Analysis of Production Costs, Selling Price, and Estimated Profit of Cocopeat Block Plus at PT Uba Uhud International

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Abstract

The sustainability of the agricultural sector is threatened by the decreasing area of agricultural land due to land conversion. "Cocopeat Block Plus" was a growing medium made from cocopeat enriched with NZEO-SR Plus fertilizer as an alternative to soil-based growing media. This study aimed to determine the cost of production, recommended selling price, and estimated revenue and profit of "Cocopeat Block Plus" at PT Uba Uhud International. This study used a descriptive quantitative method. Production costs were calculated using the full costing method, and selling price was determined using the cost-plus pricing method. The results showed that the monthly cost of production was IDR 164,546,564 with a production volume of 54,600 kg. The unit cost was IDR 3,100/kg, and the recommended selling price was IDR 18,600/kg. Estimated revenue was IDR 1,015,560,000, and estimated profit before tax was IDR 749,457,436/month. "Cocopeat Block Plus" has economic potential as a value-added product, although it was currently in the trial production stage and marketed on a limited scale. These findings provide an economic basis for planning the future commercialization of the product.

Keywords: Cocopeat Block Plus; cost of production; profit; revenue; selling price

I. INTRODUCTION

Agricultural land plays an important role in supporting food security and regional economic development. This is because the agricultural sector serves as a major pillar in meeting food needs and providing employment opportunities (Desmawan et al., 2024). However, the sustainability of the agricultural sector currently faces a serious threat due to the declining area of agricultural land as a result of its conversion to non-agricultural uses. (HK et al., 2023). This decline is reflected in the reduction of paddy field area from 8.4 million hectares in 1990 to 7.18 million hectares in 2022. One of the main drivers of agricultural land conversion is population growth, which increases the demand for land for housing and supporting infrastructure (Raisya et al., 2024; Sanjesti & Silviana, 2025).

Land conversion also affects the soil nitrogen (N) cycle. Soil nitrogen availability declines because nitrogen is frequently lost through leaching, volatilization, and denitrification. Plants deficient in nitrogen exhibit pale green leaves due to reduced chlorophyll production. One of the current challenges in agriculture is to improve the efficiency of N supply in the soil, as N use efficiency generally remains below 50%, even under good management practices (Tando, 2018; Mahmud et al., 2021).

In response to these challenges, agricultural methods are needed to optimize space utilization without relying on extensive land areas. This can be achieved through intensive farming systems that use suitable growing media to support optimal plant growth (Fandi et al., 2020). The development of alternative growing media is necessary to reduce the use of soil while providing nutrients and adequate physical support for plant growth. One approach is to use organic materials as growing media. Organic growing media offer advantages in maintaining aeration and media structure due to their loose and porous properties (Prisa & Caro, 2023).

Given this potential, an alternative organic growing medium has been developed by combining cocopeat with NZEO-SR Plus fertilizer. Cocopeat is a growing medium produced by grinding coconut husks into a fine powder (Malik et al., 2024). Cocopeat has a loose structure and micropores that enable it to absorb and retain water (Supraptiningsih & Hattarina, 2018; Wasis & Fitriani, 2022). Commercially available cocopeat products generally consist of processed coconut husk without additional supporting materials. Although cocopeat is considered a suitable growing medium, its natural nutrient content is relatively limited compared with soil. Therefore, additional nutrients are needed to support optimal plant growth when using cocopeat (Kuntardina et al., 2022).

NZEO-SR Plus fertilizer is a slow-release fertilizer that can support fertilization in cocopeat because its main ingredient is natural zeolite, which plays a role in improving Nitrogen (N) use efficiency (Nursanti & Kemala, 2019). NZEO-SR Plus fertilizer is also formulated with supporting materials, including 2:1 clay minerals (montmorillonite), N-urea, and rice husks (Kharisun et al., 2017). Based on these characteristics, a growing medium combining cocopeat and NZEO-SR Plus fertilizer has considerable potential for use on degraded and limited land.

