

**ANALISIS NILAI TAMBAH DAN *BREAK EVEN POINT* MULTIPRODUK
PADA PRODUK CRÈME FRAICHE, BUTTER, DAN GHEE DI
CV MAZARAAT INDONESIA KECAMATAN KRATON
KOTA YOGYAKARTA**

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ABSTRAK

Tujuan dari penelitian ini (1) menganalisis alokasi *joint cost* pada produk crème fraiche, butter, dan ghee; (2) menganalisis nilai tambah susu dari produksi crème fraiche, butter, dan ghee; (3) menganalisis BEP multiproduk pada produk crème fraiche, butter, dan ghee. Metode dasar penelitian adalah metode deskriptif dengan metode pelaksanaan studi kasus dan metode pengambilan responden adalah *purposive sampling*. Metode pengumpulan data dengan cara observasi, wawancara, dan dokumentasi. Teknik analisis data menggunakan metode *joint cost*, nilai tambah, dan BEP multiproduk. Dari analisis alokasi *joint cost* produk crème fraiche, butter, dan ghee sebagai satu rangkaian proses produksi secara berurutan didapatkan bahwa produk crème fraiche dan butter sebagai produk antara memiliki tiga macam biaya meliputi biaya produk terjual, biaya proses lain, dan biaya produk lanjut pada produk yang diteliti sedangkan produk ghee sebagai produk akhir hanya memiliki total biaya produk. Hasil analisis nilai tambah produk susu menunjukkan produksi ghee menghasilkan nilai tambah terbesar yaitu Rp29.421,88/kg/produksi, diikuti produksi butter Rp18.804,35/kg/produksi dan produksi crème fraiche Rp14.602,90/kg/produksi. Hasil analisis BEP multiproduk menunjukkan nilai sebesar Rp1.860.832,48/produksi yang lebih kecil dari penerimaan produk crème fraiche, butter, dan ghee sehingga ketiga produk layak diusahakan.

Kata Kunci: Alokasi *Joint Cost*, Nilai Tambah, *Break Even Point*, Multiproduk

**THE ANALYSIS OF VALUE ADDED AND MULTIPRODUCT BREAK
EVEN POINT ON CRÈME FRAICHE, BUTTER, AND GHEE IN
CV MAZARAAT INDONESIA KRATON DISTRICT
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ABSTRACT

The purposes of this study are to (1) analyze the joint cost allocation of crème fraiche, butter, and ghee products; (2) analyze the added value of milk from the production of crème fraiche, butter, and ghee; (3) analyze the multiproduct BEP on crème fraiche, butter, and ghee products. The basic method of research is a descriptive method in which the method of carrying out the research is a case study and the method of taking respondents is purposive sampling. The methods of collecting data are observation, interviews, and documentation. The data analysis technique uses a method of the joint cost, added value, and multiproduct BEP. From the joint cost allocation analysis in which the crème fraiche, butter, and ghee products as series of production processes, it is sequentially found that the crème fraiche and butter products as intermediate products have three types of costs which are the cost of sold products, other processing costs, and further product costs for the products studied, while the ghee products as the final products only have total product costs. The results of the analysis of the added value of dairy products shows that ghee production produces the largest added value of Rp29.421,88/kg/production, followed by butter production of Rp18.804,35/kg/production and production of crème fraiche Rp14.602,90/kg/production. The analysis result of multiproduct BEP shows that the value of Rp1.860.832,48/production is smaller than the receipt of the crème fraiche, butter, and ghee products so that all three products are worth cultivating.

Keywords: Joint Cost Allocation, Added Value, Break Even Point, Multiproduct