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Analysis of the Costs of Family Farming Production: A Study on a Farm in Manacapuru/AM

Analysis of Family Farming Production Costs: A Study on a Property in Manacapuru, Amazonas

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Summary

Family farming plays a role in the Amazonian food supply, but faces structural, logistical, and climatic challenges that directly impact its profitability. Therefore, this study aimed to analyze the composition of production costs and the economic viability of a family farm in the municipality of Manacapuru/AM, using the absorption costing method. The research is characterized as a case study, with a mixed-methods approach and a descriptive and exploratory nature. Data were collected through semi-structured interviews and financial data collection. The results identified that fertilizers and climatic risks represent the largest share of costs, constituting critical factors.

Vulnerability. The accounting analysis indicated a real unit cost of R$ 32.98 per box, validating the producer's mental estimate and the efficiency of their intuitive management. With a selling price of R$ 100.00, a contribution margin of R$ 84.42 and a break-even point of 33 boxes per month were found, while the average production is 160 boxes, resulting in a safety margin of 79.4%.
It is concluded that the short supply chain marketing strategy ensures the profitability of the activity, and the formalization of costs empowers the producer, offering decisional security to face market fluctuations.

Keywords: Family farming. Agricultural costs. Absorption costing.

Abstract

Family farming plays a key role in food supply in the Amazon region; however, it faces structural, logistical, and climatic challenges that directly affect its profitability. In this context, the general objective of this study was to analyze the composition of production costs and the economic viability of a family farming property in the municipality of Manacapuru/AM, using the absorption costing method. The research is characterized as a case study, with a mixed approach and a descriptive and exploratory nature. Data were collected through a semi-structured interview and a survey of financial records. The results indicated that fertilizers and climate-related risks represent the largest share of costs, constituting critical factors of vulnerability. The accounting analysis revealed a real unit cost of R$ 32.98 per box, confirming the producer's mental estimate and the efficiency of his intuitive management. With a selling price of R$ 100.00, a contribution margin of R$ 84.42 and a break-even point of 33 boxes per month were identified, while the average production is 160 boxes, resulting in a 79.4% margin of safety. It is concluded that the short supply chain marketing strategy ensures the profitability of the activity and that the formalization of costs equips the producer with greater decision-making security in the face of market fluctuations.
Keywords: Family farming. Agricultural costs. Absorption costing.

1. Introduction

Family farming emerged around 1990 and became an important movement.
for the production of food, especially for consumption by the family itself. With the
The emergence of the National Program for Strengthening Family Farming (PRONAF), the
Farmers had the opportunity to participate in government initiatives that could
to increase family income at the same time, promote food for society (Figueiredo, 2023). A

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Family farming in the Amazon faces a series of economic, social, and productive problems. especially due to obstacles related to low soil fertility and rising temperatures. caused by extreme droughts and floods, as well as forest fires, mainly caused due to human actions and exacerbated by global warming (Brandão, Arieira, Nobre, 2024).

Even with the economic, social, productive, and environmental challenges, it is important that the Farmers should have knowledge focused on managing rural activities, especially regarding... recording and controlling the costs of family farm production. This will require the use of from accounting to obtain the information necessary for the development of this activity, to determine a selling price and make the various economic and financial decisions involved in... conducting this type of rural activity.

For this task of recording and controlling the costs of your family's agricultural production, it is It is important to make use of cost accounting in the management of your rural property, especially when it comes to absorption costing, to understand the methodology for determining the costs of production, its registration and control so that it is known exactly what was necessary to generate Agricultural products. Knowledge of these costs provides the farmer with better information. to determine the selling price of agricultural production and enable better profitability. (Lima et al., 2022).

According to Tavares and Rech (2024), despite cost accounting in the methodology of Absorption costing provides essential tools for more efficient management in family farming, its application is still limited, mainly due to the perception that it is about something complex. This reality highlights the importance of implementing educational programs and specialized technical support, as well as public policies that promote training and incentives. to the use of cost accounting. In this scenario, the guiding question of this research arises: From In what way can the analysis of production costs, based on absorption costing, measure the profitability of the activity and offer decisional security for managing the sales price in Family farming?

