
Revenue Cost Ratio and Value-Added Household Industry Robusta Powder Coffee Company

¹*Letty Fudjaja, ¹Ni Made Viantika, ^{1,2,3}Muhammad Ridwan, ¹Andi Rifdah Rosyadah Saad, ¹Mahyuddin Riwu

¹Agribusiness Study Program, Faculty of Agriculture, Hasanuddin University, Makassar, Indonesia

²Agricultural Information Institute, Chinese Academy of Agricultural Sciences, Beijing, China.

³Food Agribusiness Study Program, Faculty of Vokasi, Hasanuddin University, Makassar, Indonesia.

Received: September 2022; Accepted: March 2023; Published: April 2023

ABSTRACT

Coffee is one of the promising agricultural commodities. Sound processing and advanced processing will provide added value and increase income. CV. Berkat Asia is a household-scale ground coffee industry located in Sinjai Borong District. They process robusta coffee from local farmers to packaged ground coffee. This study aims to analyze the added value of income in CV. Berkat Asia. This research was conducted in January 2022 by applying case study research. The data were then analyzed using income and value-added analysis using the Hayami method. The results showed that the daily income for processing ground coffee was IDR. 10.3 million. The annual income is IDR. 2.4 billion. The added value generated is IDR. 12 thousand/kg with a value-added ratio of 30.23%. The industrial value added is classified as a medium ratio because the added value is above 15%, with daily and annual R/C ratios of 1.34 and 1.32, respectively.

Keywords: Revenue, value added, household, robusta coffee

INTRODUCTION

Coffee is one of the leading commodities in the plantation sector and is essential in increasing farmers' income as a foreign exchange earner in Indonesia (Baihaqi et al., 2020; Faila Sophia Hartatri, Aklimawati & Neilson, 2019; Rachmaningtyas, Winarno, & Hidayat, 2019). After Brazil, Vietnam, and Colombia, Indonesia is the fourth largest coffee producer (Afriyani, Yazid, & Aryani,

2021; As'ad & Aji, 2020; Lamefa, Sukardi, & Raharja, 2020; Ulma, Nurchaini, & Damayanti, 2021). Based on data from the Ministry of Agriculture (2019), in 2018, the most widely produced coffee in Indonesia was robusta coffee, with 527.80 thousand tons.

Indonesia is one of the countries with the most significant coffee consumption in the world (Barus, 2020; Rosiana, Nurmalina, Winandi, & Rifin,

2017). Data from the Ministry of Agriculture shows that from 2016 to 2021, the consumption of coffee in Indonesia increased (Figure 1). One of the causes of this increase in consumption is that coffee is one of the aromatic drinks that can relieve drowsiness (Arjuna & Annastasya, 2021; Ni'mah, Lestari, Maulida, & Hasbullah, 2021). This aromatic drink

steers coffee in powder from ground coffee beans into ground coffee (Mujiburrahmad, 2018; Oktariza et al., 2020; Arjuna & Annastasya, 2021). In addition, drinking coffee is now a lifestyle for millennial children (Arjuna & Annastasya, 2021; Effendi, Sitorus, Astuti, & Santoso, 2021; Zulfi, Kusnandar, & Qonita, 2018).

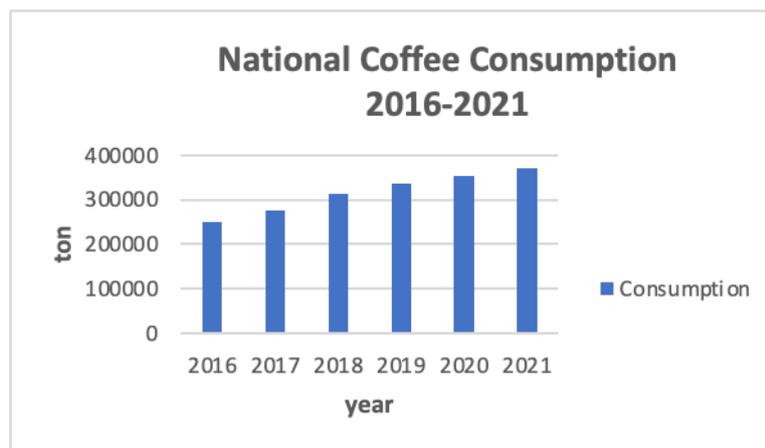


Figure 1

National Coffee Consumption 2016-2021 (Databoks processed, 2021)

The consumption of ground coffee in Indonesia in 2018, based on SUSENAS, was 0.801kg/person/year (Ministry of Agriculture, 2019). In line with the increasing consumption of coffee in Indonesia, the ground coffee business will be an opportunity. Based on data from the Directorate General of Plantations in 2015, the export volume of coffee beans was 437,510 tons, while ground coffee is only 995 tons (Manalu et al., 2020).

South Sulawesi is one of the provinces in Eastern Indonesia (KTI) whose agricultural climate is quite suitable for robusta coffee cultivation (Thamrin, 2014). Based on data from the Central Statistics Agency for South Sulawesi (2021), the area of robusta coffee plantations owned by South Sulawesi in 2019 was 23,222 ha, total production of

9,485 tons and productivity of 593 kg/ha. Then of the Ten coffee-producing districts in South Sulawesi, Sinjai Regency is in the eighth place in robusta coffee production by contributing 580 tons in 2019 (BPS, 2021), as seen in Table 1.

