



Feasibility Analysis of Income From White Coconut Meat Processing Among Coconut Farmers in Polewali Village North Mamuju Regency

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Abstract: This study will explore and describe in depth the white copra processing activities of coconut farmers in Polewali Village, North Mamuju Regency, in an effort to assess income feasibility and support appropriate business decision-making. This study uses a qualitative approach to analyze and assess the feasibility of MSMEs as a context that needs to be analyzed in depth to provide MSMEs with a complete picture of their business feasibility indicators. The research results obtained findings that the white copra processing business was declared feasible to run, because it was able to generate net profits and produce an R/C ratio value of 1.15, more than 1. This shows that each cost expenditure in the production process can generate additional income of 0.15 so that it can increase cost efficiency and farmer welfare. The limitation of this study is that it only partially analyzes the production costs of white copra, while farmers need more profitable production cost information comparing white copra with smoked copra.

Keywords: Business Feasibility, Income, White Copra

INTRODUCTION

Agriculture is one of the main sources of livelihood for the Indonesian people; this is closely linked to the country's geographical location, which is characterized by high rainfall, fertile soil, and abundant sunlight throughout the year. Agriculture in Indonesia is classified as tropical agriculture because the majority of the country lies within the tropics, directly under the influence of the equator (Umami et al., 2023). Within the agricultural sector, which plays a significant role in the national economy, plantations, particularly the coconut subsector are of particular importance. This commodity holds high strategic value due to its versatility and makes a major contribution as a source of income for the community (Eka Handayani & Sultan, 2022).

West Sulawesi Province is one of the main centers of coconut (Kelapa dalam) production. In nearly the entire province, coconuts serve as the primary agricultural commodity and a source of livelihood for farmers. Therefore, the local government continues to encourage increased production, including in North Mamuju Regency (Tangkesalu, 2021). Based on observations of the Kaili and Mandar communities inhabiting West Sulawesi, the coconut tree

has historically been regarded as the “Tree of Life,” according to the views of Ryandita et al. (2020). In the Kaili region, a newlywed couple is gifted several coconut trees by the groom’s parents as a provision for their future life; similarly, in the Mandar region, a man is required to plant coconut trees and possess the ability to process coconuts as a prerequisite for marrying a woman.

The coconut is a versatile plant that produces various byproducts, one of which is copra, which is used as the main ingredient in the production of cooking oil. There are two methods of copra processing: smoked copra and white copra. White copra is produced by drying the coconuts through sun exposure or in an oven. The difference between these two methods lies in the drying process used to achieve the desired moisture content. The application of drying technologies in copra production in Indonesia varies widely, ranging from methods that rely solely on sunlight to those that use equipment requiring significant energy input (Yani et al., 2022). Equipment-based drying processes are further categorized into smoking and sulfur-based drying (white copra). Compared to smoked copra, white copra has superior quality because it has a lower moisture content and a cleaner appearance. The production of white copra can be carried out through indirect drying or using a drying machine, which requires precise temperature and time settings, as both of these factors significantly influence the quality of the resulting copra (Afiza & Syahrantau, 2023). According to Kahar et al. (2022), the creation of a competitive advantage for small and medium enterprises (SMEs) will form a value chain in the distribution channel that supports the development of larger-scale industrialization.

Preliminary observations revealed that copra processors in Polewali Village hold diverse views regarding the production process. Some believe that the smoking method is simpler and faster. Others believe that the smoking method has lower production costs. Still others believe that the white copra drying method produces higher-quality copra due to its low moisture content, resulting in a higher price for white copra compared to copra dried using other methods.

This phenomenon has led to some contradictions among copra farmers, due to the lack of accurate data to support each perspective, whether regarding production costs or copra quality criteria. These challenges faced by copra farmers motivated the researcher to analyze the production costs of white copra to determine the feasibility of copra production in Polewali Village. The primary consideration stems from the view that “white copra has higher quality due to its low moisture content, so the price of white copra is higher than that of copra dried using other methods.” This view makes it more rational to analyze the feasibility of the business using accurate production cost data based on information provided by the farmers.

Production costs are a key area of study in accounting. Accounting, at its core, is a systematic process for identifying, measuring, and communicating economic information that serves as a vital tool for informed policy-making and decision-making. This definition emphasizes accounting’s role in generating information that is not only accurate but also of strategic value. The purpose of accounting goes beyond mere record-keeping; its goal is to present economic information about an entity to various stakeholders, both internal and external.

