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\*Corresponding author: A. Adriansah,  
Department of Economics and  
Development Studies, Faculty of  
Economics and Business, Universitas  
Tadulako, Central of Sulawesi, Indonesia.

E-mail: [adriansyah23adry@gmail.com](mailto:adriansyah23adry@gmail.com)

## DESCRIPTIVE OF QUANTITATIVE DATA | SUPPLEMENTARY

## Analysis of Bakery Business Revenue in The Home Industry of 257 Roti Bandung in Palu City

A. Adriansah<sup>1</sup>, Rita Yunus<sup>2</sup>

<sup>1</sup> Department of Economics and Development Study, Faculty of Economic and Business, Universitas Tadulako, Central of Sulawesi, Indonesia. Email: [adriansyah23adry@gmail.com](mailto:adriansyah23adry@gmail.com), [rytha\\_plw@yahoo.com](mailto:rytha_plw@yahoo.com)

**Abstract:** The industry "Home Production 257 Roti Bandung" is one of the businesses that produces bread, this industry is located on Jalan Jl. Basuki Rahmat. Lorong Cendana 2, Kel. North Tatura District. South Palu. Home Production 257 Roti Bandung is a home industry that produces fresh and baked bread. This research aims to analyze the income earned by the Home Production Business 257 Roti Bandung in South Palu City. The determination of respondents in this research was carried out purposively, the respondents chosen were leaders, the data used in this research consisted of primary data and secondary data. As a result of the analysis that has been carried out, it is known that the income of the 257 Roti Bandung Home Production Industry in producing bread is IDR.66.360.667/ month, with receipts of Rp. 118.500.000/ month and the total costs incurred are Rp.52.139.333/month.

**Keywords:** Income. Home Industry, Home Production 257 Roti Bandung.

### 1. INTRODUCTION

The food and beverage industry plays a crucial role in driving Indonesia's economic growth. To further contribute to this growth, it is important to consider the limited resources available. This consideration will help small industry players thrive in a competitive market. To address these challenges, business owners must utilize available resources effectively and efficiently to maximize profits (Gunawan, 2019). One way to measure the success of an industry is by examining its revenue, which is calculated by subtracting costs from total income. Revenue reflects the effort, resources, and expertise invested in production activities. A growing industry in Indonesia is the household sector, particularly in the food domain. Household industries are a type of business activity that contributes to community economic development and has a positive impact on the national economy, thereby promoting economic democracy in Indonesia. This sector plays a significant role in stimulating local economic growth. In terms of employment, a high level of education may not be necessary; however, attention to detail, skill, diligence, and other supporting factors are crucial (Erwin Fatmala Achmad Fawaid, 2020). The bread industry has become a popular choice among consumers who prefer instant food, making it a part of many people's lifestyles. Bread, a processed food product made through the fermentation and baking of dough, is a convenient snack option (Ramayani, 2021). The bread-making business in Palu has been rapidly growing. The bread is marketed not only within Palu but also to other areas such as Sigi, Parigi, Donggala, Toli-toli, Poso, Morowali, Gorontalo, and Buol. Notable bakeries in South Palu as of 2024 include Roti Bakar Bandung, established in 2004; Roti Bread House, established in 2017; and Home Production 257 Roti Bandung, established in 2018.

Home Production 257 Roti Bandung has gained significant recognition among the residents of Palu due to its effort to meet consumer demand, including all available frozen foods in Palu. Since its inception in 2018 by Zulfadli, with an initial capital of Rp. 6,000,000, and employing eight workers, Home Production 257 has been consistently growing. The primary raw materials used include flour,



sugar, salt, leavening yeast, and cake softener. Based on preliminary observations, Home Production 257 Roti Bandung has significant business potential. Among the various bakeries in Palu, Home Production 257 stands out for specializing in plain bread and experiencing rapid growth. Therefore, this study aims to analyze and calculate the income generated by Home Production 257 Roti Bandung and to determine whether this business is viable for further investment and development. The goal of this research is to assess the profitability of Home Production 257 Roti Bandung.

