

ABSTRAK

Penelitian ini bertujuan untuk menghitung analisis biaya dan pendapatan usaha penyewaan alat dan mesin pertanian panen padi sawah Di Desa Tumokang Timur, Kecamatan Dumoga Utara, Kabupaten Bolaang Mongondow. Metode penelitian yang digunakan adalah analisis biaya dan pendapatan, dengan pendekatan kuantitatif berdasarkan data operasional usaha penyewaan mesin di daerah penelitian. Data yang dianalisis mencakup biaya tetap, harga pembelian mesin dan penyusutan, serta biaya variabel, termasuk bahan bakar, perawatan, dan tenaga kerja. Hasil penelitian menunjukkan bahwa luas lahan panen menggunakan mesin pemanen *combine harvester* di Desa Tumokang Timur, Kecamatan Dumoga Utara, Kabupaten Bolaang Mongondow adalah sekitar 60 hektar. Potensi gabah yang dipanen 9000 karung gabah belum kering. Total gabah yang didapatkan pemilik mesin adalah 1125 karung berdasarkan sistem bagi hasil yang sudah disepakati pemilik mesin dan penyewa mesin 7 : 1 artinya dari tujuh karung pemilik mesin mendapatkan satu karung. Total biaya yang dikeluarkan dari biaya tetap dan biaya variabel adalah sebesar Rp 196.363.000 dan total penerimaan Rp. 337.500.000 sehingga besar pendapatan yang diterima dari mesin pemanen padi *combine harvester* setiap tahunnya adalah sebesar Rp. 141.137.000.

Kata Kunci: Analisis Biaya, Penyewaan Mesin Pertanian, *Combine Harvester*

ABSTRACT

This research aimed to calculate the cost and income analysis of the rice harvesting equipment and machinery rental business in Tumokang Timur Village, Dumoga Utara District, Bolaang Mongondow Regency. The research method used was cost and income analysis, with a quantitative approach based on operational data from the machine rental business in the research area. The data analyzed included fixed costs, machine purchase prices and depreciation, and variable costs, including fuel, maintenance, and labor. The results showed that the area of harvested land using a combine harvester in Tumokang Timur Village, Dumoga Utara District, Bolaang Mongondow Regency was around 60 hectares. The potential for harvested rice was 9000 sacks of undried rice. The total amount of rice obtained by the machine owner was 1125 sacks based on the profit sharing system agreed upon by the machine owner and the machine renter of 7:1, meaning that out of seven sacks the machine owner gets one sack. The total cost incurred from fixed costs and variable costs was Rp. 196,363,000 and the total income was Rp. 337,500,000 so that the amount of income received from the combine harvester rice harvesting machine each year was Rp. 141,137,000.

Keywords:

Keywords: Cost Analysis, Agricultural Machinery Rental, Combine Harvester

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