

## ABSTRAK

SYAMUDDIN HARAHAAP. Analisis Finansial Konversi Tanaman Karet (*Hevea brasiliensis*) Menjadi Tanaman Kelapa Sawit (*Elais guinensis* Jacq) Pengaruhnya Terhadap Daya Saing Dan Daya Tarik di Kebun Batang Toru PT Perkebunan Nusantara III. Di bimbing NANIK DARA SENJAWATI dan SITI HAMIDAH.

Konversi tanaman merupakan suatu pergantian tanaman yang tidak produktif menjadi tanaman lain yang lebih produktif. Penelitian ini bertujuan (1) Menganalisis profitabilitas tanaman karet dan tanaman kelapa sawit berdasarkan *Profit Margin On Sales*, *Basic Earning Power (BEP)*, serta *Return On Total Assets (ROA)*, (2) Menganalisis daya tarik industri tanaman karet dan tanaman kelapa sawit (3) Menganalisis daya saing tanaman karet dan tanaman kelapa sawit, (4) Mendeskripsikan alasan-alasan yang melatarbelakangi PT Perkebunan Nusantara III mengkonversi tanaman karet menjadi tanaman kelapa sawit di Kebun Batang Toru. Metode yang digunakan dalam penelitian ini adalah metode deskriptif, dengan pendekatan studi kasus. Sumber data yang digunakan dalam penelitian ini adalah data sekunder dan primer. Lokasi penelitian ditentukan secara *purposive*. Metode penentuan responden menggunakan *purposive sampling*. Analisis dan pengujian hipotesis dilakukan menggunakan analisis rasio profitabilitas dan matrik *General Electric (GE)*. Hasil penelitian menunjukkan bahwa 1). Profitabilitas berdasarkan *Profit Margin On Sales* unit Kebun Batang Toru tanaman kelapa sawit tinggi dibandingkan tanaman karet. 2) Daya Tarik tanaman karet berada pada sumbu IV (Rendah), Sedangkan daya tarik tanaman kelapa sawit berada di sumbu I (Tinggi). 3) Daya saing tanaman karet berada pada sumbu III (Medium), Sedangkan daya saing tanaman kelapa sawit berada di sumbu I (Tinggi). 4) Alasan-alasan yang mempengaruhi konversi tanaman karet menjadi tanaman kelapa sawit yaitu, Curah Hujan Tinggi, Penggunaan Tenaga Kerja, Biaya Investasi, Waktu Panen, Harga Pokok dan Harga jual.

Kata Kunci : Konversi Tanaman, Profitabilitas, Daya Tarik, Daya Saing

## **ABSTRACT**

*SYAMUDDIN HARAHAHAP. Financial Analysis of Rubber Plant Conversion (Hevea brasiliensis) to Palm Oil Plant (Elais guinensis Jacq). The Influence on Competitiveness and Attractiveness in Kebun Batang Toru PT Perkebunan Nusantara III. Supervised by NANIK DARA SENJAWATI and SITI HAMIDAH.*

*Plant conversion is an unproductive crop turn into another more productive plant. This study aimed to (1) Analyze the profitability of rubber and palm oil plant based on Profit Margin On Sales, Basic Earning Power (BEP), and Return On Total Assets (ROA), (2) Analyze the attractiveness of rubber and palm, (3) Analyze the competitiveness of rubber and palm, (4) Describe the reasons of PT Perkebunan Nusantara III in converting the rubber plant into palm in Kebun Batang Toru. The method used in this research was a descriptive method, with a case study approach. The sources of data used in this study were secondary and primary data. The location of the study was determined purposively. The method of determining the respondents was a purposive sampling. The hypothesis analysis and testing conducted used a profitability ratio analysis and General Electric (GE) matrix. The results showed that 1) the palm profitability based on Profit Margin On Sales of Kebun Batang Toru was higher than rubber plant. 2) the attraction of the rubber plant was on the axis IV (Low), while the palm was on the axis I (High). 3) the competitiveness of rubber plant was on the axis III (Medium), while the palm was on the axis I (High). 4) the reasons that affect the conversion of rubber crops into palm was Rainfall High, Use of Labor, Investment Costs, Harvest Time, Cost of Goods and selling price.*

*Keywords: Plant Conversion, Profitability, Attractiveness, Competitiveness*