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Research Article

BUSINESS ANALYSIS OF HOME INDUSTRY OF OPAK CRACKERS

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ABSTRACT
Indonesia is an archipelagic country that has fertile soil and the soil is suitable for planting various kinds of food crops, one of which is cassava. Cassava (*Manihot esculenta*) has several advantages including being able to grow on dry and infertile land, relatively high disease resistance. Fresh cassava is an agricultural commodity with low economic value. In order to increase the economic value of cassava, an effort is needed to process cassava into processed products, namely opaque crackers. The purpose of this study is to determine income, the comparison between revenue and production costs is basedR/C ratio, a comparison between revenue and production costs based onB/C ratio on home industry Opaque crackers in Magelang Village. This research was conducted in Magelang Village, Kerkap District, North Bengkulu. This location was deliberately set with the consideration that Magelang Village is one of the opaque cracker producing centers. This study found that: 1)Total production sold by business actorshome industry opaque crackers in one production is 750 pieces with a selling price of Rp. 500 per chip, getting an average revenue in one production of Rp.375,000., with the average cost of producing one production of Rp. 130,159. So that you get income in one production of IDR 244,841. 2). Mark R/C system obtained is equal to 2.58 which means that according to the criteria of the R/C tester> 1, it can be concluded that the efforthome industry shrimp crisp Opaque in Magelang Village, Kerkap District, North Bengkulu Regency is profitable and feasible to cultivate. 3). MarkB/C ratio obtained by 1.58, whereB/C ratio in the business of making opaque crackers > 1, which is the interpretation that the efforthome industry Opak crackers in Magelang Village, Kerkap District, North Bengkulu Regency are financially feasible (earn profits) in running a business home industry opaque crackers.
Keywords: *Business, Cassava, Crackers, Home Industry*

ABSTRAK
Indonesia merupakan negara kepulauan yang memiliki tanah yang subur dan tanahnya cocok untuk ditanami berbagai macam tanaman pangan, salah satunya ubi kayu. Ubi kayu (Manihot esculenta) memiliki beberapa keunggulan antara lain mampu tumbuh pada lahan kering dan tidak subur, tahan penyakit relatif tinggi. Ubi kayu segar merupakan komoditas pertanian dengan nilai ekonomis rendah. Untuk meningkatkan nilai ekonomis singkong, diperlukan upaya untuk mengolah singkong menjadi produk olahan yaitu kerupuk opak. Tujuan dari penelitian ini adalah untuk mengetahui pendapatan, perbandingan pendapatan dengan biaya produksi berdasarkan R/C ratio, perbandingan pendapatan dengan biaya produksi berdasarkan rasio R/C pada industri rumah tangga kerupuk opak di Desa Magelang. Penelitian ini dilakukan di Desa Magelang, Kecamatan Kerkap, Bengkulu Utara. Lokasi ini sengaja ditetapkan dengan pertimbangan bahwa Desa Magelang merupakan salah satu sentra penghasil kerupuk opak. Penelitian ini menemukan bahwa: 1). Total produksi yang dijual oleh pelaku usaha industri rumahan kerupuk opak dalam sekali produksi sebanyak 750 buah dengan harga jual Rp. 500 per keping, mendapatkan pendapatan rata-rata dalam sekali produksi sebesar Rp.375.000,- dengan rata-rata biaya produksi sekali produksi sebesar Rp. 130.159. Sehingga anda mendapatkan income dalam sekali produksi sebesar Rp 244.841. 2). Mark R/C sistem yang diperoleh adalah sebesar 2,58 yang artinya menurut kriteria R/C tester > 1 dapat disimpulkan bahwa usaha industri rumahan keripik udang Opak di Desa Magelang Kecamatan Kerkap Kabupaten Bengkulu Utara menguntungkan dan layak untuk dibudidayakan. 3). Rasio MarkB/C diperoleh sebesar 1,58, dimana rasio B/C pada usaha pembuatan kerupuk opak > 1, yang merupakan interpretasi bahwa usaha rumahan kerupuk opak di Desa Magelang Kecamatan

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Kerkap Kabupaten Bengkulu Utara layak secara finansial (mendapatkan keuntungan) pada tahun menjalankan usaha home industri kerupuk opak.
Kata kunci: Usaha, Ubi Kayu, Kerupuk, Industri Rumah Tangga

1. Introduction

Indonesia is an archipelagic country that has fertile soil and the soil is suitable for planting various kinds of food crops, one of which is cassava. However, at the present time it is a difficult time for the Indonesian nation, especially with the various impacts caused by the unstable economic conditions. Therefore it is necessary to make efforts to improve our economy with one of the efforts, namely increasing the results of processing food crops such as processing cassava into processed cassava opak crackers.