Integrated Technology Transfer-Based Research Downstreaming Scheme Program (SINERGI), initiated by the Directorate General of Higher Education (Dikti), under the Ministry of Higher Education, Science, and Technology (Kemdiktisaintek) is a strategic government initiative to strengthen collaboration between universities and industry partners and accelerate the transformation of research outcomes into useful innovative products. The research team from the Faculty of Agriculture, Jenderal Soedirman University, partnered with PT Uba Uhud International to develop an innovative cocopeat product enriched with NZEO-SR Plus fertilizer, named "Cocopeat Block Plus." Cocopeat, which was previously used only as a basic growing medium, is now being developed into an innovative product through the addition of NZEO-SR Plus fertilizer.

PT Uba Uhud International, as the company that will commercialize the "Cocopeat Block Plus" growing medium innovation, needs to have a clear understanding of the costs incurred in producing a product. Cost allocation has a close relationship with determining the selling price of a product. The company needs to understand all cost components involved so that it can ensure that the selling price covers all production expenses (Nor et al., 2025). Accurate knowledge of production costs enables the company to assess a reasonable profit level for the products it produces (Rafika et al., 2024). The company can determine the costs required to produce a product and the level of profit that can be earned through the analysis of Cost of Goods Manufactured (COGM), selling price, revenue, Cost of Goods Sold (COGS), and net profit (Aisyah et al., 2025) .

This study differs from previous studies, which have mostly focused on the effects of cocopeat and fertilizer on plant growth. The study conducted by the authors focuses more on the economic aspects. In addition, few studies have calculated the cost of goods manufactured for organic growing media or calculated the cost of goods manufactured for a growing medium formulated from cocopeat and a specific fertilizer. This makes the study relevant to filling the research gap while supporting efforts to commercialize "Cocopeat Block Plus." This study aims to: 1) determine the Cost of Goods Manufactured (COGM); 2) determine the selling price; and 3) calculate the estimated revenue and profit of "Cocopeat Block Plus" at PT Uba Uhud International.

II. METHOD

This study is a quantitative descriptive study with a case study research design. Descriptive research describes certain characteristics of individuals or groups (Tanjung & Muliyani, 2021). Meanwhile, quantitative research produces knowledge through the processing and analysis of numerical data to explain the phenomena being studied (Ismayani,

2019). The quantitative descriptive approach was chosen because it describes and analyzes the actual conditions related to the cost and revenue calculations of "Cocopeat Block Plus" based on numerical data that can be measured and calculated. A case study is a research design that examines a particular subject in a target research group in depth and intensively (Ismayani, 2019). The case study design was used in this study because it focuses on one research subject, namely PT Uba Uhud International, and allows an in-depth and specific analysis according to the characteristics of the research object.

This study was conducted at two locations according to the research activities. Data collection regarding the development of the new "Cocopeat Block Plus" product was carried out at the Experimental Farm, Faculty of Agriculture, Jenderal Soedirman University. Furthermore, data collection regarding costs and revenue related to the company's operational activities was carried out at PT Uba Uhud International's branch in Padamara District, Purbalingga Regency. The study was conducted from February to April 2026.

The sampling technique used was nonprobability sampling, in which not every member of the population has an equal chance of being selected as a sample. The sampling technique used was purposive sampling, which involves selecting samples based on specific criteria desired by the researcher (Sugiyono, 2018). The purposive sampling technique was used in this study because it is a case study that focuses on one business unit and one type of product. Therefore, samples with knowledge of and direct involvement in the production process and cost management were required. The research subjects selected as samples were: 1) the internal parties of PT Uba Uhud International, consisting of one company owner, one finance staff member, and one production staff member; 2) the SINERGI program research team, consisting of five lecturers; and 3) the formulation trial implementation team, consisting of one person.

The types of data used were primary data and secondary data. The primary data used included information regarding product formulation, production activities, costs related to production, and company policies. The secondary data used consisted of textbooks, scientific journals, and other sources relevant to the research. Data collection techniques were carried out through observation, interviews, questionnaires, and documentation.

This study used ten variables. The variables included in production costs consisted of raw material costs, direct labor costs, fixed overhead costs, and variable overhead costs. The variables included in non-production costs consisted of marketing costs and administration & general costs. The variables included in profit calculations consisted of production volume, selling price, revenue, and profit.

