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Financial Feasibility Analysis Of The Keiling Rice Milling Business In Trimulya Village, Onembute Subdistrict, Konawe Regency

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Abstract

This study aims to analyze the financial feasibility of a mobile rice milling business in Trimulya Village, Onembute District, Konawe Regency. The research method employed is descriptive quantitative. Data were collected through observation, interviews, and documentation. The results of the analysis indicate that the mobile rice milling business is financially feasible, with a Net Present Value (NPV) of Rp804.673.537, a Net Benefit-Cost Ratio (NBCR) of 10,9, an Internal Rate of Return (IRR) of 75,6%, and a Payback Period (PP) of 1,5 years. Sensitivity analysis shows that the business remains feasible despite a 10% increase in input costs, a 10% decrease in output prices, or a combination of both, as all feasibility indicators continue to meet the criteria for viability. Based on these results, the mobile rice milling business in Trimulya Village is considered feasible to be operated and further developed

Keywords: ***Financial Feasibility, Mobile Rice Milling, NPV, IRR, Net B/C Ratio, Sensitivity Analysis***

INTRODUCTION

The agricultural sector plays a strategic role in the regional economy, particularly as a food provider, a source of income for the community, and a pillar of national food security. In Southeast Sulawesi Province, irrigated rice is one of the key subsectors that continues to be prioritized because rice is the staple food of the population. Southeast Sulawesi's position as one of Indonesia's major rice-producing regions underscores the importance of efforts to sustainably increase rice production and availability. Data from the Central Statistics Agency indicates that rice production in Southeast Sulawesi during the January–September 2024 period

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reached 378,950 metric tons of milled dry paddy, an increase of 7.82% compared to the same period in 2023. This trend confirms that the rice sector in this region has promising prospects and requires support for effective production systems and post-harvest management.

One of the major rice-producing regions in Southeast Sulawesi is Konawe Regency, known as the province's "rice granary." This regency plays a vital role in regional rice supply, with a harvested area of 38,272.50 hectares and a production of 151,675.85 tons in 2023. Among the subdistricts contributing to this production is Onembute Subdistrict. BPS data from 2020–2024 indicates that the area of rice fields and rice production in this subdistrict have fluctuated. After a decline in cultivated area from 132.99 hectares in 2020 to 113.93 hectares in 2023, there was a recovery in 2024 to 130.00 hectares, with production reaching 555,841 tons—the highest in the past five years. This situation indicates significant potential for the continued development of the rice agribusiness system, including in the post-harvest sector.

Post-harvest processing is a critical stage in the rice agribusiness system because it significantly determines the quality, quantity, and value added of the final product. One key post-harvest technology is rice milling. With technological advancements, rice milling is no longer limited to stationary units but has evolved into mobile rice milling, which is more flexible and efficient. This innovation provides convenience for farmers, particularly in overcoming challenges related to distance, time, and transportation costs. In Konawe Regency, mobile rice milling operations are regulated by Konawe Regency Regulation No. 27 of 2015, which serves as the legal basis for the development of such businesses.

In Trimulya Village, mobile rice mills have become the primary alternative for farmers to process paddy into rice. This service is considered more practical because it can come directly to farmers' homes, making it more time- and cost-efficient compared to stationary rice mills. Currently, there are three mobile rice mill businesses and two stationary rice mills in the village. The shift in farmers' preferences from stationary to mobile rice mills indicates a change in service patterns influenced by efficiency, ease of access, and farmers' needs. However, this business also faces challenges in the form of fluctuations in service demand, primarily because the use of the service is highly dependent on the harvest season. These conditions have the potential to affect income levels and business sustainability.

A number of previous studies have shown that rice milling businesses, particularly mobile rice mills, are generally viable ventures. Rusman's (2024) study found that mobile rice milling businesses in North Luwu Regency had an R/C Ratio of 1.54, indicating that the business is financially viable. Similar results were also reported by Fitriani et al. (2023) in Manokwari Regency with an RCR of 2.03 and a positive NPV. Research by Marwan and Cantika (2021)

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showed that mobile rice milling operations generate an annual profit of Rp52,888,250 ( ) with a Net B/C ratio of 4.4 and an IRR of 21.54%. Furthermore, studies by Yuliantari et al. (2021) and Kusbiantoro also concluded that the mobile rice milling business is viable for development based on the NPV, IRR, Net B/C, and Payback Period indicators.