Cassava (*Manihot esculenta*) is a food plant with another name cassava as well as cassava. Cassava is the most important source of carbohydrates after rice. In addition, cassava is a tuber-type agricultural commodity which is quite important in Indonesia both as a food source and as a feed source. This is because cassava has several advantages compared to other food crops, including being able to grow on dry and infertile land, relatively high resistance to disease, not being rushed for harvest so that it can be used as a living barn. In general, fresh cassava is an agricultural commodity with low economic value. In order to increase the economic value of cassava, an effort is needed to process cassava into a variety of processed products. Therefore, farmers should be able to process crops made from cassava in order to have added value so that farmers' income can increase (Setyaningsih, n.d.)

Opak crackers are a typical food from West Java in the form of thin plates made of dough with the main ingredient being starch. Various starchy ingredients can be processed into crackers, including cassava, sweet potato, a mixture of sago and cassava, rice, sticky rice, tapioca, corn and wheat, one of which is opak crackers. Opak crackers are crackers made from cassava. Opak crackers are snacks that are popular with both young and old people because they taste good, are relatively cheap and are easy to make.

The advantage of opak crackers with other crackers is that opak crackers are made directly from cassava so the fiber content is still high. Initially, cassava was not much liked by the community and had a low selling value. As a result of this, many people try to process cassava into several processed food products, one of which is opak crackers (Hajar S. Suwita, 2020).

Table 1. Productivity of Cassava in Kerkap District (tonnes / harvest area).

Year	Cassava Productivity in Kerkap District (Tons/Harvested Area)	
	Production (tonnes)	**Harvested Area (Ha)**
2014	112	28
2015	192	48
2016	192	48
2017	140	35

Source: BPS Secondary Data on Food Crop Production, 2017

Based on data from the Central Statistics Agency for North Bengkulu Regency, cassava production in Kerkap District (Tons/Harvest Area) from 2014 to 2017. In 2014 cassava production was 112 tons, then in 2015 cassava production was 192 tons, in in 2016 the production of cassava was 192 tons, in 2017 the production of cassava was 140 tons, the highest production of cassava food crops was in 2015 and 2016 where the total production was 192 tons, while the lowest production occurred in 2014 where the total production was only up to 112 tonnes (BPS Provinsi Bengkulu, 2021).

One small industry that has the potential to be appointed as a support for the economy of a region is the opak cracker small industry. This small industry has existed for a long time and is developing in rural areas in North Bengkulu Regency, one of which is in Magelang Village, Kerkap District. Based on the description that has been stated above, it is necessary to do an income analysis of home industry Opak crackers in Magelang Village, Kerkap District, North Bengkulu Regency.

1.1 Problem Formulation

Based on the background described above, the formulation of the problem obtained is:

1. How is the income home industry Opak crackers in Magelang Village, Kerkap District, North Bengkulu Regency?
2. What is the comparison between revenue and production costs based on R/C Ratio (Kusnadi, 2000) on home industry Opak crackers in Magelang Village, Kerkap District, North Bengkulu Regency?
3. What is the comparison between revenue and production costs based on R/C Ratio on home industry Opak crackers in Magelang Village, Kerkap District, North Bengkulu Regency?

1.2 Field Study Objectives

The purpose of this research is

1. To know the income home industry, Opak crackers in Magelang Village, Kerkap District, North Bengkulu Regency.

2. To find out the comparison between revenue and production costs based on R/C Ratio on home industry Opak crackers in Magelang Village, Kerkap District, North Bengkulu Regency.

1.3 Research Benefits

Based on the formulation of the problem and the objectives of the field study that has been intended to be carried out, there are several benefits from this field study, including:

1. For writers, it can increase knowledge, improve writing skills, and add new experiences regarding(Colman & Young, 1989) income home industry opak crackers.
2. For researchers, it can be used as a reference in conducting further research activities on business home industry Opak crackers in Magelang Village, Kerkap District, North Bengkulu Regency.

