LAMPIRAN 5

PERHITUNGAN HARGA POKOK PRODUKSI

BAHAN BAKU BILLET OPTIMALISASI

Lampiran 5. PERHITUNGAN HARGA POKOK PRODUKSI BAHAN BAKU BILLET OPTIMALISASI

Inflasi Rupiah				8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
KETERANGAN	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Biaya Variabel per Ton : Rp.															
Pemakaian Spons - Prod	448,909	637,182	683,012	636,877	687,827	742,853	802,282	866,464	935,781	1,010,644	1,091,495	1,178,815	1,273,120	1,374,970	1,484,967
Pemakaian Scrap - Beli	390,470	385,058	484,439	453,588	489,875	529,065	571,390	617,102	666,470	719,787	777,370	839,560	906,725	979,263	1,057,604
Scrap Credit	- 22,897	- 22,679	- 25,441	- 25,565	- 27,611	- 29,820	- 32,205	- 34,782	- 37,565	- 40,570	- 43,816	- 47,321	- 51,107	- 55,195	- 59,611
Bahan Baku Bersih	816,482	999,561	1,142,010	1,064,899	1,150,091	1,242,098	1,341,466	1,448,783	1,564,686	1,689,861	1,825,050	1,971,054	2,128,739	2,299,037	2,482,960
Tenaga Kerja Langsung	2,581	1,342	4,768	3,129	3,379	3,649	3,941	4,257	4,597	4,965	5,362	5,791	6,254	6,755	7,295
Insentif	4,507	4,960	4,800	5,136	5,547	5,991	6,470	6,988	7,547	8,150	8,802	9,507	10,267	11,088	11,976
Operating Supplies	13,157	8,986	10,490	11,748	12,688	13,703	14,799	15,983	17,261	18,642	20,134	21,745	23,484	25,363	27,392
General Supplies	2,233	3,853	5,334	4,111	4,440	4,795	5,179	5,593	6,041	6,524	7,046	7,610	8,218	8,876	9,586
Refractories	90,346	77,857	85,536	91,346	98,654	159,819	172,605	186,413	201,326	217,432	234,827	253,613	273,902	295,814	319,479
Lime Stone	8,124	9,007	14,531	11,398	12,310	13,295	14,359	15,507	16,748	18,088	19,535	21,097	22,785	24,608	26,577
Alloys	67,565	62,244	62,735	69,316	74,861	80,850	87,318	94,303	101,848	109,996	118,795	128,299	138,563	149,648	161,620
Electrode*	108,398	101,218	115,530	117,053	126,417	204,795	165,884	179,155	193,487	208,966	225,683	243,738	263,237	284,296	307,040
Additive	21,705	21,679	27,572	25,544	27,588	29,795	32,178	34,753	37,533	40,535	43,778	47,280	51,063	55,148	59,560
Gas Alam	8,104	9,572	11,778	10,603	11,452	18,552	20,036	21,639	23,370	25,239	27,259	29,439	31,794	34,338	37,085
Bahan Kimia Proses Air	2,081	2,229	2,773	2,550	2,754	4,461	4,818	5,204	5,620	6,070	6,555	7,079	7,646	8,257	8,918
Material Perawatan	6,480	6,024	12,832	9,121	9,851	10,639	11,490	12,409	13,402	14,474	15,632	16,882	18,233	19,691	21,267
Listrik*	116,151	135,364	231,525	173,894	187,806	202,830	164,293	177,436	191,631	206,961	223,518	241,400	260,712	281,569	304,094
Air	4,165	3,684	3,475	4,077	4,403	7,132	7,703	8,319	8,985	9,704	10,480	11,318	12,224	13,202	14,258
Oxigen*	6,965	10,746	12,551	10,894	11,766	19,061	15,439	16,674	18,008	19,449	21,005	22,685	24,500	26,460	28,577
Argon	2,339	1,796	3,483	2,742	2,962	4,798	5,182	5,597	6,044	6,528	7,050	7,614	8,223	8,881	9,592
Nitrogen	426	566	771	635	685	1,110	1,199	1,295	1,399	1,511	1,632	1,762	1,903	2,055	2,220
Angkutan & Peng Brg	12,798	12,864	14,910	14,606	15,774	17,036	18,399	19,871	21,461	23,178	25,032	27,035	29,197	31,533	34,056
Tot. Biaya Var Konversi	478,125	473,991	625,394	567,904	613,336	802,312	751,292	811,396	876,307	946,412	1,022,125	1,103,895	1,192,206	1,287,583	1,390,589
