

ABSTRACT

BREAK EVEN POINT OF CUCUMBER FARMING

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Cucumber farming is a commodity from the agricultural sector that has great potential to increase farmers' income and the regional economy. However, one of the challenges faced by farmers, such as price fluctuations, is still a factor inhibiting the development of this commodity. This study aims to determine the average cost, revenue and income of cucumber farming, the average break-even point of revenue, production volume, land area and price on cucumber farming, and changes in costs caused by changes in selling prices. The method used is a survey method conducted in Leuwisari District, Tasikmalaya Regency. The technique of determining respondents using a census with 40 respondents. The analytical tools used in this research are farming analysis, break-even point and sensitivity. The results showed that in one planting season on farmers in Leuwisari District with an average planting area of 0,41 hectares, the total costs incurred averaged Rp. 8.326.409., the average revenue received was Rp. 27.975.000, the average income earned was Rp. 19.648.591, Furthermore, the average income earned was Rp. 19.648.591. Furthermore, the average break-even point of cucumber farming per one growing season for the break-even point of revenue value is Rp.2.107.928, then for the break-even point of production volume is 1.405,29 kilograms, then the break-even point of land area is 0,031 hectares, and the break-even point of price is Rp.443 per kilogram. Changes when the selling price fell by 66,67 percent of farmer cucumber farms in Leuwisari District experienced a shift to above the break-even point.

Keywords: Break Even, Cucumber, Farming