| 方案一：兩條觀光遊憩設施同時興建及遊客服務設施 | | | | | 淨現值<br>內部報酬率 | 2,587,011<br>7.59% | 自償率<br>獲利指數 | 100.69%<br>1.00 | 折現回收年限 | 8 |
|---|---|---|---|---|---|---|---|---|---|---|
| 項目 | 第1年 | 第2年 | 第3年 | 第4年 | 第5年 | 第6年 | 第7年 | 第8年 | 第9年 | 第10年 |
| | 106 | 107 | 108 | 109 | 110 | 111 | 112 | 113 | 114 | 115 |
| 營運活動 | (602,263) | 10,356,822 | 10,619,980 | 10,152,411 | 13,751,904 | 13,914,574 | 14,391,977 | 10,864,261 | 6,014,208 | 7,565,766 |
| 營運收入 | 5,262,047 | 45,178,052 | 46,538,245 | 47,913,610 | 57,126,520 | 58,495,693 | 59,950,894 | 54,211,987 | 43,107,985 | 43,092,764 |
| 旅遊套票販售收入 | 118,901 | 487,388 | 530,687 | 574,463 | 2,548,227 | 2,675,440 | 2,810,750 | 2,826,951 | 2,645,049 | 2,642,331 |
| 觀光遊憩設施收入 | 0 | 34,873,953 | 34,873,953 | 34,873,953 | 34,873,953 | 34,873,953 | 34,873,953 | 27,718,807 | 16,618,536 | 16,601,461 |
| DIY體驗活動收入 | 589,786 | 1,115,688 | 1,283,152 | 1,452,457 | 2,386,926 | 2,544,493 | 2,712,088 | 2,889,997 | 2,909,565 | 2,906,576 |
| 戶外空間收入 | 590,000 | 1,203,600 | 1,227,672 | 1,252,225 | 1,277,270 | 1,302,815 | 1,328,872 | 1,355,449 | 1,382,558 | 1,410,209 |
| 展示區收入 | 1,132,389 | 2,142,121 | 2,463,652 | 2,788,718 | 4,582,898 | 4,885,426 | 5,207,209 | 5,548,795 | 5,586,365 | 5,580,625 |
| 輕食餐廳收入 | 2,830,972 | 5,355,302 | 6,159,130 | 6,971,794 | 11,457,246 | 12,213,566 | 13,018,023 | 13,871,987 | 13,965,912 | 13,951,562 |
| 營業成本 | 2,383,395 | 13,437,984 | 14,121,404 | 14,812,336 | 19,838,401 | 20,541,960 | 21,290,298 | 20,201,130 | 17,366,405 | 17,348,562 |
| 套票拆帳成本 | 83,231 | 341,171 | 371,481 | 402,124 | 1,783,759 | 1,872,808 | 1,967,525 | 1,978,865 | 1,851,534 | 1,849,632 |
| 觀光遊憩設施成本 | 0 | 8,745,630 | 8,745,630 | 8,745,630 | 8,745,630 | 8,745,630 | 8,745,630 | 6,951,275 | 4,167,568 | 4,163,286 |
| DIY活動體驗成本 | 176,936 | 334,706 | 384,946 | 435,737 | 716,078 | 763,348 | 813,626 | 866,999 | 872,870 | 871,973 |
| 輕食餐廳成本 | 1,557,034 | 2,945,416 | 3,387,521 | 3,834,487 | 6,301,485 | 6,717,461 | 7,159,913 | 7,629,593 | 7,681,252 | 7,673,359 |
| 展示區成本 | 566,194 | 1,071,060 | 1,231,826 | 1,394,359 | 2,291,449 | 2,442,713 | 2,603,605 | 2,774,397 | 2,793,182 | 2,790,312 |
| 營業毛利 | 2,878,652 | 31,740,067 | 32,416,842 | 33,101,273 | 37,288,119 | 37,953,733 | 38,660,596 | 34,010,857 | 25,741,579 | 25,744,202 |
| 營業費用 | 4,285,056 | 28,198,953 | 28,270,611 | 29,518,379 | 29,368,486 | 31,042,931 | 31,174,610 | 30,775,131 | 27,905,979 | 26,357,045 |
| 人事費用 | 1,323,000 | 7,435,800 | 7,584,516 | 7,736,206 | 7,890,930 | 8,048,749 | 8,209,724 | 8,373,919 | 8,541,397 | 8,712,225 |
| 保險費 | 52,620 | 456,449 | 470,090 | 483,882 | 570,859 | 584,511 | 599,022 | 541,549 | 430,444 | 430,292 |