Tot. Biaya Variabel per Ton	1,294,607	1,473,552	1,767,404	1,632,803	1,763,427	2,044,411	2,092,758	2,260,179	2,440,993	2,636,273	2,847,175	3,074,949	3,320,944	3,586,620	3,873,550
Biaya Tetap Langsung (Rp. 000).															
Gaji dan Upah	6,164,365	7,215,757	7,172,917	7,399,094	7,991,022	8,630,303	9,320,728	10,066,386	10,871,697	11,741,432	12,680,747	13,695,207	14,790,823	15,974,089	17,252,016
Kesejahteraan Kary	4,065,877	5,336,239	5,706,455	5,439,086	5,874,212	6,344,149	6,851,681	7,399,816	7,991,801	8,631,145	9,321,637	10,067,368	10,872,757	11,742,578	12,681,984
Depresiasi	16,263,828	16,228,788	16,109,144	16,200,587	16,200,587	29,334,875	29,334,875	29,334,875	29,334,875	29,334,875	29,334,875	29,334,875	29,334,875	29,334,875	29,334,875
Reparasi & Perawatan	4,975,022	9,282,162	7,152,375	7,707,441	8,324,037	13,484,939	14,563,734	15,728,833	16,987,140	18,346,111	19,813,800	21,398,904	23,110,816	24,959,681	26,956,456
Prasarana	15,083,655	17,315,971	18,795,764	18,430,340	19,904,768	21,497,149	23,216,921	25,074,275	27,080,217	29,246,634	31,586,365	34,113,274	36,842,336	39,789,723	42,972,900
Biaya Tetap Lain	3,994,534	3,991,802	4,797,440	4,602,195	4,970,371	5,368,001	5,797,441	6,261,236	6,762,135	7,303,106	7,887,354	8,518,342	9,199,810	9,935,795	10,730,658
Total Biaya Tetap Langs	50,547,381	59,370,719	59,734,095	59,778,743	63,264,896	84,659,417	89,085,380	93,865,420	99,027,864	104,503,303	110,624,777	117,127,969	124,151,417	131,736,740	139,928,890
Biaya Alokasi (Rp. 000).															
Direktorat Produksi	1,816,861	3,239,801	1,713,033	2,437,090	2,632,057	2,842,622	3,070,032	3,315,634	3,580,885	3,867,356	4,176,744	4,510,884	4,871,755	5,261,495	5,682,415
Direktorat Keuangan	2,274,919	2,900,251	2,259,362	2,676,432	2,890,546	3,121,790	3,371,533	3,641,256	3,932,556	4,247,160	4,586,933	4,953,888	5,350,199	5,778,215	6,240,472
Direktorat Logistik	3,391,757	5,688,958	4,252,907	4,800,104	5,184,112	5,598,841	6,046,749	6,530,488	7,052,927	7,617,162	8,226,535	8,884,657	9,595,430	10,363,064	11,192,109
Direktorat SDm & Umum	6,282,671	8,040,966	9,253,624	8,487,814	9,166,839	9,900,186	10,692,201	11,547,577	12,471,383	13,469,094	14,546,622	15,710,351	16,967,179	18,324,554	19,790,518
Pusat Perawatan	2,190,525	2,032,092	1,704,599	2,133,798	2,304,502	2,488,862	2,687,971	2,903,008	3,135,249	3,386,069	3,656,954	3,949,511	4,265,472	4,606,709	4,975,246
Dinas Fluid Center	646,949	1,081,401	916,101	952,002	1,028,163	1,110,416	1,199,249	1,295,189	1,398,804	1,510,708	1,631,565	1,762,090	1,903,057	2,055,302	2,219,726
Subdit Pengolahan Besi Baja	2,209,173	952,296	198,333	1,209,529	1,306,291	1,410,794	1,523,658	1,645,550	1,777,195	1,919,370	2,072,920	2,238,753	2,417,854	2,611,282	2,820,184
Lain-lain Divisi		807,343	2,136,091	1,589,454	1,716,611	1,853,940	2,002,255	2,162,435	2,335,430	2,522,264	2,724,045	2,941,969	3,177,327	3,431,513	3,706,034
Total Biaya Alokasi	18,812,855	23,935,765	20,297,959	22,696,768	24,512,510	26,473,511	28,591,392	30,878,703	33,348,999	36,016,919	38,898,273	42,010,134	45,370,945	49,000,621	52,920,670
Total Biaya Tetap	69,360,236	83,306,484	80,032,054	82,475,512	87,777,506	111,132,927	117,676,771	124,744,123	132,376,863	140,520,222	149,523,050	159,138,104	169,522,362	180,737,361	192,849,560

