

UDC 332

**ANALYSIS OF PRODUCTION COSTS AND DETERMINATION OF SELLING PRICE
IN THE "DAPUR KELOR" HOUSEHOLD INDUSTRY: A STUDY USING ACTIVITY-BASED
COSTING AND COST-PLUS PRICING METHODS**

Sumby Sintya Kasmarani, Nendissa Doppy Roy*, Siubelan Yakobus C.W.

Department of Agribusiness, Faculty of Agriculture, University of Nusa Cendana, Indonesia

Kana Yenny Raja

Department of Agrotechnology, Faculty of Agriculture, Nusa Cendana University, Indonesia

*E-mail: roynendissa@staf.undana.ac.id

ABSTRACT

The home industry in the form of products made from moringa raw materials is growing along with the efforts of the Indonesian government through the Indonesian Ministry of Health to overcome stunting. One of the increasingly growing home industries is "Dapur Kelor" (Moringa Kitchen). The calculation of the cost price and the determination of the selling price of household agro-industrial products is very important to ensure the continuity and success of the business. This study aims to determine the company's cost of goods sold, the calculation of the cost of goods using the Activity Based Costing (ABC) method, and the determination of the selling price using the cost plus pricing method in the "Dapur Kelor" home industry in Kupang City, Indonesia. The results of this study indicate that the determination of the cost of production used by the "Dapur Kelor" Home Industry company is by adding up the total production costs consisting of raw material costs, labor costs, and factory overhead costs which are then divided by the total units produced and the selling price is determined based on market prices. Calculation of production costs using the Activity Based Costing method includes the first stage of classifying overhead costs into activities consisting of identifying activities, assigning costs to activities, and determining group rates and the second stage of imposing overhead costs on products where overhead costs are charged using cost drivers of each product and results in the cost of production for the period May 25, 2022, for each moringa tea of Rp. Rp. 20,427/pcs and premium moringa powder Rp. 28,792/Pcs for determining the selling price using the cost plus pricing method which is smaller than the selling price applied by the Kelor Kitchen Household Industry.

KEY WORDS

Cost of production, selling price, activity based costing, cost plus pricing.

The Indonesian government continues to strive to address malnutrition and reduce the prevalence of stunting from 21.6% in 2022 to 14% by 2024. Currently, the province of East Nusa Tenggara holds the highest rate of stunting in Indonesia, which is 35.3%. Every effort is being made to utilize all potential natural resources to improve the nutrition of the population. One significant potential source of complete nutrition comes from the moringa tree, scientifically known as *Moringa oleifera*. Several studies have proven that this plant is rich in nutrients, including protein, fiber, vitamins, minerals, and antioxidants (Anwar, F., et al., 2007; Moyo, B., 2011; Rahayu, TB, & Nurindahsari, YAW, 2018; and Saa, RW, et al., 2019). Moringa leaves, seeds, and fruits have significant health benefits, including boosting the immune system, reducing the risk of chronic diseases, supporting the growth and development of children, and aiding in weight management. Moringa is rich in nutrients, including protein, fiber, vitamins, minerals, and antioxidants. Moringa leaves, seeds, and fruits have significant health benefits, including boosting the immune system, reducing the risk of chronic diseases, supporting the growth and development of children, and aiding in weight management (Winarno, FG, 2018; and Milla, PG, et al., 2021). Moringa leaf extract has numerous benefits for the body, such as cancer treatment, diabetes management,

promoting breastfeeding, enhancing vitamin absorption, and improving immunity (Soetanto, 2005). and aiding in weight management. Moringa is rich in nutrients, including protein, fiber, vitamins, minerals, and antioxidants. Moringa leaves, seeds, and fruits have significant health benefits, including boosting the immune system, reducing the risk of chronic diseases, supporting the growth and development of children, and aiding in weight management (Winarno, FG, 2018; and Milla, PG, et al., 2021). Moringa leaf extract has numerous benefits for the body, such as cancer treatment, diabetes management, promoting breastfeeding, enhancing vitamin absorption, and improving immunity (Soetanto, 2005). and aiding in weight management. Moringa is rich in nutrients, including protein, fiber, vitamins, minerals, and antioxidants. Moringa leaves, seeds, and fruits have significant health benefits, including boosting the immune system, reducing the risk of chronic diseases, supporting the growth and development of children, and aiding in weight management (Winarno, FG, 2018; and Milla, PG, et al., 2021). Moringa leaf extract has numerous benefits for the body, such as cancer treatment, diabetes management, promoting breastfeeding, enhancing vitamin absorption, and improving immunity (Soetanto, 2005). supporting the growth and development of children, and aiding in weight management (Winarno, FG, 2018; and Milla, PG, et al., 2021). Moringa leaf extract has numerous benefits for the body, such as cancer treatment, diabetes management, promoting breastfeeding, enhancing vitamin absorption, and improving immunity (Soetanto, 2005), supporting the growth and development of children, and aiding in weight management (Winarno, FG, 2018; and Milla, PG, et al., 2021). Moringa leaf extract has numerous benefits for the body, such as cancer treatment, diabetes management, promoting breastfeeding, enhancing vitamin absorption, and improving immunity (Soetanto, 2005).

