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Lampiran 1: Perhitungan Bahan Bakar

a. Massa air kakao basah yang diuapkan

$$Mak = Mk \frac{(kb - kk)}{(100\% - kk)}$$

Mak = massa air kakao yang diuapkan (kg)
 Mk = massa kakao yang dikeringkan = 3200kg.
 kb = kadar air biji kakao basah = 50,3%.
 kk = kadar air biji kakao kering = 7%

$$Mak = 3200 \frac{(50,3\% - 7\%)}{(100\% - 7\%)}$$

$$Mak = 1428,45\text{kg.}$$

$$Mak \approx 1430 \text{ kg.}$$

Untuk mengeringkan biji kakao sebanyak 3200 kg sampai kadar air 7%, maka massa air yang harus diuapkan yang terkandung dalam biji kakao basah adalah 1430 kg.

b. Kalor pengering biji kakao (Q_u)

$$Q_u = Ma \times h_{fg}$$

h_{fg} = entalpi uap campuran pada tekanan 4 Bar
 pada temperatur 1436 °C.

$$Q_u = 1430 \times 2133$$

$$= 2133 \text{ kJ/kg.}$$

$$Q_u = 3050190 \text{ kJ.}$$

Kalor yang dibutuhkan mengeringkan biji kakao sebanyak 3200kg untuk mencapai tingkat kekeringan 7% adalah 3050190 kJ. Dari gambar 11 diperlihatkan bahwa pada hari-11, 4 unit pengering jalan dan hari ke-12, 8 unit pengering jalan. Jika 4 unit alat pengering membutuhkan 3050190 kJ, maka kalor yang dibutuhkan 8 unit pengering adalah 6100380 kJ/kg.

c. Massa air yang diuapkan

$$Ma = \frac{Qu}{\Delta entalpi}$$

$$\Delta entalpi = (W_{143^{\circ}\text{C}} - W_{99,6^{\circ}\text{C}})$$

$$\Delta entalpi = 604 - 417 = 187 \text{ kJ/kg.}$$

$$Ma = \frac{3050190}{187} = 16311,1765 \text{ kg}$$

Massa air yang diuapkan untuk mendapatkan kalor uap sebanyak 3050190 kJ adalah 16311,1765 kg. Pada kondisi kaksimum, terdapat 2 alat pengering yang jalan bersamaan, dengan demikian maka dibutuhkan massa air sebanyak 32622,35 kg. Jika proses pengeringan berlangsung selama 30jam, maka kapasitas air yang dibutuhkan adalah 1087,4 kg/jam.

d. Kalor yang dibutuhkan untuk menguapkan air sebesar 32622,35 kg.

$$Qd = Ma.\Delta entalpi$$

$$Q_d = Ma (W_{99,6^{\circ}\text{C}} - W_{28^{\circ}\text{C}})$$

$$Q_d = 32622,35 (417 - 117)$$

$$Q_d = 9.786.600 \text{ kJ.}$$

Kalor yang dibutuhkan menguapkan air dalam ketel sebesar 32622 kg adalah 9786600 kJ. Jika pengeringan berlangsung selama 30 jam, maka $Q_d = 326220 \text{ kJ/jam.}$

e. Kebutuhan Uap

$$Mu = \frac{Qd}{\Delta h_{fg}} = \frac{326220}{2133} = 152,9395 \text{ kg/jam.}$$

Dengan demikian maka massa uap yang dibutuhkan untuk mengeringkan biji kakao yang terdapat pada 8 unit pengering adalah 152,9395 kg/jam.

f. Bahan bakar

Dengan pertimbangan kelangkaan dan kemahalam bahan bakar minyak (bbm), maka bahan bakar turbin yang digunakan dipilih bahan bakar padat. Adapun bahan bakar padat yang dimaksud adalah bahan bakar dari bio massa, seperti briket arang kayu, briket sekam padi, briket kulit jambu mete dan sejenisnya. Adapun nilai kalor (LHV) bahan bakar tersebut berkisar 7000 kJ/kg (Ahmad, 2008). Dengan demikian, maka massa bahan bakar briket yang dibutuhkan adalah sebagaiberikut:

$$Mb = \frac{Qu + Qd}{LHV}$$

$$Mb = \frac{6100380 + 9786600}{7000}$$

$$Mb = 2269,5686 \text{ kg.}$$

Massa bahan bakar yang digunakan untu mengeringkan 6400kg kakao (2 alat pengering) adalah 2269,5686 kg. Jika waktu pengeringan berlangsung selama 30 jam, masaa bahan bakar yang digunakan adalah 75,6523 kg/jam, dengan catatan bahwa semua rugi-rugi energi diabaikan.

