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INVENTORY ANALYSIS OF SOYBEAN RAW MATERIALS USING ECONOMIC ORDER QUANTITY METHOD (CASE STUDY: CANGKIANG TOFU FACTORY, AGAM REGENCY)

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Abstract

The purpose of this study is to find out how to manage the inventory of soybean raw materials using the *economic order quantity* method at the Tofu Shell factory, Agam Regency. The method used in this study is a qualitative approach. There were 4 informants for this research including factory owners, managers and 2 other employees in each production. Data collection techniques by conducting in-depth interviews, observations are then analyzed in the form of three stages, namely data reduction, data presentation and verification / drawing conclusions. From the results of research conducted at the Tofu Cangkiang Factory, Agam Regency shows that the Tofu Cangkiang factory still uses the method of thinking in purchasing raw materials, the Tofu Shell factory is good at using the EOQ (*economic order quantity*) method so that the Tofu Shell factory can find out the optimal inventory of raw materials and can save costs incurred when purchasing raw materials. The Tofu Shell factory has implemented sharia business principles, namely by maintaining consumer satisfaction by increasing trust and honesty, transparency in explaining product quality and prices to consumers, competing fairly and being fair to its employees.

Keywords: Raw Material Inventory, Economic Order Quantity (EOQ) Method

Introduction

Besides rice and corn, soybeans, known by the Latin name Glycine max, are one of the main food sources in Indonesia. Soybeans are now considered a raw material for the food and non-food industries. One of the most consumed agricultural commodities in Indonesia is soybeans. Soybeans have been widely processed into various valuable food products in Indonesia, such as tofu, tempeh, soy sauce, tauco, oncom, soy milk, and others. Soybeans have a high nutritional content, especially protein and minerals, so processed soybean products are in great demand by the people of Indonesia. The soybean industry is

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growing because of public awareness about the importance of fulfilling healthy nutrition and the desire to consume soy products.

In West Sumatra itself, there are several businesses that produce tofu. One of the Cangkiang tofu factories in Agam Regency was founded by an entrepreneur named Suryanto in 2005 in Nagari Batu Taba, Kacematan Ampek Angkek, Agam Regency. This tofu business is the only one in Nagari Batu Taba, where the economy of the Batu Taba community is dominated by household industries, especially convection or apparel manufacturing.

The factory industry realizes that this has a positive impact on society. Residents who work in tofu factories can earn more money with this tofu business. These factories are spread throughout Agam Regency and outside Agam Regency, such as 50 Kota District.

Table 1.1
Raw Material Data of Cangkiang Tofu Factory Agam Regency
January - December 2023 (units in kg)

Moon	Initial inventory	Purchase	Total inventory	Use	Price (Rp)
January	1000	22.000	23.000	21.000	335.390.000
February	2000	22.000	24.000	22.000	333.476.000
March	2000	22.000	24.000	24.000	336.204.000
April	-	23.000	23.000	23.000	342.263.000
May	-	23.000	23.000	22.000	341.343.000
June	1000	22.000	23.000	22.300	328.746.000
July	700	22.000	22.700	21.850	331.210.000
August	850	22.000	22.850	22.670	335.698.000
September	180	22.000	22.180	21.400	338.448.000
October	780	22.000	22.780	22.200	334.852.000
November	580	22.000	22.580	21.900	342.782.000
December	680	22.000	22.680	22.375	340.824.000
Total		266.000	275.770	266.695	4.041.236.000
Average		22.167	22.981	22.225	336.769.667

Source : The results of an interview with Mr. Suryanto, the owner of the tofu factory Cangkiang[2]

Therefore, it can be concluded that the inventory used by Mr. Suryanto is still using a thinking approach, and consumer demand is still unmet. As a result, the factory inventory knows this has not been optimal.

[2] Direct interview with Mr. Suryanto, Head of Cangkiang Tofu Factory, Agam Regency, on November 17, 2023 at 09.30 WIB

Supply management companies are very important in the industry. Everything or organizational resources stored in anticipation of demand fulfillment are called "inventory". Resources can be needed internally or externally. Raw materials, work-in-progress, finished or final materials, auxiliary or complementary materials, and other parts included in the products produced by the business

An inventory quantity that is too high will lead to excessive storage costs, but an inventory quantity that is too low can also cause costs to increase as businesses continue to pay for repeat purchases. The amount of raw material inventory will determine the efficiency and efficiency of the company, so the company must create raw material inventory control to determine whether they really control and manage raw materials or not. This is done in order to avoid risks that hinder production activities. It is said that control is effective if companies can control the availability of raw materials, reduce the risk of delays in the delivery of raw materials, save inventory costs, and anticipate frequently changing demand and prices.

