

9. RENCANA KEUANGAN

Lembar Asumsi:

1. Pajak yang dikenakan pada jajan pasar adalah 5%
2. Listrik, Air dan Telpn mengalami kenaikan 20%/tahun
3. Gaji Pemasak naik Rp 25000 pada tahun kedua.
4. Pada tahun ketiga ada penambahan 3 karyawan dan kenaikan gaji
5. Pada tahun keempat ada penambahan 2 karyawan dan gaji naik
6. Biaya transportasi mengalami kenaikan Rp 100000/tahun
7. Biaya LPG mengalami kenaikan Rp. 50000/tahun
8. Kebutuhan bulanan naik 5%/tahun dari jumlah kebutuhan tahun pertama
9. *Pest Control* mengalami kenaikan Rp. 100000 pada tahun pertama dan Rp 50000/tahun pada kedua dan ketiga
10. Harga produk tidak mengalami kenaikan untuk merebut pangsa pasar khusus untuk tahun pertama dan kedua.
11. Depresiasi penyusutan alat dan perlengkapan menggunakan metode garis lurus

Tabel 9.1
Daftar Bahan Baku

Flour	Harga	Satuan	Pemasok
Soft Flour	Rp3,500	Kg	Toko8
Icing Sugar	Rp5,000	Kg	Toko8
Cocoa Powder	Rp2,800	Gr	Toko8
Hunkwe Flour	Rp600	Pax	Toko8
Cassava Flour	Rp4,000	Kg	Toko8
Rice Flour	Rp4,000	Kg	Toko8
Yeast	Rp2,800	Gr	Toko8
Maizena	Rp 1,500	Gr	Toko8
Dairy Product			
Eggs	Rp600	Pcs	Toko8
Roomboter	Rp10,000	Kg	Toko8
Margarine	Rp9,000	Kg	Toko8
oil	Rp6,500	Ltr	Toko8
Dry Product			Toko8
Sugar	Rp6,000	Kg	Toko8
Salt	Rp5,000	Kg	Toko8
Green Peanuts(peeled)	Rp11,000	Kg	Toko8
Brown Sugar	Rp4,000	Kg	Toko8
Palm Sugar	Rp7,000	Kg	Toko8
Fruit			
Raisin	Rp25,000	Kg	Toko8
Coconut	Rp2,000	Pcs	Pasar
Leaves			
Pandan	Rp50	Pcs	Pasar
Suji Leaves	Rp50	Pcs	Pasar
Banana leave	Rp200	Pcs	Pasar
Other			
Baking Soda	Rp 1,800	Ons	Toko8
Fermented Cassava Root	Rp4,000	Kg	Pasar
Soda Water	Rp50	ml	Toko8
Vanili	Rp1,800	Ons	Toko8
Delima Seed	Rp100	Ons	Pasar
Kaper sinh	Rp100	Ons	Pasar
Abu Merang	Rp100	Ons	Pasar
Food Color	Rp2,400	ons	Toko8

Tabel 9.2**Daftar Peralatan Centik Manis**

Jumlah	Peralatan Dapur	Harga	Total
3	<i>laddle</i> Kecil	Rp2,750	Rp8,250
2	<i>Vegatables Kmfe</i>	Rp17,500	Rp35,000
6	Spatula Kayu	Rp1,000	Rp6,000
3	Gelas Ukur	Rp3,500	Rp10,500
1	Asahan Pisau	Rp2,500	Rp2,500
10	<i>Stamless Bowl</i>	Rp5,500	Rp55,000
1	Timbangan 10Kg	Rp120,000	Rp120,000
1	Timbangan 2Kg	Rp75,000	Rp75,000
2	<i>Whisk</i>	Rp14,000	Rp28,000
1	<i>Pan 26'</i>	Rp61,000	Rp61,000
1	<i>Pan 20'</i>	Rp35,000	Rp35,000
2	<i>Pallet</i>	Rp5,000	Rp10,000
2	Cetakan Bolu	Rp5,100	Rp10,200
2	Cetakan Kue mangkuk ISI 8	Rp10,500	Rp21,000
4	Cetakan Lapis Jongkong 20'	Rp5,000	Rp20,000
1	Teflon 20'	Rp17,500	Rp17,500
4	Cetakan Kue lumpur ISI 6	Rp20,000	Rp80,000
2	Cetakan Putu Ayu	Rp5,000	Rp10,000
2	Oven Tradisional	Rp75,000	Rp150,000
2	Tong sampah	Rp20,000	Rp40,000
20	Serbet	Rp2,000	Rp40,000
5	Baki/Nampan	Rp12,000	Rp60,000
3	<i>Ice tong</i>	Rp7,000	Rp21,000
		Total	Rp915,950

Umur Ekonomis Dalam Bulan
Depresiasi Perbulan

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Table 9.3**Daftar Perlengkapan Centik Manis**

Jumlah	Perlengkapan	Harga	Total
1	Lemari Es Hitachi	Rp1,500,000	Rp1,500,000
2	Kompor gas	Rp200,000	Rp400,000
1	Meja Kerja	Rp500,000	Rp500,000
1	<i>Exhaust fan</i>	Rp120,000	Rp120,000
1	Rak Store	Rp300,000	Rp300,000
1	Rak Gantung	Rp100,000	Rp100,000
1	<i>Air Conditioner</i>	Rp2,800,000	Rp2,800,000
1	<i>Drawer</i>	Rp75,000	Rp75,000
1	Isolasi	Rp12,500	Rp12,500
1	<i>Cutter</i>	Rp5,000	Rp5,000
1	<i>Mop</i>	Rp12,600	Rp12,600
2	Timba	Rp7,900	Rp15,800
1	Sapu Rumah tangga	Rp15,000	Rp15,000
1	Staples	Rp5,000	Rp5,000
1	Kalkulator	Rp24,500	Rp24,500
1	<i>File Holder</i>	Rp8,000	Rp8,000
2	Tabung LPG	Rp250,000	Rp500,000
1	Kursi	Rp40,000	Rp40,000
1	PapanTuhs 90x120	Rp50,500	Rp50,500
		Total	Rp6,483,900

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Depresiasi

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Tabel 9.4
Daftar Gaji Karyawan Centik Manis

Fungsi	Jumlah	Gaji	2004	2005	2006	2007
Juru Masak	5	Rp350,000	Rp1,750,000	Rp1,875,000	Rp3,200,000	Rp4,500,000
Pramusaji	1	Rp350,000	Rp350,000	Rp350,000	Rp400,000	Rp425,000
Kasir	1	Rp350,000	Rp350,000	Rp350,000	Rp400,000	Rp425,000
		Total Gaji	Rp2,450,000	Rp2,575,000	Rp4,000,000	Rp5,350,000

