

RINGKASAN

Kelompok “Tunas Sari” merupakan salah satu agroindustri keripik pisang yang berada di Desa Jatisaba, Kecamatan Cilongok. Kelompok “Tunas Sari” beranggotakan 12 perajin, namun hanya 11 perajin yang memproduksi keripik pisang, dan sisanya hanya memproduksi sale pisang kering. Salah satu industri pengolahan hasil pertanian yang banyak berkembang adalah industri pengolahan pangan, dikarenakan beberapa faktor antara lain proses minimnya pengolahan pascapanennya, kandungan air dari produk pertanian relatif banyak sehingga memudahkan perkembangan bakteri pembusuk. Belum adanya pencatatan biaya yang baik dan benar mengakibatkan para perajin hanya memperhatikan imbalan pendapatan saja, tetapi tidak imbalan keuntungan atau perolehan manajemennya. Selain itu, harga bahan baku pisang cenderung fluktuatif yang lebih disebabkan karena musim. Saat musim kemarau produksi buah pisang menurun yang mengakibatkan harga jualnya naik, sedangkan saat musim hujan produksi buah pisang meningkat yang mengakibatkan harga jualnya turun. Sebab, tanaman pisang membutuhkan pasokan air yang stabil. Tujuan penelitian ini adalah untuk: 1) Menganalisis besarnya biaya dan penerimaan perajin keripik pisang; 2) Menganalisis besarnya pendapatan kotor, pendapatan bersih, dan perolehan manajemen perajin keripik pisang; 3) Menganalisis perubahan harga *input* maupun *output*, dan pengaruhnya terhadap keuntungan.

Metode penelitian yang digunakan adalah metode *survey* dengan rancangan pengambilan sampel yaitu menggunakan metode sensus pada seluruh anggota kelompok industri keripik pisang “Tunas Sari” yang hanya memproduksi keripik pisang, yaitu 11 perajin. Penelitian dilaksanakan pada tanggal 1-28 Februari 2017 di kelompok perajin keripik pisang “Tunas Sari” Desa Jatisaba, Cilongok. Penelitian dilakukan dengan wawancara dan kuesioner. Variabel penelitian antara lain biaya variabel, biaya tetap, harga jual keripik pisang, penerimaan, dan pendapatan. Biaya variabel meliputi biaya bahan baku, biaya bahan penolong, biaya kayu bakar, biaya tenaga kerja produksi, biaya kemasan, biaya pengemasan, biaya pengiriman, dan biaya administrasi. Biaya tetap meliputi penyusutan bangunan, penyusutan kendaraan, penyusutan peralatan, pbb, dan bunga modal.

Hasil penelitian menunjukkan jika kelompok perajin keripik pisang “Tunas Sari” menggunakan pendekatan keuntungan, maka memperoleh keuntungan positif. Hal ini ditunjukkan dengan nilai perolehan manajemen sebesar Rp4.135.358,29, serta akan mengalami kerugian terburuk apabila terjadi perubahan harga *input* dan harga *output* pada asumsi harga *input* naik, sedangkan harga *output* turun.

SUMMARY

"Tunas Sari" group is one of the banana chips agroindustry which located in Jatisaba Village, Cilongok District. "Tunas Sari" group consists of 12 craftsmens, but only 11 craftsmens who produce banana chips, and the rest produce only dry banana sale. One of the growing agricultural processing industry is food processing industry, due to several factors, among others, the process of minimal post-harvest processing, the water content of agricultural products is relatively much thus facilitating the development of bacterial decomposition. The absence of proper and correct cost recordings resulted in the craftsmen paying only the returns of income, but not the benefits or the acquisition of management. In addition, the price of banana raw materials tend to fluctuate more due to the season. During the dry season the production of bananas decreases resulting in higher selling prices, while during the rainy season the production of bananas increases which causes the selling price down. Therefore, banana plants need a stable water supply. The purpose of this study is to: 1) Analyze the cost and revenue of craftsmen banana chips; 2) Analyze the amount of gross income, net income, and the acquisition of banana chips craftsman management; 3) Analyze the changes in input and output prices, and their effects on profits.

The research method was using survey method with sampling design that was using census method on all members of banana chips industry group "Tunas Sari" which only produced banana chips, which was 11 craftsmen. The research was conducted on 1st – 28th February 2017 in the group of banana chips craftman "Tunas Sari" Jatisaba Village, Cilongok. The research was conducted with interviews and questionnaires. The research variables are variable cost, fixed cost, selling price of banana chips, revenue, and income. Variable costs include raw material costs, auxiliary material costs, firewood costs, production labor costs, packaging costs, shipping costs, and administrative costs. Fixed costs include depreciation of buildings, depreciation of vehicles, depreciation of equipment, pbb, and capital interest.

The results showed if the group of banana chips crafter "Tunas Sari" when using the profit approach, then get a positive profit. This is indicated by the value of management gain of Rp4,135,358.29, and will experience the worst losses in the event of changes in input prices and output prices on the assumption of rising input prices, while output prices fell.