Analysis of Factors Affecting Beef Cattle Business Income (Case in Cipari Village, Cigugur District, Kuningan Regency)

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KEYWORDS	ABSTRACT
income, livestock business, beef cattle	The purpose of this study is to find out the factors that affect the income of beef cattle business in Cipari Village, Cigugur District, Kuningan Regency. This research was carried out at the Beef Cattle Farm Owned by Cipari Village, Kalibaru Village, Cigugur District, Kuningan Regency, West Java Province. The time of this research will be carried out in May - July 2024. The method in this study uses a quantitative descriptive method with a survey approach. The sampling technique in this study is to use saturated sampling (census). The sample in this study is all cattle breeders in Cipari Village consisting of 17 farmers with the ownership of 2 to 4 beef cattle. The Data Analysis Techniques carried out in this study include descriptive analysis quantitative, i.e. Multiple linear regression analysis. The results of the study show that (1) The number of beef cattle, the selling price of livestock, the labor cost factor, the price of beef cattle, the feed price factor, and the price of medicines, simultaneously have a significant effect on the income of the beef cattle business in Cipari Village, Cigugur District, Kuningan Regency; (2) The most influential factor on the income of the beef cattle business is the Number of Beef Cow Factor, because the number of beef cattle has the most significant influence on income.

INTRODUCTION

Livestock business is a process that combines production factors in the form of land, livestock, labor and also capital to produce livestock products (Indrayani and Andri, 2018). The development of the livestock subsector, especially in beef cattle commodities, aims to increase beef production towards self-sufficiency, expand employment opportunities and increase farmers' income. Beef cattle farms cultivated by the people still face many obstacles, including the small scale of the business due to weak capital, low skill level of farmers and imperfect methods of using rations (Rahayu, 2017). According to Immortal (2019) The development of livestock-based agribusiness areas is one of the alternative breakthrough programs that is expected to answer the challenges and demands of livestock development, namely increasing people's income and welfare.

Factors that support the sustainable world of livestock are the increasing demand for food in line with the growth of the human population, and food products from livestock have quality nutritional value. The development of livestock to improve the quality and quantity of livestock can be achieved by improving good genetic quality, providing sufficient and quality feed and supported by a good management system (Indrya Saputra and Yusuf Widodo, 2016). Increasing the livestock population can be done by maintaining existing livestock and supported by livestock imported from abroad that have good quality.

Beef products are food products that are important for health because of the content contained in them. Beef is a food ingredient that many people need. The large potential of natural resources owned by Indonesia allows the development of the livestock subsector so that it becomes a new source of growth for Indonesia's economy (Aziz et al., 2020). The beef cattle farming business needs to be grown and developed in order to be able to maintain food security and provide business opportunities for the community (Ministry of Agriculture 2019). The farmer as the subject of livestock development provides a change in the community order of thigh cattle farmers that modernization in the context of development can form a new social structure (Mauludin, 2017).

The largest beef cattle population in Kuningan Regency is in Cigugur District The population of beef cattle in 2022 is 81 and will increase in 2023 to 89 beef cattle. The existence of this potential has a positive impact on the development of beef cattle in Kuningan Regency. The purpose of developing beef cattle in the livestock group is expected to produce fresh beef to meet the needs of the community, the creation of working fields, the use of natural resources, especially forage and abundant agricultural waste (vegetables) and can increase income for beef cattle farmers (Suherman and Sutriyono, 2021).

Problems that often occur in the development of beef cattle are related to the maintenance of beef cattle that still use the traditional system. This is one of the difficulties in the development of beef cattle because the results obtained are not optimal, This cause is allegedly influenced by economic factors of breeders, including income and costs incurred (Indrayani and Andri, 2018). The purpose of this study is to find out the factors that affect the income of beef cattle business in Cipari Village, Cigugur District, Kuningan Regency.

The novelty of this study lies in its focus on identifying specific factors that influence the income of beef cattle farmers in Cipari Village, Cigugur District, Kuningan Regency, a topic that has not been extensively explored in this particular region. While many studies have addressed broader issues in livestock farming, this research aims to provide insights into the unique challenges and opportunities faced by local farmers in this specific area, particularly concerning income generation. The research also highlights the interplay between traditional farming practices and modern economic pressures, providing a fresh perspective on how local conditions and practices impact the overall productivity and profitability of beef cattle farming. The primary objective of this study is to analyze and identify the factors that affect the income of beef cattle farmers, considering both economic aspects such as costs and revenues, and operational practices, such as the use of traditional versus modern farming methods. The findings are expected to contribute valuable knowledge to policymakers and stakeholders aiming to improve beef cattle farming practices and support the livelihoods of local farmers in the region.

