ANALISIS USAHA UBI BAKAR CILEMBU
(Studi Kasus Usaha Ubi Bakar Madu Asli Cilembu Khas Bandung Di Kota Padang)

SKRIPSI

OLEH :

BRYAN TRISNA HENDRAWAN

2210223030

Pembimbing I : Dr. Ir. Ifdal., M.Sc
Pembimbing II : Dr. Afrianingsih Putri, S.P.,M.Si

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Abstrak

Usaha Ubi Bakar Madu Asli Cilembu Khas Bandung merupakan agroindustri yang mengolah ubi Cilembu menjadi produk ubi bakar siap konsumsi. Usaha ini memiliki potensi baik, namun menghadapi beberapa permasalahan, yaitu fluktuasi harga bahan baku, pemasaran yang masih didominasi penjualan langsung dan belum optimal memanfaatkan media digital, serta pencatatan keuangan yang masih sederhana. Penelitian dilakukan pada bulan Januari 2026, dengan menggunakan metode deskriptif melalui pendekatan studi kasus. Penelitian ini bertujuan mendeskripsikan profil usaha serta menganalisis keuntungan, kelayakan usaha, titik impas (Break Even Point), dan analisis sensitivitas. Penelitian menggunakan metode deskriptif dengan pendekatan studi kasus. Data dikumpulkan melalui wawancara, observasi, dan dokumentasi, kemudian dianalisis menggunakan variabel costing, R/C, BEP, dan analisis sensitivitas. Hasil penelitian menunjukkan bahwa usaha memperoleh penerimaan sebesar Rp113.031.000 dengan total biaya Rp96.809.241, sehingga menghasilkan laba bersih Rp16.221.759 dengan persentase keuntungan 14,35%. Nilai R/C Ratio sebesar 1,17 menunjukkan usaha layak dijalankan. Titik impas dicapai pada penjualan Rp36.065.920 atau produksi 1.127 kg, sedangkan realisasi penjualan mencapai 3.501 kg, sehingga usaha berada pada posisi menguntungkan. Analisis sensitivitas menunjukkan usaha masih layak pada kenaikan harga bahan baku 20%, namun menjadi tidak layak pada kenaikan 30%. Disarankan pemilik usaha memperbaiki sistem penyimpanan bahan baku, memperkuat pemasaran digital, dan menerapkan pencatatan keuangan yang lebih sistematis untuk meningkatkan keuntungan dan keberlanjutan usaha.

Kata Kunci: Analisis Usaha, Analisis Sensitivitas, Keuntungan, Titik Impas, Ubi Bakar Cilembu.

BUSINESS ANALYSIS OF CILEMBU BAKED SWEET POTATO (A Case Study of the Madu Asli Cilembu Khas Bandung Baked Sweet Potato Business In Padang City)

Abstract

Madu Asli Cilembu Khas Bandung Baked Sweet Potato Business is an enterprise engaged in processing Cilembu sweet potatoes into ready-to-eat baked sweet potatoes. The business is facing several challenges including fluctuations in raw material prices that affect production costs. The marketing activities are dominated by direct selling and have not optimally utilized digital media. The financial record is not using accounting system that limits cost control and profit evaluation. This study was conducted in January 2026 using a descriptive method with a case study approach. The study objectives are to describe the business profile and to analyze business profitability, business feasibility, and Break Even Point (BEP). Data were collected through interviews, observations, and documentation. The data were analyzed using variable costing approach, Revenue Cost Ratio (R/C Ratio), Break Even Point (BEP), and sensitivity analysis. The results showed that the business generated total revenue of IDR 113,031,000 with total costs of IDR 96,809,241. They gain net profit of IDR 16,221,759 or 14.35% of total sales. It wasfound that the R/C Ratio is 1.17. This indicates that the business is financially feasible. The break-even analysis showed a BEP sales value of IDR 36,065,920 and a BEP production volume of 1,127 kg. While the actual sales reached 3,501 kg. This indicates that the business has been operated above the break-even point. Sensitivity analysis showed that the business remained feasible under 20% increase of raw material prices but became not feasible of 30% increase of raw material prices. It is suggested that the business need to improve raw material storage system, strengthen digital marketing and implement more systematic financial record-keeping to enhance profitability and business sustainability.

***Keywords**: Break Even Point, Business Analysis, Cilembu Baked Sweet Potatoes, Profitability, Sensitivity Analysis.*