ANALISIS BIAYA LOGISTIK PADA RANTAI PASOK CABAI RAWIT MERAH (*Capsicum frutescens L.)* DI PERKUMPULAN PETANI HORTIKULTURA PUNCAK MERAPI KABUPATEN SLEMAN

INTISARI

Cabai rawit merah (*Capsicum frutescens L.*) adalah jenis cabai yang permintaannya meningkat tiap tahun dan memiliki peranan serta berpengaruh terhadap inflasi. Cabai memiliki sifat *perishable* (mudah rusak) dan distribusi yang cukup panjang, sehingga pengelolaan sistem logistik dan sistem distribusi diperlukan untuk meningkatkan hasil yang efisien. Tujuan penelitian ini adalah menganalisis struktur biaya logistik berdasarkan aktivitas logistik, menganalisis distribusi keuntungan yang tersebar dalam rantai pasok cabai rawit merah yang didasarkan pada analisis struktur biaya logistik. Perhitungan struktur biaya logistik menggunakan metode *Activity-Based Costing* yang merupakan metode untuk menghitung biaya berdasarkan aktivitas logistik. Pengumpulan data dilakukan dengan metode observasi dan wawancara kepada para pelaku rantai pasok cabai rawit merah di Kabupaten Sleman. Sampel petani yang diperlukan dalam penelitian ini ditentukan dengan teknik *purposive sampling,* sementara untuk menelusuri rantai pasok cabai digunakan teknik *snowball sampling*. Hasil penelitian menunjukkan bahwa aktivitas *material handling* merupakan komponen biaya logistik terbesar dengan proporsi sebesar 56,17%, diikuti aktivitas *procurement* sebesar 29,54%. Tier petani menjadi penyumbang terbesar biaya logistik, terutama pada aktivitas pengolahan lahan, pemanenan, dan penanganan bahan. Analisis distribusi keuntungan menunjukkan bahwa pedagang kecil memperoleh *profit margin ratio* tertinggi sebesar 3,27, diikuti oleh PPHPM (Perkumpulan Petani Hortikultura Puncak Merapi) sebesar 2,55 dan pedagang besar sebesar 1,42, sedangkan titik kumpul dan petani hanya memperoleh *profit margin ratio* masing-masing sebesar 0,44 dan 0,42. Nilai *farmer's share* mencapai 75,51%, namun distribusi keuntungan antarpelaku dalam rantai pasok masih belum proporsional.

Kata kunci: Cabai, *Activity Based Costing*, *Supply Chain*, Biaya Logistik

LOGISTICS COSTS ANALYSIS IN SUPPLY CHAIN OF THE RED BIRD'S EYE CHILI (Capsicum Frutescens L.) AT THE HORTICULTURE FARMERS ASSOCIATION PUNCAK MERAPI SLEMAN REGENCY

ABSTRACT

Red bird's eye chili (Capsicum frutescens L.) is a type of chili pepper for which demand increases every year and which plays a significant role in inflation. Chili peppers are perishable and have a relatively long distribution chain, making the management of logistics and distribution systems essential for improving efficiency. The objectives of this study are to analyze the logistics cost structure based on logistics activities, analyze profit distribution, which is spread in the supply chain of red chili based on the analysis of the logistics cost structure. The logistics cost structure was calculated using the Activity-Based Costing method, which is a method for calculating costs based on logistics activities. Data collection was conducted through observation and interviews with stakeholders in the red bird's eye chili supply chain in Sleman Regency. The sample of farmers required for this study was determined using purposive sampling, while snowball sampling was used to trace the chili supply chain. The research results show that material handling activities constitute the largest component of logistics costs, accounting for 56.17%, followed by procurement activities at 29.54%. Farmers are the largest contributors to logistics costs, particularly in land preparation, harvesting, and material handling activities. An analysis of profit distribution shows that small traders have the highest profit margin ratio at 3.27, followed by PPHPM at 2.55 and large traders at 1.42, while collection points and farmers have profit margin ratios of only 0.44 and 0.42, respectively. The farmer's share reached 75.51%, but the distribution of profits among supply chain actors remains disproportionate.

Keywords: Chili, Activity-Based Costing, Supply Chain, Cost Logistics