Business Management
Vol. 5 No 2 Mei 2026
p-ISSN:2828-7606, e-ISSN:2828-8203
DOI: *10.58258/bisnis.v5i1.10532/https://ejournal.mandalanursa.org/index.php/Bisnis*

Break Even Point (BEP) Analysis and Selling Price Sensitivity to the Sustainability of Hydroponic Beef Tomato Business in the Lembang Region

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Article Info

Article history:
Accepted: 11 April 2026
Publish: 4 May 2026

Keywords:
Break Even Point;
Sensitivity Analysis;
Selling Price;
Hydroponic Beef Tomatoes;
Business Sustainability.

Abstract

The sustainability of hydroponics-based horticulture businesses, especially beef tomatoes, is greatly influenced by the ability of business actors to manage financial aspects and deal with market price fluctuations. Financial feasibility analysis is an important instrument in assessing the ability of hydroponic horticulture businesses to survive and develop in the midst of production cost dynamics and market prices. This study aims to analyze the financial feasibility of the hydroponic beef tomato business through the Break Even Point (BEP) approach and to assess the level of business sensitivity to changes in selling prices. The study used a descriptive quantitative method with primary data obtained through a questionnaire to hydroponic tomato beef business actors in the Lembang area. The data analyzed includes fixed costs, variable costs, selling prices, and production volume per business cycle. The results of the study show that most of the hydroponic tomato beef businesses have reached break-even at a lower production level compared to actual production, so that in general the business is in a decent financial condition. However, there are several business actors who have not yet reached break-even conditions due to the high variable cost per unit of product compared to the selling price. The analysis of selling price sensitivity shows that a price decrease of 10-15 percent has a significant impact on increasing break-even and has the potential to reduce business sustainability, while an increase in selling price provides greater profit room and increases the financial resilience of the business. This study concludes that production cost control and adaptive pricing strategies are key factors in maintaining the sustainability of the hydroponic beef tomato business. The research findings are expected to be the basis for decision-making for business actors and stakeholders in designing sustainable hydroponic horticulture business management strategic.

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1. INTRODUCTION

Hydroponics-based horticulture businesses, especially beef tomatoes, are growing rapidly as an alternative cultivation system that is able to produce high-quality products with efficient land and water use. In the midst of increasing market demand for fresh and quality horticultural products, hydroponics is a strategic choice for agricultural business actors, including small and medium-scale. However, the technical success of cultivation has not fully guaranteed business sustainability if it is not balanced with adequate financial management. This phenomenon encourages the curiosity of researchers to study more

deeply the financial aspects of the hydroponic tomato beef business, especially related to the business's ability to break even and survive selling price fluctuations.

In practice, many hydroponic tomato beef business actors still face obstacles in identifying the right cost structure, determining rational selling prices, and anticipating market price changes. A lack of understanding of the composition of fixed costs and variable costs has the potential to lead to errors in business decision-making, which can ultimately threaten financial sustainability. Therefore, the analysis of financial feasibility through the Break Even Point (BEP) approach is important to find out at the level of production and income how many businesses are in a condition of no loss or unprofit. In addition, a selling price sensitivity analysis is needed to test how much business resilience to price changes that often occur in horticultural commodities.

Based on these conditions, this study is considered important to be carried out because it is able to provide an empirical picture of the financial feasibility of the hydroponic tomato beef business run by business actors in the field. This study not only focuses on the calculation of BEP as a financial evaluation tool, but also examines the impact of selling price changes on break-even positions and business sustainability. Thus, this research is expected to answer the practical needs of business actors while making an academic contribution to the study of agribusiness and financial management of hydroponic farming businesses.