| 業務管銷費用 | 368,343 | 3,162,464 | 3,257,677 | 3,353,953 | 3,998,856 | 4,094,699 | 4,196,563 | 3,794,839 | 3,017,559 | 3,016,493 |
| 維護費用 | 76,392 | 654,115 | 654,115 | 1,809,560 | 76,392 | 654,115 | 654,115 | 1,809,560 | 1,809,560 | 76,392 |
| 廣告費用 | 157,861 | 1,355,342 | 1,396,147 | 1,437,408 | 1,713,796 | 1,754,871 | 1,798,527 | 1,626,360 | 1,293,240 | 1,292,783 |
| 營業稅 | 92,086 | 1,581,232 | 1,628,839 | 1,676,976 | 1,999,428 | 2,047,349 | 2,098,281 | 1,897,420 | 1,508,779 | 1,508,247 |
| 土地租金 | 276,673 | 281,993 | 282,923 | 298,913 | 298,913 | 299,899 | 316,847 | 316,847 | 317,893 | 335,858 |
| 義務維護費用 | 310,800 | 310,800 | 310,800 | 310,800 | 310,800 | 310,800 | 310,800 | 310,800 | 310,800 | 310,800 |
| 利息費用 | 784,939 | 1,569,879 | 1,255,903 | 941,927 | 627,952 | 313,976 | 0 | 0 | 0 | 0 |
| 折舊及攤銷 | 804,141 | 7,178,608 | 7,178,608 | 7,178,608 | 7,178,608 | 8,178,608 | 8,178,608 | 8,178,608 | 8,178,608 | 8,178,608 |
| 娛樂稅 | 11,890 | 3,582,820 | 3,587,536 | 3,592,304 | 3,738,156 | 3,750,484 | 3,763,596 | 3,048,869 | 1,920,000 | 1,918,027 |
| 營運權利金 | 26,310 | 629,451 | 663,456 | 697,840 | 963,796 | 1,004,871 | 1,048,527 | 876,360 | 577,700 | 577,319 |
| 稅前淨利 | (1,406,404) | 3,541,114 | 4,146,231 | 3,582,894 | 7,919,633 | 6,910,802 | 7,485,986 | 3,235,726 | (2,164,400) | (612,843) |
| | | (1,406,404) | | | | | | | | |
| | | 2,134,710 | | | | | | | | |
| 營所稅 | 0 | 362,901 | 704,859 | 609,092 | 1,346,338 | 1,174,836 | 1,272,618 | 550,073 | 0 | 0 |
| 稅後淨利 | (1,406,404) | 3,178,213 | 3,441,372 | 2,973,802 | 6,573,296 | 5,735,965 | 6,213,368 | 2,685,652 | (2,164,400) | (612,843) |
| 加：折舊及攤銷 | 804,141 | 7,178,608 | 7,178,608 | 7,178,608 | 7,178,608 | 8,178,608 | 8,178,608 | 8,178,608 | 8,178,608 | 8,178,608 |
| 投資活動 | (70,411,617) | 0 | 0 | 0 | (5,000,000) | 0 | 0 | 0 | 0 | (5,305,573) |
| 期初投入 | 65,411,617 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 開發權利金 | 5,000,000 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 重大重置費用 | 0 | 0 | 0 | 0 | 5,000,000 | 0 | 0 | | 0 | 5,305,573 |
| 理財活動 | 39,246,970 | (7,849,394) | (7,849,394) | (7,849,394) | (7,849,394) | (7,849,394) | 0 | 0 | 0 | 0 |
| 貸款金額 | 39,246,970 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 償還本金 | 0 | 7,849,394 | 7,849,394 | 7,849,394 | 7,849,394 | 7,849,394 | 0 | 0 | 0 | 0 |
| 當年度現金流量 | (31,766,910) | 2,507,428 | 2,770,586 | 2,303,017 | 902,510 | 6,065,180 | 14,391,977 | 10,864,261 | 6,014,208 | 2,260,192 |
| 累計年度現金流量 | (31,766,910) | (29,259,482) | (26,488,896) | (24,185,879) | (23,283,369) | (17,218,189) | (2,826,213) | 8,038,048 | 14,052,256 | 16,312,448 |