

## Rentabilitäts- und Liquiditätsplanung einer Photovoltaikanlage

|  |         |
|--|---------|
| <b>Daten zur Berechnung der Erträge:</b>         |         |
| Einspeisevergütung in EUR                        | 0,1043  |
| Ø zu erwartende Gesamtleistung p.a. je kWp in kW | 908     |
| Anschaffungskosten je kWp in EUR                 | 1100    |
| Nutzungsdauer in Jahren                          | 20      |
| Anlagengröße in kWp                              | 244     |
| Anschaffungskosten in Euro                       | 268.400 |

| Jahr                                       | Jahr 1 PLAN        | Jahr 2 PLAN        | Jahr 3 PLAN        | Jahr 4 PLAN        | Jahr 5 PLAN        | Jahr 6 PLAN        | Jahr 7 PLAN        | Jahr 8 PLAN        | Jahr 9 PLAN        | Jahr 10 PLAN       | Jahr 11 PLAN       | Jahr 12 PLAN       | Jahr 13 PLAN       | Jahr 14 PLAN       | Jahr 15 PLAN       | Jahr 16 PLAN       | Jahr 17 PLAN       | Jahr 18 PLAN       | Jahr 19 PLAN       | Jahr 20 PLAN       | Jahr 1-20 PLAN      |              |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------|
| <b>liquide Mittel Anfangsbestand</b>       | - €                | <b>1.455,60 €</b>  | <b>3.031,95 €</b>  | <b>4.728,90 €</b>  | <b>6.546,37 €</b>  | <b>8.484,27 €</b>  | <b>10.542,51 €</b> | <b>12.721,00 €</b> | <b>15.019,67 €</b> | <b>17.438,42 €</b> | <b>19.977,17 €</b> | <b>22.635,81 €</b> | <b>25.414,27 €</b> | <b>28.312,44 €</b> | <b>31.330,24 €</b> | <b>34.467,57 €</b> | <b>37.724,34 €</b> | <b>41.100,45 €</b> | <b>44.595,80 €</b> | <b>48.210,30 €</b> | <b>48.210,30 €</b>  |              |
| + Erträge PV-Anlage                        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 23.107,87 €        | 462.157,47 €        |              |
| + sonstige Einnahmen                       | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                 |              |
| <b>= Betriebsleistung</b>                  | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>23.107,87 €</b> | <b>462.157,47 €</b> |              |
| - Abschreibung                             | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 268.400,00 €      |              |
| - Pacht                                    | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                 |              |
| - Eigenstrombedarf                         | - 120,00 €         | - 121,20 €         | - 122,53 €         | - 123,88 €         | - 125,24 €         | - 126,62 €         | - 128,01 €         | - 129,42 €         | - 130,85 €         | - 132,29 €         | - 133,74 €         | - 135,21 €         | - 136,70 €         | - 138,20 €         | - 139,72 €         | - 141,26 €         | - 142,81 €         | - 144,38 €         | - 145,97 €         | - 147,58 €         | - 149,21 €          | - 2.665,63 € |
| - Flächenpflege/Reinigung                  | - 170,00 €         | - 171,70 €         | - 173,42 €         | - 175,15 €         | - 176,90 €         | - 178,67 €         | - 180,46 €         | - 182,26 €         | - 184,09 €         | - 185,93 €         | - 187,79 €         | - 189,66 €         | - 191,56 €         | - 193,48 €         | - 195,41 €         | - 197,36 €         | - 199,34 €         | - 201,33 €         | - 203,35 €         | - 205,38 €         | - 207,43 €          | - 3.743,23 € |
