

ABSTRAK

Penelitian ini memiliki untuk mengetahui pendapatan kelayakan finansial usaha tani tembakau di Desa Tanjung, dikarenakan perbedaan harga jual tiap petani dalam satu periode. Lokasi penelitian ditentukan secara purposive, sedangkan sampel berjumlah 42 petani yang dipilih menggunakan teknik *purposive sampling*. Data dalam penelitian ini diperoleh secara primer dan sekunder. Analisis dalam penelitian ini menggunakan struktur biaya, pendapatan, keuntungan, *Return Cost Ratio (R/C Ratio)*, *Benefit Cost Ratio (B/C Ratio)*, *Break Even Point (BEP)*, dan *Payback Period (PP)* yang dibedakan menjadi 3 jenis berdasarkan status kepemilikan lahan. Hasil penelitian menunjukkan bahwa rata-rata biaya tetap usaha tani sebesar 505.724 rupiah/ha, biaya variabel sebesar 26.943.887 rupiah/ha, dan komponen biaya terbesar berasal dari tenaga kerja dalam keluarga. Analisis finansial menunjukkan bahwa usaha tani tembakau menghasilkan pendapatan dan keuntungan yang positif kecuali pada lahan bagi hasil. Nilai *R/C Ratio* lebih besar dari satu serta *B/C Ratio* bernilai positif kecuali pada lahan bagi hasil. Penerimaan usaha tani telah melampaui titik impas (*Break Even Point*), serta memiliki periode pengembalian investasi (*Payback Period*) yang cepat. Hasil tersebut menunjukkan bahwa usaha tani tembakau di Desa Tanjung layak diusahakan secara finansial. Penggunaan teknologi pengairan dan penyediaan akses jual ke Gudang disarankan untuk menekan biaya dan meningkatkan penerimaan usaha tani tembakau.

Kata kunci: Usaha Tani Tembakau, Pendapatan, Keuntungan, Kelayakan Finansial, *R/C Ratio*, *Break Even Point*.

ABSTRACT

This study aims to determine the financial viability of tobacco farming in Tanjung Village, given the differences in selling prices among farmers within a single period. The research location was selected using purposive sampling, and the sample consisted of 42 farmers selected using the same method. The data for this study were obtained from both primary and secondary sources. The analysis in this study utilised cost structure, revenue, profit, the Return-to-Cost Ratio (R/C Ratio), the Benefit-to-Cost Ratio (B/C Ratio), the Break-Even Point (BEP) and the Payback Period (PP), which were categorised into three types based on land ownership status. The results of the study show that the average fixed costs of farming operations amount to 505,724 rupiah per hectare, variable costs amount to 26,943,887 rupiah per hectare, and the largest cost component stems from family labour. Financial analysis shows that tobacco farming generates positive revenue and profits, except on land under a profit-sharing arrangement. The R/C ratio is greater than one and the B/C ratio is positive, except on land under a profit-sharing arrangement. Revenue from tobacco farming has exceeded the break-even point and has a short payback period. These results indicate that tobacco farming in Tanjung Village is financially viable. The use of irrigation technology and the provision of access to sales channels at the warehouse are recommended to reduce costs and increase income from tobacco farming.

Keywords: Tobacco Farming, Income, Profit, Financial Feasibility, R/C Ratio, Break-Even Point.