

ABSTRAK

Penelitian dilakukan untuk mengkaji tentang titik impas dalam usaha agroindustri keripik singkong di Kabupaten Jember. Tujuan penelitian ini untuk mengidentifikasi: perbedaan keuntungan agroindustri kripik singkong di berdasarkan skala usaha 2) apakah agroindustri kripik singkong telah mencapai titik impas 3) perbedaan nilai rentabilitas berdasarkan skala usaha 4) mengukur *margin of safety* pada agroindustri kripik singkong. Penelitian dilakukan di Kabupaten Jember. Sampel di tentukan secara *total sampling* sebanyak 15 responden. Data dianalisis menggunakan keuntungan, uji beda, rentabilitas, titik impas dan *margin of savety*. Hasil penelitian menyimpulkan: (1) Keuntungan yang dihasilkan agroindustri skala kecil sebesar Rp. 35.059 lebih tinggi dibandingkan skala rumah tangga yaitu Rp. 17.416. Hasil analisis lebih kecil dari 1% yaitu sebesar 0,000 artinya secara statistik ada perbedaan yang nyata antara keuntungan skala kecil dengan skala rumah tangga pada taraf kepercayaan 99%. (2) Rata-rata rentabilitas agroindustri skala kecil yaitu 8,05% dan skala rumah tangga 2,36% maka usaha agroindustri keripik singkong layak dilakukan karena lebih tinggi dibandingkan suku bunga bank perhari yaitu 0,03%, hasil analisis perbandingan lebih kecil dari (α) 1% yaitu sebesar 0,000 artinya secara statistik ada perbedaan yang nyata antara keuntungan skala kecil dengan skala rumah tangga pada taraf kepercayaan 99%. (3) Usaha agroindustri skala kecil mempunyai nilai titik impas sebesar 1,34 kg atau sebesar Rp 5.170, sedangkan titik impas usaha agroindustri skala rumah tangga mempunyai nilai sebesar 1,40 kg atau sebesar Rp 12.156. Nilai titik impas usaha agroindustri keripik singkong skala rumah tangga lebih tinggi dibandingkan skala kecil. (4) *Margin of safety* usaha agroindustri sebesar 88,49% untuk skala kecil dan 66,68% untuk skala rumah tangga, usaha agroindustri skala rumah tangga lebih rentan mengalami kerugian jika terjadi penurunan penjualan dibandingkan skala kecil.

Kata Kunci : agroindustri, keripik, keuntungan, *margin of savety*, rentabilitas, titik impas

ABSTRACT

The study was conducted to examine the break-even point in the cassava chips agroindustry in Jember Regency. The aims of this study were to: 1) identify differences in the profitability of cassava chips agroindustry based on business scale 2) identify whether cassava chips agro-industry had reached the break-even point 3) identify differences in profitability values based on business scale 4) measure the margin of safety in cassava chips agroindustry. The study was conducted in Jember Regency, determined purposively. The sample is determined by a total sampling of 15 respondents. Data were analyzed using profit, difference test, profitability, break-even point and margin of safety. The results of the study conclude: (1) The profit generated by small-scale agroindustry is Rp. 35,059 higher than the household scale, which is Rp. 17,416. The result of the analysis is less than 1%, which is 0.000, meaning that statistically there is a significant difference between small-scale and household-scale profits at the 99% confidence level. (2) The average profitability of small-scale agro-industry is 8.05% and household scale is 2.36%, so the cassava chips agro-industry is feasible because it is higher than the daily bank interest rate of 0.03%, the results of comparative analysis are smaller than (α) 1%, which is 0.000, it means that statistically there is a significant difference between small-scale and household-scale profits at the 99% confidence level. (3) Small-scale agro-industry has a break-even point of 1.34 kg or Rp. 5,170, while the break-even point of household-scale agro-industry has a value of 1.40 kg or Rp. 12,156. The break-even point of the household scale cassava chips agroindustry is higher than the small scale. (4) Margin of safety of agro-industry business is 88.49% for small scale and 66.68% for household scale, household scale agro-industry is more prone to suffer losses if there is a decrease in sales compared to small scale.

Keywords: break-even point, chips agroindustry, margin of safety, profitability