| - Versicherungen                           | - 370,00 €         | - 373,70 €         | - 377,44 €         | - 381,21 €         | - 385,02 €         | - 388,87 €         | - 392,76 €         | - 396,69 €         | - 400,66 €         | - 404,66 €         | - 408,71 €         | - 412,80 €         | - 416,93 €         | - 421,09 €         | - 425,31 €         | - 429,56 €         | - 433,85 €         | - 438,19 €         | - 442,57 €         | - 447,00 €         | - 451,48 €          | - 8.147,03 € |
| - Wartung/Instandhaltung                   | - 920,00 €         | - 929,20 €         | - 938,49 €         | - 947,88 €         | - 957,36 €         | - 966,93 €         | - 976,60 €         | - 986,36 €         | - 996,23 €         | - 1.006,19 €       | - 1.016,25 €       | - 1.026,41 €       | - 1.036,68 €       | - 1.047,05 €       | - 1.057,52 €       | - 1.068,09 €       | - 1.078,77 €       | - 1.089,56 €       | - 1.100,46 €       | - 1.111,46 €       | - 20.257,48 €       |              |
| - Datenverarbeitungs-Kosten                | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 270,00 €         | - 5.400,00 €        |              |
| - sonstige Kosten                          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 70,00 €          | - 1.400,00 €        |              |
| <b>= Betriebsergebnis</b>                  | <b>7.767,87 €</b>  | <b>7.752,07 €</b>  | <b>7.735,99 €</b>  | <b>7.719,75 €</b>  | <b>7.703,35 €</b>  | <b>7.686,78 €</b>  | <b>7.670,04 €</b>  | <b>7.653,13 €</b>  | <b>7.636,06 €</b>  | <b>7.618,81 €</b>  | <b>7.601,38 €</b>  | <b>7.583,79 €</b>  | <b>7.566,01 €</b>  | <b>7.548,05 €</b>  | <b>7.529,92 €</b>  | <b>7.511,60 €</b>  | <b>7.493,10 €</b>  | <b>7.474,40 €</b>  | <b>7.455,53 €</b>  | <b>7.436,46 €</b>  | <b>152.144,09 €</b> |              |
| - Zinsen Darlehen 1,85%/ Laufzeit 20 Jahre | - 4.965,40 €       | - 4.717,13 €       | - 4.468,86 €       | - 4.220,59 €       | - 3.972,32 €       | - 3.724,05 €       | - 3.475,78 €       | - 3.227,51 €       | - 2.979,24 €       | - 2.730,97 €       | - 2.482,70 €       | - 2.234,43 €       | - 1.986,16 €       | - 1.737,89 €       | - 1.489,62 €       | - 1.241,35 €       | - 993,08 €         | - 744,81 €         | - 496,54 €         | - 248,27 €         | - 52.136,70 €       |              |
| - Zinsen Kontokorrentkonto                 | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                 |              |
| <b>= Ergebnis vor Steuern</b>              | <b>2.802,47 €</b>  | <b>3.034,94 €</b>  | <b>3.267,13 €</b>  | <b>3.499,16 €</b>  | <b>3.731,03 €</b>  | <b>3.962,73 €</b>  | <b>4.194,26 €</b>  | <b>4.425,62 €</b>  | <b>4.656,82 €</b>  | <b>4.887,84 €</b>  | <b>5.118,68 €</b>  | <b>5.349,36 €</b>  | <b>5.579,85 €</b>  | <b>5.810,16 €</b>  | <b>6.040,30 €</b>  | <b>6.270,25 €</b>  | <b>6.500,02 €</b>  | <b>6.729,59 €</b>  | <b>6.958,99 €</b>  | <b>7.188,19 €</b>  | <b>100.007,39 €</b> |              |
