

## **CHAPTER VII**

### **CONCLUSION AND RECOMMENDATION**

This chapter contains the conclusion of the final project and the recommendation. The conclusion and the recommendation are as follows.

#### **7.1 Conclusion**

The study has analyzed the feasibility of brown sugar production facilities of KWT Sakinah. The maximum production capacity is 90 kg of brown sugar per day. The improvement of the facilities were conducted by increasing the number of machine required based on the production capacity and by providing additional rooms and equipments for the needs of worker and production process. The total investment expenditure is Rp249,797,900 and the total operational cost for the first two months is Rp83,236,448.

Net present value is Rp387,938,260, Internal rate of return is 44.23%, profitability index is 2.71, and the payback period is 2.32 years. These feasibility criterias on the economic aspect were feasible. So thus, brown sugar production facilities of KWT Sakinah was feasible to be conducted.

#### **7.2 Recommendation**

KWT Sakinah must immediately prepare the required documents and permits such as quality certificate from BPOM, Halal certificate from LPPOM MUI, certificate of business registration, and tax ID number, to facilitate product marketing.