

## **ABSTRACT**

*Vanillin is one of chemist industries component that most use in food flavor industries, beverages, and pharmaceutical in medic. Vanillin is the primarily component that aromatic vanilla compounds used in the flavouring food, candies, chocolate, etc. Vanillin used in parfume dan cosmetic to give a beautiful looks and flowerly. Vanillin industries designed with capacity 1.640 tons/years. The process are use Bubble Reactor at 130 °C with pressure 8 atm. The factory will operate continually for 24 hours/day and 330 days/year. This factory needs Isoeugenol 234,606 kg/hours, Natrium Hidroxyde 113,6136 kg/hours and Oxygen 45,776 kg/hours. The utility needs cool water 52.203,68 kg/hours, fuel oil 346,7525 m<sup>3</sup>/year and electrics 130 Kwh, employer needs 105 people. Vanillin industries will build in Subang West Java Province because it's close with the raw material. For the field are needed 15.000 m<sup>2</sup> including for extension. Fixed Capital will invest are Rp. 35.894.442.925,88, Working Capital Rp. 38.612.099.408,36, Percent Return On Investment (ROI) before tax 38,71 % and after tax 19,36 %, Pay Out Time (POT) before tax 2,05 year and after tax 3,41 year, Break Even Point (BEP) 53,65 %, Shut Down Point (SDP) 38,09 % and Discounted Cash Flow of Return 63,5 %. POT max after tax are 5 years and BEP 40% - 60% (Aries & Newton, 1955). Economily, Vanillin industries with capacity 1.640 tons/years is competent to be founded*