

Lampiran 1. Penyusutan Alat Pada Industri Enting-Enting Lestari Oktober 2014 - September 2015

No	Bulan	Wajan Besar			Biaya Penyusutan/ Bulan (Rp)	Wajan Kecil			Biaya Penyusutan/ Bulan (Rp)	Sutil			Biaya Penyusutan/ Bulan (Rp)
		Jumlah	Harga	UE/ Bulan		Jumlah	Harga	UE/ Bulan		Jumlah	Harga	UE/ Bulan	
1	Oct-14	2	80,000	36	4,444	5	35,000	36	4,861	12	6,000	24	3,000
2	November				4,444				4,861				3,000
3	Desember				4,444				4,861				3,000
4	Jan-15				4,444				4,861				3,000
5	Februari				4,444				4,861				3,000
6	Maret				4,444				4,861				3,000
7	April				4,444				4,861				3,000
8	Mei				4,444				4,861				3,000
9	Juni				4,444				4,861				3,000
10	Juli				4,444				4,861				3,000
11	Agustus				4,444				4,861				3,000
12	Sepetmber				4,444				4,861				3,000
	Jumlah	2	80,000	36	53,333	5	35,000	36	58,333	12	6,000	24	36,000
	Rata-rata	2	80,000	36	4,444	5	35,000	36	4,861	12	6,000	24	3,000

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Lampiran 1. Lanjutan

Baskom Besar			Biaya Penyusutan / Bulan (Rp)	Kompor Gas			Biaya Penyusutan/ Bulan (Rp)	Tampah			Biaya Penyusutan/ Bulan (Rp)
Jumlah	Harga	UE/ Bulan		Jumlah	Harga	UE/ Bulan		Jumlah	Harga	UE/ Bulan	
10	40,000	12	33,333	6	87,500	60	8,750	5	15,000	12	6,250
			33,333				8,750				6,250
			33,333				8,750				6,250
			33,333				8,750				6,250
			33,333				8,750				6,250
			33,333				8,750				6,250
			33,333				8,750				6,250
			33,333				8,750				6,250
			33,333				8,750				6,250
			33,333				8,750				6,250
			33,333				8,750				6,250
10	40,000	12	400,000	6	87,500	60	105,000	5	15,000	12	75,000
10	40,000	12	33,333	6	87,500	60	8,750	5	15,000	12	6,250

Lampiran 1. Lanjutan

Ayakan			Biaya Penyusutan/ Bulan (Rp)	Seng			Biaya Penyusutan/ Bulan (Rp)	Timbangan			Biaya Penyusutan/ Bulan (Rp)
Jumlah	Harga	UE/ Bulan		Jumlah	Harga	UE/ Bulan		Jumlah	Harga	UE/ Bulan	
2	15,000	12	2,500	8	20,000	48	3,333	2	18,000	60	600
			2,500				3,333				600
			2,500				3,333				600
			2,500				3,333				600
			2,500				3,333				600
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			2,500				3,333				600
			2,500				3,333				600
2	15,000	12	30,000	8	20,000	48	40,000	2	18,000	60	7,200
2	15,000	12	2,500	8	20,000	48	3,333	2	18,000	60	600

Lampiran 1. Lanjutan

Papan Penggiling			Biaya Penyusutan/ Bulan (Rp)	Paralon			Biaya Penyusutan/ Bulan (Rp)	Meja			Biaya Penyusutan/ Bulan (Rp)
Jumlah	Harga	UE/ Bulan		Jumlah	Harga	UE/ Bulan		Jumlah	Harga	UE/ Bulan	
5	200,000	60	16,667	35	6,000	36	5,833	5	200,000	60	16,667
			16,667				5,833				16,667
			16,667				5,833				16,667
			16,667				5,833				16,667
			16,667				5,833				16,667
			16,667				5,833				16,667
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			16,667				5,833				16,667
			16,667				5,833				16,667
			16,667				5,833				16,667
			16,667				5,833				16,667
			16,667				5,833				16,667
5	200,000	60	200,000	35	6,000	36	70,000	5	200,000	60	200,000
5	200,000	60	16,667	35	6,000	36	5,833	5	200,000	60	16,667

Lampiran 1. Lanjutan

Pisau			Biaya Penyusutan/ Bulan (Rp)	Baskom Kecil			Biaya Penyusutan/ Bulan (Rp)	Tabung Gas			Biaya Penyusutan/ Bulan (Rp)
Jumlah	Harga	UE/ Bulan		Jumlah	Harga	UE/ Bulan		Jumlah	Harga	UE/ Bulan	
10	200,000	24	83,333	10	5,000	12	4,167	10	105,000	60	17,500
			83,333				4,167				17,500
			83,333				4,167				17,500
			83,333				4,167				17,500
			83,333				4,167				17,500
			83,333				4,167				17,500
			83,333				4,167				17,500
			83,333				4,167				17,500
			83,333				4,167				17,500
			83,333				4,167				17,500
			83,333				4,167				17,500
10	200,000	24	1,000,000	10	5,000	12	50,000	10	105,000	60	210,000
10	200,000	24	83,333	10	5,000	12	4,167	10	105,000	60	17,500

Lampiran 1. Lanjutan

Sealer			Biaya Penyusutan/ Bulan (Rp)	Alat Pencetak Kadaluarsa			Biaya Penyusutan/ Bulan (Rp)
Jumlah	Harga	UE/ Bulan		Jumlah	Harga	UE/ Bulan	
1	300,000	60	5,000	2	55,000	12	9,167
			5,000				9,167
			5,000				9,167
			5,000				9,167
			5,000				9,167
			5,000				9,167
			5,000				9,167
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			5,000				9,167
			5,000				9,167
			5,000				9,167
1	300,000	60	60,000	2	55,000	12	110,000
1	300,000	60	5,000	2	55,000	12	9,167

Lampiran 1. Lanjutan

Lumpang			Biaya Penyusutan/ Bulan (Rp)	Total Biaya Penyusutan/ Bulan (Rp)
Jumlah	Harga	UE/ Bulan		
1	150,000	60	2,500	167,267
			2,500	167,267
			2,500	167,267
			2,500	167,267
			2,500	167,267
			2,500	167,267
			2,500	167,267
			2,500	167,267
			2,500	167,267
			2,500	167,267
			2,500	167,267
1	150,000	60	30,000	2,007,200
1	150,000	60	2,500	167,267

Lampiran 2. penyusutan Mesin Pada Industri Enting-Enting Lestari Oktober 2014 - September 2015

No	Bulan	Mesin Parut Kelapa			Biaya Penyusutan/ Bulan (Rp)
		Jumlah	Harga	UE/ Bulan	
1	Oct-14	1	1,700,000	60	28,333
2	November				28,333
3	Desember				28,333
4	Jan-15				28,333
5	Februari				28,333
6	Maret				28,333
7	April				28,333
8	Mei				28,333
9	Juni				28,333
10	Juli				28,333
11	Agustus				28,333
12	Sepetmber				28,333
	Jumlah	1	1,700,000	60	340,000
	Rata-rata	1	1,700,000	60	28,333

Lampiran 3. Penyusutan Bangunan Pada Industri Enting-Enting Lestari Oktober 2014 - September 2015

No	Bulan	Bangunan			Biaya Penyusutan/ Bulan (Rp)
		Jumlah	Harga	UE/ Bulan	
1	Oct-14	1	15,000,000	240	62,500
2	November				62,500
3	Desember				62,500
4	Jan-15				62,500
5	Februari				62,500
6	Maret				62,500
7	April				62,500
8	Mei				62,500
9	Juni				62,500
10	Juli				62,500
11	Agustus				62,500
12	September				62,500
	Jumlah	1	15,000,000	240	750,000
	Rata-rata	1	15,000,000	240	62,500

Lampiran 4. Sewa Tanah Pada Industri Enting-Enting Lestari Oktober 2014 - September 2015

No	Bulan	Sewa Tanah
1	Oct-14	25,000
2	November	25,000
3	Desember	25,000
4	Jan-15	25,000
5	Februari	25,000
6	Maret	25,000
7	April	25,000
8	Mei	25,000
9	Juni	25,000
10	Juli	25,000
11	Agustus	25,000
12	September	25,000
	Jumlah	300,000
	Rata-rata	25,000

Lampiran 5. Pajak Usaha Pada Industri Enting-Enting Lestari Oktober 2014 - September 2015

No	Bulan	Biaya Pajak (Rp)
1	Oct-14	35,000
2	November	35,000
3	Desember	35,000
4	Jan-15	35,000
5	Februari	35,000
6	Maret	35,000
7	April	35,000
8	Mei	35,000
9	Juni	35,000
10	Juli	35,000
11	Agustus	35,000
12	September	35,000
	Jumlah	420,000
	Rata-rata	35,000

