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DULANE - KIMI 2022

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Realisasi Perhitungan Harga Pokok Per Afdeling

UNIT : KEBUN GUNUNG BAYU (Realisasi sd Juli 2022)

Uraian	Pengambilan Data	Nilai Total	Afdeling	Biaya Olah per Kg	Afdeling 1	Afdeling 2	Afdeling 3	Afdeling 4	Afdeling 5	Afdeling 6	Afdeling 7	Afdeling 8	Afdeling 9	Total
Biaya Tidak Langsung	dibagi rata ke seluruh afdeling	8.496.177.125	9		11,11% 944.019.681	11,11% 944.019.681	11,11% 944.019.681	11,11% 944.019.681	11,11% 944.019.681	11,11% 944.019.681	11,11% 944.019.681	11,11% 944.019.681	11,11% 944.019.681	100 8.496.177.125
Biaya Tanaman:														
Gaji Karpim					230.419.651	230.419.651	230.419.651	230.419.651	230.419.651	230.419.651	230.419.651	230.419.651	230.419.651	2.078.776.860
Pamel					852.216.775	911.633.390	1.104.697.861	987.482.944	1.003.921.952	867.692.230	987.249.164	926.177.953	535.831.911	8.176.904.180
Pemupukan	diambil melalui Tcode ZESTHLE152 berdasarkan Afdeling	8.176.904.180			4.413.870.135	3.568.319.992	3.856.158.769	4.606.544.514	5.831.442.523	3.577.889.327	3.709.723.629	3.721.563.646	3.087.979.675	36.366.492.210
Panen					1.443.734.308	1.485.467.552	1.348.955.313	1.850.907.300	1.766.349.306	1.434.127.985	1.792.467.962	1.101.511.097	1.062.934.612	13.286.456.035
Angkut					595.591.353	587.578.268	313.602.296	512.197.010	656.791.538	445.205.228	457.826.831	475.680.663	456.462.616	4.500.933.803
Biaya Pabrik	dibagi berdasarkan proporsi produksi MS + IS per afdeling	7.394.531.467		368,04	810.871.827	871.976.357	778.026.833	1.055.702.856	1.160.662.614	721.202.525	815.726.935	579.060.258	601.299.262	7.394.531.467
Penyusutan	dibagi rata ke seluruh afdeling	9.706.862.488	9		1.078.540.276	1.078.540.276	1.078.540.276	1.078.540.276	1.078.540.276	1.078.540.276	1.078.540.276	1.078.540.276	1.078.540.276	9.706.862.488
Total Biaya Produksi					10.369.263.985	9.667.953.187	9.654.420.680	11.268.814.232	12.672.147.541	9.299.096.903	10.015.976.129	9.056.973.825	7.997.487.685	90.002.134.168
Produksi MS + IS per Afdeling		20.091.806			2.203.217	2.369.243	2.113.974	2.868.446	3.153.632	1.959.576	2.216.414	1.573.362	1.633.942	20.091.806
Harga Pokok Per Afdeling					4.706,42	4.080,61	4.566,95	3.928,54	4.018,27	4.745,46	4.519,00	5.756,45	4.894,60	4.479,54

* Produksi MS+IS per Afdeling diperoleh dari produksi TBS per afdeling dikalikan dengan rendemen total Kebun

RKAP Perhitungan Harga Pokok Per Afdeling

UNIT : KEBUN GUNUNG BAYU (RKAP 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	Afdeling 7	Afdeling 8	Afdeling 9	Total
Biaya Tidak Langsung	dibagi rata ke seluruh afdeling	7.206.387.000	9		11,11% 800.709.667	11,11% 800.709.667	11,11% 800.709.667	11,11% 800.709.667	11,11% 800.709.667	11,11% 800.709.667	11,11% 800.709.667	11,11% 800.709.667	11,11% 800.709.667	100 7.206.387.000
Biaya Tanaman:														
Gaji Karpim	diambil melalui Tcode ZESTHLE152 berdasarkan Afdeling			431,97	152.183.000	152.183.000	152.183.000	152.183.000	152.183.000	152.183.000	152.183.000	152.183.000	152.180.000	1.369.644.000
Pemel					814.566.000	811.008.000	885.632.000	972.725.000	1.040.150.000	910.738.000	1.019.700.000	690.226.000	757.264.000	7.902.009.000
Pemupukan					2.716.021.000	2.958.037.000	3.818.816.000	4.018.585.000	4.319.581.000	3.723.861.000	4.036.540.000	2.719.035.000	2.736.866.000	31.047.342.000
Panen					1.164.656.000	1.392.892.000	1.645.819.000	1.602.295.000	1.705.106.000	1.634.868.000	1.572.006.000	1.197.781.000	1.284.100.000	13.199.323.000
Angkut					399.997.000	433.478.000	382.112.000	407.952.000	514.988.000	522.973.000	468.460.000	384.800.000	411.401.000	3.926.161.000
Biaya Pabrik	dibagi berdasarkan proporsi produksi MS + IS per afdeling	8.835.868.000			831.542.250	913.616.550	1.135.217.160	1.094.180.010	1.283.814.840	1.101.091.530	1.101.091.530	665.986.432	709.327.698	8.835.868.000
Penyusutan	dibagi rata ke seluruh afdeling	7.446.318.000	9		827.368.667	827.368.667	827.368.667	827.368.667	827.368.667	827.368.667	827.368.667	827.368.667	827.368.667	7.446.318.000
Total Biaya Produksi					7.707.043.583	8.289.292.883	9.647.657.493	9.875.998.343	10.643.901.173	9.673.792.863	9.978.058.863	7.438.089.765	7.679.217.031	80.933.052.000
Produksi MS + IS per Afdeling		20.455.000			1.925.000	2.115.000	2.628.000	2.533.000	2.972.000	2.549.000	2.549.000	1.542.000	1.642.000	20.455.000
Harga Pokok Per Afdeling					4.003,66	3.919,29	3.671,10	3.898,93	3.581,39	3.795,13	3.914,50	4.823,66	4.676,75	3.956,64

* Produksi MS+IS per Afdeling diperoleh dari produksi TBS per afdeling dikalikan dengan rendemen total Kebun