

## Training on Booking Management and Business Analysis of Goat Farming Group in Teunom, Aceh Jaya Regency

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### Abstract

From this community service activity, the Juang Group as a partner, has the knowledge, ability and can see about the goat fattening business, especially bookkeeping management and business/marketing analysis and promotion so that they are independent during this covid pandemic, and have an impact on the quality of life of partners, in terms of economy, health, family education and others. Problems faced by the Juang Group, The accounting management aspect of the partner group is still traditional, Has never made financial books, so that business planning is not based on financial data of real business activities, the solution is to provide training and direct assistance on the cash recording/bookkeeping mechanism. In the aspect of the marketing system and product promotion, they still rely on word of mouth strategies, and do not yet have the ability to use the internet as a media promise. The solution provides training and facilitates the creation of websites and other online media. The Juang Group can implement strategic segmentation, targeting and positioning, as well as being able to conduct market and competition analysis, thus forming a long-term partner network in Aceh Jaya, Aceh Province and other target markets.

**Keywords:** Bookkeeping Management, Business Analysis, Goat Farming

### INTRODUCTION

Most of the goat farms that have been run so far are still based on people's farms, which are characterized by small business scale, less structured, especially in terms of bookkeeping management and group business analysis, which has an impact on the sustainability of the livestock group. so that training and assistance are needed in the field of bookkeeping management and analysis of goat farming business opportunities.

In the implementation of activities providing training and mentoring using media and methods that are more communicative, attractive and motivating, this is because the education level of partners is still low, some have limited ability to adopt knowledge and adopt new innovations. Based on the observations of the PKM service team on January 12, 2022 on partners, namely the Juang Group, which is located at Pasi Tulak Bala Village, Teunom District, Aceh Jaya Regency, it shows that the financial and marketing administration management system is still in the traditional way.

The Fighting Group has never made a bookkeeping, both money coming in and money going out. So that business planning is based more on intuition rather than financial data on real business activities, the solution is to provide training on cash recording/bookkeeping mechanisms, targets and indicators for partner groups to know their business finances, and understand and understand group financial bookkeeping systems.

The results of these observations show that the partner group has a strong foundation in the goat fattening business, from this PKM activity, it will be accompanied by the achievement of output targets, including increasing economic independence and public health during the pandemic by implementing profitable production management and marketing systems.

## **Theoretical Basis Group Financial Bookkeeping Management**

Bookkeeping management is very important to be applied in any business, including group business. With bookkeeping management, there will be transparency among group members, so that it will further increase group cohesiveness and sustainability for a long time. Apart from the above, there are still many benefits of implementing bookkeeping management in a group business.

The benefits of bookkeeping according to Novitasari (2019) are (1) Controlling the use of money that has been spent so that management can control costs and cash disbursements in accordance with business objectives; (2) Analyzing sources of income; (3) Planning cash flow (Cash Flow); (4) Protect existing business money, because there are detailed records of the balance of business money and all business transactions; (5) Knowing changes in business assets, additions or reductions in trade payables as well as additions or reductions in business capital; (6) Knowing the types of business assets, types of trade payables and types of business capital owned; (7) Knowing the development of the business; (8) Can help in making better decisions; (9) Increase investor confidence because with accurate data, investors or the bank will have more confidence in the business being managed.

Rianti & Swadarma (2013) also stated that the benefits of bookkeeping or financial reports are (1) planning for the short, medium and long term; (2) Control, the entrepreneur can control, evaluate the running of a business; (3) Accountability of management/manager as well as consideration in decision making. A similar opinion was also conveyed by Yani Suryani, et al (2020) The preparation of financial reports for business actors can provide benefits for planning, controlling and accountability of a business. From the financial statements, information on the financial position and results of operations carried out by a business actor can be obtained in a certain period.

Of the several benefits and advantages with the existence of group management, both administrative and financial, there are still community group businesses that are reluctant to spread these ha, either because they can't afford it or for other reasons. In general, small businesses in carrying out their business activities never do financial records. They think that detailed financial records are not needed. Some business owners are reluctant to make financial records because they require accuracy, time and money (Andarsari & Dura, 2018).