The research problem is clearly formulated in several main questions, namely: (1) how is the financial feasibility of the hydroponic tomato beef business based on the Break Even Point analysis; (2) how sensitive the business is to changes in selling prices; and (3) what are the implications of the results of the analysis on the sustainability of the hydroponic tomato beef business. To answer these problems, this study uses a descriptive quantitative approach with the concepts of cost, revenue, BEP, and selling price sensitivity simulation. The initial suspicion of this study is that some hydroponic tomato beef businesses have been above break-even, but have a fairly high level of sensitivity to the decline in selling prices.

In this study, BEP is defined as a condition when total revenue is equal to total costs so that the business does not experience profits or losses. The assumptions used include the stability of the cost structure during a single production cycle and the uniformity of product quality. The scope of research is limited to the financial analysis of the hydroponic beef tomato business in one production cycle with the main variables in the form of fixed costs, variable costs, selling prices, and production volume.

The purpose of this study is to analyze the financial feasibility of the hydroponic beef tomato business through the calculation of Break Even Point and to examine the sensitivity of the business to changes in selling prices as the basis for assessing business sustainability. The output targets to be achieved include research report results that can be used as decision-making material for business actors, strategic recommendations related to cost management and pricing, as well as scientific articles that have the potential to be published in journals in the field of agribusiness and agricultural financial management.

Hydroponics-based horticulture businesses develop as an efficient cultivation system and are able to produce high-quality products with more optimal use of resources. However, the technical success of cultivation does not guarantee business sustainability without good financial management, especially in the face of fluctuations in costs and market prices (Herlina & Suryani, 2020; Nugroho & Rahayu, 2023). Financial feasibility analysis through the Break Even Point (BEP) approach is needed to determine the minimum production limit so that businesses do not suffer losses and to assess business resilience to price changes (Sukmawati & Artini, 2023).

2. METHOD

The research flow should be presented in this section, complete with figure captions. Figure captions should be placed as part of the figure caption, not as part of the figure itself. The methods used to complete the research are described in this section.

2.1 Approaches and Types of Research

This study uses a descriptive quantitative approach, which is a research approach that aims to describe and analyze the financial condition of the business based on numerical data. This approach was chosen because the focus of the research was to calculate *the Break Even Point* (BEP) and analyze the sensitivity of selling prices as the basis for assessing the sustainability of the hydroponic beef tomato business.

The type of research used is a case study, because the research was conducted in depth on hydroponic beef tomato business units with relatively specific cost characteristics, production scale, and cultivation systems. Case studies allow financial analysis to be carried out contextually and based on actual business data.

2.2 Research Stages

This research is carried out through several stages as follows;

1. The preparation stage includes literature studies related to BEP, sensitivity analysis, and sustainability of agribusiness businesses, as well as the preparation of data collection instruments.
2. The data collection stage is the collection of primary and secondary data from hydroponic tomato beef business actors.
3. The data processing stage, by grouping fixed costs and variable costs and compiling production and selling price data as listed in the BEP calculation questionnaire file.
4. The data analysis stage, which includes BEP calculations and simulations of selling price sensitivity in multiple price change scenarios.
5. The stage of drawing conclusions and recommendations, namely the interpretation of the results of the analysis to formulate a business sustainability strategy.

2.3 Research Location and Time

This research was carried out in the Cibodas Maribaya Lembang area, West Bandung Regency, which is one of the hydroponic agriculture development centers in West Java. This location was chosen because it has suitable agroclimatic conditions for hydroponic tomato beef cultivation and there are active and sustainable hydroponic business actors. The research implementation period lasts for six months, according to the research period, which includes data collection, data processing, analysis, and preparation of final reports.

2.4 Research Object

The object of this study is a hydroponic beef tomato business run by hydroponic business actors in the Lembang area. The research analysis unit includes the structure of production costs (fixed costs and variable costs), production volume, selling price, revenue, and business profits in one production period.

2.5 Population and Sample

The research population is all hydroponic tomato beef business actors operating in the Lembang area. The sampling technique uses *purposive sampling*, with the following criteria:

1. The business has been running for at least one year
2. Have documented cost and production data, and
3. Willing to provide financial data for research purposes.

