

## **BAB VIII KESIMPULAN**

Berdasarkan analisa faktor teknis dan faktor ekonomi, unit pengolahan pangan *home industry* donat vegan yang direncanakan layak didirikan dan dioperasikan, dengan uraian sebagai berikut:

Bentuk perusahaan	: <i>home industry</i>
Lokasi	: Jl. Doho No.3, Surabaya
Kapasitas bahan baku	: 10 kg tepung terigu
Jumlah tenaga kerja	: 3 (tiga) orang
<i>Total Capital Investment</i> (TCI)	: Rp688.360.978
<i>Fixed Capital Investment</i> (FCI)	: Rp119.317.496
<i>Work Capital Investment</i> (WCI)	: Rp569.043.482
<i>Total Production Cost</i> (TPC)	: Rp876.290.469
<i>Manufacturing Cost</i> (MC)	: Rp727.321.089
<i>General Expense</i> (GE)	: Rp148.969.380
<i>Selling Cost</i> (SC)	: Rp1.123.200.000
Laba kotor/tahun	: Rp246.909.531
Laba bersih/tahun	: Rp241.293.531
MARR	: 13,3%
<i>Rate of Return</i> (ROR)	
a. Sebelum pajak	: 36%
b. Setelah pajak	: 35%
<i>Payout Period</i> (PP)	
a. Sebelum pajak	: 5,56 bulan
b. Setelah pajak	: 5,68 bulan
<i>Break Even Point</i> (BEP)	: 50%

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