In the case of family farming, this need is even more evident, since these Producers are more vulnerable to climate variations. For this reason, it is essential that... Family farmers should take extra care in setting prices, thus ensuring sales. More sustainable and balanced. Family farming plays a strategic role in security. It is responsible for providing food, supplying local markets, and generating income, thus contributing to a A significant portion of fruit and vegetable production in Brazil. However, one of the biggest challenges faced For these farmers, the appropriate definition of the selling price is crucial, since many do not have... Systematic cost control and, consequently, they base their pricing on practices. empirical.

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In addition to its practical contribution to property management, the study also has Academic relevance, as it strengthens the debate on the use of applied cost accounting. to family farming, especially in the Amazonian context. By providing subsidies for decisions In a rational and sustainable way, the research seeks not only to answer the proposed problem, but also to offer a reference model that can be replicated in other properties with similar characteristics. similar.

The application of more sustainable practices, such as the use of natural resources and techniques. Agroecological practices can add value to products, resulting in slightly higher prices and greater acceptance by conscious consumers. However, the absence of accounting controls and environmental indicators can make it difficult to measure the real costs and impacts of production, compromising both financial management and the continuity of environmental activities in the long term. term.

The overall objective of this study is to analyze the cost structure of production and the economic viability of a family farming property in the municipality of Manacapuru/AM, using the absorption costing method. To achieve this, the identification and classification of fixed and variable costs involved in the production process, cost calculation. real unit, through contribution margin and break-even point indicators, comparing the cost determined using the pricing method to verify profitability and vulnerability financial health of the business.

2. Theoretical Framework

2.1 Family farming

Miranda, Wegner and Dias (2024) observe that the fairs of agroecological family farming They are part of territorial supply systems, which are more easily coordinated by The authors They emphasize the importance of monitoring and evaluating progress for better commercialization. with the aim of improving understanding of their commercial dynamics (Miranda; Wegner; Days, 2024).

The trade that takes place at fairs is characterized as part of a short chain, precisely by facilitating direct contact between producers and consumers. In this space, purchasing decisions are made. They tend to be influenced by factors such as saving time and money, and concern for... environment, human and animal health and well-being. Furthermore, consumers express preferences based on global trends in eating behavior, reflected in habits, Attitudes and consumption patterns are constantly changing (Padilha et al. 2022).

Family farming can use cost accounting practices to identify the costs of

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production, facilitating the understanding of the economic viability of agricultural activity and to formulate management strategies best suited to the reality of family farmers. (Tavares; Rech, 2024).

Given the importance of family farming for the country's development, the adoption of [the following is essential]. of practices that strengthen its market insertion. In this way, cost accounting stands out- if used as a strategic tool, by enabling asset control and providing subsidies informational tools that aid in the decision-making process (Guimarães, 2023). Enterprises that do not They manage their production and expenses but do not obtain the expected return, acquiring a low profits or losses, aiming for low profitability sufficient to remain operating in the market. market (Campos et al., 2022).

2.2 Absorption Costing

Absorption costing is a method that gathers and systematizes all production costs. whether they are fixed or variable, direct or indirect, incorporating them into the manufactured products. In this model, all expenses related to the manufacturing process are "absorbed" by the cost of the product. Its Its use is mandatory under Brazilian law for accounting and tax purposes, and is adopted in determination of the values of goods and services sold (Wernke, 2019).

With the advancement of studies and the growing need for effective tools for management and With the control of information, cost accounting has come to play a fundamental role. In supporting business decisions. For an organization to achieve its financial results. If desired, it becomes essential to conduct a detailed analysis of your costs and expenses, considering both fixed and variable costs. Fixed costs correspond to expenses that Costs remain constant, regardless of production or sales volume, while production volume remains constant. Variables undergo changes according to the level of productive activity (Morais et al., 2023).

The application of this method is strategic for rural management. As Pedroso et al. emphasize al. (2023), unlike managerial approaches focused solely on contribution margin, the absorption is incorporated into the manufactured product with regard to essential structural costs, such as Depreciation of machinery and maintenance of facilities. This characteristic makes the method This is fundamental for family farmers to understand the true total cost of their crops.

2.3 Contribution Margin

Contribution margin is an essential tool for analyzing the profitability of Prices, as it represents the value that remains of the selling price after deducting costs and expenses. Variable costs, such as raw materials, sales taxes, and commissions. This amount is what effectively contributes to covering monthly fixed expenses and, subsequently, to generating Profit. In competitive market environments, controlling and evaluating profit becomes essential. Performance of operations, since strong competition often leads companies to reduce

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their profit margins (Wernke, 2019).

