



ANALISIS PENENTUAN HARGA BAKSO AYAM DENGAN *FILLER* TEPUNG SUKUN

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INTISARI

Penelitian ini bertujuan untuk mengidentifikasi macam dan besar biaya produksi serta mengukur *Break Even Point* (BEP) harga jual bakso tepung sukun. Penelitian dilaksanakan pada bulan Agustus 2018. Penelitian dilakukan secara eksperimen di laboratorium Ilmu dan Teknologi Daging Fakultas Peternakan, Universitas Gadjah Mada untuk pembuatan bakso substitusi tepung sukun. Pengambilan data primer terhadap 20 sampel pedagang bakso tepung tapioka untuk perbandingan penetapan harga jual di pasar. Metode penelitian untuk eksperimen dengan penambahan tepung sukun yang terdiri dari substitusi *filler* tepung sukun dan tepung tapioka. Analisis dilakukan secara deskriptif dan kualitatif. Hasil analisis dituliskan dalam bentuk tabel. Hasil perhitungan BEP menunjukkan semakin banyak penambahan tepung sukun, maka biaya dan nilai BEP semakin tinggi. Penetapan minimum harga jual bakso tepung sukun sebesar Rp. 863,07/butir. Pembuatan bakso bertujuan untuk meningkatkan kualitas produk dalam rangka keamanan pangan.

(Kata kunci : Penetapan harga, bakso tepung sukun, *Break Even Point*, substitusi)



PRICE DETERMINATION ANALYSIS IN THE MAKING OF BREADFRUIT FLOUR SUBSTITUTION TAPIOCA FLOUR

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ABSTRACT

This study aims to identify the type and size of production costs and measure Break Even Point (BEP) selling prices of meatballs. The study was conducted in August 2018. The study was conducted experimentally in the Meat Science and Technology laboratory of the Faculty of Animal Husbandry, Gadjah Mada University for the manufacture of breadfruit substitution meatballs. Retrieval of primary data on 20 samples of tapioca flour meatball traders for comparison of selling price determination in the market. The research method for experimentation with the addition of breadfruit flour consisting of substitution of breadfruit flour : tapioca flour. The analysis was carried out descriptively and qualitatively. The results of the analysis are written in table form. The BEP calculation results show that the more breadfruit flour addition, the higher the cost and BEP value. Pricing by comparison with traders of breadfruit flour Rp. 863,07/ item. Meatball making aims to improve product quality in the context of food security.

(Keywords: pricing, breadfruit flour meatballs, Break Even Point, substitution)