Lampiran 5. LANJUTAN .....

NILAI INVESTASI OPT BILLET BAJA

KETERANGAN		1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Nilai Investasi Mesin Baru		-	-	-	-	440,023,125	440,023,125	440,023,125	440,023,125	440,023,125	440,023,125	440,023,125	440,023,125	440,023,125	440,023,125	440,023,125
Total Aktiva Tetap Mesin Baru		-	-	-	-	440,023,125	440,023,125	440,023,125	440,023,125	440,023,125	440,023,125	440,023,125	440,023,125	440,023,125	440,023,125	440,023,125
Depresiasi	15	-	-	-	-	-	29,334,875	29,334,875	29,334,875	29,334,875	29,334,875	29,334,875	29,334,875	29,334,875	29,334,875	29,334,875
Akum Depre		-	-	-	-	-	29,334,875	58,669,750	88,004,625	117,339,500	146,674,375	176,009,250	205,344,125	234,679,000	264,013,875	293,348,750
Nilai Buku Mesin		-	-	-	-	440,023,125	410,688,250	381,353,375	352,018,500	322,683,625	293,348,750	264,013,875	234,679,000	205,344,125	176,009,250	146,674,375

Skedul Biaya Konstruksi	DER:	60.00%	40.00%
Bunga pinjaman		18%	

Keterangan	Total Biaya Konstruksi+Bunga Masa Konstruksi	SKEDUL PEMBAYARAN SAMPAI DENGAN PENYELESAIAN PROYEK 2002 Q1	2002 Q2	2002 Q3	2002 Q4	2003 Q1	2003 Q2	2003 Q3	2003 Q4	TOTAL
Biaya Konstruksi	300,000,000	45,000,000	45,000,000	45,000,000	37,500,000	37,500,000	37,500,000	37,500,000	15,000,000	300,000,000
	300,000,000	45,000,000	45,000,000	45,000,000	37,500,000	37,500,000	37,500,000	37,500,000	15,000,000	300,000,000
Komposisi Pendanaan:	300,000,000	45,000,000	45,000,000	45,000,000	37,500,000	37,500,000	37,500,000	37,500,000	15,000,000	300,000,000
• Pinjaman Bank Dalam Negeri	180,000,000	27,000,000	27,000,000	27,000,000	22,500,000	22,500,000	22,500,000	22,500,000	9,000,000	180,000,000
• Dana Sendiri	120,000,000	18,000,000	18,000,000	18,000,000	15,000,000	15,000,000	15,000,000	15,000,000	6,000,000	120,000,000
Akumulasi Pembayaran dari Pinjaman		27,000,000	54,000,000	81,000,000	103,500,000	126,000,000	148,500,000	171,000,000	180,000,000	300,000,000
Bunga Masa Konstruksi:										
• Pinjaman Bank Dalam Negeri	0	1,231,875	3,695,625	7,391,250	12,113,438	17,862,188	24,637,500	32,439,375	40,651,875	140,023,125
	300,000,000	46,231,875	48,695,625	52,391,250	49,613,438	55,362,188	62,137,500	69,939,375	55,651,875	440,023,125

