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ANALYSIS OF ADDED VALUE OF BADA RACKET AGROINDUSTRY IN MATANG KRUET VILLAGE, PANTE BIDARI DISTRICT, KABUPATEN EAST ACEH (Case Study: UD.CITA RASA)

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Abstract

Banana is a fruit plant, a source of vitamins, minerals and carbohydrates. In Indonesia, bananas that are planted either on a household or garden scale are less intensively maintained. Thus, Indonesian banana production is low, and unable to compete in the international market. In Southeast Asia, Indonesia is one of the countries with the largest number of fruit varieties. This research aims to analyze the added value of the banana agroindustry, especially in the UD bada racket agroindustry. TASTE in village Matang Kruet, Pante Bidari District, East Aceh Regency. This research was carried out in Matang Kruet village, Pante Bidari District, East Aceh Regency, namely at the UD racket business. CITA RASA, the determination of the location for this research was carried out deliberately (purposive sampling), with the consideration that the UD racket business. CITA RASA is a more advanced business compared to other bada racket businesses by producing bada rackets in one production producing 300 packs. The types of data in this research include quantitative data and qualitative data using the Hayami method. Based on the results of research that has been carried out, the income from bada racket production is IDR. 507,340/production. The average output (sales volume) is 300 packs/production. The added value of the racket is IDR. 7,675 with a value added ratio of 53.30%.

Keywords: agro industry, bada racket, marketing.

1. INTRODUCTION

Indonesia is an agricultural country that has a soil texture that is suitable for planting various types of agricultural crops, one of which is bananas. Bananas are one of the annual fruit commodities that have good development prospects because they have high economic value and wide open market potential. One of the banana producing countries is Indonesia, which is ranked third in the world with a total production of 7,162,685 tons, beating Brazil and Ecuador, which are known as the world's leading banana producing countries, this is because Indonesia is known as an agricultural country that produces many agricultural products (Food and Agriculture Organization of the United Nations / FAO).

Agroindustry is an activity of utilizing agricultural products into processed products that have economic value, as well as being a stage of sustainable agricultural development. Agroindustry is a subsystem that complements a series of agribusiness systems with a focus on activities based on processing agricultural resources and increasing the added value of commodities. Agroindustry has a strategic role in efforts to meet basic food needs, expand employment opportunities and develop the economic sector. This is supported by the use of raw materials from natural resources available domestically (Soekartawi, 2001).

East Aceh Regency is an agro-industry center that processes natural resources from bananas. Bananas are a commodity that has quite good added value and has quite a lot of benefits because in addition to being a raw material for the food and non-food industry, they are also

consumed as healthy fresh fruit. The banana production produced in East Aceh Regency in 2013-2019 is as follows:

Table 1. Banana production data in East Aceh Regency 2013-2019

No	Year	Production (Tons/Year)
1	2013	39,950.0
2	2014	6,423.0
3	2015	79,738.0
4	2016	39,738.0
5	2017	9,324.9
6	2018	8,744.5
7	2019	7,921.3

Source: Department of Agriculture in East Aceh Regency, 2019

Based on Table 1, it shows that banana production in 2014 decreased by 33,527 tons/year, one of the causes of the decrease in banana production was due to the large number of plants attacked by pests and diseases and the decrease in harvest area and productivity. In the following year, banana production increased again until production reached 79,738 tons/year. However, in 2016, banana production decreased again to 39,887 tons/year, and in the following years, the amount of banana production decreased again.

In Gampong Matang Kruet, Pante Bidari District, East Aceh Regency is one of the central agro-industrial areas that processes banana raw materials into processed products. One of them is bada raket. Bada raket is one of Aceh's typical foods which is used as a mainstay souvenir of East Aceh which can support its economy by utilizing natural resources.

In Gampong Matang Kruet there are several bada racket agro-industries, among these agro-industries, the one that is included in the growing agro-industry is the UD.CITA RASA Agro-Industry Business which has been established since 2007 until now. In one production process, 100 combs of bananas are needed and can produce 300 packs. The workforce used to make bada rackets is 2 people. With a selling price of bada rackets of Rp.4,500/pack. Bada rackets are sold directly to traders at the production location.