Nevertheless, few studies have examined the financial viability of mobile rice milling businesses in Trimulya Village, even though this village is one of the rice production centers in Onembute Subdistrict that has experienced rapid growth in the use of mobile milling technology. The region's characteristics, production patterns, and the unique dynamics of service demand allow for specific and context-sensitive analytical findings. Therefore, research on the financial feasibility of mobile rice milling businesses in Trimulya Village is crucial. The findings of this study are expected to provide comprehensive information regarding profit margins, operational efficiency, and business viability, while also serving as a basis for decision-making by business operators, farmers, and local governments in the future development of mobile rice milling operations.

METHOD

This study was conducted from August to September 2025 in Trimulya Village, Onembute Subdistrict, Konawe Regency, which was selected through purposive sampling because it is both a major rice-producing center and a location where mobile rice milling businesses are thriving. This study employed a quantitative approach using both primary and secondary data. The study population consisted of all owners of mobile rice milling businesses in Trimulya Village, totaling three individuals. Given the relatively small population size, sampling was conducted using a census method, meaning the entire population served as the study's respondents. Primary data was collected directly through structured interviews using a questionnaire, while secondary data was obtained from the Central Statistics Agency, relevant agencies, and various relevant literature. Data collection techniques included observation, interviews, and documentation to obtain information that was complete, accurate, and consistent with the research objectives.

The research data was analyzed using a combination of quantitative and qualitative descriptive approaches to assess the financial viability of the mobile rice milling business in Trimulya Village. The analysis involved calculating production costs, revenue, and business income to determine the level of profit generated. Furthermore, the financial feasibility of the " " business was evaluated using investment criteria, including Net Present Value (NPV), Net Benefit-Cost Ratio (Net B/C), Internal Rate of Return (IRR), and Payback Period (PP). A business is deemed viable if it has a positive NPV, a Net B/C ratio greater than one, an IRR exceeding the

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prevailing interest rate, and a relatively short payback period. Additionally, a sensitivity analysis was conducted to assess the business's sensitivity to changes in conditions, such as increases in operational costs, decreases in revenue, or changes in production levels, thereby determining the business's ability to withstand risks and uncertainties in the future.

RESULTS AND DISCUSSION

In this study, production costs were obtained based on interviews and direct observations of mobile rice milling business operators in Trimulya Village, Onembute Subdistrict, Konawe Regency. Cost data were calculated monthly, distinguishing between fixed and variable costs.

The use of 15 liters of diesel at a price of Rp15,000/L incurred a cost of Rp225,000, while 10 liters of gasoline at a price of Rp13,000/L cost Rp130,000. Additionally, 20 sacks are required at a price of Rp3,000 per sack, totaling Rp60,000, along with 1 piece of raffia rope costing Rp10,000 to tie the sacks containing the milled rice. For machine maintenance, 1 jerrycan of oil is used at a cost of Rp170,000. Based on this data, it is evident that the largest cost stems from the purchase of fuel—specifically diesel and gasoline—as both are essential for operating the machine and the mobile rice milling vehicle.

Fixed Costs, Variable Costs, and Total Production Costs of Mobile Rice Milling

Fixed costs are a type of cost whose amount remains unchanged regardless of whether production activity increases or decreases. These costs must still be incurred by the business owner at regular intervals to ensure that milling operations continue to run smoothly. On the other hand, variable costs are costs whose magnitude depends on the volume or quantity of production. These costs will increase if the amount of rice being milled increases, and conversely, they will decrease if milling activity decreases. Finally, total production costs are the total expenses incurred by a company to process raw materials into market-ready products or services, including raw material costs, labor costs ( ), and factory *overhead* costs (such as rent and utilities). For further details, please refer to the following tables:

Table 1. Investment Costs for a Mobile Rice Mill in Trimulya Village, Onembute Subdistrict, Konawe Regency

No	Description	Total (Years 0–5)
1	Vehicle	70,687,500
2	Grinding Machines	52,421,665

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3	Diesel Engine	32,489,720
4	Basin	124,443
5	Tarpaulin	1,501,443
6	Weighing equipment	2,032,112
7	Sack Sewing Machine	829,443
8	Sewing Needles	7,498
9	Artco	420,002
10	Water Drum	172,502
11	Towing Equipment	543,332
12	Drain Pipes	228,888
	Total	160,093,824

Source: Processed Primary Data, 2026

Based on Table 1, it can be explained that the investment costs for the mobile rice milling business in Trimulya Village, Onembute Subdistrict, Konawe Regency are significant each year, from year 0 to year 5. Overall, the total investment cost for the mobile rice milling business over six years is Rp160,093,824. This figure indicates that fixed costs are a relatively stable cost component and must be incurred regularly by business operators to support the continuity of mobile rice milling activities.

