

9. PROYEKSI KEUANGAN

9.1. Proyeksi Break-Even

INVESTASI AWAL

Bangunan	1,250,000,000
Renovasi bangunan	200,000,000
Biaya ijin	100,000,000
Biaya instalasi	50,000,000
Promosi awal	622,845,000
Peralatan	1,573,467,000
Kendaraan	300,000,000
Kas awal	1,000,000,000
Jumlah	5,096,312,000

PERALATAN

Nama barang	Unit	Harga per satuan	Harga total
komputer	2	5,000,000	10,000,000
telp,fax,printer	2	2,500,000	5,000,000
lemari file	2	1,500,000	3,000,000
AC	2	3,500,000	7,000,000
meja dan kursi	10	500,000	5,000,000
sofa	2	1,500,000	3,000,000
filter machine	3	7,500,000	22,500,000
AST machine	3	158,344,000	475,032,000
filling machine	3	24,650,000	73,950,000
mixing machine	3	300,000,000	900,000,000
capper machine	3	22,995,000	68,985,000
Jumlah			1,573,467,000

DEPRESIASI

Aktiva Tetap	Total	U.Eko	Depresiasi/thn	Depresiasi /bln
Bangunan,renov,instl	1,500,000,000	10	150,000,000	12,500,000
Peralatan	1,573,467,000	3	524,489,000	43,707,417
Kendaraan	300,000,000	5	60,000,000	5,000,000
Total depresiasi	3,373,467,000		734,489,000	61,207,417

GAJI PEGAWAI

Keterangan	Jumlah	Gaji/bln	Total Gaji/bln
Manajer	1	2,000,000	2,000,000
Wakil manajer	1	1,500,000	1,500,000
Karyawan penjualan	15	750,000	11,250,000
Karyawan produksi	30	750,000	22,500,000
Kepala Produksi	3	1,000,000	3,000,000
Sopir	3	600,000	1,800,000
Total			42,050,000

Sumber : wawancara dengan 1 perusahaan minuman bag HRD

Biaya Promosi				
No	Jenis promosi	Jumlah	Biaya/unit	Total
Promosi awal				
1	RCTI	25	20,000,000	500,000,000
2	TRANS TV	1	100,800,000	100,800,000
3	Sampel gratis	500	1,910	955,000
4	HardRockFM	4	250,000	1,000,000
5	Fit	1	10,000,000	10,000,000
6	Mens Health	1	7,590,000	7,590,000
7	Brosur	5000	500	2,500,000
			TOTAL	622,845,000
Promosi akhir				
1	RCTI	25	20,000,000	500,000,000
2	TRANS TV	1	100,800,000	100,800,000
3	Fit	1	10,000,000	10,000,000
4	Mens Health	1	7,590,000	7,590,000
5	Brosur	5000	500	2,500,000
			TOTAL	620,890,000

PERHITUNGAN HPP

Nama bahan	Jumlah	HPP/botol
Air	600 ml	600
Gula	10 gr	100
UHC	1 gr	600
L-carn	4 gr	800
Citric Acid	7 gr	100
Sodium citrate	6 gr	270
sodium chloride	5 gr	80
pottasium chloride	3 gr	90
calcium lactate	6 gr	420
magnesium carbonate	2 gr	70
citrus flavor	10 gr	200
botol 600ml	1 unit	400
	TOTAL	3730