Dapur Kelor is a household industry that utilizes moringa as a raw material to produce various product variants. Currently, the company faces several competing businesses. In a highly competitive industrial landscape, every company must continuously improve the efficiency and effectiveness of its production processes to increase competitiveness. To survive in an increasingly competitive environment, companies must continuously increase their company value through product quality, pricing, service, speed, and other factors.

Price is an important factor contributing to the success of a company's product. Price influences consumer interest in the product offered, in addition to taste and product quality. According to Andi (2015: 128), price is a primary factor influencing consumer purchasing decisions. Therefore, before setting prices, companies should examine several references for similar products that have been successfully traded. Determining the cost of production is a necessity for every entrepreneur to set the cost of sales. Commonly used methods include Cost Structure, Activity-Based Costing, and Volume Cost Profit methods (Tajidan, T., et al., 2022; and Oktariani, A., et al., 2023).

Inaccuracies in calculating the cost of production can have detrimental effects on the company, as the company may set the selling price of the product incorrectly. Determining the cost of production and selling prices can be done using appropriate methods. One method used is Activity-Based Costing (ABC), which is a cost allocation system based on activities, and the Cost Plus Pricing method for determining the selling price. According to Mulyadi (2003), Activity-Based Costing provides a more comprehensive, accurate, and relevant approach in tracing costs compared to traditional cost accounting.

Moringa (*Moringa oleifera*) is one of the tropical plants that can easily grow in tropical regions like Indonesia. Moringa is a product of the agro-industry that can be processed into various forms. In the city of Kupang, various moringa products are found, including moringa cake, moringa breads, moringa porridge, moringa oil, moringa tea, moringa coffee, and premium moringa powder used as raw material for moringa cake production. One of the household industries that produce processed moringa products in the city of Kupang is Dapur Kelor.

Dapur Kelor is a home industry that processes moringa into various products. It was established in 2018 by Kiky Krisnadi and is located on RSS Oesapa Street, Kelapa Lima Village, Kupang City, East Nusa Tenggara. Dapur Kelor has outlets or networks in 14 regencies/cities in Indonesia to market its products.

Dapur Kelor produces various types of products. All the costs incurred in producing these products are recorded using a simple recording method, where the recording is based on the production units and sales results, which are then calculated based on the expenditure costs to obtain the cost of the product. Therefore, each product in this business consumes the same overhead costs, rather than based on the activities involved in each product. Hence, this can be a problem in calculating the cost of production and selling prices in Dapur Kelor. The survey results found that the best-selling products in Kupang City from Dapur Kelor are moringa tea and premium moringa powder. Therefore, the researcher is interested in calculating the cost of production and selling price for these two products, which are the most widely sold products in Dapur Kelor.

METHODS OF RESEARCH

This research was conducted at Dapur Kelor, a household industry located in the Kelapa Lima District, Kupang City. The research was conducted from May to June 2022.

In calculating the cost of production and selling price applied by the company, the first step is to examine financial data in the form of company reports related to production activities and then perform calculations and summation of production costs. This includes calculating the costs of raw materials, direct labour, and factory overhead. Afterward, the cost of production and the selling price applied by Dapur Kelor Home Industry can be determined.

Calculating the cost of production using the Activity-Based Costing system consists of two stages.

First stage (Grouping overhead costs into activities) - in this stage, the following steps need to be taken: identifying activities; allocating costs to each activity; grouping activities based on their categories or combining activities and merging the costs of activities grouped together for each category. According to Hansen and Mowen (2006), the group rate is calculated using the formula: $\text{Pool Rate} = (\text{Group costs}) / (\text{Total activity movements})$.