Tabel 9.5
Biaya Promosi Centik Manis

Jenis Promosi	2004	2005	2006	2007
Brosur/pamflet 300lb@60	Rp18,000	Rp0	Rp0	Rp50,000
Metro FM 10 Kali tayang	Rp500,000	Rp500,000	Rp500,000	Rp500,000
SSFMIO Kalitayang	Rp500,000	Rp500,000	Rp500,000	Rp500,000
Total	Rp1,018,000	Rp1,000,000	Rp1,000,000	Rp1,050,000

Tabel 9.6
Tunjangan Hari Raya

2004	Rp2,450,000
2005	Rp2,575,000
2006	Rp4,000,000
2007	Rp5,350,000

Tabel 9.7**Daftar Keperluan Bulanan Centik Manis**

Jumlah	Keperluan	Harga	2004	2005	2006	2007
1	Plastik Sampah	Rp12,100	Rp12,100	Rp12,100	Rp12,100	Rp12,100
1	Sunlight 1lt	Rp7,000	Rp7,000	Rp7,000	Rp7,000	Rp7,000
1	Pembersih Lantai	Rp7,000	Rp7,000	Rp7,000	Rp7,000	Rp7,000
1	<i>Packaging</i>	Rp50,000	Rp50,000	Rp50,000	Rp50,000	Rp50,000
1 dos	<i>Hand Glove</i>		Rp50,000	Rp50,000	Rp50,000	Rp50,000
1 dos	Masker		Rp50,000	Rp50,000	Rp50,000	Rp50,000
	Kenaikan			5%	5%	5%
		Total	Rp176,100	Rp184,905	Rp194,150	Rp203,858

Tabel 9.8**Sewa Tempat**

Rumah Sutorejo	Rp5,000,000	/tahun
	Rp416,667	/bulan
Stand Pasar Atom	Rp1,750,000	/bulan

Tabel 9.9**Biaya Lain-lain**

		2004	2005	2006	2007
IBulanan	LPG 10@35000	Rp350,000	Rp400,000	Rp450,000	Rp500,000
6Bulanan	Pest Control	Rp250,000	Rp350,000	Rp400,000	Rp450,000
IBulanan	Telpon.Air dan listrik	Rp800,000	Rp960,000	Rp1,152,000	Rp1,382,400
IBulanan	Transportasi	Rp300,000	Rp400,000	Rp500,000	Rp600,000

Tabel 9.10
Daftar Produk dan Harga

no	Jenis jajanan	Tahun 2004 dan 2005		Tahun 2006		Tahun 2007	
		HPP		5%		6%	
1	KueKu	Rp316 00	Rp750 00	Rp331 80	Rp900 00	Rp351 71	Rp1,000 00
2	Lapis Jongkong	Rp231 00	Rp750 00	Rp242 55	Rp900 00	Rp257 10	Rp1,000 00
3	Dadar Gulung	Rp147 00	Rp750 00	Rp154 35	Rp900 00	Rp163 61	Rp1,000 00
4	Bluder Tape	Rp307 00	Rp750 00	Rp322 35	Rp900 00	Rp341 69	Rp1,000 00
5	Cantik Manis	Rp171 00	Rp750 00	Rp179 55	Rp900 00	Rp190 32	Rp1,000 00
6	Bolu Kukus	Rp739 00	Rp750 00	Rp775 95	Rp900 00	Rp822 51	Rp1,000 00
7	Lapis Surabaya	Rp455 00	Rp750 00	Rp477 75	Rp900 00	Rp506 42	Rp1,000 00
8	Kue Lumpur	Rp409 00	Rp750 00	Rp429 45	Rp900 00	Rp455 22	Rp1,000 00
9	Putu Ayu	Rp613 00	Rp750 00	Rp643 65	Rp900 00	Rp682 27	Rp1,000 00
10	Kue Mangkok	Rp247 00	Rp750 00	Rp259 35	Rp900 00	Rp274 91	Rp1,000 00
11	Bika Ambon	Rp551 00	Rp750 00	Rp578 55	Rp900 00	Rp613 26	Rp1,000 00
12	Klepon	Rp166 29		Rp174 60	Rp900 00	Rp166 29	Rp1,000 00
13	Madu Monggso	Rp518 70		Rp544 64	Rp900 00	Rp519 00	Rp1,000 00
14	Getuk Lmdn	Rp160 00		Rp168 00	Rp900 00	Rp160 00	Rp1,000 00
15	Onde-onde	Rp216 00		Rp226 80	Rp900 00	Rp247 50	Rp1,000 00
16	Serabi	Rp832 92				Rp882 89	Rp1,000 00
17	Pukis	Rp434 29				Rp460 35	Rp1,000 00
18	Cucur	Rp459 70				Rp487 28	Rp1,000 00
19	Putu Mayang	Rp175 95				Rp186 50	Rp1,000 00
20	Wajik	Rp135 27				Rp143 39	Rp1,000 00
	Harga Rata-rata	Rp380 55	Rp750 00	Rp367 29	Rp900 00	Rp395 61	Rp1,000 00

Tabel 9.11
Estimasi Jumlah Penjualan
Tahun 2004

Bulan		Januari	Februarv	Maret	April	Mei	Juni	Juli	Agustus	Septembe	Oktober	November	Desember
Hari		31	28	31	30	31	30	31	31	30	31	30	31
Rata Produksi		65	65	65	65	60	65	70	75	65	75	100	100
Jumlah Item	11	11	11	11	11	11	11	11	11	11	11	11	11
Produksi		22165	20020	22165	21450	20460	21450	23870	25575	21450	25575	33000	34100
Wadges Percent	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Wadges		665	601	665	644	614	644	716	767	644	767	990	1023
Penjualan		21500	19419	21500	20807	19846	20807	23154	24808	20807	24808	32010	33077

Tabel 9.12
Estimasi Jumlah Penjualan
Tahun 2005

Bulan		Januari	Februarv	Maret	Aprii	Mei	Juni	Juli	Agustus	Septembe	Oktober	November	Desember
Hari		31	29	31	30	31	30	31	31	30	31	30	31
Rata Produksi		60	75	60	65	60	65	60	60	80	100	90	100
Jumlah Item	11	11	11	11	11	11	11	11	11	11	11	11	11
Produksi		20460 ^	23925	20460	21450	20460	21450	20460	20460	26400	34100	29700	34100
Wadges Percent	0.03	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025
Wadges		512	598	512	536	512	536	512	512	660	852.5	743	853
Penjualan		19949	23327	19949	20914	19949	20914	19949	19949	25740	33247.5	28958	33248

