



## **ANALISIS STRUKTUR BIAYA LOGISTIK SUSU SAPI SEGAR DI KABUPATEN BOYOLALI JAWA TENGAH**

Safira Rahmania<sup>1</sup>, Kuncoro Harto Widodo<sup>2</sup>, Ibnu Wahid Fakhruddin Aziz<sup>2</sup>

### **ABSTRAK**

Susu sapi merupakan salah satu jenis susu hewani yang paling umum dikonsumsi oleh masyarakat Indonesia dengan peluang pasar yang terbilang masih cukup besar. Hal tersebut dapat terlihat dari fakta di lapangan bahwa Indonesia masih belum dapat mencukupi kebutuhan susu lokalnya dan masih mengandalkan pasokan susu impor. Pengelolaan rantai pasok serta aktivitas logistik secara efektif dan efisien penting untuk mencapai keseimbangan antara *supply* dan *demand*, minimalisasi harga produk, serta peningkatan profitabilitas pada setiap *tier* dalam rantai pasok. Oleh karena itu, tujuan penelitian ini ialah untuk mengidentifikasi proporsi biaya logistik untuk masing-masing aktivitas logistik, menganalisis aktivitas logistik yang menimbulkan biaya paling dominan dan berpengaruh serta memberikan rekomendasi untuk setiap *tier* rantai pasok susu segar di Kabupaten Boyolali.

Pengumpulan data dilakukan dengan teknik *snowball* dan *convenience sampling* melalui *indepth interview* dengan menggunakan *interview guidance* berdasarkan hasil wawancara pendahuluan. Perhitungan biaya logistik dilakukan dengan menggunakan metode *Activity-Based Costing* (ABC) dimana aktivitas logistik diklasifikasikan ke dalam lima komponen aktivitas yaitu *procurement*, *material handling*, *transportation*, *inventory* dan *customer communication*. Berdasarkan hasil perhitungan dan analisis biaya aktivitas logistik dengan metode ABC, dilakukan pemberian rekomendasi atau saran terbaik untuk setiap *tier* rantai pasok susu sapi segar.

Dari hasil analisis biaya logistik yang telah dilakukan, diketahui bahwa persentase proporsi biaya aktivitas tertinggi untuk setiap *tier* rantai pasok susu sapi segar ialah aktivitas *procurement* dengan persentase 95,27% untuk *tier* peternak, aktivitas *transportation* dengan persentase 37,29% untuk *tier* loper mandiri, dan aktivitas *transportation* dengan persentase 38,70% untuk *tier* KUD. Rekomendasi yang diberikan pada setiap *tier* disesuaikan dengan komponen - komponen biaya pada setiap *tier* rantai pasok yang teridentifikasi masih dapat diminimalisasi sehingga tercipta efisiensi biaya logistik.

Kata kunci: Susu Sapi Segar, Rantai Pasok, Biaya Logistik

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<sup>1</sup>Mahasiswa Departemen Teknologi Industri Pertanian, FTP UGM

<sup>2</sup>Staff Pengajar Departemen Teknologi Industri Pertanian, FTP UGM



## **ANALYSIS OF LOGISTICS COST STRUCTURE OF RAW MILK IN BOYOLALI DISTRICT, CENTRAL JAVA**

Safira Rahmania<sup>1</sup>, Kuncoro Harto Widodo<sup>2</sup>, Ibnu Wahid Fakhruhin Aziz<sup>2</sup>

### **ABSTRACT**

Cow milk is one of the most common types of animal milk consumed by Indonesians with a fairly large market opportunity. This can be seen from the fact that, in the field, Indonesia is still unable to meet its local milk needs and still relies on imported milk supplies. The supply chain management and logistics activities effectiveness and efficiency are important to achieve a balance between supply and demand, minimized product prices, and an increased profit in each tier in the supply chain. Therefore, the purpose of this study is to identify the proportion of logistics costs for each logistic activity, to analyze logistic activities that caused the most dominant and influential costs, and to provide recommendations for each tier of raw milk supply chains in Boyolali District.

The data collection was done by the snowball technique and convenience sampling through indepth interviews using interview guidance based on the results of preliminary interviews. Logistics cost calculation is carried out using Activity-Based Costing (ABC) method where logistics activities are classified into five activity components which are procurement, material handling, transportation, inventory and customer communication. Based on the results of the calculation and the analysis of the logistics activity costs with the ABC method, the best recommendations or suggestions for each tier supply chain for the raw milk.

From the results of the analysis of logistics costs that have been carried out, it is known that the highest proportion of activity costs for each tier of raw milk supply chain is the procurement activity with a percentage of 95.27% for tier farmers, transportation activities with a percentage of 37.29% for independent tier loper, and transportation activities with a percentage of 38.70% for the village cooperatives tier. The recommendations given to each tier are adjusted to the cost components in each of the identified supply chain levels which can still be minimized so as to create efficiency in the logistics costs.

Keywords: Raw Milk, Supply Chain, Logistic Cost

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<sup>1</sup>Student of Agroindustrial Technology Department, FTP UGM

<sup>2</sup>Lecturer of Agroindustrial Technology Department, FTP UGM