

IX. KESIMPULAN

Berdasarkan analisis faktor teknis, faktor ekonomis, dan manajemen, usaha minuman kombucha mangga “Froocha” layak didirikan dan dioperasikan dengan uraian sebagai berikut:

Bentuk usaha	:Usaha Mikro, Kecil, dan Menengah (UMKM)
Lokasi	:Jl. Gayungsari XI No. 24, Surabaya, Jawa Timur
Waktu operasi	: Senin-Jumat, 8 jam/hari
Kapasitas produksi	: 20 L/hari
Jumlah tenaga kerja	: 3 orang
<i>Total Capital Investment</i> (TCI)	: Rp150.939.511,-
<i>Fixed Capital Investment</i> (FCI)	: Rp118.298.100,-
<i>Working Capital Investment</i> (WCI)	: Rp32.641.411,-
<i>Total Production Cost</i> (TPC)	: Rp529.184.883,-
<i>Manufacturing Cost</i> (MC)	: Rp449.653.151,-
<i>General Expense</i> (GE)	: Rp79.377.732,-
<i>Selling Cost</i> (SC)	: Rp660.000.000,-
Laba/tahun	: Rp130.815.117,-
Laba bersih/tahun	: Rp130.161.041,-
<i>Rate of Return</i> (ROR) sebelum pajak	: 86,67%
<i>Rate of Return</i> (ROR) setelah pajak	: 86,23%
MARR	: 15,2%
<i>Pay Out Time</i> (POT) sebelum pajak	: 13,19 bulan
<i>Pay Out Time</i> (POT) setelah pajak	: 13,25 bulan
<i>Break-Even Point</i> (BEP)	: 46,79%

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