

ANALISIS *ENTERPRISE BUDGETING* PETERNAK BABI
BERDASAR JENIS USAHA DENGAN MEMASUKKAN
PENGUKURAN *WILLINGNESS TO PAY*
DI KABUPATEN FLORES TIMUR

INTISARI

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Tujuan penelitian adalah menganalisis besarnya pendapatan peternak babi berdasar jenis usaha pembibitan, penggemukan, dan kombinasi dengan memasukkan biaya lingkungan, menganalisis WTP peternak babi, serta mengukur perbedaan pendapatan dari masing-masing jenis usaha. Penelitian ini merupakan penelitian survey. Data yang digunakan adalah data primer dan data sekunder. Sejumlah 120 peternak dilibatkan dalam penelitian ini, dengan kriteria: untuk jenis usaha pembibitan minimal memiliki 3 ekor induk, jenis usaha penggemukan memiliki 5 ekor ternak babi, dan jenis usaha kombinasi mempunyai induk dan pejantan, pernah menjual ternak pada 1 tahun terakhir dan pengalaman beternak lebih dari 1 tahun. Untuk mengukur pendapatan peternak babi, dilakukan analisis secara deskriptif kuantitatif yaitu menghitung selisih antara penerimaan dan biaya produksi serta biaya lingkungan. Biaya lingkungan yaitu kemauan membayar peternak (*Willingness to Pay*) dalam bentuk *social internal cost* yaitu penanganan limbah dan sanitasi ternak dan *social external cost* yaitu upaya untuk menurunkan konflik akibat aktivitas pemeliharaan babi. Untuk menguji ada tidaknya perbedaan pendapatan peternak babi berdasarkan jenis usaha digunakan uji *One Way-Anova*. Hasil penelitian menunjukkan bahwa pendapatan usaha ternak babi menggunakan metode *Enterprise Budgeting* dengan memperhitungkan biaya lingkungan tertinggi adalah jenis usaha kombinasi sebesar Rp11.455.324/peternak/tahun. Nilai rata-rata WTP tertinggi pada jenis usaha kombinasi sebesar Rp1.949.366/peternak/tahun, rerata distribusi WTP tertinggi pada jenis usaha kombinasi sebesar Rp4.330.000/peternak/tahun, total agregat WTP tertinggi pada jenis usaha kombinasi sebesar Rp138.405.000/peternak/tahun, dan hasil uji Anova WTP menunjukkan adanya perbedaan rerata WTP antara ketiga jenis usaha. Hasil analisis Anova dengan uji Tukey HSD menunjukkan adanya perbedaan rata-rata pendapatan antara jenis usaha pembibitan dan kombinasi ($p < 0,05$). Secara keseluruhan untuk peningkatan pendapatan perlu perbaikan dari sisi penurunan mortalitas dan sanitasi lingkungan.

(Kata kunci: *Enterprise Budgeting*, Kombinasi, Pembibitan, Penggemukan, *Willingness to Pay*)

ENTERPRISE BUDGETING ANALYSIS FOR PIG FARMER BASED ON THE TYPES OF BUSINESS USING THE WILLINGNESS TO PAY IN EAST FLOREST REGENCY

ABSTRACT

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The objectives of this study were to analyze the income of the pig farmers based on the types of business of breeding, fattening, and a combination using the environmental costs, analyzing the WTP of pig farmers, and measuring income differences from each types of business. This research was a survey research. The data used were primary and secondary data. One hundred and twenty farmers were involved, with the criteria: for the type of breeding business having at least 3 sows, the type of fattening business to have 5 pigs, and the type of business combination having sows and studs pig, selling pigs in the last 1 year and more than 1 Year experience in raising pigs. This study used quantitative descriptive analysis to measure the income of pig farmers by calculating the difference between revenue and production costs, and environmental costs. Environmental costs are willingness to pay of farmers in the form of social internal costs for handling waste and livestock sanitation, and social external costs are the efforts to reduce conflicts due to pig rearing activities. The difference in the income of pig farmers was tested using based the One Way-Anova test. The results showed that the income of pig farming using the Enterprise Budgeting method by considering the environmental costs, the highest income was IDR.11.455.324/farmer/year in the combination type. In this type of business, the highest average WTP value was IDR.1.949.366/farmer/year, the highest average distribution of WTP was IDR.4.330.000/farmer/year, and the highest total aggregate of WTP was IDR.138.405.000/ breeder/year. The results of the WTP Anova test showed that there was a defference in the average of WTP between the three types of businesses ($p < 0,05$). The results of the Anova test using Tukey HSD test showed a difference in the average income between the types of breeding and combination businesses ($p < 0.05$). Increase income can be done by reducing mortality and improving environmental sanitation.

(Key Words : Breeding, Combination, Enterprise Budgeting, Fattening, Willingness to Pay)