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Based on Table 4, Baso Ikan Samudra Bahari in one production uses 200 kg of tuna fish meat as raw materials and 200 kg of marlin fish meat, so the total is 400 kg of fish fillet. The resulting output is 820 kg of fish balls. The workforce used for this single production is 5 people, which is equivalent to 4.5 HOK (Table 2).

The conversion factor is the quotient between /output with the amount of raw materials used, the amount of the conversion factor in the above calculation is 2.05, which means 400 kg of raw materials can be produced 820 kg of fish balls.

The labor coefficient is the quotient between labor and the amount of raw materials used in the production process. The value of the labor coefficient is 0.011.

The price of the fish ball product "Samudra Bahari" is Rp. 42,000/kg. The price of input raw materials is Rp. 37,000/kg. The input raw materials used are black tuna fish at a price of Rp. 34,000/kg and marlin fish at a price of Rp. 40,000/kg. Fish swallow is the part of fish meat that is attached to the fish bone that cannot be used due to uneven incisions (Lalopua and Aria 2021). Tuna and marlin fish can be obtained from the Raja Bahari Fish Warehouse. The contribution of other inputs used in one production process/raw materials is Rp. 16,899 (Table 3).

The value of the product (output) minus the cost of the product of the conversion factor with the price of the product. The value of the product/output in the calculation of the added value analysis is Rp. 86,100 (Table 4). The result of the value of the product minus the cost of the contribution of other inputs and the cost of raw materials can be obtained by the amount of added value. The value added is Rp. 32,201 per kg of raw materials used. If the added value is divided by the product value, the added value ratio will be 37.40 %, which means the added value ratio is moderate because it has a percentage of >15% (Reyne in Musa Hubies 1997).

Employee benefits are the result of multiplying the labor coefficient with the average wage. In the calculation above, the labor income given from each kg of raw materials for marlin fish and whole tuna processed into fish balls is Rp. 1.125 thus the share of labor benefits in the processing of fish balls is 3.49%.

Further analysis on the processing of fish balls shows the profit obtained is Rp. 31.076 with a profit rate of 36.09%. The results of this added value analysis are also show margin from raw materials of marlin fish and whole tuna into fish balls which are distributed for labor benefits, other input donations, and business profits. This margin is the difference between the value of the product and the price of raw materials for marlin fish and whole tuna, each Fish ball processing is Rp. 49,100 distributed to each factor, namely labor income 2.29%, other input contributions 34.42%, and operating profit 63.29%.

## Market Analysis

### 1. Market Segmentation

The marine ocean fish Fishball factory segmentation is included in the static market segmentation. Demographically, these fish balls can be enjoyed by all ages from small children to adults and the elderly, can be enjoyed by both men and women, and do not have a specific market in marketing their products, customers can come from all walks of life such as students, college students, businessmen.

### 2. Competitors

#### a. Rivals

Rivals of "Samudra Bahari" fish balls in the same segmentation are "Sinar Bahari, Sinar Mandiri" and "Rengganis" fish balls.

#### b. Substitution

The substitute competitor for Fish Baso "Samudra Bahari" is beef Fishball "kaylula" which is located in the district of Bojongloa Kaler, Bandung Regency.

### 3. Pricing

Determination of the price of the Fish Baso Factory "Samudra Bahari" using the Cost-plus pricing method. Aim to make a profit. This method is done by adding up the cost of capital and then adding the desired profit. The formula used is:

$$\text{Selling price} = \text{Capital} + \text{Profit percentage}$$

### 4. Promotion

Promotions carried out by Baso Ikan "Samudra Bahari" are direct and indirect promotions. Directly that is word of mouth while indirectly by utilizing social media (Instagram, Facebook, WA) and e-commerce (Shopee and Lazada). Social media can be seen in Figures 1, 2, 3, and 4.

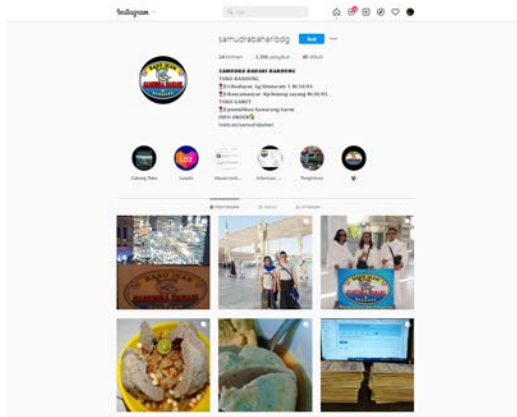


Figure 2. Instagram

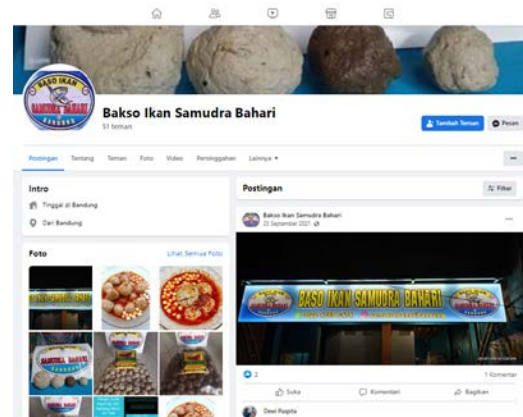


Figure 3. Facebook

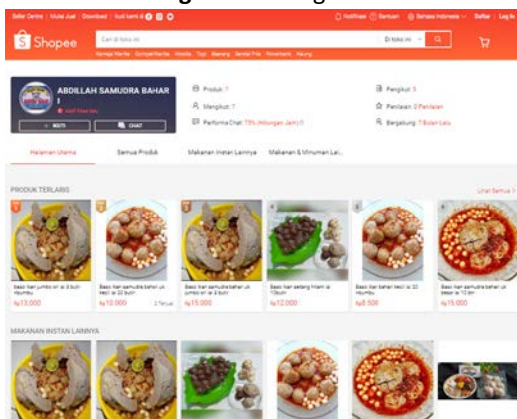


Figure 4. Shopee

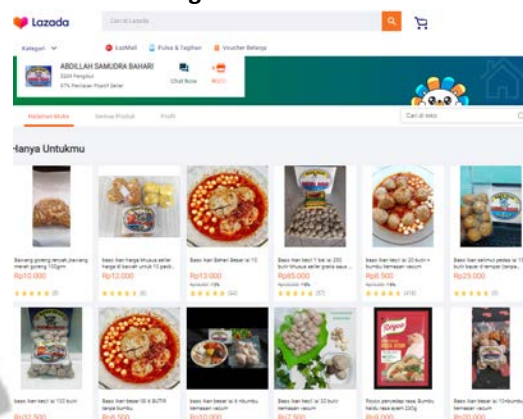


Figure 5. Lazada

## 5. Distribution

Fishball"Samudra Bahari" is distributed to several areas, namely Bandung, Sumedang, Cimahi, Garut, Tasik, to Central Java, all of which are within the territory of the Unitary State of the Republic of Indonesia.

## Conclusion

Based on the results of the added value analysis using the Hayami method, the added value of Baso Ikan Samudra Bahari is Rp. 32201 per kg of tuna and marlin minced meat. The added value ratio is 37.40 %, which means that the added value ratio is moderate because it has a percentage of >15%. Baso Ikan Samudra Bahari is included in the static market segmentation. Its competitors are identified as rival competitors and substitutes. Pricing is based on Cost-plus pricing. Promotions carried out by Baso Ikan Samudra Bahari are direct and indirect promotions. Directly that is word of mouth while indirectly by utilizing social media (Instagram, Facebook, WA) and e-commerce (Shopee and Lazada). Baso Ikan Samudra Bahari is distributed to several areas, namely Bandung, Sumedang, Cimahi, Garut, Tasik, to Central Java, all of which are within the territory of the Unitary State of the Republic of Indonesia.

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