Many studies have been carried out on income and coffee-added value, including by Febri et al. (2021); Hidayanti et al. (2021); Wiryaningsih et al. (2021); Nasution et al. (2020); Tamaradewi et al. (2019); Pramasari & Hariyati (2018) and Reswita (2016). This research showed that the added value of coffee obtained starts from IDR. 10,346.67/kg to IDR. 67,341.15. By referring to the study results, this research aimed to determine and analyze the income and added value of the home industry of the CV. Berkas Asia, which is located in Sinjai Regency.

Table 1
Ten Producing Regencies/Cities Robusta Coffee Commodity in South Sulawesi Province, 2019

NO	Regency/City	Area (ha)	Production (tons)	Produktivitiy (kg/ha)
1	Pinrang	3.783	2.844	967
2	Bantaeng	2.896	1.174	618
3	Bulukumba	3.649	1.005	332
4	North Toraja	1.667	807	591
5	North Luwu	1.252	746	987
6	Tana Toraja	3.304	740	420
7	Gowa	1.951	727	749
8	Sinjai	861	580	687
9	Luwu	792	450	670
10	Pangkep	758	133	338

Source: Central Bureau of Statistics of South Sulawesi Province (2021).

METHODS

Case study method applied in this study. CV. Berkas Asia is chosen purposively as the object of study. The company is located in Bonto Tenggara Village, Sinjai Borong District, Sinjai Regency, South Sulawesi Province. This coffee bean processing company was selected with the consideration that CV. Berkas Asia is one of the most robust coffee processing industries with high demand and demand. It has a business license from the local government and has been in continuous production since its founding. This research was done in 3 months, from January to March 2022.

There are Primary data and secondary data used in this research. Primary data gained from depth interviews with the leaders and employees of CV. Berkas Asia. The process of making ground coffee, the amount of production, and the costs incurred in one production process. The Secondary data filed from CV Berkas Asia documents as complementing data. The income is analyzed with an analysis of income and *revenue cost ratio* (R/C), as stated in Equations 1 and 2 (Darmawan & Rochdiani, 2019). Then the added value analysis used the approach (Hayami, et.al. 1987).

$$I = TR - TC \tag{1}$$

$$R/C \text{ ratio} = TR/TC \tag{2}$$

where
 I = Revenue,
 TR = Total Revenue,
 TC = Total Cost.

If the R/C ratio is >1, it concluded that the company recorded a financial profit; if the R/C ratio is <1, the business is not profitable (Udzri, 2021).

The approach (Hayami et al., 1987) is quite relevant to this study. The researchers who used this approach previously provided information such as added value, production value, productivity, and the number of rewards (Fadli, Tambarta Kembaren, & Sinta, 2021; Kharismawanti & Soejono, 2019; Yosifani, Satriani, & Putri, 2021). In this approach, the value-added ratio is divided into three parts. The added value is considered low if the ratio value is >0% - <15%, it is considered moderate if the ratio value is 15% - 40%, and it is considered high when the ratio value is >40% (Hayami et al., 1987; Kipdiyah, Hubeis, & Suharjo, 2013) — some added value in CV. Berkas Asia ground coffee business calculation is shown in Table 2.

Table 2.
Calculation of Value Added by Hayami Method

No	Output, Input dan Price	Formula
1	Output/ total product (kg/production process)	A
2	Input of raw materials (kg/production process)	B
3	Labor input (HOK/production process)	C
4	Conversion factor	$D = A/B$
5	Labor coefficient (HOK/kg raw material)	$E = C/B$
6	Output price (IDR)	F
7	Average labor wage (IDR/HOK)	G
II. Income and Profit		
8	Price of raw material input (IDR/kg)	H
9	Contribution of other inputs (IDR/kg)	I
10	Value of output (IDR/kg)	$J = D * F$
11	Value added (IDR/kg)	$K = J - H - I$
	Value ratio plus (%)	$L = K/J * 100\%$
12	Labor income (IDR/HOK)	$M = E * G$
	Labor share (%)	$N = M/K * 100\%$
13	Profit (IDR/kg)	$O = K - M$
	Profit rate (%)	$P = O/J * 100\%$
III. Remuneration for Factors of Production		
14	Margin (IDR/kg)	$Q = J - H$
	Labor income (%)	$R = M/Q * 100\%$
	Contribution of other inputs (%)	$S = I/Q * 100\%$
	Entrepreneur's profit (%)	$T = O/Q * 100\%$

Source: Hayami, et.al. (1987); Reswita (2016).

RESULTS AND DISCUSSION

Business Overview

CV. Berkata Asia is a home industry located in Sinjai Borong District. This home industry was established in 2002 until now. This home industry produces robusta ground coffee named "Kopi Borong". The founder, Mr. Syamsul Bahri Dottoro, started his business with an initial capital of IDR. 50,000. At that time, the money was used to buy enough raw materials for coffee and processed manually using kitchen utensils owned at home. Progressively, Mr. Syamsul increased the amount of coffee he produced. Finally, in 2012 Mr. Syamsul Bahri Dottoro started to build a factory supported by two units of the production building. The first is a unit of roasting and powdering building, and the other is a unit

of packaging and marketing building which employs 19 workers.