Massa bahan bakar untuk mengeringkan 3200kg biji kakao adalah 1135kg

g. Ketel uap

Berdasarkan jenis bahan bakar dan volume uap yang dibutuhkan, maka dipilih ketel uap jenis Ketel Uap Pipa Api. Ketel Uap jenis ini memproduksi uap maksimum 10 ton/jam dan tekanan maksimum 24 Kg/cm² ((Djokosetyardjo, 2003).

Lampiran 2: Perhitungan Biaya Variabel

a. Biaya Pabrikasi (*Factory Costs*)

1. Biaya Produksi Langsung (*Direct Manufacturing Costs*)

- Biaya Bahan Langsung (*Direct Material Costs*)

Bahan baku (buah kakao)/tahun,	Rp.5.148.000.000
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Biaya Tenaga Kerja Langsung (*Direct Labor Costs*)

Upah tenaga kerja langsung	: Rp.323.493.468
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Biaya Perawatan,	<u>: Rp.144.000.000</u>
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Biaya produksi langsung	Rp.5.615.493.468
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2. Biaya Produksi Tak Langsung (*Indirect Manufacturing Costs*) atau *Biaya Overhead*

- Biaya bahan tak langsung (*inderect material*)

1. Bahan bakar kendaraan,	: Rp. 12.000.000,-
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2. Bahan kemasan,	: Rp. 4.212.000,-
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3. Bahan bakar industri,	: Rp.177.060.000,-
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4. Bahan uji kualitas,	<u>: Rp. 12.000.000,-</u>
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Total biaya bahan tak langsung/tahun,	Rp.205.272.000,-
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- Biaya tenaga kerja tak langsung (*inderect labor costs*)

1. Pembayaran gaji/upah untuk 5 orang karyawan tenaka teknisi dan administrasi,	Rp.110.668.824
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2. Gaji bendahara,	Rp. 24.000.000
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3. Gaji pimpinan,	<u>Rp. 36.000.000.</u>
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Total biaya tenaga kerja tidak langsung,	Rp.170.668.824,-
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- Biaya tak langsung lainnya (*production overhead costs*)
 1. Pembelian/pembayaran lainnya (listrik, telekomunikasi, air dan lain-lain), Rp. 24.000.000,-
 2. Pajak bumi, 15% x Rp.75.000.000, Rp. 11.250.000
 3. Jumlah biaya tak langsung, Rp.411.190.824

Total Biaya Pabrikasi = Rp.6.026.684.292,-

- b. Biaya Komersial (*Commercial Costs*) = 10% biaya pabrikasi
 = 10% x Rp.6.026.684.292 = Rp.602.668.429

Total Biaya Variabel = Rp.6.624.402.721,- = biaya operasional (OC)

Lampiran 3: Perhitungan Biaya Perawatan (MC)

- Perawatan/penggantian kotak fermentasi, Rp. 96.000.000.
- Perawatan mesin cuci, Rp.3.000.000.
- Perawatan alat pengering, Rp.30.000.000.
- Perawatan ketel uap, Rp.15.000.000.

Total biaya perawatan per tahun, Rp.144.000.000.

Lampiran 4.

Tabel25: Metode Sraight Line Depreciation (harga bahan baku = Rp.1000/kg)

