

ADELIA RACHEL AYU SAWITRI, 2026. Analisis Finansial dan Non Finansial Susu Pasteurisasi Oleh Kelompok Ternak Kemiri di Dusun Kemiri Kalurahan Purwobinangun.

ABSTRAK

Kelompok Ternak Kemiri merupakan sebuah kelompok ternak di Dusun Kemiri Kalurahan Purwobinangun yang memiliki sub produksi dalam kelompok ternaknya. Kelompok Ternak Kemiri mengolah susu sapi segar menjadi produk susu pasteurisasi. Penelitian ini bertujuan (1) Menganalisis nilai tambah susu pasteurisasi di Kelompok Ternak Kemiri, (2) Menganalisis kelayakan finansial dan non finansial produk olahan susu sapi pada Kelompok Ternak Kemiri, (3) Menganalisis keberlanjutan usaha susu pasteurisasi varian coklat dan melon pada Kelompok Ternak Kemiri. Penelitian ini menggunakan pendekatan kuantitatif dengan metode studi kasus. Analisis yang digunakan meliputi analisis nilai tambah menggunakan metode Hayami, analisis finansial menggunakan BEP, *B/C ratio*, ROI, dan *Payback periode*, analisis kelayakan non finansial, dan analisis keberlanjutan usaha. Hasil penelitian menunjukkan bahwa (1) Nilai tambah susu pasteurisasi rata-rata tertinggi pada varian coklat 200 ml dan coklat 250 ml, diikuti melon 250 ml, dipengaruhi permintaan tinggi dan selisih harga input-output, (2) Finansial layak dengan *B/C ratio* >1 semua varian, ROI 197–231%, payback period 5,2–6,1 bulan, kemasan 200 ml paling efisien. Non-finansial aspek teknis, manajemen, pasar, hukum, dan sosial lingkungan layak dengan persentase 86,67%, (3) Ekonomi terjaga (upah ibu-ibu tetap meski volume turun); sosial (komitmen piket 4–9 orang, media sosial, pembukuan digital); lingkungan (susu dari ternak lokal, air sisa untuk irigasi rumput pakan sapi, limbah plastik konvensional).

Kata kunci: Nilai Tambah, Analisis Finansial, Analisis Non Finansial, Keberlanjutan Usaha, Susu Pasteurisasi

ADELIA RACHEL AYU SAWITRI, 2026. *Financial and Non-Financial Analysis Pasteurized Milk Operated by the Kemiri Livestock Group in Kemiri Hamlet, Purwobinangun Village.*

ABSTRACT

The Kemiri Livestock Group is a livestock group in Kemiri Hamlet, Purwobinangun Village, which has a sub-production within its livestock group. The Kemiri Livestock Group processes fresh cow's milk into pasteurized milk products. This study aims to (1) Analyze the value added of pasteurized milk in the Kemiri Livestock Group, (2) Analyze the financial and non-financial feasibility of processed cow's milk products in the Kemiri Livestock Group, (3) Analyze the business sustainability of chocolate and melon flavored pasteurized milk in the Kemiri Livestock Group. This study employed a quantitative approach using the case study method. The analyses conducted include value-added analysis using the Hayami method, financial analysis using BEP, B/C ratio, ROI, and payback period, non-financial feasibility analysis, and business sustainability analysis. The results of the study indicate that (1) The highest average value-added for pasteurized milk was found in the 200 ml and 250 ml chocolate variants, followed by the 250 ml melon variant, influenced by high demand and the input-output price differential, (2) All variants are financially viable with a B/C ratio >1, ROI of 197–231%, and payback period of 5.2–6.1 months; the 200 ml package is the most efficient. The non-financial aspects technical, managerial, market, legal, and social and environmental are viable with a compliance rate of 86.67%, (3) Economic stability (women's wages remain stable even if volume decreases); social (4–9-person shift commitment, social media, digital bookkeeping); environmental (milk from local livestock, wastewater used for irrigating cattle feed grass, conventional plastic waste).

Keywords: *Value Added, Financial Analysis, Non-Financial Analysis, Sustainability, Pasteurized Milk*