

BAB XI
KESIMPULAN

1. Dipandang dari segi ekonomis, dapat disimpulkan bahwa Pabrik Susu kedelai Bubuk dengan kapasitas 20000 *ton/hari* layak didirikan. Hal ini berdasarkan perhitungan – perhitungan sebagai berikut:
 - a. Rate hasil pengembalian modal, baik sebelum maupun setelah pajak berada di atas bunga bank.
 - b. Waktu pengembalian modal sebelum maupun setelah pajak memenuhi syarat maksimum pada pendirian pabrik, dimana waktu pengembalian maksimum adalah 5 tahun.
 - c. Break Even Point masih menguntungkan.
2. Dipandang dari segi teknis, pabrik ini tidak terlalu sulit dalam pengoperasiannya tetapi masih memerlukan peningkatan dalam segi kualitas dan penambahan rasa.

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