Lampiran 6. Biaya Tetap Pada Industri Enting-Enting Lestari Oktober 2014 - September 2015

No	Biaya tetap	Jumlah (Rp)
1	Penyusutan Peralatan	2,007,200
2	Penyusutan Mesin	340,000
3	Penyusutan Bangunan	750,000
4	Biaya Sewa Tanah	300,000
5	Pajak	420,000
	Total biaya tetap	3,817,200

Lampiran 7. Biaya Penggunaan Tenaga Kerja Pada Industri Enting-Enting Lestari Oktober 2014 - September 2015

No	Bulan	Tenaga Kerja Tetap keluarga				Tenaga Kerja tetap luar				Total Biaya Tenaga Kerja (Rp)
		Jumlah Hari Kerja (Hari)	Jumlah Tenaga Kerja (Orang)	Upah Kerja (Rp/Hari)	Biaya Tenaga Kerja Tetap (Rp)	Jumlah Hari Kerja (Hari)	Jumlah Tenaga Kerja (Orang)	Upah Kerja (Rp/Hari)	Biaya Tenaga Kerja Tidak Tetap (Rp)	
1	Oct-14	14	1	25,000	350,000	14	14	20,000	3,920,000	4,270,000
2	November	12	1	25,000	300,000	12	13	20,000	3,120,000	3,420,000
3	Desember	20	1	25,000	500,000	20	15	20,000	6,000,000	6,500,000
4	Jan-14	20	1	25,000	500,000	20	15	20,000	6,000,000	6,500,000
5	Februari	14	1	25,000	350,000	14	13	20,000	3,640,000	3,990,000
6	Maret	12	1	25,000	300,000	12	13	20,000	3,120,000	3,420,000
7	April	12	1	25,000	300,000	12	13	20,000	3,120,000	3,420,000
8	Mei	16	1	25,000	400,000	16	13	20,000	4,160,000	4,560,000
9	Juni	28	1	25,000	700,000	28	15	20,000	8,400,000	9,100,000
10	Juli	24	1	25,000	600,000	24	15	20,000	7,200,000	7,800,000
11	Agustus	15	1	25,000	375,000	15	14	20,000	4,200,000	4,575,000
12	Sepetmber	12	1	25,000	300,000	12	13	20,000	3,120,000	3,420,000
	Jumlah	199	12	300,000	4,975,000	199	166	240,000	56,000,000	60,975,000
	Rata-rata	17	1	25,000	414,583	17	14	20,000	4,666,667	5,081,250

Lampiran 8. Biaya Bahan Baku dan Bahan Penolong Pada Industri Enting-Enting Lestari Oktober 2014 - September 2015

No	Bulan	Gula (Rp)	Harga Gula (Rp/kg)	Total Biaya Gula (Rp)	Wijen (Kg)	Harga Wijen (Rp/kg)	Total Biaya Wijen (Rp)	Kacang (Kg)	Harga Kacang (Rp/kg)
1	Oct-14	720	12,000	8,640,000	276	28,000	7,728,000	229	24,000
2	November	600	12,000	7,200,000	224	28,000	6,272,000	196	24,000
3	Desember	1,001	12,000	12,012,000	374	28,000	10,472,000	327	24,000
4	Jan-15	1,001	12,000	12,012,000	467	28,000	13,076,000	234	24,000
5	Februari	665	12,000	7,980,000	270	28,000	7,560,000	196	24,000
6	Maret	600	12,000	7,200,000	224	28,000	6,272,000	196	24,000
7	April	602	12,000	7,224,000	252	28,000	7,056,000	170	24,000
8	Mei	750	12,000	9,000,000	336	28,000	9,408,000	189	24,000
9	Juni	1,401	12,000	16,812,000	523	28,000	14,644,000	458	24,000
10	Juli	1,277	12,000	15,324,000	502	28,000	14,056,000	392	24,000
11	Agustus	750	12,000	9,000,000	280	28,000	7,840,000	245	24,000
12	Sepetmber	640	12,000	7,680,000	252	28,000	7,056,000	196	24,000
	Jumlah	10,007	144,000	120,084,000	3,980	336,000	111,440,000	3,028	288,000
	Rata-rata	834	12,000	10,007,000	332	28,000	9,286,667	252	24,000

Lampiran 8. Lanjutan

Total Biaya Kacang (Rp)	Kelapa Kering (Kg)	Harga Kelapa kering (Rp/kg)	Total Biaya Kelapa (Rp)	Gas (Tabung 3 kg)	Harga Gas (Rp/ Tabung 3 kg)	Total Biaya Gas (Rp)	Total Biaya Bahan Baku (Rp)
5,496,000	144	19,500	2,808,000	35	17,500	612,500	25,284,500
4,704,000	120	19,500	2,340,000	30	17,500	525,000	21,041,000
7,848,000	200	19,500	3,900,000	50	17,500	875,000	35,107,000
5,616,000	200	19,500	3,900,000	50	17,500	875,000	35,479,000
4,704,000	133	19,500	2,593,500	35	17,500	612,500	23,450,000
4,704,000	120	19,500	2,340,000	30	17,500	525,000	21,041,000
4,080,000	120	19,500	2,340,000	30	17,500	525,000	21,225,000
4,536,000	149	19,500	2,905,500	40	17,500	700,000	26,549,500
10,992,000	279	19,500	5,440,500	70	17,500	1,225,000	49,113,500
9,408,000	255	19,500	4,972,500	60	17,500	1,050,000	44,810,500
5,880,000	150	19,500	2,925,000	38	17,500	665,000	26,310,000
4,704,000	128	19,500	2,496,000	30	17,500	525,000	22,461,000
72,672,000	1,998	234,000	38,961,000	498	210,000	8,715,000	351,872,000
6,056,000	167	19,500	3,246,750	42	17,500	726,250	29,322,667

Lampiran 9. Biaya Listrik dan Telepon Pada Industri Enting-Enting Lestari Oktober 2014 - September 2015

No	Bulan	Listrik (Rp)	Telepon (Rp)
1	Oct-14	70,000	85,000
2	November	75,000	80,000
3	Desember	65,000	96,000
4	Jan-15	64,000	95,000
5	Februari	69,500	85,000
6	Maret	68,600	75,000
7	April	71,500	80,000
8	Mei	63,000	70,000
9	Juni	66,000	95,000
10	Juli	74,000	90,000
11	Agustus	67,500	85,000
12	Sepetmber	68,000	85,000
	Jumlah	822,100	1,021,000
	Rata-rata	68,508	85,083

Lampiran 10. Biaya Pemasaran Pada Industri Enting-Enting Lestari Oktober 2014 - September 2015

No	Bulan	Jumlah Pita (unit)	Pita (Rp/unit)	Total Biaya Pita (Rp)	Jumlah Plastik (unit)	plastik (Rp/unit)	Total Biaya Plastik (Rp)	Jumlah Bal (unit)	Bal (Rp/unit)
1	Oct-14	2,576	60	154,560	2,576	300	772,800	76	1,500
2	November	1,944	60	116,640	1,944	300	583,200	72	1,500
3	Desember	3,280	60	196,800	3,280	300	984,000	120	1,500
4	Jan-15	3,000	60	180,000	3,000	300	900,000	140	1,500
5	Februari	1,834	60	110,040	1,834	300	550,200	98	1,500
6	Maret	1,992	60	119,520	1,992	300	597,600	72	1,500
7	April	1,980	60	118,800	1,980	300	594,000	72	1,500
8	Mei	2,032	60	121,920	2,032	300	609,600	112	1,500
9	Juni	4,648	60	278,880	4,648	300	1,394,400	168	1,500
10	Juli	4,348	60	260,880	4,348	300	1,304,400	144	1,500
11	Agustus	2,520	60	151,200	2,520	300	756,000	90	1,500
12	Sepetmber	2,232	60	133,920	2,232	300	669,600	72	1,500
	Jumlah	32,386	720	1,943,160	32,386	3,600	9,715,800	1,236	18,000
	Rata-rata	2,699	60	161,930	2,699	300	809,650	103	1,500

Lampiran 10. lanjutan

Total Biaya Bal (Rp)	Jumlah Kardus (Unit)	Kardus (Rp/unit)	Total Biaya Kardus (Rp)	Total Biaya Pemasaran
114,000	21	2,500	52,500	1,093,860
108,000	16	2,500	40,000	847,840
180,000	27	2,500	67,500	1,428,300
210,000	25	2,500	62,500	1,352,500
147,000	15	2,500	37,500	844,740
108,000	17	2,500	42,500	867,620
108,000	17	2,500	42,500	863,300
168,000	17	2,500	42,500	942,020
252,000	39	2,500	97,500	2,022,780
216,000	36	2,500	90,000	1,871,280
135,000	21	2,500	52,500	1,094,700
108,000	19	2,500	47,500	959,020
1,854,000	270	30,000	675,000	14,187,960
154,500	23	2,500	56,250	1,182,330