Based on these criteria, the number of samples analyzed in this study is 11

hydroponic tomato beef business units.

2.6 Data types and Sources

The type of data used in this study is quantitative data, which consists of:

1. Primary data was obtained through structured interviews with business actors, direct observation of the production process, and recording of cost and yield data.
2. Secondary data, in the form of business financial documents, production records, and calculation data contained in the BEP questionnaire file and selling price sensitivity simulations.

2.7 Data collection Techniques

The data collection techniques used in this study include:

1. Structured interviews, to obtain information on fixed costs, variable costs, selling prices, and production capacity.
2. Direct observation of the operational activities and cultivation system of hydroponic beef tomatoes.
3. Documentation, in the form of collection of cost reports, production records, and business financial data which is used as the basis for BEP analysis and price sensitivity.

2.8 Data Analysis Techniques and Models

2.8.1 Descriptive Statistical Analysis

Descriptive statistical analysis is used to describe the characteristics of research data, such as total production cost, average cost, production volume, selling price, and operating income.

2.8.2 Break *Even Point* Analysis (BEP)

BEP analysis is used to determine the break-even point of the business, which is a condition when total revenue is equal to total costs. The BEP calculation is carried out in units and rupiah based on the structure of fixed costs, variable costs, and selling prices obtained from business data and processed using the BEP quesioner file. The results of the BEP analysis are used to determine the minimum production or sales limit that must be achieved so that the hydroponic beef tomato business does not suffer losses.

2.8.3 Selling Price Sensitivity Analysis

The analysis of selling price sensitivity is carried out by compiling several scenarios of selling price changes, both increases and decreases in prices in a certain percentage. Each scenario is analyzed to see its impact on business revenue and profits. This analysis aims to assess the level of business sensitivity to market price fluctuations and measure the financial resilience of the hydroponic beef tomato business.

2.9 Data Validity Test

The validity of the data in this study is maintained through triangulation of sources, namely by comparing data from interviews, observations, and documentation. This technique is used to ensure the consistency and correctness of the data used in financial analysis

3. RESULTS AND DISCUSSION

3.1 Overview of Research Objects

This section presents the results of research on the analysis of the Break Even Point (BEP) of the hydroponic beef tomato business. The object of the research is the hydroponic tomato beef business actors who are the respondents of the study, as

explained in Chapter III. Data was obtained through a structured questionnaire and processed using a cost, volume, and profit analysis approach. The business characteristics analyzed include production scale, fixed cost structure, and variable costs, harvest volume per cycle, and selling price of tomato beef per kilogram.

3.2 Production Cost Structure of Hydroponic Beef Tomato Business

Based on the results of data processing, the hydroponic tomato beef business cost structure consists of fixed costs and variable costs. The classification of fixed costs and variable costs is important in BEP analysis because it affects the contribution margin and the ability of the business to cover production costs (Hansen & Mowen, 2018).

3.2.1 Fixed Cost

Fixed costs include hydroponic installation costs, supporting equipment, asset depreciation, electricity costs, and land rental costs. The amount of fixed costs shows variations between businesses, which are influenced by the scale of production and the value of the initial investment.