The branch of accounting that examines production costs is cost accounting. According to Hongren (2012), cost accounting measures, analyzes, and reports financial and non-financial information related to the costs of acquiring or using resources within an organization. For example, calculating the cost of a product is a function of cost accounting that addresses the need for inventory valuation in financial accounting and the need for decision-making in management accounting (such as determining product prices and selecting which products to promote). Modern cost accounting holds that the collection of cost information is a function of the management decisions that are made. Furthermore, according to (Zulfa et al., 2022), manufacturing costs can be categorized into direct material costs, direct manufacturing labor costs, and indirect manufacturing costs.

Previous studies have shown that MSMEs face challenges in calculating production costs (Apriliawan Saputra et al., 2024a); (Satriani & Vijaya Kusuma, 2020a); (Oktaviani et al., 2023a)), making it difficult to assess the viability and profitability of these businesses (Sahara & Nasution, 2024a); (Nugroho & Yuni Astuti, n.d.)). MSME business practices in evaluating performance have so far been based solely on survival, so business performance is linked to short-term achievements, such as daily revenue and sales volume over a specific period (Anggraeni et al., 2023); (Kabange & Simatele, 2022). However, (Wahyono & Hutahayan, 2021) have proposed a concept for measuring business performance for MSMEs with a long-term orientation, such as by measuring business growth and asset growth.

MSMEs engaged in the white copra business in Polewali Village are unable to accurately determine production costs. This situation makes it difficult for copra farmers to choose between two alternatives: whether to process copra using the smoking method or the white copra method. They do not know which method is more profitable. This study was conducted to answer the questions: What is the production cost of white copra as a basis for calculating profitability, and is the white copra business economically viable to continue?

Based on the explanation provided above, the objectives of this study are to analyze production costs and assess the feasibility of the white copra agribusiness, provide information to MSMEs to aid in business decision-making, and help them avoid potential losses.

METHOD

This study uses a qualitative approach to analyze and examine the viability of MSME businesses as a context that requires in-depth analysis to provide MSMEs with a comprehensive picture of the indicators of their business viability. According to Moleong (1990), qualitative research is based on natural phenomena as a unified whole, relies on the researcher (as a person) as the research instrument, utilizes qualitative methods, and conducts inductive data analysis. Qualitative research prioritizes the process over the results. Creswell (2016), defines qualitative research as a type of research that explores and understands the meanings held by individuals or groups of people in relation to social issues. Another definition states that qualitative research is a research perspective that focuses on efforts to understand reality through the application of inductive reasoning (Nina Adlini et al., 2022). According to Sugiyono (2019), descriptive research is a research method grounded in postpositivist philosophy that is used to analyze objects in their natural state and to describe the status of human groups, conditions, or phenomena at the time the research is conducted, with the researcher serving as the primary research instrument.

This study is classified as qualitative research using a descriptive-analytical approach. This method will comprehensively examine aspects related to white copra processing, from costs and revenue to business viability, so that the data obtained is more detailed and accurate. This study will explore and describe in depth the white copra processing business activities of coconut farmers in Polewali Village, North Mamuju Regency, as an effort to assess income feasibility and support sound business decision-making.

This study uses business operators (MSMEs) as research informants; these operators are the ones who directly process coconuts into white copra. Data sources for this study include primary data collected through interviews with white copra processing business operators in Polewali Village using a questionnaire containing a list of questions designed as a research instrument. Secondary data also includes information on the area of coconut plantations, national coconut production, and the number and types of SMEs.

Data collection methods were carried out through: a) Field observations, conducted through direct observation of white copra processing facilities in Polewali Village. The objective was to obtain data on the production process and cost-driving production activities; b) Interviews, a method used to collect data through face-to-face interactions with respondents (white copra business operators). This method aimed to obtain information on production, marketing, and sales costs for white copra products; and c) Documentation, a data collection

method involving the gathering of records, photographs, and documents related to the white copra processing business, such as production data, costs, and revenue in Polewali Village, North Mamuju Regency.