n	CF Sebelum Pajak			SLD $\frac{1}{n}(I - S)$	PKP	Pajak 20%	CF Benefit Setelah Pajak
	(-)	(+)	NCF				
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	9.797.128.616	0	-9.797.128.616	0	0	0	-9.797.128.616
1	4.908.402.721	8.966.201.860	4.057.799.139	869.552.862	3.188.246.277	637.649.256	3.420.149.883
2	4.908.402.721	8.966.201.860	4.057.799.139	869.552.862	3.188.246.277	637.649.256	3.420.149.883
3	4.908.402.721	8.966.201.860	4.057.799.139	869.552.862	3.188.246.277	637.649.256	3.420.149.883
4	4.908.402.721	8.966.201.860	4.057.799.139	869.552.862	3.188.246.277	637.649.256	3.420.149.883
5	4.908.402.721	8.966.201.860	4.057.799.139	869.552.862	3.188.246.277	637.649.256	3.420.149.883
6	4.908.402.721	8.966.201.860	4.057.799.139	869.552.862	3.188.246.277	637.649.256	3.420.149.883
7	4.908.402.721	8.966.201.860	4.057.799.139	869.552.862	3.188.246.277	637.649.256	3.420.149.883
8	4.908.402.721	8.966.201.860	4.057.799.139	869.552.862	3.188.246.277	637.649.256	3.420.149.883
9	4.908.402.721	8.966.201.860	4.057.799.139	869.552.862	3.188.246.277	637.649.256	3.420.149.883
10	4.908.402.721	8.966.201.860	4.057.799.139	869.552.862	3.188.246.277	637.649.256	3.420.149.883
S		1.101.600.000	1.101.600.000				1.101.600.000

Lampiran 5.

Tabel 26: Metode Sraight Line Depreciation (harga bahan baku = Rp.1100/kg)

n	CF Sebelum Pajak			SLD	PKP	Pajak	CF Benefit
	(-)	(+)	NCF	$\frac{1}{n}(I - S)$		20%	Setelah Pajak
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	9.858.628.616	0	-9.858.628.616	0	0	0	-9.858.628.616
1	5.251.602.721	8.966.201.860	3.714.599.139	875.702.862	2.838.896.277	567.779.256	3.146.819.883
2	5.251.602.721	8.966.201.860	3.714.599.139	875.702.862	2.838.896.277	567.779.256	3.146.819.883
3	5.251.602.721	8.966.201.860	3.714.599.139	875.702.862	2.838.896.277	567.779.256	3.146.819.883
4	5.251.602.721	8.966.201.860	3.714.599.139	875.702.862	2.838.896.277	567.779.256	3.146.819.883
5	5.251.602.721	8.966.201.860	3.714.599.139	875.702.862	2.838.896.277	567.779.256	3.146.819.883
6	5.251.602.721	8.966.201.860	3.714.599.139	875.702.862	2.838.896.277	567.779.256	3.146.819.883
7	5.251.602.721	8.966.201.860	3.714.599.139	875.702.862	2.838.896.277	567.779.256	3.146.819.883
8	5.251.602.721	8.966.201.860	3.714.599.139	875.702.862	2.838.896.277	567.779.256	3.146.819.883
9	5.251.602.721	8.966.201.860	3.714.599.139	875.702.862	2.838.896.277	567.779.256	3.146.819.883
10	5.251.602.721	8.966.201.860	3.714.599.139	875.702.862	2.838.896.277	567.779.256	3.146.819.883
S		1.101.600.000	1.101.600.000				1.101.600.000

Lampiran 6.

Tabel 27: Metode Sraight Line Depreciation (harga bahan baku = Rp.1200/kg)

n	CF Sebelum Pajak			SLD $\frac{1}{n}(I - S)$	PKP	Pajak 20%	CF Benefit Setelah Pajak
	(-)	(+)	NCF				
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	9.930.128.616	0	-9.930.128.616	0	0	0	-9.930.128.616
1	5.594.802.721	8.966.201.860	3.371.399.139	882.852.862	2.488.546.277	497.709.256	2.873.689.884
2	5.594.802.721	8.966.201.860	3.714.599.139	882.852.862	2.488.546.277	497.709.256	2.873.689.884
3	5.594.802.721	8.966.201.860	3.714.599.139	882.852.862	2.488.546.277	497.709.256	2.873.689.884
4	5.594.802.721	8.966.201.860	3.714.599.139	882.852.862	2.488.546.277	497.709.256	2.873.689.884
5	5.594.802.721	8.966.201.860	3.714.599.139	882.852.862	2.488.546.277	497.709.256	2.873.689.884
6	5.594.802.721	8.966.201.860	3.714.599.139	882.852.862	2.488.546.277	497.709.256	2.873.689.884
7	5.594.802.721	8.966.201.860	3.714.599.139	882.852.862	2.488.546.277	497.709.256	2.873.689.884
8	5.594.802.721	8.966.201.860	3.714.599.139	882.852.862	2.488.546.277	497.709.256	2.873.689.884
9	5.594.802.721	8.966.201.860	3.714.599.139	882.852.862	2.488.546.277	497.709.256	2.873.689.884
10	5.594.802.721	8.966.201.860	3.714.599.139	882.852.862	2.488.546.277	497.709.256	2.873.689.884
S		1.101.600.000	1.101.600.000				1.101.600.000

Lampiran 7.

