


Analysis Of Rice Milling Feasibility Mansyaul Huda Trading Business In Trimomukti Village, Candipuro District, South Lampung Regency

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Article Info	ABSTRACT
<p>Keywords: Rice Milling, R/C Analysis, Mansyaul Huda, South Lampung</p>	<p>Rice farming is one of the businesses in the agricultural sector that is applied by people in various regions to meet their daily needs. Post-harvest processing technology is certainly needed to increase farmers' income through rice milling which has a great influence on determining the quality of crop yields. Rice milling is a meeting place between production, post-harvest, processing, marketing, and rice so that it is an important link in supplying national rice which is required to be able to contribute to the provision of rice, both in terms of quantity and quality. This study aims to find out the total cost, total revenue, total income and feasibility analysis of rice milling business. Mansyaul Huda in Trimomukti Village, Candipuro District, South Lampung Regency. The method used in this study is using quantitative analysis, which is one type of research that aims to analyze factually and accurately, while the implementation method carried out in this study is the case study method. The results of the study show that the total cost incurred by rice milling is Rp.6,624,056,325, total revenue is Rp.7,545,260,000, total income is Rp.921,203,675 and business feasibility analysis with a result of 1.13. The results of the study mean that the rice milling business. Mansyaul Huda is very profitable and worthy of effort or it can also be interpreted that every rice milling business spends or sacrifices a cost of Rp. 1,- then gets a revenue of Rp.1.13 in the rice milling business. Mansyaul Huda.</p>
<p>Trading ventures This is an open access article under the CC BY-NC license</p> 	<p>Corresponding Author: Ariyanti Hendri Wibowo Universitas Wahid Hasyim Jl. Monoreh Tengah x/22 Kota Semarang ariyanti.ann@gmail.com</p>

INTRODUCTION

Rice farming is one of the businesses in the agricultural sector that is applied by people in various regions to meet their daily needs. Post-harvest processing technology in the form of the rice milling industry is a meeting place between post-harvest production, namely rice processing and marketing, this is of course very much needed because it has a very important role in the rice agribusiness system or rice in Indonesia because it can be used to increase farmers' income so that it becomes an important link in supplying national rice which is required to be able to help in the supply of rice, both in terms of quantity and quality.

Post-harvest processing is the process of milling rice into rice which is used for staple foodstuffs. In the process of grinding rice into rice, it can produce various forms of rice including whole rice, broken rice and crushed rice, apart from that rice milling processing also obtains by-products in the form of bran and husks. This process takes place through

agroindustry which is used to process raw materials from agricultural products with the aim of providing added value to rice and providing opportunities for farmers to increase their income (Hidayah Nur, 2015).

The rice milling agroindustry is usually located in the countryside in an area, such as the owner of the agro-industry business, Mansyaul Huda, who is a resident of Trimomukti Village, Candipuro District, South Lampung Regency. The establishment of Mansyaul Huda agroindustry is based on the state of the village which is very strategic with agricultural land that is quite large and far from the city. This gave rise to the idea for rice mill owners to build an agro-industry that is directly adjacent to agricultural products. The goal is to improve the economy of the surrounding community by providing new jobs and simplifying the process of processing, storing and marketing obtained from farmers' crops.

Every business must be inseparable from obstacles. One of the obstacles experienced by Mansyaul Huda rice milling is the lack of knowledge about income results and business feasibility calculations. Because the owner of the agro-industry considers that when his business is running well, the business is considered successful. The lack of knowledge about the amount of income and the calculation of business feasibility from the milling results in each harvest season or every day makes business owners do not understand whether a business is feasible or not. Agro-industry owners only use the memorandum at the time of rice sales as proof of payment but do not make final bookkeeping of expenses and purchases during the period of the rice planting season to the harvest season.

The analysis of the rice milling industry can be known from several factors that need to be considered, including the analysis of production costs such as rice prices, technology used, administrative costs and business processing. Rice prices are influenced by market demand and fuel prices which can affect the income of the rice milling industry. Industrial owners can understand and find information about rice prices through other business owners and from large-scale wholesalers who have rice storage warehouses, including bulog. Therefore, it is important to conduct a feasibility analysis of rice milling to find out the results of the Mansyaul Huda rice milling agro-industry income in order to avoid excessive use of capital for unprofitable businesses (Indriani, 2013)

Based on the above problems, a study is needed on the analysis of rice milling farming at Mansyaul Huda, South Lampung Regency in allocating factors in rice milling appropriately, as well as as a consideration for the government in increasing rice production to achieve national food security.

