The purpose of this study is to identify the costs spent by the company, the sale level to be achieved to reach the expected profit, profitable products, the break even point sale, required working capital and efforts to be taken to reach the expected sale and profit level. The approach employed in this study is case study. The analysis used is cost volume profit (CVP) analysis, SWOT analysis, and calculation of working capital turn over.

The costs spent by PT. Ayam Merak are dominated by variable costs. The most contributing profit and the profitable unit is KG AM 45 gr. The figure of the break even point of the sale made by PT. Ayam Merak is Rp.8,256,142,099.43 or equivalent to 471,266.6 kg. With the increase of the variable costs of 10% and to reach the profit target, the sale should reach the amount of Rp.11,661,303,487.60.

The company needs to re-evaluate its sale pricing policy. Products that deserve special attention by the company are of mixed group and AMT 75 gr. Effort that the company can take to reach the expected profit and sale is to increase its market share through cooperation with other parties having more extensive distribution networks in order to expand its distribution and to launch a more effective promotion. Currently, PT. Ayam Merak needs no additional working capital and the current surplus of the working capital would be better used to reduce its short-term bank credit. A further study needs to be conducted with regard to the cost spent by the company by using the activity based costing (ABC) method.