

Perhitungan Harga Pokok Per Afdeling

Bukit Lima (Periode Juli 2022)

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	6.703.607.704	6		16,67% 1.117.267.951	16,67% 1.117.267.951	16,67% 1.117.267.951	16,67% 1.117.267.951	16,67% 1.117.267.951	16,67% 1.117.267.951	100% 6.703.607.704
Biaya Tanaman:											
Gaji Karpim		1.123.635.708			187.272.618	187.272.618	187.272.618	187.272.618	187.272.618	187.272.618	1.123.635.708
Pemel	diambil melalui Tcode ZESTHLE152	9.783.062.687			2.033.640.664	2.043.453.164	1.989.484.413	888.031.267	942.000.018	1.886.453.161	9.783.062.687
Pemupukan	berdasarkan Afdeling	15.763.676.239			3.276.852.458	3.292.663.567	3.205.702.465	1.430.905.416	1.517.866.518	3.039.685.814	15.763.676.239
Panen		11.969.757.598			2.488.196.853	2.500.202.628	2.434.170.866	1.086.522.631	1.152.554.393	2.308.110.229	11.969.757.598
Angkut		7.191.114.213			1.494.842.949	1.502.055.702	1.462.385.563	652.754.099	692.424.237	1.386.651.662	7.191.114.213
Biaya Pabrik	dibagi berdasarkan proporsi produksi MS + IS per afdeling	6.147.327.688		531,36	1.128.399.851	1.313.857.110	1.047.099.699	701.439.253	853.951.742	1.102.580.034	6.147.327.688
Penyusutan	dibagi rata ke seluruh afdeling	6.757.522.209	6		1.404.710.610	1.411.488.465	1.374.210.259	613.395.948	650.674.155	1.303.042.773	6.757.522.209
Total Biaya Produksi					13.131.183.954	13.368.261.205	12.817.593.833	6.677.589.181	7.114.011.631	12.331.064.243	65.439.704.046
Produksi MS + IS per Afdeling		11.568.971			2.137.357	2.488.640	1.983.362	1.328.630	1.617.511	2.088.450	11.568.971
Harga Pokok Per Afdeling					6.143,66	5.371,71	6.462,56	5.025,92	4.398,12	5.904,41	5.656,48

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