Skedul Pelunasan Pinjaman BDN																
Posisi Pinjaman						180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	150,000,000	120,000,000	90,000,000	60,000,000	30,000,000	0
Cicilan Pelunasan selama 6 tahun dengan masa tenggang 3 tahun						0	0	0	0	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	
Saldo Pinjaman							180,000,000	180,000,000	180,000,000	150,000,000	120,000,000	90,000,000	60,000,000	30,000,000		
Bunga Pinjaman							32,850,000	32,850,000	32,850,000	27,375,000	21,900,000	16,425,000	10,950,000	5,475,000		
Kapasitas Terpasang Billet (000 Ton)	Ton	650.00	650.00	650.00	650.00	650.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Kapasitas Pabrik Billet (000 Ton)	Ton	500.00	500.00	500.00	500.00	500.00	710.00	710.00	710.00	710.00	710.00	710.00	710.00	710.00	710.00	710.00
Jumlah Produksi (000 Ton)	Ton	317.64	430.43	425.87	428.15	350.00	450.00	495.00	544.50	598.95	658.85	724.73	781.20	781.20	781.20	781.20
Utilisasi Kapasitas	%	64%	86%	85%	86%	70%	63%	70%	77%	84%	93%	102%	110%	110%	110%	110%
Yield Produksi	%	84%	84%	84%	84%	84%	84%	84%	84%	84%	84%	84%	85%	85%	85%	85%
Dipakai Sendiri untuk Bahan Baku WRM	%	56%	68%	65%	63%	63%	63%	63%	63%	63%	63%	63%	63%	63%	63%	63%
Dijual ke luar	%	44%	32%	35%	37%	37%	37%	37%	37%	37%	37%	37%	37%	37%	37%	37%
Total Pemakaian Bahan (Ton)		378.14	512.41	506.99	509.70	416.67	535.71	588.70	646.92	710.90	781.21	858.47	924.44	923.52	922.60	921.67
Scrap Produksi		60.50	81.99	81.12	81.55	66.67	85.71	93.70	102.42	111.95	122.36	133.74	143.24	142.32	141.39	140.47

Lampiran 5. LANJUTAN .....

