



Production cost analysis using full costing method of crystal guava business in bantarsari village

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ABSTRACT

Crystal guava contains many nutrients such as vitamins B and A, as well as antioxidants that are good for health, such as boosting the immune system, aiding digestion, improving skin health, and reducing the risk of heart disease. Conducting a cost analysis is an important step that must be taken by business operators. The purpose of this study is to assist crystal guava farmers in Bantarsari in achieving fair profits through an analysis of the Production Cost Analysis for Crystal Guava Fruit in Bantarsari Village, aiming to determine the appropriate and competitive selling price for this business. Production Cost Analysis can be conducted using either the Full Costing or Variable Costing method. In this study, the Full Costing method was used, where the researcher included all production costs, such as fixed costs and variable costs, in the COGS calculation analysis. From the analysis conducted, the COGS was determined to be Rp 3,173 per kilogram, meaning that this price is the minimum selling price that can be applied for the business to reach the break-even point, where income and expenses are balanced.

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1. INTRODUCTION

Indonesia has very favorable geographical conditions, both in terms of soil and climate. These favorable conditions are particularly beneficial to the agricultural sector, which is why Indonesia is blessed with abundant natural resources. (Gandhy et al., 2025) Bantarsari Village is a village located at an altitude of approximately 165 meters above sea level (longitude 6.70543°E, latitude 106.70543°E) with an average rainfall of approximately 200 mm and an average temperature of 28° to 32° Celsius. (Ghandy et al., n.d.) Bantarsari Village, Rancabungur Subdistrict, Bogor Regency, is a village that cultivates crystal guava. In addition, this village has been given the nickname National Crystal Guava Village. (Anggraini et al., 2024)

This plant, with the scientific name *Psidium Guajava*, is one of many fruits that are quite popular in tropical and subtropical regions. (Saifu Rohman et al., 2024). Crystal guava is a non-climacteric fruit. (Ana et al., 2021). The low seed content is one of the outstanding characteristics of crystal guava. (Suharman et al., 2023)

Crystal guava contains vitamins A and B, as well as antioxidants that are beneficial to health. Some of these nutrients can boost the immune system, improve digestion, maintain healthy skin, and help minimize the risk of heart disease. Crystal guava is used in various dishes, such as fruit salads, juices, and rujak. (Ghandy et al., n.d.)

The inside of the crystal guava fruit is pure white, clear, and bright, which is why it is called “crystal.” Its crisp, chewy texture and curved shape make it look like crystal. (Amrih, Sutakwa, and Khoirunnisa Izzati 2023) This crystal guava tree is commonly found in Bantarsari Village and has unique characteristics compared to other crystal guavas, especially in terms of size and taste. Another difference lies in the cultivation techniques used by farmers in Bantarsari Village, which focus more on crystal guavas. (Amelia et al., 2024)

Activities related to acquiring, using, and managing assets and funds are financial management activities in a company and are carried out in accordance with objectives. The purpose of these activities is for the company to manage its finances so as to generate maximum profits. (Wati et al., 2022) Financial management is a company activity that includes the management of funds and assets in the form of investments, carried out in a structured manner so that it is useful in the process of achieving the Company's objectives and can assist in the process of increasing economic value. (Maharani et al., 2024) According to Siswanto, financial management consists of activities such as corporate planning, organizing, directing, and supervising corporate resources in order to achieve the company's objectives. (Adinda et al., 2024)

One of the activities in financial management is cost accounting. Cost accounting is an information system that aims to identify, analyze, and report financial and non-financial information. Cost accounting provides cost information needed by financial accounting and management accounting. In cost accounting, information related to costs is generated that can be used as a reference in carrying out planning functions, decision-making in the company, and control functions. (Purwaji et al., 2023)

Cost accounting involves the processes of identifying, recording, calculating, summarizing, evaluating, and reporting on the main costs associated with a product. In cost accounting, financial activities are recorded in a financial statement. The focus of this reporting is on expenditures during the production process of transforming raw materials into finished goods, which can then serve as a basis for determining production costs, cost control, and decisions made within the company. (Lalamentik et al., 2023)

