ABSTRAK

Wanda Oktavia D. Mani. 2026. Analisis Komparatif Usaha Ternak Kambing Perah Dan Pedaging (Studi kasus Pada Peternakan A2 Berkah Di Desa Pone Kecamatan Limboto Barat). Skripsi, Program Studi Peternakan, Fakultas Sains Dan Ilmu Komputer, Universitas Muhammadiyah Gorontalo. Dibimbinng oleh. Bapak Dr. Mohammad Ervandi, S.Pt., M.P selaku pembimbing I dan Ibu Dr. Widiastuti Ardiansyah, S.Pt., M.Si selaku pembimbing II.

Peternakan A2 Berkah di Desa Pone, Kecamatan Limboto Barat merupakan salah satu unit usaha peternakan kambing yang mengelola dua lini usaha dalam satu manajemen, yaitu lini perah dan lini pedaging. Fenomena pergeseran orientasi usaha dari lini perah ke lini pedaging yang terjadi pada peternakan ini belum dikaji secara ilmiah dan kuantitatif komparatif. Penelitian ini bertujuan untuk mengetahui perbedaan struktur biaya produksi, penerimaan, dan pendapatan antara lini perah dan lini pedaging, serta mengetahui tingkat efisiensi usaha melalui analisis *R/C Ratio* dan *B/C Ratio* pada kedua lini usaha tersebut. Penelitian dilaksanakan di Peternakan A2 Berkah dengan menggunakan metode studi kasus dan analisis komparatif. Data dikumpulkan melalui observasi lapangan dan wawancara mendalam dengan pengelola peternakan. Analisis data dilakukan melalui perhitungan biaya produksi (TC = FC + VC), penerimaan (TR = Q × P), pendapatan (π = TR − TC), serta efisiensi usaha menggunakan *R/C Ratio* dan *B/C Ratio*. Hasil penelitian menunjukkan terdapat perbedaan yang sangat signifikan antara kedua lini usaha. Analisis efisiensi usaha menunjukkan nilai *R/C Ratio* lini perah sebesar 0,10 dan lini pedaging sebesar 9,10. Nilai *B/C Ratio* lini perah sebesar -0,90 sedangkan lini pedaging sebesar 8,10. Dengan demikian, hipotesis penelitian terbukti bahwa lini usaha pedaging memiliki tingkat efisiensi yang jauh lebih tinggi dibandingkan lini perah.

Kata Kunci: Analisis Komparatif, Kambing Perah, Kambing Pedaging, R/C Ratio, B/C Ratio, Efisiensi Usaha.

Abstract

A2 Berkah Farm in Pone Village, West Limboto District, is a goat farming business unit that manages two business lines under one management: a dairy and a meat line. The phenomenon of the shift in business orientation from the dairy line to the meat line that occurs in this farm has not been studied scientifically and quantitatively in a comparative manner. This study aims to determine the differences in production cost structure, revenue, and income between the dairy and broiler lines, as well as to determine the level of business efficiency through analysis of the R/C Ratio and B/C Ratio in both business lines. The study was conducted at A2 Berkah Farm using a case study and comparative analysis method. Data were collected through field observations and in-depth interviews with farm managers. Data analysis was carried out by calculating production costs (TC = FC + VC), revenue (TR = Q × P), income (π = TR − TC), and business efficiency using the R/C Ratio and B/C Ratio. The results showed a very significant difference between the two business lines. The business efficiency analysis showed the R/C Ratio value for the dairy line was 0.10 and the broiler line was 9.10. The B/C Ratio value for the dairy line was -0.90, while the broiler line was 8.10. Thus, the research hypothesis was proven that the broiler business line has a much higher level of efficiency than the dairy line.

Keywords: *Comparative Analysis, Dairy Goats, Meat Goats, R/C Ratio, B/C Ratio, Business Efficiency.*