

ABSTRACT

The aim of this study is to determine the cost, revenues, profits, BEP and value-added of tofu business in Trimurti village, regency of Bantul. The determination in choosing Trimurti Village as the location of the study was based on the consideration that the village is the largest tofu industrial centre in Bantul regency. The respondents of this study were 30 tofu craftsmen consisting of 30 white tofu craftsmen, 22 Magel tofu craftsmen, and 16 Plempung tofu craftsmen. The sampling was adopting Proportional Stratified Random Sampling method. The result of the study indicated that white tofu industry requires a total monthly average cost of Rp 13,549,751, with revenue of Rp 5,835,125, - and a profit of Rp 4,556,622, -. The required cost of Magel tofu was Rp 4.627.176, - with revenue of Rp 1.811.157, - and profit of Rp 1.248.915, -. While Plempung tofu cost Rp 8.113.027, - and the income of Rp 4.916.216 and profit of Rp 4.446.348. The study showed that BEP production of white tofu reached 2.084,99 kg and BEP price of Rp 5.134. Magel tofu had BEP production value of 482,62 kg and BEP price of Rp 8,139. Plempung tofu had BEP production value of 474.94 kg and BEP price of Rp 13,818. The added-value obtained from one kilogram of soybean which used to make white tofu of Rp 4.829. The value added of Plempung tofu was Rp.6.016 and the value added of Magel tofu was Rp 8,821.

Key word: tofu, profit, BEP, added-value