
COMPARATIVE ANALYSIS OF DIGITAL MARKETING AND
CONVENTIONAL MARKETING OF NPK BLUE FERTILIZER INCOME
IN PT. XTY COMPANY

Aditia Erick Cantona Simatupang[✉], Reynaldi Adrian Ginting,
Manaor Bismar Posman Nababan

Faculty of Agriculture, Universitas Methodist Indonesia, Medan, Indonesia

Email: adityaerick8@gmail.com

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ABSTRACT

Market demand for fertilizers in the agricultural and plantation sectors continues to rise each year, prompting companies to seek efficient marketing methods to reach these markets. The marketing methods for Blue NPK fertilizer implemented by PT. XTY company is digital marketing and conventional marketing. This research focuses on analyzing business feasibility, income share, income comparative, and income comparisons from the marketing of Blue NPK fertilizer. The research was conducted at PT. XTY company in Medan using total sensus data internal. The data collected were secondary data, specifically marketing data on Blue NPK fertilizer, obtained through documentation techniques. The research employed quantitative methods, including business feasibility analysis, income share analysis, income comparative, and income comparison analysis using a t-test with Stata 17 software. This research shows the business feasibility value of conventional marketing is higher than digital marketing, the percentage of income share for conventional marketing is 54.35% while digital marketing is 45.65%, the percentage of comparative income for conventional marketing is more profitable than digital marketing by 19.06%, and there is a significant comparison in income between digital and conventional marketing. This research recommends that the company continue to optimize conventional marketing as it is more profitable for the business.

Keyword: Comparative Analyst, Conventional, Digital, Income, Marketing.

INTRODUCTION

Indonesia is an agrarian country where the majority of the population works in the agricultural sector. Located in the tropics and crossed by the equator, Indonesia experiences optimal rock weathering, resulting in highly fertile soil (Purba et al., 2021). Soil is the medium in which plants grow and develop. This means that all types of plants absorb and utilize various nutrients contained in the soil for growth, development, and production, the products of which can be used and utilized by humans. Soil quality is greatly influenced by the content of macro-

and micronutrients. Nutrients are essential for plants today, as they enable plants to yield optimal harvests. Conversely, plants lacking nutrients and essential elements will experience stunted growth and ultimately yield poor results. Fertile soil is characterized by a balanced content of nutrients, water, and air within the soil, capable of supporting the growth needs of plants (Purba et al., 2021).

Fertilizer is one of the key factors supporting crop yields in the agricultural sector. Fertilizers contain nutrients that are provided to plants to help them grow and develop. Fertilizers are an indispensable necessity in agricultural activities (Saputra et al., 2024). The need for fertilizer is irreplaceable for agricultural production today. Based on their type, fertilizers can be divided into two categories: organic and inorganic. Organic fertilizers are fertilizers derived from organic waste such as dead plants, animal manure, animal byproducts, or other organic materials that have undergone decomposition; they can be in solid or liquid form and may be enriched with minerals or beneficial microorganisms to enhance nutrient content, with the aim of improving soil nutrient levels and enhancing the physical, chemical, and biological properties of the soil. Inorganic fertilizers are synthetic fertilizers produced industrially or by fertilizer manufacturing plants (Petrokimina Factory, Sriwijaya Factory, Kujang Factory, and others). Inorganic fertilizers contain essential nutrients or food substances required by plants.

Technology and information are advancing at a rapid pace today, making information more accessible—which is undoubtedly beneficial for consumers seeking a wide range of information. These increasingly sophisticated technological advancements are accompanied by the use of digital applications in marketing processes, which make it easier for users to interact with one another. Technology can have a positive impact on businesses, as information can be disseminated quickly and accurately, with a wide reach, and without incurring high costs. With the features provided by businesses, consumers can easily search for information and learn about the products they need without having to meet face-to-face. And if a product proves beneficial to a consumer, that consumer can share their experience with other consumers. Therefore, research based on digital marketing in agribusiness is very relevant to the progress of the times, because this approach can bridge the dependence between agribusiness actors on conventional marketing channels so that it can increase the efficiency value and bargaining power of agribusiness actors in the long term (Malta, 2026).