Tabel 28: Metode Sraight Line Depreciation (harga bahan baku = Rp.1300/kg)

n	CF Sebelum Pajak			SLD $\frac{1}{n}(I - S)$	PKP	Pajak 20%	CF Benefit Setelah Pajak
	(-)	(+)	NCF				
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	10.001.628.616	0	-10.001.628.616	0	0	0	-10.001.628.616
1	5.938.020.721	8.966.201.860	3.028.181.139	890.002.862	2.138.178.277	427.635.655	2.600.545.484
2	5.938.020.721	8.966.201.860	3.028.181.139	890.002.862	2.138.178.277	427.635.655	2.600.545.484
3	5.938.020.721	8.966.201.860	3.028.181.139	890.002.862	2.138.178.277	427.635.655	2.600.545.484
4	5.938.020.721	8.966.201.860	3.028.181.139	890.002.862	2.138.178.277	427.635.655	2.600.545.484
5	5.938.020.721	8.966.201.860	3.028.181.139	890.002.862	2.138.178.277	427.635.655	2.600.545.484
6	5.938.020.721	8.966.201.860	3.028.181.139	890.002.862	2.138.178.277	427.635.655	2.600.545.484
7	5.938.020.721	8.966.201.860	3.028.181.139	890.002.862	2.138.178.277	427.635.655	2.600.545.484
8	5.938.020.721	8.966.201.860	3.028.181.139	890.002.862	2.138.178.277	427.635.655	2.600.545.484
9	5.938.020.721	8.966.201.860	3.028.181.139	890.002.862	2.138.178.277	427.635.655	2.600.545.484
10	5.938.020.721	8.966.201.860	3.028.181.139	890.002.862	2.138.178.277	427.635.655	2.600.545.484
S		1.101.600.000	1.101.600.000				1.101.600.000

Lampiran 8.

Tabel 29: Metode Sraight Line Depreciation (harga bahan baku = Rp.1400/kg)

n	CF Sebelum Pajak			SLD $\frac{1}{n}(I - S)$	PKP	Pajak 20%	CF Benefit Setelah Pajak
	(-)	(+)	NCF				
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	10.073.128.616	0	-10.073.128.616	0	0	0	10.073.128.616
1	6.281.202.721	8.966.201.860	2.684.999.139	897.152.862	1.787.846.277	357.569.255	2.327.429.884
2	6.281.202.721	8.966.201.860	2.684.999.139	890.002.862	1.787.846.277	357.569.255	2.327.429.884
3	6.281.202.721	8.966.201.860	2.684.999.139	890.002.862	1.787.846.277	357.569.255	2.327.429.884
4	6.281.202.721	8.966.201.860	2.684.999.139	890.002.862	1.787.846.277	357.569.255	2.327.429.884
5	6.281.202.721	8.966.201.860	2.684.999.139	890.002.862	1.787.846.277	357.569.255	2.327.429.884
6	6.281.202.721	8.966.201.860	2.684.999.139	890.002.862	1.787.846.277	357.569.255	2.327.429.884
7	6.281.202.721	8.966.201.860	2.684.999.139	890.002.862	1.787.846.277	357.569.255	2.327.429.884
8	6.281.202.721	8.966.201.860	2.684.999.139	890.002.862	1.787.846.277	357.569.255	2.327.429.884
9	6.281.202.721	8.966.201.860	2.684.999.139	890.002.862	1.787.846.277	357.569.255	2.327.429.884
10	6.281.202.721	8.966.201.860	2.684.999.139	890.002.862	1.787.846.277	357.569.255	2.327.429.884
S		1.101.600.000	1.101.600.000				1.101.600.000

Lampiran 9.