Table 3 1. Hydroponic Beef Tomato Business Fixed Cost per Respondent

Nama Petani	Biaya Instalasi Hidroponik (Rp)	Biaya Peralatan Pendukung (Rp)	Biaya Sewa Lahan (Rp per tahun)	Nilai Penyusutan Peralatan (Rp per tahun)	Biaya Listrik (Rp per bulan)	Total
Amir	3.000.000	500.000	1.000.000	50.000	100.000	4.650.000
Ferry Ferdiansyah	15.000.000	1.000.000	3.500.000	100.000	150.000	19.750.000
Maman	3.000.000	2.000.000	900.000	150.000	100.000	6.150.000
Jaka	10.000.000	500.000	3.000.000	50.000	200.000	13.750.000
Fitri Novianti	4.000.000	2.000.000	1.000.000	100.000	100.000	7.200.000
Dedi	5.000.000	1.000.000	500.000	50.000	100.000	6.650.000
Entis Supriatna	4.000.000	200.000	2.100.000	20.000	100.000	6.420.000
Ida rohani	6.000.000	1.000.000	2.000.000	100.000	100.000	9.200.000
Ujang yaya	15.000.000	500.000	3.000.000	50.000	200.000	18.750.000
Dadang rukmana	18.000.000	2.250.000	300.000	150.000	100.000	20.800.000
Riyan andrian	4.000.000	1.000.000	2.500.000	100.000	100.000	7.700.000
TOTAL	87.000.000	11.950.000	19.800.000	920.000	1.350.000	121.020.000

Table 3.1. shows that the fixed cost structure between businesses is heterogeneous, reflecting differences in the scale of the business and the level of initial investment. Installation costs and land leases are the dominant components in the formation of fixed costs.

3.2.2 Variable Costs

Variable costs include the cost of seeds, hydroponic nutrition, planting media, labor, electricity, and plant care costs. Variable costs are dynamic and increase as production volumes increase. The difference in the efficiency of variable cost management between businesses has a direct impact on the total production cost.

Table 3 2. Variable Cost of Hydroponic Beef Tomato Business per Cycle

Nama Petani	Biaya Bibit per Siklus (Rp)	Biaya Nutrisi Hidroponik per Siklus (Rp)	Biaya Media Tanam per Siklus (Rp)	Biaya Pestisida/Perawatan Tanaman (Rp)	Biaya Tenaga Kerja (Rp per siklus)	Total
Amir	2.500.000	2.000.000	2.000.000	500.000	500.000	7.500.000
Ferry Ferdiansyah	4.500.000	3.500.000	4.000.000	1.000.000	800.000	13.800.000
Maman	1.000.000	800.000	900.000	300.000	300.000	3.300.000
Jaka	4.000.000	3.200.000	2.000.000	1.200.000	1.000.000	11.400.000
Fitri Novianti	1.000.000	800.000	900.000	400.000	300.000	3.400.000
Dedi	2.500.000	2.000.000	1.000.000	600.000	600.000	6.700.000
Entis Supriatna	1.200.000	1.000.000	1.200.000	400.000	400.000	4.200.000
Ida rohani	2.500.000	2.000.000	2.000.000	600.000	600.000	7.700.000
Ujang yaya	5.500.000	4.000.000	2.500.000	1.500.000	1.500.000	15.000.000
Dadang rukmana	1.000.000	825.000	900.000	300.000	300.000	3.325.000
Riyan andrian	2.500.000	2.000.000	2.000.000	500.000	500.000	7.500.000
Total	28.200.000	22.125.000	19.400.000	7.300.000	6.800.000	83.825.000

The calculation results show that seed costs and nutrition costs are the largest components in variable costs. This is in line with the characteristics of maintenance-intensive hydroponic cultivation.

3.3. **Results of Break *Even Point* (BEP) Analysis**

3.3.1 **Calculation of BEP in units (Kg)**

The Break Even Point in the unit shows the minimum amount of tomato beef production that must be achieved so that the business does not suffer losses.

Table 3 3. BEP Calculation (Unit/Kg)

Nama Petani	Biaya Tetap	Harga Jual Tomat per kg (Rp)	Penjualan	Biaya Variabel per kg	BEP Unit (Kg)		Margin kontribusi per kg
Amir	4.650.000	20.000	30.000.000	5.000	310		15.000