9.2. Proyeksi Penjualan

DATA PENJUALAN TAHUN 1-3

KETERANGAN	HARGA	UNIT	JANUARI	PEBRUARI	MARET	APRIL	MEI	JUNI	JULI	AGUSTUS	SEPTEMBER	OKTOBER	NOPEMBER	DESEMBER	TOTAL
Tahun 1															
Lsport	5,750	500,000	2,875,000,000	3,018,750,000	3,169,687,500	3,328,171,875	3,494,580,469	3,669,309,492	3,852,774,967	4,045,413,715	4,247,684,401	4,460,068,621	4,683,072,052	4,917,225,655	45,761,738,746
TOTAL			2,875,000,000	3,018,750,000	3,169,687,500	3,328,171,875	3,494,580,469	3,669,309,492	3,852,774,967	4,045,413,715	4,247,684,401	4,460,068,621	4,683,072,052	4,917,225,655	45,761,738,746
Tahun 2															
Lsport	6,325	600,000	3,795,000,000	3,984,750,000	4,183,987,500	4,393,186,875	4,612,846,219	4,843,488,530	5,085,662,956	5,339,946,104	5,606,943,409	5,887,290,580	6,181,655,109	6,490,737,864	60,405,495,145
TOTAL			3,795,000,000	3,984,750,000	4,183,987,500	4,393,186,875	4,612,846,219	4,843,488,530	5,085,662,956	5,339,946,104	5,606,943,409	5,887,290,580	6,181,655,109	6,490,737,864	60,405,495,145
Tahun 3															
Lsport	6,958	720,000	5,009,400,000	5,259,870,000	5,522,863,500	5,799,006,675	6,088,957,009	6,393,404,859	6,713,075,102	7,048,728,857	7,401,165,300	7,771,223,565	8,159,784,743	8,567,773,981	79,735,253,592
TOTAL			5,009,400,000	5,259,870,000	5,522,863,500	5,799,006,675	6,088,957,009	6,393,404,859	6,713,075,102	7,048,728,857	7,401,165,300	7,771,223,565	8,159,784,743	8,567,773,981	79,735,253,592
Tahun 4															
Lsport	7,653	864,000	6,612,408,000	6,943,028,400	7,290,179,820	7,654,688,811	8,037,423,252	8,439,294,414	8,861,259,135	9,304,322,092	9,769,538,196	10,258,015,106	10,770,915,861	11,309,461,654	105,250,534,741
TOTAL			6,612,408,000	6,943,028,400	7,290,179,820	7,654,688,811	8,037,423,252	8,439,294,414	8,861,259,135	9,304,322,092	9,769,538,196	10,258,015,106	10,770,915,861	11,309,461,654	105,250,534,741

9.3. Proyeksi Biaya

DATA HARGA POKOK PENJUALAN TAHUN 1-3

KETERANGAN	HARGA	UNIT	JANUARI	PEBRUARI	MARET	APRIL	MEI	JUNI	JULI	AGUSTUS	SEPTEMBER	OKTOBER	NOPEMBER	DESEMBER	TOTAL
Tahun 1															
Lsport	3,730	500,000	1,865,000,000	1,958,250,000	2,056,162,500	2,158,970,625	2,266,919,156	2,380,265,114	2,499,278,370	2,624,242,288	2,755,454,403	2,893,227,123	3,037,888,479	3,189,782,903	29,685,440,961
TOTAL			1,865,000,000	1,958,250,000	2,056,162,500	2,158,970,625	2,266,919,156	2,380,265,114	2,499,278,370	2,624,242,288	2,755,454,403	2,893,227,123	3,037,888,479	3,189,782,903	29,685,440,961
Tahun 2															
Lsport	4,103	600,000	2,461,800,000	2,584,890,000	2,714,134,500	2,849,841,225	2,992,333,286	3,141,949,951	3,299,047,448	3,463,999,820	3,637,199,812	3,819,059,802	4,010,012,792	4,210,513,432	39,184,782,068
TOTAL			2,461,800,000	2,584,890,000	2,714,134,500	2,849,841,225	2,992,333,286	3,141,949,951	3,299,047,448	3,463,999,820	3,637,199,812	3,819,059,802	4,010,012,792	4,210,513,432	39,184,782,068
Tahun 3															
Lsport	4,513	720,000	3,249,576,000	3,412,054,800	3,582,657,540	3,761,790,417	3,949,879,938	4,147,373,935	4,354,742,631	4,572,479,763	4,801,103,751	5,041,158,939	5,293,216,886	5,557,877,730	51,723,912,330
TOTAL			3,249,576,000	3,412,054,800	3,582,657,540	3,761,790,417	3,949,879,938	4,147,373,935	4,354,742,631	4,572,479,763	4,801,103,751	5,041,158,939	5,293,216,886	5,557,877,730	51,723,912,330
Tahun 4															
Lsport	4,965	4,965	4,289,440,320	4,503,912,336	4,729,107,953	4,965,563,350	5,213,841,518	5,474,533,594	5,748,260,274	6,035,673,287	6,337,456,952	6,654,329,799	6,987,046,289	7,336,398,604	68,275,564,275
TOTAL			4,289,440,320	4,503,912,336	4,729,107,953	4,965,563,350	5,213,841,518	5,474,533,594	5,748,260,274	6,035,673,287	6,337,456,952	6,654,329,799	6,987,046,289	7,336,398,604	68,275,564,275

