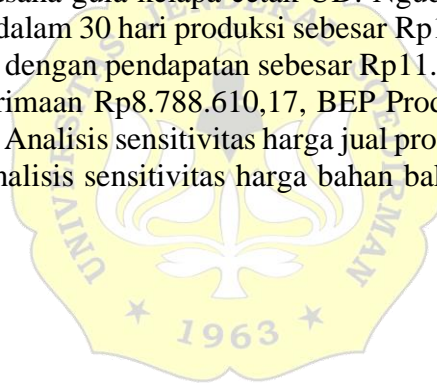


RINGKASAN

Gula kelapa dibuat dari nira kelapa yang dimasak hingga kental, kemudian dibentuk menggunakan cetakan dan didiamkan agar gula dingin dan mengeras. Salah satu penghasil gula kelapa cetak di Banyumas yang cukup terkenal adalah UD Ngudi Lestari III yang terletak di Desa Kalisalak, Kecamatan Kebasen. Usaha gula kelapa cetak memerlukan analisis kelayakan agar usaha tersebut bisa dikatakan layak atau tidak secara operasional maupun finansial. Penelitian ini bertujuan untuk mengetahui keuntungan usaha gula kelapa cetak UD Ngudi Lestari III, kelayakan usaha gula kelapa cetak UD Ngudi Lestari III, *Break Even Point* (BEP) dari produksi gula kelapa cetak UD Ngudi Lestari III, dan menganalisis sensitivitas usaha gula kelapa cetak UD Ngudi Lestari III.

Penelitian dilaksanakan di UD Ngudi Lestari III Desa Kalisalak, Kecamatan Kebasen, Kabupaten Banyumas, 1-30 Mei 2024. Survei pendahuluan dilakukan untuk mengetahui alur produksi dan pembiayaan UD. Ngudi Lestari III. Analisis data dilakukan berupa analisis biaya, analisis pendapatan, analisis *R/C Ratio*, analisis *Break Even Point* (BEP) dan analisis sensitivitas.

Hasil penelitian usaha gula kelapa cetak UD. Ngudi Lestari III adalah total biaya yang dibutuhkan dalam 30 hari produksi sebesar Rp190.351.728, Penerimaan sebesar Rp201.630.000 dengan pendapatan sebesar Rp11.278.272. Nilai *R/C Ratio* 1,059, Nilai BEP Penerimaan Rp8.788.610,17, BEP Produksi 454,5 kg, dan BEP Harga Rp18.409,26/kg. Analisis sensitivitas harga jual produk turun 7% usaha tidak layak dijalankan dan analisis sensitivitas harga bahan baku naik 10% usaha tidak layak dijalankan.



SUMMARY

Coconut sugar is made from coconut sap that is cooked until thick, then molded using a mold and left to cool and harden. One of the well-known producers of molded coconut sugar in Banyumas is UD Ngudi Lestari III, located in Kalisalak Village, Kebasen District. The molded coconut sugar business requires feasibility analysis to determine whether the business is operationally and financially viable. This research aims to determine the profitability of UD Ngudi Lestari III's molded coconut sugar business, assess its feasibility, identify the Break-Even Point (BEP) of the molded coconut sugar production at UD Ngudi Lestari III, and analyze the sensitivity of the business.

The research was conducted at UD Ngudi Lestari III in Kalisalak Village, Kebasen District, Banyumas Regency, from May 1 to 30, 2024. A preliminary survey was carried out to understand the production and financing processes of UD Ngudi Lestari III. Data analysis included cost analysis, revenue analysis, R/C Ratio analysis, Break-Even Point (BEP) analysis, and sensitivity analysis.

The results of the research for UD Ngudi Lestari III's molded coconut sugar business show that the total cost required for 30 days of production is IDR 190,351,728, with revenues amounting to IDR 201,630,000 and a profit of IDR 11,278,272. The R/C Ratio is 1.059, the BEP for revenue is IDR 8,788,610.17, the BEP for production is 454.5 kg, and the BEP price is IDR 18,409.26/kg. Sensitivity analysis indicates that if the product selling price decreases by 7% or if the raw material price increases by 10%, the business would no longer be viable.

