

Nilai Tambah Produksi Furnitur dan Kerajinan Kayu
di CV. Limase Laras, Kabupaten Bantul, Provinsi
Daerah Istimewa Yogyakarta

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Abstrak

Industri furnitur kayu/mebel memiliki kontribusi terbesar kedua terhadap nilai ekspor menurut mata dagang di Daerah Istimewa Yogyakarta pada tahun 2017. Kontribusi tersebut menggambarkan peran industri furnitur kayu/mebel terhadap perekonomian. Proses pengolahan bahan baku kayu bongkaran (*recycle wood*) menjadi produk mebel dan kerajinan kayu telah menciptakan nilai tambah yang didistribusikan sebagai balas jasa terhadap setiap pemilik faktor produksi. Penelitian ini bertujuan untuk (1) mengidentifikasi struktur biaya dalam proses produksi lima jenis produk, (2) mengestimasi besaran dan rasio nilai tambah dari lima jenis produk, (3) menjelaskan distribusi nilai tambah dan distribusi marjin dari lima jenis produk.

Penelitian ini dilakukan di CV. Limase Laras. Pengambilan data primer dilakukan melalui observasi dan wawancara dengan pemilik perusahaan, sedangkan data sekunder dikumpulkan dengan menggunakan laporan produksi dan laporan keuangan tahun 2018. Metode analisis yang digunakan adalah metode *full costing* dan metode Hayami (1987). Metode *full costing* digunakan untuk menganalisis biaya dalam proses produksi, sedangkan metode Hayami digunakan untuk menganalisis nilai tambah.

Hasil penelitian menunjukkan bahwa (1) struktur biaya lima jenis produk di CV. Limase Laras tahun 2018 terdiri dari biaya bahan baku yang bervariasi antara 2,96%-28,84%, biaya tenaga kerja langsung berkisar antara 6,67%-29,87%, biaya *overhead* pabrik sekitar 46,12%-56,64%, biaya administrasi dan umum bervariasi antara 2,28%-2,8%, serta biaya pemasaran bervariasi antara 15,95%-19,59%, (2) nilai tambah dan rasio nilai tambah untuk lima jenis produk berkisar antara Rp3.888.976/m³-Rp26.425.835/m³ dengan rasio 13,22%-37%, (3) distribusi nilai tambah dari lima jenis produk terhadap tenaga kerja langsung bervariasi antara 33,43%-72,08% dan keuntungan berkisar antara 27,92%-66,57%. Distribusi marjin untuk tenaga kerja langsung bervariasi antara 8,47%-27,39%, sumbangan input lain sekitar 62%-81,93%, dan keuntungan antara 9,06%-24,57%.

Kata kunci: nilai tambah, metode Hayami, mebel, kerajinan kayu, kayu bongkaran.

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Added Value of Woods Furniture and Craft Production
in CV. Limase Laras, Bantul Regency,
Yogyakarta Special Region

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Abstract

The furniture industry has the second largest contribution to the trade sector's export value in Yogyakarta Special Region in 2017. This contribution represents the role of furniture industries in the economy. Processing activities of recycle wood into furniture products and woods craft have created added value which distributed as a recompensation for the owner of production factors. The aims of this research are (1) to identify the cost structure in the production process of five types products, (2) to estimate the amount and ratio of added value of five types products, (3) to explain the added value distribution and margin distribution of five types products.

This research was conducted in CV. Limase Laras. Primary data is collected using direct observation and interview with the owner, while secondary data is collected using production and financial reports of production activities in 2018. The cost structure was analyzed using full costing method and the added value was analyzed using Hayami method (1987).

The important finding in this research are (1) the cost structure of five types products in CV. Limase Laras in 2018 consists of raw material costs that varies between 2,96%-28,84%, direct labor costs around 6,67%-29,87%, factory overhead costs ranged from 46,12%-56,64%, administrative and general costs ranged from 2,28%-2,8%, and marketing costs with values that varies between 15,95%-19,59%, (2) added value and it's ratio for five types products ranged from Rp3,888,976/m³-Rp26,425,835/m³ with a ratio of 13,22%-37%, (3) added value distribution of five types products for direct labour varies between 33,43%-72,08% and profits range from 27,92%-66,57%. Margin distribution for direct labour varies between 8,47%-27,39%, the contribution of other inputs is around 62%-81,93%, and profit between 9,06%-24,57%.

Keywords: added value, Hayami's method, furniture, woods craft, recycle wood.

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