## 2. LITERATURE REVIEW

### 2.1 Industrial Theory

According to the Indonesian encyclopedia, the industry is a crucial component in the production process, involving the transformation of raw materials into valuable commodities beneficial to society without directly consuming natural resources. Nicholson explains that the role of the industry includes coordinating different inputs to efficiently produce outputs. These inputs typically include land, labor, capital, and entrepreneurship. Additionally, the industry influences policy decisions regarding the types of goods produced and the production techniques used, often favoring labor-intensive methods. Businesses create job opportunities by establishing capital-intensive or technologically advanced operations. Djohadikoeseoemo further emphasizes the importance of industry in efforts to increase industrial output, meet domestic needs, and create more jobs to support production activities (Dita Antania, 2023). Industrial enterprises can be categorized into four groups:

- a. Home Industry: This category includes businesses or business units with assets ranging from Rp. 50,000,000 to Rp. 100,000,000, excluding land and buildings utilized by the business. Annual turnover in this sector typically ranges from Rp. 100,000,000 to Rp. 300,000,000. Examples include handicrafts, pottery, tofu, and similar products.
- b. Small Industry: Characterized by moderate labor numbers (around 5-19 people), relatively low capital investment, and predominantly local employees. Small industries generally have assets ranging from Rp. 100,000,000 to Rp. 200,000,000. Annual asset valuation for businesses in this category typically ranges between Rp. 300,000,000 and Rp. 1,000,000,000. An example includes industries focused on rattan processing.
- c. Medium Industry: Defined as businesses with 20 to 99 employees. These businesses typically have significant capital, skilled labor, specialized expertise, and effective managerial capabilities. They produce goods that require further processing before use. Businesses in this category usually have assets valued between Rp. 600,000,000 and Rp. 5,000,000,000, excluding any land or buildings. The projected annual sales turnover for this category is estimated to be between Rp. 2,500,000,000 and Rp. 5,000,000,000. An example is the textile industry.
- d. Large Industry: Typically employing more than 100 workers, this category requires substantial capital investment and involves stakeholders with company shares. Employees are highly educated and trained, with specialized skills in specific fields. Leaders in this industry undergo rigorous testing to ensure their suitability for their roles. Businesses in this category usually have total assets ranging from Rp. 10,000,000,000 to Rp. 15,000,000,000, with annual sales turnover between Rp. 500,000,000,000 and Rp. 1,000,000,000,000. An example is the aircraft industry.

### 2.2 Production Cost Theory

Production costs encompass all expenses incurred by a company in acquiring production factors and raw materials to manufacture goods or provide services. They also include the financial obligations producers must bear to produce the desired product. Production costs consist of fixed and variable costs:



1. Fixed Costs: These are expenses that remain constant regardless of the production volume or business activity level. Examples include rent and full-time staff salaries.
2. Variable Costs: These are as crucial as fixed costs and include expenses that vary with production levels. The differences between variable and fixed costs can significantly impact business decision-making (klik pajak, 2023).

### 2.3 Revenue Theory

In business, revenue is crucial as it provides insight into the financial performance of a business. Revenue in economics results from the use of production factors by households and companies, manifesting as wages, rent, interest, and profits (Studies & Journal, 2021).

### 2.4 Previous Research

A study by Rika Fitri Ramayani (2021), titled "Analysis of Income from the Mini Bakery Household Industry in Palembang," aimed to determine the income generated by the mini bakery and household industry located on Jalan Bambang Utoyo Family LRG No. 987, Ilir Timur 2 District, Palembang. The research utilized a descriptive quantitative method, analyzing annual income statements from 2019 and 2020 to assess profit or loss. In 2019, the mini bakery reported a net profit of Rp12,959,000, which decreased to Rp10,879,000 in 2020. The decrease in net profit by Rp2,080,000 was noted when comparing the figures for 2020 and 2019. Itman Jauhuri, Dini Rochidiana, and Agus Yuniawan Isyanto (2021) conducted a study titled "Income Analysis of the Farida Bakery Household Industry in Cukinir Village, Singaparna District, Tasikmalaya Regency." This study aimed to precisely determine costs, revenues, and income, as well as the balance between income and costs in the Farida Bakery household industry. The study employed a case study methodology, with purposive sampling to select the location. The chosen location, Cikunir Tasikmalaya, is renowned for its household industries. The production cost concept used includes direct raw material costs (BBL), direct labor costs (BTKL), and factory overhead costs (BOP). The findings revealed production costs amounting to Rp1,977,285.39, with revenue from the bakery business totaling Rp2,850,000. The bakery business achieved a total income of Rp872,714.61, maintaining a Revenue to Cost (RC) ratio of 1.44 to ensure a good balance between income and expenses.

