

## ABSTRACT

*Population growth makes the need for more and more clothing in the form of clothing increased . This spurred an increased need for producers to meet market demand for basic raw materials in the form of fabric is yarn . Textile manufacturers in Indonesia is still much do the imports of raw materials to meet the needs of textile yarn There are several kinds of raw materials used to make yarn , such as cotton , rayon , polyester and others. Availability of raw materials and large market share makes the absorption of textile yarn as raw material becoming very good . For those reasons, the investment analysis spinning mill with a capacity of 60,000 spindles with raw materials rayon and cotton. Researchs aims to obtain a spinning mill investment planning through a feasibility study , including any matters that need to be prepared to begin planning the construction of the plant and also for cash flow and cash flow accounting project*

*Keywords : Feasibility Study , Spinning Machine , Cotton , Rayon , Financial*