Tabel 30: Metode Sraight Line Depreciation (harga bahan baku = Rp.1600/kg)

n	CF Sebelum Pajak			SLD $\frac{1}{n}(I - S)$	PKP	Pajak 20%	CF Benefit Setelah Pajak
	(-)	(+)	NCF				
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	10.216.128.616	0	-10.216.128.616	0	0	0	-10.216.128.616
1	6.967.602.721	8.966.201.860	1.998.599.139	911.452.862	1.087.146.277	217.429.255	1.781.169.884
2	6.967.602.721	8.966.201.860	1.998.599.139	911.452.862	1.087.146.277	217.429.255	1.781.169.884
3	6.967.602.721	8.966.201.860	1.998.599.139	911.452.862	1.087.146.277	217.429.255	1.781.169.884
4	6.967.602.721	8.966.201.860	1.998.599.139	911.452.862	1.087.146.277	217.429.255	1.781.169.884
5	6.967.602.721	8.966.201.860	1.998.599.139	911.452.862	1.087.146.277	217.429.255	1.781.169.884
6	6.967.602.721	8.966.201.860	1.998.599.139	911.452.862	1.087.146.277	217.429.255	1.781.169.884
7	6.967.602.721	8.966.201.860	1.998.599.139	911.452.862	1.087.146.277	217.429.255	1.781.169.884
8	6.967.602.721	8.966.201.860	1.998.599.139	911.452.862	1.087.146.277	217.429.255	1.781.169.884
9	6.967.602.721	8.966.201.860	1.998.599.139	911.452.862	1.087.146.277	217.429.255	1.781.169.884
10	6.967.602.721	8.966.201.860	1.998.599.139	911.452.862	1.087.146.277	217.429.255	1.781.169.884
S		1.101.600.000	1.101.600.000				1.101.600.000

Lampiran 10.

Tabel 31: Metode Sraight Line Depreciation (harga bahan baku = Rp.1700/kg)

n	CF Sebelum Pajak			SLD $\frac{1}{n}(I - S)$	PKP	Pajak 20%	CF Benefit Setelah Pajak
	(-)	(+)	NCF				
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	10.287.628.616	0	-10.287.628.616	0	0	0	-10.287.628.616
1	7.310.802.721	8.966.201.860	1.655.399.139	918.602.862	736.796.277	147.359.255	1.508.039.884
2	7.310.802.721	8.966.201.860	1.655.399.139	918.602.862	736.796.277	147.359.255	1.508.039.884
3	7.310.802.721	8.966.201.860	1.655.399.139	918.602.862	736.796.277	147.359.255	1.508.039.884
4	7.310.802.721	8.966.201.860	1.655.399.139	918.602.862	736.796.277	147.359.255	1.508.039.884
5	7.310.802.721	8.966.201.860	1.655.399.139	918.602.862	736.796.277	147.359.255	1.508.039.884
6	7.310.802.721	8.966.201.860	1.655.399.139	918.602.862	736.796.277	147.359.255	1.508.039.884
7	7.310.802.721	8.966.201.860	1.655.399.139	918.602.862	736.796.277	147.359.255	1.508.039.884
8	7.310.802.721	8.966.201.860	1.655.399.139	918.602.862	736.796.277	147.359.255	1.508.039.884
9	7.310.802.721	8.966.201.860	1.655.399.139	918.602.862	736.796.277	147.359.255	1.508.039.884
10	7.310.802.721	8.966.201.860	1.655.399.139	918.602.862	736.796.277	147.359.255	1.508.039.884
S		1.101.600.000	1.101.600.000				1.101.600.000

Lampiran 11.