9.4. Proyeksi Rugi – Laba

LAPORAN RUGI LABA TAHUN 1

KETERANGAN	HARGA	UNIT	JANUARI	PEBRUARI	MARET	APRIL	MEI	JUNI	JULI	AGUSTUS	SEPTEMBER	OKTOBER	NOPEMBER	DESEMBER	TOTAL
PENJUALAN															
Lsport	5,750	500,000	2,875,000,000	3,018,750,000	3,169,687,500	3,328,171,875	3,494,580,469	3,669,309,492	3,852,774,967	4,045,413,715	4,247,684,401	4,460,068,621	4,683,072,052	4,917,225,655	45,761,738,746
TOTAL PENJUALAN			2,875,000,000	3,018,750,000	3,169,687,500	3,328,171,875	3,494,580,469	3,669,309,492	3,852,774,967	4,045,413,715	4,247,684,401	4,460,068,621	4,683,072,052	4,917,225,655	45,761,738,746
HARGA POKOK PENJUALAN															
Lsport	3,730	500,000	1,865,000,000	1,958,250,000	2,056,162,500	2,158,970,625	2,266,919,156	2,380,265,114	2,499,278,370	2,624,242,268	2,755,454,403	2,893,227,123	3,037,888,479	3,189,782,903	29,685,440,961
TOTAL HPP			1,865,000,000	1,958,250,000	2,056,162,500	2,158,970,625	2,266,919,156	2,380,265,114	2,499,278,370	2,624,242,268	2,755,454,403	2,893,227,123	3,037,888,479	3,189,782,903	29,685,440,961
LABA KOTOR			1,010,000,000	1,060,500,000	1,113,525,000	1,169,201,250	1,227,661,313	1,289,044,378	1,353,496,597	1,421,171,427	1,492,229,998	1,566,841,498	1,645,183,573	1,727,442,752	16,076,297,786
BIAYA OPERASIONAL															
Gaji + THR			42,050,000	42,050,000	42,050,000	42,050,000	42,050,000	42,050,000	42,050,000	42,050,000	42,050,000	42,050,000	42,050,000	84,100,000	546,650,000
Air			750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	9,000,000
Listrik			3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	36,000,000
Telpon			2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	24,000,000
Promosi			620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	7,450,680,000
Lainnya			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000
Penyusutan			61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	734,489,000
Amortisasi			20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	240,948,333
TOTAL BIAYA OPERASIONAL			750,976,444	750,976,444	750,976,444	750,976,444	750,976,444	750,976,444	750,976,444	750,976,444	750,976,444	750,976,444	750,976,444	793,026,444	9,053,767,333
LABA SEBELUM PAJAK			259,023,556	309,523,556	362,548,556	418,224,806	476,684,868	538,067,934	602,520,153	670,194,982	741,253,554	815,865,054	894,207,129	934,416,307	7,022,530,452
PAJAK															2,089,259,136
LABA SETELAH PAJAK															4,933,271,317

**LAPORAN RUGI LABA
TAHUN 2**

KETERANGAN	HARGA	UNIT	JANUARI	PEBRUARI	MARET	APRIL	MEI	JUNI	JULI	AGUSTUS	SEPTEMBER	OKTOBER	NOPEMBER	DESEMBER	TOTAL
PENJUALAN															
Lsport	6,325	600,000	3,795,000,000	3,984,750,000	4,183,987,500	4,393,186,875	4,612,846,219	4,843,488,530	5,085,662,956	5,339,946,104	5,606,943,409	5,887,290,580	6,181,655,109	6,490,737,864	60,405,495,145
TOTAL PENJUALAN			3,795,000,000	3,984,750,000	4,183,987,500	4,393,186,875	4,612,846,219	4,843,488,530	5,085,662,956	5,339,946,104	5,606,943,409	5,887,290,580	6,181,655,109	6,490,737,864	60,405,495,145
															-
HARGA POKOK PENJUALAN															
Lsport	4,103	600,000	2,461,800,000	2,584,890,000	2,714,134,500	2,849,841,225	2,992,333,286	3,141,949,951	3,299,047,448	3,463,999,820	3,637,199,812	3,819,059,802	4,010,012,792	4,210,513,432	39,184,782,068
TOTAL HPP			2,461,800,000	2,584,890,000	2,714,134,500	2,849,841,225	2,992,333,286	3,141,949,951	3,299,047,448	3,463,999,820	3,637,199,812	3,819,059,802	4,010,012,792	4,210,513,432	39,184,782,068
															-
LABA KOTOR															
			1,333,200,000	1,399,860,000	1,469,853,000	1,543,345,650	1,620,512,933	1,701,538,579	1,786,615,508	1,875,946,283	1,969,743,598	2,068,230,778	2,171,642,316	2,280,224,432	21,220,713,077
															-
BIAYA OPERASIONAL															
Gaji + THR		10%	46,255,000	46,255,000	46,255,000	46,255,000	46,255,000	46,255,000	46,255,000	46,255,000	46,255,000	46,255,000	46,255,000	92,510,000	601,315,000
Air		10%	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	9,900,000
Listrik		10%	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	39,600,000
Telpon		10%	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	26,400,000
Promosi			620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	620,890,000	7,450,680,000
Lainnya		5%	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	12,600,000
Penyusutan			61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	734,489,000
Amortisasi			20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	240,948,333
TOTAL BIAYA OPERASIONAL			755,806,444	755,806,444	755,806,444	755,806,444	755,806,444	755,806,444	755,806,444	755,806,444	755,806,444	755,806,444	755,806,444	802,061,444	8,874,984,000
LABA SEBELUM PAJAK															
			577,393,556	644,053,556	714,046,556	787,539,206	864,706,488	945,732,135	1,030,809,064	1,120,139,839	1,213,937,153	1,312,424,333	1,415,835,872	1,478,162,988	12,104,780,744
PAJAK															
															3,613,934,223
LABA SETELAH PAJAK															
															8,490,846,521

