

**ANALYSIS OF BUSINESS SUGAR TUMBU FEASIBILITY  
IN DAWE SUB-DISTRICT OF KUDUS DISTRICT**

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**ABSTRACT**

*This study entitled “Analysis of Sugar Tumbu Feasibility in Dawe Sub-district of Kudus District”. This study aims to determine the cost, revenue, and feasibility seen from the profit, R/C, and BEP and know the strategy of sugar tumbu feasibility. Sampling method by purposive sample as much as 40 from 158 sugar tumbu craftsmen in Dawe Sub-district of Kudus District.*

*The result of this study indicate that the average cost incurred for one time production is Rp. 25.797.693. Average revenue for one time production is Rp. 25.933.031. Thus, the average profit of sugar tumbu for one time production (37,625 quintals) is Rp. 135.338. The R/C value in this business is 1,0052. BEP in business unit of sugar tumbu is 30,94 with BEP value based on rupiah is Rp. 21.328.645 that is the craftsmen must sell sugar tumbu as much 30,94 quintal with a turnover of Rp. 21.328.645 to get BEP. Strategies that must be done according to SWOT analysis is to increase production and inter-cooperation between craftsmen sugar tumbu.*

*Key words: Feasibility, sugar tumbu, SWOT Analysis.*