



## Analysis Of Business Income Of Tofu Industry Production In North Labuhanbatu District

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### ABSTRACT

*As time goes by, tofu continues to be popular because it is an important menu item and a source of protein and is safe for consumption by all age groups at a relatively cheap price. The market potential for tofu is quite large and continues to grow along with the development of the food and culinary business. The aim of this research is to analyze the income of the tofu making business in North Labuhan Batu, the amount of production costs incurred and revenues. This research uses quantitative methods and primary and secondary data types. There are approximately 50 tofu production businesses in North Labuhan Batu and 10 businesses were sampled. The results of the research show that the total income from the tofu production business in North Labuhan Batu is IDR 116,482,000/month, with revenues of IDR 248,789,000 with a total production cost of IDR 130,122 from the tofu production business. 000/Month. And can produce a maximum of up to 1,300 boards/month. The highest monthly profit from the tofu production business in North Labuhan Batu is IDR 18,125,000 with total costs of IDR 19,765,000, with revenues of IDR 37,765,000. However, all tofu production businesses in North Labuhan Batu make a profit and do not experience losses, meaning that tofu production businesses in the North Labuhan Batu.*

### INTRODUCTION

Industry is one of the activities that support the wheels of economic development which also develops in line with economic growth. Industry is part of economic life by itself which is an important component for the growth and development of a community, so that the existence and presence of industry basically helps people in improving their standard of living. The role of industry is very influential for economic growth in developing countries. As is the case in Indonesia. The advanced micro industry is inseparable from a series of activities that produce goods or services. Micro industry is a productive economic business that processes raw materials into finished goods (Adistri, S, 2022).

Tofu is a traditional food made from soybeans that is still popular. Tofu making is a folk industry where almost everyone can make their own, from relatively affordable materials and easy to obtain tofu-making tools. And as we know processed soybeans are one of the foods that are very widely consumed by all circles of society, one of which is tofu. Besides containing high protein, tofu is also low in cholesterol.

The production of tofu in the home industry is fairly simple because it does not need a large place to run at home with a small workforce of approximately 1-5 people. It can be seen that the income from the tofu production business is highly dependent on the selling price and the costs incurred to produce tofu. Because the higher the selling price of the product and the lower the production costs, the higher the income. Then the cost greatly affects the selling price, the selling price affects sales. While sales volume affects profits in a business and the amount of income (Rumbiak, R. E. Y., Sedavit, L. D., & Tuhuteru, S. (2021). Based on previous research on the tofu industry by Nurhayati (2012) suggests that the tofu industry can absorb labor per year around 100 people, this shows that the tofu business can help reduce unemployment in urban and rural areas, this is enough to provide evidence that the tofu industry can improve people's lives (Anzitha, S. 2019).

The good running of the marketing process of a product will benefit all parties involved in the business. Therefore, the role of marketing institutions including producers, middlemen, intermediary traders and others is important because it can affect the running of a business (Soekartawi 2003). This study aims to determine the amount of income, production costs incurred, acceptance of the tofu industry production business, calculate the RC/ratio value to determine whether the tofu industry production business in North Labuhan Batu Regency is profitable, loss or break-even. by comparing total revenue (TR) with total production costs (TC). After the analysis, the purpose of this research is to find out whether the tofu business activities in Labuhan Batu Utara are feasible and can be developed.

## LITERATURE REVIEW

### Processing of Agricultural Products

Agricultural processing is part of the agroindustry in processing raw materials sourced from plants, animals, and fish (Udayana, 2011), processing includes processing in the form of transformation and preservation processes through physical or chemical changes, storage, packing and distribution (Nursalis, Rochdiani, D., and Yuroh, F, 2017). The characteristics of agricultural processing are as follows:

- a. Can increase added value
- b. Produce products that are marketed, used and eaten
- c. Increase competitiveness, increase income and profits for producers

### Raw Materials

Raw materials are something that is used to make finished goods, materials must stick together with finished goods (Hanggana, 2006), raw materials are materials that make up most of the finished product (Masiyal Kholmi, 2003). The main raw material used by peengrajin in producing tofu is soybeans which have super quality, and uses a mixture of ragim, salt and water, in the process of making the year is divided into two basic ingredients, namely (supriatna & reno, 2019):

#### 1. Main raw materials

The main raw material is soybeans, the odor material used is selected from soybeans with high protein content and low fat content, soybean raw materials found in the market are classified into two groups, namely:

- a. Imported soybeans
- b. Local soybeans

## 2. Auxiliary raw materials

The auxiliary raw materials needed to make tofu are water and clotting agents, sometimes also natural coloring from turmeric and salt.

