

LAMPPIRAN

Analisa Perkembangan Komponen Beban Penjualan
PT Charoen Pokphand Indonesia Tbk
Tahun 1999-2009
(dalam jutaan rupiah)

Tahun	Penjualan (Rp)	Beban Penjualan										Total Beban Penjualan (Rp)	%
		Gaji, upah & kesejahteraan karyawan	Pengangkutan	Promosi dan iklan	Perjalanan dinas & transportasi	Insentif dan Komisi Penjualan	Penyusutan	Sewa	Biaya Profesional	Telepon, listrik dan air	Lain-lain		
1999	2,378,745	9,575	5,137	438	1,693	57,957	1,187	-	-	-	4,158	80,145	3.37
2000	2,877,121	13,163	4,744	4,385	2,550	39,410	1,155	-	-	-	4,926	70,333	2.44
2001	3,513,123	18,741	5,145	8,486	3,188	37,088	1,579	-	-	-	6,565	80,792	2.30
2002	3,910,298	26,729	7,095	13,048	4,227	3,370	1,948	-	-	-	8,190	64,607	1.65
2003	4,298,689	22,289	6,255	4,158	3,852	2,970	2,033	-	-	-	7,218	48,775	1.13
2004	4,814,904	29,945	7,882	2,792	5,220	-	2,877	-	-	-	10,257	58,973	1.22
2005	5,540,262	52,498	10,773	6,040	9,521	-	3,562	-	-	-	15,447	97,841	1.77
2006	6,661,836	91,929	19,219	28,018	16,308	-	7,890	5,567	-	5,340	17,809	192,080	2.88
2007	8,679,504	90,781	30,371	26,852	16,985	-	8,706	7,907	1,804	5,764	17,250	206,420	2.38
2008	13,311,141	80,461	39,494	33,869	13,762	-	8,024	7,465	7,440	5,311	14,736	210,562	1.58
2009	14,559,005	76,560	37,294	30,206	11,227	-	6,359	6,932	11,145	4,638	14,967	199,328	1.37

Sumber : Data diolah penulis berdasarkan laporan keuangan perusahaan

**Analisa Perkembangan Komponen Beban Umum dan Administrasi
PT Charoen Pokphand Indonesia Tbk
Tahun 1999-2009
(dalam jutaan rupiah)**

Tahun	Penjualan (Rp)	Beban Umum dan Administrasi														Total Beban Umum & Adm	%		
		Gaji, upah dan kesejahteraan karyawan	Royalti	Perjalanan dinas dan transportasi	Pajak dan retribusi	Penyusutan	Biaya Profesional	Telepon, listrik dan air	Penyisihan piutang ragu-ragu	Sumbangan	Asuransi	Penelitian dan pengembangan	Perbaikan dan pemeliharaan	Sewa	Perlengkapan kantor			Penurunan Nilai Perseorangan	Lain-lain
1999	2,378,745	59,523	31,545	10,462	4,096	5,581	8,852	2,306	21,599	-	4,240	-	3,909	-	5,989	-	7,907	166,009	6.98
2000	2,877,121	83,611	34,604	14,423	5,181	3,295	4,364	3,838	1,855	1,130	4,044	1,131	3,748	-	2,462	-	5,456	169,142	5.88
2001	3,513,123	102,629	40,213	18,297	8,453	4,081	6,963	5,097	307	4,692	4,414	2,572	5,470	-	6,148	-	8,838	218,174	6.21
2002	3,910,298	158,626	44,037	24,755	7,576	7,636	15,234	7,209	-	4,841	5,213	1,371	3,678	4,037	5,323	3,024	11,534	304,094	7.78
2003	4,298,689	202,306	47,617	34,481	9,555	10,707	10,048	8,200	-	4,983	4,786	4,605	4,172	6,902	6,056	-	21,787	376,205	8.75
2004	4,814,904	246,109	26,387	34,878	6,241	14,124	14,533	8,948	-	7,864	5,320	5,004	3,544	9,769	5,381	-	13,766	401,868	8.35
2005	5,540,262	246,959	65,306	39,323	9,830	15,955	14,315	9,898	-	4,989	9,155	1,154	6,545	6,418	5,084	-	16,139	451,070	8.14
2006	6,661,836	316,780	81,955	42,415	11,205	18,730	21,568	11,242	-	4,884	10,450	9,136	6,585	-	5,411	-	13,952	554,313	8.32
2007	8,679,504	275,564	94,264	39,491	14,997	15,605	19,741	10,232	302	9,420	7,878	5,837	6,570	2,325	4,682	-	9,330	516,238	5.95
2008	13,311,141	273,149	153,547	32,394	25,726	14,290	11,601	9,931	9,437	7,293	7,001	6,960	5,274	3,384	3,277	-	10,663	573,927	4.31
2009	14,559,005	281,663	168,114	20,660	26,584	12,567	10,509	12,752	42,488	3,687	6,334	7,847	4,007	3,970	2,760	-	8,934	612,876	4.21

