

## RINGKASAN

Setiap usaha dalam perkembangannya dihadapkan pada beberapa kendala. Hal tersebut juga dialami oleh industri tempe di Desa Karangnanas, Kecamatan Sokaraja, Kabupaten Banyumas. Kendala yang dihadapi antara lain harga bahan baku, ketersediaan bahan baku dalam proses produksi, biaya produksi, dan produk yang dihasilkan, serta modal yang dimiliki masih terbatas. Kendala-kendala tersebut dapat berpengaruh pada pendapatan yang diperoleh perajin. Penelitian ini bertujuan untuk: 1) Mengetahui besarnya biaya dan pendapatan pada industri tempe; 2) Mengetahui besarnya R/C *Ratio* pada industri tempe; 3) Mengetahui titik impas pada industri tempe; 4) Mengetahui besarnya kontribusi pendapatan industri tempe terhadap pendapatan total rumah tangga.

Metode penelitian yang digunakan adalah metode survei. Penelitian dilaksanakan pada bulan Februari – Maret 2017. Desa Karangnanas dipilih secara *purposive* atau sengaja dengan pertimbangan yaitu memiliki jumlah perajin terbanyak di Kecamatan Sokaraja. Metode analisis yang digunakan, antara lain: 1) Analisis biaya dan pendapatan; 2) Analisis R/C *ratio*; 3) Analisis titik impas; 4) Kontribusi Pendapatan Industri Tempe terhadap Pendapatan Rumah Tangga.

Berdasarkan hasil analisis, rata-rata biaya total yang dikeluarkan sebesar Rp 8.501.408,44 dengan perolehan rata-rata pendapatan sebesar Rp 5.933.151,56. Nilai R/C yang diperoleh sebesar 1,61. Nilai titik impas unit sebesar 1.199,55 bungkus, titik impas penerimaan sebesar Rp 706.179,80 dan titik impas harga sebesar Rp 1.525,63 per bungkus. Kontribusi pendapatan industri tempe terhadap pendapatan rumah tangga sebesar 59,18 persen menunjukkan bahwa industri tempe merupakan sumber penghasilan utama bagi perajin.

## SUMMARY

*Every business in its development faced some problem. It was also experienced by tempe industry in Karangnanas Village, Sokaraja Sub-District, Banyumas District. The problem that encountered included raw material prices, the availability of raw materials in the production process, the cost of production, the production of tempe, and the capital owned by tempe producers is still limited. These problems could affected the income that earned by tempe producers. The purpose of this research was to: 1) Discovered the cost and income in tempe industry; 2) Discovered the value of R/C ratio in tempe industry; 3) Discovered the value of break even point in tempe industry; 4) Discovered the contribution of tempe industry income to household income.*

*The research method was using survey method. The research was conducted from February to March 2017. Karangnanas village was selected purposively or deliberately with the consideration that it has the largest number of producers in Sokaraja Sub-district. The methods of this research included: 1) Cost and revenue analysis; 2) R/C ratio analysis; 3) Break even point analysis; 4) Contribution of tempe industry income to household income.*

*Based on the results of the analysis, the average total cost which expanded by tempe producers was Rp 8.501.408,44 and the income was sebesar Rp 5.933.151,56. The value of R/C was 1,61. The break even points of the unit was 1.199,55 packs of tempe, break even point of revenue was Rp 706.179,80 and break even point of price was Rp 1.525,63 per pack. The contribution of tempe industry income to household income was 59,18 percent indicating tempe industry was the main source of income for tempe producers.*