

D. Phân tích rủi ro của dự án khi: + Giá bán thay đổi từ 65.000 đ đến 100.000 đ + Chi phí biến đổi thay đổi từ 40.000đ/SP đến

		Dvt	Tỷ giá USD	20.000.00
KHẤU HAO				
Nguyên giá mmb	1,000,000	triệu đồng		
GTCL				
năm	20			
BẢNG THAM SỐ				
Chi phí đầu tư	1,000,000	triệu đồng		
Chi phí cố định	20,000	triệu đồng		
Chi phí biến đổi	0.05	tấn		
Sản lượng	10,000,000	tấn	102%	
giá bán	0.08	tấn		
thuế tdn	12%			
Chi phí sử dụng vốn	13%			

Năm	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Chi phí đầu tư	1,000,000																				
Khấu hao	1,000,000	95,238	90,476	85,714	80,952	76,190	71,429	66,667	61,905	57,143	52,381	47,619	42,857	38,095	33,333	28,571	23,810	19,048	14,286	9,524	4,762
Chi phí cố định		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Chi phí biến đổi		500,000	510,000	520,200	530,604	541,216	552,040	563,081	574,343	585,830	597,546	609,497	621,687	634,121	646,803	659,739	672,934	686,393	700,121	714,123	728,406
Tổng chi phí	1,000,000	615,238	620,476	625,914	631,556	637,407	643,469	649,748	656,248	662,973	669,927	677,116	684,544	692,216	700,137	708,311	716,744	725,440	734,406	743,647	753,167
Sản lượng		#####	10,200,000	10,404,000	10,612,080	10,824,322	11,040,808	11,261,624	11,486,857	11,716,594	11,950,926	12,189,944	12,433,743	12,682,418	12,936,066	13,194,788	13,458,683	13,727,857	14,002,414	14,282,462	14,568,112
Doanh thu		800,000	816,000	832,320	848,966	865,946	883,265	900,930	918,949	937,328	956,074	975,196	994,699	1,014,593	1,034,885	1,055,583	1,076,695	1,098,229	1,120,193	1,142,597	1,165,449
Tổng thu nhập		800,000	816,000	832,320	848,966	865,946	883,265	900,930	918,949	937,328	956,074	975,196	994,699	1,014,593	1,034,885	1,055,583	1,076,695	1,098,229	1,120,193	1,142,597	1,165,449
LNTT	-1,000,000	184,762	195,524	206,406	217,410	228,539	239,796	251,182	262,701	274,355	286,147	298,079	310,155	322,377	334,749	347,272	359,951	372,788	385,787	398,950	412,281
Thuế	0	22,171	23,463	24,769	26,089	27,425	28,775	30,142	31,524	32,923	34,338	35,770	37,219	38,685	40,170	41,673	43,194	44,735	46,294	47,874	49,474
LNST	-1,000,000	162,590	172,061	181,637	191,321	201,114	211,020	221,040	231,177	241,432	251,809	262,310	272,937	283,692	294,579	305,600	316,757	328,054	339,492	351,076	362,808
Khôi phục khấu hao		95,238	90,476	85,714	80,952	76,190	71,429	66,667	61,905	57,143	52,381	47,619	42,857	38,095	33,333	28,571	23,810	19,048	14,286	9,524	4,762
Dòng tiền ròng	-1,000,000	257,829	262,537	267,351	272,273	277,305	282,449	287,707	293,082	298,575	304,190	309,929	315,794	321,787	327,912	334,171	340,566	347,101	353,778	360,600	367,570
NPV		1,023,909																			
IRR		27%																			
NPV	1,023,909	0.065	0.066	0.067	0.068	0.069	0.070	0.071	0.072	0.073	0.074	0.075	0.076	0.077	0.078	0.079	0.080	0.081	0.082	0.083	0.084
CHI PHÍ BIẾN ĐỔI	0.040	675,491	745,174	814,858	884,542	954,225	1,023,909	1,093,593	1,163,276	1,232,960	1,302,644	1,372,327	1,442,011	1,511,695	1,581,378	1,651,062	1,720,746	1,790,430	1,860,113	1,929,797	1,999,481
	0.041	605,807	675,491	745,174	814,858	884,542	954,225	1,023,909	1,093,593	1,163,276	1,232,960	1,302,644	1,372,327	1,442,011	1,511,695	1,581,378	1,651,062	1,720,746	1,790,430	1,860,113	1,929,797
	0.042	536,123	605,807	675,491	745,174	814,858	884,542	954,225	1,023,909	1,093,593	1,163,276	1,232,960	1,302,644	1,372,327	1,442,011	1,511,695	1,581,378	1,651,062	1,720,746	1,790,430	1,860,113
	0.043	466,440	536,123	605,807	675,491	745,174	814,858	884,542	954,225	1,023,909	1,093,593	1,163,276	1,232,960	1,302,644	1,372,327	1,442,011	1,511,695	1,581,378	1,651,062	1,720,746	1,790,430
	0.044	396,756	466,440	536,123	605,807	675,491	745,174	814,858	884,542	954,225	1,023,909	1,093,593	1,163,276	1,232,960	1,302,644	1,372,327	1,442,011	1,511,695	1,581,378	1,651,062	1,720,746
