

IX. KESIMPULAN

Hasil Analisa ekonomi produksi bubuk XOS menunjukkan bahwa usaha tersebut layak untuk dijalankan dengan ketentuan sebagai berikut:

Lokasi	: Jalan raya Wonorejo No. 150.
Waktu operasi	: 8 jam
Kapasitas produksi	: 22.9 kg/hari (750 pack/hari)
Jumlah tenaga kerja	: 8 orang
Total capital investment (TCI)	: Rp. 3,952,909,836
Total production cost (TPC)	: Rp. 9,678,544,400
Manufacturing cost (MC)	: Rp. 7,355,693,744
General expenses (GE)	: Rp. 2,322,850,656
Harga pokok produksi (HPP)	: Rp. 35,535
Selling cost (SC) /tahun	: Rp. 10,350,000,000
Laba kotor/tahun	: Rp. 671,455,600
Laba bersih/tahun	: Rp. 619,705,600
Rate of return (ROR)	
- Sebelum pajak	: 16.99 %
- Setelah pajak	: 15.68 %
Pay out time (POT)	
- Sebelum pajak	: 0.37 tahun
- Setelah pajak	: 0.40 tahun
Break even point (BEP)	: 43.84 %

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