

Tabel 22. Cash Flow Usaha Tani Padi Sarmin

| NO. | Uraian                                  | Musim Tanam I |              |       |                |         | Musim Tanam II |             |             |          |            |
|-----|---|---------------|--------------|-------|----------------|---------|----------------|-------------|-------------|----------|------------|
|     |   | April         | Mei          | Juni  | Juli           | Agustus | September      | Oktober     | November    | Desember | Januari    |
| 1   | <b>Biaya - biaya</b>                    |               |              |       |                |         |                |             |             |          |            |
|     | <b>A. Biaya Tetap</b>                   |               |              |       |                |         |                |             |             |          |            |
|     | 1. Sewa tanah/Ha/musim tanam            | 500.000       |              |       |                |         |                | 500.000     |             |          |            |
|     | 2. Cangkul (1 unit/Ha)                  | 8.000         |              |       |                |         |                | 8.000       |             |          |            |
|     | 3. Sewa hand traktor (1 unit/Ha)        | 650.000       |              |       |                |         |                | 650.000     |             |          |            |
|     | 4. Koret (1 unit/Ha)                    | 10.000        |              |       |                |         |                | 10.000      |             |          |            |
|     | 5. Sprayer (1 unit)                     | 35.000        |              |       |                |         |                | 35.000      |             |          |            |
|     | 6. Sabit bergerigi (6 unit/Ha) @6000    |               |              |       | 36.000         |         |                |             |             |          | 36.000     |
|     | 7. Karung (50 kg 110 buah) @2.300       |               |              |       | 253.000        |         |                |             |             |          | 253.000    |
|     | <b>B. Biaya Variabel</b>                |               |              |       |                |         |                |             |             |          |            |
|     | 1. Benih (30 kg) @45.000/5 kg           | 270.000       |              |       |                |         |                | 270.000     |             |          |            |
|     | 2. Pupuk kimia                          |               |              |       |                |         |                |             |             |          |            |
|     | a. Urea (250 kg/Ha)                     | 450.000       | 450.000      |       |                |         |                | 450.000     | 450.000     |          |            |
|     | b. Ponska (150 kg/Ha)                   | 345.000       | 345.000      |       |                |         |                | 345.000     | 345.000     |          |            |
|     | 3. Pestisida                            |               |              |       |                |         |                |             |             |          |            |
|     | a. Herbisida (2000 cc/Ha)               | 85.000        |              |       |                |         |                | 85.000      |             |          |            |
|     | b. Insektisida (800 cc/Ha)              | 60.000        |              |       |                |         |                | 60.000      |             |          |            |
|     | 4. Tenaga Kerja                         |               |              |       |                |         |                |             |             |          |            |
|     | a. Penyemaian (2 orang)                 | 40.000        |              |       |                |         |                | 40.000      |             |          |            |
|     | b. Cabut semai (5 orang)                | 200.000       |              |       |                |         |                | 200.000     |             |          |            |
|     | c. Penanaman (6 orang)                  | 240.000       |              |       |                |         |                | 240.000     |             |          |            |
|     | d. Pemupukan (5 orang)                  | 100.000       | 100.000      |       |                |         |                | 100.000     | 100.000     |          |            |
|     | e. Penyemprotan (2 orang)               | 50.000        |              |       |                |         |                | 50.000      |             |          |            |
|     | f. Penyiangian (2 orang)                | 75.000        |              |       |                |         |                | 75.000      |             |          |            |
|     | g. Pemanenan (6 orang)                  |               |              |       | 660.000        |         |                |             |             |          | 660.000    |
|     | 5. Sewa mesin penggiling (@90.000/Kw)   |               |              |       | 4.320.000      |         |                |             |             |          | 4.770.000  |
|     | 6. Transportasi (@5500/50 Kg)           |               |              |       | 583.000        |         |                |             |             |          | 583.000    |
| 2   | <b>Jumlah (A + B)</b>                   | 3.118.000     | 895.000      | -     | 5.852.000      | -       | -              | 3.118.000   | 895.000     | -        | 6.302.000  |
| 3   | <b>Total Biaya</b>                      |               |              |       | 9.865.000      |         |                |             |             |          | 8.788.750  |
| 4   | <b>Penerimaan</b>                       |               |              |       | 14.400.000     |         |                |             |             |          | 15.900.000 |
| 5   | <b>Net Benefit</b>                      | (3.118.000)   | (895.000)    | -     | 8.548.000      | -       | -              | (3.118.000) | (895.000)   | -        | 9.598.000  |
| 6   | <b>Compounding Factor 15% per tahun</b> | 1,298         | 1,282        | 1,266 | 1,251          | 1,235   | 1,220          | 1,205       | 1,190       | 1,175    | 1,161      |
| 7   | <b>Present Value</b>                    | (4.047.359)   | (1.147.423)  | -     | 10.689.936     | -       | -              | (3.756.657) | (1.065.009) | -        | 11.140.922 |
|     | <b>NPV +</b>                            |               | 46.846.908   |       | <b>Net B/C</b> | 2,51    |                |             |             |          |            |
|     | <b>NPV -</b>                            |               | (18.645.707) |       |                |         |                |             |             |          |            |
|     | <b>NPV</b>                              |               | 28.201.201   |       |                |         |                |             |             |          |            |