1.4 Theoretical Basis

1.4.1 Cassava Plants

Cassava is one of Indonesia's local carbohydrate sources which ranks third after rice and corn. Fresh cassava has a chemical composition consisting of about 60% water content, 35% starch, 2.5% crude fiber, 1% protein content, 0.5% fat content and 1% ash content, because cassava is a source of carbohydrates and dietary fiber, but less content of nutrients such as protein (Thamrin, Mardhiyah, Samsul, & Marpaung, 2013). . Based on physical and chemical properties, cassava is a tuber or long tree root with an average diameter of two to three *centimeter* and fifty to eighty long *centimeter*, depending on the type of cassava planted. Characterization of the physical and chemical properties of cassava is determined by the nature of starch as the main component of cassava (Agency for agricultural research and development, 2011)

1.4.2 Home Industry

Home industry according to (Suparman, 2008)is a business unit or company on a small scale engaged in certain industrial fields. Home industry is a small company whose economic activities are centered at home. Home industry can also be interpreted as a home industry or home industry because it includes small businesses that are managed by families. According to (Law of The Republic Indonesia No 3, 2014), home industry is an industry that has a limited workforce. Existence home industry very influential on social change, the economy of society. Effort home industry can absorb unemployment and (Warfield, Weygandt, & Kieso, n.d.) empower the community. Apart from that, it can also be an additional income for the community because it can be used as a new livelihood to meet their daily needs.

1.4.3 Opak Crackers

Opak is one of the local food ingredients made from cassava which can serve as a snack or healthy snack. Cassava has the potential as a source of carbohydrates which has several advantages, it can be used as an alternative non-rice food ingredient to reduce dependence on rice consumption (Indrayana, Sirappa, & Ricky, 2018).

Cassava opak crackers have been a source of livelihood for the people in the village. This business is carried out individually in the homes of each craftsman. Family labor is usually practiced at the craftsman level, namely planting and harvesting cassava by male

family members and assisted by female family members as processing cassava into cassava opak crackers (Gunawan, Ummi, Ferdinant, & Irman, 2018).

1.5 Business Income

Income is the remuneration received by the factors of production used within a certain period (John B. Penson, Oral Capps Jr., C. Parr Rosson, n.d.), (Sadono Sukirno, 2004). In microeconomic analysis, the term income is especially used with respect to the flow of income (Indah Setyaningsih, 2019) in a period of time originating from the provision of factors of production (resources, labor and capital) respectively in the form of rent, wages and interest as well as profit, respectively (Alzaghal & Mukhtar, 2017).

According to (Sugiyono, 2010)**,** (Gunawan, Ummi, Ferdinant, Irman, et al., 2018), a production system is a collection of components that influence one another for the purpose of transforming production inputs into production outputs. The material used as production input is cassava tubers, where the cassava tubers are processed into opak crackers, so that they can be made into a commodity item that has more high economic value. The next production inputs are equipment, the equipment used in making opak crackers, namely stoves, small cauldrons, knives, plates, a place for drying.

Production costs or operational costs are costs incurred periodically in order to meet production inputs and production process activities so that factory operations run smoothly (Dwinora, Sumartono, & Sumantri, 2018). Operational costs can also be interpreted as costs that are not related to the company's products but are related to the company's daily operating activities (John B. Penson, Oral Capps Jr., C. Parr Rosson, n.d.)(Kuyvenhoven, Ruben, & Kruseman, 1995). These costs consist of fixed costs and variable costs (Varelas, Karpetis, & Konikarpeti, 2006; Riwayadi, 2016).

According to (Kusnadi, 2000), acceptance is an addition to assets that can result in an increase in capital but is not due to additional capital from the owner or not debt but through the sale of goods or services to other parties. According to (Soekartawi, 2006), income is the difference between revenue and all costs incurred in the production process, profit or profit is the income received by a person from the sale of goods or service products minus the costs incurred, in other words, income is a reduction of receipts with total costs.

R/C is used to calculate whether this business is profitable, break-even, or detrimental by making a comparison between revenue and total costs ((Soekartawi, 2002).