The production of bada racket is now greatly influenced by the availability of bananas which are very difficult to obtain. This is the problem in this study, with the decline in banana production it will affect the amount of added value that will be obtained by bada racket entrepreneurs. Then when the price of banana raw materials increases, bada racket entrepreneurs must increase production costs. Therefore, it is necessary to conduct a study on the Bada Racket Agroindustry UD.CITA RASA in Gampong Matang Kruet, Pante Bidari District, East Aceh Regency.

2. LITERATURE AND THEORETICAL REVIEW

Sari (2014), researching the analysis of added value in the chocolate agroindustry (UD Socolate Case Study), also used the Hayami method with a profit level obtained by the Socolatte agroindustry of Rp. 2,033,000.1 / kg of cocoa beans used. With 10 kg of cocoa beans as raw material, 30 kg of chocolate can be produced, for the added value that can be obtained by this agroindustry entrepreneur of Rp. 350,300 / kg of cocoa beans used. This added value is a component of profit and the rest is labor income which reaches 40.59 percent.

Research conducted by Andriani (2013) entitled Analysis of Added Value of Cassava Processing into Cassava Chips at UD. Sukses Abadi in Langgomea Village, Uepai District, Konawe Regency with the results of the study showed that the cassava processing business

provides income or profit of Rp. 12,213,800 per month (18 times production process) and creates added value of Rp. 13,255 / kg of raw materials. The ratio of added value to product value is 65.30%, meaning that for every Rp. 100 of product value, an added value of Rp. 65 will be obtained. The added value created shows a relatively large value. This is due to the high value of the product, while the price of raw materials and other input contributions are not that large.

Hidayat, Riyan (2009) Analyzing the Added Value of Awak Mushrooms (Musa Paradisiaca, L) and Their Distribution in the Companies "Na Raseuki" and "Berkah" in Bireun Regency, Aceh Government. The added value analysis is used to determine the amount of added value contained in Awak mushrooms processed into mushroom chips using the Hayami method. The amount of the mushroom added value analysis for one chip production process at the company "Na Raseuki" is Rp. 1,316 per kg of raw materials, with an R / C value of 1.300 and a BEP value of Rp. 642,073.52. While for the company "Berkah" also has an added value of Rp. 830 per kg of raw materials, with an R / C value of 1.128 and a BEP value of Rp. 1,294,091.45.

The processing of mushroom chips in both companies is profitable. This can be seen from the results of the study that the profit received by the company "Na Raseuki" is Rp. 432,675 for one time, the production process with a total cost of Rp. 1,442,325 and revenue of Rp. 1,875,000. While for the company "Berkah" the profit obtained for one production process is Rp. 317,390 with a total cost of Rp. 2,307,610, and revenue of Rp. 2,625,000. Some mushroom chip products are sent outside Bireuen Regency such as Banda Aceh, Lhokseumawe, Takengon and other big cities in the Aceh Government. Mushroom chips are also marketed outside the Aceh Government, Medan is one of the markets with a fairly large demand for mushroom chips. Shipping costs for areas outside Bireuen Regency are borne by the buyer, while for areas around the retailer takes the product directly at the processing site in Cot Tareum Baroh Village.

3.IMPLEMENTATION METHOD

This research was conducted in Gampong Matang Kruet, Pante Bidari District, East Aceh Regency, namely at the racket business UD. CITA RASA. The determination of the location of this research was done intentionally (Purposive Sampling), with the consideration that the racket business UD. CITA RASA is a more advanced business compared to other racket businesses by producing rackets in one production producing 300 packs. The scope of this study is to find out the added value of the Racket Agroindustry UD. CITA RASA.

The types of data in this study include quantitative data and qualitative data. Quantitative data is data that can be measured with numbers such as age data, business experience, production costs, production, added value, and income. While qualitative data is data that cannot be measured with numbers, such as education level, gender, type of work, and descriptions or explanations that are not in the form of numbers.

