

LAMPIRAN 3

PROFORMA LAPORAN KEUANGAN TERMINAL BAHAN BAKU ROTAN TRANGSAN SUKOHARJO TAHAP EMBRIO - SKENARIO PRODUKSI & DISTRIBUSI 10% PERSEDIAAN

3.1. MESIN DAN PERALATAN

No	Jenis Mesin dan Peralatan	Umur Ekonomis (Tahun)	Jumlah (unit)	Harga Beli Satuan (Rp.)	Total Harga (Rp.)
1	Mesin Proses Double	15	6	60,000,000	360,000,000
2	Mesin Polis	15	6	60,000,000	360,000,000
3	Mesin Split	15	4	60,000,000	240,000,000
4	Mobil Operasional	10	1	250,000,000	250,000,000
Total Mesin dan Peralatan					1,210,000,000

3.2. INVENTARIS KANTOR

No	Jenis	Umur Ekonomis	Merk/ Tipe	Jumlah (unit)	Harga Satuan (Rp)	Total Harga (Rp)
1	Komputer	5	0	1	10,000,000	10,000,000
2	Printer	5	0	1	1,000,000	1,000,000
3	Fax	5	0	1	1,000,000	1,000,000
4	Modem Internet	5	0	1	750,000	750,000
Total Inventaris Kantor						12,750,000

3.3. TOTAL AKTIVA TETAP

No	Komponen	Jumlah
1	Mesin & Peralatan	1,210,000,000
2	Inventaris Kantor	12,750,000
Total		1,222,750,000

3.4. BIAYA PRA OPERASIONAL

No	Komponen	Umur Ekonomis	Jumlah
1	SKB	5	80,000,000
2	Instalasi	5	100,000,000
Total Biaya Pra Operasional			180,000,000

3.5. SUMBER DANA

No	Komponen	%	Aktiva Lancar	Aktiva Tetap	Pra Operasi	Total
1	Hutang	50%	700,000,000	611,375,000	90,000,000	1,401,375,000
2	Modal Sendiri	50%	700,000,000	611,375,000	90,000,000	1,401,375,000
Total		100%	1,400,000,000	1,222,750,000	180,000,000	2,802,750,000

3.6. PROYEKSI PENJUALAN (UNIT)

No	Tipe	1	2	3	4	5
1	Mandala Poles	98,974	103,923	109,119	114,575	120,304
2	Mandala Semi Poles	111,118	116,674	122,508	128,633	135,065
3	Asalan	87,692	92,076	96,680	101,514	106,590
4	Pulut	12,480	13,104	13,759	14,447	15,170
5	Slimit	1,800	1,890	1,985	2,084	2,188
6	Sega	61,044	64,096	67,301	70,666	74,199
7	Fitrit	158,861	166,804	175,144	183,901	193,096
8	Kubu	75,917	79,713	83,698	87,883	92,278
9	Tohiti	32,140	33,747	35,434	37,206	39,066
10	Sarang Buaya	11,150	11,708	12,293	12,908	13,553
11	Peel	8,709	9,144	9,601	10,081	10,585
12	Lain-lain	18,331	19,248	20,210	21,220	22,281
13	Asalan2	35,676	37,460	39,333	41,299	43,364
	Jumlah	713,891	749,585	787,064	826,418	867,739

3.7. HARGA JUAL PER UNIT

No	Tipe	1	2	3	4	5
1	Mandala Poles	11,783	12,961	14,257	15,683	17,251
2	Mandala Semi Poles	9,000	9,900	10,890	11,979	13,177
3	Asalan	6,639	7,303	8,033	8,837	9,720
4	Pulut	25,571	28,128	30,941	34,035	37,439
5	Slimit	22,800	25,080	27,588	30,347	33,381
6	Sega	11,462	12,608	13,869	15,256	16,782
7	Fitrit	17,614	19,375	21,313	23,444	25,789
8	Kubu	9,684	10,652	11,718	12,889	14,178
9	Tohiti	11,625	12,788	14,066	15,473	17,020
10	Sarang Buaya	13,417	14,759	16,235	17,858	19,644
11	Peel	13,800	15,180	16,698	18,368	20,205
12	Lain-lain	17,700	19,470	21,417	23,559	25,915
13	Asalan2	8,298	9,128	10,041	11,045	12,149

