

### IX.3. Penentuan TPC (*Total Production Cost*)

FCI = Rp 814.655.639.126,96

No	Komponan	%	Harga	Ket
<b>I. Manufacturing Costs</b>				
<b>A Variabel Production Cost</b>				
1	Bahan Baku	-	Rp1.761.946.334.998,13	
2	Gaji Karyawan	-	Rp 12.530.700.000,00	
3	Operating Supervisor	12	Rp 1.503.684.000,00	dari 2
4	Utilitas	-	Rp 55.981.185.553	
5	Maintenance and Repairs	8	Rp 65.172.451.130,16	dari FCI
6	Operating Suplies	15	Rp 9.775.867.669,52	dari 5
7	Biaya Laboratorium	15	Rp 1.879.605.000,00	dari 2
8	Royalti dan Paten	5	0,05 x TPC	dari TPC
9	Pengemasan		Rp 132.000.009.672,00	
<b>Total Variabel Production Cost</b>			<b>Rp 2.040.789.838.023,30 + 0,05 TPC</b>	
<b>B Fixed Charges</b>				
1	Depresiasi			
	a. Peralatan		Rp 17.235.112.324,11	
	b. Bangunan		Rp 9.270.522.000,00	
2	Pajak Lokal	1	Rp 8.146.556.391,27	dari FCI
3	Asuransi	1	Rp 8.146.556.391,27	dari FCI
4	Sewa	-	-	
5	Bunga		0,1 (0,4 TCI)	
<b>Total Fixed Charges</b>			<b>Rp 42.798.747.106,65 + (0,04 TCI)</b>	
<b>C Plant Overhead Cost</b>				
1	POC	70	Rp 55.444.784.591,11	dari 2+3+5
<b>Total Plant Overhead Cost</b>			<b>Rp 55.444.784.591,11</b>	
<b>Total Manufacturing Costs</b>			<b>Rp 2.139.033.369.721,06 + 0,05 TPC + (0,04 TCI)</b>	

II. General Expenses				
A	Biaya Administrasi	15	Rp 11.881.025.269,52	dari 2+3+5
B	Distribusi dan Market	15	0,15 x TPC	dari TPC
C	RnD	5	0,05 x TPC	dari TPC
<b>Total General Expenses</b>			<b>Rp 11.881.025.269,52 + 0,2 TPC</b>	
III. Total Production Cost (MC + GE)				
1	TPC		Rp2.150.914.394.990,58 + 0,25 TPC	
<b>Total Production Cost</b>			<b>Rp 2.150.914.394.990,58 + 0,25 TPC + (0,04 TCI)</b>	
IV. Gross Earning Cost				
1	Total Income		Rp 3.364.932.246.557,66	
2	Total Production Cost		Rp 2.919.938.341.160,25	
<b>Total Gross Earning Cost</b>			<b>Rp 444.993.905.397,41</b>	

### 1. Total Production Cost (TPC)

$$\begin{aligned}
 \text{TPC} &= \text{Rp } 2.150.914.394.990,58 + 0,25 \text{ TPC} + (0,04 \text{ TCI}) \\
 0,75 \text{ TPC} &= \text{Rp } 2.150.914.394.990,58 + 0,04 \text{ TCI} \\
 \text{TPC} &= \text{Rp } 2.867.885.859.987,44 + 0,04 \text{ TCI} \quad \dots\dots\dots (1)
 \end{aligned}$$

### 2. Working Capital Investment (WCI)

Biaya penyimpanan bahan baku diasumsikan adalah 2 bulan

$$\begin{aligned}
 \text{WCI} &= \frac{\text{TPC}}{12} \times 2 \\
 &= \frac{\text{Rp } 2.867.885.859.987,44 + 0,04 \text{ TCI}}{12} \times 2 \\
 &= \text{Rp } 477.980.976.664,57 + 0,007 \text{ TCI} \quad \dots\dots\dots (2)
 \end{aligned}$$

$$\begin{aligned}
 \text{TCI} &= \text{FCI} + \text{WCI} \\
 &= \text{Rp } 814.655.639.126,96 + \text{Rp } 477.980.976.665 + 0,0067 \text{ TCI} \\
 0,9933 \text{ TCI} &= \text{Rp } 1.292.636.615.791,53 \\
 \text{TCI} &= \text{Rp } 1.301.312.029.320,33
 \end{aligned}$$

$$\text{TPC} = \text{Rp } 2.867.885.859.987,44 + 0,04 \text{ TCI}$$

$$\text{TPC} = \text{Rp } \mathbf{2.919.938.341.160,25}$$

Sehingga persamaan 2 menjadi:

$$\text{WCI} = \text{Rp } 477.980.976.664,57 + \text{Rp } 8.675.413.528,80$$

$$\text{WCI} = \text{Rp } 486.656.390.193,38$$

### 3. Fixed Charges

$$\text{Fixed charges} = \text{Rp } 42.798.747.106,65 + 0,04 \text{ TCI}$$

$$\text{Fixed charges} = \text{Rp } 42.798.747.106,65 + \text{Rp } 52.052.481.172,81$$

$$= \text{Rp } 94.851.228.279,46$$

### 4. Manufacturing Cost (MC)

$$\text{MC} = \text{Rp } 2.139.033.369.721,1 + 0,05 \text{ TPC} + 0,04 \text{ TCI}$$

$$= \text{Rp } 2.337.082.767.951,88$$

### 5. General Expenses (GE)

$$\text{GE} = \text{Rp } 11.881.025.269,52 + 0,2 \text{ TPC}$$

$$= \text{Rp } 595.868.693.501,57$$

### 6. Variabel Production Cost (VPC)

$$\text{VPC} = \text{Rp } 2.040.789.838.023,30 + 0,05 \text{ TPC}$$

$$= \text{Rp } 2.186.786.755.081,31$$