

ABSTRAK

**ANALISIS KELAYAKAN BUDIDAYA PEMBENIHAN
IKAN GURAMI SOANG**

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Usaha pembenihan ikan gurami soang merupakan salah satu kegiatan budidaya perikanan yang memiliki prospek ekonomi dan berpotensi meningkatkan pendapatan pembudidaya apabila dikelola secara efisien. Analisis kelayakan usaha diperlukan untuk mengetahui kemampuan usaha dalam menghasilkan keuntungan serta sebagai dasar pengambilan keputusan dalam pengembangan usaha. Penelitian ini bertujuan untuk menganalisis kelayakan usaha pembenihan ikan gurami soang pada Pokdakan Saboga Ikan dan Pokdakan Jatihurip di Kota Tasikmalaya. Penelitian menggunakan pendekatan kuantitatif dengan metode studi kasus. Data dikumpulkan melalui observasi, wawancara, dan dokumentasi, kemudian dianalisis menggunakan metode *Revenue Cost Ratio* dan *Break Even Point* yang meliputi BEP unit produksi dan BEP harga. Hasil penelitian menunjukkan bahwa Pokdakan Saboga Ikan memperoleh total penerimaan sebesar Rp64.800.000 dengan total biaya produksi sebesar Rp44.149.960 sehingga menghasilkan nilai R/C Ratio sebesar 1,47. Nilai tersebut menunjukkan bahwa usaha layak dijalankan karena mampu memberikan keuntungan. Sedangkan BEP harga sebesar Rp6.132/ekor dengan harga jual aktual Rp9.000/ekor. Hasil BEP unit sebesar 4.646 ekor, sedangkan produksi aktual mencapai 7.200 ekor, sehingga produksi telah melampaui titik impas. Sebaliknya, Pokdakan Jatihurip memperoleh total penerimaan sebesar Rp13.500.000 dengan total biaya produksi sebesar Rp26.962.240 dan nilai R/C Ratio sebesar 0,50, sehingga usaha belum layak secara finansial. Nilai BEP unit sebesar 479.449 butir dengan produksi aktual hanya mencapai 180.000 butir, sedangkan BEP harga sebesar Rp150 per butir lebih tinggi dibandingkan harga jual aktual sebesar Rp75 per butir. Berdasarkan hasil penelitian dapat disimpulkan bahwa efisiensi biaya produksi, pencapaian volume produksi, dan penetapan harga jual merupakan faktor utama yang memengaruhi kelayakan usaha pembenihan ikan gurami soang serta keberlanjutan pengembangannya.

Kata kunci: *Break Even Point* ; Gurami soang; Kelayakan Usaha;

ABSTRACT

FEASIBILITY ANALYSIS OF GIANT GOURAMI (OSPHRONEMUS GOURAMY VAR. SOANG) SEED BREEDING

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The giant gourami (*Osphronemus goramy*) hatchery business is one of the aquaculture activities with promising economic prospects and the potential to increase fish farmers' income when managed efficiently. Business feasibility analysis is essential to assess the ability of the enterprise to generate profits and to provide a basis for business development decisions. This study aimed to analyze the business feasibility of giant gourami hatchery enterprises operated by Pokdakan Saboga Ikan and Pokdakan Jatihurip in Tasikmalaya City. The research employed a quantitative approach using a case study method. Data were collected through observation, interviews, and documentation, and were analyzed using the Revenue Cost Ratio (R/C Ratio) and Break Even Point (BEP) methods, including production unit BEP and price BEP. The results showed that Pokdakan Saboga Ikan generated total revenue of IDR 64,800,000 with total production costs of IDR 44,149,960, resulting in an R/C Ratio of 1.47. This value indicates that the business is financially feasible and capable of generating profit. The price BEP was IDR 6,132 per fish, while the actual selling price was IDR 9,000 per fish. The production BEP was 4,646 fish, whereas actual production reached 7,200 fish, indicating that production exceeded the break-even point. In contrast, Pokdakan Jatihurip generated total revenue of IDR 13,500,000 with total production costs of IDR 26,962,240, resulting in an R/C Ratio of 0.50, indicating that the business was not financially feasible. The production BEP was 479,449 eggs, while actual production reached only 180,000 eggs. In addition, the price BEP was IDR 150 per egg, which was higher than the actual selling price of IDR 75 per egg. It can be concluded that production cost efficiency, production volume, and pricing strategy are the main factors influencing the feasibility and sustainability of giant gourami hatchery enterprises.

Keywords: *Break Even Point* ; Giant Gourami; Business Feasibility;