A study by Asrindah Nst, Mierna Zulkarnaen, and Nurhayati (2021), titled "Income Analysis of Yulia Bakery Household Industry," primarily aimed to achieve significant income. The high costs incurred for procuring bread production raw materials significantly impacted the income generated by Yulia Bakery, affecting the business's financial performance. This study aimed to precisely determine costs, revenues, and income, as well as the balance between income and costs in the Yulia Bakery household industry. The study used a case study approach, with purposive sampling to select the location in Medan, a center of household industry. The production cost concept used was a combination of direct raw material costs (BBL), direct labor costs (BTKL), and factory overhead costs (BOP). The findings revealed production costs amounting to Rp1,977,285.39, with revenue from the bakery business totaling Rp2,850,000. The bakery business achieved a total income of Rp872,714.61, maintaining a Revenue to Cost (RC) ratio of 1.44.

Jumrotin Nur Aini, Masyhuri Machfudz, and Ahmad Dedy Syathori (2019) conducted a study titled "Income Analysis of Maestro Coffee Bread Agroindustry (Case Study on Maestro Coffee Bread Home Industry in Kedungkandang – Malang City)." This study aimed to analyze the income, efficiency, and added value of the Maestro Coffee Bread Home Industry through income analysis. The research employed a sampling method involving secondary and primary data. Primary data was collected directly from Maestro Coffee Bread home industry entrepreneurs in Kedungkandang,



Malang City, while secondary data was obtained through direct interviews with household industry actors. The findings indicated that the average monthly income of the coffee bread industry maestros was Rp11,041,600. The average efficiency analysis, specifically the RC Ratio, was 2.24.

A study by Agus, Rahmad Faisal, and Raliono (2019), titled "Profit Analysis of Anugrah Bread Household Industry in Pancoran Mas, Depok City," aimed to determine the cost and profit framework for the Anugrah Bread Home Industry located in Pancoran Mas, Depok City. The data used were primary data obtained through face-to-face interviews conducted with the aid of structured questionnaires. The data was analyzed using profit analysis techniques and the production cost framework, focusing on a short-term perspective. The findings revealed that the Anugrah Bread household industry incurred total annual costs of Rp772,989,250.00, with 93.29% of these costs being variable costs associated with the purchase of production materials amounting to Rp721,160,000.00. The remaining 6.71% comprised fixed costs, including labor costs, administrative expenses, and asset depreciation totaling Rp51,829,250.00. Additionally, the Anugrah Bread producer achieved an annual profit of Rp1,852,850,750.00.

### 3. RESEARCH DESIGN AND METHOD

This study was conducted on the "Home Production 257 Roti Bandung" household industry located on Jl. Basuki Rahmat. The location was selected purposively, as this industry is one of the primary producers of bread in Palu City. The selection of respondents was also purposive, based on specific criteria or characteristics relevant to the study. The sole respondent in this research was the owner of the bread company. The study utilized both primary and secondary data sources. Primary data was collected through direct observation and interviews with respondents, while secondary data was gathered from literature reviews. These reviews included additional materials from books, scientific journals, internet sources, agencies, personal document archives, and other official documents relevant to the research.

#### 3.1. Data Analysis

The study employed an income analysis approach to evaluate financial performance. The data analysis method used to assess income levels involves a calculation formula. The following formula is used for income calculation (Soekartawi, 2017):

##### 1. Income Analysis

###### a) Production Costs

$$TC = TFC + TVC$$

Description:

TC = The total production cost of Home Production 257 Roti Bandung (in Rupiah).