The business feasibility analysis in this study employs two data analysis techniques: first, variable costing to determine total production costs and assess the contribution margin and profitability; second, feasibility analysis using the return on costs ratio. This technique is applied to evaluate the ratio of revenue to total costs in a farming business. This analysis serves to identify the extent to which revenue can cover the costs incurred. Theoretically, when the R/C value equals 1, the business neither makes a profit nor incurs a loss. A farming business is considered viable if the R/C ratio is above 1 and unviable if it is below 1 (R/C Ratio > 1, viable; R/C Ratio = 1, break-even; R/C Ratio < 1, unviable).

RESULTS AND DISCUSSION

The production cost of white copra refers to the total expenditures incurred to support the production stages involved in processing coconuts into white copra. These expenditure components include the use of primary raw materials, direct labor, and factory overhead costs (Hongren et al., 2012, 37). Meanwhile, according to Andilan et al. (2021), in the white copra processing industry, production costs encompass all expenditures from the processing stage through to the final product, including both fixed and variable costs. On the other hand, Rahayu et al. (2023) explain that total production costs can be categorized into fixed costs and variable costs.

Cost Analysis of White Copra Processing Operations

Furthermore, Hongren et al (2012) explain that direct material costs are the acquisition costs of all materials that ultimately become part of the cost object (the production process and subsequently the finished goods) and can be traced to that cost object in an economically feasible manner, Direct labor costs in the manufacturing process include compensation for all manufacturing labor that can be economically traced to the cost object (the production process and subsequently the finished goods). Meanwhile, indirect production costs are all production costs associated with the cost object (the production process and finished goods) but cannot be traced to that cost object in an economically justifiable manner (Hongren et al., 2012, 37).

a. Raw Material Cost Analysis

Raw material costs represent the total consumption of raw materials in production activities aimed at producing the final product (Apriliawan Saputra et al., 2024b). Copra is produced using coconuts as the primary raw material. Coconut farmers in Polewali Village produce white copra with an average production volume of 2,000 coconuts per production run. The copra yield ratio is 4:1, so farmers produce an average of 500 kg of copra per production run. The price per coconut at the time of observation (April 2025) in Polewali Village was Rp. 4,000 per coconut. The following table shows the raw material production costs for each production run by copra farmers in Polewali Village:

Table 1. Raw Material Costs (Coconuts)

No.	Component	Number of Unit	Unit Price (Rp)	Total Cost (Rp)
1.	Coconuts	2.000	4.000	8.000.000

Source: Authors (2025)

Raw material costs are the main component in the white copra production process. Each production batch uses 2,000 coconuts purchased at Rp 4,000 per coconut, resulting in total raw material expenses of Rp 8,000,000 per production batch. For additional information, this price was current at the time of the study and continues to fluctuate. The upward trend in coconut prices is driven by high demand for shelled coconuts for export, leading to a decline in the production of copra.

b. Analysis of Direct Labor Costs

Direct labor costs include compensation received by workers who are actively involved in the production process, with the results of their work reflected in the final product (Suciati et al., n.d.). In the white copra production process in Polewali Village, direct labor expenses include compensation paid to workers who actively participate in the production process, ranging from husking coconuts, splitting and drying them, to extracting the dried coconut meat from the shells. In a single copra production cycle, workers peel 2,000 coconuts at a wage of Rp. 150 per coconut, workers split and sun-dry the coconuts at a wage of Rp. 50 per coconut, and two workers extract the coconut meat, each paid Rp. 100,000. The following table shows the direct labor costs for each production cycle for a copra farmer in Polewali Village:

Table 2. Direct Labor Costs

No.	Type of Work	Quantity Person	Unit Wage (Rp)	Total Cost (Rp)
1.	Coconut Peeling Labor	2.000 Coconut	150/Coconut	300.000
2.	Coconut Splitting and Drying Labor	2.000 Coconut	50/Coconut	100.000
3.	Coconut Shelling and Scraping Labor	2 Person	100.000/Person	200.000
Total				600.000

Source: Authors (2025)

Coconut Huskers: These workers are responsible for removing the husks from 2,000 coconuts. They are paid Rp. 150 per coconut, so the total cost for this activity is Rp. 300,000 (2,000 x Rp. 150).

Coconut Splitting and Sun-Drying Labor: These workers are responsible for splitting the coconuts into two halves and sun-drying them as the initial stage of the drying process. They are paid Rp. 50 per coconut, so the total cost for this activity is Rp. 100,000 (2,000 × Rp. 50).