Table 2. Variable Costs of Mobile Rice Milling in Trimulya Village, Onembute Subdistrict, Konawe Regency

No	Description	Total (Years 0–5)
1	Diesel	2,800,000
2	Gasoline	2,170,000
3	Engine Oil	2,240,000
4	Diesel Engine Oil	3,040,000
5	Sacks	600,000
6	Raffia rope	133,340
7	Thread	240,000
8	Labor Costs	3,000,000
	Total	14,223,340

Source: Processed Primary Data, 2026

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Based on Table 2, it can be explained that the variable costs of the mobile rice milling business in Trimulya Village, Onembute Subdistrict, Konawe Regency show an increase from year 0 to year 5, in line with the increase in the volume of rice milling activities carried out. Overall, the total variable costs of the mobile rice milling business during the six-year analysis period amounted to Rp14,223,340. This indicates that variable costs are not fixed and are significantly influenced by the frequency and scale of the mobile rice milling activities conducted by the business operator.

Table 3 Total Production Costs of Mobile Rice Milling in Trimulya Village, Onembute Subdistrict, Konawe Regency

No	Description	Total
1	Investment Costs	160,093,824
2	Variable Costs	14,223,340
	Total	174,317,164

Source: Processed Primary Data, 2026

Table 3 shows that the total production costs of the mobile rice milling business in Trimulya Village, Onembute Subdistrict, Konawe Regency consist of investment costs and variable costs. The investment costs incurred during the study period amounted to Rp160,093,824, while variable costs were recorded at Rp14,223,340. Thus, the total production costs required for the mobile rice milling operation amount to Rp174,317,164. These results indicate that the majority of expenditures are dominated by investment costs, making this component the most significant factor influencing overall production costs.

Revenue from Mobile Rice Milling in Trimulya Village

In the mobile rice milling business, the revenue received consists of rice produced from the milled rice received, where the ratio of rice received by the rice miller is 10:1; however, for other operators, the ratio is 7:1 of the rice that has been milled into rice. When converted to rupiah, the amount of rice is multiplied by the price of rice. Meanwhile, the revenue of the mobile rice milling business is calculated by subtracting the total costs incurred in the mobile rice milling operation from the total revenue. For further details, please refer to the following tables.

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Table 4. Revenue from the Mobile Rice Milling Business in Trimulya Village, Onembute Subdistrict, Konawe Regency.

Year	Production (P)	Unit	Price (Q)	PxQ
0				
1	18,444	kg	13,000	239,772,000
2	20,288	kg	13,000	263,744,000
3	22,317	kg	13,000	290,121,000
4	24,549	kg	13,000	319,137,000
5	27,004	kg	13,000	351,052,000
Total	131,046		78,000	1,703,598,000

Source: Processed Primary Data, 2026

Based on Table 4, the revenue from the mobile rice milling business in Trimulya Village, Onembute Subdistrict, Konawe Regency, shows a continuously increasing trend during the analysis period. With a stable selling price of Rp13,000/kg, total production over six years reached 131,046 kg, generating total revenue of Rp1,703,598,000. This increase in revenue aligns with the annual growth in production volume, reflecting that the mobile rice milling business has good income potential and promising business prospects.

Table 5. Revenue of the Mobile Rice Milling Business in Trimulya Village, Onembute Subdistrict, Konawe Regency.

Year	Revenue	Investment Costs	Revenue
0		160,093,824	-160,093,824
1	239,772,000	29,982,505	209,789,495
2	263,744,000	29,982,505	233,761,495
3	290,121,000	29,982,505	260,138,495
4	319,137,000	29,982,505	289,154,495
5	351,052,000	29,982,505	321,069,495
Total	1,463,826,000	149,912,525	1,153,819,651

Source: Processed Primary Data, 2026

Based on Table 5, the revenue of the mobile rice milling business in Trimulya Village shows a steadily increasing trend year over year. In the initial year, the business still experienced negative revenue due to high initial investment costs. However, starting from the first year, the

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business generated profits that continued to grow along with increasing revenue. By the end of the analysis period, total revenue reached Rp1,153,819,651. These results indicate that the mobile rice milling business is capable of generating significant profits and has good prospects for continued development.