Second stage (Allocating activity costs to products) - once the group rate is determined, the next step is to allocate these activity costs to each product using cost drivers. Then, the determination of overhead costs to be allocated to the products is calculated. The calculation is based on the formula (Rudianto, 2013: 168): $\text{Allocated overhead} = \text{Group rate} \times \text{Quantity of each product consumed or unit cost driver}$.

To calculate the selling price determination using the cost plus pricing method, it can be calculated using the formula:

$$\text{Selling price} = \text{Total Cost} + \% \text{ Mark up}$$

$$\% \text{ Mark Up} = (\text{Non-Production Costs} + \text{Desired Profit} (\%)) / \text{Production Costs}$$

RESULTS and DISCUSSION

Production costs for Moringa Tea and Premium Powder in the Dapur Moringa Home Industry consist of raw material costs, labor costs, and factory overhead costs.

Table 1 – Production data for one production period (25 May 2022)

No	Product	Amount of Production (Pcs)	Price (Rp)	Total (IDR)
1	Moringa Tea	500	35,000	17,500,000
2	Premium Powder	142	45,000	6,390,000
Amount		642		23,890,000

Source: Secondary data, 2022.

Based on table 2, the raw materials used by the Moringa Kitchen Industry are dried Moringa leaf powder obtained from the Koramil or farmers as raw material suppliers. The total raw material used for the period May 25 2022 was 32,200 kg which was then filtered

and obtained for Moringa tea as much as 18 kg and for premium powder 14,200 kg with a raw material price of Rp. 100,000/kg.

Table 2 – Cost of Raw Materials for Moringa Tea and Premium Powder in the Moringa Kitchen Industry for the period of 25 May 2022

Types of products	Raw material	Amount (Kg)	Price Per Kg (Rp)	Total (IDR)
Moringa Tea	Dried Moringa Leaf Powder	18	100,000	1,800,000
Premium Powder	Dried Moringa Leaf Powder	14,200	100,000	1,420,000

Source: Secondary data, 2022.

Table 3 – Labor Costs in the Kelor Kitchen Home Industry for the Period of 25 May 2022

Activity	Total manpower	Salary/Day (Rp)	Total Cost (Rp)
Production	2	35,000	70,000
Packaging	2	35,000	70,000
Marketing	2	35,000	70,000
Mechanical Technician	1	35,000	35,000
Amount			245,000

Source: Secondary data, 2022.

Home Industry Moringa Kitchen workers work 8 hours per day and are given Rp. 35,000 / Person. So that the total costs incurred by Dapur Kelor in one production process for the period May 25 2022 amounted to Rp. 245,000 for 7 workers.

Table 4 – Cost of Auxiliary Materials for Moringa Tea Products and Premium Powder in the Moringa Kitchen Industry for the period of 25 May 2022

Types of products	Auxiliary Material	Quantity (Roll/Pcs)	Price (Rp) / (Roll/Pcs)	Total Cost (Rp)
Moringa Tea	- Dip Tea Bags	1	100,000	100,000
	- Thread	1	500,000	500,000
Premium Powder	-	-	-	-
Amount				600,000

Source: Secondary data, 2022.

Based on Table 4, the cost of supporting materials for Moringa tea in the Kelor Kitchen Industry are tea bags and threads while for premium powders there is no cost of supporting materials because in producing premium powder there are no supporting materials.

Table 5 – The Cost of Packing Moringa Tea Products and Premium Powders in the Moringa Kitchen Industry for the Period of 25 May 2022

No	Types of products	Quantity (Pcs)	Price (Rp / Pcs)	Total Cost (Rp)
1	Moringa Tea	500	15,000	7,500,000
2	Premium Powder	142	15,000	2,130,000
Amount				9,630,000

Source: Secondary data, 2022.

Table 6 – Factory Overhead Costs in the Kelor Kitchen Home Industry for the Period of 25 May 2022

Fee Type	Total Cost (Rp)
Auxiliary Material	600,000
Electricity cost	100,000
Water Fee	25,000
Order Fee (Freight)	50,000
Machine Maintenance Costs	100,000
Telephone Fees	50,000
Packing fee	9,630,000
Building Rental Fees	82,191
Amount	10,637,191

Source: Secondary data, 2022.

Table 7 – Cost of Production and Selling Price Method of the Company

No.	Types of products	Cost of goods sold / Pcs (Rp)	Selling Price / Pcs (Rp)
1	Moringa Tea	21.104	35,000
2	Premium Powder	29,592	45,000

Source: Primary data processed, 2022.

