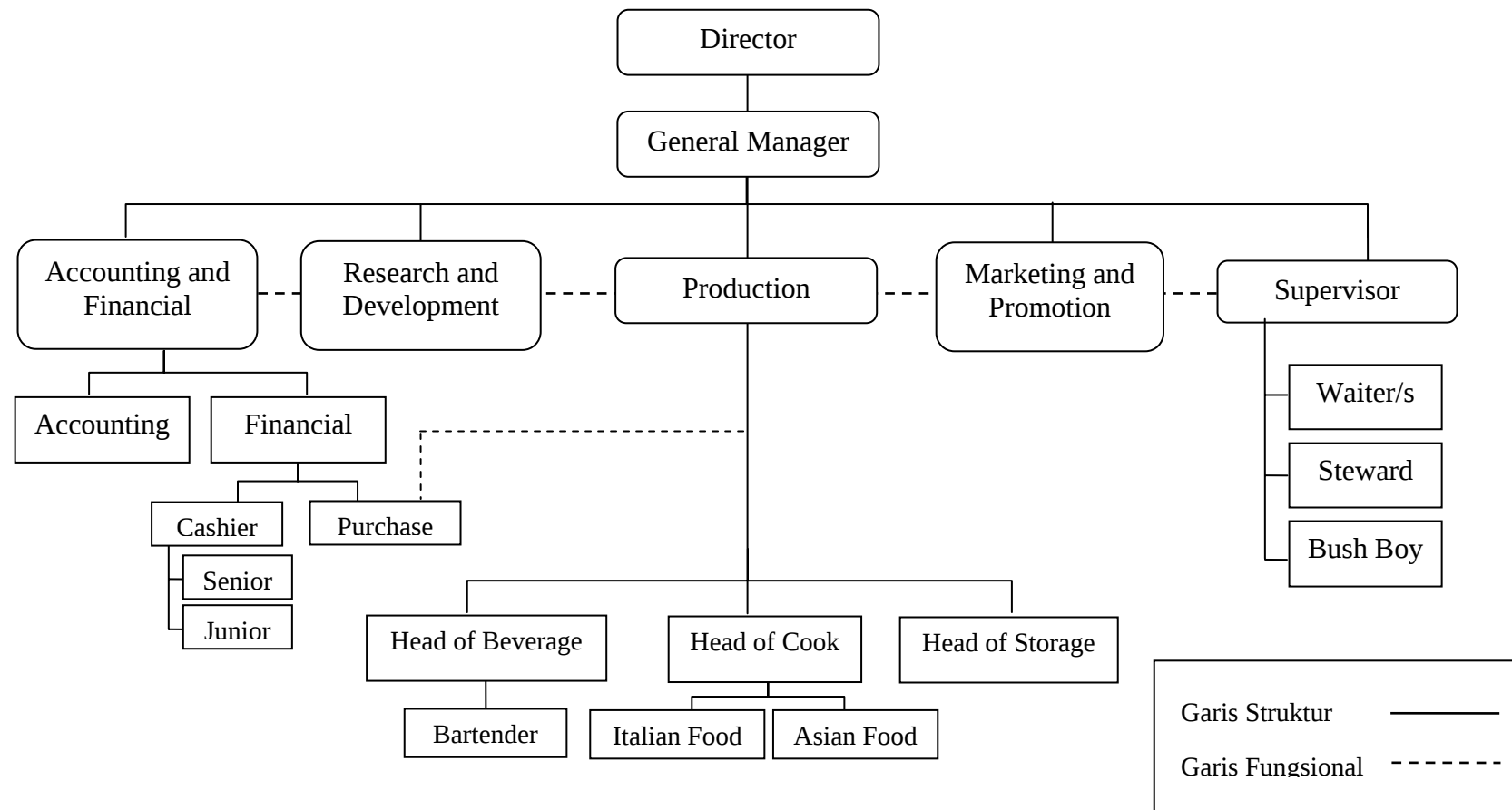


Lampiran 1



STRUKTUR ORGANISASI Café X

Sumber: Café X

Lampiran 2

Bulan	Kategori	Menu	Persentase Menu	Penjualan per Kategori (Dalam Rupiah)	Penjualan per Menu (Dalam Rupiah)
	Tabel 4.3			Tabel 4.2	
November '2006	Italian Food	Margherita Pizza	15%	7,598,990	1,139,849
		Casamia Pizza	15%		1,139,849
		Spaghetti Bolognese	12%		911,879
		Spaghetti Carbonara	12%		911,879
		Spaghetti Scogliera	12%		911,879
		Sirlion Steak	12%		911,879
		Salmon Al Limone	10%		759,899
		Nachos	12%		911,879
	Beverage	Fragola Juice	60%	5,612,500	3,367,500
		Avocado juice	40%		2,245,000
Desember '2006	Italian Food	Margherita Pizza	15%	7,785,050	1,167,758
		Casamia Pizza	15%		1,167,758
		Spaghetti Bolognese	12%		934,206
		Spaghetti Carbonara	12%		934,206
		Spaghetti Scogliera	12%		934,206
		Sirlion Steak	12%		934,206
		Salmon Al Limone	10%		778,505
		Nachos	12%		934,206
	Beverage	Fragola Juice	60%	5,934,000	3,560,400
		Avocado juice	40%		2,373,600
Januari '2007	Italian Food	Margherita Pizza	15%	12,825,000	1,923,750
		Casamia Pizza	15%		1,923,750
		Spaghetti Bolognese	12%		1,539,000
		Spaghetti Carbonara	12%		1,539,000
		Spaghetti Scogliera	12%		1,539,000
		Sirlion Steak	12%		1,539,000
		Salmon Al Limone	10%		1,282,500
		Nachos	12%		1,539,000
	Beverage	Fragola Juice	60%	10,578,000	6,346,800
		Avocado juice	40%		4,231,200

**Anggaran Penjualan Per Menu Pada Café X
Periode Bulan November 2006 - April 2007**

Bulan	Kategori	Menu	Persentase Menu	Penjualan per Kategori (Dalam Rupiah)	Penjualan per Menu (Dalam Rupiah)
	Tabel 4.3			Tabel 4.2	
Februari '2007	Italian Food	Margherita Pizza	15%	15,646,500	2,346,975
		Casamia Pizza	15%		2,346,975
		Spaghetti Bolognese	12%		1,877,580
		Spaghetti Carbonara	12%		1,877,580
		Spaghetti Scogliera	12%		1,877,580
		Sirlion Steak	12%		1,877,580
		Salmon Al Limone	10%		1,564,650
		Nachos	12%		1,877,580
	Beverage	Fragola Juice	60%	9,411,500	5,646,900
		Avocado juice	40%		3,764,600
Maret '2007	Italian Food	Margherita Pizza	15%	12,646,500	1,896,975
		Casamia Pizza	15%		1,896,975
		Spaghetti Bolognese	12%		1,517,580
		Spaghetti Carbonara	12%		1,517,580
		Spaghetti Scogliera	12%		1,517,580
		Sirlion Steak	12%		1,517,580
		Salmon Al Limone	10%		1,264,650
		Nachos	12%		1,517,580
	Beverage	Fragola Juice	60%	8,862,500	5,317,500
		Avocado juice	40%		3,545,000
April '2007	Italian Food	Margherita Pizza	15%	14,923,000	2,238,450
		Casamia Pizza	15%		2,238,450
		Spaghetti Bolognese	12%		1,790,760
		Spaghetti Carbonara	12%		1,790,760
		Spaghetti Scogliera	12%		1,790,760
		Sirlion Steak	12%		1,790,760
		Salmon Al Limone	10%		1,492,300
		Nachos	12%		1,790,760
	Beverage	Fragola Juice	60%	9,736,500	5,841,900
		Avocado juice	40%		3,894,600

