## **ABSTRACT**

Ministry of Agriculture includes sugar cane as one of the national strategic commodities. Sugar cane is one of the raw materials for many popular drinks whose demand is always there and continues to increase. In addition, sugar cane, which is usually the raw material for granulated sugar, can also be made into brown sugar (Javanese sugar). Paloh Kambuek Village, Mutiara District, Pidie Regency, Aceh Province is one of the sugar cane producing areas. In the sugar cane cultivation efforts carried out by farmers in Paloh Kambuek Village, it can actually still be developed in terms of production that will be obtained, namely by empowering existing potential either by intensification or extensification. The purpose of the study was to analyze the feasibility of sugarcane farming in the research area, analyze the strategy for developing sugarcane farming in the research area and analyze the prospects for developing sugarcane farming in the research area. This study was conducted in Paloh Kambuek Village, Mutiara District, Pidie Regency starting from February to May 2024. The sampling technique used a saturated sampling technique or census, namely by involving all sugarcane farmers who cultivate, totaling 27 people. The data analysis method used is the financial analysis method of business feasibility, namely by looking at the Net Present Value (NPV), Internal Rate of Return (IRR), and Break Event Point (BEP). Furthermore, to see the prospects for developing sugarcane farming, a SWOT analysis was used. The results of the study indicate that sugarcane farming in Paloh Kambuek Village, Mutiara District, Pidie Regency is feasible to be developed where the NPV is positive, and the IRR is greater than the prevailing interest rate (6%), so in terms of investment feasibility, this business is feasible to be developed. The results of the Payback Period analysis show that to return the investment value of Rp. 10,001,176, - it takes 1 year 5 months 12 days. From the results of the SWOT analysis, the position matrix of the sugarcane farming business development strategy in Paloh Kambuek Village, Mutiara District, Pidie Regency is in area I (aggressive strategy). The strategy that must be applied in this condition is to use strength to take advantage of existing opportunities. The conclusion of this study is that sugarcane farming in Paloh Kambuek Village, Mutiara District, Pidie Regency is feasible to be developed and has quite good prospects for development where the strength and opportunity factors that exist can be used as the basis for the sugarcane farming business development strategy in Paloh Kambuek Village, Mutiara District, Pidie Regency, Aceh Province.

Keywords: Prospects, sugarcane farming, financial feasibility analysis, SWOT analysis