METHODS

Rice milling is a tool used to process the production of dry rice until it becomes food in the form of rice. Considering that rice is a staple food for most Indonesians, therefore it is important to turn rice into rice to meet basic needs. One of the facilities needed to process crops is to carry out a rice milling business. Farmers as farmers hope to produce even larger agricultural products in order to obtain a large income. A farming business is said to be successful if it can fulfill the obligation to pay capital interest, tools used, wages for external

workers and other means of production, including obligations to third parties and can maintain the sustainability of its business (Amili et al., 2020)

The method used in this study is using quantitative analysis, which is a type of research that aims to analyze systematically, factually and accurately about the facts and characteristics of a certain population, or describe the phenomenon in detail using numbers, starting from data collection, interpretation of the data and the appearance and results. Quantitative analysis can be used to analyze business data and quantitative analysis calculations in the form of cost analysis to feasibility analysis (Iqbal et al., 2020)

The implementation method carried out in this study is the case study method. The case study research method is an appropriate strategy to be used in research that uses the subject matter of the research question, the little time that the researcher has to control the events being studied, and the focus of the research is the phenomenon. This study examines Mansyaul Huda's rice milling business in depth and detail, starting from cost analysis to business feasibility (Nur'aini Dewi, 2020)

Sampling in this study is using the purposive sampling method. Purposive sampling is the maintenance of a group of subjects based on certain characteristics or traits that are considered to be closely related to previously known characteristics or traits of the population (Nuzulia, 1967). With a case study of Mansyaul Huda rice milling in Trimomukti Village, Candipuro District, South Lampung Regency. Using the purposive method is deliberately carried out after seeing the place and circumstances of the Mansyaul Huda rice mill which does not calculate income during the business because of a lack of understanding of the importance of revenue and income in order to find out whether a business is feasible or not. Deliberately choosing Mansyaul Huda rice mill because this business has been established for quite a long time, the researcher hopes to get accurate information from the business owner as expected.

Data sources used in the form of primary data are data taken directly while at the research site such as interviews or surveys conducted on Mansyaul Huda rice mills. The goal is to find out in depth how the rice is milled, get the answer as expected by the researcher and support decision-making for researchers. Secondary data is data that is indirectly obtained through scientific papers, previous research or from company documents. The information obtained from secondary data is data that previously existed and can currently be used to complement research.

The data collection techniques in this study that were carried out to collect data were in the form of direct observation of Mansyaul Huda rice milling in Trimomukti Village, Candipuro District, South Lampung Regency (observation), direct interviews with business managers and documentation. The method used in this study is a quantitative analysis method, which is in the form of a production cost analysis that will be used by the company for the production of rice milling by adding the production cost (TC), total fixed cost (FC), total variable cost (VC) with the formula $TC = FC + VC$.

Receipts can be determined by the amount of rice or rice produced multiplied by the selling price of rice or rice. In general, the calculation of total revenue (Total Revenue / TR) is the multiplication between the amount of production (Y) and the selling price (Py) and is

expressed by the following formula: $TR = P_y \times Y$. In addition to the receipt, each farming business needs to know how much income they get to find out the net income from the business that is being run. Revenue is the difference between revenue (TR) and total cost (TC) and is expressed by the formula $I = TR - TC$.

Business feasibility analysis is to find out if a business in production has suffered losses or profits. The analysis of business feasibility can be found through the calculation of the R/C formula. R/C is an analysis used to find out the profit on the business, R/C can be found by the production costs incurred. R/C Business Feasibility Analysis Formula = TR/TC , with the criterion if $R/C > 1$, then it can be said that the business is feasible or profitable. If $R/C = 1$, then the effort is in break-even/the point of return to the principal. If the $R/C < 1$, then the business is not feasible/loss (Ken Suratiyah, Ir., 2015).

