

ABSTRACT

Agroindustry is a strategic sector that plays an important role in supporting the economy, especially at the local level. "Kerupuk Udang Eka Sari" Agroindustry, located in Dadimulyo Subdistrict, West Kisaran District, Asahan Regency, is a home-based business that produces ready-to-eat and raw shrimp crackers using rebon shrimp as the main ingredient. Since 2022, the business has experienced a decline in production due to fluctuations in raw material prices and distribution constraints, leading to decreased income and efficiency. This study aims to analyze the profitability level of the agroindustry using cost analysis, revenue, profit, Break Even Point (BEP), Margin of Safety (MOS), and Marginal Income Ratio (MIR). The results show that the ready-to-eat shrimp crackers have a total production cost of IDR 2,596,862.76 per production cycle and generate a profit of IDR 763,137.24, with a profitability rate of 22,70%. Meanwhile, the raw shrimp crackers have a total production cost of IDR 1,024,052.12 and a profit of IDR 325,947.88, with a profitability rate of 24,13%. Although the ready-to-eat product generates higher revenue, the raw cracker product demonstrates greater profitability due to its more efficient cost structure and distribution method. Based on these findings, the Eka Sari shrimp cracker business remains profitable and has potential for further development.

Keywords: Agroindustry, Shrimp Crackers, Profitability, BEP, MOS, MIR