Based on table 7, It can be seen the cost of production and the selling price of Moringa tea products and premium powders applied by the company. The Kelor Kitchen Industry calculates the cost of production by adding up all production costs and dividing by the number of units produced. Meanwhile, to determine the selling price of its products, Dapur Kelor does not use special calculations, only based on market prices and the profit presentation that the company wants, namely 40-50% which is obtained from each product.

Table 8 – Types of Activities in Moringa Tea Production

No.	Activity Type
1.	Raw Material Preparation
2.	Filtering
3.	Filling Tea Using a Machine
4.	Packaging
5.	Marketing

Source: Secondary data, 2022.

Based on table 8, it shows that the activities contained in the production of moringa tea consist of 5 activities including raw material preparation, filtering, tea filling using machines, packaging, and marketing.

Table 9 – Charges based on activities for the production of Moringa tea for a single production period

Activity	Component	Cost (IDR)
Material Preparation	Cost of auxiliary materials	600,000
	Order fee (postage)	25,000
Filtering	Labor costs	122,500
Filling Tea Using a Machine	Electricity cost	50,000
Packaging	Packing fee	7,500,000
	Machine Maintenance Costs	50,000
Marketing	Telephone Fees	25,000
	Building Rental Fees	41,095

Source: Primary data processed, 2022.

Based on table 9, it is shown that at first the factory overhead costs for each activity were divided by 2 because in the overhead costs there were 2 products produced, the overhead costs were divided in half and then the calculations were carried out using the ABC method, namely activity-based costing. So that the cost of auxiliary materials is Rp. 600,000, the order fee (ongkir) is Rp. 50,000: 2 = IDR 25,000, direct labor costs IDR 122,500, electricity costs IDR. 50,000, packing fee Rp. 7,500,000, machine maintenance costs Rp. 50,000, telephone costs 25,000 and building rental costs Rp. 41,095.

Table 10 – Determination of Cost Drivers for Each Activity for the May 25 2022 Period

Activity	Levels	Cost (IDR)	Cost Drivers
Raw Material Costs	Unit Level	1,800,000	500 Units
Labor costs	Batch Rate	122,500	8 hours
Auxiliary Material	Unit Level	600,000	500 Units
Electricity cost	Batch Rate	50,000	1.375 kWh
Order Fee (Freight)	Batch Rate	25,000	500 Units
Machine Maintenance Costs	Batch Rate	50,000	5 Hours
Telephone Fees	Batch Rate	25,000	2 hours
Packing fee	Unit Level	7,500,000	500 Units
Building Rental Fees	Facility level	41,095	90 m ²

Source: Primary data processed, 2022.

After the calculation of overhead costs using the activity based costing method is complete, the next stage is the calculation of the cost of production of Moringa tea products for a single production period, namely May 25, 2022 in the Kelor Kitchen Industry.

With a total raw material cost of Rp. 1,800,000 (18 Kg), labor costs Rp. 122,500 and overhead costs of Rp. 8,291,037 resulting in a total production cost of Rp. 10,213,537. In period 25 May 2022 Dapur Kelor produces 500 pcs of Moringa tea so that calculations using activity based costing result in the cost of production per pcs of Rp. 20,427.

Activities contained in the production of premium powders consist of 4 activities including raw material preparation, screening, packaging, and marketing. To identify costs and activities, there are costs incurred according to activities.

After determining costs based on each activity, the next step is to determine the causes of costs, namely cost drivers or cost drivers.

The cost driver of each activity in the production of premium powder where for raw material activities the cost drivers are production units with a total of 142 pcs and a workforce of 8 working hours, 1.1 kWh of electricity because the electricity used for production premium powder only for sealer machine use. Postage with cost drivers are the number of production units, machine maintenance, 5 hours of work, 2 hours of telephone, 142 units of packing and 90 meters² of building rent.

This group rate is determined by calculating the total factory overhead costs for each activity group or each cost pool divided by the cost driver or cost driver.

Factory overhead costs are charged using the group rate for each multiplied by the cost driver or cost driver so that the total factory overhead costs based on the activity based costing method of premium powder products in the Moringa Kitchen Industry in the period May 25 2022 amount to Rp. 2,546,025. After the calculation of overhead costs using the activity based costing method is complete, the next step is to calculate the production cost of premium powder products.

With a total raw material cost of Rp. 1,420,000 (14.2 Kg), labor costs Rp.122,500 and overhead costs Rp. 2,271,856 resulting in a total production cost of Rp. 3,813,580 In the period May 25 2022, Dapur Kelor produced premium powders with a total of 142 pcs so that calculations using activity based costing resulted in a cost of production / pcs of Rp. 26,856.

