

## ABSTRACT

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*The purpose of this research is to identify: (1) total costs, receipts, as well as revenues of corn and straw farm enterprises in the village of Selaawi district of Garut for a single growing season; and (2) revenue and cost (R/C) level of the enterprise of corn and straw farms in the village of SELAWAWI district of Selawi for a one-time growing season. The survey method used in this study took a sample of 50 farmers out of 150 farmers randomly. The tools used in this study are Microsoft Excel. The results of the research show that: (1) The expenses of the farm enterprise for corn reached Rp. 14,695,000, while for corn they reached Rp. 17,535,000. Revenue from corn amounted to Rp. 31,500,000, and from corn, it accounted for Rp. 39,900,000. Furthermore, (2) the R/C efficiency level for corn is 2.14 and for peas is 2.27. These results indicate that corn and pea farming in the region is worth continuing. And if seen from R/C, peas are more profitable than corn.*

*Keywords: corn, peas, cost, income, R/C*