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| 工业技术经济学大作业（作业1） |
| 自动化专业2016211780 张晓媛 |

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| 2018.6 |

1.对该项目进行财务评价

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| 表1 投资计划及资金筹措表（单位：万元） | | | | | | |
| 序号 | 年份  项目 | 建设期 | | 投产期 | | 合计 |
| 1 | 2 | 3 | 4 |
| 1 | 总投资 | 2000 | 3700 | 503.13 | 646.88 | 6850 |
| 1.1 | 建设投资 | 2000 | 3700 |  |  | 5700 |
| 1.2 | 建设期利息 |  |  |  |  |  |
| 1.3 | 流动资金 |  |  | 503.13 | 646.88 | 1150 |
| 2 | 资金筹措 | 2000 | 3700 | 503.13 | 646.88 | 6850 |
| 2.1 | 自有资金 | 1000 | 700 | 200 | 210 | 2110 |
| 2.2 | 借款 |  |  |  |  |  |
| 2.2.1 | 长期借款 | 1000 | 3000 |  |  | 4000 |
| 2.2.2 | 流动资金借款 |  |  | 303.13 | 436.88 | 740 |
| 2.3 | 其他 |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 表2 借款还本付息表（单位：万元） | | | | | | | | | | | | | | | | |
| 序号 | 年份项目 | | 建设期 | | 投产期 | | 达到设计生产能力生产期 | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 1 | 借款及还本付息 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.1 | 年初欠款累计｛ | 长 |  | 1000 | 4000 | 3100 | 2000 | 1000 |  |  |  |  |  |  |  |  |
| 流 |  |  |  | 303.13 | 740 | 740 | 740 | 740 | 740 | 740 | 740 | 740 | 740 | 740 |
| 1.2 | 本年借款｛ | 长 | 1000 | 3000 |  |  |  |  |  |  |  |  |  |  |  |  |
| 流 |  |  | 303.13 | 436.88 |  |  |  |  |  |  |  |  |  |  |
| 1.3 | 本年付利息｛ | 长 |  |  | 240 | 186 | 120 | 60 |  |  |  |  |  |  |  |  |
| 流 |  |  | 12.13 | 17.48 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 |
| 1.4 | 本年还本｛ | 长 |  |  | 900 | 1100 | 1000 | 1000 |  |  |  |  |  |  |  |  |
| 流 |  |  |  |  |  |  |  |  |  |  |  |  |  | 740 |
| 2 | 偿还贷款本金的资金来源 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.1 | 利润 | |  |  | 450 | 700 | 700 | 700 |  |  |  |  |  |  |  |  |
| 2.2 | 折旧与摊销 | |  |  | 450 | 400 | 300 | 300 |  |  |  |  |  |  |  |  |
| 2.3 | 自有资金 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.4 | 资产回收 | |  |  |  |  |  |  |  |  |  |  |  |  |  | 740 |
| 2..5 | 其他 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 合计 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 表3 固定资产折旧估算表 （单位：万元） | | | | | | | | | | | | | | |  |  |
| 序号 | 年份项目 | | 投产期 | | 达到设计生产能力生产期 | | | | | | | | | |  |  |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |  |  |
| 1 | 固定资产原值 | | 4910 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.1 | 固定资产折旧 | | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 |  |  |
| 1.2 | 固定资产净值 | | 4521.29 | 4132.58 | 3743.88 | 3355.17 | 2966.46 | 2577.75 | 2189.04 | 1800.33 | 1411.63 | 1022.92 | 634.21 | 245.50 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 表4 无形及其他资产摊销估算表 （单位：万元） | | | | | | | | | | | | | | |  |  |
| 序号 | 年份项目 | | 投产期 | | 达到设计生产能力生产期 | | | | | | | | | |  |  |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |  |  |
| 1 | 无形资产原值 | | 490 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.1 | 无形资产摊销 | | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 |  |  |  |  |
| 1.2 | 无形资产净值 | | 441 | 392 | 343 | 294 | 245 | 196 | 147 | 98 | 49 | 0 |  |  |  |  |
| 2 | 其他资产原值 | | 300 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.2 | 其他资产摊销 | | 60 | 60 | 60 | 60 | 60 |  |  |  |  |  |  |  |  |  |
