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**Lampiran 1**                      **Biaya Tetap (Fixed Cost) Perkebunan Tebu Bulu Cina PTPN.  
II Tanjung Morawa, dalam Memproduksi Tebu dan Gula,  
Dari tahun Tebang 1990 / 1991 - 1999 / 2000**

<b>No</b>	<b>Tahun Tebang</b>	<b>Biaya Umum (Rp)</b>	<b>Biaya Penyusutan (Rp)</b>	<b>Total Biaya (Rp)</b>
1	1990 / 1991	401.870.353	22.752.108	424.622.461
2	1991 / 1992	427.190.297	27.794.377	454.984.674
3	1992 / 1993	432.340.236	27.043.982	459.384.218
4	1993 / 1994	510.784.724	26.203.183	536.987.907
5	1994 / 1995	493.778.124	63.528.027	557.306.151
6	1995 / 1996	594.575.244	63.136.993	657.712.237
7	1996 / 1997	799.937.662	27.156.904	827.094.566
8	1997 / 1998	1.038.574.226	30.924.108	1.069.498.334
9	1998 / 1999	1.309.001.762	44.071.441	1.353.073.203
10	1999 / 2000	1.598.194.814	47.375.241	1.645.570.055
<b>Jumlah</b>		<b>7.606.247.442</b>	<b>379.986.364</b>	<b>7.986.233.806</b>
<b><math>\bar{X}</math></b>		<b>760.624.744,2</b>	<b>37.998.636,4</b>	<b>798.623.380,6</b>

Sumber : Kebun Tebu Bulu Cina, 2000

**Lampiran 2 Biaya Variabel (Variabel Cost) Perkebunan Tebu Bulu Cina PTPN II. Tanjung Morawa dalam Memproduksi Tebu dan Gula dari Tahun Tebang 1990 / 1991 - 1999 / 2000**

No	Tahun Tebang	Biaya Tanaman (Rp)	Biaya Pengolahan (Rp)	Biaya Produksi Gula (Rp)	Total Biaya (Rp)
1	1990 / 1991	1.487.258.711	946.202.935	650.445.960	3.508.530.067
2	1991 / 1992	1.216.696.876	1.387.217.325	680.795.420	3.739.694.295
3	1992 / 1993	1.799.151.363	1.332.928.798	652.680.550	4.244.144.929
4	1993 / 1994	1.940.026.869	1.186.949.656	654.872.435	4.318.836.867
5	1994 / 1995	1.794.445.331	1.295.990.122	771.461.250	4.419.202.854
6	1995 / 1996	2.619.509.771	1.279.242.507	779.581.166	5.336.045.681
7	1996 / 1997	1.553.382.462	1.745.471.725	750.691.210	4.876.639.963
8	1997 / 1998	2.822.233.927	1.288.015.436	706.329.281	5.886.076.978
9	1998 / 1999	4.051.476.873	1.590.662.627	953.892.640	7.949.105.343
10	1999 / 2000	4.352.894.747	2.327.254.097	770.522.315	9.096.241.214
<b>Jumlah</b>		<b>23.637.076.930</b>	<b>14.379.935.228</b>	<b>7.371.272.227</b>	<b>53.374.518.191</b>
<b>X</b>		<b>2.363.707.693,0</b>	<b>1.437.993.522,8</b>	<b>737.127.222,7</b>	<b>5.337.451.819,1</b>

Sumber : Kebun Tebu Bulu Cina, 2000

### Lampiran 3

1. Tahun 1990 / 1991

$$P = 520$$

$$a = 424.622.443$$

$$b = \frac{3.526.530.049}{8.434.590} = 418,103$$

$$520 \cdot x = 424.622.443 + 418,103 \cdot x$$

$$520 \cdot x - 418,103 \cdot x = 424.622.443$$

$$101,897 \cdot x = 424.622.443$$

$$x = \frac{424.622.443}{101,897}$$

$$x = 4.167.173,155 \text{ (unit)}$$

$$\text{BEP (P)} = \frac{424.622.443}{1 - (3.526.530.049 / 4.385.986.800)}$$

$$P = 2.166.938.547 \text{ (rupiah)}$$

2. Tahun 1991/1992

$$P = 525$$

$$a = 454.984.674$$

$$b = \frac{3.739.694.295}{8.895.360} = 420,41$$

$$525 \cdot x = 454.984.674 + 420,41 \cdot x$$

$$525 \cdot x - 420,41 \cdot x = 454.984.674$$

$$104,59 \cdot x = 454.984.674$$

$$x = \frac{454.984.674}{104,59}$$

$$x = 4.350.173,764(\text{unit})$$

$$\text{BEP (P)} = \frac{454.984.674}{1 - (3.739.694.295 / 4.670.064.000)}$$

$$P = 2.283.830.308 \text{ (rupiah)}$$

#### Lampiran 4

3. Tahun 1992/1993

$$P = 545$$

$$a = 459.384.218$$

$$b = \frac{4.244.144.929}{8.880.390} = 477,92$$

$$545 \cdot x = 459.384.218 + 477,92 \cdot x$$

$$545 \cdot x - 477,92 \cdot x = 459.384.218$$

$$67,08 \cdot x = 459.384.218$$

$$x = \frac{494.384.218}{67,08}$$

$$x = 6.848.303,787 \text{ (unit)}$$

$$\text{BEP (P)} = \frac{459.384.218}{1 - (4.244.144.929 / 4.839.812.550)}$$

$$P = 3.731.797.059 \text{ (rupiah)}$$

4. Tahun 1993/1994

$$P = 607$$

$$a = 536.987.907$$

$$b = \frac{4.318.836.867}{7.942.270} = 543,7787$$