

## **Analisis Break Even Point Peternakan Itik Petelur Di Kabupaten Lumajang**

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### **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui *profitabilitas* dan kelayakan usaha itik petelur di Kabupaten Lumajang. Penelitian dilaksanakan pada Oktober dan November 2021 terdiri dari 5 peternak di berbagai Kecamatan Kabupaten Lumajang. Skripsi ini meneliti peternak itik petelur yang mempunyai ternak 1000-5000 ekor. Penelitian ini menghitung Pendapatan, *Return of Investment*, *Revenue Cost Ratio* dan *Break Even Point* dari usaha peternakan itik petelur di Kabupaten Lumajang. Data yang diperoleh dianalisa secara diskriptif. Hasil dari penelitian ini menunjukkan pendapatan dari masing masing peternak berbeda, semakin banyak itik yang dipelihara maka semakin banyak pendapatan yang diraih. Hasil rata rata perhitungan ROI, RC Ratio dan BEP masing masing 32%, 1.32, Rp. 1.473. Hasil Perhitungan ROI, RC Ratio dan BEP Menunjukkan bahwa usaha itik petelur di Kabupaten Lumajang layak untuk dijalankan dan diteruskan.

**Kata kunci:** Itik Petelur, Profitabilitas, IRC, RI, BEP.

## *Analysis Break Even Point In Lumajang District*

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### ***ABSTRACT***

*This study aims to determine the profitability and feasibility of laying duck business in Lumajang Regency. The research was carried out in October and November 2021 consisting of 5 breeders in various districts of Lumajang Regency. This study examines laying duck breeders who have a livestock of 1000-5000 heads. This study calculated the Income, Return of Investment, Revenue Cost Ratio and Break Even Point from the laying duck farming business in Lumajang Regency. The data obtained were analyzed descriptively. The results of this study show that the income of each breeder is different, the more ducks that are raised, the more income is achieved. The average result of the calculation of ROI, RC Ratio and BEP is 32%, 1.32, Rp. 1,473, respectively. The results of the CALCULATION OF ROI, RC Ratio and BEP show that the laying duck business in Lumajang Regency is feasible to run and continue.*

**Keyword:** *Laying duck, Profitability, IRC, RI, BEP.*