

ABSTRACT

Milkfish is a type of fish consumption that is familiar to the public. Milkfish is a result of the ponds, where the cultivation of this animal was originally a side job for fishermen who can not go to the sea. That is why the traditional pond located on the beach. Cultivation of fish is very beneficial if properly processed so as to produce the maximum profit. The size of the profit earned by a business activity is influenced by the size of the cost of production of traded goods. Analysis of costs and profits and an understanding of cost behavior is an example that shows the relationship between costs and profits. Therefore, farmers should be able to work efficiently so that farmers can produce maximum yields with minimum expense of economic resources.

This study aimed to analyze the determination of the cost of production of milkfish in ponds in the district Juwana Pati district. The methods used to collect data which documentation methods, methods of interviewing and observation methods. The data obtained were analyzed by using quantitative analysis method in accordance with cost accounting for cost of production.

Results showed that the cost incurred by farmers are not separated according to which faction of the cost of production and non-production costs.

Keywords: Milk, fish farmers, the cost of production.