Conventional marketing is also defined as a sales method based on general consensus (Wahdaniah et al, 2021). Meanwhile, digital marketing is a marketing method that involves digital media or applications to communicate with consumers, which may include videos or images, with the aim of reaching a broader target market at a lower cost. Conventional marketing and digital marketing differ in terms of product volume and income. The difference lies in the fact that products marketed through conventional channels often sell in greater volumes compared to those marketed digitally. Additionally, the income generated by producers from

digital marketing is significantly lower than that from conventional marketing (Arif et al., 2023). Conventional marketing and digital marketing employ different methods; for instance, conventional marketing requires consumers to visit the business in person to interact and conduct transactions. In contrast, with digital marketing, consumers simply need to use social media platforms such as Facebook, OLX, and Instagram as channels to transact with businesses.

The transformation of agribusiness development toward digitalization is crucial through the adoption of digital marketing tools such as e-commerce platforms, social media, and mobile applications among producers and agricultural cooperatives (Relawati et al., 2025). The goal of digitalizing agribusiness marketing is to simplify and reach consumers on a larger scale more efficiently (Malta, 2026). The digital transformation of agribusiness in agricultural marketing shows significant progress in improving the welfare of agribusiness actors and economic sustainability (Maula, 2026).

Digital marketing and conventional marketing activities are carried out in order to increase marketing volume, so that there is an increase in company income. Therefore, this research aims to: (1) analyze the business feasibility between digital marketing and conventional marketing, (2) analyze the percentage of income share between digital marketing and conventional marketing, (3) analyze the percentage of comparative income value between digital marketing and conventional marketing, (4) analyze the income comparison between digital marketing and conventional marketing.

Where the objectives of this research are: 1) To provide companies with information on income generated from conventional and digital marketing, 2) To serve as a reference and source of information for interested parties.

RESEARCH METHOD

The research site was selected using a purposive sampling method, with the research site being PT. XTY in Medan. The company was selected as the research site because PT. XTY is one of the companies marketing NPK fertilizers in Indonesia, offering a variety of high-quality fertilizers in the agricultural market. PT. XTY is a fertilizer marketing company that has won an award at the Indonesian Marketing Festival for creating the latest innovations in marketing strategies to address challenges in the marketing world.

Data analysis method used in this research is quantitative. This research is supported by secondary time-series data covering a 12-month period from January 2025 to December 2025. Secondary data is data collected by others to support the researcher's data needs. The data required for this research was obtained using documentation techniques, through which the researcher could access necessary data such as marketing data for Blue NPK fertilizer by the company in 2025. This research has limitations because the data used covers only a one-year period. This is due to limitations in access to and availability of data provided by the company.

Consequently, the research's findings are more contextual to that specific period and cannot yet be broadly generalized. Further research with a longer time frame is needed to strengthen the research's external validity.

The research sampling technique used was the total census of internal data at XTZ Company. The total census of internal data is a technique for collecting the entire population of data from internal data sources of an organization or company.

Analysis Total Costs, Total Income, Business Feasibility of Digital Marketing and Conventional Marketing Blue NPK Fertilizer

The formula for counting the total fixed costs incurred by the company to market Blue NPK fertilizer digitally as described, is as follows:

$$TFC_d = C_{tkd} + C_{taxd} + C_{pybd} + C_{pypd} + C_{prod} + C_{wf} + C_{ksnd} + C_{asrd} + C_{mspgd}$$

Where TFC_d is the total fixed cost of digital marketing, C_{tkd} is the digital marketing labor cost, C_{taxd} is digital marketing building tax cost, C_{pybd} is the digital marketing building depreciation cost, C_{pypd} is the digital marketing equipment depreciation cost, C_{prod} is the digital promotion cost, C_{wf} is the wi-fi cost, C_{ksnd} is the digital marketing cleaning cost, C_{asrd} is the digital employee insurance cost, C_{mspgd} is the digital employee lunch cost.

The formula for counting total variable costs incurred by the company to market Blue NPK fertilizer digitally as described, is as follows:

$$TVC_d = C_{bbd} + C_{lkd} + C_{dstd} + C_{aird} + C_{atkd}$$

Where TVC_d is the total variable cost of digital marketing, C_{bbd} is cost for imported fertilizer materials for Blue NPK fertilizer sold through digital channels, C_{lkd} is the electricity cost for digital channels, C_{dstd} is the distribution cost for digital channels, C_{aird} is the water cost for digital channels, and C_{atkd} is the cost of office supplies for digital channels.