Lampiran 11. Biaya Total Pada Industri Enting-Enting Lestari Oktober 2014 - September 2015

No	Bulan	Biaya Tetap					Total Biaya Tetap (Rp)	Total Biaya Tenaga Kerja (Rp)
		Total Biaya Penyusutan Alat (Rp)	Biaya Penyusutan Mesin (Rp)	Total Biaya Penyusutan Bangunan (Rp)	Total Biaya Sewa Tanah (Rp)	Total Biaya Pajak (Rp)		
1	Oct-14	167,267	28,333	62,500	25,000	35,000	318,100	4,270,000
2	November	167,267	28,333	62,500	25,000	35,000	318,100	3,420,000
3	Desember	167,267	28,333	62,500	25,000	35,000	318,100	6,500,000
4	Jan-15	167,267	28,333	62,500	25,000	35,000	318,100	6,500,000
5	Februari	167,267	28,333	62,500	25,000	35,000	318,100	3,990,000
6	Maret	167,267	28,333	62,500	25,000	35,000	318,100	3,420,000
7	April	167,267	28,333	62,500	25,000	35,000	318,100	3,420,000
8	Mei	167,267	28,333	62,500	25,000	35,000	318,100	4,560,000
9	Juni	167,267	28,333	62,500	25,000	35,000	318,100	9,100,000
10	Juli	167,267	28,333	62,500	25,000	35,000	318,100	7,800,000
11	Agustus	167,267	28,333	62,500	25,000	35,000	318,100	4,575,000
12	Sepetmber	167,267	28,333	62,500	25,000	35,000	318,100	3,420,000
	Jumlah	2,007,200	340,000	750,000	300,000	420,000	3,817,200	60,975,000
	Rata-rata	167,267	28,333	62,500	25,000	35,000	318,100	5,081,250

Biaya tidak tetap

No	Biaya	Jumlah (Rp)
1	Tenaga kerja	60,975,000
2	Bahan baku	120,084,000
3	Bahan penolong	223,073,000
4	Gas	8,715,000
5	Listrik	822,100
5	Telepon	1,021,000
7	Kemasan	14,187,960
8	Jumlah	428,878,060

Total Biaya

No	Biaya	Jumlah (Rp)
1	Biaya Tetap	3,817,200
2	Biaya Tidak tetap	428,878,060
	Total Biaya	432,695,260

Lampiran 11. lanjutan

Biaya Tidak Tetap						Total Biaya Tidak Tetap (Rp)	Total Biaya (Rp)
Total Biaya Bahan Baku (Rp)	Total Biaya Bahan Penolong (Rp)	Total Biaya Gas (Rp)	Total Biaya Listrik (Rp)	Total Biaya Telepon (Rp)	Total Biaya Kemasan (Rp)		
8,640,000	16,032,000	612,500	70,000	85,000	1,093,860	30,803,360	31,121,460
7,200,000	13,316,000	525,000	75,000	80,000	847,840	25,463,840	25,781,940
12,012,000	22,220,000	875,000	65,000	96,000	1,428,300	43,196,300	43,514,400
12,012,000	22,592,000	875,000	64,000	95,000	1,352,500	43,490,500	43,808,600
7,980,000	14,857,500	612,500	69,500	85,000	844,740	28,439,240	28,757,340
7,200,000	13,316,000	525,000	68,600	75,000	867,620	25,472,220	25,790,320
7,224,000	13,476,000	525,000	71,500	80,000	863,300	25,659,800	25,977,900
9,000,000	16,849,500	700,000	63,000	70,000	942,020	32,184,520	32,502,620
16,812,000	31,076,500	1,225,000	66,000	95,000	2,022,780	60,397,280	60,715,380
15,324,000	28,436,500	1,050,000	74,000	90,000	1,871,280	54,645,780	54,963,880
9,000,000	16,645,000	665,000	67,500	85,000	1,094,700	32,132,200	32,450,300
7,680,000	14,256,000	525,000	68,000	85,000	959,020	26,993,020	27,311,120
120,084,000	223,073,000	8,715,000	822,100	1,021,000	14,187,960	428,878,060	432,695,260
10,007,000	18,589,417	726,250	68,508	85,083	1,182,330	35,739,838	36,057,938

Lampiran 12. Penerimaan Pada Industri Enting-Enting Lestari Oktober 2014 - September 2015

No	Bulan	Enting-enting Wijen									Total Penjualan Enting-enting Wijen (Rp)
		1/4 Kg (kemasan)	Harga 1/4 Kg (Rp)	Total Penjualan 1/4 kg	3 Ons (kemasan)	Harga 3 ons (Rp)	Total Penjualan 3 Ons (Rp)	5 Kg (kemasan)	Harga 5 Kg (Rp)	Total Penjualan 5 kg (Rp)	
1	Oct-14	896	8,000	7,168,000	420	10,000	4,200,000	48	140,000	6,720,000	18,088,000
2	November	480	8,000	3,840,000	600	10,000	6,000,000	36	140,000	5,040,000	14,880,000
3	Desember	800	8,000	6,400,000	1,000	10,000	10,000,000	60	140,000	8,400,000	24,800,000
4	Jan-15	1,280	8,000	10,240,000	600	10,000	6,000,000	100	140,000	14,000,000	30,240,000
5	Februari	350	8,000	2,800,000	700	10,000	7,000,000	56	140,000	7,840,000	17,640,000
6	Maret	624	8,000	4,992,000	480	10,000	4,800,000	36	140,000	5,040,000	14,832,000
7	April	720	8,000	5,760,000	600	10,000	6,000,000	36	140,000	5,040,000	16,800,000
8	Mei	512	8,000	4,096,000	640	10,000	6,400,000	80	140,000	11,200,000	21,696,000
9	Juni	1,792	8,000	14,336,000	840	10,000	8,400,000	84	140,000	11,760,000	34,496,000
10	Juli	940	8,000	7,520,000	1,200	10,000	12,000,000	96	140,000	13,440,000	32,960,000
11	Agustus	960	8,000	7,680,000	450	10,000	4,500,000	45	140,000	6,300,000	18,480,000
12	Sepetmber	624	8,000	4,992,000	480	10,000	4,800,000	48	140,000	6,720,000	16,512,000
	Jumlah	9,978	96,000	79,824,000	8,010	120,000	80,100,000	725	1,680,000	101,500,000	261,424,000
	Rata-rata	832	8,000	6,652,000	668	10,000	6,675,000	60	140,000	8,458,333	21,785,333

enting enting wijen			1/4 kg	5 kg	3 ons	total (KG)	wijen	kelapa	gula	kacang
420	48	896	224	240	126	590	276	144	720	229
600	36	480	120	180	180	480	224	120	600	196
###	60	800	200	300	300	800	374	200	1,001	327
600	100	1,280	320	500	180	1,000	467	200	1,001	234
700	56	350	88	280	210	578	270	133	665	196
480	36	624	156	180	144	480	224	120	600	196
600	36	720	180	180	180	540	252	120	602	170
640	80	512	128	400	192	720	336	149	750	189
840	84	1,792	448	420	252	1,120	523	279	1,401	458
###	96	940	235	480	360	1,075	502	255	1,277	392
450	45	960	240	225	135	600	280	150	750	245
480	48	624	156	240	144	540	252	128	640	196

enting-
560
384
880
720
504
528
300
400
896
1,248
660
768

Lampiran 12. lanjutan

Enting-enting Kacang									Total Penjualan Enting-enting Kacang (Rp)	Total Penerimaan (Rp)
1/4 Kg (kemasan)	Harga 1/4 Kg (Rp)	Total Penjualan 1/4 kg	3 Ons (kemasan)	Harga 3 ons (Rp)	Total Penjualan 3 Ons (Rp)	5 Kg (kemasan)	Harga 5 Kg (Rp)	Total Penjualan 5 kg (Rp)		
560	8,000	4,480,000	700	10,000	7,000,000	28	140,000	3,920,000	15,400,000	33,488,000
384	8,000	3,072,000	480	10,000	4,800,000	36	140,000	5,040,000	12,912,000	27,792,000
880	8,000	7,040,000	600	10,000	6,000,000	60	140,000	8,400,000	21,440,000	46,240,000
720	8,000	5,760,000	400	10,000	4,000,000	40	140,000	5,600,000	15,360,000	45,600,000
504	8,000	4,032,000	280	10,000	2,800,000	42	140,000	5,880,000	12,712,000	30,352,000
528	8,000	4,224,000	360	10,000	3,600,000	36	140,000	5,040,000	12,864,000	27,696,000
300	8,000	2,400,000	360	10,000	3,600,000	36	140,000	5,040,000	11,040,000	27,840,000
400	8,000	3,200,000	480	10,000	4,800,000	32	140,000	4,480,000	12,480,000	34,176,000
896	8,000	7,168,000	1,120	10,000	11,200,000	84	140,000	11,760,000	30,128,000	64,624,000
1,248	8,000	9,984,000	960	10,000	9,600,000	48	140,000	6,720,000	26,304,000	59,264,000
660	8,000	5,280,000	450	10,000	4,500,000	45	140,000	6,300,000	16,080,000	34,560,000
768	8,000	6,144,000	360	10,000	3,600,000	24	140,000	3,360,000	13,104,000	29,616,000
7,848	96,000	62,784,000	6,550	120,000	65,500,000	511	1,680,000	71,540,000	199,824,000	461,248,000
654	8,000	5,232,000	546	10,000	5,458,333	43	140,000	5,961,667	16,652,000	38,437,333

