

**Added Value Analysis of Bandeng Fish (*Chanos chanos*) Amplang Business in Babulu Laut Village, North Penajam Paser Regency**

**Analisis Nilai Tambah Usaha Amplang Ikan Bandeng (*Chanos Chanos*) Desa Babulu Laut Kecamatan Babulu Kabupaten Penajam Paser Utara**

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**ABSTRACT**

Bandeng fish amplang processing in Babulu Laut Vilage is still classified as a small household business, with 7 amplang processors in Babulu Laut Village. This research was conducted to determine the value added of the bandeng fish amplang business in Babulu Laut Village. The number of respondents was 7 people, so the researcher took the entire population as a sample (census). The results showed that the added value of raw bandeng fish processed into amplang was Rp. 198,553 per kg with a value added ratio of 66%. This value added ratio is considered high because it is more than 10%. The profit margin of the bandeng fish amplang was Rp. 270,865 with a profit of 69 that had been distributed to each individual such as labor income of 4% and other input contributions of 27%.

**ABSTRAK**

Pengolahan amplang ikan bandeng di Desa Babulu Laut masih tergolong usaha kecil rumah tangga, pengolah amplang di Desa Babulu Laut berjumlah 7 pengolah. Penelitian ini dilakukan dengan tujuan mengetahui nilai tambah dari usaha amplang ikan bandeng di Desa Babulu Laut. Jumlah responden sebanyak 7 orang, olah karena itu peneliti mengambil semua populasi sebagai sampel (sensus). Hasil penelitian menunjukkan bahwa nilai tambah bahan baku ikan bandeng yang diolah menjadi amplang adalah sebesar Rp. 198.553/kg. dengan tingkat rasio nilai tambah sebesar 66%, rasio nilai tambah ini tergolong tinggi dikarnakan lebih dari 40%. Margin keuntungan amplang ikan bandeng sebesar Rp. 270.865 dengan keuntungan 69% yang telah didistribusikan ke masing-masing seperti pendapatan tenaga kerja sebesar 4% dan sumbangan input lain sebesar 27%.

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## INTRODUCTION

The fisheries potential in North Penajam Paser Regency is quite high, both from capture and cultivation fisheries. The production of capture and aquaculture fisheries in North Penajam Paser Regency, sub-districts varies with production each year which is not fixed, namely in 2018 it was 6,045.00 tons, 2019 it was 6,125.80 tons, 2020 it was 6,227.03 tons, 2021 it was 6,393 tons, 00 tons and in 2022 it will be 6,441.00 tons (BPS Penajam Paser Utara, 2023).

Babulu Laut Village has an area of 129.99 Km<sup>2</sup> and is located in the coastal area of North Penajam Paser Regency (PPU Regency Central Statistics Agency, 2021). One of the marine fisheries in Babulu Laut Village is milkfish. The production of milkfish in Babulu Laut Village is 500 tons/year. It can be said that the production of milkfish itself is quite large (PEMDES Babulu Laut Village, 2022).

The results of fisheries processing in Babulu Laut Village are salted fish, crackers and Amplang. From fisheries processing, one of the businesses that is widely used as a business by the people of Babulu Laut is amplang from milkfish. The use of milkfish to make processed amplang products with the aim of preventing spoilage and having high added value because it goes through a production process and is packaged as attractively as possible, thus producing a product with economic value that can increase the sales capacity of entrepreneurs compared to unprocessed milkfish.

Amplang is a typical East Kalimantan food, or also known as kerukuk kuku sorts. Amplang itself has a savory and delicious taste. The basic ingredients of amplang itself come from fish mixed with tapioca, eggs and other spices (Qosthari, 2016). Added value is the increase in value of a commodity because it undergoes processing, transportation or storage in production (Hayami et al., 1987). Based on research by Awani et al., (2019), fish processing businesses have an added value ratio of 14.58%. Also supported by research by Intyas et al., (2020) that fish processing businesses provide an added value ratio of 62.47%. Based on this, it encourages researchers to find out more about "Analysis of the Added Value of the Amplang Milkfish Business, Babulu Laut Village, Babulu District, North Penajam Paser Regency". This research was conducted with the aim of analyzing the added value of the milkfish amplang business in Babulu Laut Village, Babulu District, North Penajam Paser Regency.

## METHODS

### **Types and Methods of Data Collection**

The types of data used in this research are primary data and secondary data. Data collection methods are techniques that can be used by researchers to collect data (Riduwan, 2010). The data collection method used in this research is a survey method, namely collecting data by conducting interviews with business owners using a questionnaire tool.