### **Tofu Industry**

Tofu is a food originating from China, precisely the Chinese region, developed since the Han Dynasty around 2200 years ago, Liu an (Hanzi) a nobleman, grandson of the Han Gouzu emperor who founded the Han Dynasty, is the inventor of Tofu, (salim, 2010). Carried by Chinese nomads, until this food spread to East Asia and Southeast Asia.

The tofu business is a processing industry that has bright prospects. Soybeans used as raw materials in the manufacture of tofu are quality soybeans, which have high nutritional value. The processed product is carried out with good handling accompanied by sanitary and hygienic technician requirements according to quality standards, processed tofu is considered lower-class community food, currently tofu is accepted by the middle to upper economic class community, because tofu is a food ingredient that has a good taste, low price, tofu can be consumed by frying or used as the main ingredient of cooking (Aulia,2012).

### **Production Concept**

Production is a human activity to produce goods and services that are then utilized by consumers. Technically, production is the process of transforming inputs into outputs, but the definition of production in the view of economics is much broader. The definition of production includes the purpose of the activity of producing output as well as its inherent characteristics (Darmawan Moh. Rialdi, Rahim M, Abd, 2018). Production cannot be carried out if there are no materials that allow the production process itself. To be able to carry out production, people need human labor, natural resources, capital in all its forms, and skills (Samria, Haeruddin, Nurhaya Kusmiah, 2021). So, all elements that support value creation efforts or efforts to increase the value of goods are referred to as production factors. A producer in producing a product must know the types or kinds of production factors (Ali, 2013).

### **METHODS**

This research was conducted by determining the place area intentionally or purpose, namely in the North Labuhan Batu home industry which held tofu processing. According to research in Labuhan Batu Utara, there are approximately 50 businesses where the production is to meet the consumption needs of the people of Labuhan Batu Utara district. Based on the population of 50 entrepreneurs and sampled as many as 10 businesses. The types and sources of data used in this study are quantitative based on primary and secondary data collection (Moleong, L. 2002). Primary data obtained by giving questionnaires to business owners and secondary data, namely data obtained from various agencies, scientific journals and other sources related to the problem under study. Then the formula used to obtain business efficiency in the R / C ratio is by comparing revenue with total production costs, can be formulated as follows:

R/C ratio = TR/TC Description:

R/C ratio = business efficiency

TR = total revenue (revenue)

TC = total cost

If the R / C ratio > 1 then a business will be declared profitable, and if the R / C ratio < 1 then the business is declared a loss, if the R / C ratio = means the business breaks even.

### **DISCUSSION**

Based on the results of the study, the costs incurred in the tofu making business in Labuhan Batu Utara are as follows:

**Table 1. Expenses for processing tofu Home industry in Labuhan Batu Utara**

No.	Nama Usaha	Jenis Pengeluaran Barang (Rp/Bulan)							
		Kedelai	Tenaga kerja	Transportasi	Listrik	Kemasan/plastic	Solar	Kayu	Garam
1.	Sugimin	2.200.000	1.540.000	264.000	250.000	100.000	300.000	300.000	80.000
2.	Suwarno	15.600.000	9.000.000	720.000	500.000	200.000	700.000	900.000	120.000
3.	Mahmudin	11.565.000	5.200.000	624.000	400.000	150.000	500.000	700.000	120.000
4.	Suparno	10.960.000	2.860.000	300.000	250.000	140.000	450.000	650.000	120.000
5.	Suradi	8.140.000	2.880.000	300.000	250.000	100.000	300.000	500.000	130.000
6.	Suwardi	5.980.000	2.600.000	850.000	300.000	175.000	400.000	400.000	120.000
7.	Rudi	8.367.000	3.000.000	360.000	300.000	159.000	300.000	700.000	150.000
8.	Saiful	13.125.000	3.120.000	360.000	250.000	165.000	400.000	800.000	120.000
9.	Jono	870.000	1.650.000	264.000	200.000	120.000	400.000	450.000	120.000
10.	Jahar	11.500.000	4.840.000	528.000	250.000	120.000	600.000	700.000	130.000
<b>Total</b>		<b>88.392.000</b>	<b>36.690.000</b>	<b>4.570.000</b>	<b>2.950.000</b>	<b>1.429.000</b>	<b>4.350.000</b>	<b>6.100.000</b>	<b>1.210.000</b>

Source: primary data

From the types of costs incurred, the total amount per month of total production costs, revenue and income from each tofu production business in Labuhan Batu Utara is as follows:

**Table 2. Total revenue, production costs and income of tofu production businesses in Labura / month.**

No	Nama usaha	Penerimaan ( Rp/Bulan)	Total Biaya ( Rp/Bulan )	Pendapatan ( Rp/Bulan )
1.	Sugimin	8.869.000	5.034.000	3.835.000
2.	Suwarno	37.765.000	19.765.000	18.125.000
3.	Mahmudin	36.409.000	19.259.000	18.400.000
4.	Suparno	29.920.000	15.730.000	14.920.000
5.	Suradi	23.832.000	12.600.000	11.772.000
6.	Suwardi	20.048.000	10.825.000	9.223.000
7.	Rudi	20.297.000	10.827.000	9.470.000
8.	Saiful	28.590.000	13.340.000	10.420.000
9.	Jono	7.191.000	4.074.000	3.117.000
10.	Jahar	35.868.000	18.668.000	17.200.000

Source: Primary Data

Based on the table above, the income of each tofu business in Labuhan Batu Utara is divided into sales of large tofu and small tofu and tofu dregs. However, not all tofu entrepreneurs sell it, because some of the tofu dregs are used for their own livestock. Tofu dregs are sold at Rp45,000-Rp50,000 per 1 day of production. Then for the price of small-sized tofu sells at Rp.5,000 to get 20 pieces of tofu, and for large-sized tofu on average Rp.5000 to get 12 pieces of tofu. The price of large pieces of tofu starts from Rp.60,000 and Rp.50,000 for small pieces. Tofu production businesses in Labuhan Batu Utara can produce up to 1,500 boards/month at most. This tofu production business is marketed at taxes, selling around, entrusting to food and vegetable stalls. The highest profit of the Labuhan Batu Utara tofu production business generated per month is Rp.18,125,000 with a total cost of Rp.19,765,000 with a revenue of Rp. 37,765,000. However, other tofu production businesses also benefit, for that tofu production can be

increased, with a higher increase in production, tofu entrepreneurs will be able to open up jobs for local residents and can reduce unemployment (Widjayanti, F. N, 2021).

**Table.3 Rc / ratio value of Labuhan Batu Utara Regency Industry**

NO	Nama usaha	TR	TC	RC
		(Rp)	( Rp)	
1	Sugimin	8.869.000	5.034.000	1,77
2	Suwarno	37.765.000	19.765.000	1,90
3	Mahmudin	36.409.000	19.259.000	1,90
4	Suparno	29.920.000	15,730.000	1,90
5	Suradi	23.832.000	12.600.000	1,90
6	Suwardi	20.048.000	10.825.000	1,85
7	Rudi	20.297.000	10.827.000	1,88
8	Saiful	28.590.000	13.340.000	2,14
9	Jono	7.191.000	4.074.000	1,77
10	Jahar	35.868.000	18.668.000	1,92
	Rata-rata	24,878,900	13,012,200	1,912

From table 3 it can be seen that the average total revenue is Rp.248,789,900 / month and the average total cost is Rp.13,012,00 / month which gives an R / C ratio value of 1.912, which means that every Rp. 1.00 costs incurred will generate revenue of Rp.1.912. The R/C value of  $1.912 > 1$  can be concluded that the tofu industry production business in Labuhan Batu Utara Regency is profitable, meaning that it is worth trying and developing.

How to develop a tofu production business, among others, is by opening a business branch elsewhere by conducting a survey in advance about the condition of the place, whether it is in accordance with the target market or needs when opening a branch in that place, so by making observations can collect data and become a consideration whether the place is right to open a business. Then by focusing and being consistent in business and doing business management consistently so as not to stop in the middle of the road. tofu production business in Labuhan Batu Utara the current target market is traditional market traders, entrusting in grocery stores and selling around. Therefore, the first thing that must be fulfilled is to provide low prices and maintain product quality. Then try to join several communities that have the same type of business in order to get information about the business being undertaken. And also accept suggestions and criticism from customers because this can make the quality of service even better.

## CONCLUSION

Based on the description and results of the research analysis, the following conclusions and recommendations can be presented:

1. Total income from tofu production business in Labuhan Batu Utara per month Rp.116,482,000. The highest profit obtained by the tofu production business in the North Labuhan Batu home industry in one month was Rp.18,400,000 with production costs of Rp.19,259,000 / month. In this study all home industry tofu production businesses in Labuhan Batu Utara made a profit.
2. The R / C ratio value of  $1.912 > 1$  can be concluded that the tofu industry production business in North Labuhan Batu Regency is profitable, meaning that it is feasible to cultivate and develop.

### Recommendations or Limitation

1. We recommend that tofu production businesses in Labuhan Batu Utara in terms of promoting their sales it is better to use social media such as wa, facebook instagram and others, in order to further expand the sales network and make it easier for buyers and also to notify the location of the tofu sales place. This is one of the efforts to increase income.
2. We recommend that tofu entrepreneurs make business reports or financial management so that they are not mixed with personal finances and business activities can be well organized for administrative purposes that help advance the tofu production business because it is well conceptualized.
3. Opening many resellers of tofu sales in various outside areas other than Labuhan Batu Utara.

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