

STEVEN COLBERT LUMBANTOBING. 2025. Analisis Nilai Tambah dan Keuntungan Produk Abon Berbasis Nabati pada UMKM Abon Daun Emas di Kecamatan Berbah Kabupaten Sleman. Dibimbing Oleh: Ni Made Suyastiri Yani Permai

ABSTRAK

UMKM Abon Daun Emas merupakan usaha yang melakukan proses pengolahan bahan pangan nabati menjadi produk abon, seperti abon jantung pisang, abon jamur tiram dan abon nabati. Setiap produk melalui berbagai proses pengolahan dengan tambahan *input* bahan baku, tenaga kerja dan *input* lain sehingga memiliki nilai tambah dan keuntungan yang berbeda. Penelitian ini bertujuan untuk (1) menganalisis nilai tambah abon berbasis nabati di UMKM Abon Daun (2) menganalisis keuntungan abon berbasis nabati di UMKM Abon Daun. Penelitian ini menggunakan pendekatan kuantitatif dengan metode studi kasus. Responden penelitian ini adalah pemilik usaha dan kepala produksi UMKM Abon Daun Emas yang ditentukan dengan metode *purposive*. Teknik analisis data menggunakan analisis deskriptif, analisis nilai tambah dan keuntungan dengan metode Hayami. Hasil penelitian menunjukkan bahwa (1) abon jamur tiram menjadi abon berbasis nabati dengan nilai tambah paling besar yaitu Rp 76.848,24/ Kg, sedangkan nilai tambah abon jantung pisang sebesar Rp Rp 59.125,48/ Kg, dan abon nabati sebesar Rp 43.215,94/ Kg. (2) Abon berbasis nabati dengan keuntungan paling besar adalah abon jamur tiram yaitu sebesar Rp 70.598,24/ Kg, sedangkan keuntungan abon jamur tiram sebesar Rp 53.708,81/Kg, dan abon nabati sebesar Rp 38.549,27/Kg.

Kata Kunci: Abon Berbasis Nabati, Keuntungan, Nilai Tambah Hayami

STEVEN COLBERT LUMBANTOBING. 2025. *Added Value and Profitability Analysis of Plant-Based Floss at UMKM Abon Daun Emas in Berbah District, Sleman Regency.* Supervised by: Ni Made Suyastiri Yani Permai

ABSTRACT

UMKM Abon Daun Emas is a business engaged in processing plant-based food into floss products, such as banana heart floss, oyster mushroom floss, and vegetarian floss. Each product went through various processing stages with the additional inputs of raw materials, labor, and other inputs, resulting in different added values and profits. This research aimed to (1) analyzed the added value of plant-based floss at UMKM Abon Daun (2) analyzed the profits of plant-based floss at UMKM Abon Daun. This study used a quantitative approach with a case study method. The respondents of this research were the business owner and the production head of UMKM Abon Daun Emas, selected using purposive sampling. The data analysis technique employed descriptive analysis, added value analysis, and profit analysis using the Hayami method. The results showed that (1) oyster mushroom floss became plant-based floss with the biggest added value, which was Rp 76.848,24/Kg, while the added value of banana heart floss was Rp 59.125,48/Kg, and vegetarian floss was Rp 43.215,94/Kg. (2) Plant-based floss with the biggest profit was oyster mushroom floss which was Rp 70.598,24/Kg, while the profit of banana heart floss was Rp 53.708,81/Kg, and vegetable floss was Rp 38.549,27/Kg.

Keywords: *Hayami Added Value Analysis, Plant-Based Floss, Profitability*