

Ninik Wulandari Kartika Putri (11033110007) Uji Mutu Dan Analisis Finansial Naget Ikan Cakalang (*Katsuwonus Pelamis*) Tinggi Kalsium. Di Bawah Bimbingan Sri Hastuti, S.Pt.MP dan Millatul Ulya, STP. MT

ABSTRAK

Komoditi laut yang memiliki potensi di Indonesia salah satunya adalah perikanan. Tujuan penelitian ini mengetahui dan mencari pengaruh proporsi daging ikan dengan bahan pengisi dan penambahan konsentrasi tepung cangkang rajungan dalam pembuatan naget ikan cakalang terhadap uji sensoris dalam uji kimia, E.Coli dan analisis secara finansial. Desain penelitian menggunakan RAKF (Rancangan Acak Kelompok Faktorial) menghasilkan sembilan *sample* interaksi antara dua faktor yaitu proporsi daging ikan cakalang dengan bahan pengisi (2:1, 1:1, 0,5:1) dan konsentrasi tepung cangkang rajungan dalam bahan pengisi (5%, 10%, 15%) dengan penentuan perlakuan terbaik metode MCDM (*Multicriteria decision making*). Hasil penelitian uji hedonik menunjukkan ada pengaruh beda nyata ($P \geq 0,05$) terhadap kesukaan warna, aroma, rasa dan tekstur. Perlakuan *sample* terbaik pada proporsi daging ikan dengan bahan pengisi 2:1 dengan penambahan konsentrasi tepung cangkang rajungan 5% dalam bahan pengisi. Pada uji kadar air 13,36%, kadar lemak 2,02%, kadar protein 13,11%, kalsium 0,3 % dan uji kadar abu 3,04% dan E.Coli <3 APM/g. Hasil analisis finansial dari produk naget ikan cakalang dapat dinyatakan sebagai peluang usaha dengan keuntungan laba Rp37.103.250,00/ tahun, *payback period* mencapai 2 tahun, ROI (*Return of Investment*) mencapai 49,85% nilai B/C ratio (*Benefit and Cost Ratio*) yang mencapai 1,49 dan HPP lebih rendah dibandingkan dengan harga penjualan.

Kata Kunci : Naget, Ikan Cakalang-Tepung Cangkang Rajungan, Kalsium, Finansial

ABSTRAC

One of marine commodity in Indonesia that has potential is fisheries. The purpose of this research is to know the influence of tuna fish meat proportion with wheat flour and concentration of crab shell flour in fish nugget making to the sensory test, chemistry test, E.Coli and financial analysis. The design of this study using factorial randomized block design and resulted nine sample interaction between the two factors, are the proportion of meat tuna with wheat flour (2:1, 1:1, 0.5:1) and concentration crab shell flour in wheat flour (5%, 10%, and 15%). The parameters of this study are sensory with determination of best treatment by MCDM (Multicriteria decision making) method and the result of best treatment will be tested the chemical content, E.Coli and financial feasibility studies. The results of hedonic test showed that no significant difference effect ($P \geq 0,05$) against a color, flavour, taste and texture. The best sample treatment is the proportion of fish meat with fillers 2: 1 with the addition of crab shell flour concentration of 5% in the filler material (wheat flour). In the chemical content test the result are moisture content 13.36%, 2.02% fat content, protein content of 13.11%, 0.3% calcium and 3.04% ash content and the E. coli test <3 APM / g. While the results of the financial analysis of the tuna nugget product can be expressed as a business opportunity to gain a net profit of Rp37.103.250,00/year, the payback period than 2 year, ROI (Return on Investment) reached 49,85% the value of B / C ratio (Benefit and Cost Ratio), which reached 1.49 and HPP lower than the sales price.

Keywords: Nugget, Tuna Fish-crab shell flour, Calcium, Financial.