



## INTISARI

Penelitian ini bertujuan untuk : mengetahui struktur biaya, pendapatan, keuntungan dan kelayakan industri rumah tangga gula semut di Desa Hargotirto dan Desa Hargowilis, Penentuan lokasi dilakukan secara *Purposive* di Desa Hargotirto dan Desa Hargowilis, Kapanewonan Kokap, Kabupaten Kulon Progo. Pengambilan sample dilakukan dengan teknik *purposive sampling method* melalui wawancara dengan responden yang terdiri dari 29 pelaku industri rumah tangga gula semut di Desa Hargotirto dan 30 pelaku industri rumah tangga gula semut di Desa Hargowilis. Analisis yang digunakan adalah analisis R/C rasio,  $\pi/C$  rasio, BEP dan uji independent t-test. Hasil penelitian menunjukan bahwa biaya produksi dalam satu tahun industri rumah tangga gula semut di Desa Hargotirto Rp7.094.365,00 dan total biaya produksi industri rumah tangga gula semut di Desa Hargowilis Rp12.639.075. Pendapatan rata-rata per tahun yang diperoleh industri rumah tangga gula semut di Desa Hargotirto Rp8.185.644,00 dengan keuntungan Rp3.097.418,00. Industri rumah tangga gula semut di Desa Hargowilis memperoleh pedapatan rata-rata per tahun Rp19.669.922,00 dengan keuntungan Rp15.359.819,00. Secara umum industri rumah tangga gula semut di Desa Hargotirto dan Desa Hargowilis layak untuk dikembangkan. Nilai R/C rasio industri rumah tangga gula semut di Desa Hargitirto adalah 1,43 dan Desa hargowilis 2,23. Nilai  $\pi/C$  rasio dari industri rumah tangga gula semut di Desa Hargotirto dan Desa Hargowilis yaitu 0,43 dan 1,23. Pada Industri rumah tangga gula semut di Desa Hargotirto, BEP produksi 402 kg, BEP penerimaan Rp7.236.461,00, dan BEP Harga Rp16.000. Pada industri rumah tangga gula semut di Desa Hargowilis, BEP produksi 699 kg, BEP penerimaan Rp12.579.460,00, dan BEP harga Rp8.217,00.

Kata kunci: Biaya, Gula Semut, Kelayakan, Keuntungan, Pendapatan.



## ABSTRACT

*This study is conducted to: determine the costs, income, profits and feasibility of the sugar ant home industry in Hargotirto Village and Hargowilis Village, Purposive location determination is carried out in Hargotirto Village and Hargowilis Village, Kapanewonan Kokap, Kulon Progo Regency. Sampling was carried out using a purposive sampling method through interviews with respondents consisting of 29 palm sugar home industry players in Hargotirto Village and 30 palm sugar home industry players in Hargowilis Village. The analysis used is the analysis of R/C ratio,  $\pi/C$  ratio, BEP and independent t-test. The results showed that the production cost of the sugar ant home industry in Hargotirto Village was Rp. 7,094,365.00 and the total production cost of the sugar ant home industry in Hargowilis Village was Rp. 12,639,075. The average annual income earned by the sugar ant home industry in Hargotirto Village is Rp. 8,185,644.00 with a profit of Rp. 3,097,418.00. The sugar ant home industry in Hargowilis Village earns an average income of Rp. 19,669,922.00 per year with a profit of Rp. 15,359,819.00. In general, the palm sugar home industry in Hargotirto Village and Hargowilis Village is feasible to be developed. The R/C ratio of the palm sugar home industry in Hargotirto Village is 1.43 and Hargowilis Village is 2.23. The value of  $\pi/C$  ratio of the palm sugar home industry in Hargotirto Village and Hargowilis Village is 0.43 and 1.23, respectively. In the home industry of ant sugar in Hargotirto Village, BEP production is 402 kg, BEP revenue is Rp. 7,236,461.00, and BEP is Rp. 16,000. In the home industry of ant sugar in Hargowilis Village, BEP production is 699 kg, BEP revenue is Rp. 12,579,460.00, and BEP is priced at Rp. 8,217.00.*

*Keywords : Cost, Palm Sugar, Feasibility, Profit, Income.*