

**Tabel 6.4.1**  
**CV. BAGASKARA**  
**PROYEKSI CASH FLOW**  
**TAHUN ANGGARAN 2010 S/D 2014**

No.	Keterangan	Tahun 2010	Tahun 2011	Tahun 2012	Tahun 2013	Tahun 2014
<b>I.</b>	<b>Proyeksi Penerimaan Kas</b>					
1	Penerimaan Kas untuk Modal Investasi	0	0	0	0	0
2	Saldo Kas Awal	581,925,000	404,957,500	478,490,575	569,641,251	702,328,571
	Penerimaan dari Penjualan/Piutang :					
3	Penerimaan dari Penjualan Mesin AMDK:					
	- Mesin Instalasi Pengolahan AMKD	180,000,000	207,000,000	238,050,000	285,660,000	342,792,000
	- Mesin Pengisian Galon 19 Liter	225,000,000	258,750,000	297,562,500	357,075,000	428,490,000
	- Mesin Pengisian Cup 240 ml	315,000,000	362,250,000	416,587,500	499,905,000	599,886,000
	- Mesin Pengisian Botol 600 ml	405,000,000	465,750,000	535,612,500	642,735,000	771,282,000
	- Mesin Carton Sealer & Date Coding	54,000,000	62,100,000	71,415,000	85,698,000	102,837,600
	<b>Jumlah Penerimaan Mesin AMDK</b>	<b>1,179,000,000</b>	<b>1,355,850,000</b>	<b>1,559,227,500</b>	<b>1,871,073,000</b>	<b>2,245,287,600</b>
4	Penerimaan dr Penj.Peralatan AMDK					
	- Galon 19 Liter	81,000,000	93,150,000	107,122,500	128,547,000	154,256,400
	- Botol 600 ml	148,500,000	170,775,000	196,391,250	235,669,500	282,803,400
	- Cup 240 ml	118,800,000	136,620,000	157,113,000	188,535,600	226,242,720
	- Lid Cup 240 ml	108,000,000	124,200,000	142,830,000	171,396,000	205,675,200
	- Label Botol 600 ml	67,500,000	77,625,000	89,268,750	107,122,500	128,547,000
	- Karton Box Botol 600 ml & Cup 240 ml	198,000,000	227,700,000	261,855,000	314,226,000	377,071,200
	- Tissue, segel, tutup galon & sedotan	9,000,000	10,350,000	11,902,500	14,283,000	17,139,600
	- Peralatan AMDK lainnya	6,750,000	7,762,500	8,926,875	10,712,250	12,854,700
	<b>Jumlah Penerimaan Peralatan AMDK</b>	<b>737,550,000</b>	<b>848,182,500</b>	<b>975,409,875</b>	<b>1,170,491,850</b>	<b>1,404,590,220</b>

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**CV. BAGASKARA**  
**PROYEKSI CASH FLOW**  
**TAHUN ANGGARAN 2010 S/D 2014**

