



ANALISIS FINANSIAL USAHA SAPI PERAH KREDIT BANTUAN
PT PLN (PERSERO) DAN USAHA SAPI POTONG NON KREDIT DI
KECAMATAN TEMPEL, KABUPATEN SLEMAN

SUROSO (03061/PT)
2000

INTISARI

Penelitian ini bertujuan untuk mengevaluasi tingkat pendapatan dan kelayakan usaha sapi perah kredit bantuan PT PLN (Persero) dan sapi potong non kredit di Kecamatan Tempel, Kabupaten Sieman. Penelitian ini dilakukan selama tujuh bulan, sejak bulan November 1999 sampai bulan April 2000. Data primer diperoleh melalui survei dan wawancara langsung dengan responden dan data sekunder diperoleh dari instansi dan literatur terkait. Pemilihan kecamatan penelitian dilakukan secara sengaja dan sampel responden ditentukan dengan metode *purposive random sampling*. Sampel diambil 10 peternak sapi perah kredit bantuan PT PLN (Persero) dan 20 peternak sapi potong non kredit. Metode analisis yakni dengan analisis *profit*, analisis BEP, analisis anggaran parsial dan analisis finansial yang meliputi *benefit cost ratio* (BCR), *net present value* (NPV), *internal rate of return* (IRR) dan *payback periods*. Hasil analisis menunjukkan bahwa nilai *profit* adalah Rp 743.869,30 /UT/tahun untuk usaha sapi perah dan Rp 56.884,70 /UT/tahun untuk usaha sapi potong, nilai BEP produksi untuk usaha sapi perah setara dengan 2.121,82 liter/UT/tahun dan produksi susu rata-rata telah mencapai 2.221,67 liter /UT/tahun, sedangkan untuk usaha sapi potong BEP setara dengan 1,00 UT/tahun dan produksi sapi rata-rata telah mencapai 1,34 UT/tahun. Pendapatan peternak sapi perah adalah Rp 756.589,50 /UT/tahun, sedangkan peternak sapi potong adalah Rp 144.027,80 /UT/tahun, sehingga usaha sapi perah dapat menaikkan pendapatan peternak sebesar Rp 612.561,77 /UT/tahun atau 425,30 persen, sedangkan nilai BCR, NPV, IRR (dihitung pada tingkat bunga 4 % per tahun) dan *payback periods* masing-masing adalah 1,22, Rp 2.770.666,80, 16,35 % dan 9,68 tahun untuk usaha sapi perah dan 1,05, Rp 1.005.521,10, 47,01 % dan 69,01 tahun untuk usaha sapi potong. Hasil analisis menunjukkan bahwa usaha sapi perah dapat menaikkan pendapatan peternak sehingga menguntungkan dan layak diusahakan, serta usaha sapi perah mempunyai kelayakan investasi yang lebih baik daripada usaha sapi potong.

(Kata kunci : analisis *profit*, analisis finansial, analisis *break even point*, analisis anggaran parsial, sapi potong, sapi perah, kredit)

FINANCIAL ANALYSIS OF DAIRY CATTLE CREDIT SUPPORTED BY STATE ELECTRICAL PLANT LTD. AND NON-CREDIT FATTENING CATTLE IN TEMPEL DISTRICT, SLEMAN REGENCY

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ABSTRACT

This research was conducted to evaluate income and feasibility of the dairy cattle and fattening farmers of Tempel District, Sleman Regency. This research was done from September 1999 to April 2000. Survey and interviews were conducted to get the primary data and the secondary data were taken from several related literatures and institutions. The location of research was purposively selected and the respondents were drawn by purposive random sampling. The samples consisted of 10 fanners of dairy cattle credit supported by State Electrical Plant Ltd. and 20 farmers non-credit fattening cattle. The data analysis were profit analysis, BEP analysis, partial budgeting analysis, financial analysis include benefit cost ratio (BCR), net present value (NPV), internal rate of return (IRR)(at the interest rate at 4 %/year) and payback periods at credit (PPC). The result showed that profit analysis were Rp 743.869,30 /animal unit (AU)/year respectively for dairy cattle farmers and Rp 56.884,70 /AU/year respectively for fattening cattle fanners, BEP of dairy cattle farmers production was representing 2.121,82 litters/AU/year and milk average production had reached 2.221,67 litters/AU/year, while fattening cattle farmers was representing 1,00 AU/year and fattening cattle average production had reached 1,34 AU/year. Dairy cattle farmers income was Rp 756.589,50 /animal unite/year, while fattening cattle farmers income was Rp 144.027,80 /animal unite/year, therefore, dairy cattle fanners could increase the income of the farmers by Rp 612.561,77 /animal unite/year or by 425,30 percent. The result showed that BCR, NPV, IRR and PPC were 1,22, Rp 2.770.666,80, 16,35 %/year and 9,68 year respectively for dairy cattle fanners, and 1,05, Rp 1.005.521,10, 47,01 %/year and 69,01 year respectively for fattening cattle farmers. It can be concluded that, the dairy cattle farmers could increase the income of farmers, the dairy cattle and fattening cattle farmers feasible but this study showed that dairy cattle farmers had better result than fattening cattle farmers.

(Key words : profit analysis, break even point analysis, financial analysis, partial budgeting analysis, dairy cattle, fattening cattle, credit)