TFC = The total fixed costs of Home Production 257 Roti Bandung (in Rupiah).

TVC = The total variable costs of Home Production 257 Roti Bandung (in Rupiah).

###### b) Revenue (TR) is calculated by multiplying the product price by the quantity of products sold:

$$TR = P \cdot Q$$

Description:

TR = The total revenue from Home Production 257 Roti Bandung (in Rupiah).

P =: The price per unit of products from Home Production 257 Roti Bandung (in Rupiah).

Q = The total quantity of products sold from Home Production 257 Roti Bandung (in units).



- c) Income ( $\pi$ ) is determined by subtracting total costs from total revenue:

$$\pi = TR - TC$$

Description:

$\pi$  (Profit): The profit (in Rupiah).

TR: Total Revenue (in Rupiah).

TC: Total Cost (in Rupiah).

## 4. RESULT AND DISCUSSION

### 4.1 Fixed and Variable Costs for Home Production 257 Roti Bandung

Costs are a fundamental prerequisite for any company or household industry, specifically referring to the total amount derived from the addition of fixed and variable costs.

### 4.2 Fixed Costs (FC)

Fixed costs are expenses incurred by a company that do not change based on production levels or sales activities. In this study, fixed costs include monthly depreciation of equipment and monthly property taxes for Home Production 257 Roti Bandung. These fixed costs consist of equipment depreciation, electricity expenses, and property taxes (PBB), totaling Rp2,839,333. Depreciation of equipment is calculated based on the number of units of equipment and machinery, multiplied by their price and divided by their economic lifespan to determine the monthly depreciation cost (Sajari, 2017).

**Table 1. Equipment Depreciation Costs for Home Production 257 Roti Bandung per Month**

No	Cost Description	Quantity (Unit)	Economic Life (Years)	Price (Rp/Unit)	Total (Rp)	Depreciation Value (Rp/Month)
1.	Mixer	2	5	15.000.000	30.000.000	500.000
2.	Dough Weighing	3	5	470.000	1.410.000	23.500
3.	Bread Molds	150	5	35.000	5.250.000	87.500
4.	Gas Oven	6	5	12.000.000	72.000.000	1.200.000
5.	Press Machine	1	5	500.000	500.000	8.333
	<b>Total</b>			<b>28.005.000</b>	<b>109.160.000</b>	<b>1.819.333</b>

Source: Primary data after processing 2024

Based on the table above, the total depreciation cost for Home Production 257 Roti Bandung is Rp.109,160,000 per year, or Rp.1,819,333 per month. The fixed costs for Home Production 257 Roti Bandung include three main expenses: electricity costs amounting to Rp1,000,000, equipment depreciation costs of Rp1,819,333, and property taxes (PBB) of Rp20,000, totaling Rp2,839,333.

**Table 2. Fixed Costs for Home Production 257 Roti Bandung per Month**

Cost Description	Amount (Rp/Month)
Electricity Costs	1.000.000
Equipment Depreciation	1.819.333
Property Tax (PBB)	20.000
<b>Total Costs</b>	<b>2.839.333</b>

Source: Primary data after processing 2024



#### 4.3 Variable Costs (VC)

Variable costs fluctuate based on the quantity of products produced; the greater the quantity, the higher the variable costs. Variable costs per unit are determined by the level of activity or production, such as raw material costs and labor wages, which are paid based on employee activity (Sukirno, 2019).

**Table 3. Variable Costs for Home Production 257 Roti Bandung per Month**

Description	Amount (Rp)
Raw Material Costs	
a) Wheat Flour (1,000 kg)	16.500.000
b) Sugar 500 kg	10.250.000
c) Salt 150 Bungkus	750.000
d) Gallon Water 100 Galon	500.000
e) Leavening Agent 10 kg	1.000.000
f) Cake Softener 10 kg	600.000
g) Gas	1.700.000
Labor Costs 8 Orang	16.000.000
Transportation Costs	2.000.000
<b>Total Costs</b>	<b>49.300.000</b>

Source: Primary data after processing 2024

The total variable costs for Home Production 257 Roti Bandung amount to Rp.49,300,000 per month, which includes raw material and labor costs.