-enting kacang	1/4 kg	3 Ons	5 kg	Total (kg)	
700	28	140	210	140	490
480	36	96	144	180	420
600	60	220	180	300	700
400	40	180	120	200	500
280	42	126	84	210	420
360	36	132	108	180	420
360	36	75	108	180	363
480	32	100	144	160	404
1,120	84	224	336	420	980
960	48	312	288	240	840
450	45	165	135	225	525
360	24	192	108	120	420

lampiran

13. Volume Penjualan Industri | Enting-enting Lestari Periode Oktober 2014 - September 2015

No	Bulan	Enting-enting Wijen			Enting-enting Kacang		
		1/4 Kg (kg)	3 Ons(Kg)	5 Kg (Kg)	1/4 Kg (Kg)	3 Ons (Kg)	5 Kg (Kg)
1	Oct-14	224	126	240	140	210	140
2	November	120	180	180	96	144	180
3	Desember	200	300	300	220	180	300
4	Jan-15	320	180	500	180	120	200
5	Februari	88	210	280	126	84	210
6	Maret	156	144	180	132	108	180
7	April	180	180	180	75	108	180
8	Mei	128	192	400	100	144	160
9	Juni	448	252	420	224	336	420
10	Juli	235	360	480	312	288	240
11	Agustus	240	135	225	165	135	225
12	Sepetmber	156	144	240	192	108	120
	Jumlah	2,495	2,403	3,625	1,962	1,965	2,555
	Rata-rata	208	200	302	164	164	213
	var	9733.914773	5058.204545	13924.81061	4487.545455	6065.113636	6502.083333

260.015625	16.125	(74.250)	(62.083)	(23.500)	46	(73)
7722.015625	(87.875)	(20.250)	(122.083)	(67.500)	(20)	(33)
62.015625	(7.875)	99.750	(2.083)	56.500	16	87
12572.01563	112.125	(20.250)	197.917	16.500	(44)	(13)
14490.14063	(120.375)	9.750	(22.083)	(37.500)	(80)	(3)
2691.015625	(51.875)	(56.250)	(122.083)	(31.500)	(56)	(33)
6380.015625	(79.875)	(20.250)	(122.083)	(88.500)	(56)	(33)
6380.015625	(79.875)	(8.250)	97.917	(63.500)	(20)	(53)
57660.01563	240	52	118	61	172	207
735.765625	27	160	178	149	124	27

1032.015625	32	(65)	(77)	2	(29)	12
2691.015625	(52)	(56)	29	29	(56)	(93)

260.015625	5513.0625	3854.340278	552.25	2139.0625	5316.840278
7722.015625	410.0625	14904.34028	4556.25	390.0625	1083.506944
62.015625	9950.0625	4.340277778	3192.25	264.0625	7583.506944
12572.01563	410.0625	39171.00694	272.25	1914.0625	166.8402778
14490.14063	95.0625	487.6736111	1406.25	6360.0625	8.506944444
2691.015625	3164.0625	14904.34028	992.25	3108.0625	1083.506944
6380.015625	410.0625	14904.34028	7832.25	3108.0625	1083.506944
6380.015625	68.0625	9587.673611	4032.25	390.0625	2800.173611
57660.01563	2678.0625	13904.34028	3660.25	29670.0625	42883.50694
735.765625	25520.0625	31654.34028	22052.25	15438.0625	733.5069444
1032.015625	4257.5625	5941.840278	2.25	826.5625	146.0069444
2691.015625	3164.0625	812.25	812.25	3108.0625	8633.506944
253809601.3	51684027.6	150984018	37199486.79	75131989.96	144087927.6

Anova: Single Factor, alpha 5 %

SUMMARY

<i>Groups</i>	<i>Count</i>	<i>Sum</i>	<i>Average</i>	<i>Variance</i>
1/4 Kg (kg)	12	2494.5	207.875	9733.914773
3 Ons(Kg)	12	2403	200.25	5058.204545
5 Kg (Kg)	12	3625	302.0833333	13924.81061
1/4 Kg (Kg)	12	1962	163.5	4487.545455
3 Ons (Kg)	12	1965	163.75	6065.113636
5 Kg (Kg)	12	2555	212.9166667	6502.083333

ANOVA

<i>Source of Variation</i>	<i>SS</i>	<i>df</i>	<i>MS</i>	<i>F</i>	<i>P-value</i>	<i>F crit</i>
Between Groups	154479.5729	5	30895.91458	4.050004686	0.002884032	2.353808957
Within Groups	503488.3958	66	7628.612058			
Total	657967.9688	71				

16.125	-74.25	-62.08333333	-23.5	46.25	-72.91666667
-87.875	-20.25	-122.0833333	-67.5	-19.75	-32.91666667
-7.875	99.75	-2.083333333	56.5	16.25	87.08333333
112.125	-20.25	197.9166667	16.5	-43.75	-12.91666667
-120.375	9.75	-22.08333333	-37.5	-79.75	-2.916666667
-51.875	-56.25	-122.0833333	-31.5	-55.75	-32.91666667
-79.875	-20.25	-122.0833333	-88.5	-55.75	-32.91666667
-79.875	-8.25	97.91666667	-63.5	-19.75	-52.91666667
240.125	51.75	117.9166667	60.5	172.25	207.0833333
27.125	159.75	177.9166667	148.5	124.25	27.08333333
32.125	-65.25	-77.08333333	1.5	-28.75	12.08333333
-51.875	-56.25	28.5	28.5	-55.75	-92.91666667

Anova: Single Factor, Alpha 1 %

SUMMARY

<i>Groups</i>	<i>Count</i>	<i>Sum</i>	<i>Average</i>	<i>Variance</i>
1/4 Kg (kg)	12	2494.5	207.875	9733.914773
3 Ons(Kg)	12	2403	200.25	5058.204545
5 Kg (Kg)	12	3625	302.0833333	13924.81061
1/4 Kg (Kg)	12	1962	163.5	4487.545455
3 Ons (Kg)	12	1965	163.75	6065.113636
5 Kg (Kg)	12	2555	212.9166667	6502.083333

ANOVA

<i>Source of Variation</i>	<i>SS</i>	<i>df</i>	<i>MS</i>	<i>F</i>	<i>P-value</i>	<i>F crit</i>
Between Groups	154479.5729	5	30895.91458	4.050004686	0.002884032	3.308124678
Within Groups	503488.3958	66	7628.612058			
Total	657967.9688	71		4.050004686		

Lampiran 14. keuntungan Industri Enting-enting Lestari Periode Oktober 2014 - September 2015

No	Bulan	Penerimaan Enting-Enting wijen (Rp)	Penerimaan Enting-Enting Kacang (Rp)	Total Penerimaan (Rp)	Total Pengeluaran (Rp)	keuntungan (Rp)
1	Oct-14	18,088,000	15,400,000	33,488,000	31,121,460	2,366,540
2	November	14,880,000	12,912,000	27,792,000	25,781,940	2,010,060
3	Desember	24,800,000	21,440,000	46,240,000	43,514,400	2,725,600
4	Jan-15	30,240,000	15,360,000	45,600,000	43,808,600	1,791,400
5	Februari	17,640,000	12,712,000	30,352,000	28,757,340	1,594,660
6	Maret	14,832,000	12,864,000	27,696,000	25,790,320	1,905,680
7	April	16,800,000	11,040,000	27,840,000	25,977,900	1,862,100
8	Mei	21,696,000	12,480,000	34,176,000	32,502,620	1,673,380
9	Juni	34,496,000	30,128,000	64,624,000	60,715,380	3,908,620
10	Juli	32,960,000	26,304,000	59,264,000	54,963,880	4,300,120
11	Agustus	18,480,000	16,080,000	34,560,000	32,450,300	2,109,700
12	Sepetmber	16,512,000	13,104,000	29,616,000	27,311,120	2,304,880
	Jumlah	261,424,000	199,824,000	461,248,000	432,695,260	28,552,740
	Rata-rata	21,785,333	16,652,000	38,437,333	36,057,938	2,379,395