## Sampling Method

According to Sugiyono (2012) the census method is a sampling technique where all members of the population are used as samples. For this researcher, the population of amplang processors in Babulu Laut Village, Babulu District, North Penajam Paser Regency is known to be 7 processors. Therefore, the sampling method in this research is the census method or saturated sample because all processors are used as samples.

## Data analysis

The analytical method used in this research is quantitative analysis. Quantitative analysis is describing the results using added value analysis, namely the Hayami method, which is in accordance with the formulation and objectives of the research. In calculating added value, researchers used the Hayami method. In the Hayami method there is a calculation procedure, namely:

Table 1. Hayami Method Added Value calculation procedure

Variabel	Value
<b>I. Output, Input dan Price</b>	
1. Output (Kg)	(1)
2. Input (Kg)	(2)
3. Labor (HOK)	(3)
4. Conversion Factor	(4) = (1)/(2)
5. Labor Coefficient (HOK/Kg)	(5) = (3)/(2)
6. Output Price	(6)
7. Labor Wages (Rp/HOK)	(7)
<b>II. Revenue and Profits</b>	
8. Price of Raw Materials (Rp/Kg)	(8)
9. Other Input Contributions (Rp/Kg)	(9)
10. Output Value (Rp/Kg)	(10) = (4) x (6)
11. a. Added Value (Rp/Kg)	(11a) = (10) - (9) - (8)
b. Value Added Ratio (%)	(11b) = (11a/10)x100%
12. a. Labor Income (Rp/Kg)	(12a) = (5) x (7)
b. Labor Share (%)	(12b) = (12a/11a)x100%
13. a. Profit ((Rp/Kg)	(13a) = (11a) - (12b)
b. Profit Rate (%)	(13b) = (13a/11a)x100%
<b>III. Return the Service of the Production Office Owner</b>	
14. Margin (Rp/Kg)	(14) = (10) -(8)
a. Direct Labor Income (%)	(14a) = (12a/14)x100%
b. Contribution of Other Inputs (%)	(14b) = (9/14)x100%
c. Company Owner Profit (%)	(14c) = (13a/14)x100%

Source: Hayami et al., (1987)

With the test criteria according to Hubies, (1997) namely:

- The value added ratio is low if the percentage value is below <15%
- Medium added value ratio if it has a percentage value between 15% - 40%
- The value added ratio is high if the percentage value is above >40%

## RESULT AND DISCUSSION

The milkfish amplang business in Babulu Laut Village obtained a value added ratio of 66%, it can be said that the value added ratio is high because it is more than 40%. The

detailed calculation of the milkfish amplang business in Babulu Laut Village can be seen in Table 2.

Table 2. Calculation of Added Value

No	Output, Input and Price	Value
1	Output (Kg)	99,37
2	Input (Kg)	41,29
3	Labor (HOK)	9,01
4	Conversion Factor	2,41
5	Labor Coefficient (HOK/Kg)	0,22
6	Output Price (Rp)	125.000
7	Labor Wages (Rp/HOK)	52.857
8	Price of Raw Materials (Rp/Kg)	30.000
9	Other Input Contributions (Rp/Kg)	72.312
10	Output Value (Rp/Kg)	300.865
11	a. Added Value (Rp/Kg)	198.553
	b. Value Added Ratio (%)	66%
12	a. Labor Income (Rp/Kg)	11.541
	b. Labor Share (%)	6%
13	a. Profit (Rp/Kg)	187.012
	b. Profit Rate (%)	94%
14	Margin (Rp/Kg)	270.865
	a. Direct Labor Income (%)	4%
	b. Contribution of Other Inputs (%)	27%
	c. Company Owned Profits (%)	69%

Analysis of the added value of the milkfish amplang processing business was carried out to determine the amount of value added to the raw materials used in producing milkfish amplang. The calculation of added value analysis in the milkfish amplang business in Babulu Laut Village uses the Hayami method, where before starting the calculation there are two things we need to know first, namely the contribution of other inputs and HOK.

Other input contributions are materials used during the production process other than raw materials such as flour, eggs, salt, sugar and other ingredients. The milkfish amplang business in Babulu Laut Village received a contribution value of other inputs of IDR 506,187 with an average of IDR. 72,312

The HOK calculation results are obtained from multiplying the number of working days, the number of HKSP workers (men's working days are 1, women's 0.8) and working hours per day, then divided by the maximum working hours, namely 8 hours per day, to obtain the HOK calculation results. The total HOK in the milkfish amplang business in Babulu Laut Village is 63.1 with an average of 9.01.