Sumber : Data diolah penulis berdasarkan laporan keuangan perusahaan

Analisa Perkembangan Komponen Beban Penjualan
PT Japfa Comfeed Indonesia Tbk
Tahun 1999-2009
 (dalam rupiah penuh)

Keterangan	Tahun										
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Penjualan	2.402.590,610,494	3.299.453,359,493	3.884.390,776,561	4.006.360,512,312	4.407.906,038,703	4.649.430,943,722	5.340.116,000,000	6.401.365,000,000	7.903.315,000,000	12.665,681,000,000	14.340,277,000,000
Komponen Beban Penjualan											
Ongkos angkut	17.997,304,398	20.456,604,448	30.043,529,462	26.695,163,686	28.533,819,907	32.341,255,979	53.387,000,000	54.866,000,000	76.064,000,000	93.112,000,000	93,175,000,000
Kompensasi karyawan	13.715,457,124	21.324,184,549	27.034,812,531	28.338,459,798	38.839,316,247	34.134,476,324	41.602,000,000	49.355,000,000	62.800,000,000	58.202,000,000	66,328,000,000
Iklan dan promosi	7.808,594,389	15.311,314,266	28.719,917,682	40.611,370,204	39.413,873,484	56.822,836,942	101.459,000,000	139,163,000,000	155,613,000,000	164,044,000,000	197,692,000,000
Bonus penjualan	-	21.138,832,450	16.627,128,610	14.006,763,872	16.276,173,581	-	-	-	-	-	-
Penyusutan dan amortisasi	4.257,144,113	4.530,993,888	5.226,651,151	5.491,992,879	5.457,241,793	5.991,813,634	5.771,000,000	5.667,000,000	6.892,000,000	6.254,000,000	7,638,000,000
Perjalanan dinas dan pengiriman	4.187,966,179	10.278,166,360	4.107,838,858	4.978,139,463	5.635,683,285	5.819,689,442	6.610,000,000	8.843,000,000	8,298,000,000	11,524,000,000	12,882,000,000
Penjualan lokal	3.836,169,209	4.696,414,150	4.210,663,389	1.975,047,471	2.343,542,475	909,660,301	509,000,000	-	-	-	-
Sewa	-	1.296,161,161	2.788,318,692	2.784,090,979	2.647,235,712	2.826,252,420	2.503,000,000	2.729,000,000	6.970,000,000	7.853,000,000	10,562,000,000
Bonus agen	-	2.250,794,200	2.345,219,385	5.181,256,180	7.784,773,886	-	726,000,000	969,000,000	259,000,000	-	-
Subsidi				2.380,247,775	7.105,661,451						
Keperluan kantor	1.936,932,769	1.737,549,479	1.082,833,540	495,586,275	604,049,429	2.765,722,759	2.355,000,000	2.540,000,000	3,166,000,000	3.812,000,000	4,510,000,000
Kendaraan/kapal	1.856,358,865	1.397,526,765	1.857,804,283	8.115,530,373	9.860,852,758	9.407,190,928	11,512,000,000	14,609,000,000	18,119,000,000	22,644,000,000	22,617,000,000
Bongkar muat	1.480,804,536	2.943,786,735	2.754,920,979	3.697,942,936	4.269,313,483	2.714,030,975	5,099,000,000	5,826,000,000	6,831,000,000	10,029,000,000	9,221,000,000
Komisi penjualan	-	5.924,350,951	2.325,750,673	2.381,645,656	2.118,976,745	2.002,568,745	2.589,000,000	4.374,000,000	5.654,000,000	7.070,000,000	13,072,000,000
Pemeliharaan	-	904,754,531	1.171,263,779	992,961,545	1.071,493,158	1.230,794,244	1.351,000,000	1.352,000,000	1.606,000,000	1.532,000,000	1,961,000,000
Telepon, telegram dan faksimili	-	1,494,541,432	2,478,006,409	4,142,379,977	4,795,004,087	4,523,343,485	4,823,000,000	4,559,000,000	5,204,000,000	4,956,000,000	4,671,000,000
Pemeriksaan kualitas	-	865,505,591	915,701,373	709,990,018	938,693,369	1,146,859,400	886,000,000	-	-	-	-
Penjualan ekspor	971,066,782	383,595,446	769,763,825	2,002,366,795	3,750,501,975	5,198,369,627	4,361,000,000	1,701,000,000	7,500,000,000	3,887,000,000	4,999,000,000

