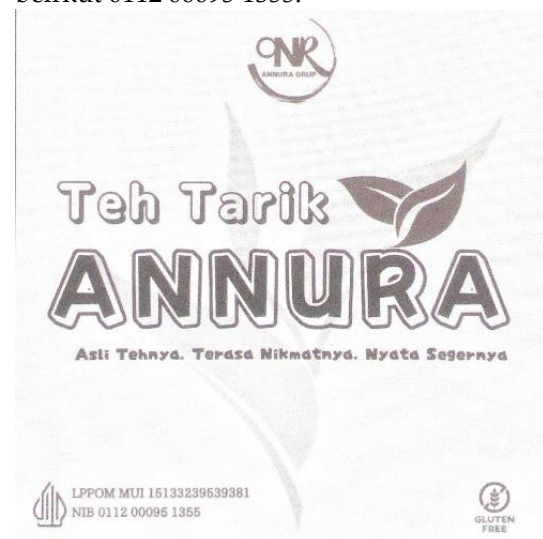


Figure 5 Teh Tarik Annura Logo

Source : MSMEs Teh Tarik Annura 2024



Figure 6 Annura Tarik Cup Cup Pull Flower Product

Source : MSMEs Teh Tarik Annura 2024

Table 4 Results of the Development of Teh Tarik Annura MSMEs in 2019 to 2023

Year	Development	Operational Costs
2019	Buying 1 refrigerator	IDR 3,500,000
2020	Adding 1 refrigerator	IDR 3,500,000
2021	Recruiting employees for cooking and packaging	Rp.60,000/day
	MUI and LPOM Registration	IDR 15,000,000
	Adding 2 refrigerators	IDR 8,000,000
2022	Increase 3 couriers to 4 people	Rp.90,000/Day
	Adding 2 refrigerators	IDR 7,500,000
	Buying 1 2-wheeled vehicle for delivery	IDR 5,000,000
2023	Adding cookware (stove and large pot)	IDR 500,000
	Buying a mobile phone for couriers	IDR 1,500,000
	Adding 1 refrigerator	IDR 4,000,000

Source : MSME Owners, Observation 2024

The results of interviews with the owners of Teh Tarik Annura Salatiga MSMEs The development of Teh Tarik Annura's business during the beginning of opening the business until 2023, there were additional refrigerator and cooking utensils assets, recruiting employees, opening jobs for people around the owner, MUI and LPOM registration. Buying a courier mobile phone for communication and providing 2-wheeled vehicle facilities for courier delivery, motorbikes can be taken home by couriers. At the time of registration for MUI and LPOM, Mr. Wahyudi was asked to make each room according to the regulations during the production process and provide partitions for product cooking rooms, rooms for cooking, storage rooms for unfinished raw materials,

and storage rooms for cabinets when finished products are ready to be sent.



Figure 7.

The vehicle that the courier uses when sending the Product

Source: Teh Tarik Annura MSMEs, 2024



Figure 8.

Production Room

Source: Teh Tarik Annura MSMEs, 2024



Figure 9.

Production Room 2

Source: Teh Tarik Annura MSMEs, 2024



Figure 10.

Raw Material Storage Room

Source: Teh Tarik Annura MSMEs, 2024



Figure 11.

Finished Product Storage Space

Source: Teh Tarik Annura MSMEs, 2024

4.1 Income of Teh Tarik Annura Salatiga MSMEs

According to the results of an interview with the owner of Teh Tarik

AnNura Pak Wahyudi, he said that at the beginning of sales in 2019 the daily income was Rp. 300,000 (three hundred thousand rupiah), the packaging still uses 4x20cm PE plastic which is sold for Rp. 2,000 (two thousand rupiah) deposited at the school and has not used glass cups like today. In 2021, Teh Tarik Annura innovated to replace the commonly used containers from 4x20cm PE plastic shaped by ice wax into cup containers and began to market out of the Salatiga City area by depositing them in stalls with a daily income of Rp. 800,000 (eight hundred thousand rupiah) and the largest daily income of Rp. 2,000,000 (two million rupiah). However, there are still ice wax packaging that is sold at the school at a price of Rp.2000 (two thousand rupiah), because it is at an economical price according to the pockets of students and students.

