

**ANALISIS STRUKTUR BIAYA DAN PENDAPATAN TAMBAK IKAN
MAS (*Cyprinus Carpio*) DI KECAMATAN PADANG GELUGUR
KABUPATEN PASAMAN SUMATERA BARAT**

Fuji Lestari

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis Struktur Biaya Dan Pendapatan Tambak Ikan Mas di Kecamatan Padang Gelugur Kabupaten Pasaman. Metode yang digunakan dalam penelitian ini adalah metode survei dan wawancara langsung dengan para petani pembudidaya ikan mas. Teknik penentuan sampel menggunakan metode simple random sampling (secara acak) dengan jumlah sampel 32 orang petambak ikan mas. Data yang dikumpulkan meliputi data primer dan data sekunder. Data yang diperoleh akan diolah dan dianalisis secara matematis kemudian dijelaskan secara deskriptif untuk menganalisis struktur biaya produksi, penerimaan, pendapatan, R/C rasio dan Break Event Point. Hasil penelitian menunjukkan bahwa struktur biaya yaitu biaya tetap sebesar Rp.3.105.438,00 (3,16%), biaya variabel sebesar Rp.94.899.281 (96,89%), biaya tetap rata-rata Rp.602,29/musim panen, biaya variabel rata-rata Rp.18.405/musim panen, biaya total rata-rata Rp.19.005/musim panen, Pendapatan usaha tambak ikan mas di Kecamatan Padang Gelugur rata-rata sebesar Rp20.589.031/ha/musim panen. Penerimaan yang diterima oleh petambak ikan mas rata-rata sebesar Rp118.593.750/ha/musim panen dan total biaya yang dikeluarkan oleh seluruh petambak ikan mas rata-rata sebesar Rp98.004.719/ha/musim panen. Berdasarkan R/C rasio usaha tambak ikan mas menguntungkan karena R/C rasio $1,21 > 1$, BEP produksi diperoleh 4.261 kg berarti usaha mengalami titik impas jika jumlah produksi dalam satu kali panen sebesar 4.261. BEP harga sebesar Rp19.007/kg hal ini menunjukkan agar petambak ikan mas harus menetapkan harga minimal Rp19.007/kg agar mencapai titik impas.

Kata Kunci: Struktur Biaya, Pendapatan, Kelayakan Usaha

**COST AND INCOME STRUCTURE ANALYSIS OF CARP FISH
(Cyprinus Carpio) FISH IN PADANG GELUGUR DISTRICT, PASAMAN
REGENCY, WEST SUMATRA**

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ABSTRACT

This study aims to analyze the cost and income structure of goldfish ponds in Padang Gelugur District, Pasaman Regency. The method used in this study is a survey method and direct interviews with goldfish cultivating farmers. The sampling technique used simple random sampling method with a total sample of 32 goldfish farmers. The data collected includes primary data and secondary data. The data obtained will be processed and analyzed mathematically then explained descriptively to describe the structure of production costs, revenues, R/C ratio and Break Even Point. The results showed that the highest fixed cost components were land rental costs (2.88%), equipment depreciation costs (0.32%). While the highest cost components in the goldfish pond business are feed costs (91.30%), seed costs (3.51%), labor costs (1.43%), lime costs (0.37%), and drug costs. -drugs (0.20%). Based on the mathematical formula, the average income of goldfish ponds in Padang Gelugur District is IDR 20,588,603/ha/harvest season. The average income received by carp farmers is IDR 118,593,750/ha/harvest season and the total costs incurred by all goldfish farmers are IDR 98,005,147/ha/harvest season on average. Based on the R/C ratio, the carp pond business is feasible because the R/C ratio is $1.21 > 1$. Based on the BEP, the production shows a yield of 4,261 kg. The price BEP is IDR 19,007/kg, this shows that carp farmers must set a minimum price of IDR 19,007/kg in order to reach the BEP.

Keywords: Cost Structure, Income, Business Feasibility