No.	Keterangan	Tahun 2010	Tahun 2011	Tahun 2012	Tahun 2013	Tahun 2014
5	Penerimaan Lain-Lain	46,000,000	52,800,000	59,345,000	66,734,250	75,080,638
	<b>Jumlah Kas Yang Tersedia</b>	<b>2,544,475,000</b>	<b>2,661,790,000</b>	<b>3,072,472,950</b>	<b>3,677,940,351</b>	<b>4,427,287,029</b>
ii.	<b>Proyeksi Pengeluaran Kas</b>					
	Pembelian kepada Pabrik/Agen :					
1	Pembelian Mesin-Mesin AMDK :					
	- Mesin Instalasi Pengolahan AMKD	112,000,000	128,800,000	148,120,000	177,744,000	213,292,800
	- Mesin Pengisian Galon 19 Liter	175,000,000	201,250,000	231,437,500	277,725,000	333,270,000
	- Mesin Pengisian Cup 240 ml	245,000,000	281,750,000	324,012,500	388,815,000	466,578,000
	- Mesin Pengisian Botol 600 ml	315,000,000	362,250,000	416,587,500	499,905,000	599,866,000
	- Mesin Carton Sealer & Date Coding	42,000,000	48,300,000	55,545,000	66,654,000	79,984,800
	- Mesin AMDK untuk showroom	192,000,000	-	-	-	-
	<b>Jumlah Pembelian Mesin AMDK</b>	<b>1,081,000,000</b>	<b>1,022,350,000</b>	<b>1,175,702,500</b>	<b>1,410,843,000</b>	<b>1,692,991,600</b>
2	Pembelian Peralatan AMDK :					
	- Galon 19 Liter	60,750,000	69,862,500	80,341,875	96,410,250	115,692,300
	- Botol 600 ml	111,375,000	128,081,250	147,293,438	176,752,125	212,102,550
	- Cup 240 ml	89,100,000	102,465,000	117,834,750	141,401,700	169,682,040
	- Lid Cup 240 ml	81,000,000	93,150,000	107,122,500	128,547,000	154,256,400
	- Label Botol 600 ml	50,625,000	58,218,750	66,951,563	80,341,875	96,410,250
	- Karton Box Botol 600 ml & Cup 240 ml	148,500,000	170,775,000	196,391,250	235,669,500	282,803,400
	- Tissue, segel, tutup galon & sedotan	6,750,000	7,762,500	8,926,875	10,712,250	12,854,700
	- Peralatan AMDK lainnya	5,062,500	5,821,875	6,695,156	8,034,188	9,641,025
	- Peralatan AMDK untuk showroom	15,900,000	-	-	-	-
	<b>Jumlah Pembelian Peralatan AMDK</b>	<b>569,062,500</b>	<b>636,136,875</b>	<b>731,557,406</b>	<b>877,868,888</b>	<b>1,053,442,665</b>

**Tabel 6.4.1**  
**CV. BAGASKARA**  
**PROYEKSI CASH FLOW**  
**TAHUN ANGGARAN 2010 S/D 2014**

No.	Keterangan	Tahun 2010	Tahun 2011	Tahun 2012	Tahun 2013	Tahun 2014
3	Pengeluaran Biaya Usaha & Lain					
	- Biaya Gaji	102,000,000	224,400,000	258,060,000	296,769,000	341,284,350
	- Biaya Pemasaran	6,000,000	13,800,000	15,870,000	18,250,500	20,988,075
	- Biaya Telpon, Air & Listrik	9,000,000	19,800,000	21,780,000	23,958,000	26,353,800
	- Biaya Cetak & ATK	7,200,000	15,840,000	17,424,000	19,166,400	21,083,040
	- Biaya Kantor, Tamu, BBM	18,000,000	39,600,000	43,560,000	47,916,000	52,707,600
	- Biaya Sewa Ruko utk showroom	25,000,000	35,000,000	40,000,000	45,000,000	5,000,000
	- Biaya Penyusutan	9,425,000	18,850,000	18,850,000	18,850,000	15,625,000
	- Biaya Lain-lain	12,000,000	26,400,000	29,040,000	31,944,000	35,138,400
	- Biaya Bunga & Asuransi	18,000,000	19,800,000	21,780,000	23,958,000	26,353,800
	- Biaya Angkutan/Ongkos Kirim	25,000,000	27,500,000	30,250,000	33,275,000	36,602,500
	- Pajak PPh Badan ( Taksiran )	115,430,000	83,822,550	98,957,793	127,812,993	177,110,422
	Jumlah Pengeluaran Usaha & Lain	347,055,000	524,812,550	595,571,793	686,899,893	758,246,987
4	Pengeluaran untuk Modal Tetap	142,400,000	-	-	-	-
	Jumlah Proyeksi Pengeluaran Kas	2,139,517,500	2,183,299,425	2,502,831,699	2,975,611,781	3,504,681,252
III.	<b>Saldo Kas Akhir</b>	<b>404,957,500</b>	<b>478,490,575</b>	<b>569,641,251</b>	<b>702,328,571</b>	<b>922,605,776</b>