Tabel 9.13
Estimasi Jumlah Penjualan
Tahun 2006

Bulan		Januari	Febuar/	Maret	Apnl	Mei	Jum	Juli	Agustus	Septembe	Oktober	November	Desember
Han		31	28	31	30	31	30	31	31	30	31	30	31
Rata Produksi		80	75	75	75	80	80	85	90	95	100	90	120
Jumlah Item	15	15	15	15	15	15	15	15	15	15	15	15	15
Produksi		37200	31500	34875	33750	37200	36000	39525	41850	42750	46500	40500	55800
Wadges Percent	0 02	0 02	0 02	0 02	0 02	0 02	0 02	0 02	0 02	0 02	0 02	0 02	0 02
Wadges		744	630	697 5	675	744	720	790 5	837	855	930	810	1116
Peniualan		36456	30870	34177 5	33075	36456	35280	38734 5	41013	41895	45570	39690	54684

Tabel 9.14
Estimasi Jumlah Penjualan
Tahun 2007

Bulan		Januan	Febuar/	Maret	Apnl	Mei	Jum	Juli	Agustus	Septembe	Oktober	November	Desember
Han		31	28	31	30	31	30	31	31	30	31	30	31
Rata Produksi		110	80	80	80	75	75	80	85	90	110	100	120
Jumlah Item	20	20	20	20	20	20	20	20	20	20	20	20	20
Produksi		68200	44800	49600	48000	46500	45000	49600	52700	54000	68200	60000	74400
Wadges Percent	0 01	001	0 01	001	0 01	001	001	001	001	0 01	0 01	0 01	001
Wadges		682	448	496	480	465	450	496	527	540	682	600	744
Peniualan		67518	44352	49104	47520	46035	44550	49104	52173	53460	67518	59400	73656

Tabel 9.15
Perkiraan HPP
Tahun 2004

Bulan		Januari	February	Maret	April	Mei	Juni	Juli
Produksi		22165	20020	22165	21450	20460	21450	23870
HPP/unit	381	381	381	381	381	381	381	381
Total HPP		8434790	7618520	8434790	8162700	7785960	8162700	9083620

Agustus	September	Oktober	November	Desember	Total
25575	21450	25575	33000	34100	151580
381	381	381	381	381	
9732450	8162700	9732450	12558000	12976600	57683080

Tabel 9.16
Perkiraan HPP
Tahun 2005

		Januari	February	Maret	April	Mei	Juni	Juli
Produksi		20460	23925	20460	21450	20460	21450	20460
HPP/unit	381	381	381	381	381	381	381	381
Total HPP		7785960	9104550	7785960	8162700	7785960	8162700	7785960

Agustus	September	Oktober	November	Desember	Total
20460	26400	34100	29700	34100	148665
381	381	381	381	381	
7785960	10046400	12976600	11302200	12976600	56573790

Tabel 9.17
Perkiraan HPP
Tahun 2006

		Januari	Febuary	Maret	April	Mei	Juni	Juli
Produksi		37200	31500	34875	33750	37200	36000	39525
HPP/unit	367	367	367	367	367	367	367	367
Total HPP		13663162	11569613	12809214	12396014	13663162	13222415	14517110

Agustus	September	Oktober	November	Desember	Total
41850	42750	46500	40500	55800	250050
367	367	367	367	367	
15371057	15701618	17078952	14875217	20494743	91840689

Tabel 9.18
Perkiraan HPP
Tahun 2007

		Januari	Febuary	Maret	April	Mei	Juni	Juli
Produksi		68200	44800	49600	48000	46500	45000	49600
HPP/unit	396	396	396	396	396	396	396	396
Total HPP		26980692	17723387	19622321	18989343	18395926	17802509	19622321

Agustus	September	Oktober	November	Desember	Total
52700	54000	68200	60000	74400	351700
396	396	396	396	396	
20848716	21363011	26980692	23736679	29433482	139136500

Tabel 9.19
Persediaan Bahan 2004

Persediaan	Januari	Februari	Maret	April	Mei	Juni	Juli	Agustus	September
Awal	0	168696	321066	489762	653016	808735	971989	1153662	1348311
Pembelian	8603486	7770890	8603486	8325954	7941679	8325954	9265292	9927099	8325954
Stock	8603486	7939586	8924552	8815716	8594695	9134689	10237282	11080761	9674265
HPP	8434790	7618520	8434790	8162700	7785960	8162700	9083620	9732450	8162700
Persediaan akhir	168696	321066	489762	653016	808735	971989	1153662	1348311	1511565

Oktober	November	Desember	Total
1511565	1706214	1957374	11090388
9927099	12809160	13236132	113062186
11438664	14515374	15193506	124152574
9732450	12558000	12976600	110845280
1706214	1957374	2216906	13307294

Tabel 9.20
Persediaan Bahan 2005

Persediaan	Januari	Februari	Maret	April	Mei	Juni	Juli	Agustus	September
Awal	2216906	2372625	2554716	2710435	2873689	3029408	3192662	3348381	3504101
Pembelian	7941679	9286641	7941679	8325954	7941679	8325954	7941679	7941679	10247328
Stock	10158585	11659266	10496395	11036389	10815368	11355362	11134341	11290061	13751429
HPP	7785960	9104550	7785960	8162700	7785960	8162700	7785960	7785960	10046400
Persediaan akhir	2372625	2554716	2710435	2873689	3029408	3192662	3348381	3504101	3705029

Oktober	November	Desember	Total
3705029	3964561	4190605	37663116
13236132	11528244	13236132	113894781
16941161	15492805	17426737	151557897
12976600	11302200	12976600	111661550
3964561	4190605	4450137	39896347

Tabel 9.21
Persediaan Bahan 2006

Persediaan	Januan	Febuary	Maret	Apnl	Mei	Juni	Juli	Agustus	September
Awal	4450137	4723400	4954792	5210976	5458897	5732160	5996603	6286950	6594372
Pembelian	13936425	11801005	13065399	12643934	13936425	13486863	14807452	15678478	16015650
Stock	18386562	16524405	18020191	17854911	19395322	19219023	20804060	21965429	22610021
HPP	13663162	11569613	12809214	12396014	13663162	13222415	14517110	15371057	15701618
Persediaan akhir	4723400	4954792	5210976	5458897	5732160	5996608	6286950	6594372	6908404

Oktober	November	Desember	Total
6908404	7249983	7547487	71114166
17420531	15172721	20904638	178869522
24328935	22422704	28452125	249983688
17078952	14875217	20494743	175362276
7249983	7547487	7957382	74621411

Tabel 9.22
Persediaan Bahan 2007

Persediaan	Januari	Febuary	Maret	Apnl	Mei	Juni	Juli	Agustus	September
Awal	7957382	8496996	8851464	9243910	9623697	9991616	10347666	10740112	11157086
Pembelian	27520306	18077855	20014768	19369130	18763845	18158559	20014768	21265691	21790271
Stock	35477688	26574851	28866231	28613040	28387542	28150175	30362433	32005803	32947358
HPP	26980692	17723387	19622321	18989343	18395926	17802509	19622321	20848716	21363011
Persediaan akhir	8496996	8851464	9243910	9623697	9991616	10347666	10740112	11157086	11584347

Oktober	November	Desember	Total
11584347	12123961	12598694	122716930
27520306	24211413	30022152	266729062
39104652	36335373	42620846	389445992
26980692	23736679	29433482	261499081
12123961	12598694	13187364	127946912

Bulan		Januari	Febuan	Maret	April	Mei	Juni	Juli	Agustus	September	Oktober	November	Desember
PENDAPATAN													
Penjualan		21500	19419	21500	20807	19846	20807	23154	24808	20807	24808	32010	33077
Price Avg	750	750	750	750	750	750	750	750	750	750	750	750	750
Total Rev		16125038	14564550	16125038	15604875	14884650	15604875	17365425	18605813	15604875	18605813	24007500	24807750
												Tota!	211906200

[Bulan		[Januari	[February	[Maret	[April	[Mei	[Juni	[Juli	[Agustus	[September]	[Oktober	[November]	[Desember
PENDAPATAN													
Penjualan		19949	23327	19949	20914	19949	20914	19949	19949	25740	33248	28958	33248
Pnce Avg	750	750	750	750	750	750	750	750	750	750	750	750	750
Total Rev		14961375	17495156	14961375	15685313	14961375	15685313	14961375	14961375	19305000	24935625	21718125	24935625
												Total	214567031

Tabel 9.25
Perkiraan Pendapatan
Tahun 2006

Bulan		Januari	February	Maret	April	Mei	Junj	Julj	A.gustus	September	Oktober	November	Desember
PENDAPATAN													
Penjualan		36456	30870	34178	33075	36456	35280	38735	41013	41895	45570	39690	54684
Price Avg	900	900	900	900	900	900	900	900	900	900	900	900	900
Total Rev		32810400	27783000	30759750	29767500	32810400	31752000	34861050	36911700	37705500	41013000	35721000	49215600
												Total	421110900

Tabel 9.26
 Perkiraan Pendapatan
 Tahun 2007

Bulan	[Januari	JFebruary	Maret	April	JMei	[Juni	[Agustus	ISeptember	Oktober	JNovember	Desember		
PENDAPATAN													
Penjualan		67518	44352	49104	47520	46035	44550	49104	52173	53460	67518	59400	73656
Price Av.g	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
Total Rev		67518000	44352000	49104000	47520000	46035000	44550000	49104000	52173000	53460000	67518000	59400000	73656000
												Total	654390000

Tabel 9.27
PROYEKSI ARUS KAS
PRA-OPERATIONAL

	Desember	Total
KAS MASUK		
Pendapatan	Rp	Rp
Total Kas Masuk	Rp 100,000,000	Rp 100,000,000
KAS KELUAR		
Pern Perlengkapan	Rp 6,483,900	Rp 6,483,900
Pem Peralatan	Rp 915,950	Rp 915,950
Bahan Baku	Rp 603,486	Rp 603,486
Sewa Stand	Rp 21,000,000	Rp 21,000,000
Sewa Rumah	Rp 5,000,000	Rp 5,000,000
Total Arus Keluar	Rp 34,003,336	Rp 34,003,336
Total Arus Kas	Rp 65,996,664	Rp 65,996,664
Kas Awal	Rp	
Kas Akhir	Rp 65,996,664	

Tabel 9.28
PROYEKSIARUS KAS
TAHUN 2004

	Januari	February	Maret	April	Mei	Juni	Juli
KAS MASUK							
Pendapatan	Rp 16,125,038	Rp 14,564,550	Rp 16,125,038	Rp 15,604,875	Rp 14,884,650	Rp 15,604,875	Rp 17,365,425
Modal							
Total Kas Masuk	Rp 16,125,038	Rp 14,564,550	Rp 16,125,038	Rp 15,604,875	Rp 14,884,650	Rp 15,604,875	Rp 17,365,425
KAS KELUAR							
Bahan Baku	Rp 8,000,000	Rp 7,770,890	Rp 8,603,486	Rp 8,325,954	Rp 7,941,679	Rp 8,325,954	Rp 9,265,292
Gaji Karyawan	Rp 2,450,000	Rp 2,450,000	Rp 2,450,000	Rp 2,450,000	Rp 2,450,000	Rp 2,450,000	Rp 2,450,000
Tunjangan Hari Raya							
Tel.Air dan Listrik	Rp 800,000	Rp 800,000	Rp 800,000	Rp 800,000	Rp 800,000	Rp 800,000	Rp 800,000
Biaya Promosi	Rp 1,018,000	Rp 1,018,000	Rp 1,018,000	Rp 1,018,000	Rp 1,018,000	Rp 1,018,000	Rp 1,018,000
Biaya Kebersihan	Rp 176,100	Rp 176,100	Rp 176,100	Rp 176,100	Rp 176,100	Rp 176,100	Rp 176,100
LPG	Rp 350,000	Rp 350,000	Rp 350,000	Rp 350,000	Rp 350,000	Rp 350,000	Rp 350,000
Transportasi	Rp 300,000	Rp 300,000	Rp 300,000	Rp 300,000	Rp 300,000	Rp 300,000	Rp 300,000
Pest Control	Rp 250,000						Rp 250,000
Prive							
Pajak							
Ijin Usaha	Rp 3,000,000						
Total Arus Keluar	Rp 16,344,100	Rp 12,864,990	Rp 13,697,586	Rp 13,420,054	Rp 13,035,779	Rp 13,420,054	Rp 14,609,392
Total Arus Kas	Rp (219,063)	Rp 1,699,560	Rp 2,427,452	Rp 2,184,821	Rp 1,848,871	Rp 2,184,821	Rp 2,756,033
Kas Awal	Rp 65,996,664	Rp 65,777,602	Rp 67,477,161	Rp 69,904,613	Rp 72,089,434	Rp 73,938,305	Rp 76,123,126
Kas Akhir	Rp 65,777,602	Rp 67,477,161	Rp 69,904,613	Rp 72,089,434	Rp 73,938,305	Rp 76,123,126	Rp 78,879,158

Lanjutan 2004

Agustus	September	Oktober	November	Desember	Total
Rp 18,605,813	Rp 15,604,875	Rp 18,605,813	Rp 24,007,500	Rp 24,807,750	Rp 211,906,200
					Rp -
Rp 18,605,813	Rp 15,604,875	Rp 18,605,813	Rp 24,007,500	Rp 24,807,750	Rp 211,906,200
Rp 9,927,099	Rp 8,325,954	Rp 9,927,099	Rp 12,809,160	Rp 13,236,132	Rp 112,458,700
Rp 2,450,000	Rp 2,450,000	Rp 2,450,000	Rp 2,450,000	Rp 2,450,000	Rp 29,400,000
		Rp 2,450,000			Rp 2,450,000
Rp 800,000	Rp 800,000	Rp 800,000	Rp 800,000	Rp 800,000	Rp 9,600,000
Rp 1,018,000	Rp 1,018,000	Rp 1,018,000	Rp 1,018,000	Rp 1,018,000	Rp 12,216,000
Rp 176,100	Rp 176,100	Rp 176,100	Rp 176,100	Rp 176,100	Rp 2,113,200
Rp 350,000	Rp 350,000	Rp 350,000	Rp 350,000	Rp 350,000	Rp 4,200,000
Rp 300,000	Rp 300,000	Rp 300,000	Rp 300,000	Rp 300,000	Rp 3,600,000
					Rp 500,000
				Rp 4,509,743	Rp 4,509,743
					Rp -
					Rp 3,000,000
Rp 15,021,199	Rp 13,420,054	Rp 17,471,199	Rp 17,903,260	Rp 22,839,975	Rp 184,047,643
Rp 3,584,614	Rp 2,184,821	Rp 1,134,614	Rp 6,104,240	Rp 1,967,775	Rp 27,858,557
Rp 78,879,158	Rp 82,463,772	Rp 84,648,593	Rp 85,783,206	Rp 91,887,446	
Rp 82,463,772	Rp 84,648,593	Rp 85,783,206	Rp 91,887,446	Rp 93,855,221	

Tabel 9.29
PROYEKSI ARUS KAS
TAHUN 2005

	Januari	February	Maret	April	Mei	Juni	Juli
KAS MASUK							
Pendapatan	Rp 14,961,375	Rp 17,495,156	Rp 14,961,375	Rp 15,685,313	Rp 14,961,375	Rp 15,685,313	Rp 14,961,375
Total Kas Masuk	Rp 14,961,375	Rp 17,495,156	Rp 14,961,375	Rp 15,685,313	Rp 14,961,375	Rp 15,685,313	Rp 14,961,375
KAS KELUAR							
Bahan Baku	Rp 7,941,679	Rp 9,286,641	Rp 7,941,679	Rp 8,325,954	Rp 7,941,679	Rp 8,325,954	Rp 7,941,679
Sewa Stand	Rp 21,000,000						
Sewa Rumah	Rp 5,000,000						
Gaji Karyawan	Rp 2,575,000	Rp 2,575,000	Rp 2,575,000	Rp 2,575,000	Rp 2,575,000	Rp 2,575,000	Rp 2,575,000
Tunjangan Hari Raya							
Tel.Air dan Listrik	Rp 960,000	Rp 960,000	Rp 960,000	Rp 960,000	Rp 960,000	Rp 960,000	Rp 960,000
Biaya Promosi	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000
Biaya Kebersihan	Rp 184,905	Rp 184,905	Rp 184,905	Rp 184,905	Rp 184,905	Rp 184,905	Rp 184,905
Prive							
LPG	Rp 400,000	Rp 400,000	Rp 400,000	Rp 400,000	Rp 400,000	Rp 400,000	Rp 400,000
Transportasi	Rp 400,000	Rp 400,000	Rp 400,000	Rp 400,000	Rp 400,000	Rp 400,000	Rp 400,000
Pest Control	Rp 350,000						Rp 350,000
Utang Pajak				Rp 494,579			
Total Arus Keluar	Rp 39,811,584	Rp 14,806,546	Rp 13,461,584	Rp 14,340,438	Rp 13,461,584	Rp 13,845,859	Rp 13,811,584
Total Arus Kas	Rp (24,850,209)	Rp 2,688,610	Rp 1,499,791	Rp 1,344,874	Rp 1,499,791	Rp 1,839,454	Rp 1,149,791
Kas Awal	Rp 93,855,221	Rp 69,005,012	Rp 71,693,622	Rp 73,193,413	Rp 74,538,288	Rp 76,038,079	Rp 77,877,532
Kas Akhir	Rp 69,005,012	Rp 71,693,622	Rp 73,193,413	Rp 74,538,288	Rp 76,038,079	Rp 77,877,532	Rp 79,027,323

Lanjutan 2005

Agustus	September	Oktober	November	Desember	Total
Rp 14.961,375	Rp 19,305,000	Rp 24,935,625	Rp 21,718,125	Rp 24,935,625	Rp 214,567,031
Rp 14,961,375	Rp 19,305,000	Rp 24,935,625	Rp 21,718,125	Rp 24,935,625	Rp 214,567,031
Rp 7,941,679	Rp 10,247,328	Rp 13,236,132	Rp 11,528,244	Rp 13,236,132	Rp 113,894,781
					Rp 21,000,000
					Rp 5,000,000
Rp 2,575,000	Rp 2,575,000	Rp 2,575,000	Rp 2,575,000	Rp 2,575,000	Rp 30,900,000
		Rp 2,575,000			Rp 2,575,000
Rp 960,000	Rp 960,000	Rp 960,000	Rp 960,000	Rp 960,000	Rp 11,520,000
Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 12,000,000
Rp 184,905	Rp 184,905	Rp 184,905	Rp 184,905	Rp 184,905	Rp 2,218,860
				Rp 4,025,147	Rp 4,025,147
Rp 400,000	Rp 400,000	Rp 400,000	Rp 400,000	Rp 400,000	Rp 4,800,000
Rp 400,000	Rp 400,000	Rp 400,000	Rp 400,000	Rp 400,000	Rp 4,800,000
					Rp 700,000
					Rp 494,579
Rp 13,461,584	Rp 15,767,233	Rp 21,331,037	Rp 17,048,149	Rp 22,781,184	Rp 213,928,367
Rp 1,499,791	Rp 3,537,767	Rp 3,604,588	Rp 4,669,976	Rp 2,154,441	Rp 638,664
Rp 79,027,323	Rp 80,527,114	Rp 84,064,881	Rp 87,669,469	Rp 92,339,445	
Rp 80,527,114	Rp 84,064,881	Rp 87,669,469	Rp 92,339,445	Rp 94,493,886	

Tabel 9.30
PROYEKSI ARUS KAS
TAHUN 2006

	Januari	Febuary	Maret	April	Mei	Juni	Juli
KAS MASUK							
Pendapatan	Rp 32.810,400	Rp 27.783.000	Rp 30,759,750	Rp 29,767,500	Rp 32.810,400	Rp 31.752,000	Rp 34.861,050
Total Kas Masuk	Rp 32.810,400	Rp 27.783.000	Rp 30,759,750	Rp 29,767,500	Rp 32.810,400	Rp 31.752,000	Rp 34.861,050
KAS KELUAR							
Bahan Baku	Rp 13,936,425	Rp 11,801,005	Rp 13,065,399	Rp 12,643,934	Rp 13,936,425	Rp 13,486,863	Rp 14,807,452
Sewa Stand	Rp 21,000,000						
Sewa Rumah	Rp 5,000,000						
Gaji Karyawan	Rp 4,000,000	Rp 4,000,000	Rp 4,000,000	Rp 4,000,000	Rp 4,000,000	Rp 4,000,000	Rp 4,000,000
Tunjangan Hari Raya							
Tel,Air dan Listrik	Rp 1,152,000	Rp 1,152,000	Rp 1,152,000	Rp 1,152,000	Rp 1,152,000	Rp 1,152,000	Rp 1,152,000
Biaya Promosi	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000
Biaya Kebersihan	Rp 194,150	Rp 194,150	Rp 194,150	Rp 194,150	Rp 194,150	Rp 194,150	Rp 194,150
Prive							
LPG	Rp 450,000	Rp 450,000	Rp 450,000	Rp 450,000	Rp 450,000	Rp 450,000	Rp 450,000
Transportasi	Rp 500,000	Rp 500,000	Rp 500,000	Rp 500,000	Rp 500,000	Rp 500,000	Rp 500,000
Pest Control	Rp 400,000						Rp 400,000
Utang Pajak				Rp 510,225			
Total Arus Keluar	Rp 47,632,575	Rp 19,097,155	Rp 20,361,549	Rp 20,450,310	Rp 21,232,575	Rp 20,783,013	Rp 22,503,602
Total Arus Kas	Rp (14,822,175)	Rp 8,685,845	Rp 10,398,201	Rp 9,317,190	Rp 11,577,825	Rp 10,968,987	Rp 12,357,448
Kas Awal	Rp 94,493,886	Rp 79,671,710	Rp 88,357,555	Rp 98,755,756	Rp 108,072,946	Rp 119,650,771	Rp 130,619,758
Kas Akhir	Rp 79,671,710	Rp 88,357,555	Rp 98,755,756	Rp 108,072,946	Rp 119,650,771	Rp 130,619,758	Rp 142,977,206

Lanjutan 2006

Agustus	September	Oktober	November	Desember	Total
Rp 36,911,700	Rp 37,705,500	Rp 41,013,000	Rp 35,721,000	Rp 49,215,600	Rp 421,110,900
Rp 36,911,700	Rp 37,705,500	Rp 41,013,000	Rp 35,721,000	Rp 49,215,600	Rp 421,110,900
Rp 15,678,478	Rp 16,015,650	Rp 17,420,531	Rp 15,172,721	Rp 20,904,638	Rp 178,869,522
					Rp 21,000,000
					Rp 5,000,000
Rp 4,000,000	Rp 4,000,000	Rp 4,000,000	Rp 4,000,000	Rp 4,000,000	Rp 48,000,000
		Rp 4,000,000			Rp 4,000,000
Rp 1,152,000	Rp 1,152,000	Rp 1,152,000	Rp 1,152,000	Rp 1,152,000	Rp 13,824,000
Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 12,000,000
Rp 194,150	Rp 194,150	Rp 194,150	Rp 194,150	Rp 194,150	Rp 2,329,803
				Rp 95,414,092	Rp 95,414,092
Rp 450,000	Rp 450,000	Rp 450,000	Rp 450,000	Rp 450,000	Rp 5,400,000
Rp 500,000	Rp 500,000	Rp 500,000	Rp 500,000	Rp 500,000	Rp 6,000,000
					Rp 800,000
					Rp 510,225
Rp 22,974,629	Rp 23,311,800	Rp 28,716,682	Rp 22,468,871	Rp 123,614,880	Rp 393,147,642
Rp 13,937,071	Rp 14,393,700	Rp 12,296,318	Rp 13,252,129	Rp (74,399,280)	Rp 27,963,258
Rp 142,977,206	Rp 156,914,277	Rp 171,307,977	Rp 183,604,295	Rp 196,856,424	
Rp 156,914,277	Rp 171,307,977	Rp 183,604,295	Rp 196,856,424	Rp 122,457,144	