The data collected in this study consists of primary data and secondary data. Primary data was obtained directly through interviews with respondents using a list of questions (questionnaires) that had been made in advance. Secondary data was obtained from the local Village Office, the East Aceh District Agriculture Service, and various libraries related to the research. In addition, it was also obtained from mass media such as: the internet and literature reviews from previous or previous research related to the research problem being conducted.

This research uses a descriptive method, which is a method that aims to solve existing problems at the present time by collecting data, compiling, analyzing and interpreting the data used to reach conclusions.

4. RESULTS AND DISCUSSION

Production Cost Analysis

Production costs are the total costs incurred by the Bada Raket UD Cita Rasa business. Production costs incurred in this business include two types of costs, namely fixed costs and variable costs. The following explains the details of the production costs of the bada raket agro-industry business.

1. Fixed Costs

Fixed costs are costs that have been incurred in the production process of racket bodies, where the costs incurred do not affect the amount of production produced. Fixed costs used in making racket bodies include frying pans, stoves, gas cylinders, press machines, knives, spatulas, trays, oil filters and oil containers. The description of equipment depreciation costs in the racket body business can be seen in Table 3 below:

Table 3. Depreciation costs of equipment in the racket business

No	Description	Amount	Unit	PriceUnit (Rp)	Total Cost (Rp)	AgeEconomical (th)	Depreciation		
							Rp/Year	Rp/Month	Rp/production
1	Press Machine	1	Unit	120,000	120,000	5	24,000	2,000	250
2	Wok	1	Unit	300,000	300,000	5	60,000	5,000	625
3	Stove	1	Unit	750,000	750,000	10	75,000	6,250	781
4	Spatula	1	Unit	80,000	80,000	1	80,000	6,666	833
5	Tray	3	Unit	35,000	105,000	2	52,500	4.375	546
6	Knife	2	Unit	60,000	120,000	2	60,000	5,000	625
	Amount							**29,291**	**3,660**

Source: primary data (processed), 2023

The depreciation cost of equipment in the racket business in one month reaches Rp. 29,291 / month. While the fixed cost in one production is obtained at Rp. 3,660 / production. The largest depreciation cost in one production is a spatula with a depreciation of Rp. 833 / production and the smallest equipment depreciation cost is a press machine with a cost of Rp. 250 / production.

2. Variable Costs

Variable costs are costs that have been incurred in the business of making racket bodies, where the amount of costs incurred can affect the amount of racket body production produced. The costs included in variable costs include raw material costs, labor costs and other supporting costs. The details of the costs incurred are as follows:

Main and Supporting Raw Material Costs

Raw materials are the basic materials used in making racket bodies. The main raw material used in making racket bodies is kepok bananas. While the supporting raw materials are in the form of flour, gas, salt and cooking oil. The cost of raw materials is the cost used to purchase bananas, the amount of costs incurred depends on the production carried out. The description of the cost of the main and supporting raw materials incurred in the process of making racket bodies can be seen in Table 4 below:

Table 4. Costs of main raw materials and supporting materials for the racket agro-industry business

No	Description	Amount	Unit	Price (Rp/Unit)	Total Cost (Rp)
I	Main Raw Materials				
	- Kepok Banana	100	Comb	4,000	400,000
	Amount of Ingredients Primary Standard				**400,000**
II	Raw material Support				
	- Cooking oil	6	Kg	13,000	78,000
	- Flour	4	Kg	10,000	40,000
	- Salt	1	Kg	10,000	10,000
	Amount Materia l Supporting Standards				**128,000**
	Total Cost				**528,000**

Source: primary data (processed), 2023

The cost of the main raw materials is 75.76% while the supporting raw materials are 24.24%, so it can be seen that the cost of the main raw materials is greater than the supporting raw materials, while the total cost incurred in the racket bada business is Rp. 528,000 in one production. The UD. Cita Rasa Racket Bada Business is produced 2 times a week.

Labor costs

The workforce used in the bada racket business is 2 people, namely working as peelers, slicing, drying, frying bananas. The labor wage system paid is with a system per bada racket pack, where the cost is Rp. 600-/pack bada racket. The amount of production that can be produced in one production is 300 packs. So that in one production the amount of labor costs incurred is Rp. 180,000. While the packaging in the pack is done by the business owner himself with a working time of 2 hours or equivalent to Rp. 20,000. The total labor costs incurred by the business owner are Rp. 200,000/production.