| 2.3 | 其他资产净值 | | 240 | 180 | 120 | 60 | 0 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 表5 成本费用表（单位：万元） | | | | | | | | | | | | | | |  |  |
| 序号 | 年份项目 | | 投产期 | | 达到设计生产能力生产期 | | | | | | | | | |  |  |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |  |  |
| 1 | 直接材料费 | | 3500 | 4500 | 5000 | 5000 | 5000 | 5000 | 5000 | 5000 | 5000 | 5000 | 5000 | 5000 |  |  |
| 2 | 管理费用 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.1 | 工资及福利费用 | | 105 | 135 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 |  |  |
| 2.2 | 折旧费 | | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 | 388.71 |  |  |
| 2.3 | 摊销费 | | 109.00 | 109.00 | 109.00 | 109.00 | 109.00 | 49.00 | 49.00 | 49.00 | 49.00 | 49.00 |  |  |  |  |
| 2.4 | 修理费用 | | 155.48 | 155.48 | 155.48 | 155.48 | 155.48 | 155.48 | 155.48 | 155.48 | 155.48 | 155.48 | 155.48 | 155.48 |  |  |
| 2.5 | 其他费用 | | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 |  |  |
| 3 | 利息支出 | | 252.13 | 203.48 | 149.60 | 89.60 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 |  |  |
| 4 | 总成本费用 | | 4830.32 | 5811.67 | 6272.79 | 6212.79 | 6152.79 | 6092.79 | 6092.79 | 6092.79 | 6092.79 | 6092.79 | 6043.79 | 6043.79 |  |  |
| 其中：折旧与摊销 | | 497.71 | 497.71 | 497.71 | 497.71 | 497.71 | 437.71 | 437.71 | 437.71 | 437.71 | 437.71 | 388.71 | 388.71 |  |  |
| 5 | 经营成本 | | 4080.48 | 5110.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 表6 销售收入和销售税金及附加表（单位：万元） | | | | | | | | | | | | | | |  |  |
| 序号 | 年份项目 | | 投产期 | | 达到设计生产能力生产期 | | | | | | | | | |  |  |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |  |  |
| 1 | 产品销售收入 | | 5600 | 7200 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 |  |  |
| 2 | 销售税金及附加 | | 81.37 | 104.62 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 表7 资金来源与运用表（单位：万元） | | | | | | | | | | | | | | | | |
| 序号 | 年份项目 | | 建设期 | | 投产期 | | 达到设计生产能力生产期 | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 1 | 资金来源 | | 2000 | 3700 | 1689.15 | 2428.30 | 2108.68 | 2168.68 | 2228.68 | 2228.68 | 2228.68 | 2228.68 | 2228.68 | 2228.68 | 2228.68 | 3624.18 |
| 1.1 | 利润总额 | |  |  | 688.32 | 1283.72 | 1610.97 | 1670.97 | 1730.97 | 1790.97 | 1790.97 | 1790.97 | 1790.97 | 1790.97 | 1839.97 | 1839.97 |
| 1.2 | 折旧与摊销费 | |  |  | 497.71 | 497.71 | 497.71 | 497.71 | 497.71 | 437.71 | 437.71 | 437.71 | 437.71 | 437.71 | 388.71 | 388.71 |
| 1.3 | 长期借款 | | 1000 | 3000 |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.4 | 流动资金借款 | |  |  | 303.13 | 436.88 |  |  |  |  |  |  |  |  |  |  |
| 1.5 | 其他短期借款 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.6 | 自有资金 | | 1000 | 700 | 200 | 210 |  |  |  |  |  |  |  |  |  |  |
| 1.7 | 其他 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.8 | 回收固资余值 | |  |  |  |  |  |  |  |  |  |  |  |  |  | 245.5 |
| 1.9 | 回收流动资金 | |  |  |  |  |  |  |  |  |  |  |  |  |  | 1150 |
| 2 | 资金运用 | | 2000 | 3700 | 1680.27 | 2270.50 | 1731.62 | 2151.42 | 1571.22 | 1591.02 | 1591.02 | 1591.02 | 1591.02 | 1591.02 | 1607.19 | 2347.19 |
| 2.1 | 建设投资 | | 2000 | 3700 |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.2 | 建设期利息 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.3 | 流动资金投资 | |  |  | 503.13 | 646.88 |  |  |  |  |  |  |  |  |  |  |
