RINGKASAN

Gula tumbu merupakan gula merah yang dihasilkan dari pemasakan nira tebu hingga mengental dan berwarna merah tua. Gula tumbu banyak digunakan dalam produksi kecap, produksi pembuatan jenang dodol, produksi kembang gula serta industri-industri yang menggunakan gula merah sebagai bahan dasar pembuatannya. Banyak produsen gula tumbu yang gulung tikar dikarenakan kekurangan modal dan tenaga kerja untuk produksi gula tumbu. Penelitian ini bertujuan untuk mengetahui kelayakan finansial, nilai tambah dan sensitivitas produksi gula tumbu.

Penelitian ini menggunakan metode studi kasus. Pengambilan data dilakukan di UD. Barokah Jaya Kecamatan Dawe Kabupaten Kudus. Pemilihan lokasi penelitian dipilih secara sengaja (*purposive*). Hal ini dikarenakan UD. Barokah Jaya melakukan produksi gula tumbu setiap bulan. Penelitian ini menggunakan analisis kelayakan finansial, analisis nilai tambah metode Hayami, dan analisis sensitivitas perubahan harga jual dan biaya produksi.

Hasil dari penelitian menunjukkan *R/C ratio* sebesar 1,28, BEP unit sebesar 3.131 kg, BEP harga di Rp 8.609,98 dan *payback period* selama 10 bulan, usaha gula tumbu di UD. Barokah Jaya layak untuk dilaksanakan. Nilai tambah yang diperoleh dari produksi gula tumbu sebesar Rp 410,61 dengan rasio nilai tambah sebesar 35%. Hal ini dikategorikan nilai tambah sedang. Pada pengujian sensitivitas perubahan harga jual turun 10% dan 20% usaha layak untuk dilaksanakan, dan perubahan harga jual turun 30% usaha tidak layak untuk dilaksanakan karena mengalami kerugian. Saat biaya produksi naik 10%, 20% dan 30% usaha layak untuk dilaksanakan.

SUMMARY

Tumbu sugar is brown sugar produced from cooking sugarcane sap until it thickens and is dark red in color. Tumbu sugar is widely used in the soy sauce industry, jenang dodol manufacturing industry, confectionery industry and industries that use brown sugar as the basic ingredient for its production. Although tumbu sugar is widely needed by the industry, in reality the existing tumbu sugar agro-industry is still on a small scale or only produces when there is an order. Many sugar producers have gone out of business due to a lack of capital and labor for sugar production. This study aims to determine the financial feasibility, added value and sensitivity of tumbu sugar production.

This study uses a case study method. Data collection was carried out at UD. Barokah Jaya, Dawe District, Kudus Regency. The selection of the research location was chosen deliberately (purposive). This is because UD. Barokah Jaya produces tumbu sugar every month. This study uses financial feasibility analysis, Hayami method value-added analysis, and sensitivity analysis of changes in selling prices and production costs.

The results of this study show that the R/C ratio is 1.28, the BEP unit is 3.131 kg, the BEP price is Rp 8,609.98 and the payback period is 10 months, the tumbu sugar business in UD. Barokah Jaya deserves to be implemented. The added value obtained from the production of tumbu sugar is Rp 410.61 with an added value ratio of 35%. This is categorized as medium added value. In the sensitivity test of changes in selling prices drop by 10% and 20% businesses are feasible to be implementted,and when changes in selling prices drop by 30%, businesses are not suitable for use because they suffer losses. When production costs increase by 10%, 20% and 30% the business are feasible to be implemented.