

ANALISIS FINANSIAL USAHA AYAM BROILER PADA KANDANG OPEN HOUSE DAN CLOSED HOUSE MITRA PT X DI KABUPATEN BOYOLALI

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INTISARI

Penelitian ini bertujuan untuk menentukan kelayakan finansial usaha broiler dengan kandang *open house* dan *closed house*, dilaksanakan bulan September 2021 di Kabupaten Boyolali. Responden diambil secara *purposive sampling* dengan mengambil 5 sampel peternakan sistem kandang *closed house* dan 4 peternakan sistem kandang *open house* yang semuanya bermitra dengan PT X. Metode survei digunakan untuk mengumpulkan data primer dari peternak dan data sekunder dari mitra dan instansi terkait. Analisis kriteria kelayakan finansial menggunakan *Benefit Cost Ratio* (BCR), *Net Present Value* (NPV), *Internal Rate of Return* (IRR) dan *Payback Period* berdasarkan umur investasi 5 tahun dengan *discount factor* 8,00%/tahun, dilanjutkan dengan analisis sensitivitas terkait dengan kenaikan dan penurunan tingkat bunga bank dan analisis anggaran parsial untuk mengetahui perubahan pendapatan dari penggunaan kandang *open house* ke kandang *closed house*. Berdasarkan hasil penelitian menunjukkan bahwa hasil analisis kelayakan finansial usaha peternakan ayam broiler pada sistem kemitraan dengan sistem kandang *closed house* adalah NPV Rp 89.944.811, BCR 1,01, IRR dan 10%, dan *payback period* 10 periode, sedangkan pada kandang *open house* NPV -Rp 23.757.146, BCR 0,99, IRR 7% dan *payback period* 13 periode, dimana pada kandang *open house* tidak layak diusahakan. Hasil analisis sensitivitas dengan asumsi jika tingkat bunga (df) 17% usaha pada kandang *close* maupun *open house* secara finansial tidak layak untuk diusahakan. Sedangkan jika tingkat bunga kredit turun 4% baik kandang *closed house* maupun *open house* layak diusahakan meskipun keuntungan kandang *closed house* lebih besar dari kandang *open house*. Didukung dengan analisis anggaran parsial bahwa dengan penggunaan kandang *closed house* terdapat perubahan pendapatan sebesar Rp 478.292/1000 ekor/periode atau lebih menguntungkan.

(Kata kunci: Analisis finansial, Broiler farming, Open house, Closed house, anggaran parsial)

FINANCIAL ANALYSIS OF BROILER BUSINESS WITH OPEN HOUSE AND CLOSED HOUSE OF PT X PARTNER IN BOYOLALI REGENCY

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ABSTRACT

This study aims to determine the financial feasibility of a broiler business with open house and closed house cages, carried out in September 2021 in Boyolali Regency. Respondents were taken by purposive sampling by taking 5 samples of closed house system farms and 4 open house cage system farms, all of which partnered with PT X. The survey method was used to collect primary data from farmers and secondary data from partners and related agencies. Analysis of financial feasibility criteria using Benefit Cost Ratio (BCR), Net Present Value (NPV), Internal Rate of Return (IRR) and Payback Period based on investment age of 5 years with a discount factor of 8.00%/year, followed by sensitivity analysis related to increase and decrease in interest rates and partial budget analysis to determine changes in income from the use of open house to closed house cages. The results of the study showed that the financial feasibility analysis of broiler farming in a partnership system with a closed house cage system were NPV Rp 89,944,811, BCR 1.01, IRR and 10%, and payback period 10 periods, while in open house cages were NPV -Rp 23,757,146, BCR 0.99, IRR 7% and payback period of 13 periods, it is not feasible to operate. The sensitivity analysis assuming that the interest rate (df) of 17% is not financially feasible to operate. Meanwhile, if the interest rate drops by 4%, both closed house and open house cages are feasible even though the profits for closed house cages are greater than open house cages. Supported by a partial budget analysis, there is a change in income of IDR 478,292/1000 head / period in the use of closed house cages or more profitable.

(Key words: Financial, Broiler farming, Open House, Closed House)