| 2.4 | 所得税 | |  |  | 227.14 | 423.63 | 531.62 | 551.42 | 571.22 | 591.02 | 591.02 | 591.02 | 591.02 | 591.02 | 607.19 | 607.19 |
| 2.5 | 应付利润 | |  |  | 50 | 100 | 200 | 600 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 |
| 2.6 | 长期借款还本 | |  |  | 900 | 1100 | 1000 | 1000 |  |  |  |  |  |  |  |  |
| 2.7 | 流动资金借款还本 | |  |  |  |  |  |  |  |  |  |  |  |  |  | 740 |
| 2.8 | 其他短期借款还本 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3 | 盈余资金 | | 0 | 0 | 8.88 | 157.80 | 377.06 | 17.26 | 657.46 | 637.66 | 637.66 | 637.66 | 637.66 | 637.66 | 621.49 | 1276.99 |
| 4 | 累计盈余资金 | | 0 | 0 | 8.88 | 166.68 | 543.74 | 560.99 | 1218.45 | 1856.11 | 2493.77 | 3131.42 | 3769.08 | 4406.74 | 5028.23 | 6305.22 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 表8 损益表（单位：万元） | | | | | | | | | | | | | | |  |  |
| 序号 | 年份项目 | | 投产期 | | 达到设计生产能力生产期 | | | | | | | | | |  |  |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |  |  |
| 1 | 产品销售收入 | | 5600 | 7200 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 |  |  |
| 2 | 销售税金及附加 | | 81.37 | 104.62 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 |  |  |
| 3 | 总成本费用 | | 4830.32 | 5811.67 | 6272.79 | 6212.79 | 6152.79 | 6092.79 | 6092.79 | 6092.79 | 6092.79 | 6092.79 | 6043.79 | 6043.79 |  |  |
| 4 | 利润总额 | | 688.32 | 1283.72 | 1610.97 | 1670.97 | 1730.97 | 1790.97 | 1790.97 | 1790.97 | 1790.97 | 1790.97 | 1839.97 | 1839.97 |  |  |
| 5 | 所得税 | | 227.14 | 423.63 | 531.62 | 551.42 | 571.22 | 591.02 | 591.02 | 591.02 | 591.02 | 591.02 | 607.19 | 607.19 |  |  |
| 6 | 税后利润 | | 461.17 | 860.09 | 1079.35 | 1119.55 | 1159.75 | 1199.95 | 1199.95 | 1199.95 | 1199.95 | 1199.95 | 1232.78 | 1232.78 |  |  |
| 6.1 | 盈余公积金 | | 46.12 | 86.01 | 107.93 | 111.95 | 115.97 | 119.99 | 119.99 | 119.99 | 119.99 | 119.99 | 123.28 | 123.28 |  |  |
| 6.2 | 应付利润 | | 50 | 100 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |  |  |
| 6.3 | 未分配利润 | | 365.05 | 674.08 | 771.41 | 807.59 | 843.77 | 879.95 | 879.95 | 879.95 | 879.95 | 879.95 | 909.50 | 909.50 |  |  |
| 7 | 累计未分配利润 | | 365.05 | 1039.14 | 1810.55 | 2618.14 | 3461.92 | 4341.87 | 5221.83 | 6101.78 | 6981.74 | 7861.69 | 8771.19 | 9680.69 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 表9 资产负债表（单位：万元） | | | | | | | | | | | | | | | | |
| 序号 | 年份项目 | | 建设期 | | 投产期 | | 达到设计生产能力生产期 | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 1 | 资产 | | 2000 | 5700 | 6664.30 | 7241.26 | 7020.61 | 13210.16 | 13169.91 | 14169.86 | 15169.81 | 16169.76 | 17169.71 | 18169.66 | 19202.44 | 6305.215 |
| 1.1 | 流动资产总额 | |  |  | 731.00 | 1268.34 | 1406.87 | 4750.50 | 4979.23 | 5698.05 | 6416.88 | 7135.71 | 7854.54 | 8573.37 | 9284.11 |  |
| 1.1.1 | 现金 | |  |  | 672.12 | 981.66 | 743.13 | 4069.50 | 3640.77 | 3721.95 | 3803.12 | 3884.29 | 3965.46 | 4046.63 | 4135.89 |  |
| 1.1.2 | 累计盈余资金 | |  |  | 8.88 | 166.68 | 543.74 | 560.99 | 1218.45 | 1856.11 | 2493.77 | 3131.42 | 3769.08 | 4406.74 | 5028.23 | 6305.22 |
| 1.1.3 | 应收账款 | |  |  | 50 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |  |
