

## INTISARI

Perhitungan harga pokok produksi minyak kayu putih sangat diperlukan, agar surplus/defisit Balai Kesatuan Pengelolaan Hutan Yogyakarta diketahui tepat sesuai dengan kondisi yang sesungguhnya. Untuk itu, penentuan formula harga pokok produksi minyak kayu putih diperlukan agar perhitungannya lebih akurat. Teknik pengumpulan data menggunakan metode wawancara, dokumentasi, dan observasi. Metode penentuan biayanya menggunakan metode *full costing* dan *variable costing*, sedangkan pembebanan biaya *overhead* pabrik berdasarkan satuan.

Struktur harga pokok produksi minyak kayu putih adalah (1) biaya bahan baku langsung, terdiri dari biaya daun kayu putih, biaya persiapan pungutan/pemetikan daun kayu putih, biaya perjalanan dinas dalam daerah, biaya pungut, biaya penimbangan daun di lapangan, biaya muat bongkar, biaya pengamanan, biaya angkut, Provisi Sumber Daya Hutan, pembinaan petani dalam rangka pungutan, dan biaya peralatan; (2) biaya tenaga kerja langsung, terdiri dari biaya tenaga memasak daun kayu putih dan biaya tenaga pengapian; (3) biaya overhead pabrik tetap, terdiri dari biaya depresiasi mesin, biaya depresiasi gedung pabrik, biaya premi kecelakaan kerja, biaya premi kematian, biaya pemeliharaan alat dan mesin, biaya analisis kadar minyak di pabrik, biaya tenaga kerja tidak langsung, koordinasi, dan biaya pemeliharaan gedung; (4) biaya overhead pabrik variabel, terdiri dari biaya listrik, biaya perjalanan dinas dalam daerah, uang lembur, biaya perlengkapan, biaya bahan bakar, biaya bahan penolong, biaya uang makan, biaya administrasi, dan biaya tenaga kerja tidak langsung.

Kata kunci: Harga Pokok Produksi, Minyak Kayu Putih, *Full Costing*, *Variable Costing*

## **ABSTRACT**

Calculating the caju putih oil cost production is indispensable to identify surplus or deficit of the Yogyakarta Forest Management Unit in accordance with actual conditions. Accordingly, it is necessary to determine the caju putih oil production cost formula in order that the calculation is more accurate. Data were collected through interview, documentation, and observation. The costs were determined using full costing and variable costing methods, while the factory overhead costs were based on units.

The structure of caju putih oil cost production is (1) direct material cost, consisting of cost of caju putih leaves, cost of preparing caju putih leaves, cost of official travel, collection cost, leaf weighing cost, loading and unloading cost, security cost, transportation cost, provisions of forest resources, farmer fostering for collection, and equipment cost; (2) direct labor costs, consisting of cost of cooking caju putih leaves and furnace cost; (3) fixed factory overhead cost, consisting of machine depreciation cost, factory building depreciation cost, occupational accident premium cost, mortality premium cost, equipment and machine maintenance costs, oil content analysis costs at the factory, indirect labor cost, coordination, and building maintenance cost; (4) variable factory overhead costs, consisting of electricity costs, official travel costs, overtime fee, equipment cost, fuel cost, indirect material cost, meal cost, administrative cost, and indirect labor costs.

**Keywords:** Cost of Goods Production, Caju Putih Oil, Full Costing, Variable Costing