

Contoh Perhitungan Harga Pokok Per Afdeling

Contoh : Tonduhan (Periode sd Juni 2021)

Uraian	Pengambilan Data	Nilai Total	Afdeling	Biaya Olah per Kg	Afdeling 1	Afdeling 2	Afdeling 3	Afdeling 4	Afdeling 5	Afdeling 6	Total
Biaya Tidak Langsung	dibagi rata ke seluruh afdeling	5,528,575,726	6		16.67% 921,429,288	16.67% 921,429,288	16.67% 921,429,288	16.67% 921,429,288	16.67% 921,429,288	16.67% 921,429,288	100% 5,528,575,726
Biaya Tanaman:											
Gaji Karpim		665,309,947			114,008,311	112,908,311	109,323,331	110,423,332	109,323,331	109,323,331	665,309,947
Pemel		5,763,775,424			922,204,068	1,097,422,841	1,085,565,931	674,526,404	970,949,140	1,013,107,040	5,763,775,424
Pemupukan	diambil melalui Tcode ZESTHLE152 berdasarkan Afdeling	6,874,572,706			1,099,931,633	1,308,918,643	1,294,776,665	804,521,423	1,158,070,876	1,208,353,465	6,874,572,706
Panen		10,762,109,539			1,725,474,139	2,111,387,010	1,799,279,709	1,673,385,507	1,528,588,134	1,923,995,040	10,762,109,539
Angkut		5,182,322,215			830,874,554	1,016,704,743	866,414,449	805,792,104	736,067,238	926,469,128	5,182,322,215
Biaya Pabrik	dibagi berdasarkan proporsi produksi MS + IS per afdeling	5,162,098,906		432.74	827,632,179	1,012,737,190	863,033,384	802,647,610	733,194,835	922,853,708	5,162,098,906
Penyusutan	dibagi rata ke seluruh afdeling	5,450,286,638	6		908,381,106	908,381,106	908,381,106	908,381,106	908,381,106	908,381,106	5,450,286,638
Total Biaya Produksi					7,349,935,278	8,489,889,132	7,848,203,864	6,701,106,773	7,066,003,948	7,933,912,106	45,389,051,101
Produksi MS + IS per Afdeling		11,928,848			1,912,536	2,340,286	1,994,343	1,854,800	1,694,305	2,132,579	11,928,848
Harga Pokok Per Afdeling					3,843.03	3,627.71	3,935.23	3,612.85	4,170.44	3,720.34	3,804.98