RESULTS AND DISCUSSION

South Lampung Regency is an area located in the Sumatra archipelago of Lampung province which has an area of 2,007.01 km² and a population of 950,844 people, has a land area of approximately 2,109.74 km² which is divided into 17 sub-districts and consists of 260 villages and sub-districts and the capital of this district is located in Kalianda, Candipuro District which is located in South Lampung Regency has an area of 84.90 km² and 77 villages. Based on data from the Food Crops, Horticulture and Plantation Office of South Lampung Regency (2023), it can be seen that Candipuro District has the highest harvest area of 12,053.22 hectares out of a total harvest area of 71,480.01 hectares from 18 sub-districts in South Lampung Regency. Meanwhile, rice production by sub-district in South Lampung Regency which has the most production is located in Candipuro sub-district with 72,528,247 tons. In general, it can be known that the biggest livelihood of the people of Candipuro sub-district is as rice farmers and other industries. Trimomukti Village, which is located in Candipuro District, South Lampung Regency, has 7 hamlets with a population of 4562 people, the agricultural industry that is widely developed in Candipuro District, namely the rice milling industry. Rice Mill Mansyaul Huda Located in Trimomukti Village, Candipuro District, South Lampung Regency, is a business engaged in the agricultural industry made from rice. Business experience in the agricultural industry affects the success and decision of entrepreneurs to develop their business. Based on information from respondents that I got UD Rice Mill. Mansyaul Huda has been established since 26 years ago. The length of time a person runs his business will affect productivity capabilities so that he is able to reduce production costs to be smaller and trading business experience will increase and more marketing relationships can make the business more advanced and develop.

The Rice Milling Process is a stage of the process of processing grain into rice which goes through several stages, including drying the rice which is very necessary because it can reduce the moisture content of wet rice to prevent damage to the milled rice. The moisture content needed in the Mansyaul Huda Rice Mill after drying must reach 13-14% can be measured using a moisture content measuring device, breaking the husk is a tool used to separate the rice from the husk so that it gets rice that is still brownish because it is still covered by the husk, sifting is done to separate the grain from the grain that has been peeled

off the husk then the grinding of the tool used to clean and bleach medium rice, Sorting and the last stage of (Setiawan et al., 2014).

Production costs are the costs incurred by entrepreneurs in the production process as well as bringing them into products. Production costs are classified into two fixed costs that are incurred incurred, not exhausted in one process, and variable costs are types of costs that change according to changes in production levels. Meanwhile, total costs are all expenses used in the production process including capital and services used in production (Pahlevi, 2013 in Amili et al., 2020).

Fixed costs are costs that are incurred not exhausted in one production process or costs incurred that can be used repeatedly in the production process and do not affect the size of the production level produced by a business, such as taxes, equipment maintenance and depreciation value. Fixed costs incurred by the rice milling industry. Mansyaul Huda can be seen in the following table:

Table 2. Fixed Cost of Rice Milling Business

No.	Cost Type	Amount (Rp)
1	Depreciation	13.026.538
2	Building Land Tax	40.000
	Total	13.066.538

Sumber : Analisis Data Primer (2024)

Table 2. shows that in this study, fixed costs consist of depreciation and Building Land Tax. The amount of the construction fee is Rp. 13,026,538 the amount of the Building Land Tax fee is Rp. 40,000, so that the total fixed cost incurred by Mansyaul Huda is Rp. 13,066,518. Calculating the depreciation of tools in a business needs to be done in order to find out the value of assets during the period of use and used for profit calculation because it can minimize losses and also for tax calculations

Table 3. Variable Costs of Rice Milling Business

No.	Variable Costs	Sum	Month (Rp)		
			February (15)	March (25)	April (30)
1	Electricity Costs		15.000.000	24.000.000	29.000.000
2	Employee Wages/Ton				
3	Foreman	1	3.000.000	3.000.000	4.000.000
4	Milling	2	8.460.000	13.788.000	17.280.000
5	Drying	4	14.100.00	22.980.000	28.800.000
6	Wait for Drying	1	3.375.000	5.625.000	6.750.000
7	Grain Transportation	4	14.100.000	22.980.000	28.800.000
8	Meal Money		2.700.000	4.500.000	5.400.000
9	Rice Sacks	171	6.450.000	10.700.000	12.850.000
10	Sewing Thread /Day	1	180.000	300.000	360.000
11	Fuel Transportation /Day		1.500.000	2.500.000	3.000.000
12	Grain Raw Materials Tons/Day	15	1.316.000.000	2.144.800.000	2.688.000.000
13	Maintenance Costs				
14	Rollers	2	2.000.000	3.000.000	4.000.000
15	Coaching Tools	1	1.000.000	2.000.000	2.000.000