The data analysis used in this study consisted of quantitative descriptive analysis and cost and revenue analysis, which are detailed as follows.

1. Quantitative Descriptive Analysis

   Quantitative descriptive analysis is an analysis method that presents or describes collected and processed data according to the actual conditions, without aiming to draw general conclusions or make generalizations (Tanjung & Muliyani, 2021). he descriptive analysis in this study was used to process and present data related to the production process and costs of "Cocopeat Block Plus" based on the quantitative data obtained, without making generalizations beyond the research object.

2. Cost and Revenue Analysis

   a. Cost of Goods Manufacture (COGM)

      The determination of Cost of Goods Manufactured (COGM) used the full costing method, which is an accounting method for calculating all costs incurred in the production process of goods or services, including both direct and indirect costs. The use of the full costing method aims to describe production costs comprehensively. The formula for calculating the cost of goods manufactured using the full costing method is as follows (Purwanti, 2023):

Raw material costs	IDR xx
Direct labor costs	xx
Variable overhead costs	xx
Fixed overhead costs	xx
	+
Cost of Goods Manufactured	IDR xx

b. Product Selling Price

The selling price is the price set by the company for consumers as compensation for the costs incurred to earn a profit. The selling price is determined using the cost-plus pricing method, which is a method of determining the selling price by adding a certain profit percentage to the total cost (Purwanti, 2023). Mathematically, the selling price formula is as follows.

Selling price = Estimated total cost + Expected profit

The formula can be further elaborated as follows:

$$\text{Cost per unit} = \frac{Total\ production\ cost}{Production\ volume}$$

Selling price per unit = Cost per unit + (% profit × Cost per unit)

c. Revenue

Total revenue is the total amount of money received from products successfully sold or the product of the quantity of products and the selling price (Nuzuliyah, 2018). The formula used is as follows:

$TR = P \times Q$

Information:

TR = Total Revenue

P = Price

Q = Quantity

d. Cost of Goods Sold (COGS)

Cost of Goods Sold (COGS) is the total cost incurred to produce goods that are ready for sale and have subsequently been sold during a period (Santioso et al., 2023). The calculation of Cost of Goods Sold differs from the calculation of Cost of Goods Manufactured (COGM), as it includes beginning and ending finished goods inventory. Manufacturing companies use the following formula to calculate Cost of Goods Sold.

COGS = Beginning finished goods inventory + COGM − Ending finished goods inventory

e. Profit

Profit is a measure of the success of establishing a business. The profit expected by a company is determined based on a certain percentage of total costs (Purwanti, 2023). Types of profit according to Hutabarat et al. (2024) there are three types of profit, namely gross profit, operating profit, and net profit. Gross profit is calculated by subtracting the cost of goods sold from sales (revenue). Operating profit is calculated by subtracting total operating costs from gross profit. Net profit is calculated by subtracting income tax from profit before tax. Mathematically, the calculation of net profit is as follows.

Sales	IDR	xx	
Cost of goods sold		xx	
Gross profit	IDR	xx	-
Non-production cost		xx	
Net profit before tax	IDR	xx	-
Income tax		xx	
Net profit after tax	IDR	xx	-

III. RESULTS AND DISCUSSIONS

A. Results

The production process of coconut husk waste produces two products, namely "Cocopeat Block Plus" and cocofiber. Both products are produced in a single production process, so the costs incurred before the two products are separated are included in joint costs. The determination of the cost of each product requires a joint cost allocation method. This study uses the physical units method, which allocates joint costs based on the number of physical units of products expressed in certain units of measurement (Sugiarto et al., 2024). The following is a flowchart of the joint process and subsequent processing of "Cocopeat Block Plus" and cocofiber.