This industrial production process uses tools, machines, and human labor who work every day except Friday, from 8 am to 4 pm. This industry produces 864 kg of ground coffee daily and markets 400 boxes of ground coffee. One cardboard box contains 12 packs of ground coffee with a packaging size of 180 grams and a weight of 2.16 kg, sold for IDR 100,000/cardboard. Thus, the price of ground coffee in one kg is around IDR. 46,300. The price is obtained from the price of ground coffee in one box divided by the weight of the content of ground coffee in one box. The Borong Coffee marketing area has now reached the districts of Sinjai, Bone, and Bulukumba— income earned by CV. Berkata Asia in one year is around IDR 2,000,000,000.

Raw Material Management

The production process CV. Berkat Asia almost every day. The production cycle is daily production. With good management by the owner, Robusta Coffee's raw materials are available all year round. However, this company sometimes does not produce because hindered by the availability of packaging and cardboard. Based on interviews with company leaders, this company operates 20 days a month, so a year consists of 240 production days. In one production process, the raw materials used are 1,000 kg of coffee beans, so in a year 240,000 kg of coffee beans are used. Ensure the availability of raw materials, CV. Berkat Asia partners with coffee farmers in Sinjai Borong and West Sinjai sub-districts in Sinjai district and Bantaeng, Bulukumba, Gowa, and Polewali Mandar districts. Each district supplies an average of 20 tons per harvest season, except for Sinjai Regency, which averages 40 tons per harvest season from 2 sub-districts as the supply areas. Within a year, the raw material supply area performs two harvest seasons. Coffee beans purchased at an average price of IDR. 24,000/kg this year, and taken as the basis for determining the raw material price for robusta coffee in this study. The purchased coffee beans are stored as stock in roasting and powdering buildings using sacks, and keep quality of the coffee beans is maintained.

Ground Coffee Processing

Process The processing of ground coffee by CV. Berkat Asia is the same as previous research (Sam'ani, Widowati, Sartono, & Ayundyayasti, 2019; Toha, 2020). Coffee processing includes roasting, cooling, powdering, and packaging.

The processing of ground coffee CV. Berkat Asia begins with preparing the

tools and coffee beans, which are separated from the epidermis, which is still mixed. Separation of the coffee beans from the epidermis results in a 2% shrinkage of 20 kg from 1,000 kg prepared daily. The following process is roasting the coffee beans with a machine driven by electricity and gas cylinders seven times. The capacity of the roaster machine is 60 kg and 30 kg. The 60 kg roaster machine has four rounds for 30 minutes per 1 round. Meanwhile, the 30 kg roaster was three times rounds with 20 minutes per 1 round. Six workers carry out the roasting process. Depreciation of the roasting process is 6.6% or 68.6 kg. After the coffee beans are roasted, they are cooled above the winch and in front of the fan for about 20 minutes. Then after the coffee beans have cooled, the next step is the decomposition process using a grinding machine with a capacity of 26 kg, 34 times the grinding process, driven by solar energy. One time grinding process takes 3-4 minutes. Four workers carry out the pulverization process. The shrinkage in the 5% pulverization process is 45.57 kg each time the production process, so the total shrinkage of 13.6% of 1000 kg is 864 kg.

The processing of ground coffee CV. Berkat Asia begins with preparing the tools and coffee beans, which are separated from the epidermis, which is still mixed. Separation of the coffee beans from the epidermis results in a 2% shrinkage of 20 kg from 1,000 kg prepared daily. The following process is roasting the coffee beans with a machine driven by electricity and gas cylinders seven times. The capacity of the roaster machine is 60 kg and 30 kg. The 60 kg roaster machine has four rounds for 30 minutes per 1 round. Meanwhile, the 30 kg roaster was three times rounds with 20 minutes per 1 round. Six workers carry out the roasting process. Depreciation of the roasting process is 6.6% or 68.6 kg. After the coffee beans are roasted, they are cooled above the winch and in front of the fan for about 20 minutes. Then after the coffee beans have cooled, the next step is the decomposition process using a

grinding machine with a capacity of 26 kg, 34 times the grinding process, driven by solar energy. One time grinding process takes 3-4 minutes. Four workers carry out the pulverization process. The shrinkage in the 5% pulverization process is 45.57 kg each time the production process, so the total shrinkage of 13.6% of 1000 kg is 864 kg.

The following is the process of filling ground coffee in aluminum foil packaging with a size of 180 g using a packaging machine powered by electricity for 2 hours.

Powdered coffee is packaged in 180 grams and then packed in another carton containing 12 packs of ground coffee. Five workers did the packaging process. Once in the carton, ground coffee is ready to be marketed. The marketing department has four workers—ground coffee CV. Berkat Asia is marketed by being shipped to merchants who partner with the industry—processing ground coffee CV. Berkat Asia shown in figure 2.

