

**ANALISIS BIAYA PELAKU LOGISTIK
DAGING SAPI SEGAR DI KOTA YOGYAKARTA
DENGAN METODE *ACTIVITY BASED COSTING (ABC)***

Tutut Wiji Astuti¹, Kuncoro Harto Widodo², Arita Dewi Nugrahini²

ABSTRAK

Daging sapi merupakan salah satu komoditi pertanian yang menjadi perhatian pemerintah dalam pengembangannya. Begitu pula untuk pemerintah Provinsi Daerah Istimewa Yogyakarta dimana salah satu kabupaten/kota di D.I. Yogyakarta yang menjadi perhatian pengembangan adalah wilayah Kota Yogyakarta. Daging sapi yang beredar di Kota Yogyakarta ada dua jenis yaitu daging sapi segar dan daging sapi beku, dimana budaya konsumsi masyarakat Kota Yogyakarta sendiri lebih cenderung memilih daging sapi segar yang di pasarkan di pasar tradisional. Pelaku usaha (jagal) merupakan pelaku utama dalam kegiatan rantai pasok daging sapi segar di Kota Yogyakarta, dimana biaya yang dikeluarkan adalah biaya yang menjadi tolak ukur harga dasar daging sapi yang berpengaruh kepada harga akhir daging sapi segar di pasar tradisional. *Activity based costing (ABC)* merupakan metode penghitungan biaya total yang berdasarkan kepada aktivitas logistik pada objek biaya. Berdasarkan hasil penelitian Sistem logistik daging sapi segar di Kota Yogyakarta dibentuk oleh jagal yang berasal dari antar kabupaten/kota (Kab. Bantul dan Kab. Sleman), luar provinsi (Kab. Ambarawa dan Kab. Boyolali) serta dari Rumah Potong Hewan (RPH) Giwangan. Biaya biaya logistik total untuk karkas (per-kg) sebesar Rp 95.567,73,-; biaya logistik total (per-kg) daging murni sebesar Rp 68.805,89; dan biaya logistik total (per-kg) jerohan sebesar Rp 11.467,65. Penyusun biaya logistik total adalah pelayanan terhadap pelanggan (*customer response*), perencanaan dan pengelolaan persediaan (*inventory planning and management*), pemasokan (*supply*), transportasi (*transportation*) dan gudang (*warehousing*). Dimana penyusun biaya logistik total adalah pelayanan terhadap pelanggan (*customer response*) sebesar Rp 100.000,-; perencanaan dan pengelolaan persediaan (*inventory planning and management*) sebesar Rp 2.000,-; pemasokan (*supply*) sebesar Rp 17.530.000,-; transportasi (*transportation*) sebesar Rp 103.400,- dan gudang (*warehousing*) sebesar Rp 182.800,-. Penyusun dominan dalam pengeluaran biaya logistik total oleh jagal adalah kegiatan pengadaan (*procurement*) atau biaya pasokan (*supply cost*) dimana biaya ini mendominasi sampai 98% dari biaya logistik total.

Kata Kunci : *Supply Chain, Daging Sapi, Biaya Logistik Total, Customer Response, Inventory Planning and Management, Supply Cost, Transportation, Warehousing*

¹ Mahasiswa Departemen Teknologi Industri Pertanian, Fakultas Teknologi Pertanian, Universitas Gadjah Mada

² Staff Pengajar Departemen Teknologi Industri Pertanian, Fakultas Teknologi Pertanian, Universitas Gadjah Mada

**COST ANALYSIS OF BUSINESS LOGISTICS
BEEF FRESH IN YOGYAKARTA CITY
TO APPLICATION ACTIVITY BASED COSTING (ABC) METHOD**

Tutut Wiji Astuti¹, Kuncoro Harto Widodo², Arita Dewi Nugrahini²

ABSTRACT

Beef is one of the agricultural commodities concerned the government in its development. Similarly, for the government of Yogyakarta Province where one of the districts / cities in special region of Yogyakarta concern is the development of the city of Yogyakarta. Beef circulating in the city of Yogyakarta, there are two types of fresh beef and frozen beef, where a culture of consumption of Yogyakarta itself is more likely to choose fresh beef marketed in the traditional market. Business actors (slaughterhouses) are the main actors in the supply chain activities in the fresh beef Yogyakarta City, where the cost is the cost of providing a barometer of the basic price of beef that can influence the final price of fresh beef in the traditional market. Activity-based costing (ABC) is a method of calculating the total cost of which is based on the logistics activities at a cost object. Based on the results of the study logistics systems of fresh beef in Yogyakarta formed by butchers who came from among the districts / cities (Bantul District, Sleman District), outside the province (Ambarawa District and Boyolali District) as well as from Slaughter House Giwangan. Cost of total logistics costs for the carcass (kg) Rp 95.567,73; total logistics costs (per kg) of pure meat Rp 68.805,89; and total logistics costs (kg) ed. off Rp 11.467,65. Composer total logistics costs are the customer response, planning and inventory management, procurement, transportation and warehousing. Where constituent total logistics costs are the customer response Rp 100.000,-; planning and inventory management amounting to Rp 2.000,-; supply amounting to Rp 17.530.000,-; transportation of Rp 103.400,- and warehousing of Rp182.800,-. Composer dominant in total logistics expenses by business logistics of fresh beef is the procurement activities or the cost of supply which dominates the cost of up to 98% of total logistics costs.

Keywords: Supply Chain, Beef, Total Logistics Costs, Customer Response, Inventory Planning and Management, Supply Cost, Transportation, Warehousing

¹ Student of Agroindustrial Technology Department, Faculty of Agricultur Technology, Gadjah Mada University

² Lecture of Agroindustrial Technology Department, Faculty of Agricultur Technology, Gadjah Mada University