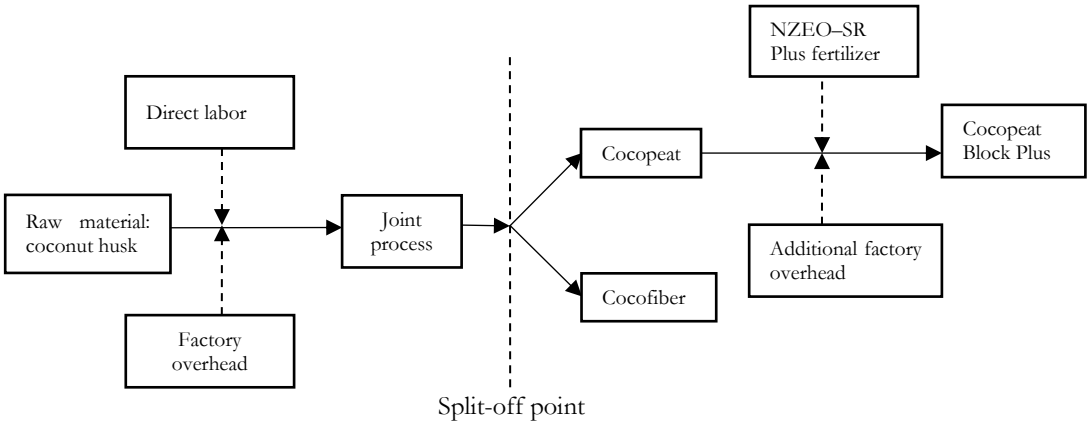

Figure 1. Joint Process and Subsequent Processing of Cocopeat Block Plus

Joint costs incurred before the split-off point need to be allocated to each product to determine its cost of goods manufactured. The joint costs of both products are allocated using the physical units method as follows.

Table 1. Joint cost allocation

Product	Production (kg)	Relative Physical Units	Joint Cost Allocation (IDR)
(a)	(b)	(c)	(d = c × joint cost)
Cocopeat Block Plus	54,600	82%	66,698,162
Cocofiber	11,700	18%	14,641,060
Total	66,300	100 %	81,339,222

One month of production can produce 54,600 kg of "Cocopeat Block Plus" and 11,700 kg of cocofiber, resulting in a total physical output of 66,300 kg. The costs incurred in the joint production process amounted to IDR 81,339,222, with IDR 66,698,162, or 82%, allocated to "Cocopeat Block Plus" and IDR 14,641,060, or 18%,

allocated to cocofiber. The joint costs allocated to "Cocopeat Block Plus" are then added to the separable costs incurred after the split-off point to determine the Cost of Goods Manufactured (COGM). The production costs of Cocopeat Block Plus are detailed in the following table.

Table 2. Production cost components of Cocopeat Block Plus

No		Cost Components	Cost (IDR/Month)	Share (%)
I	**Joint Cost Allocation**			
	A	Raw materials		
	1	Coconut husk	17,056,000	10.37
	B	Direct labor		
	1	Head of production	4,100,000	2.49
	2	Staff of production	19,188,000	11.66
	C	Variable overhead		
	1	Electricity	22,961,640	13.95
	D	Fixed overhead		
	1	Mobile phone credit	82,000	0.05
	2	Security guard	2,029,272	1.23
	3	Depreciation of chopping machine	799,500	0.49
	4	Depreciation of sorting machine	451,000	0.27
	5	Depreciation of shovel	16,400	0.02
	6	Depreciation of garden fork	14,350	0.01
	Total Joint Costs		**66,698,162**	**40.53**
II	**Separable Cost**			
	A	Raw materials		
	1	NZEO-SR Plus fertilizer	948,402	0.58
	B	Variable overhead		
	1	Vacuum plastic	43,680,000	26.55
	2	Cardboard boxes	51,870,000	31.52
	C	Fixed overhead		
	1	Depreciation of sieving machine	725,000	0.44
	2	Depreciation of pressing machine	625,000	0.38
	Total Additional Cost		**97,848,402**	**59.47**
III	**Cost of Good Manufactured (COGM) (I + II)**		**164,546,564**	**100**

The joint costs allocated to "Cocopeat Block Plus" amounted to IDR 66,698,162. The total additional costs required amounted to IDR 97,848,402. The sum of the allocated joint costs and additional costs resulted in the Cost of Goods Manufactured (COGM) of "Cocopeat Block Plus" amounting to IDR 164,546,564. The COGM value is then used as the basis for determining the production cost per unit and the recommended selling price. The calculation is presented in the following table.