The data obtained from Teh Tarik AnNura Salatiga MSMEs related to the income obtained by Teh Tarik AnNura Salatiga MSMEs are as follows:

Table 5 Income Data of Teh Tarik Annura Salatiga MSMEs Year 2019-2023

No	Year	Revenue (Rp)
1.	2019	86.000.000
2.	2020	69.000.000
3.	2021	108.000.000
4.	2022	230.000.000
5.	2023	279.000.000

Source : Data Processing from the Owner UMKM Teh Tarik AnNura Salatiga, 2024

Based on the data from table 5 above, the income per day of opening a business until now has increased income, but in 2020 the owner experienced a decrease in income due to the emergence of the pandemic, and the school where he used to deposit his products, conducted online learning. This tarik drink provides many advantages with the lowest price of Rp.2000 (two thousand rupiah) per pcs and the most expensive price of Rp.6,000 (six thousand rupiah) per bottle. Teh Tarik Annura Salatiga is currently growing rapidly with technology and social media that makes

it easier to market online, Teh Tarik Annura also offers for those who want to become resellers with product packages and cheaper prices. With the current business development, Mr. Wahyudi as the owner is planning to add other products made from coffee ingredients. For coffee, Mr. Wahyudi plans to make jelly milk coffee.

4.1.1 Revenue Analysis

According to the results of interviews with MSME owners, the income obtained during the 2023 period on the financial records of Teh Tarik Annura. The following is data on the income of Teh Tarik Annura Salatiga MSMEs for one period in 2023:

**Table 6 Revenue Data for the 2023 Period
UMKM Teh Tarik Annura Salad**

No	Month	Revenue (Rp)
1	JANUARY	24.000.000
2	FEBRUARY	22.000.000
3	MARCH	21.000.000
4	APRIL	27.000.000
5	MAY	22.000.000
6	JUNE	25.000.000
7	JULY	25.000.000
8	AUGUST	20.000.000
9	SEPTEMBER	24.000.000
10	OCTOBER	23.000.000
11	NOVEMBER	21.000.000
12	DECEMBER	25.000.000
Average		23.250.000
Sum		279.000.000

Source : Data Processing from MSME Owners

Teh Tarik Annura Salatiga, 2024

Table 6 above shows that the revenue earned in one period in 2023 fluctuates, because there are months or days where revenue will increase and there is a possibility that revenue will decrease throughout the year. The revenue is still gross and no burden has been incurred.

From the data from interviews with business owners, during a period in 2023, income increased in the new year, after Eid, every school holiday and in the dry season arrived from July to November. In the month of Ramadan, it can also be seen that in April,

income has increased because many consumers are looking for takjil and fresh drinks to break the fast. However, when entering the rainy season in February-March, income decreased because stalls located in higher areas, the weather became colder than usual, so many consumers reduced their drinking of cold drinks.

4.1.2 Expense Analysis

According to the results of the interview with the owner, the expenditure made in the record book is from operational expenses and production expenses, the expenditure data is as follows:

**Table 7 Expenditure Data for the 2023
Period**

No	Month	Revenue (Rp)
1	JANUARY	6.800.000
2	FEBRUARY	5.400.000
3	MARCH	5.150.000
4	APRIL	4.880.000
5	MAY	8.960.000
6	JUNE	6.010.000
7	JULY	7.800.000
8	AUGUST	5.120.000
9	SEPTEMBER	6.076.000
10	OCTOBER	4.570.000
11	NOVEMBER	5.250.000
12	DECEMBER	6.719.000
Average		6.061.250
Expense		72.735.000

Source : Data from MSME Owners
Teh Tarik Annura Salatiga, 2024

Table 7 above shows that the expenditure on Teh Tarik Annura Salatiga MSMEs for a period of 2023 is Rp. 72,735,000., which includes this expense is the production cost and operational costs of this business, the result of the interview with Mr. Wahyudi, the expenditure is usually Rp. 300,000., per day, namely for the salary of his employees. For the expenditure of material shopping or production costs, Mr. Wahyudi does not always shop every day. For employee salaries are paid per day Rp. 60,000 for cooking and packaging and for couriers Rp. 90,000 and the production cost per day cannot be mentioned,

from the production of one cup of tarik tea, the production cost can be 20% of the price of the tarik, the price goes up and down following the price of sugar in the market.

In May, the expenditure amounted to Rp. The 8,960,000 is to buy stoves and large pots and add cooling cabinets for the assets of this Teh Tarik Annura MSME, and the rest is the production cost of this Teh Tarik Annura MSMEs.

4.2 Income Can Increase Business Profits of Teh Tarik Annura Salatiga MSMEs

Generating profits is one of the main goals of an entrepreneur. It can be said that profit is the result of reducing the cost of

income of a company. If income is greater than expenses, it is called profit. However, if the expenditure exceeds the total income, it is called a loss.

