

BAB IX KESIMPULAN

Industri “*Caffè Espresso*” berdasarkan analisa faktor teknis dan ekonomi menunjukkan bahwa perencanaannya layak untuk dioperasikan dengan ketentuan sebagai berikut.

1. Bentuk industri : Persekutuan Komanditer (CV).
2. Nama CV : CV. Tiga Sekawan.
3. Lokasi usaha :Jalan Medokan Ayu IIID no. 18.
4. Jumlah karyawan : 4 orang.
5. Merek yang digunakan : *Caffè Espresso*.
6. Bahan baku yang digunakan : biji kopi Robusta dan Arabika.
7. Kapasitas produksi : 58 botol (@250 mL)/ hari.
8. Harga pokok produksi : Rp 21.468,00/botol.
9. Harga jual : Rp 29.000/botol.
10. Hasil penjualan produk/ tahun : Rp. 492.826.000,00
11. Total modal industri (TCI) : Rp. 219.179.247,00.
12. Total biaya produksi (TPC) : Rp. 396.559.847,00.
13. Nilai MARR yang ditetapkan : 13,62%.
14. Laju pengembalian modal (ROR) setelah pajak : 43,70%.
15. Waktu pengembalian modal (POT) setelah pajak : 19 bulan 4 hari.
16. Titik impas/ BEP yang diperoleh dari hasil perhitungan terhadap usaha *liquid espresso* yang didirikan adalah 73,71%.

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