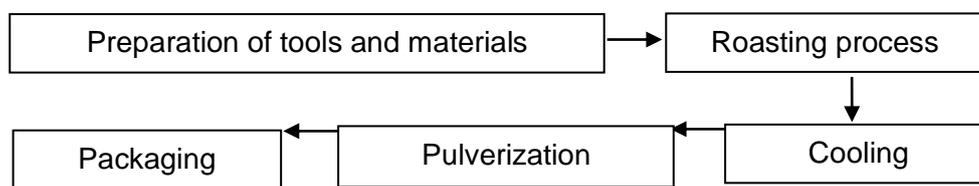


Figure 2
Process of Coffee Powder CV. Berkat Asia, 2021

Revenue Analysis and R/C

Revenue is the total revenue minus the total cost of production used for profit (Mamondol, Torulemba, Tentena, & Tengah, 2016). As explained in the analytical method, in this study, income analysis consists of (1) revenue, (2) production costs, (3) income, and (4) R/C in one production process and one year, which showed in Table 3.

1. Revenue

Revenue is calculated from the product price multiplied by the number of products produced (Kurniawan, Rochdiani, & Hakim, 2019). In this study, CV. Berkat Asia produces an average of 864 kg of ground coffee in one production process, so in one year, it produces an average of 207,360 kg of ground coffee. The results are obtained from the number of times of production multiplied by the number of production days a year, which is an average of 20 days a month. The price of ground coffee in this study was IDR 46,000/kg. The revenue obtained in one

production process is IDR. 39.744.200 (Table 3, Column 5), and the revenue obtained in one year is IDR. 14.307.912.000 (Table 3, Column 6).

2. Production Costs

Production costs are all costs incurred by business actors (Putra, Gunawan, & Purnomo, 2020). In this study, the production costs consist of fixed and variable costs.

a. Fixed costs are not affected by the amount of production (Supratman, Insan Noor, & Yusuf, 2020). Fixed costs incurred by CV. Berkat Asia includes depreciation of equipment, depreciation of buildings, depreciation of cars, and costs of land and building taxes. The value of the depreciation cost of the equipment in one year is obtained by multiplying the one-time depreciation cost by the average day in a month and then multiplying again by the whole month in one year. This is because the means of production, whether used or not used, course its

value shrinks. The value of land and building tax costs in one day is obtained by dividing the tax costs by the total months in one year and then by the average day in one month. The

total fixed costs incurred in one production process are IDR. 203.000 (Table 3, Column 5), so the fixed costs incurred in one year are IDR. 73.130.000 (Table 3, Column 6).

Table 3
Revenue, Production Costs, Income and R/C Processing of Coffee Powder CV. Berkati Asia, 2021

No	Description	Volume	Price (IDR/unit)	Amount (IDR)*	Amount (IDR/year)
1	Revenue				
	Production (kg)	864	46.000	39.744.200	14.307.912.000
2	Production Cost				
a.	Fixed Cost Equipment				
	depreciation (days)		178.000	178.000	64.080.000
	Building depreciation (days)		15.000	15.000	5.400.000
	Car depreciation (days)		10.000	10.000	3.600.000
	Land and Building Tax (day)				50.000
	Total Fixed Costs (a)			203.000	73.130.000
b.	Variable Costs				
	Raw Materials: Coffee Beans (kg)	1.000	24.000	24.000.000	8.760.000.000
	Packaging (roll)	2	625.000	1.250.000	456.250.000
	Cardboard (fruit)	400	3.000	1.200.000	438.000.000
	Duct tape (fruit)	6	12.000	72.000	26.280.000
	Gas cylinders (pieces)	35	20.000	700.000	255.500.000
	Diesel (liters)	7	5.000	35.000	12.775.000
	Wages for labor (persons)	19	90.000	1.710.000	624.150.000
	Transportation (pieces)	1	400.000	400.000	146.000.000
	Electricity (days)	1	34.000	34.000	12.410.000
	Total Variable Cost (IDR) (b)			29.401.000	10.731.365.000
	Total Production Cost (IDR) (a+b)			29.604.000	10.804.495.000
3	Profit income (IDR)			10.140.200	3.503.417.000
4	R/C			1,34	1,32

*1 (one) time production process.

Tax annually is IDR 50,000 (IDR 139 per day)

Source: Primary Data Processed, 2022.

b. Variable costs are costs that are affected by the size of the amount of production in one production (Mufrida Zein, Nuryati, Mariatul Kiptiah, 2021). Variable costs incurred by CV. Berkati Asia includes raw materials, namely coffee beans, packaging, cardboard, duct tape, gas cylinders, diesel fuel, labor costs, transportation, and

electricity. The value of each variable cost except electricity in one year is obtained by the total cost of one production multiplied by the number of days of production in a year. The value of electricity in one year is obtained by multiplying the cost of electricity for one time by the average number of days in a month and then

multiplying again by the total number of months in a year. The total variable costs incurred in one production process are IDR. 29.401.000 (Table 3, Column 5) so the total variable costs incurred in one year are IDR. 10.731.365.000 (Table 3, Column 6).

3. Profit income

Profit income is the total revenue minus the total cost of production used to make a profit (Mamondol et al., 2016). The analysis results obtained that the income in this study in one production process was IDR. 10.140.200 (Table 3, Column 5). Thus, in one year, the income obtained by CV. Berkat Asia amounted to IDR 3.503.417.000 (Table 3, Column 6).

