

**ANALISIS BIAYA, PENDAPATAN, DAN R/C PADA USAHATANI JAGUNG
(Survey di Kawasan Agropolitan Kabupaten Ciamis)**

***ANALYSIS OF COST, REVENUE, INCOME, AND R/C ON CORN FARMING
(Survey in the Agropolitan Area of Ciamis Regency)***

LIDYA NUR AMALIA

Program Studi Agribisnis, Fakultas Pertanian, Universitas Galuh Ciamis

Email: lidyauramalia@unigal.ac.id

ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk mengetahui besarnya: (1) Biaya, penerimaan, dan pendapatan usahatani jagung di Kawasan Agropolitan Kabupaten Ciamis, dan (2) R/C usahatani jagung di Kawasan Agropolitan Kabupaten Ciamis. Jenis penelitian yang digunakan adalah survey di Kecamatan Panumbangan Kabupaten Ciamis yang dipilih secara sengaja sebagai lokasi penelitian dengan pertimbangan memiliki produktivitas tertinggi dan lahan usahatani jagung terluas jika dibandingkan dengan kecamatan lainnya yang ada di kawasan agropolitan Kabupaten Ciamis. Ukuran sampel sebanyak 94 petani yang diambil dari populasi sebanyak 1.545 dengan menggunakan rumus Slovin. Hasil penelitian menunjukkan bahwa: (1) Biaya total Rp14.057.16,22; penerimaan Rp32.113.414,99; dan pendapatan Rp18.056.247,77; dan (2) R/C 2,28, yang menunjukkan bahwa usahatani jagung tersebut layak untuk diusahakan.

Kata Kunci : usahatani jagung, biaya, penerimaan, pendapatan, R/C

ABSTRACT

This research was conducted with the aim of knowing the amount of: (1) Cost, revenue, and income of corn farming in the Agropolitan Area of Ciamis Regency, and (2) R/C of corn farming in the Agropolitan Area of Ciamis Regency. The type of research used was a survey in Panumbangan District, Ciamis Regency, which was deliberately chosen as the research location with the consideration of having the highest productivity and the largest corn farming area when compared to other sub-districts in the agropolitan area of Ciamis Regency. The sample size is 94 farmers taken from a population of 1,545 using the Slovin formula. The results of the study show that: (1) The total cost is IDR 14,057,16.22; receipts of IDR 32,113,414.99; and income of IDR 18,056,247.77; and (2) R/C 2.28, which indicates that the corn farming is feasible..

Keywords: corn farming, cost, revenue, income, R/C

INTRODUCTION

One sector that contributes an important and vital role in the human life cycle is the agricultural sector. The agricultural sector also plays an important role in the development of the national economy. This is based on the fact that the majority of Indonesia's population depend on agricultural products (Hafidz and

Amalia, 2021). One of the agricultural sector commodities is corn. According to Atika, et al., (2020), corn is one of the most important agricultural commodities and is related to large industries. One area that cultivates corn as its main commodity is the agropolitan area in Ciamis Regency. This study aims to determine the magnitude of: (1) Cost, revenue, and

income of corn farming in the Agropolitan Area of Ciamis Regency, and (2) R/C of corn farming in the agropolitan area of Ciamis Regency.

RESEARCH METHOD

This research is a type of survey research. According to Sugiyono (2016), in this survey method the researcher carries out treatments in the data collection process, for example by distributing questionnaires and conducting interviews. This study uses a qualitative research approach. According to (Fadli, 2021), qualitative research is different from quantitative research, because qualitative research does not use statistics, but goes through a process of collecting data, analyzing data, and then interpreting it. This study uses primary and secondary data. Primary data obtained by interviewing respondents using a questionnaire tool. Meanwhile, secondary data was obtained through reference searches, as well as data published by related agencies or agencies. The research was carried out in Panumbangan District which was deliberately chosen as the research location with the consideration of having the highest productivity and the widest corn farming area when compared to other sub-districts in the agropolitan

area of Ciamis Regency, namely Cihaurbeuti, Panumbangan, Sukamantri, Panjalu, and Lumbung sub-districts.

The population of corn farmers in Panumbangan District is 1,545 people with three strata of land ownership, namely narrow, medium, and wide. Sample 94 was obtained using the slovin formula. Sampling from each stratum of land ownership was carried out using a proportional stratified random sampling technique. According to Maisyiroh (2022), proportionate stratified random sampling is a sampling technique with equal opportunities for every member of the population. According to Risna et al., (2022), total cost is the sum of fixed costs and variable costs, which can be calculated using the following formula:

$$TC = FC + VC$$

Dimana:

$$TC = Total Cost (Rp)$$

$$TFC = Total Fixed Cost (Rp)$$

$$TVC = Total Variable Cost (Rp)$$

According to Risna et al., (2022), revenue is revenue received by producers from the sale of their production, thus total revenue is the amount of production multiplied by the selling price of the product, which can be calculated using the following formula: $TR = Y \cdot Py$

Dimana:

TR = *Total Revenue* (Rp)

Y = The Amount of Production (kg)

Py = Selling price (Rp/kg)

Income is an increase in assets or a reduction in liabilities caused by activities from the operation or procurement of goods and services aimed at the public or consumers in particular (Harnanto, 2019). According to Suratiah (2006), income is the difference between revenue (TR) and total costs (TC), and is calculated using the following formula:

$$Pd = TR - TC$$

Dimana:

Pd = Income (Rp)

TR = *Total Revenue* (Rp)

TC = *Total cost* (Rp)

According to Suratiah (2006), R/C is the ratio between total revenue and total cost, and is calculated by the formula:

$$R/C = \frac{\text{Total Revenue}}{\text{Total Cost}}$$

Based on the results of this analysis, it can be seen how much the farmer's income is for every rupiah of farmer expenditure, with the provisions for using the R/C analysis as follows: (a) R/C > 1, corn farming is profitable, (b) R/C = 1, corn farming no profit and no loss, (c) R/C < 1, corn farming is a loss.

