

ABSTRACT

PT Kurnia Persada Mitra Mandiri is a company engaged in furniture manufacturing with one of the products produced is Springbed. The new policy came into effect starting from April 2018 for the logo on Springbed Procella Neo Callista to be embroidered, from the previous label. Number of embroidery required ± 1000 pcs per day. The duration of embroidery process and 12 existing embroidery machine 12 only, resulting in the company has not been able to meet the needs of the embroidery. To that end, the company will add one 12-head embroidery machine Fuwei brand with the price of Rp 252,000,000 and the economic life of 5 years. From the result of investment feasibility analysis with 4 criteria of investment valuation (Payback Period, Net Present Value, Internal Rate of Return and Profitability Index) and Break Even Point analysis, then the result value is from Payback Period criterion that is 1,372 month, NPV equal to Rp 107.203.926 (positive), IRR of 67.75% and the magnitude of PI is 1.425. The calculation result of Break Even Point is 571 units or Rp 922,933,594. Thus, the investment of one computer 12-head embroidery machine with 9 needle brand Fuwei feasible to be implemented because it meets the requirements of economic feasibility.

Keywords: *investment, embroidery machine, PP, NPV, IRR, PI, BEP*