Asuransi	255,233,442	155,768,140	515,515,435	914,085,782	1,077,010,407	599,786,515	533,000,000	577,000,000	438,000,000	-	-
Perijinan	-	-	-	-	-	-	-	-	1,908,000,000	-	-
Komisi ekspor	-	368,518,290	466,233,763	203,046,898	362,956,839	-	-	-	-	-	-
Listrik dan air	-	129,201,861	200,182,328	201,163,374	274,065,051	-	-	-	-	-	-
Bank	-	307,505,058	192,128,814	-	-	-	-	-	-	-	-
Keperluan panen	-	59,398,170	163,242,378	101,064,871	145,520,845	-	-	-	-	-	-
Penagihan	-	32,000,000	133,000,000	364,960,770	209,500,000	-	-	-	-	-	-
Lain-lain	25,140,028,427	2,260,839,224	3,814,878,741	3,821,927,631	5,662,922,571	5,743,460,618	7,068,000,000	8,510,000,000	8,254,000,000	11,108,000,000	20,634,000,000
Total Beban Penjualan	83,443,060,233	120,248,307,145	139,945,306,080	160,587,185,208	189,178,182,538	174,178,112,338	253,144,000,000	305,640,000,000	375,576,000,000	406,027,000,000	469,962,000,000
Persentase (%)	3.47	3.64	3.60	4.01	4.29	3.75	4.74	4.77	4.75	3.21	3.28

Sumber : Data diolah penulis berdasarkan laporan keuangan perusahaan

**Analisa Perkembangan Komponen Beban Umum dan Administrasi
PT Japfa Comfeed Indonesia Tbk
Tahun 1999-2009
(dalam rupiah penuh)**