Lampiran 15. T hitung pada Industri Enting-enting Lestari Periode Oktober 2014 - September 2015

no	Bulan	Keuntungan	$\mu - \bar{\mu}$	$(\mu - \bar{\mu})^2$
1	Oct-14	2,366,540	-12,855	165,251,025
2	November	2,010,060	-369,335	136,408,342,225
3	Desember	2,725,600	346,205	119,857,902,025
4	Jan-15	1,791,400	-587,995	345,738,120,025
5	Februari	1,594,660	-784,735	615,809,020,225
6	Maret	1,905,680	-473,715	224,405,901,225
7	April	1,862,100	-517,295	267,594,117,025
8	Mei	1,673,380	-706,015	498,457,180,225
9	Juni	3,908,620	1,529,225	2,338,529,100,625
10	Juli	4,300,120	1,920,725	3,689,184,525,625
11	Agustus	2,109,700	-269,695	72,735,393,025
12	September	2,304,880	-74,515	5,552,485,225
	Total	28,552,740		8,314,437,338,500
	Mean (E)	2,379,395		
	Standar Deviation (V)	869,401		
	Variance (V ²)	755,857,939,864		
	Koefisien Variasi (CV)	0.37		

Uraian	Nilai
Keuntungan rata-rata (Rp)	2,379,395
Simpangan baku (Rp)	869,401
Koefisien variasi	0.37

Biaya Bahan Baku dan Bahan Penolong

No	Bulan	Enting-enting Wijen			Total wijen	Enting-enting Kacang			Total Kacang	Total	biaya gula (Rp)
		1/4 Kg	3 Ons	5 Kg		1/4 Kg	3 Ons	5 Kg			
1	Oct-14	224	126	240	590	140	210	140	490	1,080	8,640,000
2	November	120	180	180	480	96	144	180	420	900	7,200,000
3	Desember	200	300	300	800	220	180	300	700	1,500	12,012,000
4	Jan-15	320	180	500	1,000	180	120	200	500	1,500	12,012,000
5	Februari	88	210	280	578	126	84	210	420	998	7,980,000
6	Maret	156	144	180	480	132	108	180	420	900	7,200,000
7	April	180	180	180	540	75	108	180	363	903	7,224,000
8	Mei	128	192	400	720	100	144	160	404	1,124	9,000,000
9	Juni	448	252	420	1,120	224	336	420	980	2,100	16,812,000
10	Juli	235	360	480	1,075	312	288	240	840	1,915	15,324,000
11	Agustus	240	135	225	600	165	135	225	525	1,125	9,000,000
12	Sepetmber	156	144	240	540	192	108	120	420	960	7,680,000
	Jumlah	2,495	2,403	3,625	8,523	1,962	1,965	2,555	6,482	15,005	120,084,000
	Rata-rata	208	200	302	710	164	164	213	540	1,250	10,007,000

Lanjutan

biaya wijen (Rp)	biaya kacang (Rp)	biaya kelapa (Rp)	biaya gula enting-enting wijen (join cost)			biaya gula enting-enting kacang (joint cost)		
			1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
7,728,000	5,496,000	2,808,000	1,792,000	1,008,000	1,920,000	1,120,000	1,680,000	1,120,000
6,272,000	4,704,000	2,340,000	960,000	1,440,000	1,440,000	768,000	1,152,000	1,440,000
10,472,000	7,848,000	3,900,000	1,601,600	2,402,400	2,402,400	1,761,760	1,441,440	2,402,400
13,076,000	5,616,000	3,900,000	2,562,560	1,441,440	4,004,000	1,441,440	960,960	1,601,600
7,560,000	4,704,000	2,593,500	700,000	1,680,000	2,240,000	1,008,000	672,000	1,680,000
6,272,000	4,704,000	2,340,000	1,248,000	1,152,000	1,440,000	1,056,000	864,000	1,440,000
7,056,000	4,080,000	2,340,000	1,440,000	1,440,000	1,440,000	600,000	864,000	1,440,000
9,408,000	4,536,000	2,905,500	1,024,911	1,537,367	3,202,847	800,712	1,153,025	1,281,139
14,644,000	10,992,000	5,440,500	3,586,560	2,017,440	3,362,400	1,793,280	2,689,920	3,362,400
14,056,000	9,408,000	4,972,500	1,880,491	2,880,752	3,841,003	2,496,652	2,304,602	1,920,501
7,840,000	5,880,000	2,925,000	1,920,000	1,080,000	1,800,000	1,320,000	1,080,000	1,800,000
7,056,000	4,704,000	2,496,000	1,248,000	1,152,000	1,920,000	1,536,000	864,000	960,000
111,440,000	72,672,000	38,961,000	19,963,980	19,231,687	29,011,597	15,702,277	15,726,286	20,448,174
9,286,667	6,056,000	3,246,750	1,663,665	1,602,641	2,417,633	1,308,523	1,310,524	1,704,014

Lanjutan

biaya wijen enting-enting wijen (joint cost)			biaya kacang enting-enting kacang (joint cost)			biaya kelapa enting-enting wijen (joint cost)		
1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
2,934,020	1,650,386	3,143,593	1,570,286	2,355,429	1,570,286	582,400	327,600	624,000
1,568,000	2,352,000	2,352,000	1,075,200	1,612,800	2,016,000	312,000	468,000	468,000
2,618,000	3,927,000	3,927,000	2,466,514	2,018,057	3,363,429	520,000	780,000	780,000
4,184,320	2,353,680	6,538,000	2,021,760	1,347,840	2,246,400	832,000	468,000	1,300,000
1,145,455	2,749,091	3,665,455	1,411,200	940,800	2,352,000	227,500	546,000	728,000
2,038,400	1,881,600	2,352,000	1,478,400	1,209,600	2,016,000	405,600	374,400	468,000
2,352,000	2,352,000	2,352,000	842,975	1,213,884	2,023,140	466,445	466,445	466,445
1,672,533	2,508,800	5,226,667	1,122,772	1,616,792	1,796,436	330,875	496,313	1,033,986
5,857,600	3,294,900	5,491,500	2,512,457	3,768,686	4,710,857	1,160,640	652,860	1,088,100
3,072,707	4,707,126	6,276,167	3,494,400	3,225,600	2,688,000	610,202	934,778	1,246,371
3,136,000	1,764,000	2,940,000	1,848,000	1,512,000	2,520,000	624,000	351,000	585,000
2,038,400	1,881,600	3,136,000	2,150,400	1,209,600	1,344,000	405,600	374,400	624,000
32,618,021	31,421,569	47,400,411	21,996,678	22,030,312	28,645,011	6,477,271	6,239,680	9,412,751
2,718,168	2,618,464	3,950,034	1,833,056	1,835,859	2,387,084	539,773	519,973	784,396

Lanjutan

biaya kelapa enting-enting kacang (joint cost)			biaya bahan baku enting wijen (joint cost)			biaya bahan baku enting kacang (joint cost)		
1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
364,000	546,000	364,000	5,308,420	2,985,986	5,687,593	3,054,286	4,581,429	3,054,286
249,600	374,400	468,000	2,840,000	4,260,000	4,260,000	2,092,800	3,139,200	3,924,000
572,000	468,000	780,000	4,739,600	7,109,400	7,109,400	4,800,274	3,927,497	6,545,829
468,000	312,000	520,000	7,578,880	4,263,120	11,842,000	3,931,200	2,620,800	4,368,000
327,600	218,400	546,000	2,072,955	4,975,091	6,633,455	2,746,800	1,831,200	4,578,000
343,200	280,800	468,000	3,692,000	3,408,000	4,260,000	2,877,600	2,354,400	3,924,000
194,352	279,867	466,445	4,258,445	4,258,445	4,258,445	1,637,327	2,357,751	3,929,586
258,496	372,235	413,594	3,028,320	4,542,480	9,463,499	2,181,980	3,142,052	3,491,169
580,320	870,480	1,088,100	10,604,800	5,965,200	9,942,000	4,886,057	7,329,086	9,161,357
810,141	747,822	623,185	5,563,400	8,522,656	11,363,541	6,801,193	6,278,024	5,231,687
429,000	351,000	585,000	5,680,000	3,195,000	5,325,000	3,597,000	2,943,000	4,905,000
499,200	280,800	312,000	3,692,000	3,408,000	5,680,000	4,185,600	2,354,400	2,616,000
5,094,570	5,102,360	6,634,367	59,059,272	56,892,936	85,824,758	42,793,525	42,858,958	55,727,551
424,548	425,197	552,864	4,921,606	4,741,078	7,152,063	3,566,127	3,571,580	4,643,963