HPP calculation is one of many activities in Cost Accounting. Cost of Goods Manufactured (HPP) is a cost charged to a production unit during a production period. This concept is useful for studying the structure of production operating costs in a company. (Ashary et al., 2023) In general, the costs included in the COGS calculation include the costs of main materials, factory overhead, and direct labor. (Sayuti et al., 2022) HPP can also be a reflection of the total production costs incurred during a certain period. Other experts interpret that all costs incurred during the process of converting raw materials into finished goods are part of the cost of goods manufactured. (Gina et al., 2024)

Calculating COGS is quite important for a company, because the results of this calculation will help the company in planning and controlling costs, in decision making, and in determining worthwhile business income targets. Inaccuracy in calculating the cost of goods sold will result in less competitive selling prices or selling prices that are not in line with the costs incurred. (Ashary et al., 2023) HPP calculations can provide certainty regarding the achievement of objectives and minimize uncertainty that may arise in a business. Ultimately, these factors will increase the chances of development when making decisions related to company management. (Jamali et al., 2022)

In determining the cost of goods manufactured, there are costs that are directly calculated as the cost of goods manufactured, namely production costs that are in line

with actual costs. Factory overhead costs will be calculated as the cost of goods manufactured adjusted to the initial rate, namely by dividing the factory overhead costs for a certain period by the budgeted capacity utilization for the relevant period. (Khaerunnisa & Pardede, 2021) The determination of HPP is carried out to assist business actors in determining cost allocation. In addition, by conducting HPP analysis, business actors will know how much expenditure is incurred by the business during the process of producing raw materials into finished goods.

In every level of a cooperative-scale company/organization, HPP calculation is an integral part of the business, as it increases confidence in the achievement of objectives and reduces uncertainty about the sustainability of a business. Ultimately, this increased confidence and reduced uncertainty will increase opportunities to develop management decision-making capabilities. (Jamali et al., 2022) Determining the cost price can make it easier for businesses to set competitive prices. This makes the business competitive in the market and has an impact on increasing business revenue. (Febrianti & Rahmadani, 2022)

There are many types of approaches to calculating the cost of goods manufactured, two of which are the full costing approach and the variable costing approach. Full costing, also known as absorption costing, is a method that includes all elements of production costs in the calculation of the cost of goods manufactured. (Harefa et al., 2022) The absorption costing or conventional costing method is an approach to calculating COGS by including all elements of production costs, such as fixed costs and variable costs. The variable costing method is a method that only considers variable production costs, such as costs for production raw materials, variable factory overhead, and direct labor costs. Production costs themselves are classified as periodic expenses along with fixed non-production expenses. (Melani et al., 2025)

The full costing method is a method that involves all production costs in the calculation. These costs include labor costs, variable factory overhead costs, fixed factory overhead costs, and production material costs. (Sari & Fauziah, 2024) Fixed and variable overhead costs, in the full costing method, will be charged to production expenses based on the realization of overhead costs and predetermined rates. (Suryani, 2023)

The definition of the full costing method, as implied by its name, means that the costs calculated in this method come from all aspects involved in the production process. In other words, full costing is an activity to calculate the total value of a company's products. Other activities include calculating the costs involved in the production process from raw materials to finished goods, including estimating the cost of raw materials and other costs required during the manufacturing process.

The researchers conducted this study because there had been no previous research on the cost of production for crystal guava businesses in Bantarsari Village, which has resulted in the profits earned by crystal guava farmers in this village being inadequate when compared to business expenses and the profits earned by distributors. This is because businesses in the village do not yet have structured financial records and have not set appropriate selling prices in line with market competencies. This study was also conducted with the aim of analyzing the Production Cost of the Crystal Mango Business in Bantarsari Village, with the results of this analysis to be used in determining the Product Selling Price.

According to the author's perspective based on the interviews and observations conducted, farmers in Bantarsari have not yet set competitive selling prices because the prices set by the first party (farmers) are increased by the second party or other parties by two to three times the initial price. Therefore, an analysis of the production cost of the Crystal Mango business is necessary to accurately determine the appropriate selling price for the product in this business.