Keterangan	Tahun										
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Penjualan	2,402,590,610,494	3,299,453,359,493	3,884,390,776,561	4,006,360,512,312	4,407,906,038,703	4,649,430,943,722	5,340,116,000,000	6,401,365,000,000	7,903,315,000,000	12,665,681,000,000	14,340,277,000,000
Komponen Beban Umum dan Adm :											
Kompensasi karyawan	89,054,802,389	131,784,188,044	153,250,669,274	152,935,550,091	190,127,878,448	202,983,625,891	240,264,000,000	262,281,000,000	295,783,000,000	377,814,000,000	414,895,000,000
Beban piutang ragu-ragu	-	12,274,648,437	57,509,642,939	12,313,247,400	5,101,976,106	6,626,774,526	9,080,000,000	6,368,000,000	4,362,000,000	13,798,000,000	7,722,000,000
Penyusutan dan amortisasi	22,063,618,994	23,652,589,307	27,648,701,103	31,428,051,921	24,570,509,560	25,001,277,545	24,480,000,000	25,213,000,000	28,602,000,000	31,311,000,000	35,626,000,000
Biaya manfaat pensiun	-	6,773,043,592	21,035,578,647	12,851,107,624	19,557,375,388	28,924,649,541	25,199,000,000	35,269,000,000	40,317,000,000	49,140,000,000	63,600,000,000
Sewa gedung	11,319,452,624	7,980,279,477	9,608,599,291	9,361,747,229	11,212,370,006	11,723,882,481	13,005,000,000	15,459,000,000	14,731,000,000	18,481,000,000	21,400,000,000
Perjalanan dinas	8,480,970,157	14,017,089,908	11,594,319,031	11,794,493,321	13,583,508,465	10,014,696,180	18,341,000,000	22,555,000,000	29,149,000,000	39,468,000,000	38,850,000,000
Jasa profesional	7,508,587,117	16,203,997,245	16,343,921,728	7,467,607,334	16,880,793,913	14,602,660,341	21,211,000,000	25,585,000,000	46,053,000,000	45,460,000,000	30,712,000,000
Iklan dan promosi	4,367,676,598	7,232,525,332	7,167,196,854	7,973,792,631	6,831,047,040	4,468,686,873	8,160,000,000	19,277,000,000	11,223,000,000	16,605,000,000	20,468,000,000
Pemeliharaan dan reparasi	3,662,644,306	3,149,862,332	5,435,171,751	6,860,464,291	7,279,646,083	5,312,336,515	7,387,000,000	10,142,000,000	8,208,000,000	9,395,000,000	12,411,000,000
Program komputer	-	3,892,180,655	4,133,394,136	2,663,514,933	2,478,910,489	2,716,017,074	2,775,000,000	8,286,000,000	8,208,000,000	9,395,000,000	12,411,000,000
Telepon,teleks dan telegram	2,771,331,369	5,365,916,167	9,527,380,447	9,941,263,399	11,313,619,418	11,759,051,413	13,807,000,000	14,703,000,000	16,968,000,000	21,268,000,000	17,472,000,000
Kendaraan	2,761,604,116	11,970,600,617	5,827,879,718	7,019,702,752	3,336,439,487	4,551,049,015	7,428,000,000	7,903,000,000	8,941,000,000	11,467,000,000	12,280,000,000
Kebutuhan kantor	2,319,886,371	1,247,303,151	3,254,562,693	3,626,782,790	3,478,161,315	6,286,833,574	9,447,000,000	11,457,000,000	19,221,000,000	23,314,000,000	20,211,000,000
Penghapusan persediaan	-	754,983,963	3,122,473,349	3,099,700,671	3,819,088,615	-	-	-	8,401,000,000	-	-
Penyisihan persediaan	-	-	-	-	-	-	-	-	-	15,113,000,000	9,143,000,000
Kemamanan	-	1,769,560,579	2,374,224,024	5,449,769,965	18,025,722,824	20,375,455,358	19,727,000,000	23,321,000,000	27,880,000,000	33,613,000,000	39,512,000,000
Listrik dan air	1,517,812,548	6,550,736,398	3,843,124,339	5,418,268,253	7,520,259,286	9,024,768,205	12,918,000,000	21,178,000,000	24,474,000,000	25,624,000,000	19,501,000,000
Alat tulis dan cetakan	1,180,441,551	2,107,459,217	1,988,603,518	2,954,483,529	2,899,366,970	2,710,442,180	3,700,000,000	4,454,000,000	4,208,000,000	5,627,000,000	6,464,000,000
Asuransi	688,574,643	371,410,562	1,190,726,828	1,854,136,251	1,495,869,054	1,717,501,050	2,047,000,000	2,485,000,000	2,851,000,000	3,022,000,000	3,905,000,000
Iuran dan langganan	637,194,349	1,175,657,836	1,992,919,634	5,746,289,700	8,700,492,074	1,782,442,648	1,465,000,000	943,000,000	1,058,000,000	1,533,000,000	2,847,000,000

Representasi dan sumbangan	627,822,204	1,457,488,017	2,016,371,128	2,954,386,622	3,156,557,548	7,449,338,882	5,529,000,000	3,769,000,000	3,248,000,000	3,299,000,000	6,590,000,000
Kebersihan	-	-	-	-	-	-	-	1,625,000,000	3,110,000,000	2,225,000,000	7,911,000,000
Humas	622,949,798	948,031,453	989,035,936	1,427,129,363	1,104,844,446	3,348,121,283	2,929,000,000	5,289,000,000	6,290,000,000	4,407,000,000	5,864,000,000
Bank	620,763,586	691,184,476	717,382,982	407,311,018	668,914,667	1,089,147,829	2,210,000,000	2,731,000,000	2,929,000,000	5,271,000,000	9,131,000,000
Perjinan	469,325,868	375,406,107	964,779,808	1,143,922,836	2,186,379,246	2,498,233,943	1,867,000,000	1,795,000,000	1,136,000,000	3,714,000,000	6,010,000,000
Mess	53,741,735	-	-	-	-	-	-	-	-	-	-
Lain-lain	8,816,627,833	6,289,112,674	8,002,286,326	6,555,685,816	10,128,198,084	4,936,847,957	5,164,000,000	4,422,000,000	10,703,000,000	5,818,000,000	14,516,000,000
Total Beban Umum dan Administrasi	169,545,828,156	268,035,255,546	359,538,945,484	313,248,409,740	375,457,928,532	389,903,840,304	458,140,000,000	536,510,000,000	619,846,000,000	766,787,000,000	827,041,000,000
Persentase (%)	7.06	8.12	9.26	7.82	8.52	8.39	8.58	8.38	7.84	6.05	5.77

