

X. KESIMPULAN

Berdasarkan analisis faktor teknis, faktor ekonomis, dan manajemen, dapat disimpulkan bahwa unit usaha UD Nastar "StarBite" layak untuk didirikan dan dioperasikan dengan keterangan sebagai berikut:

Bentuk usaha	: Usaha Dagang (UD), <i>Home Industry</i> (UMKM)
Lokasi	: Jalan Wisma Permai Barat II Blok NN No.5, Mulyorejo, Surabaya
Produk	: Nastar @400 g/toples
Harga produk	: Rp 65.000
Waktu operasi	: Senin-Jumat, 08.00-17.00 WIB
Kapasitas produksi	: 1440 toples/tahun
Jumlah tenaga kerja	: 1 orang
<i>Total Capital Investment</i> (TCI)	: Rp 72.750.008
<i>Fixed Capital Investment</i> (FCI)	: Rp 16.432.400
<i>Work Capital Investment</i> (WCI)	: Rp 56.317.608
<i>Total Production Cost</i> (TPC)	: Rp 74.310.314
<i>Manufacturing Cost</i> (MC)	: Rp 69.108.592
<i>General Expense</i> (GE)	: Rp 4.837.601
<i>Selling Cost</i> (SC)	: Rp 93.600.000
Laba kotor/tahun	: Rp 19.289.686
Laba bersih/tahun	: Rp 18.821.686
<i>Rate of Return</i> (ROR)	:
- Sebelum pajak	: 26,52%
- Sesudah pajak	: 25,87%
<i>Minimum Attractive Rate of Return</i> (MARR)	: 13%
<i>Payout of Time</i> (POT)	:
- Sebelum pajak	: 3,7 tahun
- Sesudah pajak	: 3,79 tahun
<i>Break Even Point</i> (BEP)	: 63,68%

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