

ABSTRACT

Palm sugar is one of the UMKM located in Ulee Blang Village, Peureulak District, East Aceh Regency. Palm sugar comes from processed sap which is dense and has a distinctive sweet taste. Palm sugar has different grades and quality depending on the raw materials used and other factors, in this case the selling price of palm sugar varies and also affects the income of palm sugar industry entrepreneurs. The aim of the research is to analyze the income of the palm sugar business in Ulee Blang Village, Peureulak District, East Aceh Regency and to analyze the profitability of the palm sugar business in Ulee Blang Village, Peureulak District, East Aceh Regency. This research uses analysis of income, costs, gross income and net income and profitability analysis, namely Break Even Point (BEP), Margin of Safety (MOS) and Margin Income Ratio (MIR). The results of this research show that financially, the palm sugar business is declared feasible. Based on the calculation results, the fixed costs for palm sugar are IDR 28,873.66, the variable costs are IDR 2,750,000, the palm sugar revenue is IDR 4,320,000/12 times production, so the profit obtained is IDR 1,541,126.34 per month 12 times production. Palm sugar agroindustry is a home industry that is capable of making a profit. Based on the results of the profitability analysis, the margin of safety (MOS) value for palm sugar was IDR 27.66%, the margin income ratio (MIR) value for palm sugar was IDR 36.3%. From the calculation of the MOS and MIR values, the profitability for palm sugar sales is IDR 10.04%.

Keywords: Palm sugar, Income, MOS, MIR, Profitability