

**ANALISIS STRUKTUR BIAYA LOGISTIK DAN *PROFIT MARGIN* USAHA
SALAK PONDOH (*Salacca zalacca* (Gaert.) Voss.)
(Studi di Kabupaten Sleman Daerah Istimewa Yogyakarta)**

INTISARI

Oleh :

**MANTO SITINDAON
14/363525/TP/10834**

Salak pondoh (*Salacca zalacca* (Gaert.) Voss.) merupakan komoditas hortikultura unggulan di Indonesia terutama di Kabupaten Sleman. Dilihat dari trend produktivitas salak pondoh mengalami penurunan. Hal ini disebabkan harga jual ditingkat petani dan pelaku rantai pasok sangat rendah serta biaya yang dikeluarkan untuk keperluan logistiknya tinggi. Observasi yang dilakukan menunjukkan bahwa biaya logistik mempengaruhi tingkat profitabilitas dalam keadilan *supply chain*. Tujuan penelitian ini adalah menghitung persentase struktur biaya logistik pada setiap *tier* rantai pasok salak pondoh, menghitung *profit margin* di setiap *tier* dalam rantai pasok salak pondoh serta menyusun rekomendasi strategi rantai pasok salak pondoh ditinjau dari aktivitas logistik, perhitungan biaya logistik, dan *profit margin* di Kecamatan Turi, Kabupaten Sleman, Yogyakarta.

Pengumpulan data dengan teknik *snowball* dan *convenience sampling* melalui *indepth interview* dengan menggunakan *interview guidance* berdasarkan hasil wawancara pendahuluan. Dari hasil 33 responden, dilakukan perhitungan biaya logistik menggunakan metode *Activity Based Costing* (ABC) dimana aktivitas logistik diklasifikasikan ke dalam enam komponen aktivitas yaitu *procurement*, *material handling*, *transportation*, *maintenance*, *inventory* dan *customer communication*. Berdasarkan hasil perhitungan dan analisis biaya aktivitas logistik dengan metode ABC dan *profit margin* dilakukan pemberian rekomendasi atau saran terbaik untuk setiap *tier* rantai pasok salak pondoh.

Dari hasil analisis diketahui bahwa persentase proporsi biaya aktivitas tertinggi untuk setiap *tier* rantai pasok salak pondoh ialah aktivitas *material handling* sebesar 48,18% untuk *tier* petani, aktivitas *transportation* dengan sebesar 45,33% untuk tier pengepul, aktivitas *transportation* sebesar 60,21% untuk *tier* pedagang besar dan aktivitas *inventory* sebesar 39,90% pada *tier* pengecer. Nilai rasio *profit margin* yang dihitung berdasarkan keuntungan dibandingkan total biaya logistik menunjukkan keadilan yang signifikan dalam *supply chain*. Pada tingkat petani sebesar 0,16, pengepul sebesar 0,66, pedagang besar sebesar 0,29 dan pengecer sebesar 0,06. Rekomendasi strategi rantai pasok 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 : biaya logistik, *profit margin*, rantai pasok, salak pondoh.

**ANALYSIS OF LOGISTICS COST STRUCTURE AND PROFIT MARGIN
OF SALAK PONDOH (*Salacca zalacca (Gaert.) Voss.*) BUSINESS
(Study in Sleman Regency, D.I Yogyakarta)**

ABSTRACT

By :

**MANTO SITINDAON
14/363525/TP/10834**

Salak pondoh is one of the leading horticultural commodities in Indonesia, especially Sleman Regency. However, the trend of salak pondoh productivity is declined. It is caused by the high logistic costs. The observation showed that the logistics cost affect the profitability level fairness in supply chain. The purpose of this research is to calculation logistic cost activities that caused the most dominant and influential cost, to calculate the profit margin in each tier, and to arrange the supply chain strategy through logistic activities, logistic cost structure and the profit margin in Sleman Regency Yogyakarta.

The data collection was done by the snowball technique and convenience sampling through indepth interview using interview guidance based on the result of preliminary interviews. From 33 respondents, logistics cost calculation is carried out using Activity-Based Costing (ABC) method where logistics activities are classified into six activity components which are procurement, material handling, transportation, maintenance, inventory, and customer communication. Based on the result of the calculation and the analysis of the logistics activity costs with the ABC method and the profit margin, the best recommendations or suggestions for each tier supply chain for the salak pondoh.

From the result 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 salak pondoh is the material handling activity with a percentage of 48,18% for tier farmers, transportation activity with a percentage of 45,33% for tier collectors, transportation activity with a percentage of 60,21% for tier wholesalers and inventory activity with a percentage of 39,90% for tier retailers. The profit margin ratio can be calculated by dividing revenue by total logistics cost, it indicated the significant fairness in supply chain, at the level of farmers was 0,16, collectors was 0,66, whosalers was 0,29, and retailers was 0,06. The recommendations of supply chain strategy 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 cost.

Keywords : logistic cost, profit margin, salak pondoh, supply chain.