3. Total Cost

Total cost is the total cost or sum of fixed cost and variable cost in UD Cita rasa racket business. The sum of the total cost can be seen in Table 5 below:

Table 5. Total costs of UD. Cita Rasa's racket business for one month

No	Type of Fee	Total cost (Rp/month)
1	Fixed Costs	
	- Equipment depreciation expense	3,660
	Total Fixed Costs	**3,660**
2	Variable Costs	
	- Main and supporting raw material costs	528,000
	- Labor costs	200,000
	Total Variable Costs	**728,000**
	Total Cost	**731,660**

Source: Primary Data (processed), 2023

The total cost incurred in the UD. Cita Rasa racket business in one production is Rp. 731,660 / month consisting of fixed costs of Rp. 3,660 / production and variable costs of Rp. 728,000 / production.

Acceptance Analysis

Revenue is the result of multiplying the selling price (P) by the amount of production (Q), in the Bada Raket business of UD. Cita Rasa. Where the amount of production of bada rackets produced in one production is 300 packs/production with a selling price of Rp. 4,500/pack, so that the revenue from the sale of bada rackets UD Cita rasa is Rp. 1,350,000/production.

Revenue Analysis

Revenue analysis is a reduction between total revenue and total costs incurred in the UD. Cita Rasa racket business. Where the total revenue is Rp. 1,350,000 with a total cost of Rp. 731,660, so that the net income obtained in the production of UD. Cita Rasa racket is Rp. 618,340 / production.

Added Value of Bada Racket Products

Value added analysis is used to determine the amount of added value obtained from 100 banana combs to 300 packs of racket body. Added value is the addition of a commodity value due to the function, namely the process of changing the shape of a banana into a racket body that is ready for consumption. This added value is calculated using the Hayami method. The Hayami method is one of the methods or ways used to estimate changes in raw materials after receiving treatment. The added value that occurs in the processing process is obtained from the difference in product value with the cost of raw materials and other inputs.

Table 6. Added value of the Hayami method

NO	Variables	Mark
I	**Output, Input, and Price**	
1	Output (pack)	300
2	Input (comb)	100
3	Labor Force (HKO)	2

4	Conversion factor	3
5	Labor Coefficient (HOK)	0.025
6	Output Price (Rp/Pack)	4,500
7	Direct Labor Wages (Rp/HOK)	80,000
II	**Receipts and profits**	
8	Raw material price (Rp/comb)	4,000
9	Other input contributions (Rp/Comb)	1,280
10	Output Value	13,500
11	a. Added value (Rp/Comb)	8.220
	b. Value added ratio (%)	60.89
12	a. Direct labor income (Rp/HOK)	2,000
	b. Share of labor (%)	24.33
13	a. Profit (Rp/HOK)	6.220
	b. Profit Rate (%)	75.67
III	**Remuneration for owners of production factors**	
14	Profit Margin (Rp/Comb)	9,500
	a. Direct labor income (%)	21.05
	b. Other input sources (%)	13.47
	c. Business owner's profit (%)	65.47

Source: data (processed), 2023

From the calculation of the added value, it can be seen that the sales volume for one month is an average of 300 packs with the use of the main raw material in the form of bananas, which is 100 combs of bananas. The workforce calculated is all workers who play a role in the production process of the bada racket business, which is 2 people/HOK, where each worker carries out activities such as peeling, slicing, drying, to cooking/frying.

Added value is the result obtained from the reduction of sales value with the total amount of costs incurred. Therefore, it can be seen that the added value of the racket bag is Rp. 8,220 with a value added ratio of 60.89%, meaning that for 1 pack of racket bags, the added value obtained is 60.89%. This is due to the high value of the product, while the price of raw materials and other input contributions are not that large.

5. CONCLUSION

Based on the results of the research that has been conducted, the following conclusions can be drawn:

1. Income from racket production is Rp. 618,340/production.
2. The average output (sales volume) is 300 packs/production.
3. The added value of the racket is Rp. 8,220 with a value added ratio of 60.89%.

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