**Tabel 6.4.2**  
**CV. BAGASKARA**  
**PROYEKSI LAPORAN LABA RUGI**  
**TAHUN ANGGARAN 2010 S/D 2014**

NO.	URAIAN	PER 31 DES. 2010 (Rp.)	PER 31 DES. 2011 (Rp.)	PER 31 DES. 2012 (Rp.)	PER 31 DES. 2013 (Rp.)	PER 31 DES. 2014 (Rp.)	
A. 1	<b>PENJUALAN INDUSTRI AMDK</b>						
	<b>Mesin-Mesin AMDK</b>						
	- Mesin Instalasi Pengolahan AMKD	200,000,000	230,000,000	264,500,000	317,400,000	380,880,000	
	- Mesin Pengisian Galon 19 Liter	250,000,000	287,500,000	330,625,000	396,750,000	476,100,000	
	- Mesin Pengisian Cup 240 ml	350,000,000	402,500,000	462,875,000	555,450,000	666,540,000	
	- Mesin Pengisian Botol 600 ml	450,000,000	517,500,000	595,125,000	714,150,000	856,980,000	
	- Mesin Carton Sealer & Date Coding	60,000,000	69,000,000	79,350,000	95,220,000	114,264,000	
	<b>Jumlah Penjualan Mesin AMDK</b>	<b>1,310,000,000</b>	<b>1,506,500,000</b>	<b>1,732,475,000</b>	<b>2,078,970,000</b>	<b>2,494,764,000</b>	
	2	<b>Peralatan AMDK</b>					
		- Galon 19 Liter	90,000,000	103,500,000	119,025,000	142,830,000	171,396,000
- Botol 600 ml		165,000,000	189,750,000	218,212,500	261,855,000	314,226,000	
- Cup 240 ml		132,000,000	151,800,000	174,570,000	209,484,000	251,380,800	
- Lid Cup 240 ml		120,000,000	138,000,000	158,700,000	190,440,000	228,528,000	
- Label Botol 600 ml		75,000,000	86,250,000	99,187,500	119,025,000	142,830,000	
- Karton Box Botol 600 ml & Cup 240 ml		220,000,000	253,000,000	290,950,000	349,140,000	418,968,000	
- Tissue, segel, tutup galon & sedotan		10,000,000	11,500,000	13,225,000	15,870,000	19,044,000	
- Peralatan AMDK lainnya		7,500,000	8,625,000	9,918,750	11,902,500	14,283,000	
<b>Jumlah Penjualan Peralatan AMDK</b>		<b>819,500,000</b>	<b>942,425,000</b>	<b>1,083,788,750</b>	<b>1,300,546,500</b>	<b>1,560,655,800</b>	
<b>JUMLAH PENJ. INDUSTRI AMDK</b>	<b>2,129,500,000</b>	<b>2,448,925,000</b>	<b>2,816,263,750</b>	<b>3,379,516,500</b>	<b>4,055,419,800</b>		

