

Tabel 23. Perhitungan analisis BEP tanaman karet di lokasi penelitian											
No	Tahun	1	2	3 (1 - 2)	4	5 (3 - 4)	6	7 (5 x 6)	8 (2 + 4)	9 (1 x 6)	10 (8 x 6)
		Penerimaan (Rp)	Total Biaya (Rp)	Benefit (Rp)	PPh (15%) (Rp)	Net Benefit (Rp)	CF(15%)/DF	Present value (Rp)	Biaya&PPh (Rp)	PV (B) (Rp)	PV ( C) (Rp)
13	1999	0	5315225	-5.315.225	0	-5.315.225	6,152788	-32.703.451	5.315.225	0	32703450,58
12	2000	0	2933450	-2.933.450	0	-2.933.450	5,350250	-15.694.691	2.933.450	0	15694691,17
11	2001	0	3441420	-3.441.420	0	-3.441.420	4,652391	-16.010.833	3.441.420	0	16010832,8
10	2002	0	4673240	-4.673.240	0	-4.673.240	4,045558	-18.905.862	4.673.240	0	18905862,23
9	2003	0	4673240	-4.673.240	0	-4.673.240	3,517876	-16.439.880	4.673.240	0	16439880,2
8	2004	4.455.000	5106900	-651.900	-97785	-554.115	3,059023	-1.695.050	5.009.115	13627946,85	15322997,31
7	2005	7.260.000	5837490	1.422.510	213376,5	1.209.134	2,660020	3.216.319	6.050.867	19311744,33	16095425,18
6	2006	9.873.600	5837490	4.036.110	605416,5	3.430.694	2,313061	7.935.403	6.442.907	22838236,78	14902834,24
5	2007	12.307.500	5846490	6.461.010	969151,5	5.491.859	2,011357	11.046.089	6.815.642	24754778,59	13708689,52
4	2008	13.696.000	6600830	7.095.170	1064275,5	6.030.895	1,749006	10.548.072	7.665.106	23954389,6	13406317,43
3	2009	18.765.200	6860830	11.904.370	1785655,5	10.118.715	1,520875	15.389.300	8.646.486	28539523,55	13150223,63
2	2010	20.259.000	6860830	13.398.170	2009725,5	11.388.445	1,322500	15.061.218	8.870.556	26792527,5	11731309,65
1	2011	22.458.000	7259750	15.198.250	2279737,5	12.918.513	1,150000	14.856.289	9.539.488	25826700	10970410,63
0	2012	35.614.548	5973510	29.641.038	4446155,7	25.194.882	1,000000	25.194.882	10.419.666	35614548	10419665,7
1	2013	36.795.184	5992906	30.802.278	4620341,7	26.181.936	0,869565	22.766.901	10.613.248	31995812,17	9228911,043
2	2014	37.600.214	5465617	32.134.597	4820189,55	27.314.407	0,756144	20.653.616	10.285.807	28431163,71	7777547,486
3	2015	37.988.724	5485013	32.503.711	4875556,65	27.628.154	0,657516	18.165.960	10.360.570	24978202,68	6812242,722
4	2016	37.191.798	5504409	31.687.389	4753108,35	26.934.281	0,571753	15.399.762	10.257.517	21264531,22	5864768,837
5	2017	37.352.524	5545805	31.806.719	4771007,85	27.035.711	0,497177	13.441.527	10.316.813	18570805,94	5129279,331
6	2018	36.245.986	5565201	30.680.785	4602117,75	26.078.667	0,432328	11.274.528	10.167.319	15670139,99	4395612,472
7	2019	34.559.270	6074407	28.484.863	4272729,45	24.212.134	0,375937	9.102.238	10.347.136	12992109,67	3889871,849
8	2020	32.251.461	6118803	26.132.658	3919898,74	22.212.760	0,326902	7.261.390	10.038.702	10543059,9	3281669,406
9	2021	29.281.646	6138199	23.143.447	3471517,004	19.671.930	0,284262	5.591.990	9.609.716	8323671,234	2731681,05
10	2022	25.608.909	6157595	19.451.314	2917697,063	16.533.617	0,247185	4.086.857	9.075.292	6330130,584	2243273,402
11	2023	21.192.336	6198991	14.993.345	2249001,75	12.744.343	0,214943	2.739.310	8.447.993	4555148,997	1815838,787
								132.281.885		404.915.171	272.633.287
	BEP =	tp-1 + {(TC - TBp-1) * (Bp)^-1}			TC =	272633287					
	BEP =	14+7,4			TB (tp-1) =	35614548					
	BEP =	14 tahun + 7 bulan + 0,4x30 (12 hari)			Bp =	31995812,17					
	BEP =	14 tahun 7 bulan 12 hari			tp-1	14					