

## **ABSTACT**

### **BREAK EVEN POINT FOR TOMATO FARMING IN SINGAPARNA DISTRICT TASIKMALAYA REGENCY**

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Tomato farming is a commodity from the agricultural sector that has great potential to increase farmers' income and the regional economy. However, one of the challenges faced by farmers, such as price fluctuations, is still an inhibiting factor in the development of this commodity. This research aims to determine the average costs, revenues and income of tomato farming, the break-even point for revenue, production volume, land area and price in tomato farming, and changes in costs resulting from changes in selling prices. The method used is a survey method carried out in Singaparna District, Tasikmalaya Regency. The data used are primary data and secondary data. The technique for determining respondents used a census with 40 farmers as respondents. The analytical tool used in this research is the break-even point. The results of the research show that the average costs incurred are Rp. 16.326.742, the average income received is Rp. 69.875.000, the average income earned is Rp. 53.789.549 in one planting season with an average planting area of 0,34 hectares. Furthermore, the average break-even point for tomato farming per one planting season for the break-even revenue value is Rp. 3.883.405, the break-even point for production volume is 757.82 kilograms, the break-even point for land area is 0,02 hectares, and the break-even price is Rp. 1.187 kilograms. The change when the selling price fell by 22 percent was that the tomato farming business in Singaparna District experienced a shift above the break-even point, so the farming business was worth pursuing.

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