

ABSTRAK

Agroindustri hilir merupakan kegiatan pengolahan hasil pertanian menjadi produk olahan yang bernilai ekonomi. Tujuan penelitian untuk menentukan:(1) keuntungan usaha agroindustri gula kelapa, (2) rentabilitas usaha agroindustri gula kelapa, (3) titik impas usaha usaha agroindustri gula kelapa, (4) *margin of safety* usaha agroindustri gula kelapa, (5) mengukur tingkat sensitivitas usaha agroindustri gula kelapa terhadap perubahan variabel yang terjadi. Penelitian menggunakan metode deskriptif, *survey* dan kuantitatif yang berlokasi di Kabupaten Jember tahun 2019. Metode analisis data adalah analisis keuntungan, rentabilitas, titik impas, *margin of safety*, dan sensitivitas. Hasil penelitian adalah: (1) usaha agroindustri gula kelapa menguntungkan dengan nilai sebesar Rp 3.273 per 10 pohon per hari, (2) rentabilitas usaha agroindustri gula kelapa memiliki nilai lebih tinggi dibandingkan dengan suku bunga bank 0,03% dan secara statistik tidak nyata pada taraf uji 10%, (3) usaha agroindustri gula kelapa telah melampaui titik impas dengan nilai sebesar 0,06 kg atau Rp 736, (4) *margin of safety* usaha agroindustri gula kelapa sebesar 99,16%, (5) usaha agroindustri gula kelapa tidak sensitif terhadap perubahan biaya dan produksi, baik pada keuntungan, titik impas, *margin of safety* dan rentabilitas.

Kata Kunci: Gula Kelapa, Keuntungan, *Margin of Safety*, Rentabilitas, Sensitivitas, Titik Impas.

ABSTRACT

Downstream agro-industry is an activity of processing agricultural products into processed products of economic value. The research objectives are to determine: (1) the profit of coconut sugar agro-industry,(2)the profitability of the coconut sugar agro-industry, (3) the break-even point of the business of coconut sugar agro-industry, (4) the margin of safety of the coconut sugar agro-industry, (5)) measure the level of sensitivity of the coconut sugar agro-industry business to changes in variables that occur. The study uses descriptive, survey and quantitative methods located in Jember Regency at 2019. Data analysis methods are profit, profitability, breakeven, margin of safety, and sensitivity analysis. The results of the study are: (1) profitable coconut sugar agro-industry with a value of Rp 3,273 per 10 trees per day, (2) profitability of the coconut sugar agro-industry business has a higher value than the bank interest rate of 0.03% and the statistic is not significant at test level of 10%, (3) the coconut sugar agro-industry business has exceeded the break-even point with a value of 0.06 kg or Rp. 736, (4) the margin of safety of the coconut sugar agro-industry business is 99.16%, (5) the coconut sugar agro-industry business is not sensitive to changes in costs and production, both on profit, breakeven, margin of safety and profitability.

Keywords: Breakeven Point, Coconut Sugar, Margin of Safety, Profitability, Sensitivity.