By calculating the contribution margin, it is possible to determine the break-even point. operational, indicating the minimum revenue required for the company to cover its fixed costs. and variables, avoiding losses. With this information, the manager can establish more realistic sales targets. precise, assess the feasibility of offering free shipping, grant discounts responsibly, among other things. other strategic decisions that directly impact financial performance (Pissinati; Dias, (2022). The contribution margin, in addition to being an efficient pricing method, is fundamental to understand the company's true economic condition, as it allows for an assessment of the profit obtained from sales. of products or services, providing information that strengthens the decision-making process. (Pissinati; Dias, 2022).

2.4 Break-even point

The accounting break-even point (BEP) indicates the minimum quantity of products that the company... You need to sell in order for the result of the period to be equal to zero, that is, neither profit nor loss. This indicator also allows you to identify the sales level at which profit becomes zero. For To find this amount, divide the total fixed costs by the unit contribution margin. thus obtaining the volume necessary to cover all fixed expenses for the period (Wernke, 2019).

Laureth et al. (2018) emphasize that knowledge of the PEC is strategic, as it allows... The manager should analyze the company's performance against the minimum required activity level, warning that The need for corrective measures if actual sales fall below this critical level. Furthermore... From this, starting from the break-even point, it is possible to calculate the safety margin, which measures the How much can sales decline without the company entering the loss zone? This is, therefore, a matter of... a vital safety indicator that defines the minimum sales target required for continuity. of the business

3. Methodological procedures

The research is characterized as a case study, with a descriptive and exploratory approach. since it seeks to understand the reality of a specific property and analyze its structure. of costs. The study adopted a mixed, quantitative and qualitative approach, in accordance with the objectives. layouts.

The quantitative approach was used to survey the production costs in which The absorption costing method was applied to justify the pricing of the products. In the qualitative approach, an investigation was carried out to gather relevant information about the cultivated crop. as an economic activity. The research was classified as exploratory because it sought to provide Greater familiarity with the problem of economic viability in family farming.

The research approach was descriptive, as the study helped to understand the...

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characteristics of economic activity in family farming (Gil, 2007). The instrument used
The interview consisted of a semi-structured form that addressed the producer's profile and costs.
production. Data collection took place with the person responsible for the property, carried out at their location.
commercialization, a fair of the Amazonas Sustainable Development Agency (ADS), in
Manaus/AM.

After collection, the data were processed and categorized to allow for analysis.
integrated. The qualitative information, relating to the profile and management practices, was interpreted
through content analysis. Quantitative cost data were processed in spreadsheets.
electronics, serving as the basis for calculating contribution margin and breakeven point indicators.
balance. This methodological structure seeks to enable the results presented below.
They not only describe the observed reality, but also offer a solid basis for more accurate pricing.
fair and balanced

4. Results and Discussion

4.1 Producer profile and management practices

The producer interviewed has completed high school and has a family income of two minimum wages.
minimum requirements. The property, located on a branch road in the municipality of Manacapuru/AM, is characterized by...
as family farming, consisting of the labor of the producer, his wife and his son,
supplemented by an employee. With over 20 years of experience in marketing.
of its products at government fairs, being a regular participant in ADS fairs,
demonstrates an entrepreneurial profile.

The research revealed that the control methods adopted on the property are predominantly empirical.
The producer demonstrated awareness of the costs involved in production; however, he reported not using [the technology/method].
Formal records or spreadsheets, performing financial control mentally and based on...
practical experience.

In terms of pricing, it is characterized by market value. According to
Figueiredo et al. (2022) argue that this method prioritizes external conditions, such as competition and power.
Acquiring demand. In practice, the price is set based on current market quotations.
local trade, functioning as an external parameter that conditions the producer to adapt their
Cost structure to enable the desired profit margin.

4.2 Survey and classification of production costs

For the cost structure analysis, all costs were initially identified.
involved in the production and marketing process of the agricultural product. This period was defined as...
The analysis covers the monthly interval, considering the average productivity and the farm's expenses.
Based on this survey, the values were classified into fixed costs, variable costs, and losses, according to...

