

# **ANALISIS PENDAPATAN PENGGEMUKAN SAPI POTONG DI KECAMATAN BERBAH, KABUPATEN SLEMAN**

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## **INTISARI<sup>\*)</sup>**

Tujuan dari penelitian ini adalah untuk mengetahui Biaya Tetap, Biaya Tidak Tetap, Total Biaya Produksi, Pendapatan, R/C Ratio, Break Event Point (BEP), B/C Ratio, dan *Payback Period*. Peternak Sapi Potong di Kecamatan Berbah Kabupaten Sleman. Penelitian ini dilaksanakan pada bulan April 2023 selama 1 bulan dari tanggal 03 April – 03 Mei. Materi yang digunakan dalam penelitian yaitu peternak sapi potong dengan sistem penggemukan di Kecamatan Berbah Kabupaten Sleman dengan pengalaman beternak minimal 1 tahun dengan kepemilikan minimal ternak 1 ekor sapi potong. Penelitian ini diambil dari dua desa yaitu Kalitirto dan Tegaltirto yang memiliki populasi sapi potong penggemukan terbanyak. Pengambilan sampel dilakukan secara Proporsional Random Sampling, dari 100 peternak diambil 30 peternak sebagai responden. Variabel yang diukur dalam penelitian ini meliputi Identitas responden, Biaya tetap, Biaya Variabel, Biaya Total, Penerimaan, Pendapatan. Data yang diperoleh dari analisis pendapatan berupa, biaya tetap, biaya tidak tetap, penerimaan, pendapatan, Break Event Point (BEP), R/C ratio, B/C Ratio, *Payback Periode*, Rentabilitas kemudian ditabulasi dan di rata-rata kemudian dianalisis secara deskriptif. Hasil Penelitian menunjukkan bahwa umur peternak responden rata-rata 55 tahun, tingkat pendidikan SD 80%, SMP 17%, SMA/SLTA 3%, lama beternak 36 tahun, tujuan beternak sampingan/tabungan, rata-rata kepemilikan keluarga 2,25 UT, total biaya yang dikeluarkan oleh peternak Rp 46.030.564 per tahun. Total penerimaan yang diperoleh responden peternak Rp 54.020.000 dan pendapatan yang diperoleh sebesar Rp 7.989.436. Hasil Analisis *Return Cost Ratio* (R/C Ratio) menunjukkan nilai 1,19, nilai B/C Ratio 0,19, nilai BEP Unit 0,62 UT, BEP Penerimaan Rp 14.727.304 dan *Payback Period* 2,3 tahun. Dari penelitian disimpulkan bahwa usaha peternakan sapi potong sistem penggemukan di Kecamatan Berbah Kabupaten Sleman layak dijalankan.

Kata Kunci: Pendapatan, Penggemukan, Peternak Sapi Potong Kecamatan Berbah

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**ANALYSIS OF BEEF CATTLE FATTENING INCOME  
IN BERBAH DISTRICT, SLEMAN DISTRICT**

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**ABSTRACT\***

The purpose of this research is to determine Fixed Costs, Non-Fixed Costs, Total Production Costs, Revenue, R/C Ratio, Break Event Point (BEP), B/C Ratio, and Payback Period. Beef Cattle Farmer in Berbah District, Sleman Regency. This research was carried out in April 2023 for 1 month from 03 April – 03 May. The material used in the research was beef cattle farmer using a fattening system in Berbah District, Sleman Regency with at least 1 year of farming experience with minimum ownership of 1 beef cattle. This research was taken from two villages, namely Kalitirto and Tegaltirto, which have the largest population of beef cattle for fattening. Sampling was carried out using Proportional Random Sampling, from 100 farmer 30 farmer were taken as respondents. The variables measured in this research include respondent identity, fixed costs, variable costs, total costs, revenue, income. Data obtained from income analysis in the form of fixed costs, variable costs, revenue, income, Break Event Point (BEP), R/C ratio, B/C Ratio, Payback Period, Profitability are then tabulated and averaged and then analyzed sequentially. descriptive. The research results show that the average age of respondent farmers is 55 years, the education level is elementary school 80%, middle school 17%, high school/high school 3%, years of farming 36 years, the aim of farming is side farming/savings, average family ownership is 2.25 UT, The total costs incurred by farmers are IDR 46,030,564 per year. The total income obtained by farmer respondents was IDR 54,020,000 and the income earned was IDR 7,989,436. The results of the Return Cost Ratio (R/C Ratio) analysis show a value of 1.19, a B/C Ratio value of 0.19, a Unit BEP value of 0.62 UT, a Revenue BEP of IDR 14,727,304 and a Payback Period of 2.3 years. From the research it was concluded that the beef cattle farming business with a fattening system in Berbah District, Sleman Regency is feasible to run.

Keywords: Income, Fattening, Beef Cattle Farmers, Berbah District

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