

ANALISIS USAHA PEMOTONGAN SAPI DI KOTAMADYA YOGYAKARTA

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INTISARI *)

Penelitian ini bertujuan untuk mengetahui kelayakan usaha pemotongan ternak sapi di Kotamadya Yogyakarta. Penelitian dilaksanakan pada tanggal 1 April 2013 sampai 31 Mei 2013 di Kotamadya Yogyakarta, menggunakan 12 responden yang terdapat di 6 kecamatan, yakni Kecamatan Umbulharjo, Pakualaman, Tegalrejo, Wirobrajan, Kotagedhe, serta Gondomanan. Materi yang digunakan adalah pemilik usaha pemotongan ternak sapi yang berada di wilayah Kotamadya Yogyakarta. Sampel responden diambil menggunakan metode survey secara cacah lengkap. Data yang diambil meliputi : karakteristik pemilik usaha, biaya variabel, biaya tetap, serta penerimaan. Data yang telah diperoleh untuk karakteristik responden ditabulasi dan dianalisis secara deskriptif, sedangkan untuk data input dan output ditabulasi dan dianalisis secara ekonomi. Cara perhitungan dilakukan secara analisis ekonomi meliputi output-input, rentabilitas, Return Cost Ratio (RCR), serta Break Even Point (BEP). Hasil analisis menunjukkan bahwa pendapatan rata-rata usaha pemotongan sapi tiap responden Rp 1.406.563.236,00 per tahun, dengan nilai rata-rata RCR tiap responden sebesar 1,21, rentabilitas sebesar 20,6% dan nilai BEP sebesar Rp 308.999.628,00 per tahun serta BEP per unit sebanyak 22 ekor.

Kata kunci : *Sapi, Pemotongan, Analisis Usaha*

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**ANALYSIS OF SLAUGHTERING CATTLE BUSINESS
IN KOTAMADYA YOGYAKARTA**

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ABSTRACT*)

The purpose of this research is to know the advisability of slaughtering (cattle) business in the Kotamadya Yogyakarta. This study was conducted on April 12, 2013 up to May 31, 2013 in the Kotamadya Yogyakarta. 12 respondents taken from 6 districts, they were Umbulharjo, Pakualaman, Tegalrejo, Wirobrajan, Kotagedhe, and Gondomanan. The material used in this research are the business owners of slaughtering (cattle) when located in the Kotamadya Yogyakarta. Sampling for respondents were taken using a survey method. Data taken include: characteristics of the business owner, variable cost, fixed cost, and revenues. Data of respondents' characteristics were tabulated and analyzed descriptively, whereas for data input and output tabulated and analyzed economically. The derivation of the analysis includes economic output and input, profitability, Return Cost Ratio (RCR), and Break Even Point (BEP). The results showed that the average income of each cattle slaughtering business respondents is IDR 1.406.563.236.00/year, with an average value of RCR by respondents of 1,21, the profitability of 20,6% and BEP value of IDR 308 999 628,00/year and BEP each unit as many as 22 cattle.

Keyword :cattle, slaughtering, business analysis

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