RESEARCH METHOD

This research was carried out at a beef cattle farm owned by Cipari Village, Cigugur District, Kuningan Regency, West Java Province. The time of this research was carried out in May - July 2024. The method in this study uses a quantitative descriptive method with a survey approach, which is a research conducted to obtain data from ongoing phenomena and seek factual information, either about social or economic institutions of a group or region (Sugiyono, 2019).

The sampling technique in this study is to use saturated sampling (census). The saturated sampling technique is a sampling technique where all populations in this study are used as samples (Sugiyono, 2018). The sample in this study is all beef cattle farmers in Cipari Village consisting of 17 farmers with the ownership of 2 to 4 beef cattle. The types of data used in this study include primary data and secondary data. The data collection techniques in this study include observation, interviews and questionnaires (questionnaires). The Data Analysis

Techniques carried out in this study include descriptive analysis quantitative, i.e. Multiple linear regression analysis, F-test is used to determine the significant degree of influence of independent variables together (simultaneous) on dependent variables and t-tests that It is used to determine the significant influence of partially or individually independent variables on dependent variables (Arikunto, 2013).

RESULTS AND DISCUSSION

Characteristics of Farmers of the Maju Harmonious Livestock Group

Identification of Farmer Characteristics was carried out on 17 farmers in Cipari Village, Kalibaru Village, Cigugur District, Kuningan Regency. What was analyzed included gender, age, education, and breeding time.

Characteristics of Breeders by Gender

Respondent characteristics by gender usually cause an individual to be clearly placed in one of the categories, namely male or female. The gender of beef cattle breeders in Kalibaru Village, Cigugur District in this study were all male, namely 17 people or 100%. This is because men have responsibilities as the backbone of the family (Amelia et al., 2022). The distribution of respondents by gender can be seen in Table 1.

Table 1. Distribution of respondents by gender

Gender	Sum	Percentage (%)
Man	17	100%
Woman	-	0%
Total	17	100%

Source : Primary data processed (2024)

Characteristics of Farmers Based on Age

Age determines the identity and type of activities that a person can do. Characteristics of respondents. Based on the age distribution of the most breeder respondents in this study is 51-60 years old, which is as many as 9 people or 52.94%, while 41-50 years old is 4 people or 23.53%, >60 years is as many as 3 people or 17.65%, 31-40 years is as many as 1 person or 5.88%. The productive age is the age group of 14-59 years, while the non-productive group This shows that there are 14 farmers who are of productive age, or physically the farmers have enough ability to develop their business (Ritonga, 2021). According to Palar et al., (2019) A person's ability to work or do physical activities can be affected by age. The distribution of breeders by age can be seen in Table 2.

Table 2. Distribution of breeders by age

Age (Years)	Sum	Percentage (%)
31-40	1	5.88%
41-50	4	23.53%
51-60	9	52.94%
>60	3	17.65%
Sum	17	100%

Source : Primary data processed (2024)

Characteristics of Farmers Based on Education

Formal education is a level of education obtained from school with an organized curriculum, which has been completed by farmers. Based on the distribution of farmers' formal education levels, it was shown that 12 respondents (70.59%) took formal elementary education, 2 junior high school students (11.76%), 2 high school/vocational school students (11.76%) and 1 D2 student (5.88%). This shows that most of the respondents' education is still low, that is, the respondents are at the elementary education level. Education is one of the important elements in improving the quality of one's insight (Ritonga, 2021). The distribution of farmers based on education can be seen in Table 3.

Table 3. Distribution of Farmers Based on Education

Last Education	Sum	Percentage (%)
SD	12	70.59%
JUNIOR	2	11.76%
High School/Vocational School	2	11.76%
Bachelor	1	5.88%
Total	17	100%

Source : Primary data processed (2024)

In animal husbandry, education affects the knowledge, attitudes and skills of farmers tend to increase with the higher the formal education taken by farmers. Meanwhile, low education will affect business development to increase income because it is related to the ability to apply technology and understand information in the field of livestock is also low. However, this is not in line with the results of the study Safitri et al., (2020) that the high or low education possessed by farmers does not guarantee that they can develop their business, because in raising livestock experience in livestock farming affects the progress in developing their business. So even if it is elementary education, if it has been in breeding for a long time, it can support the success of raising livestock.

