

**ANALISIS *ENTERPRISE BUDGETING* DAN KELAYAKAN USAHA
PETERNAK SAPI PERAH PERANAKAN FRIESIAN HOLSTEIN
DI DESA GLAGAHARJO CANGKRINGAN SLEMAN**

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INTISARI

Peternakan sapi perah di Desa Glagaharjo masih dikelola secara tradisional dengan produktivitas ternak yang rendah, meskipun akses pakan melimpah. Penelitian ini bertujuan untuk mengidentifikasi penerimaan dan biaya produksi, menganalisis pendapatan dan kelayakan usaha ternak sapi perah. Penelitian dilakukan pada bulan Agustus 2024 di Desa Glagaharjo, Sleman. Responden sebanyak 50 peternak dipilih dengan metode sensus. Analisis dilakukan secara deskriptif kuantitatif. Pendapatan usaha dengan metode *enterprise budgeting* sedangkan analisis kelayakan usaha dengan metode *Benefit Cost Ratio* (B/C), *Net Present Value* (NPV), *Internal Rate of Return* (IRR), dan *Payback Period* (PP). Hasil penelitian menunjukkan biaya produksi sebesar Rp44.256.184,00/peternak/tahun, biaya terbesar adalah biaya pakan (94,63%). Penerimaan mencapai Rp76.800.000,00/peternak/tahun, penerimaan terbesar adalah penjualan susu (61%) dan pendapatan peternak adalah Rp2.711.984,67/peternak/bulan. Kelayakan usaha ternak sapi perah dengan asumsi investasi selama 10 tahun, kepemilikan induk laktasi dua ekor dan lama laktasi selama 10 bulan menunjukkan nilai *Benefit Cost Ratio* (B/C) sebesar 1,57, *Net Present Value* (NPV) positif Rp29.026.816,00, *Internal Rate of Return* (IRR) sebesar 23%, dan *Payback Period* (PP) sebesar 3,37 tahun. Usaha peternakan sapi perah di Desa Glagaharjo menunjukkan potensi yang menguntungkan dilihat dari pendapatan positif dan layak dijalankan.

(Kata kunci : *Enterprise Budgeting*, Kelayakan Usaha, Sapi Perah PFH)

ANALYSIS OF ENTERPRISE BUDGETING AND FEASIBILITY OF DAIRY FARMING FOR FRIESIAN HOLSTEIN CROSSBREEDS IN GLAGAHARJO VILLAGE, CANGKRINGAN, SLEMAN

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ABSTRACT

Dairy farming in Glagaharjo Village was still managed traditionally with low livestock productivity, despite having abundant to feed access. This research aimed to identify the income and production costs, as well as to analyze the income and feasibility of dairy farming using the enterprise budgeting method. The study was conducted in August 2024 in Glagaharjo Village, Sleman. A total of 50 farmers were selected using a census method. The analysis was conducted using a descriptive quantitative approach. Business income was analyzed using the enterprise budgeting method, while business feasibility was assessed through the Benefit Cost Ratio (B/C), Net Present Value (NPV), Internal Rate of Return (IRR), and Payback Period (PP) methods. The results showed that the production cost amounted to Rp44,256,184.00/farmer/year, with the largest cost being feed (94.63%). The income reached Rp76,800,000.00/farmer/year, with the largest income coming from milk (61%), and the farmer's income was Rp2,711,984.67/farmer/month. The feasibility of dairy farming, based on an investment assumption of 10 years, ownership of two lactating cows, and a lactation period of 10 months, showed a Benefit Cost Ratio (B/C) of 1.57, a positive Net Present Value (NPV) of Rp29,026,816.00, an Internal Rate of Return (IRR) of 23%, and a Payback Period (PP) of 3.37 years. The dairy farming business in Glagaharjo Village showed profitable potential, as indicated by positive income and feasibility for operation.

(Key Words: Business Feasibility, Dairy Cows, Enterprise Budgeting)