The calculation of the total costs incurred by the company in marketing Blue NPK fertilizer digitally as explained, uses the following formula:

$$TC_d = TFC_d + TVC_d$$

Where TC_d is the total cost of digital marketing, TFC_d is the total fixed cost of digital marketing, and TVC_d is the total variable cost of digital marketing. The formula for calculating the total fixed costs incurred by the company to market conventional Blue NPK fertilizer as described, is as follows:

$$TFC_k = C_{tkk} + C_{taxk} + C_{pybk} + C_{pypk} + C_{ksnk} + C_{asrk} + C_{mspgk}$$

Where TFC_k is the total fixed cost of conventional marketing, C_{tkk} is the conventional marketing labor cost, C_{taxk} is conventional marketing building tax cost, C_{pybk} is the conventional marketing building depreciation cost, C_{pypk} is the conventional marketing equipment depreciation cost, C_{ksnk} is the conventional marketing cleaning cost, C_{asrk} is the conventional employee insurance cost, C_{mspgk} is the conventional employee lunch cost. The total variable costs incurred by the company to market Blue NPK fertilizer through conventional methods as described:

$$TVC_k = C_{bbk} + C_{prok} + C_{lkk} + C_{dsbk} + C_{airk} + C_{atkk}$$

Where TVC_k is the total variable cost of conventional marketing, C_{bbk} is the cost for imported fertilizer materials for Blue NPK fertilizer sold through Blue NPK fertilizer sold through conventional channels, C_{prok} is the conventional promotion cost, C_{lkk} is the electricity cost for conventional channels, C_{dsbk} is the distribution cost for conventional channels, C_{airk} is the water cost for conventional channels, and C_{atkk} is the cost of office supplies for conventional.

The total costs incurred by the company in marketing NPK Blue fertilizer conventionally as described, can be calculated as follows:

$$TC_k = TFC_k + TVC_k$$

Where TC_k is the total cost of conventional marketing, TFC_k is the total fixed cost of conventional marketing, and TVC_k is the total variable cost of conventional marketing.

Total revenue from digital marketing, which is the total amount of fertilizer marketed digitally multiplied by the company's selling price for digital marketing. As described, can be expressed as follows:

$$TR_d = Q_d \times P_d$$

Where TR_d is the total revenue from digital marketing, Q_d is the quantity of Blue NPK fertilizer sold through digital marketing, and P_d is the price set by the company for digital marketing.

Total revenue from digital marketing is obtained by subtracting the total revenue from digital fertilizer marketing from the total costs incurred by the company to market fertilizer digitally. As described, to counting a company's revenue from digital marketing, the following formula is used:

$$\pi_d = TR_d - TC_d$$

Where π_d is total income from digital marketing, TR_d is the total revenue from digital marketing, and TC_d is the total cost of digital marketing.

Total revenue from conventional marketing is obtained by subtracting the total revenue from conventional fertilizer marketing from the total costs incurred by the company to market conventional fertilizer. To calculate the company's revenue from conventional marketing as described by , use the following formula:

$$TR_k = Q_k \times P_k$$

Where TR_k is the total revenue from conventional marketing, Q_k is the quantity of Blue NPK fertilizer sold through conventional marketing, and P_k is the price set by the company for conventional marketing.

Total income from conventional marketing is obtained by subtracting the total revenue from conventional fertilizer marketing from the total costs incurred by the company to market conventional fertilizer. To calculate the company's income from conventional marketing, as described, the following formula can be used:

$$\pi_k = TR_k - TC_k$$

Where π_k is total income from conventional marketing, TR_k is the total revenue from conventional marketing, and TC_d is the total cost of conventional marketing.

Total income in a company is the total income from all marketing methods or activities. As described, it is as follows:

$$\sum \pi = \pi_d + \pi_k$$

Where $\sum \pi$ is the total income earned by the company from marketing activities, π_d is the total income from digital marketing, and π_k is the total income of conventional marketing.

