

ANALISIS PENENTUAN HARGA POKOK GONDORUKEM (Studi Kasus di PGT Cimanggu, KPH Banyumas Barat)

Oleh

Budi Istiyanto¹⁾

Siswantoyo Dipodiningrat²⁾

INTISARI

Penelitian ini bertujuan untuk : (1) mengetahui unsur-unsur biaya dalam penentuan harga pokok gondorukem, (2) mengetahui proporsi biaya dalam menghasilkan produk gondorukem dan (3) mengetahui harga pokok gondorukem. Selama ini Perum Perhutani dalam menetapkan harga jual gondorukem masih mendasarkan pada harga yang terjadi pada periode sebelumnya, kurang memperhatikan faktor biaya produksi.

Harga pokok gondorukem dapat ditentukan dari biaya produksinya. Biaya ini diperoleh dari distribusi biaya bersama (*joint cost*) produksi pengolahan getah pinus untuk produk gondorukem, mulai dari bahan baku sampai dihasilkan produk gondorukem. Distribusi *joint cost* untuk gondorukem dan terpentin diperoleh menggunakan metode nilai jual relatif. Metode ini didasarkan pada pendapatan relatif masing-masing produk terhadap total pendapatannya.

Hasil analisis dari penelitian ini menunjukkan bahwa distribusi *joint cost* produk gondorukem sebesar 85,5 % dan sisanya sebesar 15,5 % untuk produk terpentin. Perlakuan finansial untuk kedua produk tersebut sebanding dengan kontribusi pendapatan yang diberikan keduanya. Dan harga pokok gondorukem diperoleh sebesar Rp. 2.111,92 per kg. Nilai ini dapat dipergunakan sebagai dasar dalam penetapan harga jual minimal yang harus diterima dari pasar

Kata kunci : biaya produksi, distribusi *joint cost* dan harga pokok

¹⁾ Mahasiswa Jurusan Manajemen Hutan Fakultas Kehutanan Universitas Gadjah Mada, NIM : 96/106627/KT/03648

²⁾ Pembimbing Skripsi, Staf Pengajar Jurusan Manajemen Hutan Fakultas Kehutanan Universitas Gadjah Mada

**THE DETERMINATION ANALYSIS OF PINE GUM COST PRICE
(A Case Study in PGT Cimanggu, KPH Banyumas Barat)**

By

Budi Istiyanto¹⁾

Siswantoyo Dipodiningrat²⁾

ABSTRACT

The objectives of this research are : (1) to find out the cost elements in determining the cost price of pine gum, (2) to find out the proportion cost to result pine gum production and (3) to find out the cost price of pine gum. Throughout this time, the public enterprise of Perhutani determined that the selling price of pine gum was based on price according to the previous period, without taking notice of the pine gum cost production factor.

The cost price of pine gum can be determined from its' production cost. This cost settlement derives from joint cost distribution of processed resin product for pine gum product, consisting of raw materials until the last result of pine gum. The joint cost distribution of pine gum and turpentine is obtained by using the relative selling value. This method is based at a relative income of each product towards its' total income.

The result of this research indicates that the joint cost distribution for pine gum was 85.5 % and the residue was 15.5 % for turpentine. Financial treatments for the two products are even and proportional with the income contribution. And the cost price of pine gum was Rp. 2,111.94 per kilograms. This value could be used as a base to determine the minimal selling price that should be accepted from the market.

Keywords : production cost, joint cost distribution and cost price

¹⁾ Student of Forest Management Department, Faculty of Forestry Gadjah Mada University, NIM : 96/106627/KT/03648

²⁾ Advisory Lecturer. Lecturer of Forest Management Department, Faculty of Forestry Gadjah Mada University