Biaya Tetap

No	Bulan	Enting-enting Wijen			Enting-enting Kacang			Total	biaya tetap / bulan	Enting-enting Wijen (joint cost)		
		1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg			1/4 Kg	3 Ons	5 Kg
1	Oct-14	224	126	240	140	210	140	1,080	318,100	65,976	37,112	70,689
2	November	120	180	180	96	144	180	900	318,100	42,413	63,620	63,620
3	Desember	200	300	300	220	180	300	1,500	318,100	42,413	63,620	63,620
4	Jan-15	320	180	500	180	120	200	1,500	318,100	67,861	38,172	106,033
5	Februari	88	210	280	126	84	210	998	318,100	27,904	66,968	89,291
6	Maret	156	144	180	132	108	180	900	318,100	55,137	50,896	63,620
7	April	180	180	180	75	108	180	903	318,100	63,409	63,409	63,409
8	Mei	128	192	400	100	144	160	1,124	318,100	36,225	54,337	113,203
9	Juni	448	252	420	224	336	420	2,100	318,100	67,861	38,172	63,620
10	Juli	235	360	480	312	288	240	1,915	318,100	39,036	59,799	79,733
11	Agustus	240	135	225	165	135	225	1,125	318,100	67,861	38,172	63,620
12	September	156	144	240	192	108	120	960	318,100	51,691	47,715	79,525
	Jumlah	2,495	2,403	3,625	1,962	1,965	2,555	15,005	3,817,200	634,610	611,332	922,213
	Rata-rata	208	200	302	164	164	213	1,250	318,100	52,884	50,944	76,851

Lanjutan

Enting-enting Kacang (joint cost)		
1/4 Kg	3 Ons	5 Kg
41,235	61,853	41,235
33,931	50,896	63,620
46,655	38,172	63,620
38,172	25,448	42,413
40,181	26,787	66,968
46,655	38,172	63,620
26,420	38,045	63,409
28,301	40,753	45,281
33,931	50,896	63,620
51,826	47,840	39,866
46,655	38,172	63,620
63,620	35,786	39,763
499,140	499,903	650,001
41,595	41,659	54,167

Biaya Tenaga Kerja

No	Bulan	Enting-enting Wijen			Enting-enting Kacang			Total	biaya tenaga kerja / bulan
		1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg		
1	Oct-14	224	126	240	140	210	140	1,080	4,270,000
2	November	120	180	180	96	144	180	900	3,420,000
3	Desember	200	300	300	220	180	300	1,500	6,500,000
4	Jan-15	320	180	500	180	120	200	1,500	6,500,000
5	Februari	88	210	280	126	84	210	998	3,990,000
6	Maret	156	144	180	132	108	180	900	3,420,000
7	April	180	180	180	75	108	180	903	3,420,000
8	Mei	128	192	400	100	144	160	1,124	4,560,000
9	Juni	448	252	420	224	336	420	2,100	9,100,000
10	Juli	235	360	480	312	288	240	1,915	7,800,000
11	Agustus	240	135	225	165	135	225	1,125	4,575,000
12	September	156	144	240	192	108	120	960	3,420,000
	Jumlah	2,495	2,403	3,625	1,962	1,965	2,555	15,005	60,975,000
	Rata-rata	208	200	302	164	164	213	1,250	5,081,250

Lanjutan

Enting-enting Wijen (joint cost)			Enting-enting Kacang (joint cost)		
1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
885,630	498,167	948,889	553,519	830,278	553,519
456,000	684,000	684,000	364,800	547,200	684,000
866,667	1,300,000	1,300,000	953,333	780,000	1,300,000
1,386,667	780,000	2,166,667	780,000	520,000	866,667
350,000	840,000	1,120,000	504,000	336,000	840,000
592,800	547,200	684,000	501,600	410,400	684,000
681,728	681,728	681,728	284,053	409,037	681,728
519,288	778,932	1,622,776	405,694	584,199	649,110
1,941,333	1,092,000	1,820,000	970,667	1,456,000	1,820,000
957,180	1,466,319	1,955,091	1,270,809	1,173,055	977,546
976,000	549,000	915,000	671,000	549,000	915,000
555,750	513,000	855,000	684,000	384,750	427,500
10,137,101	9,765,265	14,731,206	7,973,138	7,985,329	10,382,960
844,758	813,772	1,227,600	664,428	665,444	865,247

Biaya Listrik dan Telepon

No	Bulan	Enting-enting Wijen			Enting-enting Kacang			Total	biaya listrik / bulan	Enting-enting Wijen (joint cost)		
		1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg			1/4 Kg	3 Ons	5 Kg
1	Oct-14	224	126	240	140	210	140	1,080	70,000	14,519	8,167	15,556
2	November	120	180	180	96	144	180	900	75,000	10,000	15,000	15,000
3	Desember	200	300	300	220	180	300	1,500	65,000	8,667	13,000	13,000
4	Jan-15	320	180	500	180	120	200	1,500	64,000	13,653	7,680	21,333
5	Februari	88	210	280	126	84	210	998	69,500	6,096	14,632	19,509
6	Maret	156	144	180	132	108	180	900	68,600	11,891	10,976	13,720
7	April	180	180	180	75	108	180	903	71,500	14,252	14,252	14,252
8	Mei	128	192	400	100	144	160	1,124	63,000	7,174	10,762	22,420
9	Juni	448	252	420	224	336	420	2,100	66,000	14,080	7,920	13,200
10	Juli	235	360	480	312	288	240	1,915	74,000	9,081	13,911	18,548
11	Agustus	240	135	225	165	135	225	1,125	67,500	14,400	8,100	13,500
12	September	156	144	240	192	108	120	960	68,000	11,050	10,200	17,000
	Jumlah	2,495	2,403	3,625	1,962	1,965	2,555	15,005	822,100	136,674	131,661	198,615
	Rata-rata	208	200	302	164	164	213	1,250	68,508	11,390	10,972	16,551

Lanjutan

Enting-enting Kacang (joint cost)			Biaya Telefon / Bulan	Enting-enting Wijen (joint cost)			Enting-enting Kacang (joint cost)		
1/4 Kg	3 Ons	5 Kg		1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
9,074	13,611	9,074	85,000	17,630	9,917	18,889	11,019	16,528	11,019
8,000	12,000	15,000	80,000	10,667	16,000	16,000	8,533	12,800	16,000
9,533	7,800	13,000	96,000	12,800	19,200	19,200	14,080	11,520	19,200
7,680	5,120	8,533	95,000	20,267	11,400	31,667	11,400	7,600	12,667
8,779	5,853	14,632	85,000	7,456	17,895	23,860	10,737	7,158	17,895
10,061	8,232	13,720	75,000	13,000	12,000	15,000	11,000	9,000	15,000
5,939	8,551	14,252	80,000	15,947	15,947	15,947	6,645	9,568	15,947
5,605	8,071	8,968	70,000	7,972	11,957	24,911	6,228	8,968	9,964
7,040	10,560	13,200	95,000	20,267	11,400	19,000	10,133	15,200	19,000
12,056	11,129	9,274	90,000	11,044	16,919	22,559	14,663	13,535	11,279
9,900	8,100	13,500	85,000	18,133	10,200	17,000	12,467	10,200	17,000
13,600	7,650	8,500	85,000	13,813	12,750	21,250	17,000	9,563	10,625
107,498	107,663	139,989	1,021,000	169,741	163,515	246,668	133,507	133,711	173,858
8,958	8,972	11,666	85,083	14,145	13,626	20,556	11,126	11,143	14,488