**Anggaran Penjualan Per Menu Pada Café X
Periode Bulan November 2006 - April 2007**

Sumber: Café X (Data diolah kembali)

Lampiran 3

Bulan	Menu	Penjualan per Menu	Margherita Pizza	Casamia Pizza	Spagheti Bolognese	Spagheti Carbonara	Spagheti Scogliera	Sirlion Steak	Salmon Al Limone	Nachos	Fragola Juice	Avocado juice
			Rp18,500	Rp27,000	Rp28,500	Rp29,500	Rp31,000	Rp49,000	Rp60,000	Rp35,500	Rp12,000	Rp12,000
		Tabel 4.4										
November '2006	Margherita Pizza	1,139,849	62	-	-	-	-	-	-	-	-	-
	Casamia Pizza	1,139,849	-	42	-	-	-	-	-	-	-	-
	Spagheti Bolognese	911,879	-	-	32	-	-	-	-	-	-	-
	Spagheti Carbonara	911,879	-	-	-	31	-	-	-	-	-	-
	Spagheti Scogliera	911,879	-	-	-	-	29	-	-	-	-	-
	Sirlion Steak	911,879	-	-	-	-	-	19	-	-	-	-
	Salmon Al Limone	759,899	-	-	-	-	-	-	13	-	-	-
	Nachos	911,879	-	-	-	-	-	-	-	26	-	-
	Fragola Juice	3,367,500	-	-	-	-	-	-	-	-	281	-
	Avocado juice	2,245,000	-	-	-	-	-	-	-	-	-	187
Desember '2006	Margherita Pizza	1,167,758	63	-	-	-	-	-	-	-	-	-
	Casamia Pizza	1,167,758	-	43	-	-	-	-	-	-	-	-
	Spagheti Bolognese	934,206	-	-	33	-	-	-	-	-	-	-
	Spagheti Carbonara	934,206	-	-	-	32	-	-	-	-	-	-
	Spagheti Scogliera	934,206	-	-	-	-	30	-	-	-	-	-
	Sirlion Steak	934,206	-	-	-	-	-	19	-	-	-	-
	Salmon Al Limone	778,505	-	-	-	-	-	-	13	-	-	-
	Nachos	934,206	-	-	-	-	-	-	-	26	-	-
	Fragola Juice	3,560,400	-	-	-	-	-	-	-	-	297	-
	Avocado juice	2,373,600	-	-	-	-	-	-	-	-	-	198
Januari '2007	Margherita Pizza	1,923,750	104	-	-	-	-	-	-	-	-	-
	Casamia Pizza	1,923,750	-	71	-	-	-	-	-	-	-	-
	Spagheti Bolognese	1,539,000	-	-	54	-	-	-	-	-	-	-
	Spagheti Carbonara	1,539,000	-	-	-	52	-	-	-	-	-	-
	Spagheti Scogliera	1,539,000	-	-	-	-	50	-	-	-	-	-
	Sirlion Steak	1,539,000	-	-	-	-	-	31	-	-	-	-

Salmon Al Limone	1,282,500	-	-	-	-	-	-	21	-	-	-
Nachos	1,539,000	-	-	-	-	-	-	-	43	-	-
Fragola Juice	6,346,800	-	-	-	-	-	-	-	-	529	-
Avocado juice	4,231,200	-	-	-	-	-	-	-	-	-	353

Anggaran Produksi Pada Café X
Periode November 2006 - April 2007

Bulan	Menu	Penjualan per Menu	Margherita Pizza	Casamia Pizza	Spagheti Bolognese	Spagheti Carbonara	Spagheti Scogliera	Sirlion Steak	Salmon Al Limone	Nachos	Fragola Juice	Avocado juice
			Rp18,500	Rp27,000	Rp28,500	Rp29,500	Rp31,000	Rp49,000	Rp60,000	Rp35,500	Rp12,000	Rp12,000
		Tabel 4.4										
Februari '2007	Margherita Pizza	2,346,975	127	-	-	-	-	-	-	-	-	-
	Casamia Pizza	2,346,975	-	87	-	-	-	-	-	-	-	-
	Spagheti Bolognese	1,877,580	-	-	66	-	-	-	-	-	-	-
	Spagheti Carbonara	1,877,580	-	-	-	64	-	-	-	-	-	-
	Spagheti Scogliera	1,877,580	-	-	-	-	61	-	-	-	-	-
	Sirlion Steak	1,877,580	-	-	-	-	-	38	-	-	-	-
	Salmon Al Limone	1,564,650	-	-	-	-	-	-	26	-	-	-
	Nachos	1,877,580	-	-	-	-	-	-	-	53	-	-
	Fragola Juice	5,646,900	-	-	-	-	-	-	-	-	471	-
	Avocado juice	3,764,600	-	-	-	-	-	-	-	-	-	314
Maret '2007	Margherita Pizza	1,896,975	103	-	-	-	-	-	-	-	-	-
	Casamia Pizza	1,896,975	-	70	-	-	-	-	-	-	-	-
	Spagheti Bolognese	1,517,580	-	-	53	-	-	-	-	-	-	-
	Spagheti Carbonara	1,517,580	-	-	-	51	-	-	-	-	-	-
	Spagheti Scogliera	1,517,580	-	-	-	-	49	-	-	-	-	-
	Sirlion Steak	1,517,580	-	-	-	-	-	31	-	-	-	-
	Salmon Al Limone	1,264,650	-	-	-	-	-	-	21	-	-	-
	Nachos	1,517,580	-	-	-	-	-	-	-	43	-	-
	Fragola Juice	5,317,500	-	-	-	-	-	-	-	-	443	-
	Avocado juice	3,545,000	-	-	-	-	-	-	-	-	-	295

April 2007	Margherita Pizza	2,238,450	121	-	-	-	-	-	-	-	-	-
	Casamia Pizza	2,238,450	-	83	-	-	-	-	-	-	-	-
	Spaghetti Bolognese	1,790,760	-	-	63	-	-	-	-	-	-	-
	Spaghetti Carbonara	1,790,760	-	-	-	61	-	-	-	-	-	-
	Spaghetti Scogliera	1,790,760	-	-	-	-	58	-	-	-	-	-
	Sirlion Steak	1,790,760	-	-	-	-	-	37	-	-	-	-
	Salmon Al Limone	1,492,300	-	-	-	-	-	-	30	-	-	-
	Nachos	1,790,760	-	-	-	-	-	-	-	30	-	-
	Fragola Juice	5,841,900	-	-	-	-	-	-	-	-	487	-
	Avocado juice	3,894,600	-	-	-	-	-	-	-	-	-	325

Anggaran Produksi Pada Café X
Periode November 2006 - April 2007

Sumber: Café X (Data diolah kembali)