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its nature. Considering that the farmer markets only a single product, the distinction between Direct and indirect costs become less relevant, since there is no need for procedures. allocation. In this way, all the costs determined directly affect the price composition. of the papaya, table 1.

Table 1: Description of the fixed and variable costs of agricultural product production.

Resources	Description	Classification	Monthly value
Raw material	Papaya seeds	Variable cost	R$ 142.86
Inputs	Water for irrigation	Variable cost	R$ 150.00
Inputs	Fertilizers	Variable cost	R$ 2,000.00
Inputs	Pesticides	Variable cost	R$ 200.00
Labor	Compensation per day	Fixed cost	R$ 1,400.00
Logistics	Transport of goods for sale	Fixed cost	R$ 400.00
Fuel	Fuel for equipment	Fixed cost	R$ 100.00
Depreciation	Depreciation of equipment	Fixed cost	R$ 4.38
Risks	Cost of loss	Loss	R$ 879.45
Total	Total monthly cost	-	R$ 5,276.69

Source: Prepared by the authors.

Papaya seeds are classified as raw material because they are the essential element for... beginning of cultivation. The survey estimated the crop at 700 plants, a productive structure that generates an average of 160 boxes per month. For plant development and fruit formation, the The producer highlighted the importance of fertilizers, especially the chemical fertilizer NPK, considered fundamental to promoting fruiting. If fertilization is not carried out properly, the Papaya trees tend not to produce fruit. Pesticides are used in reduced quantities for this purpose. control of mites and fungi, whose incidence increases during rainy periods. It is observed that the value The cost of the loss, R$ 879.45, refers to the estimated 20% crop failure due to failures in... Fertilization and proliferation of these fungi. According to Bianchet et al. (2021), losses should be included. Normal and abnormal factors are used to calculate costs, ensuring that all fixed and variable costs are included. incorporated into the value of the products.

The costs related to water consumption used for daily irrigation were identified. of the plantation, as well as the costs of electricity and fuel needed for the The operation of agricultural equipment was also calculated. The depreciation of the brush cutter was also included. used for land maintenance and cleaning. Regarding labor, the producer relies on... An assistant for carrying out agricultural activities, whose remuneration is provided through daily wages. Furthermore, it was found that the producer incurs weekly expenses for transporting the

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merchandise delivered to the point of sale.

4.3 Analysis of cost structure and economic performance

After gathering the costs, a total monthly breakdown was performed to identify the representativeness of each item. The data analysis, presented in Table 2, reveals a structure Costs are concentrated in chemical inputs and labor.

Table 2: Breakdown of monthly costs.

Activity	Value	Percentage
Papaya seeds	R$ 142.86	2.71%
Water	R$ 150.00	2.84%
Fertilizers	R$ 2,000.00	37.90%
Pesticides	R$ 200.00	3.79%
Labor	R$ 1,400.00	26.53%
Transport	R$ 400.00	7.58%
Equipment	R$ 100.00	1.90%
Depreciation	R$ 4.38	0.08%
Cost of loss (20% risk) R$ 879.45		16.67%
Total	R$ 5,276.68	100.00%

Source: Prepared by the authors.

It is observed that more than 80% of the property's financial resources are absorbed by only three factors: fertilizers, labor, and cost of loss. The data analysis reveals that Concentration of costs in strategic items. Fertilizers (37.90%) represent the largest monthly outlay, given that reducing it would directly compromise productivity already established. In contrast, the logistics cost (7.58%) the investment in transport allows that The product reaches a market where the selling price is significantly higher. Regarding at the cost of loss (16.7%), it financially materializes climate risk, which reinforces the need high profit margins are needed to absorb this volatility.

The analysis of the data made it possible to measure the profitability of the operation, demonstrating that the The price charged generates a sufficient surplus to fully cover variable expenses and the cost of... fixed structure. This economic performance was quantified using performance indicators. presented in table 3.

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Table 3: Economic performance analysis of papaya production.

