

JURNAL ILMU EKONOMI (JOURNAL OF ECONOMICS)

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FAKULTAS EKONOMI UNIVERSITAS JEMBER

Volume 9 Nomor 2 Mei 2014

Jurnal Ilmu Ekonomi

**Diterbitkan oleh:
Jurusan Ilmu Ekonomi dan Studi Pembangunan
Fakultas Ekonomi Universitas Jember**

2014

Jurnal Ilmu Ekonomi

VOLUME 9 NOMOR 2 MEI 2014

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**ANALISIS BIAYA UNTUK PENENTUAN PROPORSI BAGI HASIL PADA
KERJASAMA OPERASI (KSO) BUDIDAYA UDANG TAMBAK
DI BALI**

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Abstract

Vaname shrimp farming in ponds that use technology-intensive systems require a relatively large funding, both for investment and working capital. In order to meet these funding requirements, there are shrimp farming in the brackish in Bali were carried out by a joint operation. This study aims to (1) determine the cost structure of shrimp farming in the brackish, (2) determine the financial performance based on the level of profitability of joint operation, and (3) determine the return obtained by the parties of the results of operations of joint operation-based analysis of the Net Present Value (NPV). The results of the cost analysis showed that the largest costs in shrimp farming in the brackish on joint operation in Bali is the cost of production, worth about 95% of the total cost, the rest is non-production costs. Production costs are variable portion of the volume of production (engineered variable cost) and on cash basis, the rest are fixed (committed fixed cost) that is not cash basis. There are differences in the structure of production costs between farms in the brackish in Buleleng with farms in the brackish in Jembrana, due to differences in the value of investments and working capital. The results showed that farm profitability joint in Bali is relatively low, as indicated by the accrual-based measure of profitability and cash-based measure of profitability. The results of further analysis of the profitability shows that the proportion of cash-based profit-sharing business only benefit the joint operation partners while the owners always suffer losses. Vaname shrimp farming technology intensive system is operated by means of joint operation in Bali is a business with a high cost structure, low margins, and not favorable for the owners. Therefore, the necessary control costs, especially the cost of production and a more fair negotiations between the owners of farms and the joint operation partners in the future.

Keywords: *cost structure, profitability, proportionality sharing, joint operation*