

ABSTRAK

Usaha Mikro, Kecil, dan Menengah (UMKM) memiliki peran dalam perekonomian Indonesia salah satunya pada sektor kuliner. Tujuan penelitian ini menganalisis struktur biaya, penerimaan usaha, pendapatan usaha, serta kelayakan usaha Bubur Ayam Mang Jay yang berlokasi di Kecamatan Kamal, Kabupaten Bangkalan. Metode yang digunakan adalah data deskriptif kuantitatif melalui pendekatan studi kasus. Data diperoleh melalui wawancara, kuesioner, dan observasi langsung terhadap pemilik usaha serta didukung oleh data sekunder dari literatur terkait. Hasil penelitian menunjukkan bahwa total biaya produksi pada periode permintaan tinggi sebesar Rp2.573.701 per hari dengan volume produksi 350 porsi, sedangkan pada periode permintaan rendah sebesar Rp1.512.701 per hari dengan volume produksi 150 porsi. Penerimaan usaha pada periode permintaan tinggi mencapai Rp3.500.000 per hari dan pada periode permintaan rendah sebesar Rp1.500.000 per hari. Pendapatan bersih yang diperoleh pada periode permintaan tinggi sebesar Rp926.299 per hari, sedangkan pada periode permintaan rendah mengalami kerugian sebesar Rp12.701 per hari. Hasil analisis kelayakan usaha yakni nilai *R/C Ratio* pada periode permintaan tinggi sebesar 1,36 artinya usaha layak dijalankan, sedangkan pada periode permintaan rendah nilai *R/C Ratio* sebesar 0,99 yang menunjukkan kondisi mendekati titik impas. Nilai *Break Even Point* (BEP) produksi pada periode permintaan tinggi sebesar 90 porsi dan BEP rupiah sebesar Rp895.947, sedangkan pada periode permintaan rendah BEP produksi sebesar 156 porsi dan BEP rupiah sebesar Rp1.562.261. Usaha Bubur Ayam Mang Jay layak dijalankan pada periode permintaan tinggi, namun memerlukan strategi pengelolaan biaya dan penyesuaian produksi pada periode permintaan rendah agar tetap berkelanjutan.

Kata kunci: UMKM, Analisis Pendapatan, Kelayakan Usaha, *R/C Ratio*, *Break Even Point*

ABSTRACT

Micro, Small, and Medium Enterprises (MSMEs) play a significant role in the Indonesian economy, particularly in the culinary sector. The purpose of this study was to analyze the cost structure, revenue, income, and feasibility of Bubur Ayam Mang Jay, located in Kamal District, Bangkalan Regency. The method used was descriptive quantitative data through a case study approach. Data were obtained through interviews, questionnaires, and direct observation of the business owner, supported by secondary data from related literature. The results showed that total production costs during the high-demand period were Rp2,573,701 per day with a production volume of 350 portions, while during the low-demand period they were Rp1,512,701 per day with a production volume of 150 portions. Revenue during the high-demand period reached Rp3,500,000 per day and during the low-demand period it was Rp1,500,000 per day. Net income during the high-demand period was Rp926,299 per day, while during the low-demand period they experienced a loss of Rp12,701 per day. The results of the business feasibility analysis, namely the R/C Ratio value during the high demand period of 1.36, indicating the business is feasible to run. While during the low demand period, the R/C Ratio value is 0.99, indicating conditions approaching the break-even point. The Break Even Point (BEP) value for production during the high demand period is 90 portions and the BEP is IDR 895,947, while during the low demand period, the BEP is 156 portions and the BEP is IDR 1,562,261. Mang Jay's Chicken Porridge business is feasible to run during the high demand period, but requires cost management strategies and production adjustments during the low demand period to remain sustainable.

Keywords: *MSMEs, Revenue Analysis, Business Feasibility, R/C Ratio, Break Even Point*