By using the Order Quantity Economic (EOQ) method, companies can control the availability of these raw materials. EOQ is easy to use to determine how much raw material should be ordered in a given time frame and a more economical quantity to order. The ecological purchase amount (EOQ) is the amount of goods that can be obtained at minimal cost, also referred to as the optimal purchase amount.

One of the problems found in this study is limitations in raw material control. In purchasing these raw materials, companies use a thought-provoking approach rather than an ideal raw material purchasing approach; Therefore, when the stock of raw materials is running out, the company will buy raw materials again in the same quantity. The company considers this ineffective due to the cost of purchase, which is the cost incurred by the company as the business owner buys goods repeatedly.

According to Heizer and Reiner, the economical order quantity (EOQ) method is one of the oldest and most widely recognized control methods. The purpose of the EOQ method is to determine how to assign the right amount of inventory to the company to keep the production process smooth without increasing ordering and storage costs. Therefore, it is expected that the study will find the most suitable raw materials for this business.

Research Methods

1. Types of Research

   This type of research is descriptive qualitative research, where this research only uses analysis by collecting data in the form of words, pictures and observations.

2. Location and Time of Research

This research took place on Jl. Cangkiang, Batu Taba, Kec. Ampek Angkek, Agam Regency, West Sumatra. The selection of this place was done deliberately so that researchers could see directly the analysis of soybean raw baham inventory carried out by the tofu shell factory using the order quantity method. This study was conducted from September to December.

3. Data Types and Sources

The primary data collection in this study is by means of direct interviews conducted by researchers to research subjects and by direct observation or observation. In addition, researchers also use data collection with secondary data, where the data used is obtained by researchers through articles, the internet and other relevant news to complete the data needed by primary data.

4. Research Informants

In this study the author used 4 informants, namely the first owner of the tofu cangkiang factory (Mr. Suryanto), the CEO of the tofu cangkiang factory (Mr. Suherman) and then 2 employees who worked in the tofu cangkiang factory (Erwin, the tofu production employee and Mr. Yudo Aprizen the tempeh production employee).

5. Data Collection Techniques

a) Observation
b) In-depth Interview
c) Documentation

6. Data Analysis Methods

a) Reduction
b) Data presentation
c) Verification/conclusion

Results and Discussion

1. Management of Soybean Raw Material Inventory at the Cangkiang Tofu Factory.

In order for a business or baprik to operate, every business needs supplies. Every business has different methods for managing raw material stocks. This method is based on the amount of raw materials used during the time of use and the amount of costs incurred to purchase raw materials. Factories cannot maximize their production capacity if raw material inventories are not properly supervised.

a. Economic Purchase Amount Method: The results showed that the economic purchase amount (EOQ) method can help Cangkiang Tofu Factory reduce costs for raw material inventory.

1) Purchase of Soybean Raw Materials: The results showed that the Cangkiang Tofu Factory can reduce the costs incurred for raw material inventory by using the Order Quantity

Economic (EOQ) method. The EOQ method determines the most economical purchase amount at the time of purchase.

The factory knows that these shells still use conventional methods, which means purchases are made when stocks run out to meet basic needs. Mr. Suryanto purchases raw materials based on previous experience, and then adjusts them to the production that will be carried out next. The factory receives soybean orders once a month, because they know this shell uses soybeans from Medan. The lead time of this tofu factory is three days from the order date.

Table 4.1 below presents data obtained from factories on the purchase of soybean raw materials in 2023:

Table 4.1
Purchase of soybean raw materials in 2023.

No.	Month of Purchase	Purchase of raw materials (kg)
1	January	22.000
2	February	22.000
3	March	22.000
4	April	23.000
5	May	23.000
6	June	22.000
7	July	22.000
8	August	22.000
9	September	22.000
10	October	22.000
11	November	22.000
12	December	22.000
Total Purchases		266.000
Average		22.167

Source: Cangkiang Tofu Factory (processed data 2023)

According to table 4.1, the shell tofu factory purchased 22,000 kilograms of soybean raw materials in January, February and March; purchases increased to 23, 000 kilograms in April and May; and again purchased 22,000 kilograms of soybean raw materials from June to December. Thus, the total purchase of tofu cangkiang factories in 2023 is as much as 266,000 kilograms, with the money given to the factory.