Tabel 32: Metode Sraight Line Depreciation (harga bahan baku = Rp.1800/kg)

n	CF Sebelum Pajak			SLD $\frac{1}{n}(I - S)$	PKP	Pajak 20%	CF Benefit Setelah Pajak
	(-)	(+)	NCF				
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	10.359.128.616	0	-10.359.128.616	0	0	0	-10.359.128.616
1	7.654.002.721	8.966.201.860	1.312.199.139	925.752.862	386.446.277	77.289.255	1.234.909.884
2	7.654.002.721	8.966.201.860	1.312.199.139	925.752.862	386.446.277	77.289.255	1.234.909.884
3	7.654.002.721	8.966.201.860	1.312.199.139	925.752.862	386.446.277	77.289.255	1.234.909.884
4	7.654.002.721	8.966.201.860	1.312.199.139	925.752.862	386.446.277	77.289.255	1.234.909.884
5	7.654.002.721	8.966.201.860	1.312.199.139	925.752.862	386.446.277	77.289.255	1.234.909.884
6	7.654.002.721	8.966.201.860	1.312.199.139	925.752.862	386.446.277	77.289.255	1.234.909.884
7	7.654.002.721	8.966.201.860	1.312.199.139	925.752.862	386.446.277	77.289.255	1.234.909.884
8	7.654.002.721	8.966.201.860	1.312.199.139	925.752.862	386.446.277	77.289.255	1.234.909.884
9	7.654.002.721	8.966.201.860	1.312.199.139	925.752.862	386.446.277	77.289.255	1.234.909.884
10	7.654.002.721	8.966.201.860	1.312.199.139	925.752.862	386.446.277	77.289.255	1.234.909.884
S		1.101.600.000	1.101.600.000				1.101.600.000

Lampiran 12.

Tabel 33: Metode Sraight Line Depreciation (harga bahan baku = Rp.1900/kg)

n	CF Sebelum Pajak			SLD $\frac{1}{n}(I - S)$	PKP	Pajak 20%	CF Benefit Setelah Pajak
	(-)	(+)	NCF				
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	10.430.628.616	0	-10.430.628.616	0	0	0	-10.430.628.616
1	7.997.202.721	8.966.201.860	968.999.139	932.902.862	36.096.277	7.219.255	961.779.884
2	7.997.202.721	8.966.201.860	968.999.139	932.902.862	36.096.277	7.219.255	961.779.884
3	7.997.202.721	8.966.201.860	968.999.139	932.902.862	36.096.277	7.219.255	961.779.884
4	7.997.202.721	8.966.201.860	968.999.139	932.902.862	36.096.277	7.219.255	961.779.884
5	7.997.202.721	8.966.201.860	968.999.139	932.902.862	36.096.277	7.219.255	961.779.884
6	7.997.202.721	8.966.201.860	968.999.139	932.902.862	36.096.277	7.219.255	961.779.884
7	7.997.202.721	8.966.201.860	968.999.139	932.902.862	36.096.277	7.219.255	961.779.884
8	7.997.202.721	8.966.201.860	968.999.139	932.902.862	36.096.277	7.219.255	961.779.884
9	7.997.202.721	8.966.201.860	968.999.139	932.902.862	36.096.277	7.219.255	961.779.884
10	7.997.202.721	8.966.201.860	968.999.139	932.902.862	36.096.277	7.219.255	961.779.884
S		1.101.600.000	1.101.600.000				1.101.600.000

Lampiran 13.

Tabel 34. Metode Sraight Line Depreciation (harga bahan baku = Rp.2000/kg)

n	CF Sebelum Pajak			SLD $\frac{1}{n}(I - S)$	PKP	Pajak 20%	CF Benefit Setelah Pajak
	(-)	(+)	NCF				
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	10.502.128.616	0	-10.502.128.616	0	0	0	-10.502.128.616
1	8.340.402.721	8.966.201.860	625.799.139	940.052.862	0	0	0
2	8.340.402.721	8.966.201.860	625.799.139	940.052.862	0	0	0
3	8.340.402.721	8.966.201.860	625.799.139	940.052.862	0	0	0
4	8.340.402.721	8.966.201.860	625.799.139	940.052.862	0	0	0
5	8.340.402.721	8.966.201.860	625.799.139	940.052.862	0	0	0
6	8.340.402.721	8.966.201.860	625.799.139	940.052.862	0	0	0
7	8.340.402.721	8.966.201.860	625.799.139	940.052.862	0	0	0
8	8.340.402.721	8.966.201.860	625.799.139	940.052.862	0	0	0
9	8.340.402.721	8.966.201.860	625.799.139	940.052.862	0	0	0
10	8.340.402.721	8.966.201.860	625.799.139	940.052.862	0	0	0
S		1.101.600.000	1.101.600.000				1.101.600.000

Lampiran 14.