Coconut Meat Scraping Workers: These workers are responsible for scraping the dried coconut meat from the shell to produce white copra. This task is performed by two workers, each paid Rp. 100,000, resulting in a total payment of Rp. 200,000.

The summary presented above shows that the direct labor cost per kilogram (kg) of white copra is Rp. 1,200 (Rp. 600,000 ÷ 500 kg). These direct labor expenses include estimated costs that may increase upon further examination by internal parties or owners involved in the production process.

c. Analysis of Factory Overhead Costs

Factory overhead costs are production expenses that are not classified as either raw material costs or direct labor costs. These costs consist of auxiliary materials, depreciation of factory assets, factory rent, and various other types of overhead costs (Oktaviani et al., 2023b). In the white copra processing, factory overhead costs include expenditures on auxiliary materials, depreciation costs, and other production costs.

1. Auxiliary Material Costs

Auxiliary material costs include expenditures on materials that do not play a direct role in forming the final product, or, even if they are part of the product, their contribution is relatively small (Satriani & Vijaya Kusuma, 2020b). The auxiliary material cost in white copra production in Polewali Village is sulfur, which is used in the smoking process to prevent the copra from molding and to extend its shelf life. Each production run requires 1 kg of sulfur at a price of Rp. 15,000 per kg. The following table shows the costs of auxiliary materials for each production run by copra farmers in Polewali Village:

Table 3. Auxiliary Material Costs

No.	Type of Auxiliary Material	Quantity	Unit Price (Rp)	Total Cost (Rp)
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1.	Sulfur	1 kg	15.000	Rp. 15.000
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Source: Authors (2025)

The auxiliary material used in the smoking/drying process is sulfur, with a quantity of 1 kg and a price per kilogram of Rp 15,000.

2. Depreciation Cost

According to PSAK No. 17, depreciation is the process of allocating the value of a depreciable asset over its estimated useful life. In other words, depreciation is the gradual reduction in the value in use of a fixed asset over its estimated period of use (Firmansyah & Nurwati, 2020). In calculating depreciation, several aspects must be considered, including the depreciation period, the method applied, the classification of useful life, the depreciation rate, and the asset's acquisition cost (Urip Wardoyo et al., n.d.). In this study, depreciation was calculated using the straight-line method with the following formula

Depreciation expenses for equipment used in the white copra production process in Polewali Village are calculated using the straight-line method based on the purchase price of the equipment, its residual value, and its useful life. The tools used include machetes, knives, tarps, and arcto, each of which serves a specific function in the stages of copra production, such as splitting, scraping, sun-drying, and transporting coconuts. Two machetes were used, costing Rp. 100,000 each; two knives were used, costing Rp. 15,000 each; two tarps were used, costing Rp. 400,000 each; and one artco was used, costing Rp. 600,000. The following table shows the depreciation costs for equipment per production cycle for copra farmers in Polewali Village:

Table 4. Depreciation Cost Analysis

No.	Equipment Name	Price/Unit	Number of Units	Total Price	Useful Life	Residual Value/Unit	Depreciation/Year
1.	Machete	100.000	2	200.000	1	40.000	$(200.000 - 40.000) / 1 = 160.000$
2.	Hacksaw	15.000	2	30.000	1	6.000	$(30.000 - 6.000) / 1 = 24.000$
3.	Tarps	400.000	2	800.000	2	160.000	$(800.000 - 160.000) / 2 = 320.000$ $(320.000 / 2) = 160.000$
4.	Artco	600.000	1	600.000	1	120.000	$(600.000 - 120.000) / 1 = 480.000$

Source: Authors (2025)

Depreciation is calculated using the straight-line method:

The machete is used to split and cut coconuts and has a useful life of 1 year. The annual depreciation amount is $(\text{Rp. } 200,000 - \text{Rp. } 40,000) / 1 = \text{Rp. } 160,000$; the monthly depreciation is $(\text{Rp. } 160,000 / 12) = \text{Rp. } 13,333$, and the depreciation per production cycle (3 times/month) is $(\text{Rp. } 13,333 / 3) = \text{Rp. } 4,444$.