3.8. PROYEKSI PENJUALAN (RUPIAH)

No	Tipe	1	2	3	4	5
1	Mandala Poles	1,166,210,642	1,346,973,292	1,555,754,152	1,796,896,045	2,075,414,932
2	Mandala Semi Poles	1,000,062,000	1,155,071,610	1,334,107,710	1,540,894,405	1,779,733,037
3	Asalan	582,185,765	672,424,559	776,650,366	897,031,172	1,036,071,004
4	Pulut	319,126,080	368,590,622	425,722,169	491,709,105	567,924,016
5	Silimit	41,040,000	47,401,200	54,748,386	63,234,386	73,035,716
6	Sega	699,686,328	808,137,709	933,399,054	1,078,075,907	1,245,177,673
7	Fitrit	2,798,170,105	3,231,886,471	3,732,828,875	4,311,417,350	4,979,687,039
8	Kubu	735,180,228	849,133,163	980,748,804	1,132,764,868	1,308,343,423
9	Tohiti	373,625,442	431,537,386	498,425,681	575,681,661	664,912,319
10	Sarang Buaya	149,599,550	172,787,480	199,569,540	230,502,818	266,230,755
11	Peel	120,177,300	138,804,782	160,319,523	185,169,049	213,870,251
12	Lain-lain	324,458,700	374,749,799	432,836,017	499,925,600	577,414,068
13	Asalan2	296,039,448	341,925,562	394,924,025	456,137,248	526,838,522
	Total	8,605,561,589	9,939,423,635	11,480,034,299	13,259,439,615	15,314,652,755

3.9. BIAYA TENAGA KERJA

No	Komponen	Jumlah	Biaya/ Bulan	1	2	3	4	5
1	Gaji Managing Director	1	4,000,000	48,000,000	52,800,000	58,080,000	63,888,000	70,276,800
2	Gaji Staf Produksi	28	1,500,000	504,000,000	554,400,000	609,840,000	670,824,000	737,906,400
3	Gaji Staff Pergudangan dan Pengiriman	2	1,000,000	24,000,000	26,400,000	29,040,000	31,944,000	35,138,400
4	Gaji Staff Admin & Pelayanan Umum	1	1,000,000	12,000,000	13,200,000	14,520,000	15,972,000	17,569,200
5	Gaji Staff Penjualan	1	1,000,000	12,000,000	13,200,000	14,520,000	15,972,000	17,569,200
6	Gaji Staff Keuangan & Akun	1	1,000,000	12,000,000	13,200,000	14,520,000	15,972,000	17,569,200
7	Gaji Staff Pemeliharaan	1	1,000,000	12,000,000	13,200,000	14,520,000	15,972,000	17,569,200
8	Gaji Satkam	2	1,000,000	24,000,000	26,400,000	29,040,000	31,944,000	35,138,400
9	Astek & Jamsostek	37	100,000	44,400,000	48,840,000	53,724,000	59,096,400	65,006,040
10	Transportasi Pegawai	37	260,000	115,440,000	126,984,000	139,682,400	153,650,640	169,015,704
11	Konsumsi Makan Slang	37	260,000	115,440,000	126,984,000	139,682,400	153,650,640	169,015,704
12	Kesejahteraan Karyawan	37	250,000	111,000,000	122,100,000	134,310,000	147,741,000	162,515,100
Total Biaya Tenaga Kerja				1,034,280,000	1,137,708,000	1,251,478,800	1,376,626,680	1,514,289,348

3.10. BIAYA UMUM

No	Komponen	Biaya/ bulan	1	2	3	4	5
1	Sewa Tanah & Bangunan	10,000,000	120,000,000	132,000,000	145,200,000	159,720,000	175,692,000
2	BBM	500,000	6,000,000	6,600,000	7,260,000	7,986,000	8,784,600
3	Listrik	1,000,000	12,000,000	13,200,000	14,520,000	15,972,000	17,569,200
4	Air	500,000	6,000,000	6,600,000	7,260,000	7,986,000	8,784,600
5	Pemeliharaan Mesin Produksi	500,000	6,000,000	6,600,000	7,260,000	7,986,000	8,784,600
6	Pemeliharaan Bangunan	750,000	9,000,000	9,900,000	10,890,000	11,979,000	13,176,900
7	Pemeliharaan Kendaraan	200,000	2,400,000	2,640,000	2,904,000	3,194,400	3,513,840
8	Telpon	500,000	6,000,000	6,600,000	7,260,000	7,986,000	8,784,600
9	Internet	200,000	2,400,000	2,640,000	2,904,000	3,194,400	3,513,840
10	Surat Kabar	100,000	1,200,000	1,320,000	1,452,000	1,597,200	1,756,920
11	Asuransi Bangunan	5,937,500	71,250,000	78,375,000	86,212,500	94,833,750	104,317,125
12	Asuransi Kendaraan	520,833	6,250,000	6,875,000	7,562,500	8,318,750	9,150,625
13	Pajak Bumi & Bangunan	3,750,000	45,000,000	49,500,000	54,450,000	59,895,000	65,884,500
14	Pajak Kendaraan	312,500	3,750,000	4,125,000	4,537,500	4,991,250	5,490,375
15	Retribusi & Parkir	200,000	2,400,000	2,640,000	2,904,000	3,194,400	3,513,840
16	Administrasi Bank	250,000	3,000,000	3,300,000	3,630,000	3,993,000	4,392,300
Total Biaya Umum			302,650,000	332,915,000	366,206,500	402,827,150	443,109,865