Characteristics of Farmers Based on the Length of Farming

The length of raising a person is one of the important categories in knowing the identity of the respondent. Because the longer a person is in raising livestock, there tends to be a lot of experience gained in raising livestock. The distribution of breeders by age can be seen in Table 4.

Table 4. Distribution of Farmers by Age

Breeding Length (Years)	Sum	Percentage (%)
5-15	2	11.76%
16-25	3	17.65%
26- >35	12	70.54%
Sum	17	100%

Source : Primary data processed (2024)

Based on the data in Table 4, it shows that the characteristics of respondents based on the most livestock length are 26-35 and more than 35 years, namely as many as 6 people or 35.29%. Meanwhile, the length of rearing is 16-25 years, which is as many as 3 people or 17.65%, and the length of rearing is 5-15 years, which is as many as 2 people or 11.76%. Most of the farmers (70.54%) have more than 26 years of experience. Breeding experience will affect the level of knowledge and skills of farmers in managing their business and guidelines for dealing with various problems in the field according to the statement (Anindyasari et al., 2015). This shows that the experience of raising livestock will affect farmers in raising livestock to stay healthy and produce fresh beef with good quality.

Results of Analysis of Factors Affecting Beef Cattle Business Income

The income earned by respondent farmers is a criterion in determining the level of profit and success of farmers in running their business. Income is the difference between revenue and costs incurred by farmers. To analyze the factors that affect the income of the beef cattle business, it was carried out using multiple linear regression analysis with the SPSS version 25 application.

The results of the multiple linear regression analysis are as follows:

Classical Assumption Test

The classical assumption test is a prerequisite for multiple regression, which must be met so that the parameters and regression coefficients are not biased (Indrayani & Andri, 2018). This classic assumption test includes the Normality test, the Autocorrelation test, and the multicollinearity test.

The normality test was carried out with the normal P-Plot test. Normality assessment by looking at the spread of data (points) on the diagonal axis of the graph (Ghozali, 2016). The results of the study showed that the data spread around the diagonal line and followed the direction of the diagonal line, which showed that the data spread normally met the assumption of normality. As for the autocorrelation test, the results showed that the results of the DU value (0.241) < the Durbin waston value (2.586) < 4-DU (3.759). So that the factors that affect the income of the beef cattle business are not autokorean.

The results of the multicollinearity test showed that the VIF value of the number of lactations was 8.049; the selling price value of livestock is 7,409; the value of labor wages is 5,296; the price value of beef is 9,744; the value of feed prices is 3,181; the price value of medicines is 5,034; and the sales value of manure is 2,397. This shows that all variables have a VIF value of < 10 and all independent variables are free from multicollinearity symptoms.

Multiple Linear Regression Analysis

Multiple linear regression is a model that involves more than one independent variable. Multiple linear regression analysis was carried out to determine the direction and how much influence the independent variable had on the dependent variable (Ghozali, 2016).

The results of the F-Test show that the significance value of 0.000 or less than 0.05 so that H0 is rejected means that the independent variables are X1 (Number of Cows), X2 (Selling Price of Livestock), X4 (Labor Wages), X5 (Beef Price), X6 (Feed Price), X7 (Cost of Medicines), X8 (Sales of Manure) simultaneously affect the dependent variable Y = Beef Cattle Business Income. The factors that affect the income of the beef cattle business simultaneously in Cipari Village, Cigugur District, Kuningan Regency Table 5.

Table 5. Simultaneous Test Analysis (F-Test)

ANOVAa

Type	Sum of Square	Df	Mean Square	F	Sig.
Regression	11803069638081212.000	7	1686152805440173.200	80.461	.000b
Residual	188606313427963.440	9	20956257047551.492		
Total	11991675951509176.000	16			

Source : Primary Data Processed (2024)

The results of the t-test show that the variables of lactation ownership (X1), livestock selling price (X2), labor cost (X4), beef price (X5), feed price (X6), and drug price (X7) have a significant value < 0.05, then H0 is rejected meaning significant (has a real effect). While the manure sales variable (X8) has a significant value > 0.05, then H0 is accepted, meaning it is not significant (has no real effect). The factors that affect the income of the beef cattle business partially in Cipari Village, Cigugur District, Kuningan Regency Table 6.