According to Wahyuningsih et al. (2017) most business actors still do not understand accounting and financial reporting and the urgency of their use. Entrepreneurs tend to make decisions based on intuition and experience. (Solikah et al., 2017), the low understanding of small and medium enterprises on the need for bookkeeping and preparation of financial reports. Seeing some of the expert opinions above, the PKM STKIP Bina Bangsa Meulaboh service team feels responsible for facilitating in increasing group understanding, especially in group management.

Neglect of financial management has an impact that may not be obvious, but without effective accounting methods it is likely that managers will not be able to understand the business as a whole. Accounting records produce information that can be used in decision making so that the effectiveness of business management has increased. (Sari & Indriani, 2017)

The same thing was conveyed by Yuesti & Kepramareni (2019) financial management is all activities/activities such as planning, supervision, control and others related to funding to achieve the main goals of a company or organization. In a business, of course, there are goals that must be achieved which are expected to be profitable or profitable. The objectives of financial management are as follows:

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- Can increase income in accordance with the right decisions
- Keeping the flow of funds in balance.
- Create a capital structure in order to minimize the cost of capital.
- Maximizing the use of finance effectively and efficiently.
- As a guide for making a decision by paying attention to something in the future.

### **Business Analysis**

Goats are livestock that are widely kept by the wider community, because goats are easy to breed, relatively small capital, animal feed is easy to get and easy to adapt to the environment (Susanto, 2014). Indonesia's climatic conditions, which are included in tropical countries, also support goat farming, because there are many plants that can be used as goat feed.

The need for meat in Indonesia is increasing from year to year, this is due to an increase in population followed by an increase in per capita income making people more aware of the meaning of nutrition (Anggara et al., 2014). The need for goat meat at the national level is directly proportional to the situation in Aceh Province, even the opportunity for goat farming business is greater in Aceh, because the Acehnese have a culture of holding, holding is 1 day before Fasting, Eid al-Fitr and Eid al-Adha. On Megang Day, the taste is not perfect, if the people of Aceh do not provide meat menus at home, for families and guests.

According to the Central Statistics Agency (BPS) in 2012 it was seen that the average consumption of meat in Indonesia was 3.16 grams per capita. The consumption of this meat from year to year has increased quite significantly, from 65,216 (in 2012) to 66,990 (temporary data in 2013). Goat meat is one of the most popular meats in Indonesia after beef, goat meat consumption from 2016, 2017, and 2018 which amounted to 8 2,109,791, 1,896,629, and 1,888,584 heads.

According to Winarso in Arisandi (2017), the livestock sub-sector, especially goat and sheep farming, actually has an ideal picture that can show how to move various economic activities. According to Soekartawi (2012), livestock business can be defined as how a person allocates existing resources effectively and efficiently for the purpose of obtaining high profits at certain times. It is said to be effective if farmers or producers can allocate the resources they have as well as possible and are said to be efficient if the use of these resources produces outputs that exceed inputs.

The economic analysis of livestock business is an important factor because this analysis can be used to support government programs in the development of the livestock sector. In this analysis, farmers who have difficulty in doing so will know the income balance and business balance of their business. In this way, farmers can make decisions regarding the continuity of their livestock business (Siregar, 2009).

Livestock business income is largely determined by the sales capacity of the production in a certain period. The more sales, the greater the income from the livestock business (Priyanto and Yulistiyani, 2005). Also added by Krisna and Manshur (2006) that the level of income obtained by farmers in running their livestock business is influenced by the number of livestock that are kept. The more livestock that are kept, the more profits will be received by the farmer.

In addition to opportunities at the domestic level, goat farming business is also very much needed by international markets, according to Sudjana (2011) Ruminant farming as a business

opportunity in global world market trade can increase foreign exchange earners for the country, if this can be fulfilled as export livestock, especially if it can be fulfilled. For domestic meat needs nationally, the main meat-producing goats in Indonesia consist of dairy cattle, beef cattle, buffalo, goats, sheep and horses.

In welcoming the very large goat farming business opportunity, community readiness is needed, especially in Aceh Jaya, there are still very many community groups including MSMEs who are not yet professional in business management, due to various factors. According to Layyinaturrobaniyah & Muizu (2017), there are several characteristics in MSMEs in today's society, namely as follows: a). The type of goods is not always fixed. b). The location of the business is not always fixed. c). Not yet using simple financial administration. d). Does not distinguish business and personal finances. e). Inadequate human resources. f). The level of education is relatively low. g). In general, there is no access to banking. h). Generally do not have a business license including NPWP.

