• P-ISSN : XXX - XXX (PRINT)



#### Improvement of Performance Lemon Farmer Group in Marga Dajan Puri Village Marga District Tabanan Regency

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<sup>1,2</sup>Accounting Study Program, Universitas Warmadewa,<sup>3</sup>Management Study Program, Universitas Warmadewa Abstract

Marga Dajan Puri Village is located in the Marga District of Tabanan Regency. The livelihoods of the village residents are quite diverse, with the majority engaged in agriculture and plantations. Based on the initiative of several villagers, they formed a group to cultivate Organic Seedless Israeli Lemon, consisting of 13 farmers led by Mr. I Made Suastika. The products they produce include lemon fruit, grafted seedlings, and organic fertilizer. There are several issues related to the management of this business, namely the lack of financial record-keeping, the absence of a promotional system to market their products, and production equipment that is already in disrepair. The activities conducted to assist this lemon farmer group include providing training and support for simple financial record-keeping, creating an online marketing promotion strategy, and procuring some new equipment. The goal of this service activity is to enhance the partners' understanding of business financial record-keeping and marketing, as well as to improve their production capacity. The expected outcomes of this activity include the implementation of simple bookkeeping, increased business turnover, production volume, and market share. The targets to be achieved are: enhanced competitiveness, increased turnover and added value for UMKM, application of science and technology in UMKM, publication in national/international journals, online media publication, and uploading videos on YouTube channels Keywords: Lemon, Farmer group, Promotion, Mentoring

Article History Received: 2024-09-06 Revised: 2024-10-07 Accepted: 2024-11-09

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#### **INTRODUCTION**

Marga Dajan Puri Village is located in Marga District, Tabanan Regency, Bali Province, approximately 29 km from the centre of Denpasar. Marga Dajan Puri is an expansion village of Marga Village, established in 2004, consisting of 4 banjar/dusun, covering an area of 1.73 km<sup>2</sup>, with a population of 2,128 people (Anonim, Profile of Marga Dajan Puri Village, BPS, 2018). The livelihoods of Marga Dajan Puri residents include farmers, livestock breeders, traders, civil servants, construction workers, artisans, and others. Among these various occupations, one of the activities that have garnered significant attention from the community is utilizing the land for cultivation, such as coconut, papaya, lemon, chilli, and various vegetables. Some residents are interested in cultivating organic lemons, forming a lemon farmer group in 2019, specifically focusing on seedless Israeli lemons, which are predominantly managed organically. The group consists of 13 farmers, led by Mr. I Made Suastika, with Mr. I Gusti Putu Raka as the secretary, Mr. I Wayan Madiasa as the treasurer and 10 other members, each with land for cultivating lemon plants. The idea from this farmer group received appreciation from the village, which assisted in 2020, including 28 seedless Israeli lemon saplings and 60 kg of organic fertilizer for each farmer. Based on information from the farmers, there was a drastic decline in sales during the COVID-19 pandemic, leading many farmers to reduce or cut down their lemon trees to avoid losses. Sales at that time were only made to the local community as an ingredient for daily beverages, as the villagers strongly believed that this lemon could boost their immune system, even earning the nickname "COVID-19 drink." The nutrients contained in lemon fruit serve as a natural antioxidant, particularly vitamin C, which is good as an immunomodulator (Makmun & Rusli, 2020).



Currently, the activities of the farmer group have started to improve, with increased production and sales of lemon fruits, including a rise in the sale of seedlings produced by the farmers, which are placed in polybags. The group leader also produces solid and liquid organic fertilizers sold to members and the general public. The selling price of organic seedless lemons is Rp20,000/kg, lemon seedlings are around Rp35,000/tree, and organic fertilizer is Rp1,500/kg (with a 1 sack package costing Rp45,000). The management of this lemon farmer group always receives attention from its members to ensure that the group's main objective—helping members improve their welfare—is consistently achieved through good cooperation, such as holding meetings to share stories. In managing the group's finances, rules have been established for the benefit of the group, including a contribution of Rp5,000 for each sale of a lemon seedling. The funds collected are used for group needs, such as making uniforms, purchasing equipment, and other expenses.