**LAPORAN RUGI LABA
TAHUN 3**

KETERANGAN	HARGA	Unit	JANUARI	PEBRUARI	MARET	APRIL	MEI	JUNI	JULI	AGUSTUS	SEPTEMBER	OKTOBER	NOPEMBER	DESEMBER	TOTAL
PENJUALAN															
Lsport	6,958	720,000	5.009.400,000	5.259.870,000	5.522.863,500	5.799.006,675	6.088.957,009	6.393.404,859	6.713.075,102	7.048.728,857	7.401.165,300	7.771.223,565	8.159.784,743	8.567.773,981	79.735.253,592
TOTAL PENJUALAN			5.009.400,000	5.259.870,000	5.522.863,500	5.799.006,675	6.088.957,009	6.393.404,859	6.713.075,102	7.048.728,857	7.401.165,300	7.771.223,565	8.159.784,743	8.567.773,981	79.735.253,592
															-
HARGA POKOK PENJUALAN															
Lsport	4,513	720,000	3.249.576,000	3.412.054,800	3.582.657,540	3.761.790,417	3.949.879,938	4.147.373,935	4.354.742,631	4.572.479,763	4.801.103,751	5.041.158,939	5.293.216,886	5.557.877,730	51.723.912,330
TOTAL HPP			3.249.576,000	3.412.054,800	3.582.657,540	3.761.790,417	3.949.879,938	4.147.373,935	4.354.742,631	4.572.479,763	4.801.103,751	5.041.158,939	5.293.216,886	5.557.877,730	51.723.912,330
															-
LABA KOTOR															
			1.759.824,000	1.847.815,200	1.940.205,960	2.037.216,258	2.139.077,071	2.246.030,924	2.358.332,471	2.476.249,094	2.600.061,549	2.730.064,626	2.866.567,858	3.009.896,251	28.011.341,262
															-
BIAYA OPERASIONAL															
Gaji + THR		10%	50.880,500	50.880,500	50.880,500	50.880,500	50.880,500	50.880,500	50.880,500	50.880,500	50.880,500	50.880,500	50.880,500	101.761,000	661.446,500
Air		10%	907,500	907,500	907,500	907,500	907,500	907,500	907,500	907,500	907,500	907,500	907,500	907,500	10.890,000
Listrik		10%	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	43.560,000
Telpon		10%	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	29.040,000
Promosi			620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	7.450.680,000
Lainnya		5%	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	13.230,000
Penyusutan			61.207,417	61.207,417	61.207,417	61.207,417	61.207,417	61.207,417	61.207,417	61.207,417	61.207,417	61.207,417	61.207,417	61.207,417	734.489,000
Amortisasi			20.079,028	20.079,028	20.079,028	20.079,028	20.079,028	20.079,028	20.079,028	20.079,028	20.079,028	20.079,028	20.079,028	20.079,028	240.948,333
TOTAL BIAYA OPERASIONAL			761.116,944	761.116,944	761.116,944	761.116,944	761.116,944	761.116,944	761.116,944	761.116,944	761.116,944	761.116,944	761.116,944	811.997,444	8.943.335,500
LABA SEBELUM PAJAK															
			998.707,056	1.086.698,256	1.179.089,016	1.276.099,314	1.377.960,126	1.484.913,980	1.597.215,526	1.715.132,150	1.838.944,604	1.968.947,682	2.105.450,913	2.197.898,806	18.827.057,428
PAJAK															
															5.630,617,229
LABA SETELAH PAJAK															
															13.196.440,200