The description of the state of MSMEs and community groups above is one of the driving forces for the STKIP Bina Bangsa Meulaboh service team, in providing training and assistance for goat farming businesses, in this case, the Juang group, which is located in Teunom District, Aceh Jaya Regency.

### **Goat Farm**

Based on the observations of the community service team in January 2022, it shows that the location of the partner group is very strategic because it is close to the national road, the condition of the partner group's goat farm is quite good, the cages used by the stage system are made of boards. The floor of the cage is made of wood with holes so that livestock manure can come out directly below.

Based on the description of the potential contained in goats above, it can be seen that the partner group already has a basis in the goat fattening business, but still needs additional knowledge and skills about effective and effective goat farming mechanisms, as well as knowledge of the application of marketing and promotion management so that all group members have good marketing and promotion management.

According to Tachrudin (2021). Goat fattening business is very feasible to be developed because it is profitable with an average profit value of Rp. 11,053,487 from 38 breeders, the R/C ratio, B/C ratio, and BEP were (1.19), (0.19), and BEP units were at 69.74 or rounded up to 70 goats and the rupiah BEP is at the point of Rp 667,706/head.

Rusdiana et al., (2015) stated that the advantages of goats are in addition to producing meat but also milk and skin. Goats have the ability to breed faster and in almost all agro-ecosystem conditions in Indonesia. Goats can adapt well, besides that, the maintenance method is very easy and does not require a large area. Ginting (2010).

In addition, from biological data, goats are livestock that have high tolerance for various green feeds and have good adaptability to environmental conditions, important characteristics of goats support its advantages such as agility of the tongue and sharpness in choosing certain feeds, being able to distinguish tastes (The work team) independent farmer, 24: 2013). Economically small body size, requires less initial investment than cattle and buffalo, and losses due to death or loss are also smaller.

The current problem is how to effectively develop the goat fattening business. Business development based on people's livestock, which is already available in the community, will greatly help the goat fattening business, one of the community groups that has the basic management of goat livestock, including the Mitra Juang group. The main activity of this livestock business is that goats are bought and fattened intensively, then resold.

In an intensively managed goat fattening business, feed is one of the input components that will determine the financial success of the business. Therefore, the choice of feed ingredients for goats is prioritized on materials that do not compete with the needs of other types of livestock (monogastric), this is in accordance with the opinion of Rusdiana and Hitasoit (2014) which states that in supporting the goat fattening business, the availability of forage forage is very important. for the development of goats, as well as to accelerate the growth of livestock.

Animal feed crops, crop residues as well as agricultural and agro-industrial waste are the main choices for the Juang Group in developing a feed system for goat farming (basic feed). For feed efficiency and optimizing livestock production, maintenance management is carried out by 1). a combination of slaughter and grazing in the use of forage plants, and 2) Methods of using concentrate feed for goats.

As for market opportunities, demand for goat meat in Aceh is increasing, especially during the month of sacrifice. Goat fattening business opportunities are very large, this is in accordance with research conducted by Bharoto and Apsari (2012), stud fattening business with fermented feed is very feasible in terms of business analysis obtained, namely O/I ratio 1.29 greater than 1 and analysis of Return on Investment (ROI). 29.9%, this is much higher than the current savings interest rate. The same thing was also stated by Sodiq and Zainal (2008) who said that the profile of sheep farming in the primary business sector shows that the business provides relatively good profits, with an O/I ratio of 1.39 for fattening.

If the community can follow the rules of goat farming correctly, the profits of the breeder will be doubled and economically it can increase the income and welfare of the breeder. The quality and productivity of breeder resources is one of the first steps that can achieve an increase in the goat population in Indonesia (Dewi et al., 2010).

### **Problems and solutions offered**

The problems faced by the Juang Group, as a group of PKM service partners in terms of management and marketing, can be categorized into two obstacles, 1). Bookkeeping Management, 2). Marketing and promotion system.

