

**ANALISIS USAHA BUMBU INSTAN “BOEMBOE MANDHE”
DI NAGARI LIMA KAUM KECAMATAN LIMA KAUM
KABUPATEN TANAH DATAR**

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Abstrak

Penelitian ini bertujuan untuk mendeskripsikan profil usaha yang meliputi gambaran usaha, aspek operasional, aspek pemasaran, dan aspek keuangan serta mengetahui keuntungan dan titik impas usaha. Penelitian ini menggunakan metode deskriptif dengan pendekatan studi kasus dan perhitungan keuangan menggunakan metode variable costing. Data diperoleh melalui wawancara langsung dengan pemilik usaha serta literatur yang berkaitan dengan penelitian. Hasil penelitian menunjukkan bahwa Usaha Boemboe Mandhe telah berdiri selama 8 tahun dan aktivitas produksinya sudah berjalan dengan baik walaupun tidak ada jam kerja tetap bagi tenaga kerja produksi. Pada aspek pemasaran, produk didistribusikan melalui 2 saluran yaitu saluran distribusi langsung kepada konsumen dan saluran distribusi tidak langsung melalui reseller. Pada aspek keuangan, usaha belum melakukan pencatatan yang baik dan benar sesuai dengan kaidah akuntansi. Hasil analisis keuntungan menunjukkan Usaha Boemboe Mandhe memperoleh keuntungan dari bumbu rendang sebesar Rp 2.750.317 dengan R/C ratio 1,36, dan untuk bumbu soto padang sebesar Rp 2.663.603 dengan R/C ratio sebesar 1,5. Kedua bumbu instan pada usaha memiliki nilai $R/C > 1$, yang berarti menguntungkan dan layak dikembangkan. Titik impas kuantitas bumbu rendang sebanyak 85 bungkus/300 gr dengan impas penjualan Rp 2.299.993, dan impas kuantitas bumbu soto padang sebanyak 71 bungkus/300 gr dengan impas penjualan Rp 1.905.580. Secara keseluruhan, hasil penelitian menunjukkan usaha Boemboe Mandhe telah beroperasi di atas titik impas dan memiliki prospek yang layak untuk di kembangkan.

Kata Kunci: Analisis Usaha, Bumbu Instan, Keuntungan, Rempah, Titik Impas

ANALYSIS OF THE "BOEMBOE MANDHE" INSTANT SEASONING BUSINESS IN NAGARI LIMA KAUM LIMA KAUM DISTRICT TANAH DATAR REGENCY

Abstract

This study aims to describe the business profile, which includes the business overview, operational aspects, marketing aspects, and financial aspects, as well as to determine the profitability and break-even points of the business. This study employed a descriptive method with a case study approach and performed financial calculation using the variable costing method. Data were obtained through direct interviews with business owners and a review of related literature. The results of the study show that the Boemboe Mandhe Business has been established for eight years, and its production activities have been running well, even though there are no fixed working hours for production workers. In terms of marketing, products are distributed through two channels, namely direct sales to consumers and indirect sales through resellers. In the financial aspect, the business has not maintained proper and accurate records in accordance with standard accounting principles. The results of the profit analysis show that Boemboe Mandhe earned a profit from rendang seasoning of IDR 2,750,317 with an R/C ratio of 1.36, and from soto padang seasoning of IDR 2,663,603 with an R/C ratio of 1.50. Both instant seasonings in the business have an R/C value greater than 1, which means they are profitable and worth developing. The break-even point for rendang seasoning is 85 packs (300 g) with a sales break-even of IDR 2,299,993, and the break-even point for soto padang seasoning is 71 packs (300 g) with a break-even of IDR 1,905,580. Overall, the results of the study show that Boemboe Mandhe's business has operates above its break-even point and has promising prospects for further development.

Keywords: Business Analysis, Instant Seasoning, Profit, Spices, Break-Even Point