Sumber : Data diolah penulis berdasarkan laporan keuangan perusahaan

Analisa Perkembangan Komponen Beban Penjualan
PT Sierad Produce Tbk
Tahun 1999-2009
(dalam rupiah penuh)

Keterangan	Tahun										
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Penjualan	768.871,779,070	1.073,702,446,257	1,307,868,371,866	1,315,701,903,665	1,126,707,966,022	1,353,621,328,360	1,425,222,699,016	1,111,242,030,537	1,632,453,613,659	2,331,686,331,402	3,242,550,823,708
Komponen Beban Penjualan :											
Perjalanan Dinas, Pengangkutan & Pengiriman	8,639,175,444	9,645,704,892	12,053,567,284	13,964,163,397	17,866,632,510	15,388,517,765	7,081,665,727	7,301,164,136	9,209,158,875	10,668,850,534	14,623,123,930
Royalti dan Waralaba	1,192,357,713	-	-	-	-	-	-	-	-	-	-
Iklan dan Promosi	3,021,507,426	3,880,456,602	5,400,672,071	10,382,353,144	10,930,150,489	13,031,428,656	9,167,914,838	5,559,103,093	5,368,190,148	7,250,962,791	9,735,006,209
Gaji dan tunjangan	1,147,166,180	2,635,276,121	3,301,562,833	4,824,631,303	3,382,315,985	3,199,281,248	2,949,393,031	2,268,227,438	2,711,810,288	3,992,610,921	4,956,682,893
Perbaikan dan Pemeliharaan	562,486,773	706,587,539	1,246,959,154	1,548,240,429	1,702,651,071	1,756,464,655	1,776,091,659	1,501,352,244	1,569,577,787	2,419,436,285	2,170,406,853
Beban kantor	19,623,122	495,612,930	276,195,957	759,942,632	910,987,922	946,155,371	944,558,251	987,780,532	1,324,955,763	1,486,894,963	1,698,943,530
Sewa dan asuransi	15,312,865,897	89,275,284	128,100,923	143,985,881	378,316,180	335,130,897	530,009,281	420,553,469	713,613,154	1,464,226,827	2,466,199,540
Penyusutan Aset tetap	286,118,111	303,451,874	343,266,410	928,955,841	696,722,819	597,003,368	580,781,860	515,720,231	351,756,627	287,039,262	710,788,961
Sumbangan dan Perjamuan	14,552,113	75,322,554	130,081,687	75,122,241	90,500,251	98,077,625	69,454,585	62,918,786	93,455,338	91,451,211	-
Lain-Lain	871,188,631	435,907,701	697,997,545	43,898,302	216,418,029	69,465,250	131,817,891	25,770,114	30,252,935	172,707,327	335,449,623
Total Beban Penjualan	31,067,041,410	18,267,595,497	23,578,403,864	32,671,293,170	36,174,695,256	35,421,524,835	23,231,687,123	18,642,590,043	21,372,770,915	27,834,180,121	36,696,601,539
Persentase (%)	4.04	1.70	1.80	2.48	3.21	2.62	1.63	1.68	1.31	1.19	1.13

