ABSTRACT

The tempe agroindustry is one of the home-based businesses that contributes to household income and food availability. However, declining production capacity and fluctuations in soybean prices may affect production costs and business profitability. This study aimed to analyze the profitability of Mrs. Nurhayati's tempe agroindustry in Gampong Paya Dua, Banda Baro District, North Aceh Regency. A case study method with a quantitative descriptive approach was employed. Primary data were collected through observation, interviews, and documentation, while secondary data were obtained from relevant literature. The data were analyzed using Break Even Point (BEP), Margin of Safety (MOS), Margin Income Ratio (MIR), and Net Profit Margin (NPM). The results showed that total revenue was IDR 514,800, with a total production cost of IDR 501,404, resulting in a profit of IDR 13,396. The BEP revenue value was IDR 348,866, MOS was 32%, MIR was 8%, and NPM was 3%. The low NPM indicates that most of the revenue was still allocated to production costs, which was influenced by the decline in production capacity from 100 kg to 30 kg of soybeans per day. Overall, despite declining production and fluctuating raw material prices, the agroindustry remains profitable and feasible to continue, although improving production efficiency is necessary to increase profitability.

Keyword: Break Even Point, Profitability, Margin Of Safety, Margin Income Ratio, Tempe Agroindustry