4. R/C Ratio

R/C ratio is the ratio of total revenue to production costs with criteria $R/C > 1$ means the business is feasible, $R/C = 1$ means the business is not losing and not making a profit, and $R/C < 1$ means the business is not feasible cultivated (Waluyo, 2020). The R/C value obtained by this research in one production process is 1.34 (Table 3, Column 5), and in one year, the R/C value obtained is 1.32 (Table 3, Column 6). With $R/C > 1$, then the processing of ground coffee CV. Berkat Asia is profitable and well worth the effort.

Value Added Analysis of Powdered Coffee Processing

The value-added analysis is one of the most used to determine the relationship between the agricultural and manufacturing sectors (Setiawati & Soejono, 2019). In this study, added value consists of three parts, namely (1) output, input, and price, (2) income and profit, and (3) remuneration for factors of production. The added value of this research can be seen in full in Table 4.

1. Output, Input and Price

Output Prices are the final results of a production process within a certain period (Zuhri, 2018). Based on Table 4, the ground coffee produced by CV. Berkat Asia has an average of 864 kg of ground coffee in one day of production.

Input is the leading resource of a production process (Zuhri, 2018). The input used is a CV. Berkat Asia, in one day, the production process consists of raw materials for 1000 kg of coffee beans. 19 HOK workers are paid IDR 90,000/HOK. The labor coefficient obtained is 0.02 HOK/kg, meaning that a labor coefficient of 0.02 HOK/kg is used for every one kg of coffee beans. The value obtained can be seen in Table 4.

Price is the amount the buyer pays to receive a product (Indahsari & Roni, 2022). In Table 4, it can be seen that the price of ground coffee in this study is IDR. 46,300/kg.

2. Income and Profits

Revenue is the total revenue minus the total production costs (Putri, Putri, & Yuliandri, 2021). In this study, CV. Berkat Asia buys coffee beans at IDR. 24,000/kg. Apart from coffee beans, there are other inputs as well. Other input contributions are all materials used for products that provide value-added except for raw materials and labor (Amar, Dwiningsih, & Humaarah, 2017). Other input contributions in this study amounted to IDR. 3,911.11/kg obtained from the depreciation of equipment per kg of IDR. 177.61 plus depreciation of supporting materials per kg of IDR. 3,733.50, packaging, cardboard, duct tape, diesel fuel, gas cylinders, and transportation. The output value obtained is IDR. 40,003/kg. The added value created was IDR. 12,092.09/kg with a ratio of 30.23%. The labor income earned was IDR. 1,710/HOK, so the labor share was

obtained by 14.14%. The value obtained can be seen in Table 4.

Profits are obtained if the total revenue exceeds the total expenditure (Putri et al., 2021). In Table 4, it can be seen that CV. Berkart Asia earns IDR 10,382.09/kg with a profit rate of 25.95% in one day of the production process.

3. Remuneration for Factors of Production

Remuneration is the right a person receives for what has been done (Sinaga, 2020). Based on Table 4, the remuneration for this study's production factors shows that the ground coffee's margin value is IDR. 16,003/kg, divided into 10.69% of labor, 24.44% of other input contributions, and 64.88% of

entrepreneur profits in one day of processing. Production.

Compared to research (Wiryaningsih et al., 2021) with the same amount of raw materials used, the added value of ground coffee obtained by CV. Berkart Asia is slightly lower than Cap Gunung because the contribution of other inputs that Cap Gunung uses is greater, namely IDR. 4,414/kg, while the contribution of other inputs used by CV Berkart Asia is only IDR. 3,911/kg, obtained from equipment depreciation per kg plus the cost of supporting materials per kg. The added value obtained by CV. Berkart Asia IDR. 12,092.09/kg, while Cap Gunung.

Table 4
Added Value of Coffee Powder Processing CV. Berkart Asiaper Day, 2021

I.	Output, Input and Price	Formula	Value
1	Output/total product (kg)	A	864,00*
2	Raw material input (kg)	B	1.000,00*
3	Labor input (HOK)	C	19,00*
4	Conversion factor (yield)	$D = A/B$	0,86
5	Labor coefficient (HOK/kg raw materials)	$E = C/B$	0,02
6	Output price (IDR/kg)	F	46.300,00
7	Wages manpower (IDR/HOK)	G	90.000,00
II.	Income and Profit		
8	Price of input of raw materials (IDR/kg)	H	24.000,00
9	Contribution of other inputs (IDR/kg)	I	3.911,11
10	Value of output (IDR/kg)	$J = D * F$	40.003,00
11	Value added (IDR/kg)	$K = J - H - I$	12.092,09
	Value added ratio (%)	$L = K/J * 100\%$	30,23
12	Labor income (IDR/HOK)	$M = E * G$	1.710,00
	Labor share (%)	$N = M/K * 100\%$	14,14
13	Profit (IDR/kg)	$O = K - M$	10.382,09
	Profit rate (%)	$P = O/J * 100\%$	25,95
III.	Remuneration for Factors of Production		
14	Margin (IDR/kg)	$Q = J - H$	16.003,00
	Labor income (%)	$R = M/Q * 100\%$	10,69
	Contribution of other inputs (%)	$S = I/Q * 100\%$	24,44
	Entrepreneur's profit (%)	$T = O/Q * 100\%$	64,88

*1 (one) production process.

Source: Primary Data Processed, 2022.