The calculation of added value using the Hayami method in the milkfish amplang business in Babulu Laut Village is divided into three variables, namely: (1). Output, input and price, (2). Revenue and profits, (3). Remuneration for the owner of the factors of production. The size of the added value produced depends on the size of the production value (Kg) and the costs incurred during the production process. The costs referred to in this research are the costs of purchasing raw materials (Rp/Kg) and other input costs (Rp/Kg).

The production result (Output) for one month of production of milkfish amplang products is 99.37 kg, using mangrove material (Input) of 41.29 kg of milkfish meat. The workers calculated in this research are all workers who play a role in the milkfish amplang production process. From the results of the HOK calculation, a result of 9.01 was obtained. The conversion factor is the quotient between the output and the amount of raw materials used in the production process, so in this study a conversion factor of 2.41 was obtained, which means that 1 kg of milkfish meat can produce 2.41 kg of amplang, so that the use of raw materials is as much as 41.29 kg produces 99.37 kg of amplang in one month of production.

The labor coefficient is obtained from the division of labor (HOK) with the raw materials (input) used, so that for the production of milkfish amplang the number of workers (HOK) used is 9.01 and the raw materials used are 41.29 kg of milkfish meat, then the labor coefficient obtained is 0.22.

The output price is the price of milkfish amplang products that have been produced in Rupiah/Kg units, so the output value of milkfish amplang in this research is IDR. 125,000/kg labor wages in one month of production amounting to Rp. 52,857/HOK.

The raw material (input) used in the production of milkfish amplang is milkfish meat, with a price of Rp. 30,000/kg. Contributions of other inputs, money used in the production process, are obtained from the sum of all the costs of supporting raw materials, such as flour, eggs, salt, sugar, pepper, cooking oil, garlic, water and baking soda, which are then divided by the number of milkfish meat raw materials of 41.29 kg, so that the amount of supporting raw materials or other input contributions obtained is IDR. 72,312. The amount of output value produced by milkfish amplang is IDR. 300,865/kg, by calculating the conversion factor multiplied by the output selling price/kg.

Added value is obtained by reducing the output value with the contribution of other inputs and the price of raw materials per kg. The added value from the processing of milkfish meat into amplang is Rp. 198,553/kg of raw material, which means that 1 kg of milkfish meat after being processed into amplang products will get an added value of Rp. 198,553. If the added value is divided by output, a value added ratio of 66% will be obtained. With a value added ratio of more than 40%, the added value ratio of milkfish after being made into an amplang product is categorized as high.

Labor rewards are obtained from the labor coefficient multiplied by the average labor wage. This labor reward shows the wages that workers will receive for processing units of raw materials. So, using the Hayami method calculation, direct labor income for the production of milkfish amplang is IDR. 11,541, which means that workers can earn an income of Rp. 11,541 for 1 kg of milkfish.

The share of labor is obtained by means of labor income of Rp. 11,541 divided by an added value of Rp. 198,553 multiplied by 100%, the labor share value is 6%, which means that if the profit from amplang production is 100%, then labor will get a share of 6% and the remaining 94%.

Profit is the difference between added value and labor income so that a profit of IDR is obtained. 187,012 or a profit rate of 94%. So the added value ratio of milkfish after being made into an amplang product is categorized as high.

Remuneration for production factors resulting from this added value analysis also shows the margin from milkfish raw materials to amplang which is distributed to labor income, contribution of other inputs and profits. This margin is the difference between the product value and the price of milkfish meat raw materials/kg. Based on the calculation results, for every 1 kg of raw material turned into an amplang product, a margin of IDR is obtained. 270,865 distributed to each factor, namely labor income of 4%, contribution of

other inputs of 27% with profits owned by milkfish amplang entrepreneurs in Babulu Laut Village of 69%. The margin obtained by business owners is the largest part when compared with labor income and other input contributions.

### CONCLUSSION AND SUGGESTION

The results of research and discussion on the milkfish amplang business in Babulu Laut Village can be concluded that the added value of milkfish raw materials processed into amplang is IDR. 198,553/kg. With a value added ratio of 66%, this value added ratio is relatively high because it is more than 40%. The profit margin for milkfish amplang is IDR. 270,865 with 69% profits that have been distributed to each such as labor income of 4% and other input contributions of 27%.

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