Lampiran 4

Bulan	Menu	Jumlah Menu yang diproduksi (Porsi/Gelas)	Standar Pemakaian		Bahan Baku Utama (Tabel 4.6)															
					Trg	MC	SC	Spgt	DSC	NC	SB	KH	Cumi	Srln	Slmn	WW	Trtl	Stby	Avcd	Susu
		Tabel 4.5			Kg	Kg	Kg	Kg	Kg	Kg	Kg	Kg	Kg	Kg	Kg	Lt	Kg	Kg	Kg	Lt
November '2006	Margherita Pizza	62	0,15 / 0,12	kg	9	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Casamia Pizza	42	0,15 / 0,12 / 0,08	kg	6	5	3	-	-	-	-	-	-	-	-	-	-	-	-	-
	Spaghetti Bolognese	32	0,2 / 0,15 / 0,02	kg	-	-	-	6	5	1	-	-	-	-	-	-	-	-	-	-
	Spaghetti Carbonara	31	0,2 / 0,05	kg	-	-	-	6	-	-	2	-	-	-	-	-	-	-	-	-
	Spaghetti Scogliera	29	0,2 / 0,05 / 0,03	kg	-	-	-	6	-	-	-	1	1	-	-	-	-	-	-	-
	Sirlion Steak	19	0,2	kg	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-
	Salmon Al Limone	13	0,15 / 0,025	kg / lt	-	-	-	-	-	-	-	-	-	-	2	0.3	-	-	-	-
	Nachos	26	0,125 / 0,1 / 0,03	kg	-	1	-	-	3	-	-	-	-	-	-	-	3	-	-	-
	Fragola Juice	281	0,12 / 0,03	kg / lt	-	-	-	-	-	-	-	-	-	-	-	-	-	34	-	8
	Avocado juice	187	0,1 / 0,03	kg / lt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19	6
	Total	721			15	13	3	18	8	1	2	1	1	4	2	0.3	3	34	19	14
Desember '20067	Margherita Pizza	63	0,15 / 0,12	kg	9	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Casamia Pizza	43	0,15 / 0,12 / 0,08	kg	6	5	3	-	-	-	-	-	-	-	-	-	-	-	-	-
	Spaghetti Bolognese	33	0,2 / 0,15 / 0,02	kg	-	-	-	7	5	1	-	-	-	-	-	-	-	-	-	-
	Spaghetti Carbonara	32	0,2 / 0,05	kg	-	-	-	6	-	-	2	-	-	-	-	-	-	-	-	-
	Spaghetti Scogliera	30	0,2 / 0,05 / 0,03	kg	-	-	-	6	-	-	-	2	1	-	-	-	-	-	-	-
	Sirlion Steak	19	0,2	kg	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-
	Salmon Al Limone	13	0,15 / 0,025	kg / lt	-	-	-	-	-	-	-	-	-	-	2	0.3	-	-	-	-
	Nachos	26	0,125 / 0,1 / 0,03	kg	-	1	-	-	3	-	-	-	-	-	-	-	3	-	-	-
	Fragola Juice	297	0,12 / 0,03	kg / lt	-	-	-	-	-	-	-	-	-	-	-	-	-	36	-	9
	Avocado juice	198	0,1 / 0,03	kg / lt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	6
	Total	754			15	14	3	19	8	1	2	2	1	4	2	0.3	3	36	20	15

Anggaran Kebutuhan Bahan Baku Pada Café X
Periode Novemver 2006 - April 2007

Ket: Trg = Terigu, MC = Mozzarella Cheese, SC = Smoked Chicken, Spgt = Spahgeti, DSC = Daging Sapi Cincang, NC = Nature Cheese, Srln = Sirlion, Slmn = Salmon, WW = White Wine, Trtl = Tortila, Stby = Strawberry, Avcd = Avocado

Bulan	Menu	Jumlah Menu yang diproduksi (Porsi/Gelas)	Standar Pemakaian		Bahan Baku Utama (Tabel 4.6)															
					Trg	MC	SC	Spgt	DSC	NC	SB	KH	Cumi	Srln	Slmn	WW	Trtl	Stby	Avcd	Susu
		Tabel 4.5			Kg	Kg	Kg	Kg	Kg	Kg	Kg	Kg	Kg	Kg	Kg	Lt	Kg	Kg	Kg	Lt
Januari '2007	Margherita Pizza	104	0,15 / 0,12	kg	16	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Casamia Pizza	71	0,15 / 0,12 / 0,08	kg	11	9	6	-	-	-	-	-	-	-	-	-	-	-	-	-
	Spagheti Bolognese	54	0,2 / 0,15 / 0,02	kg	-	-	-	11	8	1	-	-	-	-	-	-	-	-	-	-
	Spagheti Carbonara	52	0,2 / 0,05	kg	-	-	-	10	-	-	3	-	-	-	-	-	-	-	-	-
	Spagheti Scogliera	50	0,2 / 0,05 / 0,03	kg	-	-	-	10	-	-	-	2	1	-	-	-	-	-	-	-
	Sirlion Steak	31	0,2	kg	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-
	Salmon Al Limone	21	0,15 / 0,025	kg / lt	-	-	-	-	-	-	-	-	-	-	3	0.5	-	-	-	-
	Nachos	43	0,125 / 0,1 / 0,03	kg	-	1	-	-	4	-	-	-	-	-	-	-	5	-	-	-
	Fragola Juice	529	0,12 / 0,03	kg / lt	-	-	-	-	-	-	-	-	-	-	-	-	-	63	-	16
	Avocado juice	353	0,1 / 0,03	kg / lt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35	11
	Total	1309			27	22	6	31	12	1	3	2	1	6	3	0.5	5	63	35	27
Februari '2007	Margherita Pizza	127	0,15 / 0,12	kg	19	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Casamia Pizza	87	0,15 / 0,12 / 0,08	kg	13	10	7	-	-	-	-	-	-	-	-	-	-	-	-	-
	Spagheti Bolognese	66	0,2 / 0,15 / 0,02	kg	-	-	-	13	10	1	-	-	-	-	-	-	-	-	-	-
	Spagheti Carbonara	64	0,2 / 0,05	kg	-	-	-	13	-	-	3	-	-	-	-	-	-	-	-	-
	Spagheti Scogliera	61	0,2 / 0,05 / 0,03	kg	-	-	-	12	-	-	-	3	2	-	-	-	-	-	-	-
	Sirlion Steak	38	0,2	kg	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
	Salmon Al Limone	26	0,15 / 0,025	kg / lt	-	-	-	-	-	-	-	-	-	-	4	0.7	-	-	-	-
	Nachos	53	0,125 / 0,1 / 0,03	kg	-	2	-	-	5	-	-	-	-	-	-	-	7	-	-	-
	Fragola Juice	471	0,12 / 0,03	kg / lt	-	-	-	-	-	-	-	-	-	-	-	-	-	56	-	14
	Avocado juice	314	0,1 / 0,03	kg / lt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31	9
	Total	1305			32	27	7	28	15	1	3	3	2	8	4	0.7	7	56	31	23

Anggaran Kebutuhan Bahan Baku Pada Café X
Periode Novemver 2006 - April 2007

Ket: Trg = Terigu, MC = Mozzarella Cheese, SC = Smoked Chicken, Spgt = Spahgeti, DSC = Daging Sapi Cincang, NC = Nature Cheese, Srln = Sirlion, Slmn = Salmon, WW = White Wine, Trtl = Tortila, Stby = Strawberry, Avcd = Avocado