CONCLUSION

Based on the research results, it can be concluded that the income of CV. Berkat Asia, in one production process, is IDR. 10.140.200 with total revenue of IDR. 39.744.200 and a total production cost of IDR. 29.604.000. In one year, the income earned is IDR. 3.503.417.000 with total revenue of IDR. 14.307.912.000, and a total production cost of IDR. 10.804.495.000.

The added value generated is IDR 12,092.09/kg with a value-added ratio of 30.23%. The added value ratio is stated as moderate because the added value ratio is above 15%. The added value of processing coffee beans into ground coffee, then CV. Berkat Asia profited with a one-day R/C of 1.34 and a year's of 1.32. Thus, processing ground coffee is feasible because the R/C value is > 1 .

ACKNOWLEDGMENTS

The author would like to thank Mr. Syamsul Bahri Dottoro, the owner of CV. Berkat Asia for granting research permission and providing the information needed in writing this article.

REFERENCES

- Afriyani, A., Yazid, M., & Aryani, D. (2021). Supply Chain and Value-Added Analysis of Lahat Coffee on Coffee Shop in Palembang City. *Agrisociomics: Journal of Agricultural Socioeconomics*, 5(1), 126–133. <https://doi.org/10.14710/agrisociomics.v5i1.8501>
- Amar, FN, Dwiningsih, E., & Humaerah, AD (2017). Analysis of Added Value of Honey Derivative Products in Cv. Apiari Mutiara Cimanggis Honey, Depok, West Java. *Agribusiness Journal*, 11(1), 62–78. <https://doi.org/10.15408/aj.v11i1.11834>
- Arjuna, D., & Annastasya, E. (2021). The Study of the Role of Information Media as. *Fine Arts & Design*, 2(1), 55–68.
- As'ad, MH, & Aji, JMM (2020). Factors Affecting The Preference Pf Modern Coffee Shop Consumers In Bondowoso. *Journal of Agricultural Socioeconomics*, 13(2), 182–199. South Sulawesi Central Statistics Agency. (2021). *South Sulawesi Province Plantation Statistics 2019-2021*.
- Baihaqi, A., Hamid, AH, Susanti, E., Paga, PE, Wardhana, MY, & Marsudi, E. (2020). Analysis of value added agro-industry arabica export coffee processing in Central Aceh case study at Oro Coffee Gayo. *IOP Conference Series: Earth and Environmental Science*, 425(1), 012076. <https://doi.org/10.1088/1755-1315/425/1/012076>
- Barus, EI (2020). Business Opportunities and Technology-Based Coffee Shop Business Success Strategies (Case Study: Crema Coffee Surabaya). *Nusantara Journal of Community Engagement*, 1(2), 2722–2411. Retrieved from <http://ejournal.kopertais4.or.id/tapalkuda/index.php/NJCE/index>
- Darmawan, JA, & Rochdiani, D. (2019). Cost, Income and R/C Analysis of Ciherang Rice Varieties (Case Study on CV. Tunas Pangan Jaya in Arjasari Village, Leuwisari District, Tasikmalaya Regency). *AGROINFO*, 620–626.
- Effendi, M., Sitorus, A., Astuti, R., & Santoso, I. (2021). Malang coffee value chain analysis: A case study of Taji arabica coffee. *IOP Conference Series: Earth and*

- Environmental Science*, 733(1).
<https://doi.org/10.1088/1755-1315/733/1/012063>
- Fadli, F., Tambarta Kembaren, E., & Sinta, I. (2021). Mapping Value Added Arabica Coffee Processed Products in Aceh Tengah. *International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration (IJEBAAS)*, 1(2), 105–111.
<https://doi.org/10.54443/ijebas.v1i1.28>
- Faila Sophia Hartatri, D., Aklimawati, L., & Neilson, J. (2019). Analysis of Specialty Coffee Business Performances: Focus on Management of Farmer Organizations in Indonesia. *Pelita Perkebunan (a Coffee and Cocoa Research Journal)*, 35(2), 140–155.
<https://doi.org/10.22302/iccri.jur.pelita.aperkebunan.v35i2.382>
- Febri, O., Pramudya, N., Gabrienda, G., & Novitasari, H. (2021). *Analysis of Ground Coffee Business in Rejang Lebong Regency*. 1(12), 2583.
<https://doi.org/10.32663/Ja.V17i12.9>
- Hayami, Y., Kawagoe, T., Morooka, Y., & Siregar, M. (1987). Agricultural Marketing and Processing in Upland Java: A Perspective From A Sunda Village, CGPRT Centre, Bogor, Indonesia.
- Hidayanti, NS, Aji, JMM, & Hapsari, TD (2021). Added value of robusta coffee products of “dwi Tunggal” farmer group in bromo mountain slope. *IOP Conference Series: Earth and Environmental Science*, 672(1), 0–7. <https://doi.org/10.1088/1755-1315/672/1/012024>
- Indahsari, LN, & Roni, M. (2022). The Influence of Service Quality, Price and Location on Purchase Decisions at BE Kalirejo Coffee Shop. *Islamic Business and Islamic Banking*, 4(1), 6.
- Ministry of Agriculture., 2019. Outlook for Coffee Plantation Commodities. Page 17.
- Kharismawanti, I., & Soejono, D. (2019). Analysis of Raw Material Availability and Value Added Confectionery Products. *SEPA: Journal of Socio-Economic Agriculture and Agribusiness*, 15(2), 180–191.
- Kipdiyah, S., Hubeis, M., & Suharjo, B. (2013). Farmer-Based Organic Vegetable Supply Chain Strategy in Pangalengan District, Bandung Regency. *SME MANAGEMENT: Journal of Small and Medium Industry Development Management*, 8(2), 99–114.
<https://doi.org/10.29244/mikm.8.2.99-114>
- Kurniawan, A., Rochdiani, D., & Hakim, DL (2019). Cost Analysis, Revenue and R/C Tapioca Flour Agroindustry (Case Study on Tapioca Flour Agroindustry in Bojongasih Village, Bojongasih Subdistrict, Tasikmalaya Regency). *Agroinfo Galuh Student Scientific Journal*, 6(2), 357.
<https://doi.org/10.25157/jimag.v6i2.2493>
- Lamefa, DY, Sukardi, & Raharja, S. (2020). Strategy for the Development of Coffee Agroindustry in Kerinci Regency. *Jurnal AIP*, 8(2), 85–98.
- Mamondol, MR, Torulemba, J., Tentena, N., & Tengah, S. (2016). Economic Feasibility Analysis of Rice Field Farming at Pamona Puselemba District. *Envira*, 2(1), 1–10.
- Manalu, DST, Harianto, H., Suharno, S., & Hartoyo, S. (2020). Permintaan Kopi Biji Indonesia di Pasar Internasional. *Agriekonomika*, 9(1), 114–126.