3.11. BIAYA SUPLIES

No	Komponen	Satuan	Kebutuhan/ tahun	Harga/ unit	1	2	3	4	5
1	ATK	set	12	250,000	3,000,000	3,300,000	3,630,000	3,993,000	4,392,300
2	Snack & Minuman Tamu	set	12	300,000	3,600,000	3,960,000	4,356,000	4,791,600	5,270,760
Total Biaya Supplies					6,600,000	7,260,000	7,986,000	8,784,600	9,663,060

3.12. ANGGARAN SUPLIES (RUPIAH)

No	Komponen	1	2	3	4	5
1	Pemakaian	6,600,000	7,260,000	7,986,000	8,784,600	9,663,060
2	Persediaan Akhir	660,000	726,000	798,600	878,460	966,306
3	Kebutuhan	7,260,000	7,986,000	8,784,600	9,663,060	10,629,366
4	Persediaan Awal	0	660,000	726,000	798,600	878,460
5	Pembelian	7,260,000	7,326,000	8,058,600	8,864,460	9,750,906

3.13. BIAYA PEMASARAN (RUPIAH)

No	Komponen	1	2	3	4	5
1	Packing	178,472,750	196,320,025	215,952,028	237,547,230	261,301,953
2	Distribusi	535,418,250	588,960,075	647,856,083	712,641,691	783,905,860
3	Promosi	24,000,000	26,400,000	29,040,000	31,944,000	35,138,400
4	Komunikasi	6,000,000	6,600,000	7,260,000	7,986,000	8,784,600
5	Lain-lain	12,000,000	13,200,000	14,520,000	15,972,000	17,569,200
Total		755,891,000	831,480,100	914,628,110	1,006,090,921	1,106,700,013

3.14. DEPRESIASI MESIN DAN PERALATAN

No	Jenis Mesin dan Peralatan	Umur Ekonomis	1	2	3	4	5
1	Mesin Proses Double	15	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000
2	Mesin Polis	15	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000
3	Mesin Split	15	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000
4	Mobil Operasional	10	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Total Depresiasi			89,000,000	89,000,000	89,000,000	89,000,000	89,000,000

3.15. NILAI BUKU MESIN DAN PERALATAN

No	Jenis Mesin dan Peralatan	1	2	3	4	5
1	Mesin Proses Double	360,000,000	336,000,000	312,000,000	288,000,000	264,000,000
2	Mesin Polis	360,000,000	336,000,000	312,000,000	288,000,000	264,000,000
3	Mesin Split	240,000,000	224,000,000	208,000,000	192,000,000	176,000,000
4	Mobil Operasional	250,000,000	225,000,000	200,000,000	175,000,000	150,000,000
Total Nilai Buku		1,210,000,000	1,121,000,000	1,032,000,000	943,000,000	854,000,000

3.16. DEPRESIASI INVENTARIS KANTOR

No	Jenis	Umur Ekonomis	1	2	3	4	5
1	Komputer	5	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
2	Printer	5	200,000	200,000	200,000	200,000	200,000
3	Fax	5	200,000	200,000	200,000	200,000	200,000
4	Modem Internet	5	150,000	150,000	150,000	150,000	150,000
Total Depresiasi			2,550,000	2,550,000	2,550,000	2,550,000	2,550,000

3.17. NILAI BUKU INVENTARIS KANTOR

No	Jenis	Pra Operasi	1	2	3	4	5
1	Komputer	10,000,000	8,000,000	6,000,000	4,000,000	2,000,000	0
2	Printer	1,000,000	800,000	600,000	400,000	200,000	0
3	Fax	1,000,000	800,000	600,000	400,000	200,000	0
4	Modem Internet	750,000	600,000	450,000	300,000	150,000	0
Total Nilai Buku		12,750,000	10,200,000	7,650,000	5,100,000	2,550,000	0

