

**ANALISIS PERHITUNGAN BIAYA POKOK,
NILAI TAMBAH PRODUKSI, DAN UJI
KUALITAS *CRUDE PALM OIL* (CPO) PADA
PT XYZ DI BENGKULU**

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Analisis Perhitungan Biaya Pokok, Nilai Tambah Produksi, dan Uji Kualitas *Crude Palm Oil* (CPO) pada PT XYZ di Bengkulu

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis biaya pokok produksi, nilai tambah, serta kualitas *Crude Palm Oil* (CPO) pada PT XYZ di Bengkulu. Penelitian menggunakan metode deskriptif kuantitatif dengan data primer berupa observasi, wawancara, dan uji laboratorium, serta data sekunder dari laporan perusahaan dan literatur terkait. Analisis biaya pokok dilakukan berdasarkan perhitungan di setiap stasiun pengolahan, nilai tambah dihitung menggunakan metode Hayami, sedangkan kualitas CPO diuji melalui kadar air, kadar kotoran, dan asam lemak bebas (FFA) mengacu pada Standar Nasional Indonesia (SNI) 01-2901-2021. Hasil penelitian menunjukkan kadar FFA sebesar 4,94 % dan kadar air rata-rata sebesar 0,44 % masih memenuhi standar SNI (≤ 5 % dan $\leq 0,50$ %), sedangkan kadar kotoran sebesar 0,73 % melebihi batas maksimum SNI ($\leq 0,50$ %). Nilai tambah pengolahan TBS menjadi CPO mencapai Rp 987.541 per ton dengan rasio nilai tambah 27,43 % yang termasuk kategori sedang. Biaya pokok produksi yang dihitung relatif efisien dan masih dalam batas kewajaran sehingga mendukung keberlanjutan usaha perusahaan. Secara umum, PT XYZ telah mampu menghasilkan CPO dengan mutu yang sebagian besar sesuai standar, memberikan nilai tambah, dan mengelola biaya produksi secara efisien, sehingga penelitian ini diharapkan dapat menjadi rujukan bagi industri kelapa sawit maupun penelitian selanjutnya untuk meningkatkan kualitas dan efisiensi produksi.

Kata kunci : biaya pokok produksi, *Crude Palm Oil* (CPO), nilai tambah

Analysis of Production Cost, Value Added, and Quality Test of Crude Palm Oil (CPO) at PT XYZ in Bengkulu

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ABSTRACT

This study aims to analyze the cost of production, added value, and quality of Crude Palm Oil (CPO) at PT XYZ in Bengkulu. The study uses a quantitative descriptive method with primary data in the form of observations, interviews, and laboratory tests, as well as secondary data from company reports and related literature. The cost analysis was conducted based on calculations at each processing station, the added value was calculated using the Hayami method, while the quality of CPO was tested for moisture content, impurity content, and free fatty acids (FFA) in accordance with Indonesian National Standard (SNI) 01-2901-2021. The results showed that the FFA level of 4.94% and the average moisture content of 0.44% still met the SNI standards ($\leq 5\%$ and $\leq 0.50\%$), while the impurity level of 0.73% exceeded the SNI maximum limit ($\leq 0.50\%$). The added value of processing FFB into CPO reached IDR 987,541 per ton with an added value ratio of 27.43%, which is classified as moderate. The calculated production cost is relatively efficient and still within reasonable limits, thereby supporting the sustainability of the company's business. Overall, PT XYZ has been able to produce CPO with quality that largely meets standards, provides added value, and manages production costs efficiently. This study is expected to serve as a reference for the palm oil industry and future research to improve production quality and efficiency.

Keywords : Crude Palm Oil (CPO), production cost, value added