

Analysis of amplang processing business UD. Taufik Jaya Makmur in Sidomulyo Village Samarinda Ilir Sub-District, Samarinda City

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ARTICLE INFO

Research Article

Article history:

Received June 20, 2023

Received in revised form January 25, 2024

Accepted July 4, 2024

DOI:

Keywords: cracker, fish product, snack, local



ABSTRACT

This study aims to determine the cost and profit of amplang processing business and determine the feasibility of amplang processing business. This research uses saturated sampling method or census. Data analysis using cost analysis and business feasibility analysis. Based on the results of the analysis of costs incurred amounted to Rp 100.696.857 / month, profit of Rp 139.303.143 / month, R / C value of 2.38, payback period 1.16 month.

INTRODUCTION

Kota Samarinda is the capital city of East Kalimantan Province, bordering directly with Kutai Kartanegara Regency, with a total area of 718 km². Samarinda City possesses natural resources that have been utilized and have potential for development, including agriculture, forestry, fisheries, and manufacturing industries. One of the popular manufacturing industries in Samarinda is the production of "amplang."

Amplang is a traditional snack made from fish, typically round-shaped and ranging in color from white to light brown or cream. Amplang, a product originating from Samarinda, East Kalimantan Province, is a local delicacy and a popular souvenir for visitors to the capital city of East Kalimantan Province (Alfisyahrica, 2015). UD. Taufik Jaya Makmur is among the amplang processing businesses in Samarinda. Established in 1992, UD. Taufik Jaya Makmur has been expanding its amplang production, with sales reaching beyond Samarinda. The main raw materials for making amplang include flatfish, Spanish mackerel, moonfish, and milkfish. The availability of these fish raw materials is crucial for amplang production.

In its operations, UD. Taufik Jaya Makmur often faces challenges such as fluctuating raw material prices and an expanding market that increases demand, making it difficult to meet supply due to constraints in fish raw material availability. Furthermore, UD. Taufik Jaya Makmur has not conducted a comprehensive business analysis to determine profitability and assess business feasibility based on criteria such as R/C Ratio and Payback Period. Based on these issues, the researcher is interested in conducting a business analysis of UD. Taufik Jaya Makmur in Samarinda City to evaluate its profitability and business feasibility.

METHODOLOGY

This research will be conducted in Sidomulyo Subdistrict, Samarinda Ilir District, Samarinda City, starting from September 2022 to June 2023. The data used will consist of primary and secondary data. Primary data will be obtained directly through interviews with amplang business owners, including respondent identities, length of business operation, investment costs, depreciation costs, fixed and variable costs, amplang processing diagrams, raw materials, selling prices, production quantities, and processing processes. Secondary data will be sourced from the Samarinda City Central Statistics Agency, Fisheries Department reports, and academic journals.

Sampling Method

According to Sugiyono (2017), sample identification involves selecting a portion of the population that represents its characteristics when determining the sample size from the total population. In this study, the sampling method chosen is the census method, where all members of the population (in this case, amplang processing businesses in Sidomulyo Subdistrict) will be included in the study. Sugiyono (2009) states that a census or exhaustive sampling is appropriate when all members of the population are used as samples.

Therefore, through direct surveys, it was found that there is one amplang processing business, UD. Taufik Jaya Makmur, located in Sidomulyo Subdistrict. Hence, a census method will be employed for sampling in this research.

Data Analysis Method

The data analysis method used in this study is quantitative analysis. The data analysis techniques applied are:

1) Cost Analysis

Total Cost is the sum of fixed costs and variable costs. According to Boediono (2002), total cost is the overall amount of fixed costs (TFC) and variable costs (TVC), with the formula:

$$TC = TFC + TVC$$

Explanation:

<i>TC</i>	: Total Cost (Rp/bulan)
<i>TFC</i>	: Total Fixed Cost (Rp/bulan)
<i>TVC</i>	: Total Variabel Cost (Rp/bulan)

2) Revenue or Total Revenue (TR)

Revenue is the income obtained from the sale of production output. According to Budiono (2002), total revenue is obtained from the output multiplied by the selling price of the output, with the formula:

$$TR = P \times Q$$

Explanation:

TR	: Total Revenue (Rp/bulan)
P	: Price (Rp/kg)
Q	: Quantity (Kg)

