

**PENENTUAN HARGA POKOK PRODUKSI BUAH ANGGUR
BERDASARKAN ANALISIS STRUKTUR BIAYA UNTUK
MENENTUKAN HARGA JUAL**

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ABSTRAK

Penelitian ini dilatarbelakangi oleh adanya fluktuasi dan hasil panen buah anggur yang cenderung menurun pada produksi buah anggur di Desa Kalianget, Kabupaten Buleleng, hal tersebut diakibatkan karena ketidakstabilan harga jual yang mengakibatkan pendapatan rendah dan ketidakpastian keuntungan. sehingga penting untuk menganalisis penentuan harga jual buah anggur melalui metode analisis struktur biaya. Tujuannya dari penelitian ini adalah untuk membantu petani menentukan harga jual yang tepat baik disaat hasil panen tinggi maupun rendah dan harga jual yang diberikan tetap wajar dan menguntungkan. Penelitian ini dilakukan di Desa Kalianget, Kecamatan Seririt, Kabupaten Buleleng, yang dilaksanakan pada petani anggur di Desa Kalianget (Subak Umadesa). Jenis penelitian ini termasuk ke dalam penelitian deskriptif kualitatif. Hasil Penelitian menunjukkan bahwa Perhitungan harga pokok produksi (HPP) yang dilakukan oleh petani tidak dihitung secara menyeluruh sehingga terdapat selisih perhitungan dengan hasil perhitungan penulis. HPP hasil perhitungan petani menunjukkan Rp. 3.875 sedangkan HPP hasil perhitungan berdasarkan Analisis Struktur Biaya adalah Rp. 4.408 sehingga terdapat selisih senilai Rp.533,00. Perhitungan harga jual yang dilakukan oleh petani dan penulis juga terdapat selisih yaitu selisih senilai Rp.746,00/kg.

Kata kunci: Harga Pokok Produksi, Produksi Anggur, Analisis Struktur Biaya, Harga Jual.

***DETERMINATION OF THE COST OF PRODUCTION OF GRAPES BASED ON
COST STRUCTURE ANALYSIS TO DETERMINE THE PRICE SELL***

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ABSTRACT

This research is based on the existence of fluctuations and yields of grapes that tend to decline in the production of grapes in Kalianget Village, Buleleng Regency. production in Kalianget Village, Buleleng Regency, it is caused by the instability of selling price which results in low income and uncertainty of profit. low income and profit uncertainty. so it is important to analyze the determination of grape selling price through the analyze the determination of the selling price of grapes through the cost structure analysis method. cost structure analysis method. The objective of this study is to help farmers determine the the right selling price both when the harvest is high and low and the selling price given is still reasonable and profitable. price given remains reasonable and profitable. This research was conducted in Kalianget Village, Seririt Sub-district, Buleleng Regency, which was carried out on grape farmers in Kalianget Village (Subak Umadesa). grape farmers in Kalianget Village (Subak Umadesa). This type of research is included in into qualitative descriptive research. The results showed that the calculation of the cost of goods produced (COGS) by farmers was not calculated thoroughly so that done by farmers is not calculated thoroughly so that there are difference in calculation with the results of the author's calculation. COGS calculation results farmers show Rp. 3,875 while the COGS based on the Cost Structure Analysis is Rp. 3,875. Cost Structure Analysis is Rp. 4,408 so there is a difference of Rp. 533.00. Calculation of selling prices made by farmers and writers also has a difference, namely a difference of Rp. 746.00/kg.

Keywords: *cost of goods sold; grape production; cost structure analysis; selling price.*