Indicator Calculation Result		
Selling price	Market	R$ 100.00
(-) Unit variable costs	Seeds, fertilizer, pesticides, water and fertilizers	R$ 15.58
(=) Contribution margin	R$ 100.00 - R$ 15.58	R$ 84.42
Fixed costs + risk	R$ 1,904.38 + R$ 879.45	R$ 2,783.83
Break-even point	R$ 2,783.83 ÷ R$ 84.42	33 boxes
Monthly production	700 feet	160 boxes
Safety Margin in quantity 160 – 33 Safety Margin in		127 boxes
percentage 127 ÷ 160 Source: Prepared by the authors.		79.40%

Calculating the equilibrium point demonstrates the values needed to reach equilibrium.
financial and operational safety margin, which resulted in 32.97 units. Given the
Given the indivisibility of the product, it is established that the producer achieves operational equilibrium by selling it.
33 boxes per month, the minimum volume needed to fully cover fixed costs and meet the...
Risk of loss. Considering an average production of 160 boxes, the property operates with a
a significant safety margin of 127 boxes.

4.4 Unit profitability analysis

Given the diagnosis that the producer is already operating profitably, the proposal presented
Table 4 aims to formalize the actual unit cost to support decision-making. The methodology
The adopted approach organizes fixed, variable, and risk costs into a logical structure, allowing for...
Clear visualization of the contribution margin per unit.

Table 4: Breakdown of costs and profit margin per box of papaya.

Item	Value (R$)	Description
A. Total monthly cost	R$ 5,726.68	It includes fixed costs, variable costs, and losses.
B. Monthly production	160 boxes	Average volume produced.
C. Actual cost per box (A ÷ B) R$ 32.98		Unit cost.
D. Selling price	R$ 100.00	Price charged at the fair.
E. Gross profit per cash register (D - C) R$ 67.02		Profit margin.

Source: Prepared by the authors.

The actual cost of production, logistics, and risk for a box of papayas was determined to be R$ 32.98.
This result validates the producer's empirical perception, who estimated their cost at R$ 40.00.
The observed divergence proves to be positive, as it indicates a conservative stance in management:

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By slightly overestimating their costs, the producer creates an intuitive safety margin. This
This demonstrates that, even when based on intuition, the farmer's tacit knowledge has a high degree of adherence.
This reflects reality and is now ratified by formal accounting analysis.

Formalizing costs empowers management by demonstrating that the unit cost is R$
32.98, compared to a selling price of R$ 100.00, ensures a gross margin of R$ 67.02. This
This indicator provides producers with decisional security, providing a basis for negotiations and promotions.
without compromising profitability. In situations where the marketing period ends,
Given the product's high perishability, a minimum price of R$ 32.98 can be established.
for price adjustments, allowing for the recovery of invested capital without incurring deficits. A
Selling at this minimum price level prevents product disposal and mitigates financial losses.

Conclusions

This study aimed to analyze the cost structure and financial viability of a
Family farming property in Amazonas, using the absorption costing method. A
Research has shown that pricing based on empirical practices, while functional for the
Immediate survival is lacking, but visibility is needed regarding the true cost structure and financial risks.
of the activity in the Amazon region. The hypothesis that producers use empirical criteria was
Validated, however, the results indicated that this does not stem from a lack of managerial knowledge.
given that the producer demonstrated not a sophisticated tacit understanding of costing, but rather of the absence of it.
formal tools adapted to their reality.

The cost analysis revealed that the property's financial vulnerability lies in...
dependence on volatile inputs and exposure to climate risks. However, the accounting assessment
It was found that the intuitive pricing adopted by the producer has a high degree of adherence to reality, since
incorporating safety margins for these variables. Therefore, the profitability of the business is
ensured primarily by the short supply chain model, direct sales at the ADS fair, which allows
capturing the full added value, neutralizing the impact of high production costs and...
operational losses.

Given these findings, and considering the efficiency demonstrated by intuitive management,
It is recommended to adopt prior cost planning as a tool for continuous improvement.
Since most of the costs are concentrated in volatile and unpredictable items, such as fertilizers,
Given the climate risk involved, preparing a cost estimate before the start of each cycle would allow...
By allowing producers to anticipate scenarios of rising input costs, this preventative approach would enable adjustments.
Pre-set sales prices or the search for alternative suppliers, protecting profit margins.
to combat sudden sectoral inflations.

It can be concluded, therefore, that cost management in family farming does not need to be complex.

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to be effective. The simplified tool presented in this work serves to provide the necessary tools for...

Producer management, transforming their tacit knowledge into explicit data. By visualizing with

With clarity regarding their true costs and profit margin, the farmer gains the confidence to make informed decisions to face challenges.

overcoming market adversities, ensuring the economic and social viability of their family unit.

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