3.18. AMORTISASI BIAYA PRA OPERASIONAL

No	Komponen	Umur Ekonomis	1	2	3	4	5
1	Studi Kelayakan Bisnis	5	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000
2	Instalasi	5	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total			36,000,000	36,000,000	36,000,000	36,000,000	36,000,000

3.19. NILAI BUKU BIAYA PRA OPERASIONAL

No	Komponen	Pra Operasi	1	2	3	4	5
1	SKB	80,000,000	64,000,000	48,000,000	32,000,000	16,000,000	0
2	Instalasi	100,000,000	80,000,000	60,000,000	40,000,000	20,000,000	0
Total		180,000,000	144,000,000	108,000,000	72,000,000	36,000,000	0

3.20. PROYEKSI LABA RUGI

No	Komponen	1	2	3	4	5
1	Penjualan	8,605,561,589	9,939,423,635	11,480,034,299	13,259,439,615	15,314,652,755
2	Harga Pokok Penjualan	5,593,615,033	6,404,689,213	7,397,416,041	8,544,015,527	9,868,337,933
3	Labar Kotor	3,011,946,556	3,534,734,423	4,082,618,258	4,715,424,088	5,446,314,822
4	Biaya Tenaga Kerja	1,034,280,000	1,137,708,000	1,251,478,800	1,376,626,680	1,514,289,348
5	Biaya Umum	302,650,000	332,915,000	366,206,500	402,827,150	443,109,865
6	Biaya Supplies	6,600,000	7,260,000	7,986,000	8,784,600	9,663,060
7	Biaya Pemasaran	755,891,000	831,480,100	914,628,110	1,006,090,921	1,106,700,013
8	Biaya Depresiasi	91,550,000	91,550,000	91,550,000	91,550,000	91,550,000
9	Biaya Amortisasi	36,000,000	36,000,000	36,000,000	36,000,000	36,000,000
10	Total Biaya Non Operasi	2,226,971,000	2,436,913,100	2,667,849,410	2,921,879,351	3,201,312,286
11	Labar Operasi (EBIT)	784,975,556	1,097,821,323	1,414,768,848	1,793,544,737	2,245,002,536
12	Bunga	168,165,000	134,532,000	100,899,000	67,266,000	33,633,000
13	Labar sebelum pajak (EBT)	616,810,556	963,289,323	1,313,869,848	1,726,278,737	2,211,369,536
14	Pajak	185,043,167	288,986,797	394,160,954	517,883,621	663,410,861
15	Labar Bersih (EAT)	431,767,389	674,302,526	919,708,894	1,208,395,116	1,547,958,675

3.21. PROYEKSI ANGGARAN KAS DAN PEMBAYARAN DEVIDEN

No	Komponen	1	2	3	4	5
1	Penjualan	8,605,561,589	9,939,423,635	11,480,034,299	13,259,439,615	15,314,652,755
2	Arus Kas Masuk	8,605,561,589	9,939,423,635	11,480,034,299	13,259,439,615	15,314,652,755
3	Pembelian Persediaan	6,152,976,536	6,491,390,246	7,497,555,734	8,659,676,872	10,001,926,788
4	Biaya Tenaga Kerja	1,034,280,000	1,137,708,000	1,251,478,800	1,376,626,680	1,514,289,348
5	Biaya Umum	302,650,000	332,915,000	366,206,500	402,827,150	443,109,865
6	Pembelian Supplies	7,260,000	7,326,000	8,058,600	8,864,460	9,750,906
7	Biaya Pemasaran	755,891,000	831,480,100	914,628,110	1,006,090,921	1,106,700,013
8	Bunga	168,165,000	134,532,000	100,899,000	67,266,000	33,633,000
9	Pajak	185,043,167	288,986,797	394,160,954	517,883,621	663,410,861
10	Arus Kas Keluar	8,606,265,703	9,224,338,142	10,532,987,698	12,099,235,705	13,772,820,780
11	Arus Kas Operasi	(704,114)	715,085,493	947,046,601	1,220,203,910	1,541,831,975
12	Pinjaman	0	0	0	0	0
13	Angsuran Pinjaman	280,275,000	280,275,000	280,275,000	280,275,000	280,275,000
14	Saldo Kas Awal	1,400,000,000	1,007,118,797	1,297,736,361	1,768,057,166	2,437,187,469
15	Saldo Kas Akhir	1,119,020,886	1,441,929,290	1,964,507,962	2,707,986,076	3,698,744,443
16	Kas Minimum	1,007,118,797	1,297,736,361	1,768,057,166	2,437,187,469	3,328,869,999
17	Dividen	111,902,089	144,192,929	196,450,796	270,798,608	369,874,444