1.6. Thinking Framework

In the village of Magelang there are many home industries. One of the foods that make cassava as an industrial raw material is home industry opak crackers. Production inputs used in the process of making opak crackers are cassava tubers, production equipment, labor and production sites (Van Keulen, Kuyvenhoven, & Ruben, 1998). The total of production produced depends on the production inputs used (Gass & Biggs, 1993). Home industry have expenditure needs for production activities such as production input costs used for the opak cracker production business in Magelang Village, Kerkap District, North Bengkulu Regency, namely fixed costs and variable costs. For reception home industry comes from the total output or the total of production multiplied by the selling price, so that

home industry Opak crackers get income from revenue minus expenses, in an industrial business an industry must calculate the feasibility of the business using a business feasibility analysis to determine whether or not the business is feasible (Dykha, Kuzina, & Serdyukov, 2021)(Suharko & Hudayana, 2020). Based on the description of the framework above, a schematic framework of thinking can be described as follows:

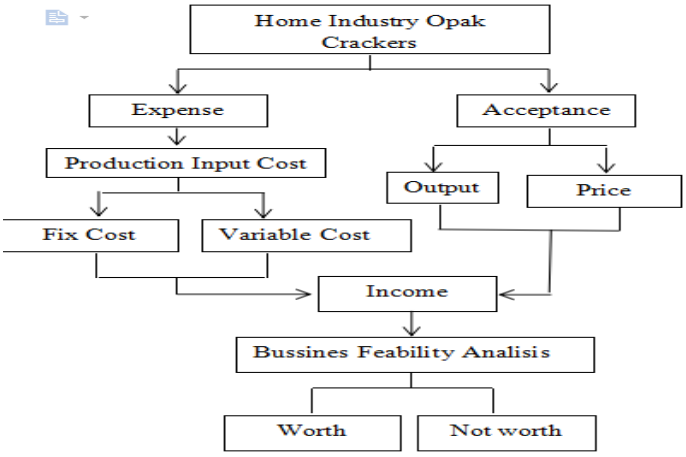

Figure 1. Income Analysis Thinking Framework *Home Industry* Opak Crackers in Magelang Village.

2. Method

2.1 Determination of Field Study Locations

Determination of the location of this field study was chosen deliberately (*purposive*) namely in Magelang Village, Kerkap District, North Bengkulu. This location was deliberately set with the consideration that Magelang Village is one of the opak cracker producing centers in Kerkap District, North Bengkulu Regency.

2.2 Types and Methods of Data Collection

The data used in the field study is primary data. Primary data collection can be done by field observations and interviews in the research area using a prepared questionnaire. The data collection techniques used in this field study are:

A. Observation

Observation is an activity process that records the course of activities, by looking at supporting documents, the parties involved and the time of field study. In this case a researcher directly participates in the field study site to directly observe the object of the field study.

B. Interview

The interview technique is a data collection technique derived from interviews by asking questions based on a list of questions (questionnaire) directly with the business owner *home industry* Opak crackers.

2.3 Methods of Determining Respondents

Respondents were determined using the census method. According to (Sugiyono, 2010), which states that, if the total population is less than 100, it is better to take all of them.

The number of respondents who have a business *home industry* Opak crackers in Magelang Village, Kerkap District, North Bengkulu Regency, there were four people. From all business owners *home industry* in these areas will be used as samples in this field study.

2.4 Data Analysis Methods.

This field study uses quantitative descriptive analysis which is useful for describing business income *home industry* Opak crackers in Magelang Village. The data obtained will be analyzed by analyzing the value of income, according to (Soekartawi, 2002) revenue and income can be estimated using the following formula:

a. Formulation of Total Expenditures (TC):

TC = TFC + TVC

Information: TC is Total Expenditures (Rp); TFC is Total Fixed Cost (Rp); TVC is Total Variable Cost (Rp)

b. Acceptance Mathematical Formulation:

TR = Q x P

Information: TR = total revenue (Rp); Q = the total of production produced (Kg); P = the price (Rp)

c. Mathematical formulation of income:

