

ABSTRACT

ANALISIS TITIK IMPAS (*Break Even Point*) PENGOLAHAN IKAN ASIN JAMBAL ROTI

by

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Fish as the main commodity of the fisheries sub sector is one of the foodstuffs and is rich in protein, fish is also a food ingredient that is susceptible to decay so that fisheries products processing efforts are needed. Manyung fish (*Arius thalassinus*) is the main raw material for processing salted jambal roti, This processing has the main purpose for develop salted jambal roti from the processing results needed to find out how much prices, volumes and profit.

This study aims to determine the Break Even Point of fish salted Jambal Roti Processing. The research method is a case study on the fish salted jambal roti Bahari processing in Pangandaran Village, Pangandaran District, Pangandaran Subdistrict.

Based on the research results, it is concluded that the performance of processing salted jambal roti is processed in micro business scale with limited availability of raw materials, the processing is done traditionally with marketing that already has it's own market. Then the business of salted jambal roti is obtained as much as Rp. 16,500,000.00 with a production volume of 150 kilograms at a price of Rp. 110,000.00 per kilogram. The break Even Point value of sales of was Rp. 1,410,142,017 and the break even point of average production volume was 12,819 kilograms and at the break even point of Rp. 72,228.28 per kilogram. As for the safety margin (Margin of Safety) of the salted fish processing, jambal roti Bahari was about 91.45 percent (Rp. 15,089,250.00).

Keyword : Manyung Fish, Break Even Point, Jambal Roti