

## ABSTRAK

This study aims to analyze the income of the Sinar Jaya anchovy processing business located in Gampong Layeun, Leupung District, Aceh Besar Regency. The research was conducted from August 25 to September 10, 2025. This study is motivated by fluctuations in raw material prices, production costs, and dependence on weather conditions, which affect the income of anchovy processing businesses. The research method used was a case study with a descriptive quantitative approach. Data were collected through direct interviews with the business owner and supported by other relevant data. Data analysis included the calculation of production costs, revenue, income, and the Revenue Cost Ratio (R/C Ratio). The results showed that the total production cost incurred during the production period was IDR 249,169,332.95, with total revenue of IDR 80,830,667.05. The R/C Ratio obtained was 1.32 ( $>1$ ), indicating that the Sinar Jaya anchovy processing business is financially feasible and has good prospects for development.

**Keywords:** Production Cost, Revenue, Business Income, R/C Ratio, Anchovy Processing.