4.2.1 Profit analysis

Income must be greater than expenditure in one period. If the difference will result in a loss if the cost or expense is greater than the total revenue, the following is the formula in calculating profit:

$$\pi = \text{Total Revenue (TR)} - \text{Total Cost (TC)}$$

The following is an analysis of profits in Teh Tarik Annura Salatiga MSMEs from January 2023 to December 2023:

**Table 8 Results of Profit Analysis Calculation
UMKM Teh Tarik Annura Salad**

No	Month	Revenue (Rp)	Expense (Rp)	Operating Profit
1	JANUARY	24.000.000	6.800.000	17.200.000
2	FEBRUARY	22.000.000	5.400.000	16.600.000
3	MARCH	21.000.000	5.150.000	15.850.000
4	APRIL	27.000.000	4.880.000	22.120.000
5	MAY	22.000.000	8.960.000	13.040.000
6	JUNE	25.000.000	6.010.000	18.990.000
7	JULY	25.000.000	7.800.000	17.200.000
8	AUGUST	20.000.000	5.120.000	14.880.000
9	SEPTEMBER	24.000.000	6.076.000	17.924.000
10	OCTOBER	23.000.000	4.570.000	18.430.000
11	NOVEMBER	21.000.000	5.250.000	15.750.000
12	DECEMBER	25.000.000	6.719.000	18.281.000

Source : Data Processing from the Owner
UMKM Teh Tarik Annura Salatiga, 2024

Based on Table 8 that the Teh Tarik Annura Salatiga MSMEs have recorded their income and expenses, it can be seen from the data above that every month there is an increase and decrease in the income data. Although revenue is greater than expenses, this business has experienced an increase in its operating profit only 4 times in one period in 2023, namely in March to April, May to June, August to September and November to December.

4.2.2 Increased Revenue and Operating Profit

a. Increased Revenue

The following are the results of the calculation of revenue for one period in 2023 as follows:

**Table 9 Increase in Revenue
UMKM Teh Tarik Annura Salad**

MOON	REVENUE (RP)	REVENUE GROWTH
MARCH	21.000.000	
APRIL	27.000.000	29%
MAY	22.000.000	
JUNE	25.000.000	14%
AUGUST	20.000.000	
SEPTEMBER	24.000.000	20%
NOVEMBER	21.000.000	
DECEMBER	25.000.000	19%

Source : MSME Owners
Author's calculation data, 2024

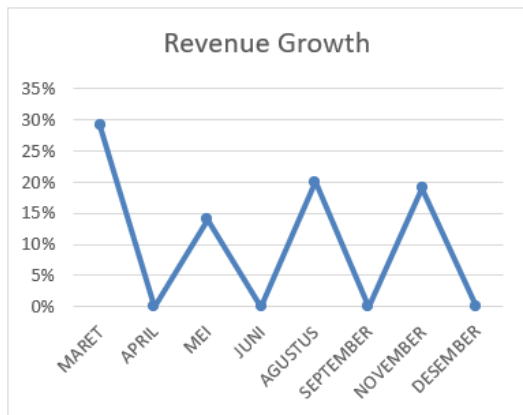


Figure 12 Revenue growth graph at Teh Tarik Annura Salatiga MSMEs for the 2023 period

Source: MSME owners, author data processing, 2024

Based on the graphic image 11, it can be seen that in March and April there was an increase in revenue of 29% where in that month it was the month of Ramadan, May and June experienced an increase of 14%, in August and the month of September there was an increase in revenue of 20%, and in November and December there was an increase in revenue of 14%. During one year, the increase in revenue was four times. So the highest increase in income in 2023 is from March to April because in that month it is the dry season, which occurs at the same time as the month of Ramadan and the Eid holiday. And the lowest income in August was due to the emergence of the viral drink Es Teh Solo Jumbo.

b. Increased Operating Profit

The following are the results of the calculation of operating profit for one period in 2023 as follows:

Table 10 Increase in Operating Profit UMKM Teh Tarik Annura Salad

MOON	BUSINESS PRACTICE	GROWTH
	(RP)	PROFIT
MARCH	Rp 15.850.000	40%
APRIL	Rp 22.120.000	
MAY	Rp 13.040.000	46%

JUNE	Rp 18.990.000	20%
AUGUST	IDR 14,880,000	
SEPTEMBER	IDR 17,924,000	
NOVEMBER	IDR 15,750,000	16%
DECEMBER	IDR 18,281,000	

Source : Processing the author's calculation data, 2024



Figure 13 Graph of business profit growth in Teh Tarik Annura Salatiga MSMEs for the 2023 period

Source: MSME owners, author data processing, 2024

Based on figure 12, it can be seen that in March and April there was an increase in profit of 40%, in May and June there was an increase in profit of 46%, in August and the month of September there was an increase in profit of 20%, and in November and December there was an increase in profit of 16%. The increase in profit is due to the fact that the income is greater than the producer so that the operating profit has increased, during one year the increase in revenue has been four times.

Based on the data obtained by the author, income is the result of business activities, and the financial records made by the business owner of Teh Tarik Annura MSMEs include income and business activities such as production costs per day. From this, it can be concluded that the company's profit for the 2023 period has quadrupled in one year, both in terms of revenue and expenses or expenses, from which the amount of operating profit or profit

can be determined. If sales or revenue increases, profits will also increase, and if expenses increase but revenues are greater then it does not significantly decrease operating profits.