A “pesisi” (a local term for a tool used to separate coconut meat from the shell) is used to remove coconut meat from the shell and has a useful life of 1 year. The annual depreciation amount is $(\text{Rp. } 30,000 - \text{Rp. } 6,000) / 1 = \text{Rp. } 24,000$, monthly depreciation is $(\text{Rp. } 24,000 / 12) = \text{Rp. } 2,000$, and depreciation per production cycle (3 times/month) is $(\text{Rp. } 2,000 / 3) = \text{Rp. } 667$.

Tarps are used as a base during the coconut drying process and have a useful life of 2 years. Depreciation over 2 years is $(\text{Rp. } 800,000 - \text{Rp. } 160,000) / 2 = \text{Rp. } 320,000$; annual depreciation is $(\text{Rp. } 320,000 / 2) = \text{Rp. } 160,000$; monthly depreciation is $(\text{Rp. } 160,000 / 12) = \text{Rp. } 13.333$, and depreciation per production cycle (3 times/month) is $(\text{Rp. } 13.33 / 3) = \text{Rp. } 4,444$.

Artco, a handcart used to transport coconuts from the husking site to the drying area, as well as to move copra from the production site to the storage area, has a useful life of 1 year.

The annual depreciation amount is $(\text{Rp. } 600,000 - \text{Rp. } 120,000) / 1 = \text{Rp. } 480,000$, monthly depreciation is $(\text{Rp. } 480,000 / 12) = \text{Rp. } 40,000$, and depreciation per production cycle (3 times/month) is $(\text{Rp. } 40,000 / 3) = \text{Rp. } 13,333$.

The following table details the production costs for the white copra processing business in Polewali Village:

Table 5. Production Cost Analysis

No.	Production Cost Component	Unit/Unit of Production	Amount
1.	Raw Material Cost	500 kg x Rp. 16.000	Rp. 8.000.000
2.	Direct labor Cost	500 kg x Rp. 1.200	Rp. 600.000
3.	Factory Overhead Costs	500 kg x Rp. 45,8	Rp. 22.888
Total Production Costs		500kg x Rp. 17.245,8	Rp. 8.622.888

Source: Authors (2025)

Revenue and Profitability Analysis

Total revenue is calculated by multiplying the weight of copra produced by the selling price per kilogram (Rp). The amount of revenue is influenced by production volume and selling price, which are the main factors that ultimately determine the amount of income. In the white copra business in Polewali Village, each production run yields an average of about 500 kg at a selling price of Rp 20,000 per kg. The total revenue from the white copra business in Polewali Village is presented in Table 6.

Table 6. Revenue Analysis

Production (Kg)	Price (Rp/Kg)	Amount (Rp)
500	20.000	10.000.000
Total Revenue		10.000.000

Source: Authors (2025)

The revenue table shows that the production of 500 kg of white copra per processing cycle, sold at Rp20,000 per kilogram, generates total revenue of Rp10,000,000. Generally, there is a negative relationship between production and price; that is, when production increases excessively, prices tend to decline (Lestari, 2022), resulting in a decrease in farmers' revenue.

The profit from the white copra business is derived from the difference between total revenue and all costs incurred. The results of the study on the total revenue from the white copra processing business are shown in Table 7.

Table 7. Profit Analysis

No.	Description	Unit/Production Unit	Amount (Rp)
1.	Total Revenue (TR)	500 kg x Rp. 20.000	10.000.000
2.	Total Cost (TC)	500kg x Rp. 17.245,8	8.622.888
Total Profit ($\pi = TR - TC$)			1.377.112

Source: Authors (2025)

According to (Sari & Ali Basyah, 2024), profit is the value resulting from the difference between total revenue and total costs incurred by the company. The profit table shows that the difference between total revenue of Rp10,000,000 and total production costs of Rp8,635,770 results in a net income of Rp1,364,230 for a single production run of white copra.

Feasibility Analysis of the White Copra Business

A business feasibility study is an activity that examines and assesses whether or not a business venture is viable. This process involves in-depth research, which is then measured, calculated, and analyzed using specific methods based on available data and information. Meanwhile, a business is understood as an endeavor undertaken to generate benefits, both financial and non-financial (Noviani & Santoso, 2021). A business feasibility study is

conducted with the primary objective of determining whether a business idea is worth pursuing or not. A business is considered feasible if it provides a positive impact or greater profits for various stakeholders compared to the potential losses or negative impacts that may arise (Nugroho & Yuni Astuti, 2021).

