



## **INCOME ANALYSIS OF RICE FARMING BUSINESS (ORYZA SATIVA L.)(Case Study: Legal Sustainable Gapoktan in Sukaresmi Village, District Megamendung, Bogor Regency, West Java Province)**

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### **Abstract**

Rice is one of the food crop commodities that produce rice. Most of Indonesia's population make rice as a staple food everyday. The purpose of this study was to calculate the farming costs incurred by rice farmers from Gapoktan Official Lestari, to analyze the income of rice farmers from Gapoktan Official Lestari, to analyze the feasibility of farming rice farmers from Gapoktan Official Lestari using B/C ratio, Break Event Point (BEP), Payback Period (PP). This was done to the Gapoktan Official Lestari farmers who did rice farming with a total population of 30 respondents. The data used in this study are primary data and secondary data. The collected data were analyzed qualitatively and quantitatively which were processed using Microsoft Excel. Qualitative data analysis using descriptive analysis was carried out to describe the rice farming activities of the Gapoktan Official Lestari. While the analysis of quantitative data uses income analysis to calculate the costs incurred and income earned on paddy rice farming Gapoktan Official Lestari.

Keywords: Farming, Income, B/C Ratio.

## **1. Introduction**

Food crops have a significant role for agricultural development and have a growing market potential. Rice is one of the food crop commodities that produce rice. Most of Indonesia's population make rice as a staple food everyday. Although rice can be replaced by other foods, rice has its own value for people who usually eat rice and cannot be easily replaced by other foods.

The decline in the distribution of subsidized fertilizers was due to the scarcity of subsidized fertilizers.

Fertilizer subsidies are provided through a proposal mechanism by each regional government and then determined by the central government. This proposal was compiled from the results of tiered recapitulation starting from farmers, farmer groups, local governments to the center. The difference in the volume of subsidized fertilizer occurs not only between the regional proposals and the allocation of supplies from the government, but also occurs between the allocation of subsidized fertilizer from the government and the realization of its absorption. agricultural sector.

## **2. Methods**

### **2.1 Types of research**

This study uses descriptive analysis to describe activities Farming Paddy Paddy Field Gapoktan Official Lestari. Meanwhile, quantitative data analysis uses income analysis to calculate costs incurred and income earned in paddy rice farming.

### **2.2 Research variable**

This study uses the dependent variable by taking a population of 30 respondents

### **2.3 Research design**



The data used in this study are primary data and secondary data. The collected data were analyzed qualitatively and quantitatively which were processed using Microsoft Excel.

#### **2.4 Sampling Location**

The choice of this location was made purposively (purposively) with the consideration that the Legal Gapoktan Lestari carried out rice farming activities in the midst of reducing subsidized fertilizers and in an effort to meet the demand for rice in the village.

#### **2.5 Time and Place of Research**

This research was carried out in November 2020 - February 2021 within 3 months at the Legal Lestari Gapoktan, Sukaresmi Village, Megamendung District, Bogor Regency, West Java Province

#### **2.6 Tools and materials**

The quantitative data was collected and then tabulated to be analyzed and became the result of research using the Microsoft Office Excel tool

#### **2.7 Research procedure**

The data used in this research is quantitative data, or can be calculated directly. Therefore, this study uses quantitative and qualitative data analysis. The qualitative data collected is data regarding the identity of farmers who are members of the Official Gapoktan Lestari Paddy Field, while quantitative data is used to determine the cost structure of paddy rice farming, production, selling price, and also the income of paddy rice farming.

#### **2.8 Data Analysis.**

The analytical tools used are the analysis of the profit-to-cost ratio (B/C ratio), BEP (Break Even Point), and PP (Payback Period).

### **3. Results and Discussion**

#### **3.1 The Cost Structure of Paddy Farming Farming Official Gapoktan Lestari**

The cost of paddy rice farming Gapoktan Official Lestari consists of fixed costs and variable costs in one growing season. Fixed costs consist of land rent and equipment depreciation costs. While variable costs consist of organic and inorganic fertilizer costs, pesticide costs, outside family labor costs, seed costs, transportation costs, milling costs, tractor maintenance costs, tractor gasoline costs, and transportation costs. In addition, there are investment costs and depreciation costs.