Table 3. Determination of selling price

Component	Value
Cost of Good Manufactured (COGM)	IDR 164,546,564
Production volume	54,600 kg
Production cost per unit	IDR 3,013.67/kg
Rounding of cost per unit	IDR 3,100/kg
Expected profit margin	500%
Recommended selling price	IDR 18,600/kg

Based on table 3, the COGM amounted to IDR 164,546,564, with a production volume of 54,600 kg. The production cost obtained was IDR 3,037.56/kg, which was rounded to IDR 3,100/kg. With the application of a 500% profit margin, the recommended selling price was IDR 18,600/kg. The recommended selling price is then

used to estimate the revenue and profit of Cocopeat Block Plus. The estimated revenue and profit are presented in the following table.

Table 4. Revenue and profit

PT Uba Uhud International Income Statement For the Current Month		
Sales	IDR	1,015,560,000
Cost of goods sold		(164,546,564)
Gross profit	IDR	851,013,436
Non-production costs		(101,556,000)
Net profit before tax	IDR	749,457,436

The estimated revenue obtained by the company amounted to IDR 1,015,560,000. The COGS value was equal to the COGM value, amounting to IDR 164,546,564. The sales value minus COGM resulted in a gross profit of IDR 851,013,436. The estimated non-production costs amounted to IDR 101,556,000. The subtraction of non-production costs from gross profit resulted in a net profit before tax of IDR 749,457,436.

B. Discussions

PT Uba Uhud International is an agro-industrial company that processes coconut husks. PT Uba Uhud International has three main products made from processed coconut husks, namely cocopeat, cocofiber, and bristle fiber. Cocopeat is an organic growing medium for various types of plants. Cocopeat has an acidity level (pH) ranging from 5.0 to 6.8, which is suitable as an alternative to soil. Product innovation development is an important aspect of business sustainability to improve the company's competitiveness in the future. PT Uba Uhud International currently supplies various agricultural and plantation products to the national market and exports them to the global market (Pratama & Prayogi, 2024). total of 60% of its products are marketed domestically in various regions of Indonesia. Meanwhile, 40% are marketed through exports to various countries, such as China, Australia, Germany, India, and France. Product marketing targets various market segments, such as agriculture, the processing industry, and the furniture industry, which use processed coconut husk products.

1. Production Process

Figure 1 shows the manufacturing process of joint products from a single raw material, coconut husk. The production process begins with coconut husk as the raw material, supported by direct labor and factory overhead costs involved in joint production. Initially, the coconut husks are sorted based on their condition. Rotten or unsuitable coconut husks are separated and discarded, while suitable coconut husks are used in the production process. Coconut husks that still have high moisture content or are damp are first dried under sunlight. The dried coconut husks are then chopped using a chopping machine. The chopped material comes out through the outlet in the form of coarse fibers and fine powder. The chopped coconut husks produce a mixture of fine powder and fibers. At this stage, the production process reaches the split-off point, which produces two products. The sorted long fibers are processed further to produce cocofiber, while the mixture of short fibers and fine powder is processed further as the raw material for producing cocopeat.

The cocopeat product undergoes further processing to produce "Cocopeat Block Plus." The short fibers and fine powder obtained from the sorting process are transferred to the sieving process to obtain a more uniform powder size. The process produces three cocopeat powder sizes, namely 0.5 cm, 1 cm, and 1.5 cm. The next step is quality control

of cocopeat through several parameters, namely a cocopeat moisture <20%; an Electrical Conductivity (EC) level or salt 0.5 mS/cm; and an acidity level within the pH range of 5.0–7.0. After the quality check, NZEO-SR Plus fertilizer is mixed evenly into the cocopeat so that nutrients are distributed throughout the growing medium. The cocopeat is then compacted into blocks using a pressing machine. Finally, "Cocopeat Block Plus" is packaged in vacuum plastic packaging and sealed.

The costs incurred before the split-off point are joint costs that have no direct relationship with each individual product. After reaching the split-off point, the production process produces two products, namely cocopeat and cocofiber. The joint costs incurred before the split-off point need to be allocated to each product to determine its cost of goods manufactured.