Bulan	Menu	Jumlah Menu yang diproduksi (Porsi/Gelas)	Standar Pemakaian		Bahan Baku Utama (Tabel 4.6)															
					Trg	MC	SC	Spgt	DSC	NC	SB	KH	Cumi	Srln	Slmn	WW	Trtl	Stby	Avcd	Susu
		Tabel 4.5			Kg	Kg	Kg	Kg	Kg	Kg	Kg	Kg	Kg	Kg	Kg	Lt	Kg	Kg	Kg	Lt
Maret '2007	Margherita Pizza	103	0,15 / 0,12	kg	15	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Casamia Pizza	70	0,15 / 0,12 / 0,08	kg	11	8	6	-	-	-	-	-	-	-	-	-	-	-	-	-
	Spagheti Bolognese	53	0,2 / 0,15 / 0,02	kg	-	-	-	11	8	1	-	-	-	-	-	-	-	-	-	-
	Spagheti Carbonara	51	0,2 / 0,05	kg	-	-	-	10	-	-	3	-	-	-	-	-	-	-	-	-
	Spagheti Scogliera	49	0,2 / 0,05 / 0,03	kg	-	-	-	10	-	-		2	1	-	-	-	-	-	-	-
	Sirlion Steak	31	0,2	kg	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-
	Salmon Al Limone	21	0,15 / 0,025	kg / lt	-	-	-	-	-	-	-	-	-	-	3	0.5	-	-	-	-
	Nachos	43	0,125 / 0,1 / 0,03	kg	-	1	-	-	4	-	-	-	-	-	-	-	5	-	-	-
	Fragola Juice	443	0,12 / 0,03	kg / lt	-	-	-	-	-	-	-	-	-	-	-	-	-	53	-	13
	Avocado juice	295	0,1 / 0,03	kg / lt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	9
	Total	1160			26	21	6	31	12	1	3	2	1	6	3	0.5	5	53	30	22
April '2007	Margherita Pizza	121	0,15 / 0,12	kg	18	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Casamia Pizza	83	0,15 / 0,12 / 0,08	kg	12	10	7	-	-	-	-	-	-	-	-	-	-	-	-	-
	Spagheti Bolognese	63	0,2 / 0,15 / 0,02	kg	-	-	-	13	9	1	-	-	-	-	-	-	-	-	-	-
	Spagheti Carbonara	61	0,2 / 0,05	kg	-	-	-	12	-	-	3	-	-	-	-	-	-	-	-	-
	Spagheti Scogliera	58	0,2 / 0,05 / 0,03	kg	-	-	-	12	-	-		3	2	-	-	-	-	-	-	-
	Sirlion Steak	37	0,2	kg	-	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-
	Salmon Al Limone	30	0,15 / 0,025	kg / lt	-	-	-	-	-	-	-	-	-	-	5	0.8	-	-	-	-
	Nachos	30	0,125 / 0,1 / 0,03	kg	-	1	-	-	3	-	-	-	-	-	-	-	4	-	-	-
	Fragola Juice	487	0,12 / 0,03	kg / lt	-	-	-	-	-	-	-	-	-	-	-	-	-	58	-	15
	Avocado juice	325	0,1 / 0,03	kg / lt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32	10
	Total	1293			30	26	7	37	12	1	3	3	2	7	5	0.8	4	58	32	25

Anggaran Kebutuhan Bahan Baku Pada Café X
Periode Novemver 2006 - April 2007

Ket: Trg = Terigu, MC = Mozzarella Cheese, SC = Smoked Chicken, Spgt = Spahgeti, DSC = Daging Sapi Cincang, NC = Nature Cheese, Srln = Sirlion, Slmn = Salmon, WW = White Wine, Trtl = Tortila, Stby = Strawberry, Avcd = Avocado

Sumber: Café X (Data diolah kembali)

Lampiran 5

Bulan	Jenis Bahan Baku	Kebutuhan Bahan Baku	Persediaan Akhir Bahan Baku	Total Kebutuhan Bahan Baku	Persediaan Awal Bahan Baku	Kuantitas Pembelian Bahan Baku	Harga Beli	Total Biaya Pembelian
		(KG / Ltr)					Dalam Rupiah	
		Tabel 4.7						
November '2006	Terigu	15	8	23	7	16	4,080	65,280
	Mozzarella Cheese	13	10	23	20	3	53,750	161,250
	Smoked Chicken	3	1	4	1	3	37,510	120,032
	Spahgeti	18	17	35	30	5	13,000	65,000
	Daging Sapi Cincang	8	4	12	0	12	38,000	456,000
	Nature Cheese	1	1.89	2.89	2.39	0.5	75,000	37,500
	Smoked Beef	2	2.5	4.5	4.32	0.18	44,400	7,992
	Kerang Hijau	1	0.2	1.2	0	1.2	13,000	15,600
	Cumi	1	0.2	1.2	0.5	0.7	55,000	38,500
	Sirlion	4	2.5	6.5	0	6.5	49,000	318,500
	Salmon	2	2.58	4.58	4.2	0.38	70,000	26,600
	White Wine	0.3	1.3	1.6	0.6	1	72,100	72,100
	Tortila	3	5	8	4	4	29,950	119,800
	Strawberry	34	7.5	41.5	1	40.5	29,000	1,174,500
	Avocado	19	9.3	28.3	0.6	27.7	8,250	228,525
	Susu	14	8	22	10	12	6,710	80,520
							Total	2,987,699
Desember '2006	Terigu	15	8.5	23.5	8	15.5	4,080	63,240
	Mozzarella Cheese	14	14	28	10	18	53,750	967,500
	Smoked Chicken	3	1.5	4.5	1	3.5	37,510	131,285
	Spahgeti	19	18	37	17	20	13,000	260,000
	Daging Sapi Cincang	8	1.5	9.5	4	5.5	38,000	209,000
	Nature Cheese	1	1.5	2.5	1.89	0.6	75,000	45,750
	Smoked Beef	2	2	4	2.5	1.5	44,400	66,600
	Kerang Hijau	2	0.5	2.5	0.2	2.3	13,000	29,900
	Cumi	1	0.5	1.5	0	1.5	55,000	82,500
	Sirlion	4	3	7	2.5	4.5	49,000	220,500
	Salmon	2	2.8	4.8	2.58	2.2	70,000	155,400
	White Wine	0.3	2	2.3	1.3	1.0	72,100	72,100
	Tortila	3	4.8	7.8	5	2.8	29,950	83,860
	Strawberry	36	5.5	41.5	7.5	34.0	29,000	986,000

	Avocado	20	4.5	24.5	9.3	15.2	8,250	125,400
	Susu	15	8.5	23.5	8	15.5	6,710	104,005
							Total	3,603,040