- The accounting management aspect of the partner group is still very traditional, has never made financial books, so that business planning is based on intuition, not financial data on real business activities. The solution is to provide training and direct assistance on the cash recording/bookkeeping mechanism, so that the partner group understands and understands the group's financial accounting system, the following is a prediction of the potential profits of the goat fattening business.
- The marketing and promotion system for business products still relies on word of mouth (word of mouth) strategies, and does not yet have the ability to use the internet, of course this will limit marketing and business promotion. The solution is to provide ICT training for product marketing to group members and facilitate the creation of websites and other online media, so that partners are able to use websites and various promotional media/online stores.

### **Purpose of Service**

The purpose of this community service activity is for a partner group to have the knowledge, ability and be able to innovate about the goat fattening business, especially bookkeeping management and business/marketing analysis and promotion so that they are independent during this covid pandemic, and have an impact on the quality of life of partners, from an economic perspective. , health, family education and others.

## METHOD

The training appointed in this community service activity aims to increase the motivation and ability of partner groups in terms of especially bookkeeping management and business/marketing analysis and promotion so that they are independent during this covid pandemic.

Several stages in the implementation of this community service activity are as follows:

- The Preparation Phase includes site survey activities, licensing and organizing a Forum Group Discussion (FGD). Where in this meeting agreed time for the implementation of training and practical activities.
- The implementation phase of activities includes training, practice and mentoring activities. In the training session, it was explained that it is very important for every business actor to carry out bookkeeping to support the success of his business. Bookkeeping is a systematic and routine recording activity of transactions that occur within the company which includes transactions for purchasing goods, selling goods, receiving cash and disbursing cash.
- Evaluation Phase Implementation of activities and program sustainability. To find out the success or failure of a program, it is necessary to evaluate the implementation of the program. Evaluation of the implementation of activities and the sustainability of community service activities is carried out by the community service team. In order to assess the success and sustainability of the program which later can also be used as a tool for program improvement. In addition, the purpose of the evaluation is to be able to determine the level of success of program implementation and be able to overcome obstacles that may occur during the implementation of activities.

## RESULTS AND DISCUSSION

The implementation of community service activities The community partnership program (PKM) on Bookkeeping Management and Business Analysis Training for Goat Farming Groups in Teunom, Aceh Jaya Regency for the Juang group as a goat husbandry business partner group is as follows:

### Preparation for Service Implementation

The initial activity was carried out in preparation for the implementation of community service by conducting a survey to partner locations and discussing with the head of the Goat Farming Juang group with the aim of obtaining clearer information on the problems faced by partners, and determining the time for the implementation of the service. On this occasion, partners expressed their desire to develop a goat farming business including Bookkeeping Management and Business Analysis of Goat Farming Groups.

As part of the preparatory activities for the implementation of community service, FGDs were conducted to prepare materials to be delivered at the Bookkeeping Management and Business Analysis training for the Goat Farming Group for the Juang group. By studying Bookkeeping Management and Business Analysis of Goat Farming Groups in the hope of developing a goat farming business to be more developed, because business development is largely determined by a good accounting management system, marketing and promotion of goat farming products, including through social media.



**Figure 1.** Pre-test and FGD with group  
Source: Service team documentation

This training is very important for struggling groups with goat farming businesses, because currently the opportunity for the goat meat market in Aceh in particular is increasing, especially in Aceh there is a culture of holding *megang* days, holding is 1 day before fasting, Eid al-Fitr and Eid al-Adha. On the day of holding, the taste is not perfect, if the people of Aceh do not provide meat menus at home, for families and guests, besides that, the demand for meat for *Qurban* also increases.

Increased opportunities for livestock business in accordance with several research results that have been carried out. Goat fattening business opportunities are very large, this is in accordance with research conducted by Bharoto and Apsari (2012), stud fattening business with fermented feed is very feasible in terms of business analysis obtained, namely O/I ratio 1.29 greater than 1 and analysis of Return on Investment (ROI). 29.9%, this is much higher than the current savings interest rate. The same thing was also stated by Sodik and Zainal (2008) who said that the profile of sheep farming in the primary business sector shows that the business provides relatively good profits, with an O/I ratio of 1.39 for fattening.

From the results of Tachrudin's research (2021) In terms of non-financial aspects of the goat fattening business which includes market and marketing aspects, technical aspects and management aspects, from market and marketing aspects it is 75.79% with a feasible category, on technical aspects it is 78.95% with the appropriate category, and for the management aspect the results are 79.89% also certain to be feasible.

