



Intisari

Penelitian ini bertujuan untuk menganalisis kelayakan finansial industri rumah tangga olahan salak, dan menganalisis nilai tambah olahan salak di Kabupaten Sleman yang tergolong dalam kategori sedang. Metode *purposive sampling* digunakan untuk memilih daerah penelitian, yaitu Kabupaten Sleman dan sebanyak 13 industri rumah tangga olahan salak dengan metode sensus. Analisis kelayakan finansial dihitung menggunakan metode NPV, IRR, Net B/C ratio, dan BEP, sedangkan analisis nilai tambah dihitung menggunakan metode Hayami. Hasil penelitian menunjukkan bahwa nilai kelayakan finansial tertinggi terdapat pada industri rumah tangga keripik salak dengan nilai NPV sebesar Rp 1.817.202.062, IRR sebesar 33%, Net B/C ratio sebesar 1,58, BEP harga sebesar Rp 83.328,04/kg, BEP produksi sebesar 142,62 kg/tahun, dan BEP penerimaan sebesar Rp 27.003.643/tahun. Sementara, nilai kelayakan finansial terendah terdapat pada industri rumah tangga sari buah dengan nilai NPV sebesar Rp 746.856, IRR sebesar 9%, dan Net B/C ratio sebesar 1,02. BEP terendah terdapat pada olahan wajik salak dengan nilai BEP harga sebesar Rp 21.126,24/kg, BEP penerimaan sebesar Rp 3.320.245/tahun, dan BEP produksi sebesar 93,38 kg/tahun. Industri rumah tangga olahan salak berupa wajik salak, keripik salak, enting salak, dan sari buah salak di Kabupaten Sleman mampu memberikan nilai tambah dalam kategori sedang.

Kata Kunci: kelayakan finansial, BEP, nilai tambah, olahan salak



Abstract

***FINANCIAL PERFORMANCE OF SNAKE FRUIT MANUFACTURING HOME
INDUSTRY IN SLEMAN REGENCY***

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The study aim to analyze financial feasibility and added value of processed snake fruit which producted in medium category home industry in Sleman Regency. Purposive method sampling was used for selecting the area of research in Sleman Regency, this research was conducted in 13 home industries using census method. The parameters of feasibility study were the value of NPV, IRR, Net B/C ratio and BEP, while added value was analyzed using Hayami method. This study yielded the highest feasibility value of processed snake fruit's home industry with NPV value of Rp 1.817.202.602, IRR of 33%, net B/C ratio of 1,58, BEP price was Rp 83.328,04/kg, BEP unit was 142,62 kg/year, and BEP revenue was Rp 27.003.643/year. Meanwhile, the lowest financial feasibility was found in fruit juice's household industry with NPV value of Rp 746.856, IRR of 9%, net B/C ratio of 1,02. The lowest BEP was resulted in wajik snake fruit with BEP price was Rp 21.126,24/kg, BEP unit was 93,38 kg/year, and BEP revenue was Rp 3.320.245/year. Processed snake fruit's home industry such as wajik snake fruit, snake fruit chips, enting snake fruit, and snake fruit fruit juice in Sleman Regency could provide added value in medium category.

Keywords: financial feasibility, BEP, added value, snake fruit