No.	Variable Costs	Sum	Month (Rp)		
			February (15)	March (25)	April (30)
			1.387.865.000	2.260.173.000	2.830.240.000
	Total				6.478.278.000

Source : Primary Data Analysis (2024)

In the table above, it can be seen that the number of variable costs used in production is 6,478,278,000, including those that require high costs, namely raw materials in the form of wet rice that are taken directly from farmers or purchased through rice cutters in several regions. The cost of raw materials in this study experienced high fluctuations because at the time of this study coincided with the harvest season which was considered to be a rice harvest in all areas that have agricultural land. Considering the high production cost, Mansyaul Rice Mill Huda can use raw materials of 10-30 tons/day and uses a cost of Rp.64,200,0000 - Rp.85,600,000 per day at a price of 5,600 / kg.

Table 4. Total Cost of Rice Milling Business

No.	Cost Type	Amount (Rp)
1	Fixed costs	13.066.538
2	Variable Costs	6.478.278.000
	Total	Rp6,491,344,538

Source : Primary Data analysis (202)4

The total cost obtained in this study is Rp. 6,491,344,538 this study is in line with the "research (Sasmita & Apriyanti, 2019) with the title Analysis of Business Income of Cahaya Ummul Rice Milling Paddy Field in Lakatan Village, Galang District, Tolitoli Regency, production costs consisting of variable costs of 171,228,700, fixed costs of 115,337,083 and production costs which are categorized in total costs of 286,565,783.

Revenue analysis is a method used by companies to evaluate the revenue obtained from sales by knowing the total amount of money received by the company from sales calculated using the multiplication between the selling price per kilogram and the amount of production produced by rice milling ((Limbong, Ismael, Darus B, Mozart, 2015).

Table 5. Rice Milling Business Receipts

Information	Rp/Month			
	February	March	April	Total
Rice Sales	1.508.700.000	2.458.860.000	3.081.600.000	7.049.160.000
Sales of Husk	500.000	500.000	1.000.000	2.000.000
Bran Sales	105.750.000	172.350.000	216.000.000	494.100.000
Total Admissions				7.545.260.000

Source : Primary Data Analysis (2024)

This rice mill offers its production at a price of Rp.10,700/kg with medium quality because currently UD. Mansyaul Huda only has a medium-level mill. Based on the table above, it can be seen that the total revenue from Mansyaul Huda rice milling obtained from the sale of rice at a price of Rp.10,700/kg of Rp.7,545,260,000 was obtained from the sale of rice of

658,800 kilograms and the receipt of UD rice mills. Mansyaul Huda is also obtained from the sale of husks and bran, from this result rice milling can obtain a more profitable income.

Rice bran is a layer of rice husk (husk) obtained from the rice milling process, namely rice bran that works to whiten rice or separate the husk from the rice, Bran can be used as animal feed The total sales of bran for 3 months is Rp.494,100,000, the difference in revenue obtained every month is based on the amount of production. Rice husk is the outer layer found in rice and will be separated if it goes through the milling process, in general husk is often considered waste but in this rice mill husk is sold per truck at a price of Rp.500,000 even though the selling price of husk is cheap, but husk enthusiasts are only slightly different from bran which has many uses (Hudang & Sirappa, 2022).

The income obtained from rice milling is the amount of money received by rice milling entrepreneurs from various activities related to the process of milling rice into rice and the sale of other products (Kusbiantoro, 2021).