Business feasibility by a company is a method to measure the feasibility value of a company to determine the best method for the company to carry out in order to obtain maximum profits. Business feasibility of revenue from digital marketing and conventional marketing for Blue NPK fertilizer can be stated as follows:

$$R/C_d = \frac{TR_d}{TC_d}$$
$$R/C_k = \frac{TR_k}{TC_k}$$

Where R/C_d is revenue cost ratio for digital revenue, R/C_k is revenue cost ratio for conventional revenue, TR_d is total revenue of digital marketing, TR_k is total revenue of conventional marketing, TC_d is total cost of digital marketing and TC_k is total cost of digital marketing

Decision criteria:

- a) $R/C_d = 1$: Break even
- b) $R/C_d > 1$: Digital marketing is feasible
- c) $R/C_d < 1$: Digital marketing is not feasible
- d) $R/C_k = 1$: Break even
- e) $R/C_k > 1$: Conventional marketing is feasible
- f) $R/C_k < 1$: Conventional marketing is not feasible

Business feasibility in a company is a method for measuring the value of a company's viability to determine the best method to implement to maximize profits. As described by, the business feasibility of income from digital marketing and conventional marketing for Blue NPK fertilizer can be stated as follows:

$$B/C_d = \frac{\pi_d}{TC_d}$$
$$B/C_k = \frac{\pi_k}{TC_k}$$

Where B/C_d is benefit cost ratio for digital income, B/C_k is benefit cost ratio for conventional income, π_d is total income of digital marketing, π_k is total income of conventional marketing, TC_d is total cost of digital marketing and TC_k is total cost of digital marketing

Decision criteria:

- a) $B/C_d = 1$: Break even

- b) $B/C_d > 1$: Digital marketing is feasible
- c) $B/C_d < 1$: Digital marketing is not feasible
- d) $B/C_k = 1$: Break even
- e) $B/C_k > 1$: Conventional marketing is feasible
- f) $B/C_k < 1$: Conventional marketing is not feasible

Analysis of Income Share, Income Comparative, and Income Comparison Between Digital Marketing and Conventional Marketing Blue NPK Fertilizer

Analysis of income share from conventional marketing and digital marketing, as described, can be expressed using the following formula:

$$IS_d = \frac{\pi_d}{\sum \pi} \times 100\%$$
$$IS_k = \frac{\pi_k}{\sum \pi} \times 100\%$$

Description:

- IS_d : Share income in digital marketing (%)
- π_d : Digital marketing income (IDR)
- π : Total income of the company (IDR)
- IS_k : Share income in conventional marketing (%)
- π_k : Conventional marketing income (IDR)
- π : Total income of the company (IDR)

Comparative income percentages between digital marketing and conventional marketing are used to determine the highest and lowest income percentages for each marketing activity. As described, the following can be expressed:

$$P_{hi} = \frac{H_i - L_i}{L_i} \times 100\%$$
$$P_{li} = \frac{L_i - H_i}{H_i} \times 100\%$$

Description:

- P_{hi} : Percentage of highest income (%)
- H_i : Highest income (IDR)
- L_i : Lowest income (IDR)
- P_{li} : Percentage of lowest income (%)
- L_i : Lowest income (IDR)
- H_i : Highest income (IDR)

To support this objective, a paired simple t-test was conducted using Stata 17, which included research variables such as the company's total income from digital marketing and conventional marketing. Comparison in income between digital marketing and conventional marketing can be determined using the paired sample t-test as stated below:

$$t = \frac{\bar{D}}{\frac{SD}{\sqrt{n}}}$$

Description:

t : t-value

\bar{D} : Average difference between measurements 1 (conventional income) and 2 (digital income)

SD : Standard deviation of the difference between measurements 1 (conventional income) and 2 (digital income)

n : Sample size

Decision criteria:

H_0 : Hypothesis is accepted when the significance value (2-tailed) $\geq \alpha$ (0.05), indicating that there is no significant difference between conventional income and digital income in the marketing of Blue NPK fertilizer.

H_1 : Hypothesis is accepted when the significance value (2-tailed) $\leq \alpha$ (0.05), which demonstrates that there is a statistically significant difference between conventional income and digital income in the marketing of Blue NPK fertilizer.