| 1.1.4 | 存货 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.2 | 在建工程 | | 2000 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.3 | 固定资产净值 | |  | 4910 | 4521.29 | 4132.58 | 3743.88 | 3355.17 | 2966.46 | 2577.75 | 2189.04 | 1800.33 | 1411.63 | 1022.92 | 634.21 |  |
| 1.4 | 无形和递延资产净值 | |  | 490 | 441 | 392 | 343 | 294 | 245 | 196 | 147 | 98 | 49 |  |  |  |
| 1.5 | 其他资产净值 | |  | 300 | 240 | 180 | 120 | 60 |  |  |  |  |  |  |  |  |
| 2 | 负债和所有者权益 | | 2000 | 5700 | 6664.30 | 7241.26 | 7020.61 | 6940.16 | 6899.91 | 7899.86 | 8899.81 | 9899.76 | 10899.71 | 11899.66 | 12932.44 | 13105.22 |
| 2.1 | 流动负债总额 | |  |  | 353.13 | 860 | 860 | 860 | 860 | 860 | 860 | 860 | 860 | 860 | 860 |  |
| 2.1.1 | 应付账款 | |  |  | 50 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |  |
| 2.1.2 | 流动资金借款 | |  |  | 303.13 | 740 | 740 | 740 | 740 | 740 | 740 | 740 | 740 | 740 | 740 |  |
| 2.1.3 | 其他短期借款 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.2 | 长期借款 | | 1000 | 4000 | 4000 | 3100 | 2000 | 1000 |  |  |  |  |  |  |  |  |
|  | 负债小计 | | 1000 | 4000 | 4353.13 | 3960 | 2860 | 1860 | 860 | 860 | 860 | 860 | 860 | 860 | 860 |  |
| 2.3 | 所有者权益 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.3.1 | 资本金 | | 1000 | 1700 | 1900 | 2110 | 2110 | 2110 | 2110 | 2110 | 2110 | 2110 | 2110 | 2110 | 2110 | 2110 |
| 2.3.2 | 资本公积金 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.3.3 | 累计盈余公积金 | |  |  | 46.12 | 132.13 | 240.06 | 352.02 | 467.99 | 587.99 | 707.98 | 827.98 | 947.97 | 1067.97 | 1191.24 | 1314.52 |
| 2.3.4 | 累计未分配利润 | |  |  | 365.05 | 1039.14 | 1810.55 | 2618.14 | 3461.92 | 4341.87 | 5221.83 | 6101.78 | 6981.74 | 7861.69 | 8771.19 | 9680.69 |
|  | 资产负债率 | | 50.00% | 70.18% | 65.32% | 54.69% | 40.74% | 14.08% | 6.53% | 6.07% | 5.67% | 5.32% | 5.01% | 4.73% | 4.48% |  |
|  | 流动比率 | |  |  | 207.01% | 147.48% | 163.59% | 552.38% | 578.98% | 662.56% | 746.15% | 829.73% | 913.32% | 996.90% | 1079.55% |  |
|  | 速动比率 | |  |  | 207.01% | 147.48% | 163.59% | 552.38% | 578.98% | 662.56% | 746.15% | 829.73% | 913.32% | 996.90% | 1079.55% |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 表10 现金流量表（全部投资）（单位：万元） | | | | | | | | | | | | | | | | |
| 序号 | 年份项目 | | 建设期 | | 投产期 | | 达到设计生产能力生产期 | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 1 | 现金流入 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.1 | 产品销售收入 | |  |  | 5600 | 7200 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 |
| 1.2 | 回收固定资产余值 | |  |  |  |  |  |  |  |  |  |  |  |  |  | 245.5 |
| 1.3 | 回收流动资金 | |  |  |  |  |  |  |  |  |  |  |  |  |  | 1150 |
| 2 | 现金流出 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.1 | 建设投资 | | 2000 | 3700 |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.2 | 流动资产投资 | |  |  | 503.13 | 646.88 |  |  |  |  |  |  |  |  |  |  |
| 2.3 | 经营成本 | |  |  | 4080.48 | 5110.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 |
| 2.4 | 销售税金及附加 | |  |  | 81.37 | 104.62 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 |
| 2.5 | 所得税 | |  |  | 227.14 | 423.63 | 531.62 | 551.42 | 571.22 | 591.02 | 591.02 | 591.02 | 591.02 | 591.02 | 607.19 | 607.19 |
