

ABSTRACT

This research was conducted on a tofu agro-industry business in Alue Leuhob Village, Cot Girek District, Aceh Utara Regency, where Mr. Nano operates his business. The object of this research was the owner of the tofu agro-industry. This agro-industry has been operating since 1996. This research aimed to: 1) Analyze the profitability of the tofu agro-industry in Alue Leuhob Village, Cot Girek District, North Aceh Regency. 2) Analyze the impact of rising selling prices on the feasibility of a tofu agro-industry business in Alue Leuhob Village, Cot Girek District, North Aceh Regency. 3) Analyze the impact of rising raw material prices on the feasibility of a tofu agro-industry business in Alue Leuhob Village, Cot Girek District, North Aceh Regency. The data used were primary and secondary data. The data analysis method used was descriptive quantitative. The results of the study indicate that the tofu agro-industry business in Alue Leuhob Village, Cot Girek District, North Aceh Regency is feasible based on the following criteria: a profit of 2.738.240, a R/C Ratio value equal to 1 ($4,594 > 1$), a selling price greater than the BEP (price 1,000 > 217,645), and a production value greater than the BEP (production 3.500.000 > 761,76).

Keywords: *business feasibility, sensitivity, tofu agro-industry*