

NPV, IRR, PI AND DPB CALCULATIONS TO A SMOKE TECHNOLOGY INVESTMENT OF A PORK PROCESSING PLANT

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In the future and nowadays pig farming, pork production and processing together with their logistics is in amore and more problematic situation. Considering it, it is getting more and more demanding for anentrepreneur to start and run a pork processing plant in a way to stay economical. The smoking system is a very important part of a plant like this, which has effect not only on the taste and smell ofthe processed meat but also on its lasting, too. We completed the economical calculations of asmoking system like this, calculating the payback time, the discounted payback time, the net presentvalue, the internal interest rate and the profitability index. We examined them at the output levels of 20, 40, 60, 80 and 100%. After the completion of these calculations, it can be concluded that the investment can be considered as profitable from the level of 60%.

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