1) Use of Raw Materials

The use of soybean raw materials at the Cangkiang Tofu Factory in 2023 is 266,695kg with a frequency of purchases during 2023 12 times a year. Details of usage in 2023 can be seen from the following table:

Table 4.2
Use of Soybean Raw Materials in 2023

No	Moon	Use of Raw Materials (kg)
1	January	21.000
2	February	22.000
3	March	24.000
4	April	23.000
5	May	22.000
6	June	22.300
7	July	21.850
8	August	22.670
9	September	21.400
10	October	22.200
11	November	21.900
12	December	22.375
Total Usage		266.695
Average		22.224

Source : Cangkiang Tofu Factory (processed data 2023)

Based on table 4.2 above, it shows that the use of soybean raw materials at the Cangkiang Tofu Factory changes every month. The highest use of soybean raw materials was in March as much as 24,000kg and the lowest use was in January as much as 21,000kg. In one year the average use of this tofu shell factory is 22,224kg.

2) Booking Frequency

Order frequency is the time each time an order is placed for the purchase of raw materials. Every company certainly wants greater profits, orders made without considering the needs of use and *stock* of goods will cause greater costs in ordering. Each factory must know when is the right time to place an order so that there is no loss caused by the accumulation of goods in the warehouse or the shortage of raw material goods in the warehouse. The frequency of orders at the Cangkiang Tofu Factory is presented in table 4.3 below:

Table 4.3
Order Frequency of Soybean Raw Materials in 2023

Purchase	Frequency of Purchasing Soybean Raw Materials
1 month	1 time
1 year	12 times

Source : Cangkiang Tofu Factory (processed data 2023)

Cangkiang Tofu Factory conducts the frequency of orders in one month once, so that in one year the frequency of purchasing orders is made 12 times.

3) Booking Fee

Order fees are all costs associated with ordering raw materials made by the Cangkiang Tofu Factory. Based on the results of the study, it can be seen that the component of the order cost incurred by the Cangkiang Tofu Factory is telephone costs which are the cost of using pulse, internet / wifi and order tariffs. It is used to communicate directly with *suppliers.* Cangkiang Tofu Factory does not use any more fees for ordering because it is all borne by the *supplier.* Details of order costs incurred by the Cangkiang Tofu Factory can be seen from table 4.4 below:

Table 4.4
Soybean Raw Material Order Cost in 2023

No	Types of Fees	Amount (Rp)
1	Telphone Fee	100.000
2	Order Fees	200.000
1 Month Total Cost		300.000
Total Cost 1 Year		3.600.000

Source : Cangkiang Tofu Factory (processed data 2023)

Based on table 4.4 shows that the cost of ordering soybeans made by tofu factories in one year is Rp.3,600,000.

4) Storage Cost

Storage costs (*carrying costs* and *holding costs*) are costs incurred by the Cangkiang Tofu Factory for the storage of raw materials within a predetermined period. From the observations that have been made, it is known that the raw material warehouse of the Cangkiang Tofu Factory is not separated from the production site so that the costs used for storing raw materials are not expensive, this is because the warehouse used for storing raw materials for soybeans is simple. The details of the data costs are seen in table 4.5 below:

Table 4.5
Soybean Raw Material Storage Cost 2023

No.	**Types of Fees**	**Amount (Rp)**
	Electricity Cost per month	5.750.000
	Annual Electricity Cost	69.000.000
Total		69.000.000

Source : Cangkiang Tofu Factory

The cost incurred for the storage of raw materials is Rp. 5,750,000 per month, then the amount of storage costs is Rp. 69,000,000 per year which is used in the use of electricity incurred by the tofu cangkiang factory business per year. This fee is used in a fixed form at the Cangkiang Tofu Factory.

5) Calculation Using *Economic Order Quantity* (EOQ) Method

Based on the hasail research, to minimize the costs incurred by the Cangkiang Tofu Factory for raw material inventory, it can use the *economic Order Quantity* (EOQ) method. With the EOQ method, it can be known the most economical purchase amount that must be made at the time of purchase.