LAPORAN RUGI LABA

TAHUN 4

KETERANGAN	HARGA	Unit	JANUARI	PEBRUARI	MARET	APRIL	MEI	JUNI	JULI	AGUSTUS	SEPTEMBER	OKTOBER	NOPEMBER	DESEMBER	TOTAL
PENJUALAN															
Lsport	7,653	864,000	6,612,408,000	6,943,028,400	7,290,179,820	7,654,688,811	8,037,423,252	8,439,294,414	8,861,259,135	9,304,322,092	9,769,538,196	10,258,015,106	10,770,915,861	11,309,461,654	105,250,534,741
TOTAL PENJUALAN			6,612,408,000	6,943,028,400	7,290,179,820	7,654,688,811	8,037,423,252	8,439,294,414	8,861,259,135	9,304,322,092	9,769,538,196	10,258,015,106	10,770,915,861	11,309,461,654	105,250,534,741
-															
HARGA POKOK PENJUALAN															
Lsport	4,965	864,000	4,289,440,320	4,503,912,336	4,729,107,953	4,965,563,350	5,213,841,518	5,474,533,594	5,748,260,274	6,035,673,287	6,337,456,952	6,654,329,799	6,987,046,289	7,336,398,604	68,275,564,275
TOTAL HPP			4,289,440,320	4,503,912,336	4,729,107,953	4,965,563,350	5,213,841,518	5,474,533,594	5,748,260,274	6,035,673,287	6,337,456,952	6,654,329,799	6,987,046,289	7,336,398,604	68,275,564,275
-															
LABA KOTOR															
			2,322,967,680	2,439,116,064	2,561,071,867	2,689,125,461	2,823,581,734	2,964,760,820	3,112,998,861	3,268,648,804	3,432,081,245	3,603,685,307	3,783,869,572	3,973,063,051	36,974,970,465
-															
BIAYA OPERASIONAL															
Gaji + THR		10%	55,968,550	55,968,550	55,968,550	55,968,550	55,968,550	55,968,550	55,968,550	55,968,550	55,968,550	55,968,550	55,968,550	111,937,100	727,591,150
Air		10%	998,250	998,250	998,250	998,250	998,250	998,250	998,250	998,250	998,250	998,250	998,250	998,250	11,979,000
Listrik		10%	3,993,000	3,993,000	3,993,000	3,993,000	3,993,000	3,993,000	3,993,000	3,993,000	3,993,000	3,993,000	3,993,000	3,993,000	47,916,000
Telpon		10%	2,662,000	2,662,000	2,662,000	2,662,000	2,662,000	2,662,000	2,662,000	2,662,000	2,662,000	2,662,000	2,662,000	2,662,000	31,944,000
Promosi		0%	682,979,000	682,979,000	682,979,000	682,979,000	682,979,000	682,979,000	682,979,000	682,979,000	682,979,000	682,979,000	682,979,000	682,979,000	8,195,748,000
Lainnya		5%	1,157,625	1,157,625	1,157,625	1,157,625	1,157,625	1,157,625	1,157,625	1,157,625	1,157,625	1,157,625	1,157,625	1,157,625	13,891,500
Penyusutan			61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	61,207,417	734,489,000
Amortisasi			20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	20,079,028	240,948,333
TOTAL BIAYA OPERASIONAL			829,044,869	829,044,869	829,044,869	829,044,869	829,044,869	829,044,869	829,044,869	829,044,869	829,044,869	829,044,869	829,044,869	885,013,419	9,763,558,650
LABA SEBELUM PAJAK			1,493,922,811	1,610,071,195	1,732,026,998	1,860,080,591	1,994,536,864	2,135,715,951	2,283,953,992	2,439,603,935	2,603,036,375	2,774,640,437	2,954,824,703	3,088,049,631	26,970,463,482
PAJAK															8,073,639,045
LABA SETELAH PAJAK															18,896,824,437

9.5. Performa Keuangan

ANALISA PAYBACK PERIOD

Tahun	Laba bersih	Penyusutan dan amortisasi	Arus kas bersih	Payback period
0	-	-	(5,096,312,000)	(5,096,312,000)
1	4,933,271,317	975,437,333	5,908,708,650	812,396,650
2	8,490,846,521	975,437,333	9,466,283,854	10,278,680,504
3	13,196,440,200	975,437,333	14,171,877,533	24,450,558,037

Payback period = 1.73 tahun

ANALISA NPV

Tahun	Laba bersih	Penyusutan dan amortisasi	Arus kas bersih	DF (12%)	Present Value
0	-	-	(5,096,312,000)	1	(5,096,312,000)
1	4,933,271,317	975,437,333	5,908,708,650	0.8929	5,275,632,723
2	8,490,846,521	975,437,333	9,466,283,854	0.7972	7,546,463,532
3	13,196,440,200	975,437,333	14,171,877,533	0.7118	10,087,262,503
				NPV	17,813,046,757