- <https://doi.org/10.21107/agriekonomika.v9i1.7346>
- Mufrida Zein, Nuryati, Mariatul Kiptiah, EL (2021). Analisis Nilai Tambah Dan Analisis Ekonomi Abon Pisang Muda Dengan Penambahan Bumbu Masak Habang. *Agrointek*, 15.
- Mujiburrahmad. (2018). Analisis Nilai Tambah Industri Pengolahan Bubuk Kopi UD Ayam Merak Di Desa Garot Cut Kecamatan Indrajaya Kabupaten Pidie. *Jurnal Bisnis Tani*, 4(1), 90–102.
- Nasution, WI, Hasyim, H., & Lubis, SN (2020). Analysis of value added of Arabica Coffee in Central Aceh Regency (case of Indi Gayo Coffee business unit). *IOP Conference Series: Earth and Environmental Science*, 454(1). <https://doi.org/10.1088/1755-1315/454/1/012006>
- Ni'mah, MW, Lestari, DD, Maulida, AR, & Hasbullah, UHA (2021). Review of Various Influential Factors in the Production of Robusta Coffee Effervescent Drink Tablets. *International Journal of Advance Tropical Food*, 3(1), 35–43. <https://doi.org/10.26877/ijatf.v3i1.9349>
- Nurgiansah, TH (2021). Pendidikan Pancasila Sebagai Upaya Membentuk Karakter Jujur T. *Jurnal Pendidikan Kewarganegaraan Undiksha*, 9(1), 33–41.
- Nurwanda, A., & Badriah, E. (2020). Analisis Program Inovasi Desa Dalam Mendorong Pengembangan Ekonomi Lokal Oleh Tim Pelaksana Inovasi Desa (Pid) Di Desa Bangunharja Kabupaten Ciamis. *Jurnal Ilmiah Ilmu Administrasi Negara*, 7, 68–75. Retrieved from <https://jurnal.unigal.ac.id/index.php/dinamika/article/download/3313/pdf>
- Oktariza, MA, Nusril, N., & Sukiyono, K. (2020). Nilai Tambah Dan Strategi Pemasaran Kopi Bubuk Aroma. *AGRITEPA: Jurnal Ilmu Dan Teknologi Pertanian*, 7(2), 108–122. <https://doi.org/10.37676/agritepa.v7i2.1160>
- Pramasari, IF, & Hariyati, Y. (2018). Value added and strategy development of galangal-coffee agroindustry. *International Journal of Education and Research*, 6(5), 45–56.
- Putra, SI, Gunawan, DS, & Purnomo, SD (2020). Analisis Pendapatan dan Nilai Tambah Industri Pengolahan Kopi : Pendekatan Metode Hayami. *Efficient*, 3(3), 994–1005. Retrieved from <https://journal.unnes.ac.id/sju/index.php/efficient%0AAnalisis>
- Putri, NS, Putri, MA, & Yuliandri. (2021). Pendapatan Peternak Ayam Broiler Dengan Pola Kemitraan Di Kecamatan Harau Kabupaten Lima Puluh Kota. *Agribisnis Unisi*, 10(2), 22–32.
- Rachmaningtyas, A., Winarno, ST, & Hidayat, SI (2019). Daya Saing Ekspor Pala Indonesia Di Pasar Internasional. *Agriplan*, 33(2), 179–188. [https://doi.org/10.25299/dp.2017.vol33\(2\).3831](https://doi.org/10.25299/dp.2017.vol33(2).3831)
- Reswita. (2016). Pendapatan dan Nilai Tambah Usaha Kopi Bubuk Rebusta di Kabupaten Lebong (Studi Kasus Pada Usaha Kopi Bubuk Cap Padi). *Agrisep*, 15(2), 255–261.
- Rosiana, N., Nurmalina, R., Winandi, R., & Rifin, A. (2017). the Level of Comparative Advantages of World Main Coffee Producers. *Buletin Ilmiah Litbang Perdagangan*, 11(2), 227–246.