Π = TR – TC

Information: Π = Income; TR = Total revenue (Rp); TC = Total cost (RP)

d. Mathematical formulation of R/C analysis ratio:

$$R/C = T_R / T_C$$

Information: R/C = Revenue Cost Ratio; TR = Total Revenue; TC = Total Cost

3. Result and Discussion

3.1 Characteristics of Respondents

3.1.1 Business Ownership

Micro Business Ownership must be able to provide benefits, able to provide opportunities to minimize risks. The use of agency theory in gaining profits as a choice of Micro Entrepreneurs. Consequences of the interests of Micro Entrepreneurs are able to provide the welfare of their owners and business development. Ownership of micro businesses and their managers provides market utility for micro businesses to gain profits and minimize business risks, very simple ownership to create profit maximization. Micro Enterprises occupy 98% of the economic structure in Indonesia but the development of intangible assets is still low (AGENCY, 2018)(Sukirno, S, 2004).

Table 2. Characteristics of Respondents Based on Business Ownership

No	Business Ownership	Total
1	Help	0
2	Heritage	0
3	Personal	4
4	Profit sharing	0
Total		4

Source : *Primary data is processed (2022).*

Based on table 2 above, the characteristics of respondents based on business ownership are divided into four groups, namely business ownership based on assistance, inheritance, personal, and profit sharing, business home *industry* Opak crackers in Magelang Village which were carried out by the four respondents were privately owned businesses.

3.1.6 Duration of Effort

The duration of opening a business can affect the level of income, the length of time a business actor or business pursues his line of business will affect his productivity (ability/expertise), so that he can increase efficiency and be able to reduce production costs to less than sales. The longer to pursue the field of trading business will further increase knowledge about consumer tastes or behavior. Trading skills are increasing and more and more successful business relationships and customers are networked (Artistyan Firdausa & Arianti, 2013)). Engaging in a business will also increase his knowledge and will affect the level of income. Experience in a business is divided into three categories, namely less experienced (less than five years), moderately experienced (five to ten years) and experienced (more than ten years).

Table 3. Characteristics of Respondents Based on Length of Business

No	Long Effort	Total
1	Less Experienced (<5 years)	0
2	Sufficiently Experienced (5-10 years)	2
3	Experienced (>10 years)	2
Total		**4**

Source : *Primary data is processed (2022).*

Based on table 3. above on the characteristics of respondents based on length of business home *industry* Opak crackers in Magelang Village are divided into three groups, namely length of business (less than five years) with zero experience, and (five to ten years) sufficient experience with two people, and long business experience (more than ten years) with two people with experience.

3.2 Opak Crackers Production Process

In the process of processing sweet potatoes into opak crackers, they still apply a simple form of production process. The local industry has not made the latest innovations in carrying out production process activities. The sweet potato opak is produced by adding the spices used so that it has a distinctive taste.

a. Materials needed in the production process: Cassava, coriander, garlic, salt.

b. The tools used in the production process:

Knives, grating machines, boilers, buckets, furnaces, winnowing, molds for drying, raffia rope, pertalite, plastic clothesline.

c. Opak cracker production process (AGENCY, 2018):

1. Peel cassava and wash thoroughly.
2. After that, place the sweet potato in a bucket filled with water and leave it for a while.
3. Blend the spices that have been provided and grind the cassava using a grated machine.

4. After that, mix the salt and spices that have been mashed earlier with the grated cassava.
5. After that, print the cassava that has been mixed with the spices earlier using a round mold and flatten it by hand.
6. Then arrange the opak crackers that have been printed into rounds in the boiler after that, steam the opak crackers using the boiler.
7. After steaming remove the mold from the boiler and cool briefly so that when it is released from the mold it is not damaged.
8. After that, remove the opak crackers from the mold and arrange them on the winnowing.
9. Then after that, dry the opak crackers using the clothesline provided, dry the opak crackers for four to six hours.
10. After the opak crackers are dry, remove the opak then sort the opak.

3.3 Opak Crackers Marketing System

The existing marketing system in business home *industry* opak crackers in Magelang Vilage, namely:

1. Sales of production results directly to collectors.

Business owner home *industry* selling production directly as a producer, serving wholesalers or collectors of opak crackers who have become customers who come directly to the location to buy opak crackers.

2. Sales of products to consumers through an ordering system.

Business owner *home industry* Opak crackers also sell their production through an ordering system, the advantage of this system is that it can produce various variations of opak crackers such as the use of spices according to the wishes of consumers.

