

IX. KESIMPULAN

Hasil analisa ekonomi dan teknis usaha *roasted coffee beans* “Cafella” menunjukkan bahwa usaha layak untuk didirikan dengan rincian sebagai berikut:

Bentuk usaha	: Usaha mikro (PP No.7 Tahun 2021)
Lokasi usaha	: 2GMW+QQ4, Desa Kucur, Kecamatan Dau, Kabupaten Malang
Kapasitas produksi	: 6/hari (@200 gr)
Jumlah tenaga kerja	: 7 (enam) orang
<i>Total Capital Investment</i> (TCI)	: Rp 754.333.148
<i>Fixed Capital Investment</i> (FCI)	: Rp 293.458.336
<i>Work Capital Investment</i> (WCI)	: Rp 460.874.812
<i>Total Production Cost</i> (TPC)	: Rp 6.702.514.671
<i>Manufacturing Expense</i> (MC)	: Rp 5.080.497.744
<i>General Expense</i> (GE)	: Rp 670.251.467
Laba kotor/tahun	: Rp 335.485.329
Laba bersih/tahun	: Rp 333.807.902
MARR	: 44,25%
<i>Rate of Return</i> (ROR)	
Sebelum pajak	: 44,47%
Setelah pajak	: 44,25%
<i>Payback Period</i> (PP)	
Sebelum pajak	: 2,055 tahun atau 2 tahun 1 bulan
Setelah pajak	: 2,064 tahun atau 2 tahun 0 bulan 23 hari
<i>Break Even Point</i>	: 53,97%

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