### **Implementation of Community Service Activities**

The bookkeeping management and business analysis training for the Goat Farming Group in Teunom, Aceh Jaya Regency for the Juang group, was held at the Juang group's head house, Pasié Tulak Bala Village, Teunom District, Aceh Jaya Regency.

The implementation of this training and mentoring is divided into two main materials, 1). Group financial management bookkeeping management. 2). Business analysis and marketing system improvement with long term targets. In the first material, the material provided includes the understanding and use of good organizational and financial management, as well as its effect on the sustainability and long-term profits of the group. In addition, it also explains about several books, including books on group activity administration, cash books, group inventory books, buying and selling books and several other books. In this first material, in addition to training, assistance was also provided for fighting groups in compiling the books.





existence of social media, will require the reach of the promotion of the fighting group in marketing the product.

### Evaluation of Activity Implementation and Program Sustainability

Evaluation is carried out to see the progress and progress achieved during the implementation of this training and mentoring activity, evaluation activities are carried out by comparing the results of questionnaires/questions before and after the implementation of this activity. The results show that all members of the fighting group do not understand the bookkeeping mechanism and the marketing and promotion system, especially promotion through online media. After being given training, all members of the fighting group understand each material given. However, out of 5 group members, only 1 person is able to operate a computer and can run several social media. So that further assistance is needed in creating these social media accounts. Meanwhile, for the sustainability of the program, monitoring and further assistance to partners must be carried out, especially in terms of compiling/uploading promotional materials through social media, in addition to ensuring that the Fighting Group continues to implement good and correct financial management.

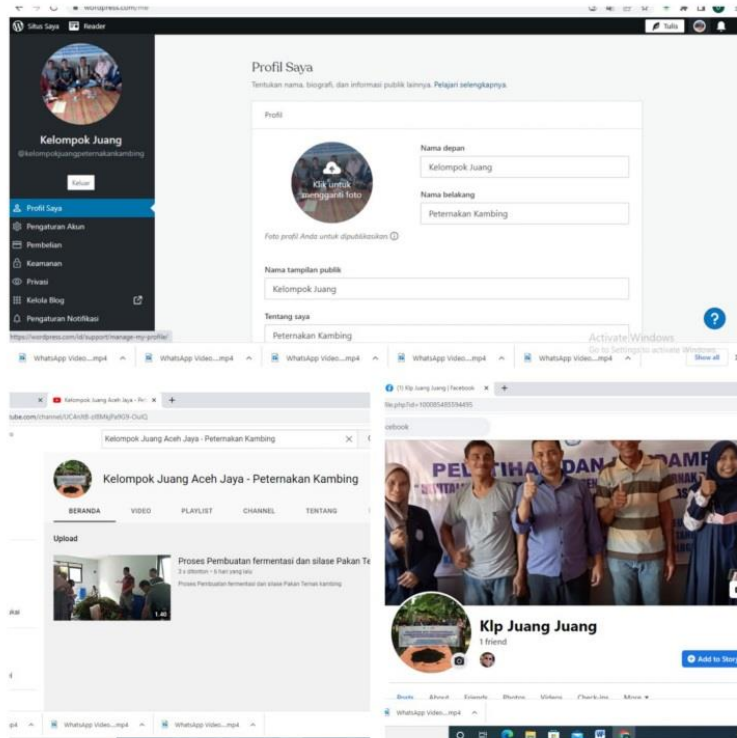


Figure 4. Social Media of the Fighting Group as a promotional media  
Source: Service team documentation

### CONCLUSION

The implementation of financial and other administrative bookkeeping management will greatly determine the progress and sustainability of the Juang Group as a partner in this service activity, with good management, transparency will be created in terms of finance and other activities, so that every decision taken will be more focused and structured. In addition, after training and assistance in business analysis, including a promotion system through social media,

it is implemented. The Juang Group can implement segmentation, targeting and positioning strategies, in addition to being able to conduct market and competition analysis, so that a long-term partner network is formed both in Aceh Jaya, Aceh Province and other target markets. While the sustainability of the program must be carried out monitoring and further assistance to partners, especially in terms of compiling/uploading promotional materials through social media, in addition to ensuring that the Fighting Group continues to implement good and correct financial management. The results of the training show that there is an increase in the knowledge and skills of partners in the application of bookkeeping management and business analysis of goat farming groups in Teunom, Aceh Jaya Regency.

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