

ABSTRACT

Gumelem Wetan Village is a village famous for its coconut sugar industry potential, supported by periodic increases in the production of coconut sap as the main raw material for coconut sugar production. The increasing of production can occur due to the maximum utilization of production factors. This research aims to analyze total costs, total revenues, the R/C ratio, and profit in coconut sugar craftsmen in Gumelem Wetan Village.

This is a quantitative research that uses numbers as the analysis material. This study uses primary data obtained directly from respondents of coconut sugar craftsmen in Gumelem Wetan Village. The total sample taken in this research is 55 of coconut sugar craftsmen in Gumelem Wetan Village. The analysis techniques used are total cost analysis, total revenue analysis, R/C ratio analysis, and profit analysis.

The results of the analysis show that (1) the total cost incurred by coconut sugar craftsmen in Gumelem Wetan Village is IDR. 101.231.071,- per month; (2) the total revenue earned by coconut sugar craftsmen in Gumelem Wetan Village is IDR. 123.023.909,- per month; (3) the results of the R/C ratio analysis is 1,215 which shows that coconut sugar industries in Gumelem Wetan Village are efficient; (4) and the average profit for each craftsman is IDR. 396233,- per month, while the total profit for coconut craftsmen in Gumelem Wetan Village is IDR 21.792.838,-. This is indicated that the industries are profitable and growing.

Coconut sugar craftsmen in Gumelem Wetan Village can continue their businesses because they have the potential to advance. The local government can take a role in providing training to coconut sugar craftsmen so that they produce products with optimal quality and quantity. So that it can become a superior product in Gumelem Wetan Village and become an export item abroad.

Keyword: Coconut Sugar craftsmen, Total Cost, Total Revenue, R/C Ratio, Profit