Konsumsi Material per Ton															
Pemakaian Spons - Prod	1.1905	1.1905	1.1905	1.1905	1.1905	1.1905	1.1893	1.1881	1.1869	1.1857	1.1845	1.1834	1.1822	1.1810	1.1798
Pemakaian Scrap - Beli	1.1905	1.1905	1.1905	1.1905	1.1905	1.1905	1.1893	1.1881	1.1869	1.1857	1.1845	1.1834	1.1822	1.1810	1.1798
Scrap Credit	0.1905	0.1905	0.1905	0.1905	0.1905	0.1905	0.1893	0.1881	0.1869	0.1857	0.1845	0.1834	0.1822	0.1810	0.1798
Tenaga Kerja Langsung	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Insentip	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Operating Supplies	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
General Supplies	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Refractories	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Lime Stone	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Alloys	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Electrode	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Additive	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Gas Alam	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Bahan Kimia Proses Air	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Material Perawatan	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Listrik	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Air	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Oxigen	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Argon	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Nitrogen	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Angkutan & Peng Brg	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Harga Material per Ton															
Pemakaian Spons - Prod	448,909	637,182	683,012	636,877	687,827	742,853	802,282	866,464	935,781	1,010,644	1,091,495	1,178,815	1,273,120	1,374,970	1,484,967
Pemakaian Scrap - Beli	390,470	385,058	484,439	453,588	489,875	529,065	571,390	617,102	666,470	719,787	777,370	839,560	906,725	979,263	1,057,604
Scrap Credit	- 22,897	- 22,679	- 25,441	- 25,566	- 27,611	- 29,820	- 32,206	- 34,782	- 37,565	- 40,570	- 43,816	- 47,321	- 51,107	- 55,195	- 59,611
Bahan Baku Bersih	816,482	999,561	1,142,010	1,064,899	1,150,091	1,242,098	1,341,466	1,448,783	1,564,686	1,689,861	1,825,050	1,971,054	2,128,738	2,299,037	2,482,960
Tenaga Kerja Langsung	2,581	1,342	4,768	3,129	3,379	3,649	3,941	4,257	4,597	4,965	5,362	5,791	6,254	6,755	7,295
Insentip	4,507	4,960	4,800	5,136	5,547	5,991	6,470	6,988	7,547	8,150	8,802	9,507	10,267	11,088	11,976
Operating Supplies	13,157	8,986	10,490	11,748	12,688	13,703	14,799	15,983	17,261	18,642	20,134	21,745	23,484	25,363	27,392
General Supplies	2,233	3,853	5,334	4,111	4,440	4,795	5,179	5,593	6,041	6,524	7,046	7,610	8,218	8,876	9,586
Refractories	90,346	77,857	85,536	91,346	98,654	159,819	172,605	186,413	201,326	217,432	234,827	253,613	273,902	295,814	319,479
Lime Stone	8,124	9,007	14,531	11,398	12,310	13,295	14,359	15,507	16,748	18,088	19,535	21,097	22,785	24,608	26,577
Alloys	67,565	62,244	62,735	69,316	74,861	80,850	87,318	94,303	101,848	109,996	118,795	128,299	138,563	149,648	161,620
Electrode	108,398	101,218	115,530	117,053	126,417	204,795	165,884	179,155	193,487	208,966	225,683	243,738	263,237	284,296	307,040
Additive	21,705	21,679	27,572	25,544	27,588	29,795	32,178	34,753	37,533	40,535	43,778	47,280	51,063	55,148	59,560
Gas Alam	8,104	9,572	11,778	10,693	11,452	18,552	20,036	21,639	23,370	25,239	27,259	29,439	31,794	34,338	37,085
Bahan Kimia Proses Air	2,081	2,229	2,773	2,550	2,754	4,461	4,818	5,204	5,620	6,070	6,555	7,079	7,646	8,257	8,918
Material Perawatan	6,480	6,024	12,832	9,121	9,851	10,639	11,490	12,409	13,402	14,474	15,632	16,882	18,233	19,691	21,267
Listrik	116,151	135,364	231,525	173,894	187,806	202,830	164,293	177,436	191,631	206,961	223,518	241,400	260,712	281,569	304,094
Air	4,165	3,684	3,475	4,077	4,403	7,132	7,703	8,319	8,985	9,704	10,480	11,318	12,224	13,202	14,258
Oxigen	6,965	10,746	12,551	10,894	11,766	19,061	15,439	16,674	18,008	19,449	21,005	22,685	24,500	26,460	28,577
Argon	2,339	1,796	3,483	2,742	2,962	4,798	5,182	5,597	6,044	6,528	7,050	7,614	8,223	8,881	9,592
Nitrogen	426	566	771	635	685	1,110	1,199	1,295	1,399	1,511	1,632	1,762	1,903	2,055	2,220
Angkutan & Peng Brg	12,798	12,864	14,910	14,606	15,774	17,036	18,399	19,871	21,461	23,178	25,032	27,035	29,197	31,533	34,056

Lampiran 5. LANJUTAN .....

Rate per Ton															
Pemakaian Spons - Prod	377,084	535,233	573,730	534,977	577,775	623,997	674,591	729,286	788,417	852,342	921,450	996,161	1,076,929	1,164,247	1,258,644
Pemakaian Scrap - Beli	327,995	323,449	406,929	381,014	411,495	444,415	480,448	519,403	561,516	607,043	656,263	709,472	766,996	829,184	896,415
Scrap Credit	- 120,209	- 119,065	- 133,565	- 134,222	- 144,960	- 156,557	- 170,144	- 184,916	- 200,977	- 218,441	- 237,431	- 258,080	- 280,535	- 304,955	- 331,512
Bahan Baku Bersih	584,869	739,617	847,094	781,769	844,310	911,855	984,895	1,063,773	1,148,956	1,240,944	1,340,282	1,447,553	1,563,391	1,688,476	1,823,546
Tenaga Kerja Langsung	2,581	1,342	4,769	3,129	3,379	3,649	3,941	4,257	4,597	4,965	5,362	5,791	6,254	6,755	7,295
Insentip	4,507	4,960	4,800	5,136	5,547	5,991	6,470	6,988	7,547	8,150	8,802	9,507	10,267	11,088	11,976
Operating Supplies	13,157	8,986	10,490	11,748	12,688	13,703	14,799	15,983	17,261	18,642	20,134	21,745	23,484	25,363	27,392
General Supplies	2,233	3,853	5,334	4,111	4,440	4,795	5,179	5,593	6,041	6,524	7,046	7,610	8,218	8,875	9,586
Refractories	90,346	77,857	85,536	91,346	98,654	159,819	172,605	186,413	201,326	217,432	234,827	253,613	273,902	295,814	319,479
Lime Stone	8,124	9,007	14,531	11,398	12,310	13,295	14,359	15,507	16,748	18,088	19,535	21,097	22,785	24,608	26,577
Alloys	67,565	62,244	62,735	69,316	74,861	80,850	87,318	94,303	101,848	109,996	118,795	128,299	138,563	149,648	161,620
Electrode	108,398	101,218	115,530	117,053	126,417	204,795	165,884	179,155	193,487	208,966	225,683	243,738	263,237	284,296	307,040
Additive	21,705	21,679	27,572	25,544	27,588	29,795	32,178	34,753	37,533	40,535	43,778	47,280	51,063	55,148	59,560
Gas Alam	8,104	9,572	11,778	10,603	11,452	18,552	20,036	21,639	23,370	25,239	27,259	29,439	31,794	34,338	37,085
Bahan Kimia Proses Air	2,081	2,229	2,773	2,550	2,754	4,461	4,818	5,204	5,620	6,070	6,555	7,079	7,646	8,257	8,918
Material Perawatan	6,480	6,024	12,832	9,121	9,851	10,639	11,490	12,409	13,402	14,474	15,632	16,882	18,233	19,691	21,267
Listrik	116,151	135,364	231,525	173,894	187,806	202,830	164,293	177,436	191,631	206,961	223,518	241,400	260,712	281,569	304,094
Air	4,165	3,684	3,475	4,077	4,403	7,132	7,703	8,319	8,985	9,704	10,480	11,318	12,224	13,202	14,258
Oxigen	6,965	10,746	12,551	10,894	11,766	19,061	15,439	16,674	18,008	19,449	21,005	22,685	24,500	26,460	28,577
Argon	2,339	1,796	3,483	2,742	2,962	4,798	5,182	5,597	6,044	6,528	7,050	7,614	8,223	8,881	9,592
Nitrogen	426	566	771	635	685	1,110	1,199	1,295	1,399	1,511	1,632	1,762	1,903	2,055	2,220
Angkutan & Peng Brg	12,798	12,864	14,910	14,606	15,774	17,036	18,399	19,871	21,461	23,178	25,032	27,035	29,197	31,533	34,056