#### 4.4 Total Production Costs

Total production costs represent the sum of all expenses incurred by a company in the process of manufacturing goods or providing services over a certain period (Amelya et al., 2021).

**Table 4. Total Costs for Home Production 257 Roti Bandung per Month**

Cost Description	Amount (Rp/Month)
Total Fixed Costs	2.839.333
Total Variable Costs	49.300.000
<b>Total Costs</b>	<b>52.139.333</b>

Source: Primary data after processing 2024

The total production costs required by Home Production 257 Roti Bandung are Rp52,139,333 per month, comprising Rp2,839,333 in fixed costs and Rp49,300,000 in variable costs.

#### 4.5 Revenue Analysis

Revenue refers to the total income generated from the sale of certain goods or services. The total revenue obtained during the production period refers to the income generated from production activities over a specific time frame. The total revenue earned was Rp. 118,500,000 per month, minus total costs of Rp. 52,139,333. The total revenue from sales amounted to Rp. 118,500,000, with total costs of Rp. 52,139,333, resulting in a net income of Rp. 66,360,667 per month for Home Production 257 Roti Bandung. This is detailed in Table 5 below.

**Table 5. Total Revenue for Home Production 257 Roti Bandung per Month**

No	Revenue Type	Products Sold (Q)	Price/Unit (P)	Total Revenue (TR)
1.	Hotdog Bread	4.000 Packages	2.500	10.000.000
2.	Jumbo Burger Bread	5.000 Packages	3.500	17.500.000



No	Revenue Type	Products Sold (Q)	Price/Unit (P)	Total Revenue (TR)
3.	Toast Bread	1.500 Packages	12.000	18.000.000
4.	Gembong Bread	2.000 Packages	7.000	14.000.000
5.	Square White Bread	2.000 Packages	10.000	20.000.000
6.	Medium White Bread	1.500 Packages	10.000	15.000.000
7.	Bandung Bread	4.000 Packages	6.000	24.000.000
	<b>Total</b>			<b>118.500.000</b>

Source: Primary data after processing 2024

Based on the table 5, Home Production 257 Roti Bandung managed to sell 20,000 bread units across 7 varieties, resulting in total revenue of Rp. 118,500,000 per month.

#### 4.6 Income Analysis

Income refers to the total earnings generated by a company through its business operations, primarily through the sale of goods or services to customers. Income or profit is the net amount earned from sales after deducting all costs over a specific period. The size of income or profit depends on the total revenue generated and the total costs incurred during the production process. Income is the result obtained from subtracting total costs (TC) from total revenue (TR). The total income or profit for Home Production 257 Roti Bandung was Rp. 66,360,667, calculated by subtracting total costs of Rp. 52,139,333 from total revenue of Rp. 118,500,000. This is detailed in Table 6 below.

**Table 6: Income for Home Production 257 Roti Bandung per Month**

Cost Description	Amount (Rp/Month)
Total Revenue (TR)	118,500,000
Total Costs (TC)	.52,139,333
<b>Total Costs</b>	<b>66,360,667</b>

Source: Primary data after processing 2024

Based on the table 6, it can be seen that the income obtained is Rp. 66,360,667 per month. This indicates that Home Production 257 Roti Bandung has a significant profit.

## 5. CONCLUSIONS

Based on the results and discussion of the study on Home Production 257 Roti Bandung, it can be concluded that the total cost of the business is Rp. 52,139,333 per month. The total revenue generated is Rp. 66,360,667 per month, with the products being marketed throughout Palu's frozen food sector. Additionally, the bread is not only sold within Palu but also distributed to nearby regions, including Sigi, Parigi, Donggala, Toli-toli, Poso, Morowali, Gorontalo, and Buol. Currently, Home Production 257 Roti Bandung, located on Cendana 2 street, primarily earns income from selling plain bread. It is recommended that the business expands its product range by introducing sweet bread varieties. This diversification could potentially increase profits in the future.

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