Anggaran Pembelian Bahan Baku Pada Café X
Periode November 2006 - April 2007

Bulan	Jenis Bahan Baku	Kebutuhan Bahan Baku	Persediaan Akhir Bahan Baku	Total Kebutuhan Bahan Baku	Persediaan Awal Bahan Baku	Kuantitas Pembelian Bahan Baku	Harga Beli	Total Biaya Pembelian
		(KG / Ltr)					Dalam Rupiah	
		Tabel 4.7						
Januari '2007	Terigu	27	12.25	39.25	8.5	30.75	4,080	125,460
	Mozzarella Cheese	22	10	32	14	18	53,750	967,500
	Smoked Chicken	6	2.25	8.25	1.5	6.75	37,510	253,193
	Spahgeti	31	10	41	18	23	13,000	299,000
	Daging Sapi Cincang	12	2.25	14.25	1.5	12.75	38,000	484,500
	Nature Cheese	1	2.5	3.5	1.5	2	75,000	150,000
	Smoked Beef	3	1.75	4.75	2	2.75	44,400	122,100
	Kerang Hijau	2	1.5	3.5	0.5	3	13,000	39,000
	Cumi	1	1.5	2.5	0.5	2	55,000	110,000
	Sirlion	6	3.25	9.25	3	6.25	49,000	306,250
	Salmon	3	3.2	6.2	2.8	3.4	70,000	238,000
	White Wine	0.5	2.5	3	2	1	72,100	72,100
	Tortila	5	3.25	8.25	4.8	3.45	29,950	103,328
	Strawberry	63	4.5	67.5	5.5	62	29,000	1,798,000
	Avocado	35	4.25	39.25	4.5	34.75	8,250	286,688
	Susu	27	8	35	8.5	26.5	6,710	177,815
							Total	5,532,933
Februari '2007	Terigu	32	12	44	12.25	31.75	4,080	129,540
	Mozzarella Cheese	27	7.5	34.5	10	24.5	53,750	1,316,875
	Smoked Chicken	7	2.5	9.5	2.25	7.25	37,510	271,948
	Spahgeti	28	8	36	10	26	13,000	338,000
	Daging Sapi Cincang	15	2.5	17.5	2.25	15.25	38,000	579,500
	Nature Cheese	1	2	3	2.5	0.5	75,000	37,500
	Smoked Beef	3	1.5	4.5	1.75	2.75	44,400	122,100
	Kerang Hijau	3	1.5	4.5	1.5	3	13,000	39,000

	Cumi	2	1.25	3.25	1.5	1.75	55,000	96,250
	Sirlion	8	2.75	10.75	3.25	7.5	49,000	367,500
	Salmon	4	3.45	7.45	3.2	4.25	70,000	297,500
	White Wine	0.7	2.3	3	2.5	0.5	72,100	36,050
	Tortila	7	2.78	9.78	3.25	6.53	29,950	195,574
	Strawberry	56	6	62	4.5	57.5	29,000	1,667,500
	Avocado	31	4.75	35.75	4.25	31.5	8,250	259,875
	Susu	23	8	31	8	23	6,710	154,330
							Total	5,909,041

Anggaran Pembelian Bahan Baku Pada Café X
Periode November 2006 - April 2007

Bulan	Jenis Bahan Baku	Kebutuhan Bahan Baku	Persediaan Akhir Bahan Baku	Total Kebutuhan Bahan Baku	Persediaan Awal Bahan Baku	Kuantitas Pembelian Bahan Baku	Harga Beli	Total Biaya Pembelian
		(KG / Ltr)					Dalam Rupiah	
		Tabel 4.7						
Maret '2007	Terigu	26	13.5	39.5	12	27.5	4,080	112,200
	Mozzarella Cheese	21	9	30	7.5	22.5	53,750	1,209,375
	Smoked Chicken	6	1.25	7.25	2.5	4.75	37,510	178,173
	Spahgeti	31	7.5	38.5	8	30.5	13,000	396,500
	Daging Sapi Cincang	12	3	15	2.5	12.5	38,000	475,000
	Nature Cheese	1	1.5	2.5	2	0.5	75,000	37,500
	Smoked Beef	3	1.25	4.25	1.5	2.75	44,400	122,100
	Kerang Hijau	2	1.25	3.25	1.5	1.75	13,000	22,750
	Cumi	1	0.75	1.75	1.25	0.5	55,000	27,500
	Sirlion	6	2.5	8.5	2.75	5.75	49,000	281,750
	Salmon	3	1.5	4.5	3.45	1.05	70,000	73,500
	White Wine	0.5	2.3	2.8	2.3	0.5	72,100	36,050
	Tortila	5	2.25	7.25	2.78	4.47	29,950	133,877
	Strawberry	53	5.25	58.25	6	52.25	29,000	1,515,250
	Avocado	30	5	35	4.75	30.25	8,250	249,563
	Susu	22	7	29	8	21	6,710	140,910
							Total	5,011,997

April 2007	Terigu	30	12.5	42.5	13.5	29	4,080	118,320
	Mozzarella Cheese	26	10.5	36.5	9	27.5	53,750	1,478,125
	Smoked Chicken	7	1.5	8.5	1.25	7.25	37,510	271,948
	Spahgeti	37	8	45	7.5	37.5	13,000	487,500
	Daging Sapi Cincang	12	2.75	14.75	3	11.75	38,000	446,500
	Nature Cheese	1	2.25	3.25	1.5	1.75	75,000	131,250
	Smoked Beef	3	2	5	1.25	3.75	44,400	166,500
	Kerang Hijau	3	1.5	4.5	1.25	3.25	13,000	42,250
	Cumi	2	1.2	3.2	0.75	2.45	55,000	134,750
	Sirlion	7	2.75	9.75	2.5	7.25	49,000	355,250
	Salmon	5	2	7	1.5	5.5	70,000	385,000
	White Wine	0.8	2.5	3.3	2.3	1	72,100	72,100
	Tortila	4	2	6	2.25	3.75	29,950	112,313
	Strawberry	58	6	64	5.25	58.75	29,000	1,703,750
	Avocado	32	5.25	37.25	5	32.25	8,250	266,063
	Susu	25	8	33	7	26	6,710	174,460
							Total	6,346,078

Anggaran Pembelian Bahan Baku Pada Café X
Periode November 2006 - April 2007

Sumber: Café X (Data diolah kembali)

Lampiran 6

Bulan	Jenis Bahan Baku	Persediaan Bahan Baku (Dalam Kg / Ltr)	Nilai Bahan Baku (Dalam Rupiah)	Total Persediaan (Dalam Rupiah)
		Lampiran 5		
Persediaan Awal	Terigu	7	3,800	26,600
	Mozzarella Cheese	20	52,000	1,040,000
	Smoked Chicken	1	34,510	27,608
	Spahgeti	30	11,000	330,000
	Daging Sapi Cincang	0	36,000	0
	Nature Cheese	2.39	74,000	176,860
	Smoked Beef	4.32	42,400	183,168
	Kerang Hijau	0	13,000	0
	Cumi	0.5	52,500	26,250
	Sirlion	0	49,000	0
	Salmon	4.2	70,000	294,000
	White Wine	0.6	72,100	43,260
	Tortila	4	29,950	119,800
	Strawberry	1	27,500	27,500
	Avocado	0.6	7,750	4,650
	Susu	10	6,500	65,000
			Total	2,364,696
November '2006	Terigu	8	3,995	31,958
	Mozzarella Cheese	10	52,228	522,283
	Smoked Chicken	1	36,910	36,910
	Spahgeti	17	11,286	191,857
	Daging Sapi Cincang	4	38,000	152,000
	Nature Cheese	1.89	74,173	140,187
	Smoked Beef	2.5	42,480	106,200
	Kerang Hijau	0.2	13,000	2,600
	Cumi	0.2	53,958	10,792
	Sirlion	2.5	49,000	122,500
	Salmon	2.58	70,000	180,600
	White Wine	1.3	72,100	93,730
	Tortila	5	29,950	149,750
	Strawberry	7.5	28,964	217,229
	Avocado	9.3	8,239	76,626
	Susu	8	6,615	52,916
			Total	2,088,138
Desember '2006	Terigu	8.5	4,051	34,433
	Mozzarella Cheese	14	53,207	744,891
	Smoked Chicken	1.5	37,377	56,065
	Spahgeti	18	12,212	219,822
	Daging Sapi Cincang	1.5	38,000	57,000
	Nature Cheese	1.5	74,375	111,562
	Smoked Beef	2	43,200	86,400