RESULT AND DISCUSSTION

Characteristics of Marketing Volume

Company imports NPK fertilizer from foreign manufacturers and suppliers at prices set forth in inter-company cooperation agreements. The company then resells the imported NPK fertilizer to consumers through digital and conventional marketing channels. Then the company will then resell the imported NPK fertilizer to agricultural supply stores and farmers in various regions using both digital and traditional marketing methods. Here is a table showing the marketing volume of Blue NPK fertilizer for the year 2025:

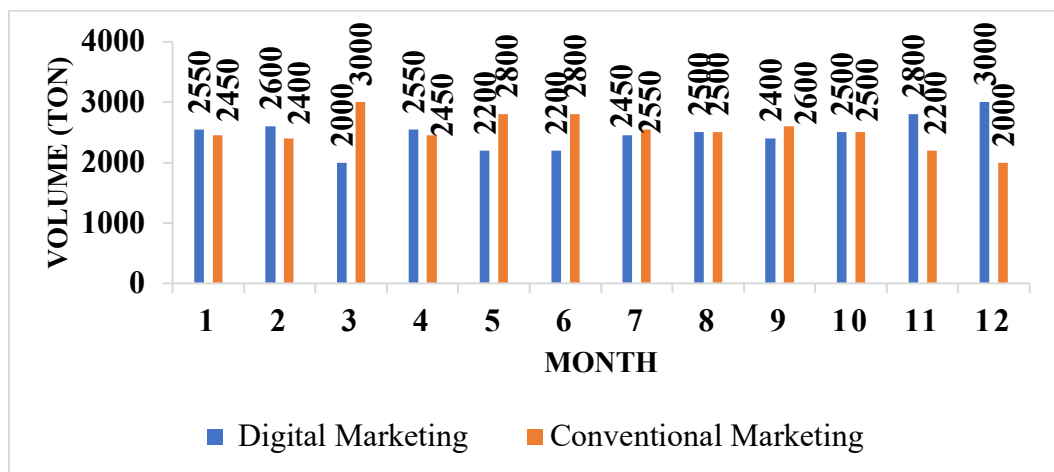


Figure 1. Marketing Volume of NPK Fertilizer in 2025

Figure 1. shows the marketing volume of Blue NPK fertilizer in digital marketing and conventional marketing every month during 2025. It is evident that the marketing volume of Blue NPK fertilizer is dominated by conventional

marketing, with a marketing volume of 30,250 tons, followed by digital marketing with a marketing volume of 29,750 tons. Total NPK Blue fertilizer successfully marketed by the company in 2025 was 60,000 tons.

Income and Business Feasibility in Digital Marketing and Conventional Marketing of Blue NPK Fertilizer

Cost is the amount of money spent by a company, which includes fixed costs and variable costs. Fixed costs are total costs based on all inputs used by a company in production. Fixed costs remain constant even as the volume of output changes (Hubbard & O'Brien, 2020). In contrast, variable costs are costs whose amount whether large or small is influenced by the production costs incurred by the company.

Table 1. Total Cost Components, Total Income and Business Feasibility for Digital Marketing and Conventional Marketing of Blue NPK Fertilizer in 2025

Variable	Marketing Type		Total (IDR)
	Digital (IDR)	Conventional (IDR)	
Total Fixed Cost (TFC)	625,271,494.87	1,214,321,494.87	1,839,592,990
Total Variable Cost (TVC)	399,013,468,200	405,753,268,200	804,766,736,400
Total Revenue (TR)	413,525,000,000	423,500,000,000	837,025,000,000
Income (π)	13,886,260,305.13	16,532,410,305.13	30,418,670,610
Revenue Cost Ratio (R/C)	1.035	1.041	1.038
Benefit Cost Ratio (B/C)	0.035	0.041	0.038

As presented in Table 1. the company incurred fixed costs to market Blue NPK fertilizer amounting to IDR 1,839,592,990 with the largest expenditure for fixed costs being for conventional marketing. This is because the company must spend a lot of costs on field promotion labor to remote areas of agricultural land such as sales, field assistants, and agronomists. Then the company also had to incur variable costs where the total was IDR 804,766,736,400. The largest expenditure on variable costs was for conventional marketing, where the company had to incur costs for field promotion activities such as making demonstration plots, product testing and samples, farmer meetings, and direct extension to agricultural lands. Because the volume of conventional marketing is greater than digital marketing, it makes the company incur more costs to produce Blue NPK fertilizer.