The Moringa Kitchen Industry in determining the selling price does not have a special calculation but is only based on market prices and the percentage of profits desired by the company. Following are the selling prices for Moringa tea products and premium powder set by the Dapur Moringa home industry:

1. Moringa Tea / Pcs (30 tea bags): Rp. 35,000;
2. Premium Powder / Pcs (100 gram): Rp. 45,000.

Based on interviews with the founder of the Kelor Kitchen Home Industry, in determining the selling price of the Kelor Kitchen Industry, the profit presentation is set at 40-50%. It can be said that the average percentage of profits desired by the company is 50%.

$$\text{Selling Price} = \text{Total Cost} + \% \text{Markup}$$

$$\% \text{ Markup} = \frac{\text{Biaya non produksi} + \text{Laba yang diharapkan}}{\text{Biaya Produksi}}$$

Non-production costs found in the Kelor Kitchen Industry are telephone costs of Rp. 50,000 and a water fee of Rp.25,000. Water is not needed in production activities in the Kelor Kitchen Industry so that water is included in non-production costs. Data on the cost of producing Moringa tea shows that the cost of producing Moringa tea in the Moringa kitchen industry for the period May 25 2022 is Rp. 10,213,537, and the total production cost of premium powder of Rp. 4,088,525. If the Moringa Kitchen Industry wants to provide benefits for Moringa tea and premium powder products by 50%, the % Markup can be calculated as follows;

It can be shown that with the cost of production of Moringa tea of Rp. 21,104 and premium powder of Rp. 29,592, using the cost plus pricing method the Moringa Kitchen

Industry can determine the selling price for Moringa tea of Rp. 33,656/Pcs and for premium powder of Rp. 44,683/Pcs.

Table 11 – Selling Price of Moringa Tea and Premium Powder with Cost Plus Pricing Method

Information	Cost of Goods Production per Pcs (Rp)	%markup	Selling Price (IDR)
Moringa Tea / Pcs (30 ktg tea)	21.104	50%	31,656
Premium Powder (100 grams)	29,592	51%	44,683

Source: Primary data processed, 2022.

The determination of the selling price is intended for the company to get a fair profit. Roni R. & Putri HCE (2022) found that production costs have no significant effect on net income, selling prices have a significant effect on net income, production costs and selling prices simultaneously have a significant effect on net income.

CONCLUSION

Calculation of the cost of production using the company's method applied in the Kitchen Kelor Home Industry for Moringa tea products is Rp.21,104/Pcs while for premium powder is Rp.29,592/ Pcs. The selling price set by the Moringa Kitchen Industry is only based on the selling price on the market and does not have a special calculation regarding the selling price setting so that Moringa tea is sold at Rp.

The calculation of the cost of production based on the activity based costing method for Moringa tea is Rp. 20,427/Pcs and premium powder is Rp. 26,856/pcs. The difference in the cost of Moringa tea using the activity based costing method with the company method is Rp. 677/Pcs While the difference in the cost of premium powder using the activity based costing method with the company's method is Rp. 2,736/Pcs. The difference that occurs between the calculation of the cost of production between the company method and the activity based costing method lies in the imposition of factory overhead costs. The company method only charges factory overhead costs on one cost driver and where the amount of factory overhead costs is the same without any division of costs to products. While the activity based costing method imposes factory overhead costs for all products according to their respective activities. So that the charging of costs according to the activity based costing method is more accurate than the traditional method.

Determination of the selling price of Moringa tea and premium powder in the Dapur Moringa Home Industry using the cost plus pricing method is Rp. 33,656/Pcs for moringa tea and premium powder of Rp. 44,683/Pcs. Meanwhile, the selling price set by the Kelor Kitchen Home Industry for Moringa tea is Rp. 35,000/pcs and premium powder is Rp. 45,000/pcs. In determining the selling price, the Moringa kitchen industry only uses the market price basis and does not have further calculations regarding the determination of the selling price. So that it can be seen that there is a difference in the selling price set by the Moringa Kitchen Industry using the cost plus pricing method.

For the Moringa Kitchen Home Industry, it is better to make improvements to the calculation of the cost of production using the activity based costing method because it has better accuracy and can help companies make the right strategic decisions. If the company uses the corporate/traditional method, the company only charges all costs for the product so that errors can occur in the calculations.

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