	Kerang Hijau	0.5	13,000	6,500
	Cumi	0.5	62,194	31,097
	Sirlion	3	49,000	147,000
	Salmon	2.8	70,000	196,000
	White Wine	2	72,100	144,200
	Tortila	4.8	29,950	143,760
	Strawberry	5.5	28,993	159,464
	Avocado	4.5	8,246	37,107
	Susu	8.5	6,678	56,759
			Total	2,232,061

**Anggaran Persediaan Bahan Baku Pada Café X
Periode November 2006 - April 2007**

Bulan	Jenis Bahan Baku	Persediaan Bahan Baku (Dalam Kg / Ltr)	Nilai Bahan Baku (Dalam Rupiah)	Total Persediaan (Dalam Rupiah)
		Lampiran 5		
Januari '2007	Terigu	12.25	4,074	49,903
	Mozzarella Cheese	10	53,512	535,122
	Smoked Chicken	2.25	37,486	84,343
	Spahgeti	10	12,654	126,542
	Daging Sapi Cincang	2.25	38,000	85,500
	Nature Cheese	2.5	74,732	186,830
	Smoked Beef	1.75	43,895	76,816
	Kerang Hijau	1.5	13,000	19,500
	Cumi	1.5	56,439	84,658
	Sirlion	3.25	49,000	159,250
	Salmon	3.2	70,000	224,000
	White Wine	2.5	72,100	180,250
	Tortila	3.25	29,950	97,338
	Strawberry	4.5	28,999	130,498
	Avocado	4.25	8,250	35,061
	Susu	8	6,702	53,617
			Total	2,129,227
Februari '2007	Terigu	12	4,078	48,939
	Mozzarella Cheese	7.5	53,681	402,608
	Smoked Chicken	2.5	37,504	93,761
	Spahgeti	8	12,904	103,232
	Daging Sapi Cincang	2.5	38,000	95,000
	Nature Cheese	2	74,777	149,553
	Smoked Beef	1.5	44,204	66,305
	Kerang Hijau	1.5	13,000	19,500
	Cumi	1.25	55,664	69,580
	Sirlion	2.75	49,000	134,750

	Salmon	3.45	70,000	241,500
	White Wine	2.3	72,100	165,830
	Tortila	2.78	29,950	83,261
	Strawberry	6	29,000	174,000
	Avocado	4.75	8,250	39,187
	Susu	8	6,708	53,664
			Total	1,940,670

**Anggaran Persediaan Bahan Baku Pada Café X
Periode November 2006 - April 2007**

Sumber: Café X (Data diolah kembali)

Lampiran 7

Bulan	Jenis Bahan Baku	Bahan Baku yang DiButuhkan (Dalam Kg / Ltr)	Harga Bahan Baku per Kg / Ltr (Dalam Rupiah)	Total Biaya Bahan Baku (Dalam Rupiah)
		Tabel 4.7		
November '2006	Terigu	15	3,995	59,922
	Mozzarella Cheese	13	52,228	678,967
	Smoked Chicken	3	36,910	110,730
	Spahgeti	18	11,286	203,143
	Daging Sapi	8	38,000	304,000
	Nature Cheese	1	74,173	74,173
	Smoked Beef	2	42,480	84,960
	Kerang Hijau	1	13,000	13,000
	Cumi	1	53,958	53,958
	Sirlion	4	49,000	196,000
	Salmon	2	70,000	140,000
	White Wine	0.3	72,100	21,630
	Tortila	3	29,950	89,850
	Strawberry	34	28,964	984,771
	Avocado	19	8,239	156,549
	Susu	14	6,615	92,604
			Total	3,264,257
Desem ber '2006	Terigu	15	4,051	60,765
	Mozzarella Cheese	14	53,207	744,891

Smoked Chicken	3	37,377	112,130
Spahgeti	19	12,212	232,035
Daging Sapi	8	38,000	304,000
Nature Cheese	1	74,375	74,375
Smoked Beef	2	43,200	86,400
Kerang Hijau	2	13,000	26,000
Cumi	1	62,194	62,194
Sirlion	4	49,000	196,000
Salmon	2	70,000	140,000
White Wine	0.3	72,100	21,630
Tortila	3	29,950	89,850
Strawberry	36	28,993	1,043,765
Avocado	20	8,246	164,920
Susu	15	6,678	100,163
		Total	3,459,117

**Anggaran Biaya Bahan Baku yang Digunakan dalam Proses Produksi
Pada Café X**

Periode November 2006 - April 2007

Bulan	Jenis Bahan Baku	Bahan Baku yang DiButuhkan (Dalam Kg / Ltr)	Harga Bahan Baku per Kg / Ltr (Dalam Rupiah)	Total Biaya Bahan Baku (Dalam Rupiah)
		Tabel 4.7		
Januari '2007	Terigu	27	4,074	109,990
	Mozzarella Cheese	22	53,512	1,177,269
	Smoked Chicken	6	37,486	224,915
	Spahgeti	31	12,654	392,280
	Daging Sapi	12	38,000	456,000
	Nature Cheese	1	74,732	74,732
	Smoked Beef	3	43,895	131,684
	Kerang Hijau	2	13,000	26,000
	Cumi	1	56,439	56,439
	Sirlion	6	49,000	294,000
	Salmon	3	70,000	210,000
	White Wine	0.5	72,100	36,050

	Tortila	5	29,950	149,750
	Strawberry	63	28,999	1,826,966
	Avocado	35	8,250	288,734
	Susu	27	6,702	180,957
			Total	5,635,767
Februari '2007	Terigu	32	4,078	130,504
	Mozzarella Cheese	27	53,681	1,449,389
	Smoked Chicken	7	37,504	262,530
	Spahgeti	28	12,904	361,310
	Daging Sapi	15	38,000	570,000
	Nature Cheese	1	74,777	74,777
	Smoked Beef	3	44,204	132,611
	Kerang Hijau	3	13,000	39,000
	Cumi	2	55,664	111,328
	Sirlion	8	49,000	392,000
	Salmon	4	70,000	280,000
	White Wine	0.7	72,100	50,470
	Tortila	7	29,950	209,650
	Strawberry	56	29,000	1,623,998
	Avocado	31	8,250	255,748
	Susu	23	6,708	154,283
			Total	6,097,598