Sumber : Data diolah penulis berdasarkan laporan keuangan perusahaan

**Analisa Perkembangan Komponen Beban Umum dan Administrasi
PT Sierad Produce Tbk
Tahun 1999-2009
(dalam rupiah penuh)**

Keterangan	Tahun										
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Penjualan	768,871,779,070	1,073,702,446,257	1,307,868,371,866	1,315,701,903,665	1,126,707,966,022	1,353,621,328,360	1,425,222,699,016	1,111,242,030,537	1,632,453,613,659	2,331,686,331,402	3,242,550,823,708
Komponen Beban Umum & Adm :											
Gaji dan tunjangan	27,771,419,728	29,548,869,724	33,353,010,048	39,520,123,603	44,803,770,457	42,212,311,816	51,497,200,742	48,780,008,464	44,129,348,052	58,833,104,912	64,819,598,314
Beban kantor	6,939,335,702	4,899,695,559	4,906,859,252	5,780,014,644	7,207,064,544	6,953,792,320	7,988,908,786	8,707,712,183	10,002,174,751	9,727,772,170	10,533,947,515
Penyusutan Aset tetap	9,882,651,726	4,169,412,030	5,689,885,820	5,984,390,745	5,065,784,470	5,029,308,572	4,826,116,513	4,531,607,116	5,095,485,407	7,657,937,223	9,902,986,566
Sewa dan asuransi	1,135,924,679	1,163,476,485	2,174,866,867	2,380,988,689	3,981,256,424	5,165,023,258	6,616,665,418	6,324,586,634	6,008,498,806	7,089,459,720	9,725,276,660
Perbaikan dan Pemeliharaan	2,572,463,054	2,361,447,289	4,189,680,371	3,575,259,128	4,628,873,230	4,995,871,173	5,622,663,665	6,297,997,826	6,290,377,642	6,540,037,843	6,885,350,931
Transportasi dan Akomodasi	2,138,440,072	3,757,514,792	2,569,575,786	2,736,352,394	2,725,768,023	3,422,977,812	3,179,454,290	2,823,833,390	3,081,116,086	6,109,733,654	2,873,394,014
Jasa Profesional	3,812,247,852	6,477,382,696	1,356,647,308	3,250,895,566	1,687,819,225	1,662,346,747	1,407,029,482	1,679,420,770	3,108,371,939	5,918,675,070	2,544,203,501
Penyisihan Uang Jasa	-	-	1,919,972,029	4,035,346,755	546,708,000	3,464,230,000	935,875,831	2,087,848,930	2,203,563,660	4,129,574,016	5,209,099,672
Perizinan dan Lisensi	200,555,425	992,611,793	1,551,478,753	1,789,265,376	1,387,187,558	1,957,021,270	1,832,283,894	1,539,381,826	1,871,451,393	2,539,308,810	2,401,967,841
Sumbangan dan Perjamuan	944,637,029	2,318,879,172	2,989,336,422	2,292,425,171	1,647,498,968	4,654,323,007	1,789,017,622	1,927,464,048	1,838,775,258	2,460,620,432	2,801,209,116
Beban Administrasi Bank	660,563,602	509,901,591	456,606,919	441,264,509	462,761,295	440,655,495	484,929,111	389,713,614	1,510,818,210	1,588,194,742	1,586,256,556
Iklan dan Promosi	-	109,946,311	666,149,294	436,689,361	1,117,384,482	625,003,163	138,078,177	28,199,000	630,922,704	422,839,801	613,718,566
Biaya Rapat	-	456,449,576	945,226,195	226,338,487	251,366,734	802,121,305	490,726,239	336,631,197	241,885,798	302,629,580	353,958,852
Biaya Penelitian dan Pengembangan	-	-	-	145,550,883	117,918,061	154,641,284	174,232,717	91,226,307	108,383,770	70,495,502	-
Denda Pajak	2,491,372,125	17,136,742,410	6,313,528,268	5,076,407,655	623,731,544	1,256,986,972	2,756,230,056	75,714,628	2,075,366,304	46,869,916	1,066,607,165
Amortisasi	5,252,033,414	1,050,559,326	-	-	-	-	-	-	-	-	-
Lain-Lain	3,866,731,360	2,088,425,052	5,711,023,867	515,695,683	114,397,766	711,555,825	704,004,122	78,080,018	103,633,633	37,706,621	87,587,062
Total Beban Umum dan Administrasi	67,668,375,768	77,041,313,806	74,793,847,199	78,187,008,649	76,369,290,781	83,508,170,019	90,443,416,665	85,699,425,951	88,300,173,413	113,474,960,012	121,405,162,331
Persentase (%)	8.80	7.18	5.72	5.94	6.78	6.17	6.35	7.71	5.41	4.87	3.74

Sumber : Data diolah penulis berdasarkan laporan keuangan perusahaan

Tabel Perincian Penghasilan (Beban) Lain-Lain
PT Charoen Pokphand Indonesia Tbk
Tahun 1999-2009
 (dalam rupiah penuh)