Ferry Ferdiansyah	19.750.000	16.000	40.000.000	5.520	1.885		10.480
Maman	6.150.000	17.000	11.900.000	4.714	501		12.286
Jaka	13.750.000	17.000	68.000.000	2.850	972		14.150
Fitri Novianti	7.200.000	15.000	15.000.000	3.400	621		11.600
Dedi	6.650.000	15.000	19.500.000	5.154	675		9.846
Entis Supriatna	6.420.000	20.000	24.000.000	3.500	389		16.500
Ida rohani	9.200.000	20.000	30.000.000	5.133	619		14.867
Ujang yaya	18.750.000	20.000	120.000.000	2.500	1.071		17.500
Dadang rukmana	20.800.000	17.000	11.900.000	4.750	1.698		12.250
Riyan andrian	7.700.000	17.000	20.400.000	6.250	716		10.750

Based on Table 3.3, the BEP value of the unit varies between respondents. The larger the contribution margin per kilogram, the lower the minimum amount of production that must be achieved to break even *(Break Even Point*/BEP).

3.3.2 Calculation of BEP in Rupiah

BEP in rupiah shows the minimum sales value that must be achieved so that total revenue is equal to total costs.

Table 3 4. BEP (Rupiah) Calculation

Nama Petani	Harga Jual Tomat per kg (Rp)	BEP Unit (Kg)	Margin kontribusi per kg	BEP Rupiah
Amir	20.000	310	15.000	6.200.000
Ferry Ferdiansyah	16.000	1.885	10.480	30.152.672
Maman	17.000	501	12.286	8.509.884
Jaka	17.000	972	14.150	16.519.435
Fitri Novianti	15.000	621	11.600	9.310.345
Dedi	15.000	675	9.846	10.130.859
Entis Supriatna	20.000	389	16.500	7.781.818
Ida rohani	20.000	619	14.867	12.376.682
Ujang yaya	20.000	1.071	17.500	21.428.571
Dadang rukmana	17.000	1.698	12.250	28.865.306
Riyan andrian	17.000	716	10.750	12.176.744

The value of the rupiah BEP provides a more practical picture for business actors in setting minimum sales targets per planting cycle.

The results of the analysis show that BEP is an effective tool in assessing the financial feasibility of a business because it is able to quantitatively describe the relationship between costs, prices, and production volumes (Pratama & Lestari, 2022).

3.4 Results of Selling Price Sensitivity Analysis

The analysis of selling price sensitivity was carried out by simulating several scenarios of selling price changes, both decreasing and increasing prices, to see their impact on revenue, profit, and break-even position. Table 3.5 is a calculation made by one of the members of Agrotani Lembang, namely Pak Maman (see previous table Table 3.4.).

Table 3 5. Sensitivity Analysis of Hydroponic Beef Tomatoes Selling Price

Skenario Harga Jual	Harga Jual Tomat per kg (Rp)	Penjualan	Laba/Rugi	BEP Unit (Kg)	Keterangan
Harga Normal	17.000	11.900.000	2.450.000	501	Layak
Harga turun 10%	15.300	10.710.000	1.260.000	581	Mendekati BEP
Harga turun 15%	14.450	10.115.000	665.000	632	Di bawah BEP (Berisiko Rugi)
Harga naik 10%	18.700	13.090.000	3.640.000	440	Di atas BEP (Layak)
Harga naik 15%	19.550	13.685.000	4.235.000	415	Di atas BEP (Sangat Layak)

Table 3.5 shows that changes in selling prices have a direct impact on the value of BEP and operating profit, so that selling price is a key variable in maintaining business sustainability.

Changes in selling prices are proven to have a direct effect on increasing BEP value and operating profit. This condition shows that price is the main factor in maintaining the sustainability of the horticultural business (Hidayat & Wahyuni, 2021; Putri & Sari, 2024).

3.5 Research Results

Based on the results of the BEP analysis and selling price sensitivity, several important findings were obtained in this study, namely:

1. The hydroponic beef tomato business in the Lembang area has generally reached a decent financial condition, as shown by actual production that is above break-even.
2. The relatively high cost structure, especially in the fixed cost component, makes the hydroponic business require careful production and sales planning.
3. Selling price is a very sensitive variable for business sustainability, where a small percentage price decline can have a major impact on BEP's profit and position.
4. Businesses with high variable costs per unit have a greater level of vulnerability to market price fluctuations than businesses with a more efficient cost structure.

