

BAB IX KESIMPULAN

Berdasarkan analisa faktor teknis dan faktor ekonomis, perusahaan *fruit tea* yang direncanakan layak didirikan dan dioperasikan, dengan uraian sebagai berikut:

Bentuk Perusahaan	: Perseroan Terbatas (PT) tertutup
Struktur Organisasi	: Organisasi tipe garis
Lokasi	: Kawasan Industri Jalan Raya Suwayuwo, Pandaan, Kabupaten Pasuruan, Jawa Timur
Lama operasi	: 8 jam/ <i>shift</i> (1 hari 3 <i>shift</i>)
Kapasitas produksi	: 120.000 botol/hari
Jumlah tenaga kerja	: 94 orang
Total Modal Industri	: Rp 176.789.072.076,00
Modal Tetap	: Rp 12.391.172.076,00
Modal Kerja	: Rp 164.397.900.000,00
Biaya Produksi Total	: Rp 91.705.520.585,44
Biaya Pembuatan	: Rp 83.452.023.732,75
Biaya Pengeluaran Umum	: Rp 8.253.496.852,69
Laju Pengembalian Modal (<i>Rate of Return/ROR</i>)	: sebelum pajak = 25,74% sesudah pajak = 19,31%
Waktu Pengembalian Modal (<i>Payout of Time/POT</i>)	: sebelum pajak = 3 tahun 10 bulan sesudah pajak = 5 tahun
Harga jual produk/karton	: Rp 50.000,00
Total penjualan/tahun	: Rp 137.217.600.000,00
Titik impas (<i>Break Even Point/BEP</i>)	: 41,60%
MARR	: 15,75%

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