

ABSTRACT

Sugar importing policy done by Indonesian government affected the price of domestic sugar, therefore also affected the industrial of domestic sugar, include industrial of tumbu sugar in Dawe District of Kudus Regency. The purposes of this research are to know the cost, revenue, profit, and feasibility of tumbu sugar farming in Dawe District of Kudus Regency for a year.

Basic method in this research is analitic descriptive with survey method. Data analysis method that used is income analysis, Break Even Point (BEP) analysis, and R/C ratio analysis in tumbu sugar farming. The data that used is primary data which obtained from direct observation and interview. Secondary data are obtained from books and other literatures.

The research result indicating that the total cost of tumbu sugar farming in a year is Rp 1.233.823.142,60, which consist of fixed cost is Rp 32.494.392,60 and variable cost is Rp 1.201.328.750,00. Revenue of tumbu sugar farming in a year is Rp 1.335.470.617,28 and the profit of tumbu sugar farming in a year is Rp 101.647.474,68. BEP value of production volume is 190,3 tons and BEP value of price is Rp 5.989.432,73/ton, indicating that tumbu sugar production doesn't got any profit and doesn't got any loss in production level of 190,3 tons and in selling price of Rp 5.989.432,73/ton. R/C ratio value of tumbu sugar farming is 1,08 which is $R/C > 1$. Based on income analysis, BEP calculation, R/C ratio, it can told that tumbu sugar farming in Dawe District of Kudus Regency is profitable and feasibly to be carried out.

Keywords: Income, Tumbu Sugar, Farming