

ABSTRAK

This research was conducted on Mr. Jufri's melon farm in West Lancing Village, Dewantara District, North Aceh Regency, starting in June 2023. Melon is a horticultural commodity that has been widely developed in Indonesia, both on a small scale and in agribusiness. Melon contains quite high nutritional content, including fiber, minerals, beta-carotene, and vitamin C. Melons were introduced to Indonesia and began to be cultivated in 1970. At that time, melons were a fruit sold at a high price, with limited consumers. The increase in melon prices during the June harvest was due to the month being close to holidays. As holidays approach, melon prices will increase due to high consumer demand. This price increase is caused by increased demand that is not matched by supply readiness. High consumer demand before holidays makes melons one of the most sought-after fruits. This study aims to analyze production costs, income, and profitability. The analytical method used is quantitative analysis by analyzing profitability. The research results show that the total production costs obtained were Rp 13,328,917 and revenue was Rp 24,000,000. Profitability was 9.98%. This figure indicates that of all revenue (sales results), 9.98% was net profit after all production costs, fixed and variable costs, had been paid.

Keywords : Profitability Analysis, Melon Farming Business.