In both marketing systems above the business owner home *industry* Opak crackers have an advantage in marketing costs for opak crackers because business owners do not incur transportation costs for product marketing.

3.4 Production Costs

Production costs are costs incurred by producers carried out in the production process to produce a product. The size of production in the business will be influenced by the costs incurred and the income that will be obtained by the company, production costs consist of fixed costs and variable costs.

3.4.1 Fixed Costs

Fixed costs are production costs that arise due to the use of fixed production factors, so that the costs incurred to finance production factors also remain unchanged even though the number of goods produced is different. The fixed costs in business home *industry* Opak crackers in Magelang Village, North Bengkulu Regency, namely the cost of tool depreciation. Depreciation is an accounting process in allocating the cost of tangible assets to become expenses in a systematic and rational way during the period to benefit from the use of these assets.

Table 4. Production Costs Based on Fixed Costs

No	*Information*	*Average (Rp/Production)*
1	Knife	53,43
2	Grate Machine	444,93
3	Boiler	213,75
4	Human	102,23
5	furnace	118,03
6	Accepted	27,88
7	Print	39,03
8	Bamboo clothesline	9,29
9	Scales	121,90
10	Plastic	26,39
Total		1.156,89

Source : *Primary data is processed (2022).*

Based on table 4. above, it is known that the average total depreciation cost for equipment obtained in one production run is IDR 1,156.89 where this depreciation cost is included in fixed costs. As for the cost of depreciation of tools in the business *home industry* Opak crackers, namely ten types of tools including: a knife, a knife used to peel the skin of sweet potatoes, a grating machine, a grating machine used to grate sweet potatoes that have been peeled and washed clean, pots, pots used for steaming sweet potatoes that have been printed into opak molds, bucket, bucket is used as a container for cassava after cleaning from its skin then bucket is also used as a container for cassava that has been grated by a grater machine, furnace, stove is used for burning firewood as a heat source for steaming the printed opak, tampah is used for the container opak that has been steamed so that it cools quickly, then the mold, the mold is used to print the opak shape according to the size of the opak to be made then the bamboo clothesline is used as a place to dry the opak crackers in the sun, then a scale is used to weigh the total of raw material to be used for raw materials production, then plastic is used as a tool s in the process of drying on a bamboo clothesline.

It can be seen in table 5.7 and the discussion above that the highest equipment costs incurred are grating machines with an average of Rp. 444.93 per production. For the smallest tool depreciation costs, namely on bamboo clothesline with an average total of Rp. 9,29. This is because bamboo clothesline has a very long economic life and the price is cheap so that the percentage value of depreciation is very small.

3.4.2 Variable Costs

Variable costs are costs incurred by entrepreneurs as a result of using variable factors of production, so that these costs vary with the change in the total of goods produced. For more details can be seen in the following table:

Table 5. Production Costs Based on Variable Costs

No	Information	Average (Rp/Production)
1	Cassava	100.000
2	Salt	4.800
3	Garlic	12.600
4	Coriander	12.000
5	Pertalite	8.750
6	Such raffia	1.116,67
Total		144.166,67

Source : *Primary data is processed (2022).*

Based on table 5. Production Costs Based on Variable Costs above the largest average cost is for the purchase of production raw materials, namely cassava, which is Rp. 100,000 per production and the smallest average cost is the cost of purchasing raffia rope, which is Rp. 1116,67. The small average cost of raffia is due to the use of a small total of raffia.

3.4.3 Total Cost

The size of the total business costs incurred in the business home *industry* Opak crackers will greatly affect the income that will be obtained by business actors. The total of input costs used depends on expenses, so the use of costs must be considered carefully for a business actor. The total cost to be incurred by the business home *industry* Opak crackers in Magelang Village, Kerkap District, North Bengkulu Regency can be seen in the table below:

Table 6. Total Production Costs

No	Fixed cost (Rp/Production)	Variable Cost (RP/Production)	Total Cost(TC) (TFC+TVC) (Rp/Production)
1	1.269,64	141.300	142.569,64
2	1.490,71	145.633	147.123,71
3	870,82	144.433	145.303,82
4	996,41	145.300	146.296,41
Total	4.628	576.666	581.293,58
Average	1.157	144.167	145.323,40

Source : *Primary data is processed (2022).*

From table 6. above the total average cost required for business home *industry* Opak crackers in Magelang Village, Kerkap District, North Bengkulu Regency, the average cost of production is Rp. 145,323.40 this figure is obtained from the sum which consists of an average fixed cost (depreciation of equipment) of IDR 1,157 and a variable cost of IDR 144,167. So to run a business home *industry* Opak crackers at least have to prepare an average cost of around Rp. 145,323.40 per production.

