

**ANALISIS FXMANSIAL PEMBUATAN TEPUNG DAGING IKUTAN  
FLESHING DAN PENGGUNAAN BALAM RANSUM AYAM BROILER**

Jajang Jaenudin  
97/115478/PT/03507

**Intisari**

Penelitian ini bertujuan untuk mengetahui harga pokok, potensi ikutan *fleshing* di Yogyakarta dan mendapatkan harga ransum ayam broiler termurah dengan memanfaatkan tepung daging ikutan *fleshing*. Dilakukan empat metode produksi antara lain; tanpa pemanasan, pemanasan 70°C, 100°C dan 115,5°C. Pemanasan dilakukan sebelum proses pengeringan. Jumlah produksi dan analisis biaya ditujukan untuk mengetahui harga pokok, kemudian untuk mendapatkan harga ransum ayam broiler termurah disusun menggunakan metode *linear programming*. Harga Pokok yang diperoleh yaitu Rp.6.158,00/kg, Rp.9.290,00/kg, 16.346,00/kg dan Rp.14.443,00/kg. Potensi ikutan *fleshing* di Yogyakarta diketahui berfluktuasi dari 38.571 kg/bulan sampai 201.821,6kg/bulan. Tepung daging ikutan *fleshing* tidak dapat digunakan sebagai bahan baku ransum ayam broiler untuk mendapatkan harga ransum ayam broiler termurah disebabkan harga pokok dan kandungan lemak yang tinggi (dari 19,1% sampai 43,2%).

(Kata Kunci : Ikutan *fleshing*, Analisis finansial, Ayam broiler)

**FINANCIAL ANALYSIS OF USE OF LEATHER FLESHING BY-  
PRODUCT FOR BROILER RATIONS**

Jajang Jaenudin  
97/115478/PT/03507

Abstract

This research was conducted to determine the cost of production, potensy of the leather fleshing by-product (FBP) in Yogyakarta as well as its feasible as feed ingredient in least cost broiler rations. There were four methods of production; no heathing, pre heated at 70°C, 100°C and 11,5°C, prior to drying. Production and cost analysis was perform to determine the cost of production, whail broiler least cost rations were a formullated using linear programming model. Production costs were found to be Rp.6158.00/kg, Rp,9,290.00/kg, Rp,16,346.00/kg, Rp,14,443.00/kg respectively. The potency of FBP in Yogyakarta was found fluctuated from 38,571 kg/mouth to 201,821.6kg/mouth. It turn out that FBP was not feasible to be used as feed ingredient in broiler least cost rations, due to high cost of productions and high fat content (from 19,1% to 43,2%).

(Key Word: The leather fleshing by-product, Financial analysis, Broiler)