2. RESEARCH METHOD

2.1 Location and Time of Research

This study was conducted by interviewing two crystal guava farmers residing in Bantarsari Village, who are also pioneer crystal guava farmers in Bantarsari and managers of crystal guava farms in Bantarsari. The interviews were conducted in October 2024 using a structured interview format. Since one of the farmers interviewed is a pioneer in the crystal apple business in Bantarsari and has always served as a reference for other farmers in managing their crystal apple businesses, interviewing the pioneer farmer is sufficient to represent all crystal apple farmers in Bantarsari. The selection of this location was deliberate (purposive) based on the consideration that crystal apple farmers in Bantarsari Village can maintain the title of National Crystal Apple Village with the support of the fertile soil of the plantations there, the constant demand for crystal apples, and the extensive crystal apple plantations in the village. I concluded this based on the results of the interviews conducted.

2.2 Research Data Source

In a study, the data used by the author consists of primary data and secondary data. To obtain primary data, it is necessary to conduct a survey or observe the research location directly, while secondary data can be obtained from previous research journals, institutional reports, articles, journals, news, and other sources. (Fachrezie et al., 2025) The primary data in this study was obtained through interviews with several crystal guava farmers in Bantarsari Village. Meanwhile, secondary data was obtained from various related literature sources, such as books, journals, and articles. The production data obtained through these interviews covers the last five years, with data broken down by year.

2.3 Type of Research

In this research the type of research used is quantitative descriptive with a survey method, because in this case there is no hypothesis analysis related to the research variables. Another objective of this study is to describe or provide an in-depth description of the phenomena occurring in this study, as well as to collect data, analyze data thoroughly, and to examine the characteristics of the phenomena or problems to be solved.

The descriptive method is a method that seeks facts followed by accurate and actual interpretations. In descriptive research, various problems that commonly occur in society will be studied. In addition, the objects or subjects studied in this descriptive research will be described according to the actual events. (Syahrizal & Jailani, 2023) Quantitative research methods are research methods that use positivism as a reference in the process. This method is used on specific populations/samples, which are generally obtained using random sampling techniques. Data is collected using various research instruments, and data analysis is performed quantitatively or statistically. (Afif et al., 2023)

Quantitative descriptive research is a research method that involves studying, describing, and interpreting an object as it is, drawing conclusions from previous analyses using numerical data regarding the phenomenon being studied. Quantitative descriptive research is a research method that only describes a research variable and does not aim to test hypotheses. Quantitative descriptive research is a type of research that describes, explains, and interprets phenomena occurring within the study based on numerical data. (Sulistiyawati et al., 2022)

2.4 Data Analysis Method

From the results of previous interviews, data that can be used in this study was obtained. The data was then collected and processed using statistical formulas with the

help of Excel software to assist in the data calculation process in order to produce the expected and accountable figures. The results of the calculations will be presented in tabular form and interpreted to facilitate readers' understanding of the research process. Finally, conclusions will be presented in narrative form, addressing all phenomena, refining the results of the calculations, and providing conclusions from the research. In this study, the cost of production was calculated quantitatively using the full costing method.

In determining the cost of goods manufactured using the full costing method, all types of costs related to production activities will be calculated. (Hilmawan et al., 2024) The full costing method involves adding up all costs, such as raw material costs, labor costs, and factory overhead costs, to produce the total production cost. The total production cost is then divided by the number of units produced. From this calculation, the predetermined production cost per unit is obtained. The details of the components used in calculating the production cost using the full costing method are as follows:

Table 1. Structure and Format of Calculations

Variable Costs	xxx
Fixed Costs	xxx +
Total Production Costs	xxx
Production Quantity (per month)	xxx
Total Quantity Produced (kg)	xxx :
Production Quantity	xxx
Cost of Production	xxx

3. RESULTS AND DISCUSSION

This study includes investment costs, fixed costs, and variable costs. Expenditures for these three costs are carried out separately in terms of both location and time, in accordance with available capital and business operational needs.

