

INTI SARI

Tujuan dari penelitian yang berjudul “Study Kelayakan Usaha Ternak Sapi dengan Pemanfaatan Limbah Kelapa Sawit di PT.Citra Borneo Indah Kalimantan Tengah” adalah untuk menganalisis kelayakan finansial usaha pengolahan pakan ternak dengan bahan limbah kelapa sawit dan menganalisis kelayakan finansial usaha ternak sapi yang menggunakan pakan dengan bahan limbah kelapa sawit. Penelitian ini dilakukan di Sulung Ranch yang merupakan anak perusahaan PT.Citra Borneo Indah yang bergerak dibidang peternakan.

Objek penelitian ini adalah biaya investasi, biaya operasional, produksi, dan penerimaan. data yang diambil merupakan data bulanan dari tahun 2011 hingga 2013. Pengumpulan data dilakukan dengan cara observasi, dan wawancara. Metode analisis yang digunakan adalah analisis tabel, dan analisis kelayakan finansial usaha yang meliputi NPV, IRR, BCR, dan PP. Hasil dari penelitian ini adalah usaha pengolahan pakan ternak dengan pemanfaatan limbah kelapa sawit layak untuk dikembangkan. Usaha ternak sapi dengan pemanfaatan limbah kelapa sawit layak untuk terus dikembangkan.

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ABSTRACT

The purpose of the study entitled "Feasibility Study Cattle with Palm Oil Waste Utilization in PT. Citra Borneo Indah Central Kalimantan" is to analyze the financial feasibility of animal feed processing business with oil palm waste material and analyze the financial feasibility of the cattle business using the feed with oil palm waste material. This research was conducted in Sulung Ranch which is a subsidiary of PT.Citra Borneo Indah engaged in animal husbandry.

Object of this study is the cost of investment, operating costs, production, and reception. Captured data is monthly from 2011 to 2013. Collecting data by observation, and interviews. The analytical method used is the analysis of the table, and a financial analysis of business which include NPV, IRR, BCR, and PP. The results of this research are animal feed processing business with the use of palm oil waste to develop. Cattle business with the use of palm oil waste worth to be developed.

QUESTION

1. The following information is available for the year ended 31/12/2018:

Revenue: 1000
Cost of Sales: 600
Gross Profit: 400
Operating Expenses: 200
Operating Profit: 200
Finance Costs: 50
Tax: 30
Net Profit: 120

Additional information:

- Depreciation: 100
- Dividends Paid: 50
- Retained Profit: 70

Required:

- Prepare the Profit and Loss Account for the year ended 31/12/2018.
- Prepare the Statement of Financial Position as at 31/12/2018.

Answer: Profit and Loss Account for the year ended 31/12/2018