Feasibility of the Mobile Rice Milling Business

Feasibility analysis of the mobile rice milling business in Trimulya Village, Onembute Subdistrict, Konawe Regency. To assess its feasibility, the analysis utilized *Net Present Value* (NPV), *Net Benefit Cost* (NBC), *Internal Rate of Return* (IRR), and *Payback Period* (PP). Detailed calculation results can be viewed in Table 6.

Table 6. Feasibility Analysis of a Mobile Rice Milling Business in Trimulya Village, Onembute Subdistrict, Konawe Regency

Investment Evaluation Criteria	Value	Description
NPV	804,673,537	Feasible
NBC	10.9	Feasible
IRR	75.6%	Feasible
pp	1.5 years	Feasible

Source: Processed Primary Data, 2026

Based on the results of the financial feasibility analysis, the mobile rice milling business in Trimulya Village, Onembute Subdistrict, Konawe Regency, is deemed feasible to operate and develop. This is indicated by a Net Present Value (NPV) of Rp804,673,537, which is positive, signifying that the business is capable of generating greater economic benefits than the investment costs incurred. According to Umar (2001), a business is deemed viable if it has an NPV greater than zero. Additionally, a Net Benefit-Cost Ratio (Net B/C) of 10.9 indicates that every one rupiah of cost incurred generates a net benefit 10.9 times greater. These results align with the research by Marwan and Cantika (2021), who found that a mobile rice milling business is viable for development because it has a Net B/C value greater than one.

The feasibility of this business is further supported by an Internal Rate of Return (IRR) of 75.6%, which far exceeds the prevailing interest rate of 12%, indicating a very high rate of return on investment. According to Suliyanto (2010), an investment is considered feasible if the IRR exceeds the interest rate or discount rate used. Additionally, a Payback Period (PP) of 1.5 years indicates that the investment capital can be recovered in a relatively short time. These results

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align with the research by Yuliantari et al. (2021), which states that a mobile rice milling business is viable because it has a fast capital recovery period. Thus, based on all feasibility indicators—NPV, Net B/C, IRR, and PP—the mobile rice milling business in Trimulya Village has excellent prospects and is financially viable for further development.

Sensitivity Analysis

The sensitivity analysis of the mobile rice milling business in Trimulya Village, Onembute Subdistrict, Konawe Regency is an analysis used to determine what will happen to the results of the feasibility analysis of the mobile rice milling business if there are changes in the calculation of costs or benefits. The statistical scenarios used are: 1) input costs increase by 10% and the selling price of the product remains constant; 2) the selling price of the product decreases by 10% and costs remain constant; 3) input costs increase by 10% and the selling price of the product decreases by 10%. The results obtained are as follows:

Table 7. Sensitivity Analysis of the Mobile Rice Milling Business in Trimulya Village, Onembute Subdistrict, Konawe Regency

Feasibility Assessment Criteria	Output Price Remains Constant and Input Price Rises by 10%		Output Price Decreases by 10% and Input Price Remains Constant		Output Price Decreases by 10% and Input Price Increases by 10%	
	Value	Note	Value	Note	Value	Notes
NPV	798,115,161	Feasible	701,388,260	Feasible	694,829,830	Eligible
NBC	10.8	Acceptable	9.6	Good	9.5	Acceptable
IRR	60.6%	Feasible	20.73%	Feasible	27.12%	Acceptable
PP	1 y. 7 m.	Eligible	1 y., 8 m.	Eligible	1 y., 9 m.	Eligible

Source: Processed Primary Data, 2026

Based on the sensitivity analysis of the mobile rice milling business in Trimulya Village above, the following can be explained:

1. With output prices remaining constant and input prices rising by 10%, it is evident that the mobile rice milling business in Trimulya Village, Onembute Subdistrict, Konawe Regency, remains viable even with a 10% increase in input costs, as indicated by the *Net Present Value* (NPV) of Rp789,115,161, which is a positive figure. This indicates that even under conditions of a 10% increase in input costs, the mobile rice milling business is still capable of generating a net benefit greater than the total costs incurred. Thus, this business remains economically profitable. The *Net Benefit-Cost* (NBC) ratio is 10.8, meaning that every unit of cost incurred

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generates a benefit of 10.8 units. A Net B/C value greater than one indicates that this business remains efficient and financially viable despite an increase in input costs. The *Internal Rate of Return* (IRR) is 60.6%, which is higher than the interest rate or discount rate used in the analysis. This indicates that the business's internal rate of return remains above the cost of capital, meaning the mobile rice milling business still provides an adequate rate of return. The *Payback Period* (PP) is 1.7 years, indicating that the time required to recover the entire initial investment is 1.7 years. This suggests that the investment capital can be recovered in a relatively short period. Overall, the results of the sensitivity analysis indicate that the mobile rice milling business remains viable to operate, even with a 10% increase in input costs while output prices remain constant.

