

BIAYA PRODUKSI PENGGERGAJIAN KAYU SENGON DI PERUSAHAAN PEMEGANG IJIN USAHA PENGOLAHAN KAYU RAKYAT DIAN FALCATA DESA WUKIRSARI KECAMATAN CANGKRINGAN

Oleh :
Agung Pamuji ¹
Slamet Riyanto ²

ABSTRAK

Industri penggergajian kayu rakyat jarang menerapkan manajemen administrasi keuangan sebagaimana mestinya. Hal tersebut ditandai dengan tidak adanya pencatatan biaya dan perhitungan biaya produksi dalam menghasilkan setiap unit produknya. Kondisi tersebut akan menyulitkan perusahaan dalam menentukan harga jual produknya. Penelitian ini bertujuan untuk mengidentifikasi komponen biaya produksi dan mengestimasi biaya per satuan hasil (Rp/m³) dari usaha penggergajian kayu sengon.

Penelitian dilaksanakan di Perusahaan Pemegang Ijin Usaha Pengolahan Kayu Rakyat Dian Falcata di Desa Wukirsari Kecamatan Cangkringan pada bulan Mei 2019. Pengambilan data dilakukan menggunakan metode observasi, wawancara dengan pemilik perusahaan, dan pengukuran terhadap sampel bahan baku dan produk kayu gergajian. Biaya per satuan hasil (Rp/m³) dihitung dengan membagi biaya total produksi dengan jumlah produk kayu gergajian. Struktur biaya produksi dianalisis dengan menggunakan persentase komponen biaya tetap dan biaya variabel terhadap biaya total.

Berdasarkan hasil penelitian dan perhitungan, komponen biaya produksi penggergajian kayu sengon di Perusahaan Pemegang Ijin Usaha Pengolahan Kayu Rakyat Dian Falcata terdiri dari biaya tetap dan biaya variabel. Biaya tetap terdiri dari biaya penyusutan aset Rp 1.479/m³ (0,2%), biaya pajak, bunga, dan asuransi Rp 177/m³ (0,02%), dan biaya kewajiban sosial lingkungan Rp 137/m³ (0,02%). Biaya variabel terdiri dari biaya perolehan bahan baku yang meliputi biaya membeli pohon Rp 653.603/m³ (88,6%), biaya penebangan Rp 10.375/m³ (1,4%), biaya angkutan Rp 33.503/m³ (4,5%), dan biaya pengolahan bahan baku meliputi biaya tenaga kerja langsung Rp 36.545/m³ (4,9%), biaya BBM Rp 2.627/m³ (0,3%), biaya pelumas Rp 332/m³ (0,05%) dan biaya *sparepart* Rp 222/m³ (0,03%). Sementara itu besarnya biaya per satuan hasil penggergajian kayu sengon Rp 828.433/m³.

Kata kunci : Penggergajian Kayu Rakyat, Komponen Biaya Produksi, Biaya Per Satuan Hasil.

¹ Mahasiswa Program Studi Pengelolaan Hutan SV UGM

² Dosen Fakultas Kehutanan UGM

THE PRODUCTION COST OF SENGON SAWN TIMBER IN THE COMMUNITY WOOD PROCESSING COMPANY DIAN FALCATA IN WUKIRSARI VILAGE CANGKRINGAN SUBDISTRICT

By:

Agung Pamuji ¹

Slamet Riyanto ²

ABSTRACT

The community timber sawmill industry rarely apply the management of financial administration as it should be. That can be identified by the absence of costs record and calculating of production costs in producing each unit of its output. These condition make it difficult for company to determine the selling price of their product. The research aims to identify the components of productions costs and estimate the cost per unit of output (Rp/m³) of the Sengon wood sawmill.

The research was conducted in the Community Wood Processing Company Dian Falcata Wukirsari Village Subdistrict Cangkringan in May 2019. Data collection was done by observation methods, interview with company owners, and measurements of raw material samples and sawn timber products. Cost per unit output (Rp/m³) was calculated by dividing the total cost of production by the number of sawn timber products. Production cost structures are analyzed by percentage of fixed cost and variable cost components to the total cost.

Based on the results of the research and calculating, components of production cost in the Community Wood Processing Company Dian Falcata is comprised of fixed costs and variable costs. The fixed cost consist of the depreciation cost of assets Rp 1.479/m³ (0,2%), tax, interest and insurance cost Rp 177/m³ (0,02%), environmental social liabilities cost Rp 137/m³ (0,02%). Variable cost consist obtaining raw materials cost that include the tree cost Rp 653.603/m³ (88,6%), felling cost Rp 10.375/m³ (1,4%), transportation cost Rp 33.503/m³ (4,5%), and the processing of raw materials cost covering the direct labor cost Rp 36.545/m³ (4,9%), fuel cost Rp 2.627/m³ (0,3%), lubricating cost Rp 322/m³ (0,05%), and *sparepart* cost Rp 222/m³ (0,03%). Meanwhile, the amount of cost per unit output of Sengon wood sawmill Rp 828.433/m³.

Keywords: Communtiy Timber Sawmill, Components of Production Cost, Cost Per Unit of Output

¹ Student of Forest Management Section, Vocational School, UGM

² Lecture of Forestry Faculty UGM