	0.045	327,072	396,756	466,440	536,123	605,807	675,491	745,174	814,858	884,542	954,225	1,023,909	1,093,593	1,163,276	1,232,960	1,302,644	1,372,327	1,442,011	1,511,695	1,581,378	1,651,062
	0.046	257,388	327,072	396,756	466,440	536,123	605,807	675,491	745,174	814,858	884,542	954,225	1,023,909	1,093,593	1,163,276	1,232,960	1,302,644	1,372,327	1,442,011	1,511,695	1,581,378
	0.047	187,705	257,388	327,072	396,756	466,440	536,123	605,807	675,491	745,174	814,858	884,542	954,225	1,023,909	1,093,593	1,163,276	1,232,960	1,302,644	1,372,327	1,442,011	1,511,695
	0.048	118,021	187,705	257,388	327,072	396,756	466,440	536,123	605,807	675,491	745,174	814,858	884,542	954,225	1,023,909	1,093,593	1,163,276	1,232,960	1,302,644	1,372,327	1,442,011
	0.049	48,337	118,021	187,705	257,388	327,072	396,756	466,440	536,123	605,807	675,491	745,174	814,858	884,542	954,225	1,023,909	1,093,593	1,163,276	1,232,960	1,302,644	1,372,327
	0.050	-21,346	48,337	118,021	187,705	257,388	327,072	396,756	466,440	536,123	605,807	675,491	745,174	814,858	884,542	954,225	1,023,909	1,093,593	1,163,276	1,232,960	1,302,644
	0.051	-91,030	-21,346	48,337	118,021	187,705	257,388	327,072	396,756	466,440	536,123	605,807	675,491	745,174	814,858	884,542	954,225	1,023,909	1,093,593	1,163,276	1,232,960
	0.052	-160,714	-91,030	-21,346	48,337	118,021	187,705	257,388	327,072	396,756	466,440	536,123	605,807	675,491	745,174	814,858	884,542	954,225	1,023,909	1,093,593	1,163,276
	0.053	-230,397	-160,714	-91,030	-21,346	48,337	118,021	187,705	257,388	327,072	396,756	466,440	536,123	605,807	675,491	745,174	814,858	884,542	954,225	1,023,909	1,093,593
	0.054	-300,637	-230,397	-160,714	-91,030	-21,346	48,337	118,021	187,705	257,388	327,072	396,756	466,440	536,123	605,807	675,491	745,174	814,858	884,542	954,225	1,023,909
	0.055	-372,319	-300,637	-230,397	-160,714	-91,030	-21,346	48,337	118,021	187,705	257,388	327,072	396,756	466,440	536,123	605,807	675,491	745,174	814,858	884,542	954,225
	0.056	-445,289	-372,319	-300,637	-230,397	-160,714	-91,030	-21,346	48,337	118,021	187,705	257,388	327,072	396,756	466,440	536,123	605,807	675,491	745,174	814,858	884,542
	0.057	-519,443	-445,289	-372,319	-300,637	-230,397	-160,714	-91,030	-21,346	48,337	118,021	187,705	257,388	327,072	396,756	466,440	536,123	605,807	675,491	745,174	814,858
	0.058	-594,602	-519,443	-445,289	-372,319	-300,637	-230,397	-160,714	-91,030	-21,346	48,337	118,021	187,705	257,388	327,072	396,756	466,440	536,123	605,807	675,491	745,174
	0.059	-670,684	-594,602	-519,443	-445,289	-372,319	-300,637	-230,397	-160,714	-91,030	-21,346	48,337	118,021	187,705	257,388	327,072	396,756	466,440	536,123	605,807	675,491
	0.060	-747,587	-670,684	-594,602	-519,443	-445,289	-372,319	-300,637	-230,397	-160,714	-91,030	-21,346	48,337	118,021	187,705	257,388	327,072	396,756	466,440	536,123	605,807
0.085	0.086	0.087	0.088	0.089	0.090	0.091	0.092	0.093	0.094	0.095	0.096	0.097	0.098	0.099	0.10						
2,069,164	2,138,848	2,208,532	2,278,215	2,347,899	2,417,583	2,487,266	2,556,950	2,626,634	2,696,317	2,766,001	2,835,685	2,905,369	2,975,052	3,044,736	3,114,420						
1,999,481	2,069,164	2,138,848	2,208,532	2,278,215	2,347,899	2,417,583	2,487,266	2,556,950	2,626,634	2,696,317	2,766,001	2,835,685	2,905,369	2,975,052	3,044,736						
1,929,797	1,999,481	2,069,164	2,138,848	2,208,532	2,278,215	2,347,899	2,417,583	2,487,266	2,556,950	2,626,634	2,696,317	2,766,001	2,835,685	2,905,369	2,975,052						
1,860,113	1,929,797	1,999,481	2,069,164	2,138,848	2,208,532	2,278,215	2,347,899	2,417,583	2,487,266	2,556,950	2,626,634	2,696,317	2,766,001	2,835,685	2,905						