3) Income

Income is the result received after deducting total expenses from the total revenue. According to Soekartawi (2006), the income calculation can be formulated as follows:

$$\pi = TR - TC$$

Explanation:

- π : Income (Rp/bulan)
 TR : Total *Revenue* (Rp/bulan)
 TC : Total *Cost* (Rp/bulan)

RESULT AND DISCUSSION

Kelurahan Sidomulyo is a subdistrict located in Samarinda Ilir District, Samarinda City, with an area of 194 hectares. The population of Kelurahan Sidomulyo is 15,206 people, consisting of 7,773 males and 7,433 females. The majority of the population falls within the productive age group of 19-64 years, totaling 9,563 individuals. The largest educational attainment among the residents of Kelurahan Sidomulyo is Senior High School, with a total of 3,269 people. The largest occupation is entrepreneurship, with 7,483 individuals engaged in this sector. There are 78 public facilities and infrastructure units in Kelurahan Sidomulyo to support its development, including places of worship, healthcare facilities, educational facilities, and public amenities.

UD. Taufik Jaya Makmur amplang processing business is one of the amplang businesses located in Samarinda City, specifically in Kelurahan Sidomulyo, Samarinda Ilir District. The UD. Taufik Jaya Makmur amplang business was established in 1992 by Mr. Taufik Rahmani, who is also the leader of the amplang business.

Currently, UD. Taufik Jaya Makmur amplang business has 4 outlets: 2 outlets in Samarinda City located at Jalan Slamet Riyadi No. 63 and Jalan Kapas No. 38, Komplek Dosen Unmul, and 2 outlets in Balikpapan City located at Jalan Ahmad Yani No. 413 and Jalan Jendral Sudirman No. 40. The progress of UD. Taufik Jaya Makmur amplang processing business has improved its performance year by year, allowing the business to continue operating until now. Initially starting with 10 employees, the business now has 16 employees due to increased production demands, ensuring smooth production processes.

Amplang Processing Process

The process of making amplang is relatively simple, involving typical stages and using similar equipment and materials in each amplang processing. The stages in the production process at UD. Taufik Jaya Makmur include preparation of raw materials, grinding and refining, mixing and stirring, making dough, molding, frying, draining, and packaging.

Costs in Amplang Processing Business

1. Investment Costs

Investment costs represent the initial capital expended by the amplang processor to start the cultivation business, in the form of both money and equipment used in the production process.

Table 1. Investment Costs in Amplang Processing Business

No.	Item	Quantity (unit)	Unit Price (Rp)	Total Price (Rp)
1	Large Mixer	1	25,000,000	25,000,000
2	Blender	1	700,000	700,000

3	Meat Grinder	1	3,500,000	3,500,000
4	Digital Scale	1	2,000,000	2,000,000
5	Basin	10	17,000	170,000
6	Bucket	5	30,000	150,000
7	Basket	5	45,000	225,000
8	Straining Container	4	40,000	160,000
9	Gas 5,5 Kg	4	280,000	1,120,000
10	Kompor	4	400,000	1,600,000
11	Stove	4	300,000	1,200,000
12	Large Ladle	5	140,000	700,000
13	Large Scoop	5	125,000	625,000
14	Knife	6	20,000	120,000
15	Long Table	1	1,000,000	1,000,000
16	Press Machine	1	6,000,000	6,000,000
17	Freezer	2	8,000,000	16,000,000
18	Handphone	1	2,000,000	2,000,000
19	Production Building	1	100,000,000	100,000,000
Total				162,270,000

According to the table above, the total investment required for the amplang processing business is Rp 162,270,000. The largest investment cost incurred is for a large mixer priced at Rp 25,000,000, while the smallest is for six knives totaling Rp 120,000.

2. Operational Costs

a. Fixed Costs

Fixed costs include depreciation and other expenses as shown in Table 2.

Table 2. Total Fixed Costs (TFC)

No.	Description	Quantity	Biaya (Rp)	Total Cost (Rp/month)
1	Depreciation		1,547,857	1,547,857
2	Building Rent	3	5,000,000	15,000,000
3	Staff Salary	1	5,000,000	5,000,000
4	Store Staff Salary	8	900,000	7,200,000
Total				28,747,857

Total fixed costs for UD. Taufik Jaya Makmur amplang processing business, including depreciation of equipment used in production, building rent for three store locations (Jl. Slamet Riyadi and Balikpapan), staff salaries, and store staff salaries, amount to Rp 28,747,857 per month.

b. Variable Costs

Details of average variable costs for UD. Taufik Jaya Makmur amplang processing business are shown in the following table.