| 3 | 净现金流量（所得税前） | | -2000 | -3700 | 935.02 | 1338.03 | 2258.28 | 2258.28 | 2258.28 | 2258.28 | 2258.28 | 2258.28 | 2258.28 | 2258.28 | 2258.28 | 3653.78 |
| 4 | 净现金流量（所得税后） | | -2000 | -3700 | 707.88 | 914.40 | 1726.66 | 1706.86 | 1687.06 | 1667.26 | 1667.26 | 1667.26 | 1667.26 | 1667.26 | 1651.09 | 3046.59 |
| 5 | 累计净现金流量（税后） | | -2000 | -5700 | -4992.12 | -4077.72 | -2351.06 | -644.21 | 1042.85 | 2710.11 | 4377.37 | 6044.62 | 7711.88 | 9379.14 | 11030.23 | 14076.82 |
| 6 | （P/F，0.15，t） | | 0.8696 | 0.7561 | 0.6575 | 0.5718 | 0.4972 | 0.4323 | 0.3759 | 0.3269 | 0.2843 | 0.2472 | 0.2149 | 0.1869 | 0.1625 | 0.1413 |
| 7 | 净现金流现值（税后） | | -1739.13 | -2797.73 | 465.44 | 522.81 | 858.45 | 737.92 | 634.23 | 545.03 | 473.94 | 412.12 | 358.37 | 311.62 | 268.35 | 430.57 |
| 8 | 累计净现金流现值（税后） | | -1739.13 | -4310.02 | -3282.40 | -2331.45 | -1168.89 | -278.51 | 392.05 | 885.94 | 1244.32 | 1494.14 | 1657.62 | 1753.03 | 1792.72 | 1989.46 |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 表11 现金流量表（自有资金）（单位：万元） | | | | | | | | | | | | | | | | |
| 序号 | 年份项目 | | 建设期 | | 投产期 | | 达到设计生产能力生产期 | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 1 | 现金流入 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.1 | 产品销售收入 | |  |  | 5600 | 7200 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 | 8000 |
| 1.2 | 回收固定资产余值 | |  |  |  |  |  |  |  |  |  |  |  |  |  | 245.5 |
| 1.3 | 回收流动资金 | |  |  |  |  |  |  |  |  |  |  |  |  |  | 1150 |
| 2 | 现金流出 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.1 | 自有资金投入 | | 1000 | 700 | 200 | 210 |  |  |  |  |  |  |  |  |  |  |
| 2.2 | 长期借款 | 还本 |  |  | 900 | 1100 | 1000 | 1000 |  |  |  |  |  |  |  |  |
| 付息 |  |  | 240 | 186 | 120 | 60 |  |  |  |  |  |  |  |  |
| 2.3 | 流动资金借款 | 还本 |  |  |  |  |  |  |  |  |  |  |  |  |  | 740 |
| 付息 |  |  | 12.13 | 17.48 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 | 29.60 |
| 2.4 | 其他短期借款 | 还本 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 付息 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.5 | 经营成本 | |  |  | 4080.48 | 5110.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 | 5625.48 |
| 2.6 | 销售税金及附加 | |  |  | 81.37 | 104.62 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 | 116.24 |
| 2.7 | 所得税 | |  |  | 227.14 | 423.63 | 531.62 | 551.42 | 571.22 | 591.02 | 591.02 | 591.02 | 591.02 | 591.02 | 607.19 | 607.19 |
| 3 | 净现金流量 | | -1000 | -700 | -141.12 | 47.80 | 577.06 | 617.26 | 1657.46 | 1637.66 | 1637.66 | 1637.66 | 1637.66 | 1637.66 | 1621.49 | 2276.99 |
| 4 | 累计净现金流量 | | -1000 | -1700 | -1841.12 | -1793.32 | -1216.26 | -599.01 | 1058.45 | 2696.11 | 4333.77 | 5971.42 | 7609.08 | 9246.74 | 10868.23 | 13145.22 |
| 5 | （P/F，0.15，t） | | 0.8696 | 0.7561 | 0.6575 | 0.5718 | 0.4972 | 0.4323 | 0.3759 | 0.3269 | 0.2843 | 0.2472 | 0.2149 | 0.1869 | 0.1625 | 0.1413 |
| 6 | 净现金流现值 | | -869.57 | -529.30 | -92.79 | 27.33 | 286.90 | 266.86 | 623.10 | 535.35 | 465.52 | 404.80 | 352.00 | 306.09 | 263.54 | 321.80 |
| 7 | 累计净现金流现值 | | -869.57 | -1285.44 | -1210.57 | -1025.34 | -604.70 | -258.97 | 397.91 | 881.36 | 1231.93 | 1476.04 | 1635.52 | 1728.28 | 1766.39 | 1857.80 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |