

ABSTRACT

As seen recently, many villages in Indonesia have been involved in home industries. Unlike in the villages located in the Dewantara District, North Aceh Regency. There is a home industry in the village, which is a home business engaged in the culinary or snack sector, including milk cake. They make this business with a relatively small initial capital using their own capital. The research method used in this study is a quantitative method. Then the data collected will be presented in the form of variables and analyzed descriptively and will be measured by the Income Cost Analysis (R/C) formula. The location of this study is Dewantara District, North Aceh Regency. The object of the study is the Milk Cake business actor in Dewantara District, North Aceh Regency, namely Bunda Lisa milk cake. The total cost of making milk cake is Rp. 12,971,062.1 per month. With an income of Rp. 32,500,000 in one month. So the profit obtained is Rp. 19,528,937.9 per month. From the cost analysis of Bunda Lisa's milk cake business above, it can be concluded that the milk cake business is feasible to run and this business is declared profitable.

Keywords : Milk Cake, Home Industry, and Profit Analysis