

## RELEVANT COSTS AND DECISION MAKING OF INVESTMENT.

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• **Abstract:** The activity of raising a cultivation oyster mushroom, farmers faced with the decision of several alternative fuel to generating baglog and fresh white mushrooms, which use LPG fuel or wood fuel. Thus required an appropriate decision of some of the most favorable alternative. The study was conducted at Enterprises of White Oyster Mushroom in Samarinda City, East Kalimantan, Indonesia. Data were analyzed using financial ratios to assess and calculate the revenues, expenses, and investment decisions. This research aims to: 1) Analyze and calculate a more favorable alternative between the use of fuel than the fuel LPG compared fuel timber on white oyster mushroom cultivation in Samarinda City based on: (1) Costs and revenues; (2) Break even point (BEP); 2) Analyze and calculate investment decisions on White Oyster Mushroom cultivation in Samarinda by: (1) Payback Period; (2) Average Return On Investment (ROI); (3) Net Present Value (NPV). Results of the study of white oyster mushroom cultivation in Samarinda City showed that: the decision to use wood fuel more profitable than using LPG fuel.

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