**Anggaran Biaya Bahan Baku yang Digunakan dalam Proses Produksi
Pada Café X**

Periode November 2006 - April 2007

Bulan	Jenis Bahan Baku	Bahan Baku yang DiButuhkan (Dalam Kg / Ltr)	Harga Bahan Baku per Kg / Ltr (Dalam Rupiah)	Total Biaya Bahan Baku (Dalam Rupiah)
		Tabel 4.7		
Maret '2006	Terigu	26	4,079	106,066
	Mozzarella Cheese	21	53,733	1,128,388
	Smoked Chicken	6	37,508	225,048
	Spahgeti	31	12,980	402,381

	Daging Sapi	12	38,000	456,000
	Nature Cheese	1	74,821	74,821
	Smoked Beef	3	44,331	132,992
	Kerang Hijau	2	13,000	26,000
	Cumi	1	55,474	55,474
	Sirlion	6	49,000	294,000
	Salmon	3	70,000	210,000
	White Wine	0.5	72,100	36,050
	Tortila	5	29,950	149,750
	Strawberry	53	29,000	1,537,000
	Avocado	30	8,250	247,500
	Susu	22	6,709	147,608
			Total	5,229,079
April '2007	Terigu	30	4,080	122,395
	Mozzarella Cheese	26	53,746	1,397,390
	Smoked Chicken	7	37,510	262,568
	Spahgeti	37	12,997	480,877
	Daging Sapi	12	38,000	456,000
	Nature Cheese	1	74,918	74,918
	Smoked Beef	3	44,383	133,148
	Kerang Hijau	3	13,000	39,000
	Cumi	2	55,111	110,222
	Sirlion	7	49,000	343,000
	Salmon	5	70,000	350,000
	White Wine	0.8	72,100	57,680
	Tortila	4	29,950	119,800
	Strawberry	58	29,000	1,682,000
	Avocado	32	8,250	264,000
	Susu	25	6,710	167,747
			Total	6,060,744

**Anggaran Biaya Bahan Baku yang Digunakan dalam Proses Produksi
Pada Café X**

Periode November 2006 - April 2007

Sumber: Café X (Data diolah kembali)

Lampiran 8

Bulan	Jenis bahan baku	Anggaran			Aktual			Total Selisih (Dalam Rupiah)	Persentase	UFV / FV
		Kuantitas (Kg/Ltr)	Harga (Dalam Rupiah)	Total (Dalam Rupiah)	Kuantitas (Kg/Ltr)	Harga (Dalam Rupiah)	Total (Dalam Rupiah)			
		(BK)	(BP)		(AK)	(AP)				
Januari 2007	Terigu	30.75	4,080	125,460	32	4,280	136,960	11,500	9.17%	UFV
	Mozzarella Cheese	18	53,750	967,500	21	54,000	1,134,000	166,500	17.21%	UFV
	Smoked Chicken	6.75	37,510	253,193	7	37,600	263,200	10,008	3.95%	UFV
	Spahgeti	23	13,000	299,000	24	14,630	351,120	52,120	17.43%	UFV
	Daging Sapi Cincang	12.75	38,000	484,500	14	37,900	530,600	46,100	9.51%	UFV
	Nature Cheese	2	75,000	150,000	2.25	75,500	169,875	19,875	13.25%	UFV
	Smoked Beef	2.75	44,400	122,100	3	44,500	133,500	11,400	9.34%	UFV
	Kerang Hijau	3	13,000	39,000	3.5	13,750	48,125	9,125	23.40%	UFV
	Cumi	2	55,000	110,000	2.4	54,800	131,520	21,520	19.56%	UFV
	Sirlion	6.25	49,000	306,250	7.5	50,000	375,000	68,750	22.45%	UFV
	Salmon	3.4	70,000	238,000	3.5	70,000	245,000	7,000	2.94%	UFV
	White Wine	1	72,100	72,100	1.5	72,300	108,450	36,350	50.42%	UFV
	Tortila	3.45	29,950	103,328	3	35,000	105,000	1,673	1.62%	UFV
	Strawberry	62	29,000	1,798,000	60	30,000	1,800,000	2,000	0.11%	UFV
	Avocado	34.75	8,250	286,688	35	8,000	280,000	(6,688)	-2.33%	FV
	Susu	26.5	6,710	177,815	30	6,710	201,300	23,485	13.21%	UFV
	Jenis bahan baku	Selisih Harga (1)			Selisih Kuantitas (2)			Total Selisih	Persentase	UFV / FV
		AP - BP	AK	PV	AK - BK	BP	VK	(1+2)		
	Terigu	200	32	6,400	1.25	4,080	5,100	11,500	9.17%	UFV
	Mozzarella Cheese	250	21	5,250	3.00	53,750	161,250	166,500	17.21%	UFV
	Smoked Chicken	90	7	630	0.25	37,510	9,378	10,008	3.95%	UFV
	Spahgeti	1,630	24	39,120	1.00	13,000	13,000	52,120	17.43%	UFV
	Daging Sapi Cincang	(100)	14	-1,400	1.25	38,000	47,500	46,100	9.51%	UFV
	Nature Cheese	500	2.25	1,125	0.25	75,000	18,750	19,875	13.25%	UFV

Smoked Beef	100	3	300	0.25	44,400	11,100	11,400	9.34%	UFV
Kerang Hijau	750	3.5	2,625	0.50	13,000	6,500	9,125	23.40%	UFV
Cumi	(200)	2.4	-480	0.40	55,000	22,000	21,520	19.56%	UFV
Sirlion	1,000	7.5	7,500	1.25	49,000	61,250	68,750	22.45%	UFV
Salmon	0	3.5	0	0.10	70,000	7,000	7,000	2.94%	UFV
White Wine	200	1.5	300	1	72,100	36,050	36,350	50.42%	UFV
Tortila	5,050	3	15,150	(0.45)	29,950	(13,478)	1,672	1.62%	UFV
Strawberry	1,000	60	60,000	(2.00)	29,000	(58,000)	2,000	0.11%	UFV
Avocado	(250)	35	-8,750	0.25	8,250	2,063	(6,688)	-2.33%	FV
Susu	0	30	0	3.50	6,710	23,485	23,485	13.21%	UFV

Analisa Selisih Pembelian Bahan Baku Pada Café X (Periode Januari - Maret 2007)