Table 1 shows the joint cost allocation for "Cocopeat Block Plus" and cocofiber. One month of production can produce 2,100 kg × 26 days = 54,600 kg of "Cocopeat Block Plus" and 450 kg × 26 days = 11,700 kg of cocofiber, resulting in a total physical output of 66,300 kg. The relative physical units are obtained by dividing the physical units of each product by the total physical units of all products, resulting in a cost allocation of 82% for "Cocopeat Block Plus" and 18% for cocofiber. The percentage allocated to "Cocopeat Block Plus" is higher than that allocated to cocofiber because the physical output of "Cocopeat Block Plus" is greater. This is consistent with the study by Suparno et al. (2024), which examined the capacity of a coconut husk chopping machine. The study showed that one hour of chopping could produce 15 kg of cocopeat and 5 kg of cocofiber, or a ratio of 75%:25%. The physical unit percentages were then used as the basis for allocating joint costs amounting to IDR 81,339,222. "Cocopeat Block Plus" received a joint cost allocation of IDR 66,698,162, while cocofiber received a joint cost allocation of IDR 14,641,060.

2. Production Costs

Table 2 shows the production cost components of "Cocopeat Block Plus". The joint costs incurred before the split-off point consist of four cost components, namely raw materials, direct labor, variable overhead, and fixed overhead. This study focuses on the "Cocopeat Block Plus" product, so the details of cocofiber costs are not presented. The raw material cost of coconut husks allocated to "Cocopeat Block Plus" amounted to IDR 17,560,000. Direct labor costs consist of the Head of Production and Production Staff, with a total cost of IDR 23,288,000. Variable overhead costs consist of electricity costs amounting to IDR 22,961,640. Fixed overhead costs consist of mobile phone credit, security guard wages, depreciation of machinery (chopping and sorting machines), and depreciation of tools (shovels and garden forks), with a total cost of IDR 3,392,522. The total joint costs allocated to "Cocopeat Block Plus" amounted to IDR 66,698,162.

The "Cocopeat Block Plus" product requires separable cost components incurred after the split-off point in its production process, namely raw materials, variable overhead, and fixed overhead. The additional raw material used is NZEO-SR Plus fertilizer, amounting to IDR 948,402, as a supporting nutrient for the growing medium. The additional variable factory overhead costs consist of vacuum-sealed plastic amounting to IDR 43,608,000 and cardboard boxes for packaging amounting to IDR 51,870,000. The fixed factory overhead costs consist of depreciation of the sieving and pressing machines, amounting to IDR 1,350,000. The total additional costs required amounted to IDR 97,848,402. The sum of the allocated joint costs and additional costs resulted in the Cost of Goods Manufactured (COGM) of "Cocopeat Block Plus" amounting to IDR 164,546,564. This value represents all costs incurred in the production process of "Cocopeat Block Plus" over a one-month period.

3. Determination of Selling Price

Table 3 shows the determination of the selling price of the "Cocopeat Block Plus" product. The calculation of the cost per unit is used to determine the cost required for each kilogram of "Cocopeat Block Plus". The Cost of Goods Manufactured (COGM) of IDR 164,546,564 is divided by the production volume of 54,600 kg. The result is a cost per unit of "Cocopeat Block Plus" of IDR 3,013.67/kg, which is rounded up to IDR 3,100/kg. Thus, each 1 kg of "Cocopeat Block Plus" requires a production cost of IDR 3,100. This value is not significantly different from the study by Sari et al. (2024), which stated that processing young coconut waste produced cocopeat with a variable cost per unit of IDR 2,497/kg in the first year.

The selling price of "Cocopeat Block Plus" is determined using the cost-plus pricing method. This method is applied by adding a certain expected profit percentage to the cost per unit. The recommended profit level considers several factors, namely.