- <https://doi.org/10.30908/bilp.v11i2.274>
- Sam'ani, Widowati, M., Sartono, & Ayundyayasti, P. (2019). *Peningkatan Mutu Proses Produksi Dan Kemasan Kopi Bubuk Bagi Masyarakat Klaster Kopi Di Desa Bansari Kecamatan Bansari Temanggung*.
- Setiawati, BR, & Soejono, DD (2019). Nilai Tambah dan Prospek Pengembangan Agroindustri Kopi Herbal Kapulaga di Desa SumbelDRakem Kecamatan Sumberjambe. *UNEJ E-Proceeding Pembangunan Pertanian Dan Peran Pendidikan Tinggi Agribisnis: Peluang Dan Tantangan Di Era Industri 4.0*, 27–44.
- Sinaga, S. (2020). Peranan Balas Jasa Dan Insentif Terhadap Motivasi Kerja Pada Pt. Sony Gemerlang Medan. *Jurnal Darma Agung*, 28(1), 132.
<https://doi.org/10.46930/ojsuda.v28i1.605>
- Supratman, ME, Insan Noor, T., & Yusuf, MN (2020). Analisis Nilai Tambah Agroindustri Pengolahan Kopi Robusta (Studi Kasus Pada Agroindustri Panawangan Coffee di Desa Sagalaherang Kecamatan Panawangan Kabupaten Ciamis). *Jurnal Ilmiah Mahasiswa Agroinfo Galuh*, 7(2), 436.
<https://doi.org/10.25157/jimag.v7i2.3484>
- Tamaradewi, RN, Miftah, H., & Yusdiarti, A. (2019). Analisis Nilai Tambah Dan Strategi Pengembangan Usaha Kopi (Coffea, sp) Di Kelompok Tani Hutan (KTH) Cibulao Hijau. *Jurnal Agribisains*, 5(2).
<https://doi.org/10.30997/jagi.v5i2.2322>
- Thamrin, S. (2014). Faktor-Faktor Yang Mempengaruhi Produksi Usahatani Kopi Arabika Di Kabupaten Enrekang Sulawesi Selatan Factors Affecting the Production of Arabica Coffee Farming At Enrenkang South Sulawesi. *Agric*, 26(1), 1–6.
- Toha, S. (2020). *Analisis Nilai Tambah Agroindustri Kopi Arabika (Studi Kasus CV. Enreco Coffea di Desa Masalle Kecamatan Masalle Kabupaten Enrekang)*.
- Udzri, N. (2021). *Analisis Nilai Tambah (Value Added) Buah Markisa (Passiflora edulis Sims) Menjadi Sirup Markisa Pada Usaha Agrowisata Home Industry Noerlen (Studi Kasus: Home Industry Noerlen. Jalan Sei Tuan No. 7 Babura, Kecamatan Medan Baru, Kota Medan, Sumatera Utara)*.
- Ulma, RO, Nurchaini, DS, & Damayanti, Y. (2021). Analisis Optimasi Penggunaan Faktor Produksi Kopi Bubuk Pada Agroindustri Xyz Di Kota Jambi. *SEPA: Jurnal Sosial Ekonomi Pertanian Dan Agribisnis*, 17(2), 104.
<https://doi.org/10.20961/sepa.v17i2.40066>
- Waluyo, T. (2020). Analisis Pendapatan Dan Nilai Tambah Pengolahan Wine Salak Di Desa Sibetan, Karangasem, Bali. *Ilmu Dan Budaya*, 8423–8446. Retrieved from <http://journal.unas.ac.id/ilmu-budaya/article/view/961%0Ahttp://journal.unas.ac.id/ilmu-budaya/article/download/961/776>
- Wiryaningsih, RC, Haryono, D., & Marlina, L. (2021). Nilai Tambah Dan Strategi Pengembangan Produk Pada Agroindustri Kopi Bubuk Cap Gunung Di Kabupaten Way Kana. *Jurnal Ilmu Ilmu Agribisnis*, 9(1), 301–308.

- Yosifan i, DY, Satriani, R., & Putri, DD (2021). Nilai Tambah Kedelai Menjadi Tahu Kuning Dan Faktor-Faktor Yang Mempengaruhinya. *SEPA: Jurnal Sosial Ekonomi Pertanian Dan Agribisnis*, 18(1), 101. <https://doi.org/10.20961/sepa.v18i1.47688>
- Zuhri. (2018). Model Input Output dan Aplikasinya pada Enam Sektor. *Jurnal Ilman*, 3(February 2015), 16–21.
- Zulfi, J., Kusnandar, K., & Qonita, RA (2018). Analisis Preferensi Konsumen Terhadap Pembelian Kopi Instan White Coffee Di Kecamatan Kebumen Kabupaten Kebumen. *SEPA: Jurnal Sosial Ekonomi Pertanian Dan Agribisnis*, 14(2), 159. <https://doi.org/10.20961/sepa.v14i2.25008>