

***(The Cost Production Determination of Fattening Cattle (Case Studies
Fattening Cattle Owned Kastamar at Terbanggi Besar Sub District
Central Lampung District))***

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ABSTRACT

This research aims to find out; (1) cost of goods production business of fattening cattle belonging to Kastamar by using the full costing methods, (2) cost of goods production of fattening cattle belonging to the Kastamar effort by use of variable costing methods, (3) revenues fattening cattle belonging to the Kastamar, and (4) the cost of goods sold beef on butcher. The research was carried out with the method of case study on fattening cattle Kastamar, Terbanggi Besar sub district, Lampung Tengah district. Location determination research done deliberately (purposive) with the consideration that the population of cattle in Terbanggi Besar sub district, Central Lampung district was the largest cattle population in the province of Lampung, and in the location of such research has not made any calculation of the cost of goods production. Methods of data analysis methods used were cost of goods production of full costing methods, and cost of goods production of variable costing methods. The results showed: (1) the cost production of fattening cattle owned Kastamar using full costing method in period I, II, and III was Rp 40.369/kg, Rp 40.082/kg, and Rp 41.854/kg, (2) the cost production of fattening cattle owned Kastamar using variable costing method in period I, II, and III was Rp 38.115/kg, Rp 37.946/kg, and Rp 39.481/kg, (3) income Kastamar fattening cattle belonging to the period I, II, III was Rp 43.795.082, Rp 52.404,082, and Rp 41.866.082, (4) cost of goods sold at a slaughterhouse cattle slaughtering in the period I, II, and III was Rp 112.182/kg, Rp 111.632/kg, and Rp 112.724/kg.

Key words: beef cattle, cost of goods sold, cost of productions, full costing, variable costing