

ANALISIS BIAYA DAN PENERIMAAN PADA USAHA PENGGMEMUKAN DOMBA DENGAN PAKAN TAMBAHAN PROTEIN FERMENTASI TERPROTEKSI

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INTISARI

Penelitian bertujuan menganalisis biaya dan penerimaan usaha penggemukan domba yang diberi pakan tambahan berupa protein fermentasi terproteksi menjelang Hari Raya Idul Adha. Penelitian dilakukan pada Juni 2018 hingga Agustus 2018 di Girikerto, Turi, Sleman, D. I. Yogyakarta. Penelitian dilakukan terhadap 20 ekor domba jantan yang telah mempunyai sepasang gigi permanen saat menjelang Hari Raya Idul Adha. Domba dibagi menjadi dua kelompok, yaitu 10 ekor domba tanpa diberi pakan protein fermentasi terproteksi (A) dan 10 ekor domba diberi pakan protein fermentasi terproteksi (B). Kedua kelompok diberikan complete feed sebanyak 4% BK dari rerata bobot badan. Pemberian pakan fermentasi terproteksi sebesar 0,25% dari bobot badan. Pertambahan bobot badan pada kelompok domba A sebesar $5,18 \pm 0,95$ kg, sedangkan kelompok domba B sebesar $7,08 \pm 0,98$ kg selama 59 hari. Total pendapatan kelompok domba A sebesar Rp10.212.980,00, sedangkan pendapatan pada kelompok domba B sebesar Rp11.591.250,00. Nilai R/C, BEP harga dan BEP hasil pada kelompok domba A sebesar 1,91, Rp39.372/kg dan 5,25, sedangkan pada kelompok domba B sebesar 2,02, Rp37.117/kg dan 4,95. Hasil analisis biaya dan penerimaan menunjukkan kelompok domba B memberikan keuntungan yang lebih besar dan lebih efisien dari kelompok domba A. Kedua kelompok domba telah melewati titik impas usaha.

(Kata kunci: Analisis biaya dan penerimaan, Idul Adha, pakan tambahan protein fermentasi terproteksi, penggemukan domba, *complete feed*)

COST AND REVENUE ANALYSIS OF SHEEP FATTENING BUSINESS BY ADDITIONAL FEED PROTECTED FERMENTED PROTEIN

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ABSTRACT

The aim of the study was to measure the cost and revenue of the sheep fattening business that was given additional feed in the form of protected fermented protein approaching to Eid al-Adha. The study was conducted in June 2018 to August 2018 in Sleman, Girikerto, Turi, D.I. Yogyakarta. The study was conducted on 20 male sheep that had a pair permanent teeth on the eve of Eid al-Adha. Sheep were divided into two groups, namely 10 sheep as control without supplementary feeding of protected fermented protein (A) and 10 sheep with additional feed of protected fermented protein (B). Both groups were given complete feed 4% DM of the average body weight. Supplementation of protected fermented protein was 0.25% of the average body weight or 0.065 kg/head/day. The body weight gain sheep group A was 5.18 ± 0.95 kg, while the sheep group B was 7.08 ± 0.98 kg, during 59 days. The total income of the sheep group A was Rp 10.212.980,00 while the income in the sheep group B was Rp11.591.250,00. The value of R/C, BEP price and BEP yield in sheep A group was 1.91, Rp39.372/kg dan 5.25, while in sheep B group was 2.02, Rp37.117/kg dan 4.95. The results of cost and revenue analysis show that sheep group B provides a greater advantage than the sheep group A. Both of group of sheep has passed the break even point.

(Keyword: Cost and revenue analysis, sheep fattening, complete feed, supplementary fermented protein feed, Eid al-Adha)