Financial Assessment of *Citrus hystrix* (Limau Purut) Grown on Plantation Scale: A Preliminary Analysis

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A study was conducted to assess the financial viability of *Citrus hystrix* (Limau Purut) grown on a plantation scale. The study was conducted using secondary data and data gathered from the establishment of a clone bank located at FRIM. The assessment was based on net present value (NPV), internal rate of return (IRR) and benefit cost ratio (B/C Ratio). The results obtained indicated that planting *C. hystrix* is financially viable with IRR of 15.16 per cent, NPV at RM12 901.21 and B/C ratio at 1.12, at 10 per cent interest rate. Sensitivity analysis showed that plantation scale planting was still viable with 10 per cent increase in cost of production. However, the undertaking was no longer viable with greater than 20 per cent increase in production cost.

**Keywords**: Financial viability, production cost.