Biaya Total

No	Bulan	Biaya Tetap enting Wijen (joint cost)			Biaya Tetap enting Kacang (joint cost)			Total Biaya variabel enting Wijen (joint cost)		
		1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
1	Oct-14	65,976	37,112	70,689	41,235	61,853	41,235	6,580,110	3,701,312	6,250,118
2	November	42,413	63,620	63,620	33,931	50,896	63,620	3,499,712	5,249,568	4,549,568
3	Desember	42,413	63,620	63,620	46,655	38,172	63,620	5,934,840	8,902,260	8,002,260
4	Jan-15	67,861	38,172	106,033	38,172	25,448	42,413	9,474,667	5,329,500	13,604,167
5	Februari	27,904	66,968	89,291	40,181	26,787	66,968	2,564,335	6,154,405	7,405,873
6	Maret	55,137	50,896	63,620	46,655	38,172	63,620	4,551,078	4,200,995	4,651,244
7	April	63,409	63,409	63,409	26,420	38,045	63,409	5,247,110	5,247,110	4,747,110
8	Mei	36,225	54,337	113,203	28,301	40,753	45,281	3,749,746	5,624,618	10,717,955
9	Juni	67,861	38,172	63,620	33,931	50,896	63,620	13,273,340	7,466,254	11,043,756
10	Juli	39,036	59,799	79,733	51,826	47,840	39,866	6,899,192	10,568,975	12,791,966
11	Agustus	67,861	38,172	63,620	46,655	38,172	63,620	7,063,936	3,973,464	5,822,440
12	Sepetmber	51,691	47,715	79,525	63,620	35,786	39,763	4,513,766	4,166,553	6,244,255
	Jumlah	634,610	611,332	922,213	499,140	499,903	650,001	73,310,409	70,621,332	95,830,711
	Rata-rata	52,884	50,944	76,851	41,595	41,659	54,167	6,109,201	5,885,111	6,827,995

Lanjutan

Total Biaya variabel enting Kacang (joint cost)			Total Biaya enting Wijen (joint cost)			Total Biaya enting Kacang (joint cost)		
1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
3,849,092	5,773,637	3,449,092	6,646,086	3,738,423	6,320,807	3,890,327	5,835,490	3,490,327
2,620,570	3,930,854	4,213,568	3,542,125	5,313,188	4,613,188	2,654,500	3,981,750	4,277,188
6,115,038	5,003,213	7,838,689	5,977,253	8,965,880	8,065,880	6,161,693	5,041,385	7,902,309
4,997,580	3,331,720	5,152,867	9,542,528	5,367,672	13,710,200	5,035,752	3,357,168	5,195,280
3,454,388	2,302,925	5,257,314	2,592,239	6,221,373	7,495,164	3,494,569	2,329,713	5,324,282
3,604,512	2,949,146	4,315,244	4,606,215	4,251,891	4,714,864	3,651,167	2,987,318	4,378,864
2,049,271	2,950,950	4,318,250	5,310,518	5,310,518	4,810,518	2,075,691	2,988,995	4,381,659
2,745,594	3,953,656	3,892,951	3,785,970	5,678,956	10,831,158	2,773,895	3,994,409	3,938,232
6,220,327	9,330,491	11,123,113	13,341,201	7,504,426	11,107,376	6,254,258	9,381,387	11,186,733
8,574,669	7,915,079	5,995,899	6,938,227	10,628,774	12,871,699	8,626,495	7,962,919	6,035,766
4,548,456	3,721,464	5,802,440	7,131,797	4,011,636	5,886,060	4,595,111	3,759,636	5,866,060
5,197,004	2,923,315	2,748,128	4,565,457	4,214,268	6,323,780	5,260,624	2,959,101	2,787,890
54,002,476	54,085,049	64,107,554	73,945,019	71,232,664	96,752,924	54,501,616	54,584,952	64,757,555
4,500,206	4,507,087	4,735,558	6,162,085	5,936,055	6,904,846	4,541,801	4,548,746	4,789,725

Biaya variabel

No	Bulan	Biaya TK enting Wijen (joint cost)			Biaya TK enting Kacang (joint cost)			biaya bahan baku enting wijen (joint cost)		
		1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
1	Oct-14	885,630	498,167	948,889	553,519	830,278	553,519	5,308,420	2,985,986	5,687,593
2	November	456,000	684,000	684,000	364,800	547,200	684,000	2,840,000	4,260,000	4,260,000
3	Desember	866,667	1,300,000	1,300,000	953,333	780,000	1,300,000	4,739,600	7,109,400	7,109,400
4	Jan-15	1,386,667	780,000	2,166,667	780,000	520,000	866,667	7,578,880	4,263,120	11,842,000
5	Februari	350,000	840,000	1,120,000	504,000	336,000	840,000	2,072,955	4,975,091	6,633,455
6	Maret	592,800	547,200	684,000	501,600	410,400	684,000	3,692,000	3,408,000	4,260,000
7	April	681,728	681,728	681,728	284,053	409,037	681,728	4,258,445	4,258,445	4,258,445
8	Mei	519,288	778,932	1,622,776	405,694	584,199	649,110	3,028,320	4,542,480	9,463,499
9	Juni	1,941,333	1,092,000	1,820,000	970,667	1,456,000	1,820,000	10,604,800	5,965,200	9,942,000
10	Juli	957,180	1,466,319	1,955,091	1,270,809	1,173,055	977,546	5,563,400	8,522,656	11,363,541
11	Agustus	976,000	549,000	915,000	671,000	549,000	915,000	5,680,000	3,195,000	5,325,000
12	September	555,750	513,000	855,000	684,000	384,750	427,500	3,692,000	3,408,000	5,680,000
	Jumlah	10,137,101	9,765,265	14,731,206	7,973,138	7,985,329	10,382,960	59,059,272	56,892,936	85,824,758
	Rata-rata	844,758	813,772	1,227,600	664,428	665,444	865,247	4921605.97	4741078.032	7152063.198

Lanjutan

biaya bahan baku enting kacang (joint cost)			biaya gas enting Wijen			biaya gas enting Kacang		
1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
3,054,286	4,581,429	3,054,286	127,037	71,458	136,111	79,398	119,097	79,398
2,092,800	3,139,200	3,924,000	70,000	105,000	105,000	56,000	84,000	105,000
4,800,274	3,927,497	6,545,829	116,667	175,000	175,000	128,333	105,000	175,000
3,931,200	2,620,800	4,368,000	186,667	105,000	291,667	105,000	70,000	116,667
2,746,800	1,831,200	4,578,000	53,728	128,947	171,930	77,368	51,579	128,947
2,877,600	2,354,400	3,924,000	91,000	84,000	105,000	77,000	63,000	105,000
1,637,327	2,357,751	3,929,586	104,651	104,651	104,651	43,605	62,791	104,651
2,181,980	3,142,052	3,491,169	79,715	119,573	249,110	62,278	89,680	99,644
4,886,057	7,329,086	9,161,357	261,333	147,000	245,000	130,667	196,000	245,000
6,801,193	6,278,024	5,231,687	128,851	197,389	263,185	171,070	157,911	131,593
3,597,000	2,943,000	4,905,000	141,867	79,800	133,000	97,533	79,800	133,000
4,185,600	2,354,400	2,616,000	85,313	78,750	131,250	105,000	59,063	65,625
42,793,525	42,858,958	55,727,551	1,448,870	1,395,724	2,105,493	1,139,580	1,141,323	1,484,010
3566127.043	3571579.837	4643962.586	120,739	116,310	175,458	94,965	95,110	123,667

Lanjutan

biaya listrik enting Wijen (joint cost)			Biaya listrik enting Kacang (joint cost)			Biaya Telfon enting Wijen (joint cost)		
1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
14,519	8,167	15,556	9,074	13,611	9,074	17,630	9,917	18,889
10,000	15,000	15,000	8,000	12,000	15,000	10,667	16,000	16,000
8,667	13,000	13,000	9,533	7,800	13,000	12,800	19,200	19,200
13,653	7,680	21,333	7,680	5,120	8,533	20,267	11,400	31,667
6,096	14,632	19,509	8,779	5,853	14,632	7,456	17,895	23,860
11,891	10,976	13,720	10,061	8,232	13,720	13,000	12,000	15,000
14,252	14,252	14,252	5,939	8,551	14,252	15,947	15,947	15,947
7,174	10,762	22,420	5,605	8,071	8,968	7,972	11,957	24,911
14,080	7,920	13,200	7,040	10,560	13,200	20,267	11,400	19,000
9,081	13,911	18,548	12,056	11,129	9,274	11,044	16,919	22,559
14,400	8,100	13,500	9,900	8,100	13,500	18,133	10,200	17,000
11,050	10,200	17,000	13,600	7,650	8,500	13,813	12,750	21,250
136,674	131,661	198,615	107,498	107,663	139,989	169,741	163,515	246,668
11,390	10,972	16,551	8,958	8,972	11,666	14,145	13,626	20,556