From the results of interviews that have been conducted with Mr. Suryanto, it is known that the total purchase of soybean raw materials issued in 2023 is 266,000kg. with a frequency for a month, which is one purchase so that per year Mr. Suryanto places orders 12 times. The amount of raw materials used in 2023 is 266,695kg. The order fee incurred during 2023 is idr. 3,600,000 and storage costs are idr. 69,000,000 per year.

The calculation to calculate the cost of ordering soybean raw materials is as follows:

Cost per booking = $\frac{\textbf{total biaya pemesanan}}{\textbf{frekuensi pemesanan}}$

$$= \frac{\mathbf{3.600.000}}{\mathbf{12}}$$

$$= 300.000$$

It is known that the total cost incurred by the tofu cangkiang factory within one year is idr. 3,600,000 with a frequency of ordering 12 times. Based on the calculation above, the cost of each raw material order is Rp. 300,000.

In addition, to calculate the storage costs of soybean raw materials are as follows:

$$\text{Storage costs of raw materials} = \frac{Total\ biaya\ \text{penyimpanan}}{Jumlah\ \text{persediaan bahan baku}}$$

$$= \frac{R\text{p. } 69.000.000}{275.770kg}$$

$$= R\text{p. } 250{,}20\text{kg}$$

It is known that the total storage cost carried out by the tofu cangkiang factory in 2023 is IDR 69,000,000 with a total inventory of 275,770. From the calculation above, we can know that the storage of raw materials per kg is Rp. 250.20kg.

The calculation to calculate the number of economic orders using the EOQ method is as follows:

EOQ calculation (*Economic Order Quantity*) :

$$EOQ = \sqrt{\frac{2.F.S}{C/u}}$$

$$EOQ = \sqrt{\frac{2.(300.000).(266.695)}{250}}$$

$$EOQ = \sqrt{\frac{160.017.000.000}{250}}$$

$$EOQ = \sqrt{639.556.354,91}$$

$$EOQ = 25.289kg$$

Based on data obtained from the Cangkiang Tofu Factory, the purchase of soybean raw materials was as much as 266,000kg. From calculations using the *Economic Order Quantity* (EOQ) method, it is obtained that the number of orders for raw materials in the form of soybeans that can be ordered is 25,289kg so that the costs incurred are more economical.

The calculation to calculate the average inventory of soybean raw materials in a year that can be done by the Cangkiang Tofu Factory is as follows:

Average inventory : $= \frac{Q*}{2}$

$= \frac{25.289kg}{2}$

$= 12.644, kg$

It is known that the purchase obtained from the calculation using the EOQ (*Economic Order Quantity*) method is 25,289kg, so that the calculation above shows the average inventory of soybean raw materials is 12,645kg.

Calculation To calculate the estimated number of booking frequencies in each message according to the EOQ method:

Estimated number of bookings $= \frac{S}{Q*}$

$$F = \frac{266.695kg}{25.289kg}$$

$F = 10$ river

It is known that the need for soybean raw materials at the Cangkiang Tofu Factory is 266,695kg, with the number of economic orders obtained using the EOQ (*Economic Order Quantity*) method of 25,289kg. Based on the results of research conducted at the Cangkiang Tofu Factory, the ordering frequency from the calculation above using the EOQ method shows that the frequency that can be done by the Cangkiang Tofu Factory is as much as 10 times a year. While what is done by the Cangkiang Tofu Factory is as many as 12 times a year. So that the Cangkiang Tofu Factory can minimize the frequency of ordering soybean raw materials.

Calculation to calculate annual booking costs using the EOQ method:

Booking fee $= F.(S/Q*)$

$= R\text{p}.300.000(266.695kg/25.289kg)$

$= R\text{p}.3.163.766{,}85$ per tahun.

It is known that the need for soybean raw materials is 266,695kg, with the number of economic orders obtained using the EOQ (*Economic Order Quantity*) method as much as 25,289kg, and the cost of each order is Rp. 300,000.

Based on the calculation above, the amount of order costs that can be incurred by the Cangkiang Tofu Factory is Rp. 3,163,767 for orders per year.

