

## ABSTRAK

**Yusrin Ihsan. 2026.** Analisis Kelayakan Usaha Sale Pisang Sahabat (Studi Kasus Di Desa Margajaya Kecamatan Sukadana Kabupaten Ciamis) dibimbing oleh **Muhamad Nurdin Yusuf dan Rian Kurnia**

Penelitian ini dilatarbelakangi oleh pentingnya agroindustri sale pisang dalam meningkatkan nilai tambah komoditas pisang, memperpanjang daya simpan, dan meningkatkan pendapatan pelaku usaha. Penelitian ini bertujuan untuk menganalisis biaya produksi, penerimaan, pendapatan, serta tingkat kelayakan Usaha Sale Pisang Sahabat berdasarkan *Revenue Cost Ratio* (R/C). Penelitian dilaksanakan di Desa Margajaya, Kecamatan Sukadana, Kabupaten Ciamis menggunakan metode deskriptif dengan pendekatan kualitatif dan jenis penelitian studi kasus. Penentuan lokasi dilakukan secara purposive. Data primer diperoleh melalui observasi, wawancara, dan dokumentasi, sedangkan data sekunder diperoleh dari instansi terkait dan sumber pustaka. Analisis data meliputi biaya produksi (*Total Cost*), penerimaan (*Total Revenue*), pendapatan, dan *Revenue Cost Ratio* (R/C). Hasil penelitian menunjukkan bahwa total biaya produksi dalam satu kali proses produksi sebesar Rp7.674.950, sedangkan total penerimaan sebesar Rp9.600.000. Dengan demikian, pendapatan bersih yang diperoleh sebesar Rp1.925.050. Hasil analisis menunjukkan nilai R/C sebesar 1,25, yang berarti setiap biaya sebesar Rp1,00 menghasilkan penerimaan sebesar Rp1,25. Berdasarkan hasil tersebut, Usaha Sale Pisang Sahabat dinyatakan layak secara finansial untuk dijalankan dan dikembangkan. Peningkatan efisiensi produksi, inovasi produk dan kemasan, perluasan pemasaran, serta pemanfaatan teknologi tepat guna disarankan untuk meningkatkan daya saing usaha. Upaya tersebut diharapkan dapat memperkuat usaha, meningkatkan produktivitas, dan menjaga keberlanjutan usaha dalam menghadapi persaingan pasar yang semakin dinamis.

Kata Kunci: biaya produksi, penerimaan, pendapatan, *revenue cost ratio* (R/C), sale pisang.

## **ABSTRACT**

**Yusrin Ihsan. 2026.** *Feasibility Analysis of Sale Pisang Sahabat Business: A Case Study in Margajaya Village, Sukadana District, Ciamis Regency.* Supervised by **Muhamad Nurdin Yusuf and Rian Kurnia**

*This study was motivated by the importance of banana agroindustry in increasing the added value of bananas, extending product shelf life, and improving the income of business operators. This study aimed to analyze production costs, revenue, income, and the feasibility level of the Sale Pisang Sahabat business based on the Revenue Cost Ratio (R/C). The research was conducted in Margajaya Village, Sukadana District, Ciamis Regency, using a descriptive method with a qualitative approach and a case study design. The research location was determined purposively. Primary data were collected through observation, interviews, and documentation, while secondary data were obtained from relevant institutions and literature sources. Data analysis included production cost (Total Cost), revenue (Total Revenue), income, and Revenue Cost Ratio (R/C). The results showed that the total production cost for one production cycle was IDR 7,674,950, while total revenue amounted to IDR 9,600,000. Therefore, the net income obtained was IDR 1,925,050. The analysis resulted in an R/C value of 1.25, indicating that every IDR 1.00 spent generated IDR 1.25 in revenue. Based on these results, the Sale Pisang Sahabat business is financially feasible to operate and develop. Improvements in production efficiency, product and packaging innovation, marketing expansion, and the utilization of appropriate technology are recommended to increase business competitiveness, productivity, and sustainability.*

*Keywords: banana agroindustry, production cost, income, business feasibility, revenue cost ratio.*