Lanjutan

Biaya Telefon enting Kacang (joint cost)			Biaya Pemasaran enting Wijen (joint cost)			Biaya Pemasaran enting Kacang (joint cost)		
1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
11,019	16,528	11,019	226,875	127,617	243,080	141,797	212,695	141,797
8,533	12,800	16,000	113,045	169,568	169,568	90,436	135,654	169,568
14,080	11,520	19,200	190,440	285,660	285,660	209,484	171,396	285,660
11,400	7,600	12,667	288,533	162,300	450,833	162,300	108,200	180,333
10,737	7,158	17,895	74,100	177,840	237,120	106,704	71,136	177,840
11,000	9,000	15,000	150,387	138,819	173,524	127,251	104,114	173,524
6,645	9,568	15,947	172,086	172,086	172,086	71,703	103,252	172,086
6,228	8,968	9,964	107,276	160,914	335,238	83,810	120,686	134,095
10,133	15,200	19,000	431,526	242,734	404,556	215,763	323,645	404,556
14,663	13,535	11,279	229,635	351,781	469,041	304,877	281,425	234,521
12,467	10,200	17,000	233,536	131,364	218,940	160,556	131,364	218,940
17,000	9,563	10,625	155,841	143,853	239,755	191,804	107,890	119,878
133,507	133,711	173,858	2,358,750	2,272,230	3,427,729	1,855,229	1,858,065	2,415,958
11,126	11,143	14,488	196,563	189,352	285,644	154,602	154,839	201,330

Lanjutan

Total Biaya variabel enting Wijen (joint cost)			Total Biaya variabel enting Kacang (joint cost)		
1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
6,580,110	3,701,312	6,250,118	3,849,092	5,773,637	3,449,092
3,499,712	5,249,568	4,549,568	2,620,570	3,930,854	4,213,568
5,934,840	8,902,260	8,002,260	6,115,038	5,003,213	7,838,689
9,474,667	5,329,500	13,604,167	4,997,580	3,331,720	5,152,867
2,564,335	6,154,405	7,405,873	3,454,388	2,302,925	5,257,314
4,551,078	4,200,995	4,651,244	3,604,512	2,949,146	4,315,244
5,247,110	5,247,110	4,747,110	2,049,271	2,950,950	4,318,250
3,749,746	5,624,618	10,717,955	2,745,594	3,953,656	3,892,951
13,273,340	7,466,254	11,043,756	6,220,327	9,330,491	11,123,113
6,899,192	10,568,975	12,791,966	8,574,669	7,915,079	5,995,899
7,063,936	3,973,464	5,822,440	4,548,456	3,721,464	5,802,440
4,513,766	4,166,553	6,244,255	5,197,004	2,923,315	2,748,128
73,310,409	70,621,332	95,830,711	54,002,476	54,085,049	64,107,554
6,109,201	5,885,111	6,827,995	4,500,206	4,507,087	4,735,558

Biaya Pemasaran

No	Bulan	Enting-enting Wijen			Enting-enting Kacang			Total	biaya pemasaran /
		1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg		
1	Oct-14	224	126	240	140	210	140	1,080	1,093,860
2	November	120	180	180	96	144	180	900	847,840
3	Desember	200	300	300	220	180	300	1,500	1,428,300
4	Jan-15	320	180	500	180	120	200	1,500	1,352,500
5	Februari	88	210	280	126	84	210	998	844,740
6	Maret	156	144	180	132	108	180	900	867,620
7	April	180	180	180	75	108	180	903	863,300
8	Mei	128	192	400	100	144	160	1,124	942,020
9	Juni	448	252	420	224	336	420	2,100	2,022,780
10	Juli	235	360	480	312	288	240	1,915	1,871,280
11	Agustus	240	135	225	165	135	225	1,125	1,094,700
12	September	156	144	240	192	108	120	960	959,020
	Jumlah	2,495	2,403	3,625	1,962	1,965	2,555	15,005	14,187,960
	Rata-rata	208	200	302	164	164	213	1,250	1,182,330

Lanjutan

Enting-enting Wijen (joint cost)			Enting-enting Kacang (joint cost)		
1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
226,875	127,617	243,080	141,797	212,695	141,797
113,045	169,568	169,568	90,436	135,654	169,568
190,440	285,660	285,660	209,484	171,396	285,660
288,533	162,300	450,833	162,300	108,200	180,333
74,100	177,840	237,120	106,704	71,136	177,840
150,387	138,819	173,524	127,251	104,114	173,524
172,086	172,086	172,086	71,703	103,252	172,086
107,276	160,914	335,238	83,810	120,686	134,095
431,526	242,734	404,556	215,763	323,645	404,556
229,635	351,781	469,041	304,877	281,425	234,521
233,536	131,364	218,940	160,556	131,364	218,940
155,841	143,853	239,755	191,804	107,890	119,878
2,358,750	2,272,230	3,427,729	1,855,229	1,858,065	2,415,958
196,563	189,352	285,644	154,602	154,839	201,330

Penerimaan, Total Biaya, dan Keuntungan

No	Bulan	Penerimaan Enting-enting Wijen			Penerimaan Enting-enting Kacang		
		1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
1	Oct-14	7,168,000	4,200,000	6,720,000	4,480,000	7,000,000	3,920,000
2	November	3,840,000	6,000,000	5,040,000	3,072,000	4,800,000	5,040,000
3	Desember	6,400,000	10,000,000	8,400,000	7,040,000	6,000,000	8,400,000
4	Jan-15	10,240,000	6,000,000	14,000,000	5,760,000	4,000,000	5,600,000
5	Februari	2,800,000	7,000,000	7,840,000	4,032,000	2,800,000	5,880,000
6	Maret	4,992,000	4,800,000	5,040,000	4,224,000	3,600,000	5,040,000
7	April	5,760,000	6,000,000	5,040,000	2,400,000	3,600,000	5,040,000
8	Mei	4,096,000	6,400,000	11,200,000	3,200,000	4,800,000	4,480,000
9	Juni	14,336,000	8,400,000	11,760,000	7,168,000	11,200,000	11,760,000
10	Juli	7,520,000	12,000,000	13,440,000	9,984,000	9,600,000	6,720,000
11	Agustus	7,680,000	4,500,000	6,300,000	5,280,000	4,500,000	6,300,000
12	September	4,992,000	4,800,000	6,720,000	6,144,000	3,600,000	3,360,000
	Jumlah	79,824,000	80,100,000	101,500,000	62,784,000	65,500,000	71,540,000
	Rata-rata	6,652,000	6,675,000	8,458,333	5,232,000	5,458,333	5,961,667

Lanjutan

Total Biaya Enting-enting Wijen (joint cost)			Total Biaya Enting-enting Kacang (joint cost)			Keuntungan Enting-enting wijen		
1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg	1/4 Kg	3 Ons	5 Kg
6,646,086	3,738,423	6,320,807	3,890,327	5,835,490	3,490,327	521,914	461,577	399,193
3,542,125	5,313,188	4,613,188	2,654,500	3,981,750	4,277,188	297,875	686,812	426,812
5,977,253	8,965,880	8,065,880	6,161,693	5,041,385	7,902,309	422,747	1,034,120	334,120
9,542,528	5,367,672	13,710,200	5,035,752	3,357,168	5,195,280	697,472	632,328	289,800
2,592,239	6,221,373	7,495,164	3,494,569	2,329,713	5,324,282	207,761	778,627	344,836
4,606,215	4,251,891	4,714,864	3,651,167	2,987,318	4,378,864	385,785	548,109	325,136
5,310,518	5,310,518	4,810,518	2,075,691	2,988,995	4,381,659	449,482	689,482	229,482
3,785,970	5,678,956	10,831,158	2,773,895	3,994,409	3,938,232	310,030	721,044	368,842
13,341,201	7,504,426	11,107,376	6,254,258	9,381,387	11,186,733	994,799	895,574	652,624
6,938,227	10,628,774	12,871,699	8,626,495	7,962,919	6,035,766	581,773	1,371,226	568,301
7,131,797	4,011,636	5,886,060	4,595,111	3,759,636	5,866,060	548,203	488,364	413,940
4,565,457	4,214,268	6,323,780	5,260,624	2,959,101	2,787,890	426,543	585,732	396,220
73,945,019	71,232,664	96,752,924	54,501,616	54,584,952	64,757,555	5,878,981	8,867,336	4,747,076
6,162,085	5,936,055	6,904,846	4,541,801	4,548,746	4,789,725	489,915	738,945	1,553,487

Lanjutan

Keuntungan Enting-enting kacang		
1/4 Kg	3 Ons	5 Kg
589,673	1,164,510	429,673
417,500	818,250	762,812
878,307	958,615	497,691
724,248	642,832	404,720
537,431	470,287	555,718
572,833	612,682	661,136
324,309	611,005	658,341
426,105	805,591	541,768
913,742	1,818,613	573,267
1,357,505	1,637,081	684,234
684,889	740,364	433,940
883,376	640,899	572,110
8,282,384	10,915,048	6,782,445
690,199	909,587	1,171,941