Calculation to calculate annual storage costs using the EOQ method:

Storage costs $= \frac{Q*}{2}\ x\ C$

$= \frac{25.289kg}{2} x250\ \text{p}erkg$

$= \text{Rp}.3.161.181$ per tahun

It is known that the number of economic orders obtained using the EOQ (*Economic Order Quantity*) method is 25,289kg, and the storage cost per kg is Rp. 250 per unit. Based on the calculation above, the amount of storage costs that can be incurred by the Cangkiang Tofu Factory is Rp.3,161,181 per year.

a. Safety Stock Calculation

The existence of safety supplies is needed to deal with, among others, if there is an increase in the use of raw materials beyond the calculated needs, and if there is a delay in the arrival of the goods ordered. So that the existence of safety supplies can overcome fluctuations in demand and waiting times for the arrival of raw materials.

The shortage of soybean raw materials at the factory can cause the production process at the Cangkiang Tofu Factory to be hampered so that it can reduce the profits received. To be able to anticipate that there is no shortage of soybean raw materials, it is necessary to have a safety stock.

Determining the amount of safety stock is a process that must be done carefully and precisely. This is because the existence of safety supplies will reduce costs incurred due to running out of supplies. The greater the safety inventory, the less likely it is to run out of raw material inventory, so the smaller the cost of running out of inventory, of course, the company/factory will not suffer losses due to unmet consumer demand due to running out of inventory, and the production process will run smoothly. However, the existence of safety supplies will increase the cost of storing raw materials, the higher the safety inventory, the greater the cost of storing raw materials. Therefore, the Cangkiang Tofu Factory must carefully and precisely determine safety supplies so that these supplies can play a role in accordance with their functions.

Safety *Stock Calculation*:

$Safety\ stock = (\text{pemakaian max} - \text{pemakaian ratarata}) x\ Lead\ Time$

$Safety\ Stock = (24.000kg - 22.224kg)x3\ hari$
$Safety\ Stock = 5.328\ kg$ per tahun

It is known that the shell tofu factory has so far not provided safety soybean supplies to anticipate a shortage of soybean raw materials. Based on calculations using the EOQ method which shows that the safety inventory that must always be available at the Cangkiang Tofu Factory is 5,328kg, which means that the company must have a supply of soybean raw materials as much as 5,328kg in order to anticipate a shortage of raw materials during the grace time without hampering the production process carried out.

b. Recorder Point *(ROP)* Calculation

Reorder point or reorder point is a method of determining when the Cangkiang Tofu Factory will place a reorder so that the receipt of the ordered raw materials can be on time. Because in ordering raw materials, raw materials cannot be received immediately that day. The amount of remaining raw materials that are still left until the factory has to place a reorder is the amount of ROP that has been calculated. *Lead time* in this study is the grace period required between when ordering raw materials is made and the arrival of raw materials ordered.

Cangkiang Tofu Factory requires *a lead time* of 3 days to get supplies of soybean raw materials from the time the order is placed until the soybean raw materials are received. To avoid a shortage of soybean raw materials, the Cangkiang Tofu Factory must place a reorder when the amount of inventory reaches the point of reordering (ROP).

Calculation to calculate the time of rebooking is done:

$$Waktu \text{ pemesanan } = \frac{Jumlah\ hari\ kerja}{frekuensi \text{ pemesanan}}$$
$$= \frac{360}{10}$$
$$= 36\ hari$$

Based on the calculation above, it is known that if one year is 360 days, with a frequency of orders made using the EOQ method as many as 10 times, then the Cangkiang Tofu Factory can place orders every 36 days.

Calculation to calculate average usage:

$$Q = \frac{EOQ}{Waktu \text{ pemesanan}}$$
$$Q = \frac{25.289kg}{36\ hari}$$
$$Q = 702{,}4kg$$
$$Q = 702kg$$

It is known that economical orders using the *Economic Order Quantity* (EOQ) method are 25,289kg, with orders made every 32 days. Based on the calculation above, the average usage is 702kg.

Calculation To calculate ROP:

ROP = Waktu tunggu x Tingkat penggunaan
ROP = 3 hari x 702kg
ROP = 2.106kg

Based on the calculation *of the reorder point* (ROP) above, it can be seen that the inventory of soybean raw materials is used every day, so that the amount of inventory is decreasing, and when the inventory of soybean raw materials reaches the reorder point (ROP) which is 2,106kg, the Cangkiang Tofu Factory has to reorder as much as the economic order (EOQ) which is 25,289kg. Orders must be made before the inventory of soybean raw materials in the warehouse runs out, because it takes a *Lead time* (grace time) of about 3 days at the time of ordering until the soybean raw materials arrive at the tofu factory warehouse.