Table 1 present the blue NPK fertilizer marketed by the company generated total revenue of IDR 837,025,000,000 with the highest revenue coming from conventional marketing activities. This is because consumers still prefer to purchase Blue NPK fertilizer conventionally directly from the company even though the selling price from the company is higher than the price in digital marketing. Meanwhile, the income obtained by the company from Blue NPK fertilizer

marketing activities is IDR 30,418,670,610 with the most obtained from conventional marketing activities. Although the company spends more on conventional marketing activities, because the selling price and marketing volume are higher than digital marketing, the value of income from conventional marketing activities is higher than the value of income from digital marketing. In addition to the selling price and marketing volume, conventional marketing activities are more dominant in generating income than digital marketing patterns because in conventional marketing activities, the field promotion team directly comes to agricultural land locations to offer Blue NPK fertilizer to farmers and agricultural shops to buy directly accompanied by bonuses that will be received if the purchase volume reaches the company's target. Because the field promotion team not only carries out promotional activities directly in the field but also sells products according to the target criteria set by the company leadership.

Table 1 presents the business feasibility of marketing activities, namely the revenue cost ratio and benefit cost ratio. The business feasibility analysis shows that conventional marketing activities are more feasible than digital marketing activities. This is because the business feasibility analysis values of the revenue cost ratio and benefit cost ratio in conventional marketing are greater than those in digital marketing. Because if each business feasibility analysis is added up according to the revenue cost ratio analysis, if the company spends IDR 1 on marketing, it will earn IDR 1,038 in revenue. Meanwhile, according to the benefit-cost ratio analysis, if the company spends IDR 1 on marketing, it will earn IDR 0.038 in income from marketing activities.

Income Share, Comparative and Comparison of Income in Digital Marketing and Conventional Marketing of Blue NPK Fertilizer

Income share calculation from digital marketing and conventional marketing is obtained by dividing the total income from each marketing method by the total income earned by the company in 2025. The company's purpose in calculating income share is to identify primary income sources and make long-term strategic decisions. The company's income share can be seen in the following figure.

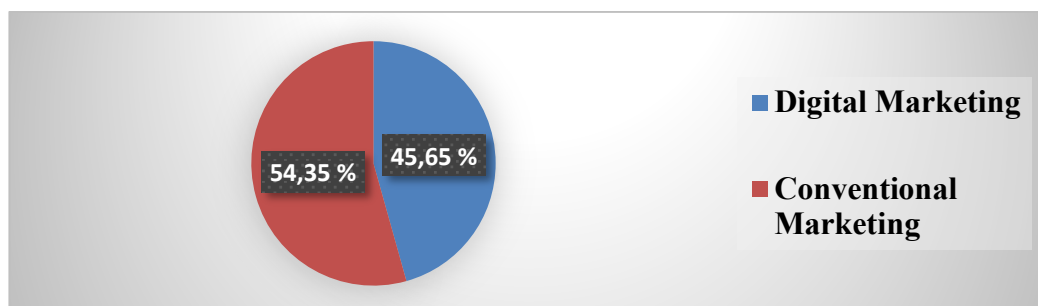


Figure 2. Income Share for Digital Marketing and Conventional Marketing of Blue NPK Fertilizer in 2025

As presented in Figure 2. shows that the income share from conventional marketing is greater than that from digital marketing. Therefore, it can be seen that during 2025, the company will derive its primary income from conventional marketing of NPK Blue fertilizer.

The income comparative percentage analysis is a method for calculating how much a marketing method is more profitable than another. To calculate the income comparison percentage, must first determine which marketing method has the highest and lowest income. Then, can find the ratio percentage for each income. Comparative value of income from digital marketing and conventional marketing can be seen in the following table.

Table 2. Income Comparative for Digital Marketing and Conventional Marketing of Blue NPK Fertilizer in 2025

Variable	Comparative (%)
Digital Marketing Income (P_{li})	-16.01
Conventional Marketing Income (P_{hi})	19.06

Table 2 shows that the company's income from digital marketing activities is 16.01%, indicating a lower value than income from conventional marketing. Meanwhile, the company's income from conventional marketing activities is 19.06%, indicating a higher value than income from digital marketing activities. Based on this calculation, it can be concluded that the company's income from conventional marketing is more profitable than its income from digital.

The comparison analysis of income was conducted to determine whether there is a significant difference in income from conventional marketing and income from digital marketing activities for Blue NPK fertilizer. This determination was made using a paired-sample t-test in Stata 17 with a statistical significance level of 5%. If the statistical test results show a value ≤ 0.05 , there is a significant difference between digital marketing income and conventional marketing income.