Table 6. Rice Milling Business Income

No.	Information	Total Admissions	Total Cost	Sum
1	Rice milling	7.545.260.000	6.491.344.538	1.053.915.463

Source : Primary Data Analysis (2024)

From the table above, it is known that the difference between the total revenue and the total cost that generates revenue is Rp. 1,053,915,463, most of these results are obtained from the receipt of rice and bran. The results of this study are in line with (Azan Muhammad Anugrah, 2023) entitled "Analysis of the Feasibility Income of Zurmina Rice Milling Business in Permai Village Indah Cempaka Putih Hamlet, Laubaleng Koto Baru District" as a result of different and always increasing income each year obtained Rp. 113,723,985 in accordance with research conducted on UD rice mills. Mansyaul Huda said that the increasing income is due to the availability of raw materials and increasing consumer demand.

It can be seen that the income earned by entrepreneurs is very profitable, this is proportional to the energy and thoughts expended, so that they obtain income greater than the costs incurred. The amount of income obtained can increase capital for the development of the rice milling business, therefore entrepreneurs are expected to be able to manage the development of their business so that income always increases and the rice milling business can progress and continue to grow ((Kusbiantoro, 2021).

Business feasibility is an evaluation to determine whether the rice milling business is feasible to run in terms of profits and the surrounding environment with the aim of ensuring that the rice milling business can run sustainably and generate income (Pratama, 2014). Feasibility analysis on Rice Mill. Mansyaul Huda can be seen in the following table.

Table 7. Feasibility of Rice Milling Business

No.	Information	Total Admissions	Total Cost	R/C
1	Rice Milling	7.545.260.000	6.491.344.538	1,16

Source : Primary Data Analysis (2024)

Based on Table 7. It can be seen that the results of the analysis obtained from the calculation of total costs, receipts and receipts are profitable with a percentage of 1.16 which can be said to be profitable because it is more than 1 with the following criteria.

- a. If the calculation of the R/C ratio is > 1 , the revenue received is greater than the total cost incurred in the business, which means that the business is worth continuing to run.
- b. If the calculation of the R/C ratio is < 1 , the revenue received is smaller than all the costs incurred by a business, which means that the business is not suitable to continue to run.
- c. If the calculation of the R/C ratio results $= 1$, then the effort breaks even or is in normal profit (Amalia Nadhifa Ulfa, 2019).

Based on the R/C analysis above, it is concluded that the Mansyaul Huda rice milling business located in Trimomukti Village, Candipuro District, South Lampung Regency can be said to be profitable and feasible. This figure meets the R/C criterion which stipulates that if the R/C is > 1 , then the business is worth trying. From the results obtained, this is as good as the research (W Wahyuni, 2020) entitled "Feasibility Analysis of Small-Scale Rice Milling Business (*Oryza Sativa* L) in Mamburungan Village, East Tarakan District". This study aims to find out the value of the income of Mr. Rasuli's small-scale rice milling business, and to find out the feasibility of Mr. Rasuli's small-scale rice milling business, the total cost incurred is Rp. 99,048,800 and the total revenue is Rp. 192,672,000 and the business feasibility analysis is 1.4 which means that the business is profitable and worth trying. This result is in accordance with the hypothesis made by the author, namely It is suspected that the Mansyaul Huda rice milling business located in Trimomukti Village, Candipuro District, South Lampung Regency is feasible to be run with $R/C > 1$.

From the results of the analysis above, it must be known that every business definitely needs to conduct a business feasibility analysis because it is used to evaluate the profits in rice milling including calculating costs, income, identifying risks and being able to make financial planning for the future in a business. The benefits provided from this feasibility analysis include knowledge of the feasibility of a business that can provide the information needed to make decisions that reduce the risk of loss to the business and an understanding of market demand for rice milling businesses.

CONCLUSION

Based on the outline of the understanding of the results of the feasibility analysis of Rice Milling. Mansyaul Huda in Trimomukti Village, Candipuro District, South Lampung Regency, it can be concluded that the total income is in the Rice Milling business. Mansyaul Huda amounted to Rp.1,053,915,463, the total cost analysis was Rp.6,491,344,538 and the total revenue was Rp.7,545,260,000, the amount of income depends on the production results obtained. Meanwhile, the feasibility of Mansyaul Huda's rice milling business based on the calculation of R/C division between total revenue and total cost of obtaining a yield of 1.16 can be said to be feasible or profitable, based on the criteria that have been determined if the R/C value is > 1 , then it can be concluded that this rice milling business is feasible to pursue.

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