

KESIMPULAN

Berdasarkan analisis faktor ekonomi dan teknis, unit usaha pengolahan “Lhep!” layak didirikan, dengan rincian sebagai berikut:

Bentuk usaha	: Usaha mikro
Lokasi usaha	: Jalan Wisma Permai IV No. 1, Kelurahan Mulyorejo, Kecamatan Mulyorejo, Kota Surabaya, Jawa Timurs
Lama operasi	: 7 (tujuh) jam/hari
Kapasitas operasi	: 100 kemasan (@ 1 telur)/hari
Jumlah tenaga kerja	: 2 (dua) orang
<i>Total Capital Investment (TCI)</i>	: Rp31.025.203
<i>Fixed Capital Investment (TCI)</i>	: Rp18.781.461
<i>Work Capital Investment (WCI)</i>	: Rp12.243.743
<i>Total Production Cost (TPC)</i>	: Rp201.979.018
<i>Manufacturing Cost (MC)</i>	: Rp171.682.165
<i>General Expense (GE)</i>	: Rp30.296.853
<i>Selling Cost (SC)</i>	: Rp288.000.000
Laba kotor/tahun	: Rp86.020.982
Laba bersih/tahun	: Rp85.590.877
MARR	: 12,1%
Rate of Return (ROR)	
• Sebelum pajak	: 277,26%
• Setelah pajak	: 275,88%
<i>Pay Out Time (POT)</i>	
• Sebelum pajak	: 0,359 tahun = 4,31 bulan
• Setelah pajak	: 0,361 tahun = 4,33 bulan
<i>Break Even Point (BEP)</i>	: 55,04%

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