

**THE FIXING OF THE SELLING PRICE OF ONION CRACKERS UPON
THE ADOPTION OF THE BOW AND ANALYSIS METHOD OF FIELD
IN THE PRODUCTION CENTER ENVIRONMENTAL CRACKERS
MANGLI JEMBER REGENCY**

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ABSTRACT

The determination of the location of the research was done deliberately i.e. in Jember Regency Mangli environment. This research has three main objectives. First, it aims to analyse the unit price coefficient determination of wages, materials and tools based on the adoption of methods of BOW (Burgerlijke Openbare Werken). With the calculation of the coefficients of unit price in the production process it would appear a basic reference or standard in production. Second, to analyse the unit price Field Analysis based on production. The adoption of such methods applied in terms of professionalism and appropriateness in terms of production which are in the field. Third, to know the calculation of cost of goods production and sale pricing onion crackers. The acquisition cost of goods production and sale price obtained was more detailed and accurate top standart production have been obtained in the determination of the coefficient of unit price. Unit price calculations required an analysis of unit price, unit price gain on each element costs include material unit price amounting to Rp 6,957.93 per kg, the price unit direct labor of Rp 2,300.00 per kg, the overhead unit price amounting to Rp 667.29 per kg, and the operational unit price amounting to Rp 500.00 per kg with a total production cost of Rp 9,925.22 per kg. The determination of the sale price is based on the percentage of crackers the expected profit of 15% of the total cost of production, with the acquisition of profit of Rp 1,488.78 pricing sell crackers Rp 11,914.10 or Rp 12,000.00 per kg (rounded).

Keywords : Burgerlijke Openbare Werken