

ABSTRAK

STRUKTUR BIAYA DAN PENDAPATAN AGROINDUSTRI RUMAH TANGGA GULA KELAPA BERDASARKAN POLA PENGUASAAN POHON KELAPA DESA SIDANEGARA KECAMATAN KEDUNGREJA KABUPATEN CILACAP

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Gula kelapa di Desa Sidanegara Kecamatan Kedungreja Kabupaten Cilacap terdapat tiga pola penguasaan pohon kelapa, pola I milik sendiri, pola II sewa, dan pola III milik sendiri serta sewa. Penelitian ini bertujuan untuk menganalisis struktur biaya dan pendapatan dan menganalisis *break event point* agroindustri rumah tangga gula kelapa pada masing-masing pola. Penelitian ini dilakukan pada bulan Januari sampai Juli 2024 dengan metode yang digunakan adalah survei. Lokasi penelitian ini diambil secara sengaja (*Purposive*). Data Analisis yang digunakan yaitu analisis struktur biaya, pendapatan dan *break event point*. Hasil penelitian menunjukkan rata-rata total biaya terbesar dikeluarkan pada pola II sebesar Rp 2.527.238,35 dan rata-rata total biaya terkecil pada pola I sebesar Rp 1.307.894,26 serta pola III yaitu sebesar Rp 2.261.057,50. Analisis pendapatan yang dihasilkan pada masing-masing pola didapat pendapatan terbesar pada pola II yaitu sebesar Rp 2.154.933,08, kemudian pola III sebesar Rp 2.017.609,16, dan pola I sebesar Rp 1.702.105,74. Hasil analisis *break event point* menunjukkan bahwa pada masing-masing pola. Pola I menghasilkan rata-rata BEP unit 4,32 kg/bulan, BEP Penerimaan sebesar Rp 69.135,20/bulan, dan BEP harga Rp 7.225. Pola II menghasilkan BEP unit 70,94 kg/bulan, BEP penerimaan sebesar Rp 1.135.077,44/bulan, dan BEP harga sebesar Rp 8.975,67. Pola III menghasilkan BEP unit sebesar 52,11 kg/bulan, BEP penerimaan sebesar Rp. 833.731,16/bulan dan BEP harga sebesar Rp 8.393,88.

Kata kunci: Agroindustri, biaya, *break event point*, gula kelapa, pendapatan.

ABSTRACT

COST AND INCOME STRUCTURE OF COCONUT SUGAR HOUSEHOLD AGROINDUSTRY BASED ON COCONUT TREE TENURE PATTERN IN SIDANEGARA VILLAGE KEDUNGREJA DISTRICT CILACAP DISTRICT

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Coconut sugar in Sidanegara Village, Kedungreja District, Cilacap Regency, there are three patterns of control over coconut trees, pattern I own, pattern II rent, and pattern III own and rent. This research aims to analyze the cost and income structure and analyze the break event points for the coconut sugar household agroindustry in each pattern. This research was conducted from January to July 2024 with the method used was a survey. The location of this research was taken purposively. The analysis data used is cost structure analysis, income and break event points. The results of the research show that the largest average total costs incurred in pattern II were IDR 2,527,238.35 and the smallest average total costs in pattern I were IDR 1,307,894.26 and pattern III was IDR 2,261,057.50. Analysis of the income generated in each pattern found that the largest income was in pattern II, namely IDR 2,154,933.08, then pattern III was IDR 2,017,609.16, and pattern I was IDR 1,702,105.74. The results of the break event point analysis show that in each pattern. Pattern I produces an average unit BEP of 4.32 kg/month, Revenue BEP of IDR 69,135.20/month, and price BEP of IDR 7,225. Pattern II produces a unit BEP of 70.94 kg/month, a revenue BEP of IDR 1,135,077.44/month, and a price BEP of IDR 8,975.67. Pattern III produces a unit BEP of 52.11 kg/month, revenue BEP of Rp. 833,731.16/month and the BEP price is IDR 8,393.88.

Key words: Agroindustry, break event points, coconut sugar, costs, income