Table 2. Investment Costs

NO	Component	Qty	Unit	Unit Price	Amount	Economic Life (Months)	Depreciation Costs
1	Land	3000	Meter	Rp 150.000	Rp 450.000.000	-	-
2	Cutting Machine Grass	1	Unit	Rp 800.000	Rp 800.000	60	Rp 13.333
3	Pesticide Tank	1	Unit	Rp 200.000	Rp 200.000	60	Rp 3.333
4	Hanging Scales	1	Unit	Rp 95.000	Rp 95.000	60	Rp 2.639
5	Hoe	3	Unit	Rp 60.000	Rp 180.000	60	Rp 3.000
6	Machete	3	Unit	Rp 55.000	Rp 165.000	60	Rp 2.750
7	Guava Picking Iron	2	Unit	Rp 30.000	Rp 60.000	60	Rp 1.000
8	Bucket	3	Unit	Rp 45.000	Rp 135.000	36	Rp 3.750
Total Price					Rp 451.635.000	Total Depreciation Costs	Rp 29.806

In this study, the investment cost of Rp 29,806 was derived from the total depreciation cost, which is the result of dividing the total fixed costs by the economic life. The expenditure components considered in this cost include non-current assets such as land, equipment, and operational supplies. The land component does not depreciate because land is an asset that does not deplete or deteriorate permanently. As stated in previous research, the benefits provided by land are unlimited, so land does not depreciate. (Kusumaningarti et al., 2022) In this case, agricultural land is always used regularly with proper management on regular basis, so it will not experience a decline in value or quality.

Tabel 3. Fixed Costs

No	Component	Quantity	Unit	Unit Price
1	Tax	1	Year	Rp 288.000
2	Packaging Wages	5	Person	Rp 120.000
3	Depreciation			Rp 29.806
Total Price				Rp 437.806

The total fixed costs for this business amount to Rp 437,806. Depreciation is calculated based on the previous investment costs, while taxes and packaging wages are included in fixed costs and not in investment costs, as they are current assets that do not depreciate. Based on the applicable tax regulations, land measuring 3,000 square meters is subject to a tax of Rp 288,000 per year. The five individuals assisting with packaging are local residents, and this arrangement is fixed for one month or two harvests.

Table 4. Variable Costs

No	Component	Quantity	Unit	Unit Price	Amount
1	Benih Jambu Kristal	500	Pieces	Rp 3.000	Rp 1.500.000
2	Pupuk Kandang	40	Bag	Rp 10.000	Rp 400.000
3	Pupuk Kimia NPK	10	Kilogram	Rp 25.000	Rp 250.000
4	Pupuk Urea	4	Kilogram	Rp 10.000	Rp 40.000
5	Pestisida Lalang	3	Liter	Rp 40.000	Rp 120.000
6	Insektisida	2	Liter	Rp 20.000	Rp 40.000
7	Booster Tanaman	2	Kilogram	Rp 55.000	Rp 110.000
8	Karung	5	Pieces	Rp 1.000	Rp 5.000
9	Plastik	4	Pack	Rp 5.000	Rp 20.000
10	Upah Petani	1	Year	Rp 250.000	Rp 250.000
Total Price					Rp 2.735.000

The calculation of variable costs for this business results in a total price or total cost of Rp 2,735,000 for 500 guava trees. Expenditures in this component are flexible, varying according to needs, expenditures, and income. In this study, farmer wages are included in variable costs because the amount of wages to be paid depends on the profits from the harvest. The wage amount is set at 20% of the harvest proceeds.

3.1 Production Cost of Crystal Guava Business

The cost of goods manufactured includes several components, the three main ones being direct labor, factory overhead costs, and raw material costs. The first step in determining the operating costs involved in manufacturing a product related to the cost accounting cycle is to record all raw material expenditures, then input the total expenditure into the cost of production. Following that, the factory overhead costs and direct labor costs incurred during the production process are recorded, ultimately resulting in the calculation of the total production cost. (Zalianty & Setyaningrum, 2025) Cost accounting can help in accounting for company finances. (Pratama, 2021) In other words, calculating the cost of production, which is an activity of cost accounting, is part of financial management.

