

IX. KESIMPULAN

Berdasarkan hasil analisis faktor teknis dan faktor ekonomis, ditentukan bahwa unit pengolahan pangan Dapur Sehat PMT (Pemberian Makanan Tambahan) Lokal untuk Balita di Puskesmas Driyorejo layak untuk didirikan dan dioperasikan dengan rincian sebagai berikut:

Bentuk usaha	: koperasi
Struktur organisasi	: garis
Lokasi	: Puskesmas Driyorejo, Gresik, Jawa Timur
Waktu produksi	: 13 jam/hari, 5 hari kerja dalam 1 minggu.
Kapasitas produksi	: 365 unit kemasan yang masing-masing terdiri atas 36 gram bakso lele, 37,5 gram nuget lele, 60 gram mi lele, dan 16 gram kerupuk lele siap goreng per hari.
Jumlah tenaga kerja	: 6 orang karyawan tetap dan 8 orang karyawan borongan
Jam kerja tenaga kerja	: 8 jam untuk karyawan tetap dan 6 jam untuk karyawan borongan
<i>Total Capital</i>	: Rp 778.530.902
<i>Investment (TCI)</i>	
<i>Total Production Cost</i>	: Rp 2.000.483.103
(TPC)/tahun	
Harga Pokok Produksi	: Rp 22.837
(HPP)	
Harga jual produk	: Rp 28.000/kemasan yang masing-masing terdiri atas 36 gram bakso lele, 37,5 gram nuget lele, 60 gram mi lele, dan 16 gram kerupuk lele siap goreng per hari.
<i>Sales Cost (SC)</i> /tahun	: Rp 2.600.628.034
Laba kotor/tahun	: Rp 452.316.897
Laba bersih/tahun	: Rp 450.055.312
Nilai MARR	: 12,5%
<i>Rate of Return (ROR)</i>	1. Sebelum pajak : 58,10 % 2. Setelah pajak : 57,81 %

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