3.5 Reception

Receipt is the value of money received from the sale of production, revenue is the product of the production obtained by the selling price, the total of revenue is influenced by the total of production produced and the high and low prevailing prices. In effort *home industry* The production of opak crackers produced will be calculated in units of chips.

Table 7. Business acceptance home *industry* the opposite

No	Production		Revenue (TR) (Rp/Production)
	Number of Production (Pieces/Production)	Price (Rp/Piece)	
1	750	500	375.000
2	750	500	375.000
3	750	500	375.000
4	750	500	375.000
Total	3.000		1.500.000
Average	750		375.000

Source : *Primary data is processed (2022).*

Based on Table 7. above, the data shows the average business production *home industry* opak crackers in Magelang Village, Kerkap District, North Bengkulu Regency, as many as 750 pieces/production. The average selling price is Rp. 500 for each piece, then an average receipt of Rp. 375,000 is obtained for one production.

3.6 Income

Income is the difference between receipts and total costs, so that income is influenced (Varelas et al., 2006) by the total of receipts and costs incurred. The income referred to in the business home *industry* Opak crackers are net income earned by business actors. The size of the income depends on the total of profits and costs that must be incurred in business activities.

Table 8. Operating income home *industry* the opposite

Sample No	Revenue (TR) (Rp/Production)	Total Cost (TC) (Rp)	Income(π) (Rp/Production)
1	375.000	142.570,64	232.429,36
2	375.000	147.123,71	227.876,29
3	375.000	145.303,82	229.696,18
4	375.000	146.296,41	228.703,59
Total	1.500.000	581.295	918.705,42
Average	375.000	145.324	229.676,36

Source : *Primary data is processed (2022).*

Based on Table 5.11 above, the data shows the average income received by business owners home *industry* Opak crackers per production is Rp. 229,676.36 this figure is obtained by subtracting the total revenue (TR) minus the total cost of production (TC). So that by making these reductions, the average income for each production is Rp. 229,676.36 in one production.

3.7 R/C Ratio Analysis

R/C Ratio analysis is used to determine whether the business home *industry* Opak crackers are profitable, break even, or harm by doing a comparison between revenue and total costs

Table 9. R/C analysis of business ratio home *industry* the opposite

No	Revenue (TR) (Rp/Production)	Total Cost (TC) (Rp/Production)	R/C Ratio (TR:TC)
1	375.000	142.570,64	2,63
2	375.000	147.123,71	2,55
3	375.000	145.303,82	2,58
4	375.000	146.296,41	2,56
Total	1.500.000	581.294,58	10,32
Average	375.000	145.323,65	2,58

Source : *Primary data is processed (2022).*

Based on the calculations in table 5.12 above, it can be concluded that the average R/C value obtained in the business home *industry* opak crackers, which is equal to 2.58, which means that according to the tester criteria R/C> 1, it can be concluded that the business home *industry* shrimp crisp The opak work carried out by the four businesses in Magelang Village, Kerkap District, North Bengkulu Regency is profitable and feasible.

4. Conclusion

1. Total production sold by business actors home industry opak crackers in one production is 750 pieces with a selling price of Rp. 500 per chip, getting an average revenue in one production of Rp.375,000., with the average cost of producing one production of Rp. 130,159. So that you get income in one production of IDR 244,841.
2. The value of the R/C ratio obtained was 1.88., where the R/C in the business of making opak crackers was > 1, which means that the business home industry Opak crackers in Magelang Village, Kerkap District, North Bengkulu Regency are financially feasible (earn profits) in running a business home industry opak crackers.

5. Suggestions

It is hoped that the cassava-making business actors will maintain product quality and the opak-gathering agents are expected not to delay the payment of cassava opak-yams to the cassava business actors, which can indirectly slow down the cassava business actors

in carrying out their production due to problems with funds for buy raw materials such as cassava in large quantities.

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