Proyek layak karena NPV positif

ANALISA IRR

Tahun	Arus kas bersih	DF (140%)	PV1	DF (145%)	PV2
0	(5,096,312,000)	1	(5,096,312,000)	1	(5,096,312,000)
1	5,908,708,650	0.4167	2,461,961,937	0.4082	2,411,717,816
2	9,466,283,854	0.1736	1,643,452,058	0.1666	1,577,056,869
3	14,171,877,533	0.0723	1,025,164,752	0.0680	963,671,772
		NPV1 =	34,266,748	NPV2=	(143,865,543)

IRR = 140.96 %

NERACA
TAHUN 0

Aktiva Lancar :		Kewajiban :	
Kas	1,000,000,000	Hutang pajak	-
Total Aktiva Lancar	1,000,000,000	Total Kewajiban	-
Aktiva Tetap:		Modal :	
Bangunan,renov,inst	1,500,000,000	Modal sendiri	5,096,312,000
Akum Penyusutan		Laba ditahan	
Kendaraan	300,000,000		
Akum Penyusutan		Total modal	5,096,312,000
Peralatan	1,573,467,000		
Akum Penyusutan			
Total Aktiva tetap	3,373,467,000		
Aktiva Lainnya :			
Promosi awal	622,845,000		
Biaya ijin	100,000,000		
Akum Amortisasi			
Total Aktiva lainnya	722,845,000		
TOTAL AKTIVA	5,096,312,000	TOTAL KEWAJIBAN DAN MODAL	5,096,312,000

NERACA
TAHUN 1

Aktiva Lancar :		Kewajiban :	
Kas	8,997,967,786	Hutang pajak	2,089,259,136
Total Aktiva Lancar	8,997,967,786	Total Kewajiban	2,089,259,136
Aktiva Tetap:		Modal :	
Bangunan,renov,inst	1,500,000,000	Modal sendiri	5,096,312,000
Akum Penyusutan	(150,000,000)	Laba ditahan	4,933,271,317
Kendaraan	300,000,000		
Akum Penyusutan	(60,000,000)	Total modal	10,029,583,317
Peralatan	1,573,467,000		
Akum Penyusutan	(524,489,000)		
Total Aktiva tetap	2,638,978,000		
Aktiva Lainnya :			
Promosi awal	622,845,000		
Biaya ijin	100,000,000		
Akum Amortisasi	(240,948,333)		
Total Aktiva lainnya	481,896,667		
TOTAL AKTIVA	12,118,842,452	TOTAL KEWAJIBAN DAN MODAL	12,118,842,452

NERACA
TAHUN 2

Aktiva Lancar :		Kewajiban :	
Kas	19,988,926,727	Hutang pajak	3,613,934,223
Total Aktiva Lancar	19,988,926,727	Total Kewajiban	3,613,934,223
Aktiva Tetap:		Modal :	
Bangunan,renov,inst	1,500,000,000	Modal sendiri	5,096,312,000
Akum Penyusutan	(300,000,000)	Laba ditahan	13,424,117,837
Kendaraan	300,000,000		
Akum Penyusutan	(120,000,000)	Total modal	18,520,429,837
Peralatan	1,573,467,000		
Akum Penyusutan	(1,048,978,000)		
Total Aktiva tetap	1,904,489,000		
Aktiva Lainnya :			
Promosi awal	622,845,000		
Biaya ijin	100,000,000		
Akum Amortisasi	(481,896,667)		
Total Aktiva lainnya	240,948,333		
TOTAL AKTIVA	22,134,364,060	TOTAL KEWAJIBAN DAN MODAL	22,134,364,060

NERACA
TAHUN 3

Aktiva Lancar :		Kewajiban :	
Kas	36,177,487,266	Hutang pajak	5,630,617,229
Total Aktiva Lancar	36,177,487,266	Total Kewajiban	5,630,617,229
Aktiva Tetap:		Modal :	
Bangunan,renov,inst	1,500,000,000	Modal sendiri	5,096,312,000
Akum Penyusutan	(450,000,000)	Laba ditahan	26,620,558,037
Kendaraan	300,000,000		
Akum Penyusutan	(180,000,000)	Total modal	31,716,870,037
Peralatan	1,573,467,000		
Akum Penyusutan	(1,573,467,000)		
Total Aktiva tetap	1,170,000,000		
Aktiva Lainnya :			
Promosi awal	622,845,000		
Biaya ijin	100,000,000		
Akum Amortisasi	(722,845,000)		
Total Aktiva lainnya	-		
TOTAL AKTIVA	37,347,487,266	TOTAL KEWAJIBAN DAN MODAL	37,347,487,266