Table 3. Result of T-test Company Income from Digital Marketing and Conventional Marketing of Blue NPK Fertilizer in 2025

Variable	Conventional	Digital	T_Value	P_Value
	Mean	Mean		
Income	1.377.700.859	1.157.188.359	2,6361	0,0232**

** , denotes significance level of 5%

Table 3 shows a significant difference in income between digital marketing and conventional Blue NPK fertilizer marketing. This is evidenced by a p-value of 0.0232, which is less than the 0.05 (5%) significance level. Furthermore, the t-test

value of 2.6361 indicates a significant difference in revenue between the two marketing methods.

DISCUSSION

The first discussion concerns the feasibility of the Blue NPK fertilizer business. Where the business feasibility analysis is based on the revenue cost ratio analysis, if the company spends Rp 1 on conventional marketing, it will earn Rp 1,041 in revenue, while if the company spends Rp 1 on digital marketing, it will earn Rp 1,035 in revenue. Meanwhile, according to the benefit-cost ratio analysis, if the company spends Rp 1 on conventional marketing, it will earn Rp 0.041 in income, while if the company spends Rp 1 on digital marketing, it will earn Rp 0.035 in income. Based on this analysis, it shows that conventional marketing is more feasible to pursue.

The second discussion concerns the comparison of income between conventional marketing and digital marketing of Blue NPK fertilizer by PT. XTY. The results show that income from conventional marketing of NPK Blue fertilizer sales is 19.05% more profitable than digital marketing income, and income from digital NPK Blue fertilizer marketing is 16.01% lower than conventional income. Market share analysis shows that conventional income is 54.35% more profitable than digital income, with income share of 45.65%. Conventional sales of Blue NPK fertilizer are more profitable because PT. XTY already has a strong and proven conventional distribution network, and maintaining personal relationships with business partners is a key factor in ensuring customer loyalty and sales volume. Furthermore, a larger portion of the promotional budget is allocated to conventional activities, such as trade shows, field visits, and collaborations with distributors. Meanwhile, digital marketing has not been fully optimized, both in terms of content and distribution channels. This research contradicts research by Nifdaul Husna (2022) and Nofitra (2023), which found that income from digital marketing is higher than that from conventional marketing.

The third discussion, regarding the results of the paired sample t-test analysis, shows a significant difference between income from conventional marketing and digital marketing of NPK Blue fertilizer, with conventional marketing income being more profitable for the company. This research disagrees with Watung's (2023) study, which stated that there is a significant difference between conventional and digital income, but in this research, digital income is more profitable than conventional income.

CONCLUSION AND SUGGESTION

This research aims to analyze the business feasibility of each marketing activity, analyze the comparative of income from each marketing activity and to analyze the income share in digital marketing and conventional marketing of Blue NPK fertilizer by the XTY company. The revenue cost ratio and benefit cost ratio

analysis methods are carried out to assess the feasibility of the company's business, the percentage analysis of income share is carried out to assess the value of each percentage of income share from marketing activities, a comparative analysis is carried out to find out how many percent of a marketing method has a higher income value than other marketing methods, and a paired simple t-test analysis is carried out to analyze whether there is a significant difference in income between conventional marketing and digital marketing of Blue NPK fertilizer. The results of the investigation in this research reached several conclusions. The revenue cost ratio value is 1.041 and the benefit cost ratio is 0.041 indicating that the business feasibility of conventional marketing is higher than the feasibility of digital business. Thus, the business feasibility obtained by the company in business activities proves that conventional marketing is more feasible than digital marketing. The percentage value of the income share is 54.35% in conventional marketing, which is higher than digital marketing, indicating that the company obtains the main income from marketing Blue NPK fertilizer from conventional methods. The comparative analysis value shows that income from conventional marketing is 19.06% higher than digital marketing. The comparison analysis shows the value of the paired sample t-test indicates that there is a significant difference in income in digital marketing and conventional marketing.

This research recommends that company leaders maintain conventional marketing policies, as they have proven to be the most efficient and profitable. Furthermore, companies are expected to open digital platforms such as online stores (Shopee, Lazada, Tokopedia) for end consumers to increase revenue from digital marketing. Company leaders are also expected to create economical and affordable product packaging for consumers in terms of shape, size, and price. This economical packaging innovation not only expands market access but also increases product appeal on digital platforms, making it easier to reach end consumers. Furthermore, companies are expected to add barcodes to product packaging to prevent counterfeiting by irresponsible parties.

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