

***Financial Analysis and Sensitivity of Fried Shallots Business at
UD. Super Quality, Kecamatan Patrang, Kabupaten Jember***

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ABSTRACT

This research was aimed to know and analyse the feasibility of fried shallots business at UD. Super Quality, Kecamatan Patrang, Kabupaten Jember financially and to know the business prospect seen from the operational cost change factor and the selling price. The method used to determine the location was purposive where UD. Super Quality is one of the potential business in producing fried shallots continuously. The research instrument used in this research was open questionnaire. The data were collected through observation, interview the owner of the business, literature review, and documentation. The analytical technique used was Financial Analysis that consisted of Net Present Value (NPV), Internal Rate of Return (IRR), Net Benefit Cost Ratio (Net B/C), Pay Back Period (PBP), Break Even Point, and Sensitivity Analysis with assumptions: 1) The cost rises 10% with the constant selling price, 2) the selling price rises 10% with the constant cost, 3) the cost and the selling price rise 10%. The result of this research shows that this fried shallots business is financially profitable, so it is worthy to be done and developed. UD. Super Quality fried shallots business gets Rp 22.867.099 as the value of NPV; 33,51% for IRR; Rp 1,51 for Net B/C; PBP within 0,80 month; and BEP within 9,42 months. The results of the sensitivity shows that in the condition where the cost of main raw material and auxiliary raw materials also LPG rise 10% with constant selling price UD. Super Quality is still worthy to be continued and developed. While in the condition where the cost is constant and the selling price rises 10% shows that UD. Super Quality is worthy to be done and developed. In addition, from the three sensitivity analysis assumptions, it can be seen that UD. Super Quality is sensitive to changes in costs or increased selling prices.

Key words: Fried Shallots, Financial Analysis, Sensitivity Analysis.