HPP can also be a reflection of the total production costs incurred during a certain period. (Gina et al., 2024) This opinion can be interpreted to mean that the selling price must be equal to HPP in order to reach the break-even point, or higher than HPP in order to generate a profit.

Table 5. Calculation of Production Cost

Cost of Goods Sold	
Total Costs per Month	
Information	Amount
Variable Costs	Rp 2.735.000
Fixed Costs	Rp 437.806
Total	Rp 3.172.806

Amount of Production per Month	2 Times	
Amount Generated	500 KG	x
Total Production	1.000	
HPP = $\frac{\text{Total Cost per Month}}{\text{Total Production}}$		
	$= \frac{\text{Rp 3.172.806}}{1.000 \text{ KG}}$	
	HPP = Rp 3.173 / KG	

In the final calculation of the Cost of Goods Manufactured, the price is Rp 3,173/kg. This final result is obtained by dividing the total variable costs and fixed costs by the total production in one month. In one month, the total production or harvest yield is 10 quintals or 1,000 kilograms. At this plantation, two harvests are conducted within a one-month period, with each harvest yielding 5 quintals or 500 kilograms. With the HPP calculated, businesses can apply markup pricing when determining the selling price by adding the targeted profit margin percentage. In addition, businesses can also adjust the price based on competitors' prices in the market.

The crystal guava plantation in Bantarsari Village began in 1989 when a group of domestic and international students visited the village with the aim of planting crystal guava seeds there. This means that the trees currently still producing fruit are approximately 36 years old.

Currently, the method used to increase the number of trees in the orchard is through grafting, and this also applies if local residents or visitors wish to plant trees for personal use. The price for one grafting is between Rp 25,000 and Rp 30,000, which includes the pot and soil. If the pot and soil are excluded, the price ranges from Rp 5,000 to Rp 10,000.

The growth period for crystal guava trees, from seed planting to the production of small fruits, lasts six months. Once the tree begins producing small fruits, soil care is initiated using manure and plant boosters to neutralize soil fertility and stimulate fruit growth. Further care involves leaf maintenance using pesticides and insecticides to minimize the occurrence of diseases or pests commonly found on leaves. The final step is fruit wrapping to control environmental factors like sunlight and rain, preventing fruit rot.

The distribution of crystal guava harvests in Bantarsari Village is done on a "fresh from the garden" basis, meaning the quantity of fruit harvested is adjusted according to market demand. Additionally, distributors and consumers wishing to purchase guava harvests from this orchard can directly visit the plantation and meet with the managing farmers, meaning there are no distribution costs involved. The crystal guava business in Bantarsari Village not only serves small consumers around the orchard but also distributes the harvest to large wholesalers in markets around Bogor.

The crystal guava harvest from Bantarsari Village has a perfectly sweet taste and contains few seeds, with some fruits even seedless. In addition to distributing the harvest to distributors and consumers, this crystal guava business is frequently visited by students conducting research, communities visiting Bantarsari to experience picking fruit directly, and both international and domestic students simply visiting. As a result, Bantarsari Village is dubbed the National Crystal Guava Village.

4. CONCLUSION

Bantarsari Village is one of the villages with fertile soil and abundant plantations, one of which is the crystal guava plantation. The majority of the villagers are farmers who sustain their families from the harvest. In addition to being consumed locally, the harvest is also distributed to markets or wholesalers under the "fresh from the garden" concept. In any business, it is necessary to analyze the cost of production to determine the amount of business expenses and set the appropriate selling price. In this study, the cost of production was calculated to be Rp 3,173 per kilogram. This means that farmers can

set a minimum selling price equal to the production cost to ensure that expenses and income are balanced.

The author suggests that agricultural institutions and local governments conduct outreach, training, and mentoring for farmers on appropriate methods and strategies for determining fair selling prices. Another suggestion is to create a standard manual containing appropriate production cost calculation standards and other related knowledge.

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