Tahun	Penghasilan Bunga	Rupa-Rupa Bersih	Penghasilan dari penjualan ayam afkir, karung bekas, bahan baku dan kotoran ayam -bersih	Pemulihan penyisihan penurunan nilai atas penyertaan saham, dikurangi rugi penjualan saham	Beban keuangan	Rugi selisih kurs dan pendapatan (beban) swap - bersih	Beban pajak	Total Penghasilan (Beban) Lain-Lain
1999	56,222,454,267	(2,771,162,547)	9,326,813,744	4,024,671,520	(124,391,425,593)	9,869,252,518	-	(47,719,396,091)
2000	37,000,000,000	(3,633,000,000)	(320,000,000)	-	(93,967,000,000)	(144,305,000,000)	-	(205,225,000,000)
2001	29,613,000,000	8,723,000,000	(6,363,000,000)	-	(80,668,000,000)	(63,911,000,000)	-	(112,606,000,000)
2002	20,149,000,000	5,811,000,000	-	-	(57,437,000,000)	(1,627,000,000)	-	(33,104,000,000)
2003	12,036,000,000	(13,247,000,000)	-	-	(121,210,000,000)	23,132,000,000	-	(99,289,000,000)
2004	6,059,000,000	6,121,000,000	-	-	(135,121,000,000)	(70,498,000,000)	-	(193,439,000,000)
2005	6,639,000,000	12,372,000,000	-	-	(129,655,000,000)	(90,790,000,000)	(14,686,000,000)	(216,120,000,000)
2006	10,040,000,000	21,605,000,000	-	-	(154,582,000,000)	109,039,000,000	(59,221,000,000)	(73,119,000,000)
2007	4,475,000,000	44,834,000,000	-	-	(211,249,000,000)	(26,677,000,000)	(532,000,000)	(189,149,000,000)
2008	4,082,000,000	66,019,000,000	-	-	(259,282,000,000)	(372,012,000,000)	(22,152,000,000)	(583,345,000,000)
2009	14,503,000,000	81,608,000,000	-	-	(201,916,000,000)	229,435,000,000	(20,115,000,000)	103,515,000,000

Sumber : Data diolah penulis berdasarkan laporan keuangan perusahaan

Tabel Perincian Penghasilan (Beban) Lain-Lain
PT Japfa Comfeed Indonesia Tbk
Tahun 1999-2009
(dalam rupiah penuh)

Tahun	Penghasilan Bunga	Keuntungan penjualan perjualan aktif tetap	Keuntungan (kerugian) penjualan bahan baku dan pembantu	Penghasilan Sewa	Keuntungan (kerugian) transaksi derivatif	Keuntungan (kerugian) mata uang asing - bersih	Bagian laba (rugi) bersih perusahaan asosiasi	Keuntungan (kerugian) dari pemilikan efek	Beban bunga	Laba (rugi) yang belum direalisasikan	Beban penurunan nilai aktiva tetap yg tidak digunakan	Lain-lain bersih	Total Penghasilan (Beban) Lain-Lain
1999	57,418,720,237	4,286,979,871	1,594,054,753	-	-	371,337,650,844	3,175,040,595	-	(249,422,762,280)	-	-	(8,955,454,904,000)	179,434,229,116
2000	30,373,887,626	-	1,225,194,435	4,320,713,343,000	-	(1,109,191,676,387)	1,284,899,615	-	(291,579,181,459)	(44,828,911,102)	-	109,149,738,548,000	(1,299,245,335,381)
2001	28,816,164,781	-	2,025,815,832	5,913,212,401,000	-	(373,371,440,582)	(4,208,024,120)	-	(311,873,207,560)	1,567,391,329	-	14,660,720,695,000	(636,469,367,224)
2002	31,489,395,821	3,935,087,505	2,245,473,480	6,340,928,075,000	-	702,897,570,293	(375,843,434)	(33,640,393)	(122,685,432,610)	-	-	(2,896,370,960,000)	620,917,167,777
2003	24,992,379,641	11,758,769,820	1,088,484,933	5,108,046,797,000	-	91,782,263,419	(572,944,516)	4,158,936,539	(31,469,827,921)	-	-	28,328,552,158,000	135,174,660,870
2004	8,411,506,943	2,072,254,406	(364,885,583)	3,772,426,919,000	-	(121,699,404,290)	-	(8,763,328,585)	(41,970,930,928)	-	(4,120,351,353)	10,914,559,351,000	(151,748,153,120)
2005	11,778,000,000	3,466,000,000	-	-	-	(83,830,000,000)	-	-	(47,559,000,000)	-	(4,062,000,000)	(1,272,000,000)	(121,479,000,000)
2006	16,778,000,000	2,991,000,000	-	-	-	137,095,000,000	-	-	(63,941,000,000)	-	(2,924,000,000)	12,421,000,000	102,420,000,000
2007	14,525,000,000	2,761,000,000	-	-	(3,841,000,000)	(45,621,000,000)	-	-	(104,388,000,000)	-	(586,000,000)	(12,280,000,000)	(149,430,000,000)
2008	7,864,000,000	5,860,000,000	-	-	104,713,000,000	(221,528,000,000)	-	-	(212,324,000,000)	-	-	(12,284,000,000)	(327,699,000,000)
2009	19,101,000,000	3,224,000,000	-	-	(160,743,000,000)	194,981,000,000	-	4,636,000,000	(230,356,000,000)	-	-	43,266,000,000	(125,891,000,000)

