

**Pangan Sejahtera
Proyeksi Laba Rugi
31 Desember 2011**

Lele

Revenues		Rp 135,000,000.00
Cost of Goods Sold:		
Beginning Finished goods inventory	-	
cost of goods manufactured	Rp 13,673,500.00	
cost of goods available for sale	Rp 13,673,500.00	
ending finished goods inventory	Rp 1,050,000.00	
cost of goods sold		Rp 12,623,500.00
gross margin		Rp 122,376,500.00
operating cost:		
Rent Expense	Rp 12,000,000.00	
Pakan Ikan:		
Pakan Benih	Rp 15,000,000.00	
Pakan Induk	Rp 5,000,000.00	
R&D, Marketing, Distribution & Customer -Service Cost	Rp 10,000,000.00	
Total Operating Costs		Rp 42,000,000.00
Operating Income		Rp 80,376,500.00

Revenues	
5 kolam x Rp.15.000 x 1000kg	Rp 75,000,000.00
5 kolam x Rp.6000 x 2000kg	Rp 60,000,000.00
Total	Rp 135,000,000.00

Direct Materials:		
Beginnig Inventory	-	
Purchases of Materials:		
Betina 60 ekor @ Rp.12.000,-	Rp 720,000.00	
Jantan 20 ekor @ Rp.10.000,-	Rp 200,000.00	
Cost of direct materials available for use	Rp 920,000.00	
Ending inventory	Rp (460,000.00)	
Direct materials used		Rp 1,380,000.00
Direct Manufacturing Labor		Rp 7,200,000.00
Manufacturing overhead:		
light and power	Rp 1,800,000.00	
Miscellaneous	Rp 500,000.00	
Supplies (peralatan dll)	Rp 2,793,500.00	
Total Manufacturing Overhead Cost		Rp 5,093,500.00
Manufacturing costs incurred		Rp 13,673,500.00
Beginning Work-in-Process Inventory		-
Total Manufacturing costs to account for		Rp 13,673,500.00
Ending Work-in-Process Inventory		-
Cost of Goods Manufactured (to Income Statement)		Rp 13,673,500.00

SUPPLIES	
Pompa air 4 buah @Rp.110.000	Rp 440,000.00
Diesel 1 bh @Rp.600.000	Rp 600,000.00
Siakt 5 bh @ Rp.25.000	Rp 125,000.00
Jarring 5 bh @ Rp.150.000	Rp 750,000.00
Bak 5 bh @ Rp.3000	Rp 15,000.00
Timba 7 bh @ Rp.3000	Rp 21,000.00
Alat seleksi 6 bh @ Rp.4000	Rp 20,000.00
Obat (vaksin)	Rp 500,000.00
Ciruk 5 bh @ Rp.1.500	Rp 7,500.00
Gayung 5 bh @ Rp.1000	Rp 5,000.00
Selang Rp.90.000	Rp 90,000.00
Perawatan Peralatan	Rp 150,000.00
Paralon Rp. 70.000	Rp 70,000.00
Total	Rp 2,793,500.00