| - Steuern (48,06%)                         | - 1.346,87 €       | - 1.458,59 €       | - 1.570,18 €       | - 1.681,70 €       | - 1.793,13 €       | - 1.904,49 €       | - 2.015,76 €       | - 2.126,95 €       | - 2.238,07 €       | - 2.349,09 €       | - 2.460,04 €       | - 2.570,90 €       | - 2.681,68 €       | - 2.792,37 €       | - 2.902,97 €       | - 3.013,48 €       | - 3.123,91 €       | - 3.234,24 €       | - 3.344,49 €       | - 3.454,64 €       | - 48.063,55 €       |              |
| <b>= Nettoeinkünfte</b>                    | <b>1.455,60 €</b>  | <b>1.576,35 €</b>  | <b>1.696,95 €</b>  | <b>1.817,47 €</b>  | <b>1.937,90 €</b>  | <b>2.058,24 €</b>  | <b>2.178,50 €</b>  | <b>2.298,67 €</b>  | <b>2.418,75 €</b>  | <b>2.538,74 €</b>  | <b>2.658,64 €</b>  | <b>2.778,46 €</b>  | <b>2.898,17 €</b>  | <b>3.017,80 €</b>  | <b>3.137,33 €</b>  | <b>3.256,77 €</b>  | <b>3.376,11 €</b>  | <b>3.495,35 €</b>  | <b>3.614,50 €</b>  | <b>3.733,54 €</b>  | <b>51.943,84 €</b>  |              |
| + Abschreibung                             | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 13.420,00 €        | 268.400,00 €        |              |
| <b>= Cashflow</b>                          | <b>14.875,60 €</b> | <b>14.996,35 €</b> | <b>15.116,95 €</b> | <b>15.237,47 €</b> | <b>15.357,90 €</b> | <b>15.478,24 €</b> | <b>15.598,50 €</b> | <b>15.718,67 €</b> | <b>15.838,75 €</b> | <b>15.958,74 €</b> | <b>16.078,64 €</b> | <b>16.198,46 €</b> | <b>16.318,17 €</b> | <b>16.437,80 €</b> | <b>16.557,33 €</b> | <b>16.676,77 €</b> | <b>16.796,11 €</b> | <b>16.915,35 €</b> | <b>17.034,50 €</b> | <b>17.153,54 €</b> | <b>320.343,84 €</b> |              |
| + Auszahlung Darlehen                      | 268.400,00 €       | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | 268.400,00 €        |              |
| - Kauf PV-Anlage                           | - 268.400,00 €     | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - €                | - 268.400,00 €      |              |
| - Tilgung Darlehen                         | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 13.420,00 €      | - 268.400,00 €      |              |
| <b>= liquide Mittel Endbestand</b>         | <b>1.455,60 €</b>  | <b>1.576,35 €</b>  | <b>1.696,95 €</b>  | <b>1.817,47 €</b>  | <b>1.937,90 €</b>  | <b>2.058,24 €</b>  | <b>2.178,50 €</b>  | <b>2.298,67 €</b>  | <b>2.418,75 €</b>  | <b>2.538,74 €</b>  | <b>2.658,64 €</b>  | <b>2.778,46 €</b>  | <b>2.898,17 €</b>  | <b>3.017,80 €</b>  | <b>3.137,33 €</b>  | <b>3.256,77 €</b>  | <b>3.376,11 €</b>  | <b>3.495,35 €</b>  | <b>3.614,50 €</b>  | <b>3.733,54 €</b>  | <b>51.943,84 €</b>  |              |
| <b>= kumulierte liquide Mittel</b>         | <b>1.455,60 €</b>  | <b>3.031,95 €</b>  | <b>4.728,90 €</b>  | <b>6.546,37 €</b>  | <b>8.484,27 €</b>  | <b>10.542,51 €</b> | <b>12.721,00 €</b> | <b>15.019,67 €</b> | <b>17.438,42 €</b> | <b>19.977,17 €</b> | <b>22.635,81 €</b> | <b>25.414,27 €</b> | <b>28.312,44 €</b> | <b>31.330,24 €</b> | <b>34.467,57 €</b> | <b>37.724,34 €</b> | <b>41.100,45 €</b> | <b>44.595,80 €</b> | <b>48.210,30 €</b> | <b>51.943,84 €</b> | <b>51.943,84 €</b>  |              |