These findings show that the sustainability of the hydroponic tomato beef business is not only determined by the technical success of the cultivation, but also greatly influenced by financial management and pricing strategies.

3.6 Interpretation and Discussion

3.6.1 Discussion of BEP Analysis Results

The results of the BEP analysis show that the break-even point calculation is an effective tool to assess the financial feasibility of the hydroponic beef tomato business. This finding is in line with the BEP concept which states that a business is said to be feasible if the actual production or sales level is above break-even. In the context of this study, the relatively lower BEP value compared to actual production shows that most business actors have been able to manage production costs adequately. However, the high fixed costs of hydroponic systems require optimal utilization of production capacity so that these costs can be distributed efficiently. The larger the contribution margin, the faster the business will break even and the higher the business's ability to generate profits (Hansen & Mowen, 2018).

3.6.2 Discussion of Selling Price Sensitivity to Business Sustainability

The results of the selling price sensitivity analysis indicate that the hydroponic beef tomato business has a fairly high level of sensitivity to market price fluctuations. The decrease in selling prices has a direct impact on the increase in BEP and the decrease in profit, which under certain conditions can threaten the sustainability of the business. These findings reinforce the view that an adaptive pricing strategy based on financial calculations is indispensable, especially for horticultural businesses facing market uncertainty. Efforts to improve cost efficiency, improve product quality, and strengthen market access are relevant strategies to reduce risks due to price fluctuations.

3.6.3 Implications of Research Results on Sustainability Strategies

Overall, the results of this study provide an implication that BEP analysis and selling price sensitivity can be used as a basis for decision-making in the management of hydroponic tomato beef business. Business actors are expected to be able to use break-even information as a reference in determining minimum production targets and safe selling prices. Thus, the sustainability of the hydroponic tomato beef business can be improved through production cost control, more measurable financial planning, and marketing strategies that are able to maintain selling price stability above the break-even point of the business. The sustainability of the hydroponic business is not only determined by the technical success of cultivation but also by the ability of business actors to manage production costs and set the right price strategy (Nugroho & Rahayu, 2023).

4. CONCLUSION

Based on the results of the *Break Even Point* (BEP) analysis and the analysis of selling price sensitivity in the hydroponic beef tomato business in the Lembang area, it can be concluded as follows:

1. The hydroponic beef tomato business in the Lembang area is generally in a decent financial condition, which is shown by the actual production and sales levels of most of the respondents that have exceeded the break-even point (BEP), both in units and rupiah. These findings confirm that the BEP analysis is able to provide a clear picture of the financial feasibility of the business.
2. The structure of production costs has a direct effect on the break-even position of the business, especially the amount of fixed costs and variable costs per unit of product.

Businesses with higher contribution margins have lower BEP values, so they can achieve non-loss conditions faster and have a better level of financial resilience.

3. The selling price of tomato beef is a very sensitive factor for business sustainability. The results of the sensitivity analysis showed that a 10-15 percent decrease in the selling price significantly increased the value of BEP and suppressed business profits, even potentially placing the business at a condition close to or below break-even. On the other hand, the increase in selling prices strengthens the company's position above the BEP and increases profitability.
4. The sustainability of the hydroponic beef tomato business is not only determined by the technical aspects of cultivation, but is greatly influenced by the ability of business actors to manage production costs and set selling prices that are rational and adaptive to market fluctuations. Thus, the analysis of BEP and selling price sensitivity has proven to be relevant as a basis for financial decision-making of hydroponic businesses.

The results of the study reinforce that cost control and adaptive pricing strategies are the main factors in maintaining the financial viability of hydroponic businesses (Sukmawati & Artini, 2023).

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