Tabel 35: Metode Sraight Line Depreciation (harga jual Rp.24.000/kg)

n	CF Sebelum Pajak			SLD $\frac{1}{n}(I - S)$	PKP	Pajak 20%	CF Benefit Setelah Pajak
	(-)	(+)	NCF				
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	10.069.628.620	0	-10.034.795.880	0	0	0	-10.034.795.880
1	6.624.402.721	8.607.553.786	1.983.151.065	896.802.862	1.086.348.203	217.269.641	1.765.881.424
2	6.624.402.721	8.607.553.786	1.983.151.065	896.802.862	1.086.348.203	217.269.641	1.765.881.424
3	6.624.402.721	8.607.553.786	1.983.151.065	896.802.862	1.086.348.203	217.269.641	1.765.881.424
4	6.624.402.721	8.607.553.786	1.983.151.065	896.802.862	1.086.348.203	217.269.641	1.765.881.424
5	6.624.402.721	8.607.553.786	1.983.151.065	896.802.862	1.086.348.203	217.269.641	1.765.881.424
6	6.624.402.721	8.607.553.786	1.983.151.065	896.802.862	1.086.348.203	217.269.641	1.765.881.424
7	6.624.402.721	8.607.553.786	1.983.151.065	896.802.862	1.086.348.203	217.269.641	1.765.881.424
8	6.624.402.721	8.607.553.786	1.983.151.065	896.802.862	1.086.348.203	217.269.641	1.765.881.424
9	6.624.402.721	8.607.553.786	1.983.151.065	896.802.862	1.086.348.203	217.269.641	1.765.881.424
10	6.624.402.721	8.607.553.786	1.983.151.065	896.802.862	1.086.348.203	217.269.641	1.765.881.424
S		1.101.600.000	1.101.600.000				1.101.600.000

Lampiran 15.

Tabel 36: Metode Sraight Line Depreciation (harga jual Rp.23.000/kg)

n	CF Sebelum Pajak			SLD $\frac{1}{n}(I - S)$	PKP	Pajak 20%	CF Benefit Setelah Pajak
	(-)	(+)	NCF				
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	10.069.628.620	0	-10.034.795.880	0	0	0	-10.034.795.880
1	6.624.402.721	8.248.905.711	1.624.502.990	896.802.862	727.700.128	145.540.026	1.478.962.964
2	6.624.402.721	8.248.905.711	1.624.502.990	896.802.862	727.700.128	145.540.026	1.478.962.964
3	6.624.402.721	8.248.905.711	1.624.502.990	896.802.862	727.700.128	145.540.026	1.478.962.964
4	6.624.402.721	8.248.905.711	1.624.502.990	896.802.862	727.700.128	145.540.026	1.478.962.964
5	6.624.402.721	8.248.905.711	1.624.502.990	896.802.862	727.700.128	145.540.026	1.478.962.964
6	6.624.402.721	8.248.905.711	1.624.502.990	896.802.862	727.700.128	145.540.026	1.478.962.964
7	6.624.402.721	8.248.905.711	1.624.502.990	896.802.862	727.700.128	145.540.026	1.478.962.964
8	6.624.402.721	8.248.905.711	1.624.502.990	896.802.862	727.700.128	145.540.026	1.478.962.964
9	6.624.402.721	8.248.905.711	1.624.502.990	896.802.862	727.700.128	145.540.026	1.478.962.964
10	6.624.402.721	8.248.905.711	1.624.502.990	896.802.862	727.700.128	145.540.026	1.478.962.964
S		1.101.600.000	1.101.600.000				1.101.600.000

Lampiran 16.

Tabel 37: Metode Sraight Line Depreciation (harga jual Rp.22.000/kg)