Bulan	Jenis bahan baku	Anggaran			Aktual			Total Selisih (Dalam Rupiah)	Persentase	UFV / FV
		Kuantitas (Kg/Ltr)	Harga (Dalam Rupiah)	Total (Dalam Rupiah)	Kuantitas (Kg/Ltr)	Harga (Dalam Rupiah)	Total (Dalam Rupiah)			
		(BK)	(BP)		(AK)	(AP)				
Februari 2007	Terigu	31.75	4,080	129,540	35	4,400	154,000	24,460	18.88%	UFV
	Mozzarella Cheese	24.5	53,750	1,316,875	26	54,200	1,409,200	92,325	7.01%	UFV
	Smoked Chicken	7.25	37,510	271,948	10	37,600	376,000	104,053	38.26%	UFV
	Spahgeti	26	13,000	338,000	28	14,650	410,200	72,200	21.36%	UFV
	Daging Sapi Cincang	15.25	38,000	579,500	16.25	39,000	633,750	54,250	9.36%	UFV
	Nature Cheese	0.5	75,000	37,500	1.5	75,000	112,500	75,000	200%	UFV
	Smoked Beef	2.75	44,400	122,100	4	44,900	179,600	57,500	47.09%	UFV
	Kerang Hijau	3	13,000	39,000	4.5	13,500	60,750	21,750	55.77%	UFV
	Cumi	1.75	55,000	96,250	2.5	56,250	140,625	44,375	46.10%	UFV
	Sirlion	7.5	49,000	367,500	7.5	50,000	375,000	7,500	2.04%	UFV
	Salmon	4.25	70,000	297,500	6	75,000	450,000	152,500	51.26%	UFV
	White Wine	0.5	72,100	36,050	2	72,100	144,200	108,150	300%	UFV
	Tortila	6.53	29,950	195,574	6	35,000	210,000	14,427	7.38%	UFV
	Strawberry	57.5	29,000	1,667,500	50.5	30,000	1,515,000	(152,500)	-9.15%	FV
	Avocado	31.5	8,250	259,875	34	8,200	278,800	18,925	7.28%	UFV
	Susu	23	6,710	154,330	25	6,710	167,750	13,420	8.70%	UFV
	Jenis bahan baku	Selisih Harga (1)			Selisih Kuantitas (2)			Total Selisih	Persentase	UFV / FV
		AP - BP	AK	PV	AK - BK	BP	VK	(1+2)		
	Terigu	320	35	11,200	3.25	4,080	13,260	24,460	18.88%	UFV
	Mozzarella Cheese	450	26	11,700	1.5	53,750	80,625	92,325	7.01%	UFV
	Smoked Chicken	90	10	900	2.75	37,510	103,153	104,053	38.26%	UFV
	Spahgeti	1,650	28	46,200	2	13,000	26,000	72,200	21.36%	UFV
	Daging Sapi Cincang	1,000	16.25	16,250	1	38,000	38,000	54,250	9.36%	UFV
	Nature Cheese	0	1.5	0	1	75,000	75,000	75,000	200%	UFV
	Smoked Beef	500	4	2,000	1.25	44,400	55,500	57,500	47.09%	UFV
	Kerang Hijau	500	4.5	2,250	1.50	13,000	19,500	21,750	55.77%	UFV

Cumi	1,250	2.5	3,125	0.75	55,000	41,250	44,375	46.10%	UFV
Sirlion	1,000	7.5	7,500	0	49,000	0	7,500	2.04%	UFV
Salmon	5,000	6	30,000	1.75	70,000	122,500	152,500	51.26%	UFV
White Wine	0	2	0	1.5	72,100	108,150	108,150	300%	UFV
Tortila	5,050	6	30,300	(0.53)	29,950	(15,874)	14,427	7.38%	UFV
Strawberry	1,000	50.5	50,500	(7)	29,000	(203,000)	(152,500)	-9.15%	FV
Avocado	(50)	34	(1,700)	2.5	8,250	20,625	18,925	7.28%	UFV
Susu	0	25	0	2	6,710	13,420	13,420	8.70%	UFV

Analisa Selisih Pembelian Bahan Baku Pada Café X (Periode Januari - Maret 2007)

Bulan	Jenis bahan baku	Anggaran			Aktual			Total Selisih (Dalam Rupiah)	Persentase	UFV / FV
		Kuantitas (Kg/Ltr)	Harga (Dalam Rupiah)	Total (Dalam Rupiah)	Kuantitas (Kg/Ltr)	Harga (Dalam Rupiah)	Total (Dalam Rupiah)			
		(BK)	(BP)		(AK)	(AP)				
Maret 2007	Terigu	27.5	4,080	112,200	30	4,200	126,000	13,800	12.30%	UFV
	Mozzarella Cheese	22.5	53,750	1,209,375	24	54,200	1,300,800	91,425	7.56%	UFV
	Smoked Chicken	4.75	37,510	178,173	5	37,600	188,000	9,828	5.52%	UFV
	Spahgeti	30.5	13,000	396,500	32	14,650	468,800	72,300	18.23%	UFV
	Daging Sapi Cincang	12.5	38,000	475,000	14	38,250	535,500	60,500	12.74%	UFV
	Nature Cheese	0.5	75,000	37,500	0	75,000	0	(37,500)	-100%	FV
	Smoked Beef	2.75	44,400	122,100	3	44,900	134,700	12,600	10.32%	UFV
	Kerang Hijau	1.75	13,000	22,750	3	13,500	40,500	17,750	78.02%	UFV
	Cumi	0.5	55,000	27,500	1.5	55,900	83,850	56,350	204.91%	UFV
	Sirlion	5.75	49,000	281,750	5	50,000	250,000	(31,750)	-11.27%	FV
	Salmon	1.05	70,000	73,500	2.5	75,000	187,500	114,000	155.10%	UFV
	White Wine	0.5	72,100	36,050	0	72,100	0	(36,050)	-100%	FV
	Tortila	4.47	29,950	133,877	3.75	35,000	131,250	(2,627)	-1.96%	FV
	Strawberry	52.25	29,000	1,515,250	54	30,100	1,625,400	110,150	7.27%	UFV
	Avocado	30.25	8,250	249,563	30	8,300	249,000	(563)	-0.23%	FV
	Susu	21	6,710	140,910	25	6,710	167,750	26,840	19.05%	UFV
	Jenis bahan baku	Selisih Harga (1)			Selisih Kuantitas (2)			Total Selisih	Persentase	UFV / FV
		AP - BP	AK	PV	AK - BK	BP	VK	(1+2)		
	Terigu	120	30	3,600	2.50	4,080	10,200	13,800	12.30%	UFV
	Mozzarella Cheese	450	24	10,800	1.50	53,750	80,625	91,425	7.56%	UFV
	Smoked Chicken	90	5	450	0.25	37,510	9,378	9,828	5.52%	UFV
	Spahgeti	1,650	32	52,800	1.50	13,000	19,500	72,300	18.23%	UFV
	Daging Sapi Cincang	250	14	3,500	1.50	38,000	57,000	60,500	12.74%	UFV
	Nature Cheese	0	-	0	0.00	75,000	0	0	0%	FV
	Smoked Beef	500	3	1,500	0.25	44,400	11,100	12,600	10.32%	UFV
	Kerang Hijau	500	3	1,500	1.25	13,000	16,250	17,750	78.02%	UFV

Cumi	900	1.5	1,350	1.00	55,000	55,000	56,350	204.91%	UFV
Sirlion	1,000	5	5,000	(0.75)	49,000	(36,750)	(31,750)	-11.27%	FV
Salmon	5,000	2.5	12,500	1.45	70,000	101,500	114,000	155.10%	UFV
White Wine	0	-	0	0.00	72,100	0	0	0%	FV
Tortila	5,050	3.75	18,938	(0.72)	29,950	(21,564)	(2,626)	-1.96%	FV
Strawberry	1,100	54	59,400	1.75	29,000	50,750	110,150	7.27%	UFV
Avocado	50	30	1,500	(0.25)	8,250	(2,063)	(563)	-0.23%	FV
Susu	0	25	0	4.00	6,710	26,840	26,840	19.05%	UFV

Analisa Selisih Pembelian Bahan Baku Pada Café X (Periode Januari - Maret 2007)