

**ANALISIS PENENTUAN HARGA POKOK PRODUKSI TELUR PADA
USAHA TERNAK AYAM PETELUR DI DESA BULIAN KABUPATEN
BULELENG**

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ABSTRAK

Riset ini ditujukan dalam rangka mengomparasikan kalkulasi harga pokok produksi secara konvensional dan *full costing* di usaha ternak ayam petelur UD. Alka Wijaya serta menjadi rekomendasi bagi peternak untuk meningkatkan teknik perhitungan harga pokok produksi telur. Riset kualitatif ini menghimpun data dengan wawancara, observasi, dokumentasi, serta dianalisis menggunakan reduksi, penyajian, dan simpulan. Temuan riset ini menunjukkan rendahnya harga pokok produksi akibat kalkulasi di luar penyusutan peralatan dan penyusutan kandang, serta divergensi antara kedua metode kalkulasi ini dengan selisih total biaya produksi mencapai Rp4.426.732 yang didominasi oleh *full costing method* dan menyebabkan divergensi harganya sebesar Rp233 per kilogram.

Kata-kata kunci: telur, harga pokok produksi, metode *full costing*

***ANALYSIS OF DETERMINING THE COST OF PRODUCTION OF EGGS
IN LAYER LIVESTOCK BUSINESSES IN BULIAN VILLAGE, BULELENG
REGENCY.***

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ABSTRACT

This research is aimed for comparing the calculation of the cost of goods produced conventionally and full costing in the laying chicken farming business UD. Alka Wijaya as well as a recommendation for breeders to improve the technique for calculating the cost of egg production. This qualitative research collects data using interviews, observations, documentation, as well as analysed using reduction, presentation, and conclusions. The finding of this research show the low cost of production due to calculations excluding equipment depreciation and cage depretiation, as well as divergence between these two calculation methods with a difference in total production costs reaching out IDR4.426.732 which is dominated by the full costing method and causes the price divergence to be IDR233 per kilogram.

Keywords: eggs, cost of goods produced, full costing method