RESULT AND DISCUSSION

the cost of a farm is a cost that includes costs paid by farmers and calculated costs. These costs are divided into two costs, namely fixed costs and variable costs. According to Syamsuddin et al., (2023), fixed costs are costs that must always be taken into account by farmers at various levels of output produced by farmers. While variable costs are costs that are constantly changing according to the high and low levels of output produced by farmers. Details of costs, revenues, income and R/C of corn farming in the agropolitan area of Ciamis Regency can be seen in table 1.

Table 1. Cost, Income and R/C of Corn Farming in the Agropolitan Area of Ciamis Regency per Hectare

No	Description	Total
1	Fixed Cost Tetap	
	a. Land tax (Rp)	21.918,89
	b. Tool depreciation (Rp)	180.884,02
	c. Fixed capital interest (Rp)	10.140,15
	Total Fixed Cost (Rp)	212.943,05
2	Variable Cost	
	a. Seed (Rp)	1.628.013,53
	b. Organic fertilizer (Rp)	1.000.000,00
	c. Urea (Rp)	345.525,83
	d. NPK (Rp)	522.167,90
	e. Insecticide (Rp)	167.435,42
	f. Labor (Rp)	9.521.832,72
	g. Variable capital interest (Rp)	659.248,77

	13.844.224,1	
Total Variable Cost (Rp)	7	
3 Total Cost (Rp)	14.057.16,22	
4 Production (kg)	6.505,73	
5 Selling Price (Rp/kg)	4.936,17	
	32.113.414,9	
6 Total Revenue (Rp)	9	
	18.056.247,7	
7 Profit (Rp)	7	
8 R/C	2,28	

Fixed costs in this study include land tax costs, equipment depreciation, and interest from fixed capital. The total fixed costs are IDR 212,943.05. Variable costs in this research consist of seeds, manure, urea, NPK, insecticides, labor, and interest from variable capital. The total variable cost is IDR 13,844,224.17. Total costs are the addition of fixed costs to variable costs. The total cost in this study is IDR 14,057,16.22. The average production of corn farming per hectare per one planting is 6,505.73 kg with a corn selling price of IDR 4,936.17 per kg. Revenue from corn farming is IDR 32,113,414.99. Income from corn farming can be calculated by subtracting the income received by farmers from the total costs incurred by farmers per hectare per production process. The corn farming income earned by farmers is IDR 18,056,247.77. The results of the analysis show that the R/C obtained in this corn farming is 2.28 which indicates the

feasibility of the corn farming. The R/C of 2.28 shows that for every Rp. 1 the costs incurred by farmers will generate revenue of Rp. 2.28 and the income earned by farmers is Rp. 1.28.

CONCLUSIONS AND RECOMMENDATIONS

1. The amount of the total cost in this study is IDR 14,057,16.22; revenue of IDR 32,113,414.99; and income of IDR 18,056,247.77..
2. The R/C in this study was 2.28, which indicates that corn farming is feasible.

REFERENCES

- Atika, V.S., Limi M.A., & Mukhtar, M. (2020). Factors Affecting Corn Farming Production in Lasalepa Sub-District Muna District. *Jurnal Ilmiah Membangun Desa Dan Pertanian*, 5(2):52–59.
- Fadli, M. R. (2021). Memahami desain metode penelitian kualitatif. *Humanika, Kajian Ilmiah Mata Kuliah Umum*, 21(1), 33–54. <https://doi.org/10.21831/hum.v21i1.38075>
- Hafidz, D.A., & Amalia, F.S. (2021). Pengembangan Sistem Informasi Edukasi dan Pemasaran Hasil Pertanian di Tulang Bawang. *Jurnal Cyber Area*, 1(2):1-10.
- Harnanto. (2019). *Dasar-Dasar Akuntansi*. BPFE dan ANDI, Yogyakarta.
- Maisyiroh, Y. (2022). Pengaruh Pelaksanaan WFH terhadap Burnout

- Karyawan dengan Work Family Conflict sebagai Variabel Intervening. *Jurnal Riset Manajemen dan Bisnis*. 2(1):49-56.
- Risna., Sartika, D., & Junais, I. (2022). Analisis Biaya Mesin Combine Harvester pada Usahatani Padi di Desa Mattirowalie Kecamatan Tanete Riaja Kabupaten Barru. *Jurnal Ilmu Pertanian, Kehutanan dan Agroteknologi*. 23(2):27-31.
- Sugiyono. (2016). *Metode Penelitian Pendekatan Kuantitatif, Kualitatif, dan R&D*. PT. Alfabeta, Bandung.
- Suratiyah, K. (2006). *Ilmu Usahatani*. Penebar Swadaya, Jakarta.
- Syamsuddin., Fatlina., Sastrawan, E., Riswandi, M., Malik, A. (2023). Analisis Biaya Produksi Jagung Lokal di Kelurahan Malotong Kecamatan Ampana Kota Kabupaten Tojo Una-Una. *Jurnal Ekonomi, Manajemen, Bisnis dan Akuntansi*. 2(1):107-118.
- Vintarno, J., Sugandi, Y.S., & Adiwisastra, J. (2019). Perkembangan Penyuluhan Pertanian Dalam Mendukung Pertumbuhan Pertanian di Indonesia. *Responsive*, 1(3):90–96.