Tabel 9.31
PROYEKSI ARUS KAS
TAHUN 2007

	Januari	Febuary	Maret	April	Mei	Juni	Juli
KAS MASUK							
Pendapatan	Rp 67,518,000	Rp 44,352,000	Rp 49,104,000	Rp 47,520,000	Rp 46,035,000	Rp 44,550,000	Rp 49,104,000
Total Kas Masuk	Rp 67,518,000	Rp 44,352,000	Rp 49,104,000	Rp 47,520,000	Rp 46,035,000	Rp 44,550,000	Rp 49,104,000
KAS KELUAR							
Bahan Baku	Rp 27,520,306	Rp 18,077,855	Rp 20,014,768	Rp 19,369,130	Rp 18,763,845	Rp 18,158,559	Rp 20,014,768
Sewa Stand	Rp 21,000,000						
Sewa Rumah	Rp 5,000,000						
Gaji Karyawan	Rp 5,350,000	Rp 5,350,000	Rp 5,350,000	Rp 5,350,000	Rp 5,350,000	Rp 5,350,000	Rp 5,350,000
Tunjangan Hari Raya							
Tel,Air dan Listrik	Rp 1,382,400	Rp 1,382,400	Rp 1,382,400	Rp 1,382,400	Rp 1,382,400	Rp 1,382,400	Rp 1,382,400
Biaya Promosi	Rp 1,050,000	Rp 1,050,000	Rp 1,050,000	Rp 1,050,000	Rp 1,050,000	Rp 1,050,000	Rp 1,050,000
Biaya Kebersihan	Rp 203,858	Rp 203,858	Rp 203,858	Rp 203,858	Rp 203,858	Rp 203,858	Rp 203,858
Prive							
LPG	Rp 500,000	Rp 500,000	Rp 500,000	Rp 500,000	Rp 500,000	Rp 500,000	Rp 500,000
Transportasi	Rp 600,000	Rp 600,000	Rp 600,000	Rp 600,000	Rp 600,000	Rp 600,000	Rp 600,000
Pest Control	Rp 450,000						Rp 450,000
Utang Pajak				Rp 6,277,243			
Total Arus Keluar	Rp 63,056,563	Rp 27,164,113	Rp 29,101,026	Rp 34,732,631	Rp 27,850,103	Rp 27,244,817	Rp 29,551,026
Total Arus Kas	Rp 4,461,437	Rp 17,187,887	Rp 20,002,974	Rp 12,787,369	Rp 18,184,897	Rp 17,305,183	Rp 19,552,974
Kas Awal	Rp 122,457,144	Rp 126,918,580	Rp 144,106,468	Rp 164,109,442	Rp 176,896,811	Rp 195,081,709	Rp 212,386,892
Kas Akhir	Rp 126,918,580	Rp 144,106,468	Rp 164,109,442	Rp 176,896,811	Rp 195,081,709	Rp 212,386,892	Rp 231,939,866

Lanjutan 2007

Agustus	September	Oktober	November	Desember	Total
Rp 52.173.000	Rp 53.460.000	Rp 67.518.000	Rp 59.400.000	Rp 73.656.000	Rp 654.390.000
Rp 52.173.000	Rp 53.460.000	Rp 67.518.000	Rp 59.400.000	Rp 73.656.000	Rp 654.390.000
Rp 21.265.691	Rp 21.790.271	Rp 27.520.306	Rp 24.211.413	Rp 30.022.152	Rp 266.729.062
					Rp 21.000.000
					Rp 5.000.000
Rp 5.350.000	Rp 5.350.000	Rp 5.350.000	Rp 5.350.000	Rp 5.350.000	Rp 64.200.000
	Rp 5.350.000				Rp 5.350.000
Rp 1.382.400	Rp 1.382.400	Rp 1.382.400	Rp 1.382.400	Rp 1.382.400	Rp 16.588.800
Rp 1.050.000	Rp 1.050.000	Rp 1.050.000	Rp 1.050.000	Rp 1.050.000	Rp 12.600.000
Rp 203.858	Rp 203.858	Rp 203.858	Rp 203.858	Rp 203.858	Rp 2.446.293
				Rp 189.814.456	Rp 189.814.456
Rp 500.000	Rp 500.000	Rp 500.000	Rp 500.000	Rp 500.000	Rp 6.000.000
Rp 600.000	Rp 600.000	Rp 600.000	Rp 600.000	Rp 600.000	Rp 7.200.000
					Rp 900.000
					Rp 6.277.243
Rp 30.351.949	Rp 36.226.529	Rp 36.606.563	Rp 33.297.670	Rp 228.922.866	Rp 604.105.855
Rp 21.821.051	Rp 17.233.471	Rp 30.911.437	Rp 26.102.330	Rp (155.266.866)	Rp 50.284.145
Rp 231.939.866	Rp 253.760.918	Rp 270.994.388	Rp 301.905.825	Rp 328.008.155	
Rp 253.760.918	Rp 270.994.388	Rp 301.905.825	Rp 328.008.155	Rp 172.741.289	

Tabel 9.32
Laporan Rugi Laba

	2004	2005	2006	2007
Pendapatan	Rp 211,906,200	Rp214,567,031	Rp421,110,900	654,390,000.00
Harga Pokok Penjualan	Rp 110,845,280	Rp111,661,550	Rp175,362,276	261,499,080.61
Laba Kotor	Rp 101,060,920	Rp102,905,481	Rp245,748,624	392,890,919.39
Biaya-Biaya				
Gaji Karyawan	Rp 29,400,000	Rp30,900,000	Rp48,000,000	64,200,000.00
THR	Rp 2,450,000	Rp2,575,000	Rp4,000,000	5,350,000.00
Promosi	Rp 12,216,000	Rp12,000,000	Rp12,000,000	12,600,000.00
Tel,Air,Listrik	Rp 9,600,000	Rp11,520,000	Rp13,824,000	16,588,800.00
Penyusutan Alat	Rp 228,988	Rp228,988	Rp228,988	228,987.50
Penyusutan Perlengkapan	Rp 1,620,975	Rp1,620,975	Rp1,620,975	1,620,975.00
Administrasi	Rp 2,113,200	Rp2,218,860	Rp2,329,803	2,446,293.15
Sewa Stand	Rp 21,000,000	Rp21,000,000	Rp21,000,000	21,000,000.00
Sewa Rumah	Rp 5,000,000	Rp5,000,000	Rp5,000,000	5,000,000.00
LPG	Rp 4,200,000	Rp4,800,000	Rp5,400,000	6,000,000.00
Transportasi	Rp 3,600,000	Rp4,800,000	Rp6,000,000	7,200,000.00
Pest Control	Rp 500,000	Rp700,000	Rp800,000	900,000.00
Ijin Usaha	Rp 3,000,000			
Total Biaya	Rp 94,929,163	97363822.5	120203765.5	143,135,055.65
Laba Sebelum Pajak	Rp6,131,757	Rp5,541,659	Rp125,544,858	249,755,863.74
Pajak 5%	Rp494,579	Rp510,225	Rp6,277,243	12,487,793.19
Laba Bersih	Rp5,637,178	Rp5,031,433	Rp119,267,615	237,268,070.55
Prive	Rp4,509,743	Rp4,025,147	Rp95,414,092	189,814,456.44
Laba ditahan	Rp1,127,436	Rp1,006,287	Rp23,853,523	47,453,614.11