Lanjutan

| Musim tanam III |       |             |           |       |            | Musim Tanam IV |           |             |           |          |            |
|-----------------|-------|-------------|-----------|-------|------------|----------------|-----------|-------------|-----------|----------|------------|
| Februari        | Maret | April       | Mei       | Juni  | Juli       | Agustus        | September | Oktober     | November  | Desember | Januari    |
|                 |       | 500.000     |           |       |            |                |           | 500.000     |           |          |            |
|                 |       | 8.000       |           |       |            |                |           | 8.000       |           |          |            |
|                 |       | 650.000     |           |       |            |                |           | 650.000     |           |          |            |
|                 |       | 10.000      |           |       |            |                |           | 10.000      |           |          |            |
|                 |       | 35.000      |           |       |            |                |           | 35.000      |           |          |            |
|                 |       |             |           |       | 36.000     |                |           |             |           |          | 36.000     |
|                 |       |             |           |       | 253.000    |                |           |             |           |          | 253.000    |
|                 |       | 270.000     |           |       |            |                |           | 270.000     |           |          |            |
|                 |       | 450.000     | 450.000   |       |            |                |           | 450.000     | 450.000   |          |            |
|                 |       | 345.000     | 345.000   |       |            |                |           | 345.000     | 345.000   |          |            |
|                 |       | 85.000      |           |       |            |                |           | 85.000      |           |          |            |
|                 |       | 60.000      |           |       |            |                |           | 60.000      |           |          |            |
|                 |       | 40.000      |           |       |            |                |           | 40.000      |           |          |            |
|                 |       | 200.000     |           |       |            |                |           | 200.000     |           |          |            |
|                 |       | 240.000     |           |       |            |                |           | 240.000     |           |          |            |
|                 |       | 100.000     | 100.000   |       |            |                |           | 100.000     | 100.000   |          |            |
|                 |       | 50.000      |           |       |            |                |           | 50.000      |           |          |            |
|                 |       | 75.000      |           |       |            |                |           | 75.000      |           |          |            |
|                 |       |             |           |       | 660.000    |                |           |             |           |          | 660.000    |
|                 |       |             |           |       | 4.365.000  |                |           |             |           |          | 4.320.000  |
|                 |       |             |           |       | 533.500    |                |           |             |           |          | 561.000    |
| -               | -     | 3.118.000   | 895.000   | -     | 5.847.500  | -              | -         | 3.118.000   | 895.000   | -        | 5.830.000  |
|                 |       |             |           |       | 9.860.500  |                |           |             |           |          | 8.788.750  |
|                 |       |             |           |       | 16.490.000 |                |           |             |           |          | 19.380.000 |
| -               | -     | (3.118.000) | (895.000) | -     | 10.642.500 | -              | -         | (3.118.000) | (895.000) | -        | 13.550.000 |
| 1,146           | 1,132 | 1,118       | 1,104     | 1,091 | 1,077      | 1,064          | 1,051     | 1,038       | 1,025     | 1,013    | 1,000      |
| -               | -     | (3.486.835) | (988.515) | -     | 11.466.050 | -              | -         | (3.236.393) | (917.515) | -        | 13.550.000 |

Tabel 23. Perhitungan analisis Internal Rate of Return usaha tani tanaman padi Sarmin

| Bulan ke | Arus penerimaan | Arus biaya | net benevit | CF (1,25%) | Present Value | 32.482% | Present Value   |
|----------|-----------------|------------|-------------|------------|---------------|---------|-----------------|
| 21       | -               | 3.118.000  | (3.118.000) | 1,298      | (4.047.359)   | 367,531 | (1.145.962.753) |
| 20       | -               | 895.000    | (895.000)   | 1,282      | (1.147.423)   | 277,420 | (248.290.756)   |
| 19       | -               | -          | -           | 1,266      | -             | 209,402 | -               |
| 18       | 14.400.000      | 5.852.000  | 8.548.000   | 1,251      | 10.689.936    | 158,061 | 1.351.102.437   |
| 17       | -               | -          | -           | 1,235      | -             | 119,307 | -               |
| 16       | -               | -          | -           | 1,220      | -             | 90,055  | -               |
| 15       | -               | 3.118.000  | (3.118.000) | 1,205      | (3.756.657)   | 67,976  | (211.947.963)   |
| 14       | -               | 895.000    | (895.000)   | 1,190      | (1.065.009)   | 51,309  | (45.921.842)    |
| 13       | -               | -          | -           | 1,175      | -             | 38,729  | -               |
| 12       | 15.900.000      | 6.302.000  | 9.598.000   | 1,161      | 11.140.922    | 29,234  | 280.584.228     |
| 11       | -               | -          | -           | 1,146      | -             | 22,066  | -               |
| 10       | -               | -          | -           | 1,132      | -             | 16,656  | -               |
| 9        | -               | 3.118.000  | (3.118.000) | 1,118      | (3.486.835)   | 12,572  | (39.200.174)    |
| 8        | -               | 895.000    | (895.000)   | 1,104      | (988.515)     | 9,490   | (8.493.331)     |
| 7        | -               | -          | -           | 1,091      | -             | 7,163   | -               |
| 6        | 16.490.000      | 5.847.500  | 10.642.500  | 1,077      | 11.466.050    | 5,407   | 57.541.995      |
| 5        | -               | -          | -           | 1,064      | -             | 4,081   | -               |
| 4        | -               | -          | -           | 1,051      | -             | 3,081   | -               |
| 3        | -               | 3.118.000  | (3.118.000) | 1,038      | (3.236.393)   | 2,325   | (7.250.146)     |
| 2        | -               | 895.000    | (895.000)   | 1,025      | (917.515)     | 1,755   | (1.570.857)     |
| 1        | -               | -          | -           | 1,013      | -             | 1,325   | -               |
| 0        | 19.380.000      | -          | 19.380.000  | 1,000      | 19.380.000    | 1,000   | 19.380.000      |
|          | 66.170.000      | 34.053.500 | 32.116.500  |            | 34.031.201    |         | (29.162)        |

$$IRR = i1 + \{NPV1/(NPV1 - NPV2)\} * (i2 - i1)$$

$$0,315957$$

$$IRR = 31,59\%$$