

**ENTERPRISE BUDGETING USAHA PEMBESARAN CALON INDUK
SAPI POTONG DI KELOMPOK TERNAK ANDINI MULYO,
DUSUN GUMUK, DESA RINGINHARJO, BANTUL**

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INTISARI

Penelitian ini bertujuan untuk menilai profitabilitas usaha pembesaran induk sapi potong. Penelitian ini dilakukan di Kelompok Ternak Andini Mulyo pada bulan Mei sampai Juli 2011. Metode penelitian ini dilakukan secara survei dengan metode pengambilan data secara sensus pada semua peternak pembesaran induk sapi potong di kelompok ternak tersebut untuk mengetahui parameter teknis dan ekonomi. Setelah itu dihitung *net farm income*, *return to labor*, dan *return to management* dengan mendasarkan pada analisis *enterprise budgeting* dan menghitung BEP. Hasil penelitian menunjukkan *net farm income* dan *return to management*: - Rp 1.674.668,00, *return to labor* : Rp 2.863.425,00, *net family's income* Rp 66.042,00/bulan, BEP penjualan: Rp 22.377.077,00 atau BEP(unit) : 3 ekor calon induk, Sementara nilai usaha peternakan pembesaran induk sapi potong belum melampaui BEP dengan kepemilikan 1,42 UT atau setara dengan 2 ekor ternak sehingga dikatakan usaha pembesaran calon induk sapi potong yang dijalankan tidak *profitable*.

Kata kunci : Pembesaran calon induk sapi potong, *Enterprise budgeting*, BEP.

ENTERPRISE BUDGETING OF BEEF COW PRODUCTION OF ANDINI MULYO FARMERS GROUP, GUMUK VILLAGE, RINGINHARJO, BANTUL

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ABSTRACT

To determine the profitability of beef cow production, a survey was conducted in Andini Mulyo farmers group, from May to July 2011. All of the 30 farmers of the group were drawn as respondents to get economic as well as technical variables. Enterprise budgeting was performed to determine income, return to labor, and return to management and further Break Even Point (BEP) analysis. Net farm income and return to management, return to labor, net family's income and BEP were found to be - IDR 1,674,668, IDR 2,863,425, IDR 66,042/month, IDR 22,377,077. Average farm size was 1.42 animal units or approximately two cattle, which was lower than BEP (3 beef cow production). It is concluded that beef cow production in this farmers group was not profitable.

Keywords : Beef cow production, Enterprise budgeting, BEP.