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Table 6. Partial Test Analysis (t-Test)
Coefficientsa

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Type	Unstandardized Coefficients		Standardied Coefficients Beta	T	Sig.
	B	Std. Error			
(Constant)	-26716241,16	15816303,52		-1.689	0.125
Number of Beef Cows	36307,036	3531.603	1.219	10.280	0.000
Selling Price of Livestock	12875.150	3466.262	.422	3.714	0.005
Labor Costs Work	-12936.346	3002.986	-.414	-4.307	0.002
Beef Prices	20371.057	4457.544	.596	4.570	0.001
Feed Prices	5767.508	2204.932	.195	2.615	0.028
Drug Prices-Medicine	10193.475	3304.320	.289	3.084	0.013
Sale of Manure	-4240.436	2030.662	-.135	-2.088	0.066

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Source : Primary Data Processed (2024)

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Based on these results, a multiple linear regression equation can be formulated in this study which will be interpreted as the meaning and model of the regression equation. The regression equation model is as follows:

$Y = \alpha + b1X1 + b2X2 + b3X3 + b4X4 + b5X5 + b6X6 + b7X7 + b8X8\ \varepsilon$

Y= -26716241,16+36307,036 X1 + 12875.150 X2 + (-12936.346) X4 + 20371.057 X5 + 5767.508 X6 +10193.475 X7 +(-4240.436) X8

The value of the constant (a) of -26716241.16 states that if the variables of the number of cattle ownership, livestock prices, the amount of beef production, labor wages, beef prices, feed prices, drug prices and manure sales have a value of 0, then the management performance variable is -26716241.16. For the regression coefficient of the number of cattle ownership (b1) is 36307.036 which means that it shows a positive relationship (unidirectional) between the Number of Cow Ownership and Income. This result identifies that if the variable Number of Cattle Ownership increases it will be followed by an increase in Income, assuming the other variables are constant. The coefien regression of the selling price of livestock (b2) is 12875,150 which means that it shows a positive (unidirectional) relationship between the Selling Price of Livestock and Income. This result identifies that if the Selling Price variable increases it will be followed by an increase in Income, assuming the other variable is constant. The regression coefficient of labor wages (b4) of labor wages is (-12936.346) which means that it shows the direction of the negative relationship between Labor Wages and Income. This result identifies that if Labor Wages increase it will be followed by a decrease in income, assuming the other variables are constant. The labor wage coefficient (b5) is 20371,057 which means showing a positive (unidirectional) relationship between beef prices and income. This result identifies that if the Beef Price variable increases it will be followed by an increase in Revenue, assuming the other variable is constant.

The regression coefficient of feed prices (b6) is 5767.508 which means that it shows a positive (unidirectional) relationship between feed prices and income This result identifies that if the feed price variable increases it will be followed by an increase in income, assuming that the other variables are constant. The regression coefficient of drug costs (b7) is 10193.475 which means that it shows a positive (unidirectional) relationship between drug costs and

revenue. The regression coefficient of price manure sales (b8) is -4240.436, which means that it shows the direction of the negative relationship between manure sales and revenue. This result identifies that if the Manure Sales variable increases it will be followed by a decrease in Revenue, assuming the other variables are constant.

Coefficient of Determination

This determination coefficient test is carried out with the intention of measuring the model's ability to explain the influence of most of the independent variables together (simultaneously) affecting the dependent variables that can be indicated by the adjusted value (Ghozali, 2016). The results showed that the coefficient value of determination (R^2) was 0.980. This value means that 98% of the relationship between factors affecting income at the level of beef cattle farmers can be explained by these eight factors and by 2% of the relationship is explained by other factors. The summary model of the relationship between variables of factors that affect livestock business income can be seen in Table 7.