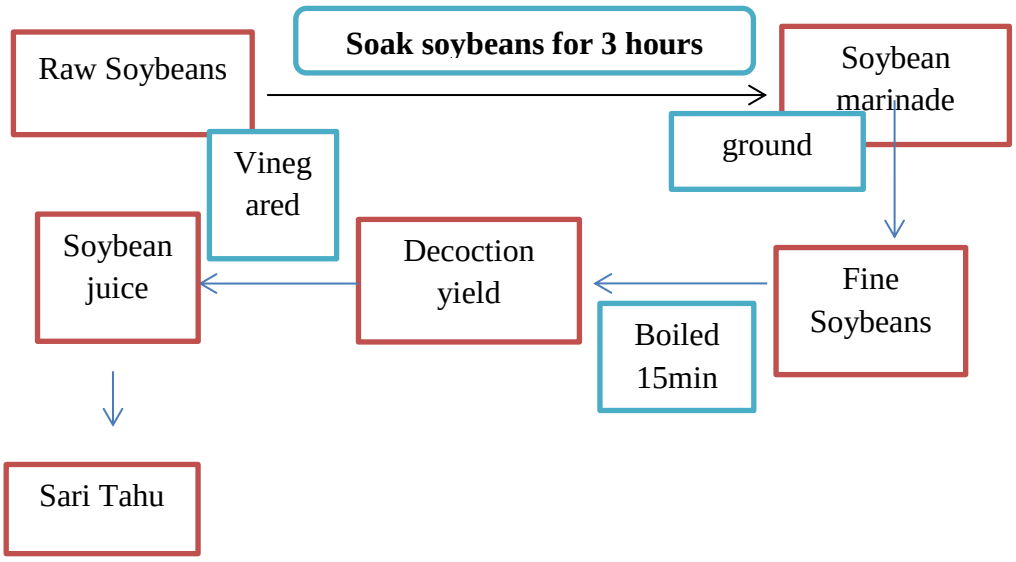
2. Simulation of *Economic Order Quantity* Method at Cangkiang Tofu Factory

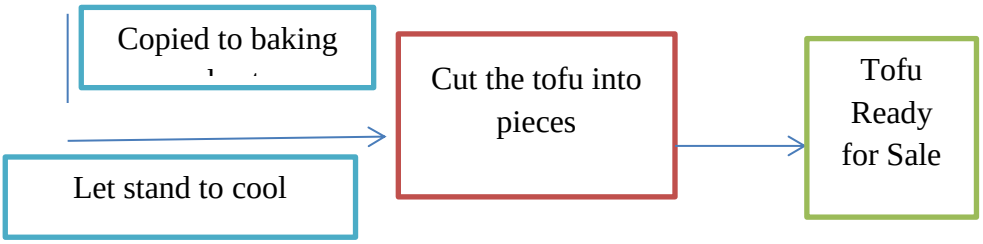
The cangkiang tofu factory uses soybean raw materials to be produced into finished materials, namely tofu and tempeh products. In the simulation carried out by the tofu factory in producing its products are as follows:

a. Tofu Production Simulation

In the production process of soybean raw materials, researchers can describe the simulation of tofu production carried out by the tofu factory shell, here is a simulation of tofu production contained in table 4.6:

Table 4.6
Tofu Production Simulation



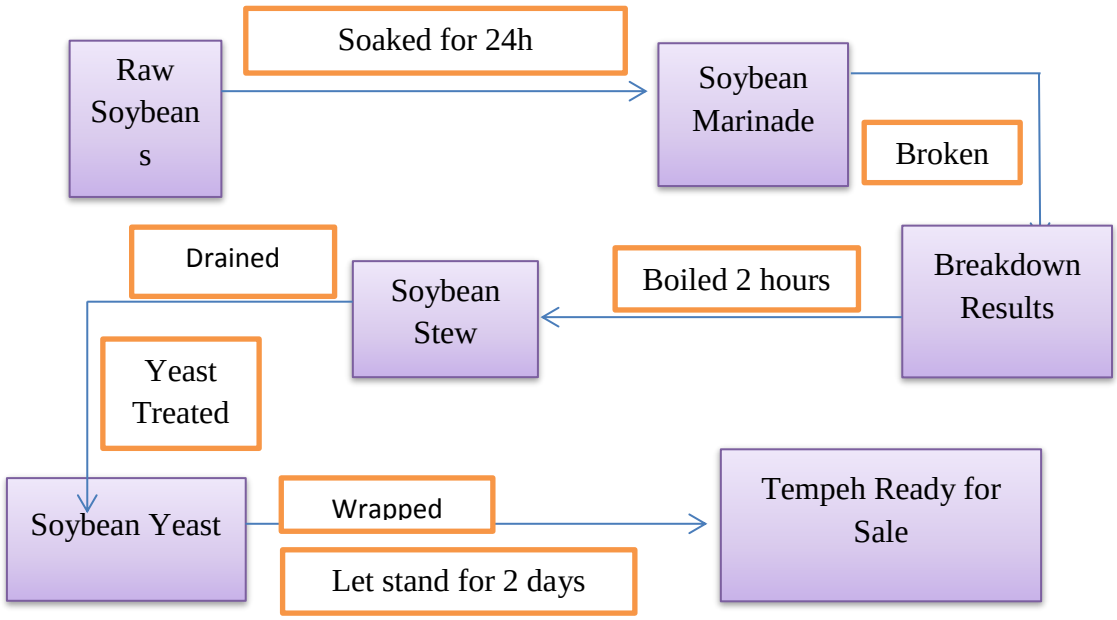


b. Tempeh Production Simulation

In the production process of soybean raw materials, researchers can describe the simulation of tempeh production carried out by the tofu cangkiang factory, here is a simulation of tempeh products contained in table 4.7:

Table 4.7

Tempeh Production Simulation



From the simulation above, we can see that the tempeh production process is more time-consuming than the tofu production process. From the results of research that has been conducted by researchers, it is known that tofu production is more than tempeh production. Therefore, soybean raw materials are more widely used by tofu production than tempeh production.

3. Analysis of Findings in an Islamic perspective

Based on the results of the researcher's interview with the factory owner, he said that:

"If the raw material for soybeans is not good, we will not use it, because product quality is the key to maintaining customer trust, not only that, we will also inform consumers if our products have a slight shortage, for our own prices we adjust to the ups and downs of soybean prices. If soybeans increase we will slightly reduce the size of the product, but if the price stabilizes, we will return the size to normal."

This tofu cangkiang factory conducts business activities in accordance with the sharia and provisions in Islamic principles, as exemplified by the Messenger of Allah, namely:

a. Transparent, the factory knows that it openly tells consumers about the quality and price of products or goods marketed, without any element of deception. In this case, the factory knows that the shell has practiced Allah's command in QS. At-Tawbah
b. Selling quality products, the cangkiang tofu factory is known to have sold quality products.
c. Non-coercive buying and selling transactions, Non-coercive transactions are transactions carried out on a consensual basis. Islam does not like coercion from one side to another.
d. Healthy competition, this tofu factory business has carried out business activities in accordance with the teachings of the Prophet SAW. That the price set is in accordance with market prices, does not cheat in doing business and goes hand in hand with competitors without committing elements of fraud.
e. Fair, There is no element of coercion in work, and the salary given to employees is in accordance with the results of the work that has been done. this is in accordance with the word of Allah in QS. Al-Maidah: 8)

Conclusion

From the results of research that has been conducted by researchers at the Tofu Factory Cangkiang, Agam Regency, it can be concluded that the inventory of raw materials after calculation using the *economic order quantitative* method is as follows:

1. The method carried out by the tofu factory in terms of the amount of raw material purchases is almost the same as *the economic order quantity* calculation method, but the total cost incurred by the tofu factory with the thinking method is far greater than the total cost incurred if using the *economic order quantity method.*
2. In the simulations that have been analyzed, it is known that the tofu shell factory has difficulties in management because there is still a lack of inventory, especially in stocks, especially fuel (sakam) and vinegar which hamper the course of production.
3. The cangkiang tofu factory has applied sharia principles in business activities such as maintaining consumer satisfaction trust with honesty. There is transparency where telling

consumers openly about product quality and price. Conduct competition without fraud and leaders are fair to their employees.

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