PROYEKSI CASH FLOW

TAHUN 1

KETERANGAN	JANUARI	PEBRUARI	MARET	APRIL	MEI	JUNI	JULI	AGUSTUS	SEPTEMBER	OKTOBER	NOPEMBER	DESEMBER	TOTAL
CASH INFLOW													
Lsport	2.875.000,000	3.018.750,000	3.169.687,500	3.328.171,875	3.494.580,469	3.669.309,492	3.852.774,967	4.045.413,715	4.247.684,401	4.460.068,621	4.683.072,052	4.917.225,655	45.761.738,746
TOTAL CASH INFLOW	2.875.000,000	3.018.750,000	3.169.687,500	3.328.171,875	3.494.580,469	3.669.309,492	3.852.774,967	4.045.413,715	4.247.684,401	4.460.068,621	4.683.072,052	4.917.225,655	45.761.738,746
CASH OUT FLOW													-
Pembelian	1.865.000,000	1.958.250,000	2.056.162,500	2.158.970,625	2.266.919,156	2.380.265,114	2.499.278,370	2.624.242,288	2.755.454,403	2.893.227,123	3.037.888,479	3.189.782,903	29.685.440,961
Gaji+THR	42.050,000	42.050,000	42.050,000	42.050,000	42.050,000	42.050,000	42.050,000	42.050,000	42.050,000	42.050,000	42.050,000	84.100,000	546.650,000
Air	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	9.000,000
Listrik	3.000,000	3.000,000	3.000,000	3.000,000	3.000,000	3.000,000	3.000,000	3.000,000	3.000,000	3.000,000	3.000,000	3.000,000	36.000,000
Telpon	2.000,000	2.000,000	2.000,000	2.000,000	2.000,000	2.000,000	2.000,000	2.000,000	2.000,000	2.000,000	2.000,000	2.000,000	24.000,000
Promosi	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	7.450.680,000
Lainnya	1.000,000	1.000,000	1.000,000	1.000,000	1.000,000	1.000,000	1.000,000	1.000,000	1.000,000	1.000,000	1.000,000	1.000,000	12.000,000
Pajak	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH OUTFLO	2.534.690,000	2.627.940,000	2.725.852,500	2.828.660,625	2.936.609,156	3.049.955,114	3.168.968,370	3.293.932,288	3.425.144,403	3.562.917,123	3.707.578,479	3.901.522,903	37.763.770,961
SELISIH ARUS KAS	340.310,000	390.810,000	443.835,000	499.511,250	557.971,313	619.354,378	683.806,597	751.481,427	822.539,998	897.151,498	975.493,573	1.015.702,752	7.997.967,786
KAS AWAL	1.000.000,000	1.340.310,000	1.731.120,000	2.174.955,000	2.674.466,250	3.232.437,563	3.851.791,941	4.535.598,538	5.287.079,965	6.109.619,963	7.006.771,461	7.982.265,034	46.926.415,713
KAS AKHIR	1.340.310,000	1.731.120,000	2.174.955,000	2.674.466,250	3.232.437,563	3.851.791,941	4.535.598,538	5.287.079,965	6.109.619,963	7.006.771,461	7.982.265,034	8.997.967,786	54.924.383,499

