

PARTIAL BUDGETING DAN FAKTOR YANG BERPENGARUH TERHADAP
PENJUALAN *BY PRODUCT* KOTORAN PADA ANGGOTA PERSERIKATAN
PETERNAK KAMBING DOMBA YOGYAKARTA

INTISARI

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Pemanfaatan *by product* kotoran kambing domba meningkatkan peluang nilai tambah bagi peternak. Penelitian ini bertujuan untuk mengidentifikasi macam pemanfaatan *by product* kotoran ternak, analisis ekonomi pemanfaatan *by product* kotoran ternak, dan faktor yang berpengaruh terhadap penjualan *by product* kotoran pada peternakan kambing domba. Sampel sebanyak 53 responden ditentukan secara *convenience* berdasarkan anggota Perserikatan Peternak Kambing Domba Yogyakarta (PPKDY) wilayah DIY yang masih aktif beternak, sistem peternakan rumah tangga dan perusahaan, beternak minimal satu tahun, serta bersedia diwawancarai. Analisis secara deskriptif kuantitatif. Analisis ekonomi pemanfaatan *by product* kotoran ternak dengan analisis anggaran parsial dan *opportunity cost*. Tambahan penerimaan berasal dari penjualan pupuk kompos fermentasi dan non-fermentasi, tambahan biaya meliputi bahan baku, pengolahan, pengemasan, dan tenaga kerja. Faktor yang berpengaruh terhadap penjualan *by product* kotoran digunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa rata-rata responden berada pada usia produktif (20-64 tahun), berpendidikan tinggi, memiliki tiga sampai empat anggota keluarga, dan berpengalaman beternak lima sampai tujuh tahun. Peternak memanfaatkan *by product* kotoran dalam bentuk kotoran murni, pupuk kompos, pupuk organik cair, dan digunakan di lahan. Analisis ekonomi perencanaan produksi dengan metode anggaran parsial pada tipe pengolahan kotoran menjadi pupuk kompos fermentasi di peternakan rumahtangga memberikan tambahan pendapatan yakni Rp 320.100/bulan dan non fermentasi di peternakan rumahtangga sebesar Rp 243.100/bulan. Sedangkan di peternakan rakyat tambahan pendapatan pupuk kompos fermentasi sebesar Rp 4.903.350/bulan dan non fermentasi sebesar Rp 3.723.850/bulan. *Dummy* jenis penjualan dan jumlah ternak berpengaruh positif dan sangat nyata ($P < 0.01$) dan pendidikan formal berpengaruh positif dan nyata ($P < 0.05$) terhadap penjualan *by product* kotoran kambing domba.

Kata Kunci: *By product*, Kompos, Kotoran ternak, *Partial budgeting*, Penjualan.

**PARTIAL BUDGETING AND FACTORS INFLUENCING THE SALE OF MANURE
BY-PRODUCTS IN MEMBERS OF SHEEP AND GOAT FARMERS
ASSOCIATION YOGYAKARTA**

ABSTRACT

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The utilization of goat and sheep manure as a by-product offers significant opportunities for added value for livestock farmers. This study aims to identify the types of by-product utilization, analyze the economic aspects of manure by-product utilization, and determine the factors influencing the sale of manure by-products in goat and sheep farming. A total of 53 respondents were selected using a convenience sampling method from members of the Yogyakarta Goat and Sheep Farmers Association (PPKDY) in the DIY (Yogyakarta Special Region) area. The selected respondents met the following criteria: active in farming, utilizing household and enterprise farming systems, having at least one year of farming experience, and being willing to participate in interviews. Data analysis was conducted using quantitative descriptive methods. The economic analysis of manure by-product utilization was carried out using partial budgeting and opportunity cost. Additional income was derived from the sale of both fermented and non-fermented compost, while additional costs included raw materials, processing, packaging, and labor. The factors influencing the sale of manure by-products were analyzed using multiple linear regression. The results show that the average age of the respondents was within the productive age range (20-64 years), with a high level of education, having three until four family members, and with five until seven years of farming experience. Farmers processed manure into compost, liquid organic fertilizer, and planting media, which were subsequently applied to their agricultural land. The economic analysis of production planning using the partial budget method for manure processing into fermented compost fertilizer at household-level farms shows an additional income of IDR 320,100 per month for fermentation and IDR 243,100 per month for non-fermentation. Meanwhile, at smallholder farms, the additional income from fermented compost fertilizer amounts to IDR 4,903,350 per month, and from non-fermented compost, IDR 3,723,850 per month. The dummy variables for the type of sale and the number of livestock had a significant positive effect on manure by-product sales ($P < 0.01$), while formal education also had a significant positive effect ($P < 0.05$).

Keywords: By-product, Compost, Livestock manure, Partial budgeting, Sales.