Table 7. Model Summary Relationship Between Variables of Factors Affecting Livestock Business Income

Model Summaryb

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.992a	.984	.972	4577800.459

Source : Primary Data Processed (2024)

Discussion of Analysis of Factors Affecting Beef Cattle Business Income

Factor of Number of Beef Cows (X1) to Income (Y)

Based on the tests that have been carried out, the variable Number of Cows obtained a regression coefficient value of 36,307,036. which means that it shows a positive (unidirectional) relationship between the Number of Cattle Ownership and Income, the value of the regression coefficient means that if there is an addition to the income factor in the form of an increase in the number of slaughter cattle by 100%, it will cause an increase in income of Rp 3,630,703.6 and a significant level of 0.000 which is smaller than the required 0.05. So Ho was rejected with a score of sig. $0.000 < 0.05$. This means that the number of cattle factor has a significant partial effect on the Beef Cattle Business Income.

This is in accordance with research Ervina et al., (2019) The number of cows has a significant influence on income because if there are a lot of slaughter cows, automatically the production of beef produced will also be large and the beef sold will be more and more, which will affect revenue and income. This is in accordance with the opinion Welerubun et al., (2016) that livestock ownership has a very real influence on farmers' income.

Factor of Selling Livestock (X2) to Revenue (Y)

Based on the tests that have been carried out, the variable of the Selling Price of Livestock obtained a regression coefficient value of 12,875,150 which means showing a positive (unidirectional) relationship between the Selling Price of Livestock and Income, the value of the regression coefficient means that if there is an addition of income factors in the form of an increase in the number of slaughter cattle sales by 100%, it will cause an increase in income of Rp 1,287,515. And the significance level of 0.005 is smaller than the required level of 0.05. So H0 is rejected with a value of sig. $0.005 < 0.05$. This means that the Selling Price factor has a significant effect on the Settlement of Maju Rukun Beef Cattle Business.

This is in accordance with research (Ervina et al., 2019) The selling price of livestock has a significant influence on income because the revenue comes from the sale of livestock, the sale of beef and the sale of manure. The sale of livestock will cover the production costs that have been incurred by the farmer. The selling price of livestock affects the income of the breeder, meaning that the more cattle are sold, the more income will be obtained (Sari et al., 2020). This shows that the increase in the selling price of livestock results in an increase in the income of farmers (Welerubun et al., 2016).

Labor Cost Factor (X4) to Income (Y)

Based on the tests that have been carried out, the Labor Wage variable obtained a regression coefficient value of -12,936,346 which means showing the direction of a negative relationship (opposite direction) between Labor Costs and Income, The value shows that if the wage of workers increases by 100%, it will reduce the income of beef cattle by Rp -1,293,634.6. With a significant level of 0.002 with a significant level smaller than the required level of 0.05. So H0 is rejected with a value of 0.002 < 0.05. This means that the Labor Wage factor has a significant partial effect on the Income of the Maju Rukun Beef Cattle Business.

Labor wages have a significant influence on income, according to research Irmayanti et al., (2021) that labor wages have a real influence on income, if labor wages increase or decrease, it will affect income. This shows that the addition of labor will reduce farmers' income (Welerubun et al., 2016).

Beef Price Sales Factor (X5) to Revenue (Y)

Based on the tests that have been carried out, the Beef Price variable obtained a regression coefficient value of 20,371,057 which means showing a positive (unidirectional) relationship between Beef Prices and Income, the value of the regression coefficient means that if there is an addition of income factors in the form of an increase in beef prices by 100%, it will cause an increase in income of Rp 2,037,105.7. With a significant level of 0.001, the significant level is smaller than the required level of 0.05. So H0 is rejected with a value of 0.001 < 0.05. This means that the Beef Price factor has a significant effect partially on the Revenue of the Maju Rukun Beef Cattle Business.

The above is according to the research (Puspitasari & Anoraga, 2020) The selling price of beef has a significant effect on income. The determination of beef prices is based on the quality of beef produced by livestock and breeders. Beef cattle in Cipari Village have good beef quality, so they have a fairly high selling price. This is based on providing sufficient concentrated feed. The quality of beef produced by livestock is determined by the quality of the feed given to livestock. The price of feed that greatly affects the quality of beef is concentrate. The price of beef is also influenced by the price of concentrated feed, meaning that the price of beef is very responsive to the price of concentrate. This shows that the balance between the sale of farmers' beef and the purchase price of concentrated feed will greatly determine the profitability of the beef cattle business (Rochmawan et al., 2021).

