

**ANALISIS BIAYA LOGISTIK DAN PRODUKSI IKAN LELE (*Clarias sp.*)  
PADA PETANI IKAN LELE YANG MENGGUNAKAN SISTEM  
PRODUKSI KONVENSIONAL DAN BIOFLOK  
(Studi di POKDAKAN Minaloka, Bantul, DIY)**

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**ABSTRAK**

Biaya merupakan salah satu faktor yang sangat penting pada aktivitas logistik untuk menunjang produksi ikan lele. Biaya timbul karena konsumsi dari setiap aktivitas logistik yang memerlukan berbagai macam sarana dan prasarana penunjang. Melakukan pengukuran biaya logistik merupakan salah satu indikator yang tepat dalam melakukan *monitoring* dan evaluasi terhadap aktivitas logistik yang ada. Penelitian ini ditujukan untuk mengetahui masing-masing biaya aktivitas logistik, proporsi biaya aktivitas logistik, dan perbandingan antara biaya aktivitas logistik dan produksi kedua sistem produksi tersebut.

Metode penelitian dilakukan dengan *purposive sampling* dan *snowball sampling* melalui *indepth interview* kepada para petani ikan lele di POKDAKAN Minaloka yang menggunakan sistem produksi konvensional dan bioflok. Penelitian ini dilakukan di Kelompok Pembudidaya Ikan (POKDAKAN) lele Minaloka, Bantul, Daerah Istimewa Yogyakarta yang menggunakan dua sistem produksi ikan lele, yaitu sistem konvensional dan bioflok. Komponen aktivitas logistik yang akan dianalisis biayanya berdasarkan lima komponen; *procurement*; *material handling*; *transportation*; *inventory*; dan *costumer communication*. Metode analisis biaya aktivitas logistik pada penelitian ini menggunakan *Activity Based-Costing (ABC System)*.

Hasil analisis biaya aktivitas logistik produksi ikan lele sistem produksi konvensional sebesar Rp 16.253 dengan komponen aktivitas logistik yang dominan yaitu *procurement* dengan proporsi sebesar 65,37% dari total biaya keseluruhan. Biaya aktivitas logistik pada sistem produksi bioflok sebesar Rp 11.511,80 dengan komponen aktivitas logistik yang dominan yaitu *procurement* dengan proporsi sebesar 69,38% dari total biaya keseluruhan. Biaya aktivitas logistik sistem produksi konvensional lebih tinggi jika dibandingkan dengan sistem produksi bioflok. Perbedaan pada kedua sistem produksi tersebut sebesar Rp 4.741,74 atau sebesar 17,08%. Untuk perbedaan biaya produksi pada kedua sistem produksi tersebut sebesar Rp 2.776 atau sebesar 14,84%.

**Kata Kunci** : Analisis Biaya, Aktivitas Logistik, Produksi, Ikan Lele, Sistem Konvensional, Sistem Bioflok, ABC System

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**ANALYSIS OF CATFISH (*Clarias sp.*) LOGISTICS AND PRODUCTIONS COSTS OF CATFISH FARMER WHICH USES CONVENTIONAL AND BIOFLOC PRODUCTION SYSTEMS**

**(Study at POKDAKAN Minaloka, Bantul, Special Region of Yogyakarta)**

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**ABSTRACT**

Cost is one of the most important factor in logistics activities to support the production of catfish. Costs arise due to consumption of any logistics activities that requires a variety of supporting facilities and infrastructure. Measuring the logistics cost is one of the right indicators in monitoring and evaluating the existing logistics activities. This research is aimed to various result, such as to know each cost of logistics activities, proportion of logistics activities cost, and comparison between logistics activities and production costs of both production system.

The methods of this research was conducted by purposive sampling and snowball sampling through indepth interview to every catfish farmer at POKDAKAN Minaloka which use conventional dan biofloc production system. This research was conducted in Kelompok Pembudidaya Ikan (POKDAKAN) lele Minaloka, Bantul, Special Region of Yogyakarta which uses two catfish production systems, that is conventional and biofloc system. Components of logistics activities cost to be analyzed based on five components; procurement; material handling; transportation; inventory; and costumer communication. Method of cost analysis of logistics activities in this research using Activity Based-Costing (ABC System).

The result of cost analysis of logistics activities of catfish production which used conventional production system is Rp 16.253,54 and showed that the dominant cost was identified in procurement that contribute to 65,37% in average of the overall costs. The cost of logistics activities on the biofloc production system is Rp 11.511,80 and showed that the dominant cost was identified in procurement that contribute to 69,38% in average of the overall costs. The cost of logistics activities of conventional production systems is higher than biofloc production system. The difference in both production systems is Rp 4.741,74 or 17,08%. For the difference about production cost in both production systems is Rp 2.776 or 14,84%.

**Keywords** :Cost Analysis, Logistic Activity, Production, Catfish, Conventional System, Biofloc System, ABC System

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