**Tabel 6.4.2**  
**CV. BAGASKARA**  
**PROYEKSI LAPORAN LABA RUGI**  
**TAHUN ANGGARAN 2010 S/D 2014**

NO.	URAIAN	PER 31 DES. 2010 (Rp.)	PER 31 DES. 2011 (Rp.)	PER 31 DES. 2012 (Rp.)	PER 31 DES. 2013 (Rp.)	PER 31 DES. 2014 (Rp.)
1	<b>Mesin-Mesin AMDK</b>					
	- Mesin Instalasi Pengolahan AMKD	140,000,000	161,000,000	185,150,000	222,180,000	266,616,000
	- Mesin Pengisian Galon 19 Liter	175,000,000	201,250,000	231,437,500	277,725,000	333,270,000
	- Mesin Pengisian Cup 240 ml	245,000,000	281,750,000	324,012,500	388,815,000	466,578,000
	- Mesin Pengisian Botol 600 ml	315,000,000	362,250,000	416,587,500	499,905,000	599,886,000
	- Mesin Carton Sealer & Date Coding	42,000,000	48,300,000	55,545,000	66,654,000	79,984,800
	<b>Jumlah HPP Mesin-Mesin AMDK</b>	<b>917,000,000</b>	<b>1,054,550,000</b>	<b>1,212,732,500</b>	<b>1,455,279,000</b>	<b>1,746,334,800</b>
2	<b>Peralatan AMDK</b>					
	- Galon 19 Liter	67,500,000	77,625,000	89,268,750	107,122,500	128,547,000
	- Botol 600 ml	123,750,000	142,312,500	163,659,375	196,391,250	235,669,500
	- Cup 240 ml	99,000,000	113,850,000	130,927,500	157,113,000	188,535,600
	- Lid Cup 240 ml	90,000,000	103,500,000	119,025,000	142,830,000	171,396,000
	- Label Botol 600 ml	56,250,000	64,687,500	74,390,625	89,268,750	107,122,500
	- Karton Box Botol 600 ml & Cup 240 ml	165,000,000	189,750,000	218,212,500	261,855,000	314,226,000
	- Tissue, segel, tutup galon & sedotan	7,500,000	8,625,000	9,918,750	11,902,500	14,283,000
	- Peralatan AMDK lainnya	5,625,000	6,468,750	7,439,063	8,926,875	10,712,250
		<b>Jumlah HPP Peralatan AMDK</b>	<b>614,625,000</b>	<b>706,818,750</b>	<b>812,841,563</b>	<b>975,409,875</b>
	<b>JUMLAH HPP INDUSTRI AMDK</b>	<b>1,531,625,000</b>	<b>1,761,368,750</b>	<b>2,025,574,063</b>	<b>2,430,688,875</b>	<b>2,916,826,650</b>
C	<b>LABA KOTOR</b>	<b>597,875,000</b>	<b>687,556,250</b>	<b>790,689,688</b>	<b>948,827,625</b>	<b>1,138,593,150</b>
D	<b>BIAYA USAHA :</b>					
	- Biaya Gaji	102,000,000	224,400,000	258,060,000	296,769,000	341,284,350

**Tabel 6.4.2**  
**CV. BAGASKARA**  
**PROYEKSI LAPORAN LABA RUGI**  
**TAHUN ANGGARAN 2010 S/D 2014**

NO.	URAIAN	PER 31 DES. 2010 (Rp.)	PER 31 DES. 2011 (Rp.)	PER 31 DES. 2012 (Rp.)	PER 31 DES. 2013 (Rp.)	PER 31 DES. 2014 (Rp.)
	- Biaya Telpon, Air & Listrik	9,000,000	19,800,000	21,780,000	23,958,000	26,353,800
	- Biaya Cetak & ATK	7,200,000	15,840,000	17,424,000	19,166,400	21,083,040
	- Biaya Kantor, Tamu, BBM	18,000,000	39,600,000	43,560,000	47,916,000	52,707,600
	- Biaya Sewa Ruko utk showroom	25,000,000	35,000,000	40,000,000	45,000,000	5,000,000
	- Biaya Penyusutan	9,425,000	18,850,000	18,850,000	18,850,000	15,625,000
	- Biaya Lain-lain	12,000,000	26,400,000	29,040,000	31,944,000	35,138,400
	<b>JUMLAH BIAYA USAHA</b>	<b>188,625,000</b>	<b>393,690,000</b>	<b>444,584,000</b>	<b>501,853,900</b>	<b>518,180,265</b>
	<b>LABA (RUGI) USAHA</b>	<b>409,250,000</b>	<b>293,866,250</b>	<b>346,105,688</b>	<b>446,973,725</b>	<b>620,412,885</b>
<b>E</b>	<b>PENDAPATAN LAIN-LAIN :</b>					
	- Pendapatan dari Ongkos Kirim	22,000,000	25,300,000	29,095,000	33,459,250	38,478,138
	- Pendapatan Bunga	24,000,000	27,500,000	30,250,000	33,275,000	36,602,500
	<b>Jumlah Pendapatan Lain-lain</b>	<b>46,000,000</b>	<b>52,800,000</b>	<b>59,345,000</b>	<b>66,734,250</b>	<b>75,080,638</b>
	<b>BIAYA LAIN-LAIN :</b>					
	- Biaya Angkutan/Ongkos Kirim	25,000,000	27,500,000	30,250,000	33,275,000	36,602,500
	- Biaya Bunga & Asuransi	18,000,000	19,800,000	21,780,000	23,958,000	26,353,800
	<b>Jumlah Biaya Lain-lain</b>	<b>43,000,000</b>	<b>47,300,000</b>	<b>52,030,000</b>	<b>57,233,000</b>	<b>62,956,300</b>
	<b>Jumlah Pend. (Biaya) Lain-lain</b>	<b>3,000,000</b>	<b>5,500,000</b>	<b>7,315,000</b>	<b>9,501,250</b>	<b>12,124,338</b>
	<b>LABA SEBELUM PAJAK</b>	<b>412,250,000</b>	<b>299,366,250</b>	<b>353,420,688</b>	<b>456,474,975</b>	<b>632,537,223</b>
<b>F</b>	<b>PAJAK PPh BADAN ( TAKSIRAN)</b>	<b>115,430,000</b>	<b>83,822,550</b>	<b>98,957,793</b>	<b>127,812,993</b>	<b>177,110,422</b>
<b>G</b>	<b>LABA (RUGI) BERSIH</b>	<b>296,820,000</b>	<b>215,543,700</b>	<b>254,462,895</b>	<b>328,661,982</b>	<b>455,426,800</b>

