

**ENVIRONMENTAL COST ACCOUNTING PETERNAKAN AYAM
LAYER CAGE-FREE PT. WIDODO MAKMUR UNGGAS
UNIT GUNUNGKIDUL YOGYAKARTA MELALUI
PENDEKATAN MATERIAL FLOW COST**

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INTISARI

Peternakan ayam layer sistem *cage-free* merupakan sistem peternakan yang menerapkan kesejahteraan ternak dengan memberikan kebebasan bergerak bagi ayam. Di sisi lain menghasilkan limbah eksreta, sisa pakan, dan emisi gas yang berdampak pada pencemaran air, tanah, udara, serta pemanasan global. Penelitian ini bertujuan mengidentifikasi aliran material dan biaya manfaat tiap fase pemeliharaan, mengukur *total material loss cost*, menghitung kontribusi biaya lingkungan terhadap pendapatan, serta menganalisis SWOT pada peternakan ayam layer *cage-free* skala industri. Penelitian dilaksanakan pada bulan November hingga Desember 2025 di PT. Widodo Makmur Unggas unit Gunungkidul. Pengambilan data primer dimulai dari observasi dilanjutkan wawancara menggunakan kuesioner pada sembilan informan di perusahaan. Metode penelitian menggunakan pendekatan deskriptif kuantitatif. Hasil penelitian menunjukkan bahwa total penerimaan perusahaan mencapai Rp60,81 miliar per periode dengan pendapatan bersih Rp6,42 miliar per periode. *Total material loss cost* sebesar Rp577,17 juta per periode dengan komponen terbesar berasal dari deplesi ayam dan telur pecah. Kontribusi biaya lingkungan terhadap total pendapatan sebesar Rp231,86 juta per periode (3,60%) yang berada dalam rentang ideal 2,00-5,00 % untuk peternakan berkelanjutan. Analisis SWOT menempatkan perusahaan pada kuadran I (strategi agresif) dengan rekomendasi penguatan branding pasar premium, optimalisasi pemanfaatan limbah, dan peningkatan kapasitas SDM. Strategi agresif dipilih karena kekuatan internal yang dimiliki perusahaan dapat secara optimal memanfaatkan peluang pasar yang besar untuk memaksimalkan pertumbuhan dan keunggulan perusahaan.

Kata Kunci: Ayam Layer, Biaya Lingkungan, Biaya Manfaat, *Cage-Free*, *Total Material flow cost*.

***ENVIRONMENTAL COST ACCOUNTING OF CAGE-FREE LAYER
CHICKEN FARM AT PT. WIDODO MAKMUR UNGGAS
GUNUNGKIDUL UNIT YOGYAKARTA THROUGH
THE MATERIAL FLOW COST APPROACH***

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ABSTRACT

The cage-free layer chicken farming system is a livestock system that implements animal welfare by providing freedom of movement for chickens. On the other hand, it produces waste in the form of excreta, feed residue, and gas emissions that impact water, soil, and air pollution, as well as global warming. This study aims to identify material flow and cost-benefit of each rearing phase, measure total material loss cost, calculate the contribution of environmental costs to income, and conduct a SWOT analysis on an industrial-scale cage-free layer chicken farm. The research was conducted from November to December 2025 at PT. Widodo Makmur Unggas, Gunungkidul unit. Primary data collection began with observation followed by interviews using questionnaires with nine informants at the company. The research method used a quantitative descriptive approach. The results showed that the company's total revenue reached IDR 60,81 billion per period with a net income of IDR 6,42 billion per period. Total material loss cost amounted to IDR 577,17 million per period, with the largest components were chicken depletion and broken eggs. The contribution of environmental costs to total income was IDR 231,86 million per period (3.60%), which is within the ideal range of 2,00-5,00% for sustainable farming. SWOT analysis placed the company in quadrant I (aggressive strategy) with recommendations for strengthening premium market branding, optimizing waste utilization, and increasing human resource capacity. The aggressive strategy was chosen because the company's internal strengths can optimally utilize significant market opportunities to maximize company growth and advantage.

Keywords: Layer Chicken, Environmental Cost, Cost-Benefit, Cage-free, Total Material Loss Cost.