

Intisari

Penelitian ini bertujuan untuk mengetahui: a) biaya, penerimaan, dan pendapatan, dan b) titik impas pada usaha pembesaran ikan di Kelompok Pembudidaya Ikan (Pokdakan) Mina Taruna Jaya. Penelitian menggunakan metode deskriptif, dan pemilihan lokasi dilakukan dengan sengaja (*purposive*). Penentuan responden dilakukan dengan metode sensus atau semua anggota pokdakan (19 orang) dipilih sebagai sampel. Pengumpulan data dilakukan dengan observasi lapangan, wawancara dengan responden menggunakan kuesioner, dan pencatatan (data sekunder). Hasil penelitian menunjukkan bahwa rata-rata luas kolam 818 m², pendapatan rata-rata pada usaha pembesaran ikan sebesar Rp 33.860.519,00 per tahun, dan rasio R/C 2,70 (R/C > 1). Hal itu menunjukkan bahwa usaha pembesaran di pokdakan tersebut menguntungkan. Titik impas (*break-even point*) usaha tercapai apabila nilai penjualan sebesar Rp 11.924.745,00 per tahun.

Kata kunci: analisis usaha, rasio R/C, budidaya pembesaran ikan, Kabupaten Sleman.

ABSTRACK

This research aims to determine the feasibility of rearing fish in Mina Taruna Jaya Cultivators Group observed from amount revenue, the effectiviness levels of business an the speed levels to get profit. The basic method of research is descriptive method and site selection has been done intentionally (purposive). The research conducted by census method or all of the population used as sample, in this research are 19 members of Mina Taruna Jaya Group. Data was collected by observation, filling the questionnaire, and interviews. Analysis was conducted in the business income analysis, analysis of R/C ratio and Break Even Point analysis. Based on the calculation of business analysis result, it was known that the revenue average obtain in the cultivation an Mina Taruna Jaya with average fishpond area 818 m² is Rp 33.860.519,00 / year. R/C ratio average value of fish cultivation in Mina Taruna Jaya is 2,70 (R/C >1), which is means the businesses deserve to be continued and developed. Based on the break even value, Mina Taruna Jaya Group will obtain their net profit after their sale value up to Rp 11.924.745,00 / year.

Key words: farm analysis, R/C ratio, fish rearing culture, Sleman Regency.