3.22. PROYEKSI NERACA

No	Komponen	1	2	3	4	5
1	AKTIVA					
2	Kas	1,400,000,000	1,007,118,797	1,297,736,361	1,768,057,166	2,437,187,469
3	Persediaan Barang	0	559,361,503	646,062,536	746,202,229	861,863,575
4	Persediaan Supplies	0	660,000	726,000	798,600	878,460
5	Total Aktiva Lancar	1,400,000,000	1,567,140,301	1,944,524,898	2,515,057,995	3,299,929,504
6	Mesin dan Peralatan	1,210,000,000	1,121,000,000	1,032,000,000	943,000,000	854,000,000
7	Inventaris Kantor	12,750,000	10,200,000	7,650,000	5,100,000	2,550,000
8	Tanah	0	0	0	0	0
9	Bangunan	0	0	0	0	0
10	Total Aktiva Tetap	1,222,750,000	1,131,200,000	1,039,650,000	948,100,000	856,550,000
11	Biaya Pra Operasional	180,000,000	144,000,000	108,000,000	72,000,000	36,000,000
12	Total Aktiva	2,802,750,000	2,842,340,301	3,092,174,898	3,535,157,995	4,192,479,504
13	PASIVA					
14	Hutang	1,401,375,000	1,121,100,000	840,825,000	560,550,000	280,275,000
15	Modal sendiri	1,401,375,000	1,401,375,000	1,401,375,000	1,401,375,000	1,401,375,000
16	Laba ditahan		319,865,301	849,974,898	1,573,232,995	2,510,829,504
17	Total Pasiva	2,802,750,000	2,842,340,301	3,092,174,898	3,535,157,995	4,192,479,504

3.23. PROYEKSI SUMBER DAN PENGGUNAAN MODAL

No	Komponen	1	2	3	4	5
1	Sumber Dana					
2	Laba Bersih	431,767,389	674,302,526	919,708,894	1,208,395,116	1,547,958,675
3	Depresiasi&Amortisasi	127,550,000	127,550,000	127,550,000	127,550,000	127,550,000
4	Penambahan hutang	0	0	0	0	0
5	Total	559,317,389	801,852,526	1,047,258,894	1,335,945,116	1,675,508,675
6	Penggunaan Dana					
7	Pengurangan hutang	280,275,000	280,275,000	280,275,000	280,275,000	280,275,000
8	Dividen	111,902,089	144,192,929	196,450,796	270,798,608	369,874,444
9	Penambahan modal kerja	167,140,301	377,384,597	570,533,098	784,871,508	1,025,359,231
10	Total	559,317,389	801,852,526	1,047,258,894	1,335,945,116	1,675,508,675

3.24. PROYEKSI ARUS KAS BERSIH

No	Uraian	Pra Operasi	1	2	3	4	5
1	Laba Bersih		431,767,389	674,302,526	919,708,894	1,208,395,116	1,547,958,675
2	Depresiasi & Amortisasi		127,550,000	127,550,000	127,550,000	127,550,000	127,550,000
3	Bunga (1-t)		117,715,500	94,172,400	70,629,300	47,086,200	23,543,100
4	Arus Kas Operasi		677,032,889	896,024,926	1,117,888,194	1,383,031,316	1,699,051,775
5	Investasi Modal	(2,802,750,000)					
6	Perubahan Modal Kerja		(167,140,301)	(377,384,597)	(570,533,098)	(784,871,508)	(1,025,359,231)
7	Terminal Value						
8	* Aktiva Tetap		0	0	0	0	765,000,000
9	* Modal Kerja		0	0	0	0	2,925,288,734
10	Arus Kas Bersih		509,892,589	518,640,329	547,355,096	598,159,808	4,363,981,279

3.25. PENILAIAN INVESTASI

Komponen	Pra Operasi	1	2	3	4	5
Arus Kas Bersih	(2,802,750,000)	453,956,438	463,543,221	492,276,167	542,246,053	4,782,951,510
Faktor Diskon		1,132	1,281424	1,450571968	1,642047468	1,858797734
<i>Present Value Arus Kas</i>	(2,802,750,000)	401,021,589	361,740,705	339,366,938	330,225,565	2,573,142,534

Net Present Value 1,202,747,330

Profitability Index 1.43

Internal Rate of Return 24%

Payback Period 4.18

Discounted Payback Period 4.51