Sumber : Data diolah penulis berdasarkan laporan keuangan perusahaan

**Tabel Perincian Penghasilan (Beban) Lain-Lain
PT Sierad Produce Tbk
Tahun 1999-2009
(dalam rupiah penuh)**

Tahun	Penjualan Lain-Lain	Pendapatan drugi penggantian rugi penggantian tanah dan bangunan yang dijual	Kerugian penutupan outlet	Amortisasi Aktiva Tak Berwujud	Penurunan Nilai Investasi perusahaan asosiasi	Rugi Pelepasan Investasi	Keuntungan (Kerugian) penjualan tetap	Penghasilan bunga deposito dan jasa giro	Keuntungan (Kerugian) selisih perhitungan dan perolehan persediaan	Pengantian Klaim dan Asuransi	Biaya restrukturisasi	Kerugian selisih pembayaran	Laba (rugi) selisih kurs mata uang asing - bersih	Beban penghapusan langsung dan penyisihan piutang ragu-ragu	Beban keuangan	Lain-Lain bersih	Total Penghasilan (Beban) Lain-Lain
1999	-	-	-	(5,791)	-	-	183	6,458	(420)	-	(17,500)	-	219,307	(2,395)	(10,552)	(12,818)	176,472
2000	739	-	-	(1,701)	-	(106,722)	857	4,932	(829)	129	(387)	1,366	(531,462)	(65)	(667)	7,633	(626,177)
2001	1,616	-	-	(1,241)	-	(1,827)	242	959	(3,172)	3,468	(14,270)	113	(43,349)	(2,682)	(132)	11,405	(48,870)
2002	2,123	-	-	(843)	-	-	82	778	(4,404)	139	(3,225)	83	99,314	(341)	(124)	12,297	105,879
2003	2,247	-	(6,005)	(844)	(1,301)	-	1,504	709	(2,441)	148	(3,761)	93	11,714	(2,107)	(585)	6,430	5,801
2004	2,556	-	(655)	(844)	-	-	2,073	240	(7,130)	352	(3,959)	(6)	(93,327)	(18,603)	(755)	2,285	(117,773)
2005	1,101	5,023	(202)	(844)	-	-	4,439	451	(41,875)	240	(2,460)	182	(1,189)	(2,979)	(1,095)	5,452	(33,756)
2006	3,280	-	-	-	-	-	725	310	(2,825)	680	(1,119)	(102)	3,388	(4,280)	(1,856)	3,473	1,674
2007	3,220	-	-	-	-	-	(465)	371	(1,311)	(327)	(931)	(150)	(1,010)	(805)	(4,701)	4,024	(2,085)
2008	3,294	-	-	-	-	-	892	605	32	-	-	(127)	(1,743)	(10,912)	(25,224)	2,790	(30,393)
2009	5,163	-	-	-	-	-	238	326	1,746	453	-	(233)	11,514	(2,159)	(33,169)	4,688	(11,433)

Sumber : Data diolah penulis berdasarkan laporan keuangan perusahaan