1. The selling price must cover all production costs incurred and provide a reasonable profit for the company.
2. The selling price of regular cocopeat blocks without fertilizer, which were previously produced by the company is IDR 14,500/kg. "Cocopeat Block Plus" has added value from NZEO-SR Plus fertilizer, so the recommended selling price is considered to be higher than that of regular cocopeat blocks.
3. The selling prices of similar products already available on the market. Based on observations on online marketplaces, there are cocopeat block products with added fertilizer, namely "Smart Cocopeat Block" and "BRICO," priced at IDR 23,000 and IDR 17,100, respectively.
4. "Cocopeat Block Plus" is a new product that still requires introduction to consumers. The recommended selling price is expected to be competitive and affordable for consumers.

Based on the several factors considered above, the recommended profit percentage is 500%. The cost per unit of IDR 3,100/kg is added to the expected profit of 500% of the cost per unit, or IDR 15,500, resulting in a selling price of IDR 18,600/kg. A profit percentage of 500% is considered high, but the recommended price has taken into account the company's history and the prices of similar products on the market. The selling price of IDR 18,600/kg remains within the market price range and can be considered a competitive price for "Cocopeat Block Plus".

4. Revenue and Profit

The calculation of the estimated net profit of "Cocopeat Block Plus" begins with the revenue value. The estimated revenue aims to determine the approximate revenue obtained from the sales of "Cocopeat Block Plus" over one month of production. A selling price of IDR 18,600/unit/kg and a production volume of 54,600 kg will generate revenue of IDR 1,015,560,000. This revenue value is considered very high, but it has not yet been deducted by the Cost of Goods Sold (COGS), non-production costs, and income tax.

The Cost of Goods Sold (COGS) is used to determine the total cost of all "Cocopeat Block Plus" products sold within a certain period. The beginning finished goods inventory is valued at IDR 0 because, at the beginning of the period, no finished products are assumed to be stored at the factory. In addition, the ending finished goods inventory is also valued at IDR 0 because no products have been recognized as ending inventory. Therefore, the COGS value is equal to the COGM value, amounting to IDR 164,546,564. However, in future production periods, when the product is mass-produced, the beginning and ending finished goods inventories need to be included in

the COGS calculation. This is necessary to ensure that the calculated costs reflect the costs attributable to the products sold during the current period.

The sales value of IDR 1,015,506,000 is deducted by the Cost of Goods Sold (COGS) of IDR 164,546,564. The result is a gross profit of IDR 851,013,436. A high gross profit margin indicates high efficiency in the production process, in which production costs tend to be economical and the product has high added value after being processed into a growing medium.

Non-production costs consist of two components, namely administration and general costs and marketing costs. This study does not detail the components of non-production costs because they are beyond the scope of the study, so the determination of non-production costs uses an estimation approach. Based on information obtained during data collection, non-production costs range from IDR 1,000 to IDR 2,000, or 7%–14% per unit of product. This study estimates non-production costs at 10% of sales, or approximately IDR 101,556,000, considering that the company has reached the international market. Subtracting non-production costs from gross profit results in a net profit before tax of IDR 749,457,436.

The profit calculation in this study only extends to net profit before tax, so the net profit after tax is not determined. As a limited liability company, PT Uba Uhud International is subject to corporate income tax at a rate of 22% of Taxable Income, rather than accounting profit. The calculation of Taxable Income requires fiscal reconciliation data in the form of positive and negative fiscal adjustments in accordance with tax regulations (Mardjun & Sabijono, 2025). This study has limitations in terms of the data available to calculate income tax and net profit after tax. Calculating tax using accounting profit that has not been adjusted may result in inaccurate tax calculations (Burhanudin & Trisnalianti, 2025).

IV. CONCLUSION

This study concludes that the cost and revenue analysis provides a basis for determining the production cost and selling price of Cocopeat Block Plus. The recommended selling price reflects the production cost and targeted profit margin. Furthermore, the selling price remains within the price range of similar products in the domestic market, indicating potential price competitiveness. The profit estimation also indicates high profit potential under favorable production and sales conditions. Cocopeat Block Plus is still at the production trial stage and has not been commercially marketed; therefore, the estimated profit does not reflect actual financial performance. This study provides a basis for evaluating the economic potential and supporting the future commercialization of Cocopeat Block Plus by PT Uba Uhud International.

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