PROYEKSI CASH FLOW
TAHUN 2

KETERANGAN	JANUARI	PEBRUARI	MARET	APRIL	MEI	JUNI	JULI	AGUSTUS	SEPTEMBER	OKTOBER	NOPEMBER	DESEMBER	TOTAL
CASH INFLOW													
Lsport	3.795.000,000	3.984.750,000	4.183.987,500	4.393.186,875	4.612.846,219	4.843.488,530	5.085.662,956	5.339.946,104	5.606.943,409	5.887.290,580	6.181.655,109	6.490.737,864	60.405.495,145
TOTAL CASH INFLOW	3.795.000,000	3.984.750,000	4.183.987,500	4.393.186,875	4.612.846,219	4.843.488,530	5.085.662,956	5.339.946,104	5.606.943,409	5.887.290,580	6.181.655,109	6.490.737,864	60.405.495,145
CASH OUT FLOW													
Pembelian	2.461.800,000	2.584.890,000	2.714.134,500	2.849.841,225	2.992.333,286	3.141.949,951	3.299.047,448	3.463.999,820	3.637.199,812	3.819.059,802	4.010.012,792	4.210.513,432	39.184.782,068
Gaji+THR	46.255,000	46.255,000	46.255,000	46.255,000	46.255,000	46.255,000	46.255,000	46.255,000	46.255,000	46.255,000	46.255,000	92.510,000	601.315,000
Air	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	9.900,000
Listrik	3.300,000	3.300,000	3.300,000	3.300,000	3.300,000	3.300,000	3.300,000	3.300,000	3.300,000	3.300,000	3.300,000	3.300,000	39.600,000
Telpon	2.200,000	2.200,000	2.200,000	2.200,000	2.200,000	2.200,000	2.200,000	2.200,000	2.200,000	2.200,000	2.200,000	2.200,000	26.400,000
Promosi	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	7.450.680,000
Lainnya	1.050,000	1.050,000	1.050,000	1.050,000	1.050,000	1.050,000	1.050,000	1.050,000	1.050,000	1.050,000	1.050,000	1.050,000	12.600,000
Pajak	-	-	2.089.259,136	-	-	-	-	-	-	-	-	-	2.089.259,136
TOTAL CASH OUTFLO	3.136.320,000	3.259.410,000	5.477.913,636	3.524.361,225	3.666.853,286	3.816.469,951	3.973.567,448	4.138.519,820	4.311.719,812	4.493.579,802	4.684.532,792	4.931.288,432	49.414.536,204
SELISIH ARUS KAS	658.680,000	725.340,000	(1.293.926,136)	868.825,650	945.992,933	1.027.018,579	1.112.095,508	1.201.426,283	1.295.223,598	1.393.710,778	1.497.122,316	1.559.449,432	10.990.958,941
KAS AWAL	8.997.967,786	9.656.647,786	10.381.987,786	9.088.061,650	9.956.887,300	10.902.880,232	11.929.898,812	13.041.994,320	14.243.420,603	15.538.644,201	16.932.354,978	18.429.477,295	149.100.222,748
KAS AKHIR	9.656.647,786	10.381.987,786	9.088.061,650	9.956.887,300	10.902.880,232	11.929.898,812	13.041.994,320	14.243.420,603	15.538.644,201	16.932.354,978	18.429.477,295	19.988.926,727	160.091.181,689

PROYEKSI CASH FLOW
TAHUN 3

KETERANGAN	JANUARI	PEBRUARI	MARET	APRIL	MEI	JUNI	JULI	AGUSTUS	SEPTEMBER	OKTOBER	NOPEMBER	DESEMBER	TOTAL
CASH INFLOW													
Lsport	5.009.400,000	5.259.870,000	5.522.863,500	5.799.006,675	6.088.957,009	6.393.404,859	6.713.075,102	7.048.728,857	7.401.165,300	7.771.223,565	8.159.784,743	8.567.773,981	79.735.253,592
TOTAL CASH INFLC	5.009.400,000	5.259.870,000	5.522.863,500	5.799.006,675	6.088.957,009	6.393.404,859	6.713.075,102	7.048.728,857	7.401.165,300	7.771.223,565	8.159.784,743	8.567.773,981	79.735.253,592
CASH OUTFLOW													-
Pembelian	3.249.576,000	3.412.054,800	3.582.657,540	3.761.790,417	3.949.879,938	4.147.373,935	4.354.742,631	4.572.479,763	4.801.103,751	5.041.158,939	5.293.216,886	5.557.877,730	51.723.912,330
Gaji+THR	50.880,500	50.880,500	50.880,500	50.880,500	50.880,500	50.880,500	50.880,500	50.880,500	50.880,500	50.880,500	50.880,500	101.761,000	661.446,500
Air	907,500	907,500	907,500	907,500	907,500	907,500	907,500	907,500	907,500	907,500	907,500	907,500	10.890,000
Listrik	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	3.630,000	43.560,000
Telpon	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	2.420,000	29.040,000
Promosi	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	620.890,000	7.450.680,000
Lainnya	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	1.102,500	13.230,000
Pajak	-	-	3.613.934,223	-	-	-	-	-	-	-	-	-	3.613.934,223
TOTAL CASH OUTF	3.929.406,500	4.091.885,300	7.876.422,263	4.441.620,917	4.629.710,438	4.827.204,435	5.034.573,131	5.252.310,263	5.480.934,251	5.720.989,439	5.973.047,386	6.288.588,730	63.546.693,053
SELISIH ARUS KAS	1.079.993,500	1.167.984,700	(2.353.558,763)	1.357.385,758	1.459.246,571	1.566.200,424	1.678.501,971	1.796.418,594	1.920.231,049	2.050.234,126	2.186.737,358	2.279.185,251	16.188.560,539
KAS AWAL	19.988.926,727	21.068.920,227	22.236.904,927	19.883.346,164	21.240.731,922	22.699.978,493	24.266.178,917	25.944.680,888	27.741.099,482	29.661.330,531	31.711.564,657	33.898.302,015	300.341.964,950
KAS AKHIR	21.068.920,227	22.236.904,927	19.883.346,164	21.240.731,922	22.699.978,493	24.266.178,917	25.944.680,888	27.741.099,482	29.661.330,531	31.711.564,657	33.898.302,015	36.177.487,266	316.530.525,489