Total Biaya Variabel Konversi	478,125	473,991	625,394	567,904	613,336	862,312	751,292	811,396	876,307	946,412	1,022,125	1,103,895	1,192,206	1,287,583	1,390,589
Total Biaya Variabel	1,062,994	1,213,608	1,472,488	1,349,672	1,457,646	1,714,167	1,736,187	1,875,169	2,025,263	2,187,356	2,362,406	2,551,448	2,755,597	2,976,059	3,214,136
Biaya Tetap Langsung															
Gaji dan Upah	19,407	16,764	16,843	17,282	22,831	19,178	18,830	18,487	18,151	17,821	17,497	17,531	18,933	20,448	22,084
Kesejahteraan Kary	12,800	12,398	13,400	12,704	16,783	14,098	13,842	13,590	13,343	13,100	12,862	12,887	13,918	15,031	16,234
Depresiasi	51,202	37,704	37,827	37,839	46,287	65,189	59,262	53,875	48,977	44,525	40,477	37,551	37,551	37,551	37,551
Reparasi & Perawatan	15,662	21,565	16,795	18,002	23,783	29,967	29,422	28,887	28,362	27,846	27,340	27,392	29,584	31,950	34,506
Prasarana	47,487	40,230	44,135	43,047	56,871	47,771	46,903	46,050	45,213	44,391	43,584	43,668	47,161	50,934	55,009
Biaya Tetap Lain	12,576	9,274	11,265	10,749	14,201	11,929	11,712	11,499	11,290	11,085	10,883	10,904	11,776	12,719	13,736
Total Biaya Tetap Langs	159,134.18	137,934.15	140,264.34	139,621.68	180,757.13	188,132.04	179,970.46	172,388.28	165,335.78	158,767.70	152,642.85	149,932.93	158,923.49	168,633.29	179,119.88
Biaya Alokasi															
Direktorat Produksi	5,720	10,200	5,393	7,672	8,286	8,949	9,665	10,438	11,273	12,175	13,149	14,201	15,337	16,564	17,889
Direktorat Keuangan	7,162	9,131	7,113	8,426	9,100	9,828	10,614	11,463	12,381	13,371	14,441	15,596	16,844	18,191	19,646
Direktorat Logistik	10,678	17,910	13,389	15,112	16,321	17,626	19,036	20,559	22,204	23,980	25,899	27,971	30,209	32,625	35,235
Direktorat SDm & Umum	19,779	25,315	29,132	26,721	28,859	31,168	33,661	36,354	39,263	42,404	45,796	49,460	53,416	57,690	62,305
Pusat Perawatan	6,896	6,397	5,366	6,718	7,255	7,835	8,462	9,139	9,870	10,660	11,513	12,434	13,429	14,503	15,663
Dinas Fluid Center	2,037	3,404	2,884	2,997	3,237	3,496	3,775	4,078	4,404	4,756	5,137	5,547	5,991	6,471	6,988
Subdit Pengolahan Besi Baja	6,955	2,998	624	3,808	4,112	4,441	4,797	5,181	5,595	6,043	6,526	7,048	7,612	8,221	8,879
Lain-lain Dinas	10,918	15,655	19,323	18,191	19,645	5,837	6,304	6,808	7,352	7,941	8,576	9,262	10,003	10,803	11,667
Total Biaya Alokasi	70,145	91,010	83,225	89,645	96,816	89,181	96,315	104,021	112,342	121,330	131,036	141,519	152,841	165,068	178,273
Total Biaya Tetap	229,279	228,944	223,490	229,267	277,573	277,313	276,286	276,409	277,678	280,097	283,678	291,452	311,764	333,701	357,393
Total Cost Billet per Ton	1,292,273	1,442,552	1,695,977	1,578,939	1,735,219	1,991,480	2,012,473	2,151,578	2,302,941	2,467,453	2,646,085	2,842,900	3,067,361	3,309,760	3,571,529