DISCUSSION

The results of the research based on the author's observations explain that in carrying out business activities, we need to know what drives business progress, take advantage of every opportunity that exists, make adjustments to the situation so that it survives, for example during a pandemic because it is present beyond our will and we also need to increase profits every day in running our business. MSMEs are one of the pillars of the economy and also provide many jobs for the surrounding of the business.

In this study, the problem taken is the analysis of business profits in Teh Tarik Annura Salatiga MSMEs, this business started in 2019 with a daily income of Rp. 300,000 (three hundred thousand rupiah), but in 2020 the annual income decreased due to the Covid-19 pandemic because at that time there were appeals and regulations from the government not to go out of the house and reduce outdoor activities and in 2021 developed its business with adding packaging in the form of sturdier cups and can be marketed outside the Salatiga area, income during sales has increased so that this business continues to develop because the sales value is higher and will increase revenue. Revenue in the following year also increased, according to the results of the interview in 2023, the revenue generated per day was Rp. 800,000 and the highest was Rp. 3,000,000 with daily sales of 100 to 300 pcs.

Income of Teh Tarik Annura Salatiga MSMEs

The total income in the 2023 period is Rp. 279,000,000, based on data that has been provided by the largest income owner in April because April is the month of Ramadan, the Eid holiday, so many travelers return to the stall areas where Teh Tarik Annura is sold so that consumer demand is more. In April, revenue rose by 29%. And the lowest income occurred in August, because in August, according to the owner of Teh Tarik Annura

Salatiga at that time, it was going viral drinking Es Teh Solo Jumbo until there was a decrease in income. During this business activity, we need to calculate the cost of expenditure and production costs. According to the results of an interview with the owner of Teh Tarik Annura, he said that the daily expenses could reach Rp 450,000, it was only the employee's salary and the purchase of several additional materials outside of the monthly material shopping. The most expenditure occurred in May 2023 due to the addition of assets in the form of large pots and stoves used to support the production of Tarik Tea.

Revenue can increase the business profit of Teh Tarik Annura Salatiga MSMEs.

According to the results of interviews with business owners who provide benefits are cheap and easy to obtain materials, as well as long-lasting storage capacity in cooling temperatures and fast purchase turnover so as to increase income for Teh Tarik Annura Salatiga MSMEs. In one period of 2023, the increase in revenue occurred four times, namely in March-April by 29%, in May-June by 14%, in August-September by 20%, and in November-December by 19%.

Data that has been calculated from the increase in operating profit during one period has increased and decreased operating profit from January to December 2023. In March and April profit growth increased by 40%, in May to June operating profit increased by 46%, from August to September profit increased by 20%, and in November to December profit increased by 16%, it can be concluded that the company's profit for the 2023 period increased fourfold in one year, both in terms of revenue and expenses or expenses, from which the amount of business profit or profit can be determined. If sales or revenue increases, profits will also increase, and if the expense increases but the revenue is greater then it does not decrease the operating profit significantly.

5. CONCLUSIONS

From the results of the analysis and discussion of income to increase business profits in Teh Tarik Annura MSMEs, it can be concluded as follows:

- a. Business income at Teh Tarik Annura Salatiga MSMEs is quite stable and has increased in the 2023 period due to the large number of customer requests for Teh Tarik Annura products at stalls supplied by Mr. Wahyudi. However, it had experienced a decline in 2020 due to the Covid-19 pandemic. Since opening the business for the first time in 2019 until 2023, it has seen business development both benefits and economy. The benefits of labor absorption, and the owner leaving his job as a private employee focus on his business.
- b. Revenue that increases its business profit is the amount of interest from customers resulting in high sales. And supported by the weather in Indonesia which experiences a lot of dry seasons, during one year the Teh Tarik Annura Salatiga MSMEs experienced an increase in revenue and profit four times in the 2023 period, which can be seen from the income and expenses incurred which

can know the profits. If sales or revenue increases, profits will also increase, and if the expense increases but the revenue is greater then it does not decrease the operating profit significantly.

IMPLICATION

Based on the results and discussion of the above research, the researcher gives the following implications:

- a. In Teh Tarik Annura MSMEs, it is necessary to make records and bookkeeping in business activities, and make efforts to maintain and stabilize income, so that the profits generated are always increasing and stable. Because income and expenses can increase profits, to increase income, owners need to increase their production and need to increase business capital.
- b. The author is further expected to expand the research so as to obtain a broader picture of MSMEs in the beverage sector, and conduct further research related to other factors that have an influence on increasing business profits and business development, as well as providing knowledge about increasing income in increasing business profits in other business fields.

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