

## ABSTRAK

*Eva's Ade cake agroindustry is the only UMKM that produces products made from agricultural commodity raw materials, namely Aceh's typical Ade cake. This agroindustry is located in Geleumpang Payong village, Jempa sub-district, Bireuen district. This research aims to analyze the feasibility of the Ade Kak Eva cake agroindustry and analyze the level of profitability in the Ade Kak Eva cake agroindustry in Geleumpang Payong Village, Jeumpa sub-district, Bireuen district. The method used in this research is feasibility and profitability analysis. The result of this research showed that the R/C value was 1,39. A value of  $1,39 > 1$  indicates that the Ade Sis Eva cake agroindustry is worthy of cultivation based on the R/C criteria. A value of 1,39 means that for every cost incurred by the business owner of IDR 1, the business owner will receive an income of IDR 1,39. Then, based on the results of profitability analysis calculation, it can be seen that the margin of safety (MOS) value is 89,03 % and the margin income ratio (MIR) is 31,50 %. From the results of calculating the MOS and MIR values, it is obtained that the profitability of the Ade Kak Eva cake agroindustry is 28,04% of the equivalent of the IDR 9.450.163,32/month, this shows that the increase in prices of the main raw materials that occurred in the Ade Kak Eva cake industry is still safe and has good prospects for business and development because it is able to generate profits.*

*Keywords: Feasibility, margin of safety, margin income ratio, profitability*