

ABSTRACT

Analysis Of Cost Structure, Cost Of Production And, Income Of Rubber Farming Business In Kali Papan Village, Negeri Agung District, Way Kanan Regency

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This study aims to analyze the cost structure, cost of production, and income of rubber farming in Kali Papan Village, Negeri Agung Subdistrict, Way Kanan Regency. The research employed a survey method with field data collection conducted in July 2023. Respondents were selected using purposive sampling, involving 58 rubber farmers. The cost structure was analyzed by identifying both cash costs and imputed costs, while the cost of production was calculated using the full costing method. The farming income was determined by the difference between total revenue and total costs, and further analyzed using the Revenue Cost Ratio (R/C) approach. The results showed that the cost structure of rubber farming per hectare amounted to IDR 11,512,322, with a production cost of IDR 2,957 per kilogram of latex. The income of farmers based on cash costs was IDR 19,516,276 per hectare, while income based on total costs was IDR 5,502,754, with an R/C ratio of 10.28 for cash costs and 1.34 for total costs.

Key words: farming income, farm business, rubber farmers

ABSTRAK

ANALISIS STRUKTUR BIAYA, HARGA POKOK PRODUKSI, DAN PENDAPATAN USAHATANI KARET DI DESA KALI PAPAN KECAMATAN NEGERI AGUNG KABUPATEN WAY KANAN

OLEH

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Penelitian ini bertujuan untuk menganalisis struktur biaya, harga pokok produksi, dan pendapatan usahatani karet di Desa Kali Papan, Kecamatan Negeri Agung, Kabupaten Way Kanan. Penelitian menggunakan metode survei dengan pengambilan data lapangan yang dilaksanakan pada bulan Juli 2023. Responden dipilih secara purposive sampling, yaitu sebanyak 58 petani karet. Struktur biaya dianalisis melalui identifikasi biaya tunai dan biaya diperhitungkan, sementara harga pokok produksi dihitung menggunakan pendekatan metode full costing. Pendapatan usahatani dihitung berdasarkan selisih antara total penerimaan dan total biaya, serta dianalisis melalui pendekatan Revenue Cost Ratio (R/C). Hasil penelitian menunjukkan bahwa struktur biaya usahatani per hektar mencapai Rp11.512.322, dengan harga pokok produksi getah karet sebesar Rp2.957 per kilogram. Pendapatan petani atas biaya tunai sebesar Rp19.516.276 per hektar dan pendapatan petani atas biaya total sebesar Rp5.502.754 dengan nilai R/C ratio atas biaya tunai sebesar 10,28 dan R/C ratio atas total biaya sebesar 1,34.

Kata kunci: pendapatan usahatani, petani karet, usahatani