2. A 10% decrease in output prices and stable input prices indicate that the Mobile Rice Milling Business in Trimulya Village, Onembute Subdistrict, Konawe Regency remains viable despite the 10% drop in output prices, as evidenced by the *Net Present Value* (NPV) of Rp701,388,260, which is a positive figure. This indicates that despite a 10% decrease in output prices, the mobile rice milling business remains capable of generating greater net benefits compared to the total costs incurred. The *Net Benefit-Cost Ratio* (NBC) of 9.6 indicates that every unit of cost incurred generates 9.6 units of benefit. An NBC value greater than one indicates that the mobile rice milling business remains profitable and economically viable. The *Internal Rate of Return* (IRR) of 20.73% indicates that the business's internal rate of return is higher than the interest rate used as *the discount rate*. This suggests that investing in the mobile rice milling business still yields an adequate rate of return despite the decline in output prices. The *Payback Period* (PP) indicates that the payback period for the business is 1.8 years. This payback period is relatively short and remains within the business's economic lifespan, further reinforcing the viability of the mobile rice milling business. Overall, the sensitivity analysis results show that the mobile rice milling business remains viable for development even with a 10% decrease in output prices, as all financial viability indicators still meet the business viability criteria.

3. With a 10% decrease in output prices and a 10% increase in input prices, the sensitivity analysis conducted on a 10% increase in input costs and a 10% decrease in output prices for the mobile rice milling business in Trimulya Village, Onembute Subdistrict, Konawe Regency indicates that the business remains financially viable. This is evident from the positive *Net Present Value* (NPV) of Rp694,829,830, indicating that the benefits obtained still outweigh the costs incurred despite the less favorable changes in business conditions. Furthermore, the *Net Benefit-Cost* (NBC) ratio of 9.5 indicates that every cost incurred still yields greater benefits, making the business profitable to operate. The *Internal Rate of Return* (IRR) of 27.12% also

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indicates a higher rate of return compared to prevailing interest rates, meaning the business remains profitable. Meanwhile, the *Payback Period* (PP) of 1.9 years indicates that the capital recovery period is relatively short. Based on these results, it can be concluded that even with a 10% increase in input costs and a 10% decrease in output prices, the mobile rice milling business in Trimulya Village is still deemed viable to operate.

CONCLUSION

Based on the research findings, the mobile rice milling business in Trimulya Village, Onembute Subdistrict, Konawe Regency, has been shown to yield significant economic benefits. Over the six-year analysis period, this business generated a total net income of Rp1,153,819,651. This revenue showed a steadily increasing trend from year to year, with the highest value in the fifth year at Rp321,069,495. This situation reflects that the mobile rice milling business has good prospects, supported by stable cash flow and consistently high demand for services among farmers.

From a financial perspective, the mobile rice milling business in Trimulya Village has been deemed highly viable for operation and expansion. This is demonstrated by a positive Net Present Value (NPV) of Rp804,673,537, a Net Benefit-Cost Ratio (Net B/C) of 10.9, and an Internal Rate of Return (IRR) of 75.6%, which far exceeds the prevailing interest rate of 12%. Furthermore, the investment capital can be recouped in a relatively short period of 1.5 years. The results of the sensitivity analysis also indicate that this business remains viable even if there is an increase in operational costs or a decrease in output prices of up to 10%. Thus, the mobile rice milling business possesses high levels of profitability, efficiency, and resilience to changes in economic conditions.

Based on the research findings, owners of mobile rice milling businesses are advised to continue improving operational cost efficiency, particularly in fuel consumption and machinery maintenance, as well as to expand their customer base and enhance service quality in order to increase business volume and profits. Local governments are expected to provide support through equipment assistance or other facilities that can reduce operational costs and encourage business development. Furthermore, future research is recommended to examine market and technical aspects so that business feasibility analyses can be conducted more thoroughly and comprehensively.

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