

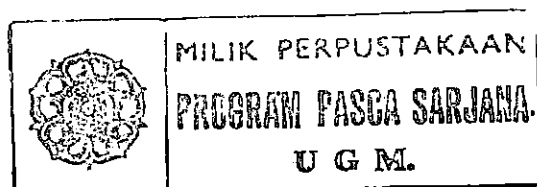


INTISARI

Metode penilaian areal hutan yang diterapkan berdasarkan peraturan perpajakan saat ini tidak membedakan adanya perbedaan lokasi geografis yang memungkinkan adanya perbedaan produktifitas lahan. Penilaian hutan dengan mempertimbangkan karakteristik lahan dapat mengarahkan pada obyektifitas penilaian. Penelitian ini bertujuan untuk menentukan metode penilaian hutan yang sesuai dengan kondisi lahan hutan jati (*Tectona grandis* L.f) dan menentukan besarnya nilai hutan jati melalui variabel kualitas lahan di Kesatuan Pemangkuan Hutan (KPH) Cepu. Perbedaan kelas kualitas lahan dibentuk dari interaksi karakteristik fisik lahan yang berupa kelerengan, jenis tanah dan curah hujan.

Kualitas lahan diperoleh dengan melakukan proses *overlay* di antara karakteristik lahan dengan menggunakan perangkat lunak *ArcInfo*. Sistem Informasi Geografis dipergunakan dalam rangka membedakan kelas kualitas lahan yang ditunjukkan oleh variasi jumlah skor atas interaksi masing-masing karakteristik lahannya. Penelitian ini menggunakan data inventarisasi tahun 2002 untuk menentukan besarnya potensi volume tegakan jati pada setiap petak kelas umur. Prediksi potensi volume tegakan pada satu kelas kualitas lahan diperoleh dengan meregresikan data volume tegakan jati pada seluruh petak kelas umur. Nilai properti hutan jati pada setiap kelas kualitas lahan diperoleh melalui perkiraan pendapatan atas potensi hasil hutan berupa kayu jati. Sedangkan metode penilaian obyek sektor kehutanan yang mengacu peraturan perpajakan yang berlaku saat ini, menghasilkan nilai hutan pada areal blok tebangan dan nilai kelas tanah hutan pada areal non blok tebangan.

Hasil penelitian menunjukkan bahwa penerapan metode penilaian hutan berdasarkan perbedaan kualitas lahan lebih sesuai dan mencerminkan karakteristik fisik lahan hutan. Kualitas lahan di areal hutan KPH Cepu terdiri dari delapan kelas, memiliki rentang dengan skor terendah 75 sampai skor tertinggi 115. Nilai hutan pada seluruh kelas kualitas lahan hutan di KPH Cepu memiliki rentang nilai antara Rp. 913,34 per m² sampai Rp. 3.714,07 per m², dengan koefisien keragaman 35,50 %. Nilai hutan yang dihasilkan pada setiap kelas menunjukkan kecenderungan yang menurun terhadap kenaikan skor kualitas lahan. Sedangkan penerapan metode penilaian hutan berdasarkan peraturan perpajakan yang berlaku saat ini menghasilkan perbedaan nilai hutan yang memiliki fluktuasi tajam antara blok tebangan dan non blok tebangan dan kurang memiliki obyektifitas dalam menentukan nilai jual obyek sektor kehutanan.



ABSTRACT

The application of appraisal method of forest based on the tax regulation does not consider the difference in the forest geographical location which may cause the difference in land productivity. The forest appraisal considering the land characteristics attains to the objectivity of this appraisal. This research aimed at determining the method of forest appraisal suitable to the land condition of teak forest (*Tectona grandis* L.f), and at determining the teak forest value through land quality variables in forest management unit Cepu. The difference of land quality levels are formed by the interactions of physical characteristics of land including slope, soil type, and rainfall.

The land quality is obtained by over laying the land characteristics using *ArcInfo* GIS software. The system was used to differentiate the land quality levels indicated by the score variation of land characteristics interactions. This research use the inventory data of the year 2002 to determine the level of potential volume of teak stand at each age class. The predictions of potential volume was conducting through a regression analysis using volume data of the whole classes of the teak stands. The application of the appraisal method on each land quality class resulted in the forest values in which the values were obtained by estimating the potential forest product in the form teak log. While the application of appraisal method of forestry sector objects is based on the tax regulation results a forest value on cutting forest area and forest land value classes on non-cutting forest area.

The research result indicates that the application of forest appraisal method considering characteristics of land value was more suitable for the forest with different land qualities. The forest land quality of KPH Cepu included eight classes - ranging from 75 to 115. The forest quality at the whole classes of forest land qualities in KPH Cepu was about Rp. 913,34 per m² to Rp. 3.714,07 per m², and coefficient of variance was 35,50%. The relations of forest value and land quality score has negative correlations. Applying of forest appraisal method based on the tax regulation results a sharp fluctuation of forest value for the same land, and has less objectivity in determine property value of forestry sector object.



ABSTRAK

The physical condition of forest land is a complex phenomenon. It is not only determined by the natural factors, but also by the human activities. The physical condition of forest land is a complex phenomenon. It is not only determined by the natural factors, but also by the human activities. The physical condition of forest land is a complex phenomenon. It is not only determined by the natural factors, but also by the human activities.

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The research results showed that the physical condition of forest land is a complex phenomenon. It is not only determined by the natural factors, but also by the human activities. The physical condition of forest land is a complex phenomenon. It is not only determined by the natural factors, but also by the human activities.



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