## **ABSTRACT**

This research was conducted at the Opak Suli Agroindustry located in Suka Raya Village, Pancur Batu Subdistrict, Deli Serdang Regency, in May 2015. The purpose of this study was to analyze the amount of profit and value added obtained from processing cassava into opak. The research method used was descriptive quantitative, with analyses covering production costs, revenue, profit, R/C ratio, Net B/C ratio, and value-added analysis using the Hayami method. The results showed that in one production cycle, the agroindustry processes 200 kg of cassava into 90 kg of opak. The total production cost amounted to Rp849,308.62, with revenue reaching Rp1,710,000 and a net profit of Rp860,691.38. The R/C ratio of 2.01 and Net B/C ratio of 1.01 indicate that the business is efficient and feasible to operate. The value added generated from the processing is Rp6,143.5 per kg of raw material, with a value-added ratio of 71.85%. The labor share in the value added is 16.27%, while the entrepreneur's profit share is 83.72%. These findings indicate that processing cassava into opak contributes significantly to the local economy through the creation of high value added and substantial business profits.

**Keywords:** agroindustry, opak, cassava, profit, value added, R/C ratio, Hayami method.