

ABSTRAK

HARGA POKOK PRODUKSI, TITIK IMPAS DAN SENSITIVITAS PENGOLAHAN HONJE MENJADI JUS HONJE

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Agroindustri jus honje merupakan salah satu industri yang mengolah honje sebagai bahan baku menjadi produk olahan berupa minuman yang siap dikonsumsi. Penelitian ini bertujuan untuk mengetahui besarnya biaya total, harga pokok produksi, titik impas nilai penjualan serta volume produksi, dan tingkat sensitivitas agroindustri jus honje. Penelitian dilaksanakan pada bulan Maret hingga Oktober 2022 di Perusahaan Luthfi Food yang salah satu produknya Jus Honje Lakaku. Metode penelitian yang digunakan adalah studi kasus. Data diperoleh dari data primer dan sekunder. Analisis yang digunakan yakni analisis biaya total, harga pokok produksi, titik impas dan sensitivitas. Hasil penelitian menunjukkan bahwa biaya produksi total honje menjadi jus honje sebesar Rp 446.156,95 dalam satu kali proses produksi, harga pokok produksi sebesar Rp 4.055 per 250 ml, titik impas nilai penjualan jus honje sebesar Rp 64.810,38 dan titik impas volume produksi sebesar 1.620,26 ml (7 botol jus honje). Sensitivitas honje menjadi jus honje dilihat pada kenaikan harga pada honje sebesar 400 persen, hal ini menyebabkan adanya kenaikan pada nilai penjualan menjadi Rp 113.799,34, serta kenaikan pada volume produksi menjadi 2.844,98 ml (11 botol jus honje).

Kata kunci: agroindustri, jus honje, harga pokok produksi, sensitivitas, titik impas

ABSTRACT

COST OF PRODUCTION, BREAK EVENT POINT AND THE SENSITIVITY OF PROCESSING HONJE INTO HONJE JUICE

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The honje juice agroindustry is one of the industries that process honje as a raw material into processed products in the form of ready to consume beverages. This study aims to determine the amount of total costs, cost of production, break even point of sales value and production volume, and the sensitivity level of honje juice agroindustry. The research was conducted from March to October 2022 at the Luthfi Food Company, one of whose products is Honje Lakaku Juice. The research method used is a case study. Data obtained from primary and secondary data. The analysis used is the analysis of total costs, cost of production, break even point, and sensitivity. The results showed that the total production cost of honje into honje juice was Rp 446.156,95 in one prouction process, the cost of production was Rp4.055 per 250 ml, the break even point for sakes value of honje juice was Rp64.810,38 and the break even point for prouction volume was 1.620,26 ml (7 bottles of honje juice). The sensitivity of honje to honje juice can be seen from the increase in the price of honje by 400 percent, this caused an increase in sales value to Rp 113.799,34, as well as an increase in production volume to 2.844,98 ml (11 bottles of honje juice)

Keywords : agroindustry, honje juice, cost of production, sensitivity, break even point