ABSTRACT

ALDI FAIDIN HARAHAP. Profitability Analysis of the Vaname Shrimp Farming Business in Teupin Village, North Aceh Regency (A Case Study of Mr. Marzuki Ishaq's Vaname Shrimp Business). Supervised by JAMILAH and BARMAWI.

This study aimed to analyze the production costs, revenue, profit, and profitability level of the vaname shrimp farming business owned by Mr. Marzuki Ishaq in Teupin Village, North Aceh Regency. This research used a case study method, with primary data collected through observation, interviews, and documentation. Data analysis was conducted by calculating production costs, revenue, profit, Revenue Cost Ratio (R/C Ratio), Break Even Point (BEP), Margin of Safety (MOS), Margin Income Ratio (MIR), and business profitability. The results showed that the total production cost of the vaname shrimp farming business was IDR 349,500,000 per year**,** consisting of fixed costs of IDR 25,500,000 and variable costs of IDR 324,000,000**.** Total revenue reached IDR 1,326,000,000 per year**,** generated from a production volume of 15,600 kg at an average selling price of IDR 85,000 per kg**.** The business generated a profit of IDR 976,500,000 per **y**ear, or IDR 245,656,250 per production cycle**.** The R/C Ratio of 3.79 indicates that the business is profitable and financially feasible to operate. The BEP analysis showed a revenue break-even point of IDR 33,745,509, while actual revenue was substantially higher than the break-even value. The Margin of Safety (MOS) was 97.46%, and the Margin Income Ratio (MIR) was 75.57%, resulting in a profitability level of 73.65%. Based on these results, the vaname shrimp farming business owned by Mr. Marzuki Ishaq has a good financial condition, is profitable, and is feasible to continue and develop.

Keywords: Vaname Shrimp, Production Cost, Revenue, Profit, R/C Ratio, BEP, Profitability.

RINGKASAN

ALDI FAIDIN HARAHAP.Analisis Profitabilitas Usaha Budidaya Udang Vaname Di Desa Teupin Kabupaten Aceh Utara (Studi Kasus Usaha Udang Vaname Milik Bapak Marzuki Ishaq. Dibimbing Oleh JAMILAH dan BARMAWI.

Penelitian ini bertujuan untuk menganalisis biaya produksi, penerimaan, keuntungan, dan tingkat profitabilitas usaha budidaya udang vaname milik Bapak Marzuki Ishaq di Desa Teupin, Kabupaten Aceh Utara. Penelitian ini menggunakan metode studi kasus dengan data primer yang diperoleh melalui observasi, wawancara, dan dokumentasi. Analisis data dilakukan dengan menghitung biaya produksi, penerimaan, keuntungan, Revenue Cost Ratio (R/C Ratio), Break Even Point (BEP), Margin of Safety (MOS), Margin Income Ratio (MIR), dan profitabilitas usaha. Hasil penelitian menunjukkan bahwa total biaya produksi usaha budidaya udang vaname sebesar Rp349.500.000 per tahun, yang terdiri atas biaya tetap sebesar Rp25.500.000 dan biaya variabel sebesar Rp324.000.000**.** Total penerimaan yang diperoleh sebesar Rp1.326.000.000 per tahun dari produksi sebesar 15.600 kg dengan harga jual rata-rata Rp85.000/kg**.** Keuntungan yang diperoleh mencapai Rp976.500.000 per tahun atau sebesar Rp245.656.250 per proses produksi**.** Nilai R/C Ratio sebesar 3,79 menunjukkan bahwa usaha menguntungkan dan layak untuk dijalankan. Hasil analisis BEP menunjukkan nilai BEP penerimaan sebesar Rp33.745.509, sedangkan penerimaan aktual jauh lebih tinggi dari nilai tersebut. Nilai MOS sebesar 97,46% dan MIR sebesar 75,57%**,** sehingga diperoleh tingkat profitabilitas sebesar 73,65%**.** Berdasarkan hasil tersebut, usaha budidaya udang vaname milik Bapak Marzuki Ishaq memiliki kondisi finansial yang baik, menguntungkan, dan layak untuk terus dijalankan serta dikembangkan.

Kata kunci: Udang Vaname, Biaya Produksi, Penerimaan, Keuntungan, R/C Ratio, BEP, Profitabilitas.