A business feasibility study is useful for assessing the extent to which a business can compete and survive in a competitive environment, while also examining the potential for future business development from various perspectives. This study focuses on identifying challenges that are likely to arise in the future, thereby reducing the risk of a mismatch between expected results and reality (Ahyakudin et al., 2023).

A business feasibility study is a structured analytical procedure for identifying issues, evaluating opportunities, setting objectives, describing conditions, establishing success indicators, and assessing the costs and benefits of various alternative solutions. This study is used by a wide range of parties, from individuals, business owners, and the government to investors and the general public, to assess the feasibility of a new business idea. Feasibility studies are conducted, among other things, to design appropriate strategies to minimize obstacles and risks in a future fraught with uncertainty (Sahara & Nasution, 2024b).

Ferawati & Syam (2021) state that feasibility analysis plays a very significant role in supporting business growth. Failures in farming and household businesses in the agricultural sector are often caused by the failure to conduct a proper feasibility study. Theoretically, conducting a proper feasibility analysis before starting a farming business can help control and minimize the risk of failure and losses.

Business feasibility is a crucial aspect that indicates whether a business activity can provide sustainable economic benefits. For white copra processing in Polewali Village, business feasibility is measured using the Return-to-Cost Ratio (R/C Ratio) method, which calculates the ratio of total revenue to total costs over a single production period. A business is considered viable if the R/C Ratio is greater than 1, meaning that every unit of cost incurred generates a higher unit of revenue. The use of the R/C Ratio indicator provides an objective picture of business efficiency and serves as a basis for farmers in making decisions regarding the continuation and development of their businesses. The following formula presents the feasibility analysis for each production cycle of copra farmers in Polewali Village:

$$\begin{aligned} \text{R/Cratio} &= \text{TR/TC} \\ &= 10.000.000 / 8.622.888 \\ &= 1,15 \end{aligned}$$

The results of the study indicate that the white copra processing business in Polewali Village is still considered highly viable. This is evident from the R/C ratio (Return on Cost Ratio), which stands at 1.15. With an R/C ratio > 1 , this means that every Rp 1 spent in this business generates revenue of Rp 1.15. In other words, the revenue generated from the sale of white copra is higher than the costs incurred in the production process. This is a key indicator that the business generates a net profit rather than operating at break-even or incurring a loss.

A comparison of the profitability ratio and production costs of white copra versus copra produced using the smoking method was conducted by comparing the Return Cost Ratio (R) and production costs obtained in this study with the results of a previous study. The Return Ratio (R) analysis for smoked copra in the study by Amiruddin et al. (2019) yielded a value of 1.13 ($\text{TR} / \text{TC} = 25,482,286.6 / 22,498,647.9$). This indicates that the production feasibility ratio for white copra is higher than that for smoked copra ($1.15 > 1.13$). The findings of this study are also supported by the research by Amelia et al. (2025), which showed that the break-even point (BEP) per unit of white copra is higher (1,425 per unit) compared to black copra (1,404 per unit).

The white copra business is also considered viable because the potential for coconut production in Polewali Village is very high; consequently, the main raw material—coconuts—

remains abundant and easily accessible to the community. This is a distinct advantage that supports long-term production sustainability. Farmers do not face difficulties sourcing raw materials and can produce regularly at full capacity.

CONCLUSION

Based on the explanation of the research findings and the discussion presented, it can be concluded that the white copra processing business in Polewali Village is deemed viable. This is evidenced by an R/C ratio of 1.15, indicating that every Rp. 1 spent on costs generates revenue of Rp. 1.15. In a single production cycle, a net profit of Rp. 1,377,112 was achieved based on total revenue of Rp. 10,000,000 and total costs of Rp. 8,622,888. This business has the potential to improve farmers' livelihoods if operated optimally and sustainably. The results of this study serve as a reference for decision-making regarding coconut processing ventures.

A limitation of this study is that it only partially analyzed the production costs of white copra, whereas farmers need information on which production method, white copra or smoked copra, is more profitable. Given this limitation, it is recommended that future researchers conduct a comparative analysis of production costs and profitability between the white copra method and the smoked copra method.

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