Table 3. Variable Costs in Amplang Processing Business

No.	Description	Unit	Quantity	Price (Rp)	Total Production Requirement (Rp)	Total Monthly Requirement (x 4) (Rp)
1	Belida Fish	Kg	20	50,000	1,000,000	4,000,000
2	Mackerel Fish	Kg	20	70,000	1,400,000	5,600,000
3	Milkfish	Kg	20	65,000	1,300,000	5,200,000
4	Moonfish	Kg	20	50,000	1,000,000	4,000,000
5	Flour	Kg	200	11,000	2,200,000	8,800,000
6	Egg	Piece	300	2,500	750,000	3,000,000
7	Oil	Liter	80	25,000	2,000,000	8,000,000
8	Onion	Kg	10	40,000	400,000	1,600,000
9	Shrimp Broth	Pack	3	90,000	270,000	1,080,000
10	Small Plastic Bags	Pack	41	30,000	1,230,000	4,920,000
11	Medium Plastic Bags	Pack	24	31,000	744,000	2,976,000
12	Large Plastic Bags	Pack	14	32,000	448,000	1,792,000
13	Plastic Bags	Piece	6	10,000	60,000	240,000
14	Packing Cardboard	Carton	2	72,000	144,000	576,000
15	Gas Refill	Unit	4	110,000	440,000	1,760,000
16	Electricity	Month	0	0	0	1,500,000
17	Tap Water	Month	0	0	0	600,000
18	Gasoline	Liter	40	14,000	560,000	2,240,000
19	Data Package	GB	10	0	0	65,000
20	Salary	Person	7	500,000	3,500,000	14,000,000
Total					17,446,000	71,949,000

According to the table above, the total variable cost for one production cycle is Rp 17,446,000. Production at UD. Taufik Jaya Makmur amplang business occurs four times within one month. Therefore, the total production cost for one month is Rp 71,949,000.

3. Total Costs

The total cost for UD. Taufik Jaya Makmur amplang processing business is Rp 100,696,857 per month, with fixed costs of Rp 28,747,857 per month and variable costs of Rp 71,949,000 per month.

Revenue and Profit

The revenue received by UD. Taufik Jaya Makmur from amplang processing consists of three variants: small size packaging with 2,000 packs per production, medium size with 1,200 packs per production, and large size with 680 packs per production. The price details for each amplang size are: Rp 8,000 for small, Rp 14,000 for medium, and Rp 40,000 for large. Therefore, the total revenue for the amplang processing business is Rp 60,000,000 per production or Rp 240,000,000 per month.

The total profit from UD. Taufik Jaya Makmur's amplang processing business is Rp 139,303,143 per month, with total revenue of Rp 240,000,000 per month and total overall expenses of Rp 100,696,857 per month.

Business Feasibility Analysis

The feasibility analysis of the amplang processing business at UD. Taufik Jaya Makmur, including the calculation of R/C ratio and payback period, is as follows:

1. R/C Ratio

Based on the calculation, UD. Taufik Jaya Makmur's amplang processing business has an R/C Ratio of 2.38, indicating that for every Rp 1,000 spent on the business, it generates Rp 2,380 in revenue.

2. Payback Period

The Payback Period analysis for the amplang processing business shows a result of 1.16 months, meaning that all investments made in the business will be recovered within approximately 1 month and 4 days. This analysis indicates that the amplang processing business at UD. Taufik Jaya Makmur is financially feasible with a favorable return on investment and a quick payback period.

CONCLUSION

1. UD. Taufik Jaya Makmur's amplang processing business in Kelurahan Sidomulyo incurs production costs of Rp 100,696,857 per month and generates revenue/profit of Rp 139,303,143 per month.
2. UD. Taufik Jaya Makmur's amplang processing business in Kelurahan Sidomulyo is viable based on an R/C Ratio calculation of 2.38, which means that every Rp 1,000 spent returns Rp 2,380 in revenue. The Payback Period of 1.16 indicates a return of investment time of 0.09 years or 1 month and 4 days.

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