

ABSTRAK

This study aims to analyze the feasibility of Mr. Sugiono's livestock business in Ngaglik Village, Srengat District, Blitar Regency, with a total of 50 cattle. This study uses a descriptive research method utilizing quantitative techniques. The formulas used in this study are fixed costs, variable costs, revenue, income, breakeven point (BEP), and revenue cost ratio (R/C). The results of the study show that the analysis calculations using descriptive research methods utilizing quantitative techniques in Mr. Sugiono's livestock business in 2022, 2023, and 2024 are said to be feasible because the R/C costs are more than 1%.

Keyword: Revenue Cost Ration, Break Even Point

