

PT Perkebunan Nusantara IV
Distrik : I
Unit : Mayang

PERHITUNGAN HARGA POKOK PER AFDELING

Uraian	Pengambilan Data	Nilai Total		Afdeling	Biaya Olah per Kg		Afdeling 1		Afdeling 2		Afdeling 3		Afdeling 4		Afdeling 5		Total	
		RKAP	REAL		RKAP	REAL	RKAP	REAL	RKAP	REAL	RKAP	REAL	RKAP	REAL	RKAP	REAL	RKAP	REAL
Biaya Tidak Langsung	dibagi rata ke seluruh afdeling	1,284,094,000	1,077,600,304	5			20.00% 256,818,800	20.00% 215,520,061	20.00% 256,818,800	20.00% 215,520,061	20.00% 256,818,800	20.00% 215,520,061	20.00% 256,818,800	20.00% 215,520,061	20.00% 256,818,800	20.00% 215,520,061	100% 1,284,094,000	100% 1,077,600,304
Biaya Tanaman:																		
Gaji Karpim	diambil melalui Tcode ZESTHLE152 berdasarkan Afdeling	174,970,000	138,968,124	5			34,994,000	26,221,030	34,994,000	27,985,869	34,994,000	31,851,716	34,994,000	21,790,778	34,994,000	31,118,731	174,970,000	138,968,124
Pemel		1,015,497,000	921,936,238				191,607,801	196,726,608	204,504,199	219,089,085	232,753,568	226,713,809	159,234,117	96,653,600	227,397,314	182,753,136	1,015,497,000	921,936,238
Pemupukan		462,813,000	2,445,462,487				87,325,301	426,744,908	93,202,838	638,121,267	106,077,494	565,411,754	72,570,987	394,045,727	103,636,380	421,138,831	462,813,000	2,445,462,487
Panen		1,637,224,000	1,304,341,897				306,141,216	266,427,381	321,826,436	266,787,452	397,644,542	249,060,049	269,890,102	246,571,127	341,721,703	275,495,888	1,637,224,000	1,304,341,897
Angkut		487,150,000	723,906,432				91,091,197	53,245,268	95,758,276	60,200,259	118,317,676	132,184,544	80,304,811	215,077,296	101,678,040	263,199,065	487,150,000	723,906,432
Biaya Pabrik	dibagi berdasarkan proporsi produksi MS+IS per Afdeling	795,964,000	719,859,096		64.75	66.44	148,835,705	146,303,782	156,461,338	152,725,241	193,321,586	147,509,551	131,211,615	126,425,370	166,133,757	146,895,151	795,964,000	719,859,096
Penyusutan	dibagi rata ke seluruh afdeling	1,826,416,000	1,798,101,170	5			365,283,200	359,620,234	365,283,200	359,620,234	365,283,200	359,620,234	365,283,200	359,620,234	365,283,200	359,620,234	1,826,416,000	1,798,101,170
Total Biaya Produksi							1,482,097,220	1,690,809,272	1,528,849,087	1,940,049,468	1,705,210,866	1,927,871,718	1,370,307,633	1,675,704,192	1,597,663,195	1,895,741,097	7,684,128,000	9,130,175,748
Produksi MS + IS per Afdeling		12,293,195	10,834,172				2,298,680	2,201,931	2,416,453	2,298,577	2,985,738	2,220,079	2,026,486	1,902,753	2,565,838	2,210,832	12,293,195	10,834,172
Harga Pokok Per Afdeling							644.76	767.88	632.68	844.02	571.12	868.38	676.20	880.67	622.67	857.48	625.07	842.72

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