**Tabel 6.4.3**  
**CV. BAGASKARA**  
**NERACA PRO-FORMA**  
**TAHUN ANGGARAN 2010 S/D 2014**

URAIAN	31 DES.2010	31 DES.2011	31 DES.2012	31 DES.2013	31DES.2014
<b>AKTIVA LANCAR</b>					
Kas/Bank	404,957,500	478,490,575	569,641,251	702,328,571	922,605,776
Piutang Usaha - Piutang Penjualan					
Dari mesin AMDK - Piutang Penjualan dari mesin AMDK	131,000,000	150,650,000	173,247,500	207,897,000	249,476,400
Peralatan AMDK	81,950,000	94,242,500	108,378,875	130,054,650	156,065,580
Jumlah Piutang Usaha	212,950,000	244,892,500	281,626,375	337,951,650	405,541,980
Persediaan	204,720,000	201,540,000	198,360,000	195,180,000	193,590,000
<b>Jumlah Aktiva Lancar</b>	822,627,500	924,923,075	1,049,627,626	1,235,460,221	1,521,737,756
<b>AKTIVA TETAP</b>					
Harga Perolehan	142,400,000	142,400,000	142,400,000	142,400,000	142,400,000
Akumulasi Penyusutan	9,706,250	29,118,750	48,531,250	67,943,750	85,743,750
<b>Nilai Buku</b>	132,693,750	113,281,250	93,868,750	74,456,250	56,656,250
<b>JUMLAH AKTIVA</b>	955,321,250	1,038,204,325	1,143,496,376	1,309,916,471	1,578,394,006

**Tabel 6.4.3**  
**CV. BAGASKARA**  
**NERACA PRO-FORMA**  
**TAHUN ANGGARAN 2010 S/D 2014**

URAIAN	31 DES.2010	31 DES.2011	31 DES.2012	31 DES.2013	31 DES.2014
<b>HUTANG LANCAR</b>					
Hutang Usaha					
- Hutang kepada Agen/Pabrik : Pembelian IPA AMDK	15,113,750	170,053,750	225,824,325	301,788,501	423,993,021
- Hutang kepada Agen/Pabrik : Pembelian Peralatan AMDK	61,462,500	70,681,875	81,284,156	97,540,988	117,049,185
<b>Jumlah Hutang Lancar</b>	<b>76,576,250</b>	<b>240,735,625</b>	<b>307,108,481</b>	<b>399,329,489</b>	<b>541,042,206</b>
<b>MODAL</b>					
Modal Dasar	581,925,000	581,925,000	581,925,000	581,925,000	581,925,000
Saldo Laba	296,820,000	215,543,700	254,462,895	328,661,982	455,426,800
<b>Jumlah Modal</b>	<b>878,745,000</b>	<b>797,468,700</b>	<b>836,387,895</b>	<b>910,586,982</b>	<b>1,037,351,800</b>
<b>JUMLAH HUTANG &amp; MODAL</b>	<b>955,321,250</b>	<b>1,038,204,325</b>	<b>1,143,496,376</b>	<b>1,309,916,471</b>	<b>1,578,394,006</b>