Feed Price Factor (X6) to Income (Y)

Based on the tests that have been carried out, the Feed Price variable obtained a regression coefficient value of 5,767.508 which means that it shows a positive (unidirectional) relationship between Feed Prices and Income, the value of the regression coefficient means that if there is an increase in income factors in the form of an increase in feed prices by 100%, it will cause an increase in income of Rp 576,750.8. In increasing the productivity of beef slaughter in Cipari Village, Cigugur District, efforts that can be made by farmers are to increase the quantity and quality of forage feed, concentrated feed and tofu dregs so that beef productivity can increase. And farmers must pay attention to the amount of forage feeding, because it will reduce the waste of expenditure made. The significant value is 0.003 with a significance level smaller than the required level of 0.05. So H0 is rejected with a value of 0.028 < 0.05. This means that the Feed Price factor has a significant effect on the Beef Cattle Business Income.

This is in accordance with research Ervina et al., (2019) The Feed Price Variable has a significant effect on income because the price of feed costs is the largest cost incurred by farmers in the production process so that it will affect income. It is similar that the increase in feed prices causes the production cost of livestock business to increase as well. High feed prices greatly affect the level of income obtained by farmers, besides that farmers' income will not be maximized and farmers will find it difficult to develop their livestock business (Mujiantoro et al., 2022).

Drug Price Factor (X7) to Income (Y)

Based on the tests that have been carried out, the Drug Price variable obtained a regression coefficient value of 10,193,475 which means showing a positive (unidirectional) relationship between Drug Prices and Revenue, the value of the regression coefficient means that if there is an addition to the income factor in the form of an increase in drug prices by 100%, it will cause an increase in income of Rp 1,019,347.5. The price of medicines is the expenditure of farmers to obtain drugs or costs in paying for mantri services or buying vaccines and vitamins. Beef cattle are the most important input because this business produces beef, therefore the health condition of the cows must be maintained in order to achieve a smooth maximum production process. The significant value is 0.013 with a significant level greater than the required level of 0.05. So H0 is rejected with a value of sig. $0.013 > 0.05$. This means that the cost of medicines has a significant partial effect on the Income of the Maju Rukun Beef Cattle Business.

This is different from research Rahayu (2017) The price of drugs has no effect on the income of the people's slaughter cattle business. This is because in this study there were no serious disease problems that attacked beef cattle. According to Dady et al., (2018) If the livestock is sick, what the farmer does is to provide traditional medicine with natural herbs.

Manure Sales Factor (X8) to Revenue (Y)

Based on the tests that have been carried out, a regression coefficient value of -4,240,436 was obtained which means that it shows the direction of the negative relationship between manure sales and income, this value shows that if manure sales increase by 100%, it will reduce the income of beef cattle by Rp -424,043.6. With a significant level of 0.066 with a significant level greater than the required level of 0.05. Then H0 is accepted with a value of sig. $0.457 > 0.05$. This means that the manure sales factor does not have a significant partial effect on the Maju Rukun Beef Cattle Business Settlement.

This is because the amount of manure sales is not optimal or there are still many farmers who do not sell their livestock manure, and the production of biogas made by farmers has not been optimal so that the results of manure sales do not affect the business income of beef cattle farmers. Based on this, it is important to use cattle waste (manure) to be used as organic manure/compost so that it can increase farmers' income (Adlan et al., 2019).

The Most Influential Factors on the Income of the Beef Cattle Business

Based on the results of the study, the factor that most affects the business income of beef cattle in the advanced livestock group is the Number of Beef Cattle Factor (X1) which has a regression coefficient value of 36,307,036. which means showing a positive (unidirectional) relationship between the Number of Cattle Ownership and Income, meaning that every 100% increase in the number of slaughter cattle will increase by Rp 3,630,703.6. The price factor has a significant value of 0.000, meaning that the value of the factor is less than 0.05. Therefore, the factor of lactation has a significant effect on the income of the beef cattle business in Cipari Village, Cigugur District, Kuningan Regency. This is with research Purnomo et al., (2017) shows that the scale of the beef cattle business has the most influence on the income of the livestock business. The larger the scale of the beef cattle business, the higher the income of the farmer's family.

CONCLUSION

Based on the results of the research and data processing above, it can be concluded the number of beef cattle, the selling price of livestock, the labor cost factor, the beef price factor, the feed price factor, and the drug price factor, simultaneously have a significant effect on the income of the beef cattle business in Cipari Village, Cigugur District, Kuningan Regency.

The factor that most affects the income of the beef cattle business is the Factor of the number of beef cattle, because the number of beef cattle has the most significant influence on income.

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