Investment costs are the initial capital incurred by paddy rice farmers Gapoktan Official Lestari in starting paddy rice farming, Depreciation costs are costs of decreasing the benefits and quality (depreciation) of fixed assets during their economic life. Depreciation costs apply usually on agricultural equipment such as depreciation in rice farming These rice fields are tractors, sprayers, scales, machetes, buckets, hoes, scrapers, common ticks, legowo wheel ticks, three-wheeled motorbikes, cultivators, and gasrok.

Fixed costs in this study include land rental costs and equipment depreciation while variable costs in this study include TKLK costs (outside family labor), seeds, organic fertilizers, inorganic fertilizers, pesticides, transportation, milling, tractor maintenance, tractor gasoline, transportation costs. .Total cost of paddy rice farming one growing season

##### **a. Acceptance of Official Sustainable Gapoktan Paddy Farming**

Farming revenues are the result of production received by paddy rice farmers from the Legal Lestari Gapoktan. The income from lowland rice farming is obtained from the total production of GKG into rice multiplied by the price per kilogram. The acceptance obtained

by the paddy rice farmers from the Gapoktan Official Lestari provided that the selling price of the rice is determined by agreement of the two sellers as rice farmers from the Gapoktan Official Lestari with the buyer, namely residents of Sukaresmi Village and marketing is carried out only from house to house.

**b. Income from Paddy Field Farming Gapoktan Officially Sustainable**

Lowland rice farming income is the difference between total revenue and total costs incurred in running lowland rice farming, income over the total cost of lowland rice farming by adding up all costs, both fixed costs and variable costs. Income illustrates the profit earned from paddy rice farming by each lowland rice farmer. The income earned by Gapoktan must be adequate and balanced from previous expenditures.

**c. The Feasibility of Lowland Rice Farming in the Official Lestari Gapoktan**

To see the success and feasibility of a business run by paddy rice farmers, the Gapoktan Official Lestari is still not enough when viewed from the value of income obtained from the difference between revenue and total costs using the B/C Ratio and Break Event Point

The B/C ratio is a measure of the comparison between income and the total costs incurred in running paddy rice farming at the Legal Lestari Gapoktan while the Break Even Point (BEP) is the break even point because at that point the income of paddy rice farming is the same as the capital spent on production and price and Payback Period is an analysis used to determine the period of return on investment that has been issued by paddy rice respondent farmers during production which is obtained from a comparison of investment value with income.

The majority of civet coffee consumers are those who have experience drinking coffee, are mature and highly educated, and have jobs as entrepreneurs. In general, it can be stated that civet coffee consumers are the upper middle class. One luwak coffee customer stated that his monthly income was around Rp. 8,000,000,-. This is understandable considering the price of civet coffee is relatively expensive at the Rollas cafeteria where the research was carried out, the price of one cup of civet coffee is Rp. 100,000,-. Indeed, the price of civet coffee has a high price, but the high price for civet coffee is indeed comparable to the manufacturing process which requires a long time, materials (production costs), accuracy and standardization of the production process.

#### **4. Conclusion**

Based on the results of the discussion in the study "Sawah Farming of Gapoktan Official Lestari" it can be concluded that the farming costs incurred by paddy rice farmers of Gapoktan Official Lestari are Rp. 157,572,040 for a land area of 14.1 ha on 30 farmers, consisting of fixed costs Rp. 39,125,000 and a variable cost of Rp. 118,447,040 while the farming income obtained by paddy rice farmers from Gapoktan Official Lestari comes from the receipt of proceeds from the sale of paddy rice production which is already in the form of rice amounting to Rp. 560,718,000 when deducted by the total cost of Rp. 157,572,040, so the income of paddy rice farming is IDR 403,145,960, so it can be said that it is still on a balanced scale, even experiencing profits and experiencing a return on capital within 12 days.

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