Tabel 9.33
NERACA PRA-OPERATIONAL

Aktiva Lancar		Kewajiban	
Kas	Rp65,996,664	Hutang Pajak	RpO
Persediaan	Rp603,486		
Sewa	Rp26,000,000		
Total Aktiva <i>Lanmr</i>	Rp92,600,150	Total Kewajibatt	RpO
Aktiva Tetap		Modal	
Peralatan	Rp915,950	Modal Pemilik	Rp100,000,000
Perlengkapan	Rp6,483,900		
Nilai Ak. Tetap	Rp7,399,850	Total Laba	Rp100,000,000
Total Aktiva	Rp100,000,000		Rp100,000,000

Tabel 9.34
NERACA 2004

Aktiva Lancar		Kewajiban	
Kas	Rp93,855,221	Hutang Pajak	Rp494,579
Persediaan	Rp2,216,906		
Total Aktiva Laniaf		Total KewajibafT	Rp494,579
Rp96,072,127			
Aktiva Tetap		Modal	
Peralatan	Rp915,950	Modal Pemilik	Rp100,000,000
Ak Pe. Alat	Rp228,988	Laba th berjalan	Rp1,127,436
	Rp686,963		
Perlengkapan	Rp6,483,900		
Ak Pe. Plkp	Rp1,620,975		
	Rp4,862,925		
Nilai Ak. Tetap	Rp5,549,888	Total Modal	Rp101,127,436
Total Aktiva			Rp101,622,015
Rp101,622,015			

Tabel 9.35
NERACA 2005

Aktiva Lancar		Kewajiban	
Kas	Rp94,493,886	Hutang Pajak	Rp510,225
Persediaan	Rp4,450,137		
Total Aktiva <i>Laftmr</i>		Total Kewajibart	Rp510,225
Rp98,944,022			
Aktiva Tetap		Modal	
Peralatan	Rp915,950	Modal Pemilik	Rp100,000,000
Ak.Pe. Alat	<i>Rp457,975</i>	Laba ditahan	Rp1,127,436
	Rp457,975	Laba th berjalan	Rp1,006,287
Perlengkapan	Rp6,483,900		
Ak.Pe. Plkp	<i>Rp3,241,950</i>		
	Rp3,241,950		
Nilai Bk. Ak. Tetap	Rp3,699,925	Total Modal	Rp102,133,722
Total Aktiva			Rp102,643,948
	Rp102,643,947		

Tabel 9.36
NERACA 2006

Aktiva Lancar		Kewajiban	
Kas	Rp-122,457,144	Hutang Pajak	Rp6,277,243
Persediaan	Rp7,957,382		
Total Aktiva Lancar		Total Kewajiban	Rp6,277,243
Aktiva Tetap		Modal	
Peralatan	Rp915,950	Modal Pemilik	Rp100,000,000
Ak.Pe. Alat	Rp686,963	Laba ditahan	Rp2,133,722
	Rp228,988	Laba tahun Berjalaf	Rp23,853,523
Perlengkapan	Rp6,483,900		
Ak.Pe. Plkp	Rp4,862,925		
	Rp1,620,975		
Nilai Ak. Tetap	Rp1,849,963	Total Modal	Rp125,987,245
Total Aktiva	Rp132,264,488		Rp132,264,488

Tabel 9.37
NERACA 2007

Aktiva Lancar			Kewajiban	
Kas		Rp172,741,289	Hutang Pajak	Rp12,487,793
Persediaan		Rp13,187,364		
Total Aktiva Uftifs		Rp185,928,653	Total Kewajiban	Rp12,487,793
Aktiva Tetap			Modal	
Peralatan	Rp915,950		Modal Pemilik	Rp100,000,000
Ak.Pe. Alat	<i>Rp915,950</i>		Laba ditahan	Rp25,987,245
		RpO	Laba th berjalan	Rp47,453,614
Perlengkapan	Rp6,483,900			
Ak.Pe. Plkp	<i>Rp6,483,900</i>			
		RpO		
Nilai Ak. Tetap		RpO	Total Modal	Rp173,440,860
Total Aktiva		Rp185,928,653		Rp185,928,653

Tabel 9.38
Perhitungan Net Present Value

Tahun	Laba Bersih	Depresiasi	Cash in flow
2004	5637178.469	1849962.5	7487140.969
2005	5031433.49	1849962.5	6881395.99
2006	119267615.3	1849962.5	121117577.8
2007	237268070.6	1849962.5	239118033.1

NPV

Tahun	Net Cash Flow	D.F. 15%	PV of Cash Flow
2004	7487140.969	0.8696	6510817.786
2005	6881395.99	0.7561	5203023.508
2006	121117577.8	0.6575	79634807.41
2007	239118033.1	0.5718	136727691.3
Total			228076340
Initial Investment			100000000
NPV			128076340

Tabel 9.39
PERHITUNGAN PAYBACK PERIOD

Initial Investment	100000000
Net Cash Flow Tahun 2004	7487140.969
Net Cash Flow Tahun 2005	6881395.99
	85631463.04

$(85631463.04 / 121117577.8) \times 12$ bulan 8.5
Jadi keseluruhan payback period adalah 2 tahun 8,5 bulan

Tabel 9.40
PERHITUNGAN IRR

IRR= 45,48%

IRR				
	Net Cash Flow	D.F=4 5 %		PV of Cash Flow
Tahun 2004	7487140.969	0.6897		5163545.496
Tahun 2005	6881395.99	0.4756		3272958,854
Tahun 2006	121117577.8	0.3280		39728591.68
Tahun 2007	239118033.1	0.2262		54092906.9
		Total		102258002.9
		Initial Investment		100000000
		NPV		2,258,003

IRR= 47%

IRR				
	Net Cash Flow	D.F= 4 7 %		PV of Cash Flow
Tahun 2004	7487140.969	0.6802		5092753.287
Tahun 2005	6881395.99	0.4627		3184021.924
Tahun 2006	121117577.8	0.3148		38127813.49
Tahun 2007	239118033.1	0.2141		51195170.88
		Total		97599759.58
		Initial Investment		100000000
		NPV		(2,400,240)

Tabel 9.41

ANALISA RATIO	2004	2005	2006	2007
Net Profit Margine	0.03	0.02	0.28	0.36
Total Asset Turnover	2.09	2.09	3.18	3.52
Current Ratio	194.25	193.92	20.78	14.89
Inventory Turnover	8.33	2.80	2.35	2.04
ROA	0.06	0.05	0.90	1.28
ROE	0.06	0.05	0.95	1.37
Fixed Asset Turnover	28.64	29.00	56.91	88.43
Labour Cost Persentage	0.27	0.26	0.22	0.21