#### **Partnet Profile**



Group Name: Petani Jeruk Lemon Maju Kena Mundur KenaChairperson: I Made SuastikaType Production:Buah dan bibit jeruk lemon, serta pupuk organicMarketing: Local/Domestic

1. Lemon Fruit



2. Lemon Seedlings



3. Organic Fertilizer

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**Partner Issues.** Common issues faced by UMKM directly managed by owners include bookkeeping practices, where owners do not have a clear understanding of the cost price of products and monthly profits (Larasdiputra et al., 2021). Based on initial surveys, the problems currently faced by the partner are as follows:

- 1) Decline in sales of lemons, due to the lack of promotion carried out by the group in marketing its products. Marketing is mostly done by relying on customers who come directly, selling to traders in traditional markets and sometimes there are members who are out bringing lemons to offer.
- 2) Do not yet have bookkeeping to record transaction activities that occur, so the financial position and profit and loss of the business are not known for certain. Financial management so far has been collecting evidence/sales receipts and recording cash allowances from each sale of lemon tree seeds, which are recognized as group cash.
- 3) Equipment is still needed that can support smooth production to achieve maximum production capacity. such as hoes, sickles, branch supports, spray tools and other equipment.



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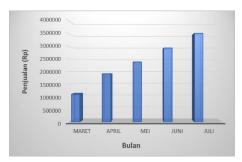
This community service activity requires active participation from the partners. The partners will also actively participate in counseling and training according to the schedule agreed upon with the proposing team (Putri & Saputra, 2022). With the counseling on appropriate marketing strategies, it is expected that partners can improve and adapt to changes in marketing (Saputra & Anggiriawan, 2021). Based on the identification of the issues faced by the partners and the proposed solutions, the methods for implementing the activities are as follows:

- Training and assistance in making simple bookkeeping and financial reports, either using manual bookkeeping or using a simple Excel-based accounting system. This is done to be able to find out the financial position of the partner business as an independent business entity, as well as to be able to know the production costs of the products produced, so that it can be used as a basis for decision making.
- 2) Training and assistance in carrying out digital marketing promotions (digital marketing) by utilizing online media, such as WhatsApp, Instagram, Facebook and YouTube channels
- 3) Procurement of several equipment needed by partners to support the smooth running of partner activities.

#### **RESULT AND DISCUSSION**

In line with the objectives of community service, it aims to assist partners in maintaining and developing their businesses that manage plantation land, including utilizing vacant yard space for planting productive crops, particularly in terms of achievable sales. From the problem identification conducted, we provide solutions to address the challenges partners face so that sales increases can be achieved, ultimately impacting the improvement of the partners' family welfare. In addition, partners are always striving to utilize the vacant land that was previously used for planting lemon oranges due to the declining demand for lemon fruit, resulting in a reduction in the number of lemon trees, which are being replaced with other productive trees, such as Gumitir flowers, pacar flowers, papaya, Japanese grass, red palm trees, and others, to increase the income of group members. However, the lemon orange farmers' group remains committed to preserving the existence of lemon trees, which are the foundation of this group.

The following illustrates the sales development of the partner business group from March to July 2024, as shown in the following graph:



From the data presented above, the period up to March was the most challenging time faced by the partners, starting from the existence of lemon orange plants, land utilization, customers (consumers), and product marketing. With the community service initiative from Warmadewa University, the difficulties experienced by the partners have gradually begun to be addressed, as evidenced by the sales graph from April to July, which shows an increase. From the perspective of knowledge/science and skills/soft skills, through this community service initiative, partners have gained knowledge on how to manage their businesses, particularly in introducing their produced products by promoting them both traditionally and through modern methods, thereby increasing sales.

Partners have started utilizing online media as a promotional marketing tool for the products produced by the group, such as lemon oranges, lemon orange seedlings, and organic fertilizers, through videos uploaded on their YouTube channel, Instagram, and Facebook pages. Partners have also acquired skills in financial management by implementing a simple bookkeeping system, although an Excel-based accounting system has not yet been implemented due to limitations among group members.

**Partner Contributions.** During the months of implementing this community service, the partners made significant contributions to the smooth process of this service, including:

1. The partners actively participated in creating videos and photos for promotional activities on YouTube and online print media, which helped to increase their visibility.



2. The partners participated in training for simple bookkeeping, both manually and using a basic computer-based accounting system, for recording every financial transaction and preparing financial reports.





3. The community service partners received assistance in the form of several tools to support the smooth activities of the group, including 14 hoes, 14 sickles, and 14 sprayers



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