n	CF Sebelum Pajak			SLD $\frac{1}{n}(I - S)$	PKP	Pajak 20%	CF Benefit Setelah Pajak
	(-)	(+)	NCF				
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	10.069.628.620	0	-10.034.795.880	0	0	0	-10.034.795.880
1	6.624.402.721	7.912.137.957	1.287.735.236	896.802.862	390.932.374	78.186.475	1.209.548.761
2	6.624.402.721	7.912.137.957	1.287.735.236	896.802.862	390.932.374	78.186.475	1.209.548.761
3	6.624.402.721	7.912.137.957	1.287.735.236	896.802.862	390.932.374	78.186.475	1.209.548.761
4	6.624.402.721	7.912.137.957	1.287.735.236	896.802.862	390.932.374	78.186.475	1.209.548.761
5	6.624.402.721	7.912.137.957	1.287.735.236	896.802.862	390.932.374	78.186.475	1.209.548.761
6	6.624.402.721	7.912.137.957	1.287.735.236	896.802.862	390.932.374	78.186.475	1.209.548.761
7	6.624.402.721	7.912.137.957	1.287.735.236	896.802.862	390.932.374	78.186.475	1.209.548.761
8	6.624.402.721	7.912.137.957	1.287.735.236	896.802.862	390.932.374	78.186.475	1.209.548.761
9	6.624.402.721	7.912.137.957	1.287.735.236	896.802.862	390.932.374	78.186.475	1.209.548.761
10	6.624.402.721	7.912.137.957	1.287.735.236	896.802.862	390.932.374	78.186.475	1.209.548.761
S		1.101.600.000	1.101.600.000				1.101.600.000

Lampiran 17.

Tabel 38: Metode Sraight Line Depreciation (harga jual Rp.21.000/kg)

n	CF Sebelum Pajak			SLD $\frac{1}{n}(I - S)$	PKP	Pajak 20%	CF Benefit Setelah Pajak
	(-)	(+)	NCF				
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	10.069.628.620	0	-10.034.795.880	0	0	0	-10.034.795.880
1	6.624.402.721	7.531.609.562	907.206.841	896.802.862	10.403.979	2.080.796	905.126.045
2	6.624.402.721	7.531.609.562	907.206.841	896.802.862	10.403.979	2.080.796	905.126.045
3	6.624.402.721	7.531.609.562	907.206.841	896.802.862	10.403.979	2.080.796	905.126.045
4	6.624.402.721	7.531.609.562	907.206.841	896.802.862	10.403.979	2.080.796	905.126.045
5	6.624.402.721	7.531.609.562	907.206.841	896.802.862	10.403.979	2.080.796	905.126.045
6	6.624.402.721	7.531.609.562	907.206.841	896.802.862	10.403.979	2.080.796	905.126.045
7	6.624.402.721	7.531.609.562	907.206.841	896.802.862	10.403.979	2.080.796	905.126.045
8	6.624.402.721	7.531.609.562	907.206.841	896.802.862	10.403.979	2.080.796	905.126.045
9	6.624.402.721	7.531.609.562	907.206.841	896.802.862	10.403.979	2.080.796	905.126.045
10	6.624.402.721	7.531.609.562	907.206.841	896.802.862	10.403.979	2.080.796	905.126.045
S		1.101.600.000	1.101.600.000				1.101.600.000

Lampiran 18.

Tabel 39: Metode Sraight Line Depreciation (harga jual Rp.20.000/kg)

n	CF Sebelum Pajak			SLD $\frac{1}{n}(I - S)$	PKP	Pajak 20%	CF Benefit Setelah Pajak
	(-)	(+)	NCF				
(a)	(b)	(c)	(d=c-b)	(e)	(f=d-e)	(g=fx20%)	(h=d-g)
0	10.069.628.620	0	-10.034.795.880	0	0	0	-10.034.795.880
1	6.624.402.721	7.172.961.488	548.558.767	896.802.862	0	0	0
2	6.624.402.721	7.172.961.488	548.558.767	896.802.862	0	0	0
3	6.624.402.721	7.172.961.488	548.558.767	896.802.862	0	0	0
4	6.624.402.721	7.172.961.488	548.558.767	896.802.862	0	0	0
5	6.624.402.721	7.172.961.488	548.558.767	896.802.862	0	0	0
6	6.624.402.721	7.172.961.488	548.558.767	896.802.862	0	0	0
7	6.624.402.721	7.172.961.488	548.558.767	896.802.862	0	0	0
8	6.624.402.721	7.172.961.488	548.558.767	896.802.862	0	0	0
9	6.624.402.721	7.172.961.488	548.558.767	896.802.862	0	0	0
10	6.624.402.721	7.172.961.488	548.558.767	896.802.862	0	0	0
S		1.101.600.000	1.101.600.000				1.101.600.000