

The Meaning of the Profits of Fish Farmers

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This study aims to analyse the meaning of profits obtained from the harvest. The data analysis technique used is the interactive model of Miles and Huberman (1984). The results of this study indicate that in the face of a decline in profits from crop yields caused by the influence of extreme weather that hit the pond area, farmers still survive and remain sincere in their business processes. Even though there are obstacles that arise, farmers remain and are sincere in their efforts to get optimal profits.

Key words: *Profit, Sincere, Management.*

Background

Fish pond farmers are a group of people who actively carry out the work of managing fish ponds in obtaining profits. The pond is a land or place in which contains water and fish in the cultivation process in order to obtain maximum profit or profit (Biggs et al, 2008¹). Fish pond farmers do a number of activities, such as: spreading fish seedlings; caring for them by providing fertiliser and feed to the fish; and cleaning the pond area for the optimum growth of the fish's condition, until the fish harvest time.

Pond management is not only limited to efforts to produce fish, but it is also important to improve the environment, proper harvesting, growth of fish, examine fish support and keep fish away from unwanted fish (predators/parasites). By carrying out the steps of fish farming

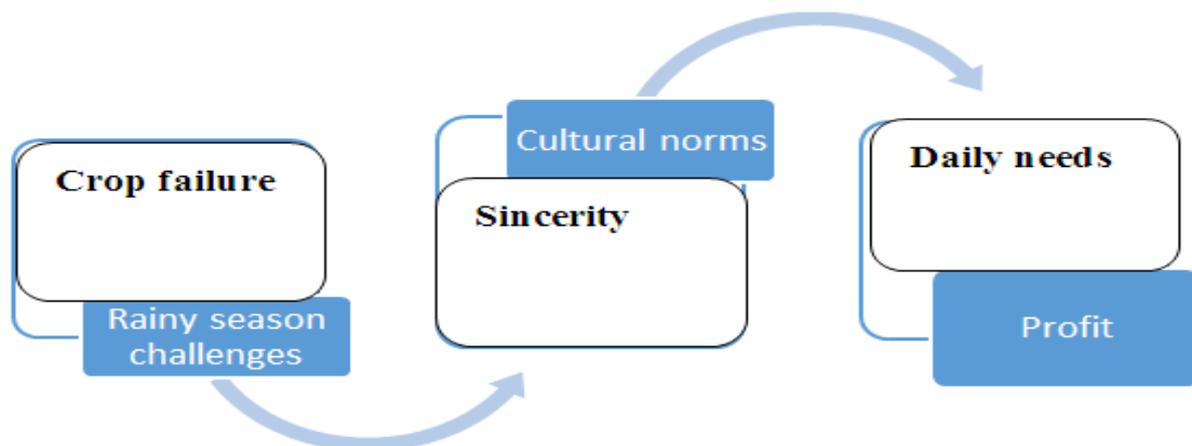
¹ Biggs, A., et al. 2008. Science Level Green (Glencoe Science). Mc.Graw Hill. USA.

that will really make the fish farmers succeed in the process of fish farming and get the maximum profit to meet their needs (Abowei et al., 2010²).

For farmers, the minimum physical needs or family consumption needs are largely determined by the benefits received (Santoso & Handayani, 2019³). Profit is the centre of responsibility whose input and output are measured by calculating the difference between income and costs (Halim & Supomo, 2005⁴). The profits to be gained by farmers will be used to meet the daily needs of farmers. To get high profits, pond farmers must be able to improve the cultivation of ponds and also of course with a lot of prayers that farmers' efforts are given a blessing on the harvest.

As for the limitations on the pond's resources, namely the lack of capital and knowledge of skills regarding fisheries, the productivity of freshwater fish farming work is low. With counselling and capital credit, the management of the pond can be developed, that is, it can increase the profit that will be obtained by the farmer.

Figure 1: Phenomenon Occurring



Based on the results of interviews and observations of researchers in a number of fish farmers in Pendowolimo Village, Karangbinangun Lamongan District, fish farmers were expecting high profits from all their hard work in fish farming. But from what is expected by fish

² Abowei, J.F.N. 2010. The Condition Factor, Length-Weight Relation and Abundance of *Ilisha Africana* from Njoro River Niger Delta, Nigeria. *Advance Journal of Food Science and Technology*.

³ Santoso, Rahmat Agus; Handayani Anita, 2019. *Manajemen Keuangan: Keputusan Keuangan Jangka Panjang*, UMG Press. Gresik. Indonesia.

⁴ Halim, Abdul, dan Supomo, Bambang. 2005. *Akuntansi Manajemen*. BPFE. Yogyakarta. Indonesia.

farmers there is a barrier that is difficult to prevent namely natural conditions. It is very difficult when the rainy season comes. Continuous rain will make it difficult for fish farmers in the cultivation process and can reduce the profits to be gained. Yet in Islam rain is a favour given by God to be used to carry on life.

Thanking God for the blessings of one of them rain because of his arrival, missed by humans throughout the ages, although sometimes its presence is undesirable (Maghfirah, 2017⁵). As for those who think that his arrival is only a matter of subjectivity of each person. When it rains, it complains about its presence because it feels to bring harm. That is also an assumption for freshwater fish farmers when the rainy season becomes a threat.

For freshwater fish farmers, when the rainy season comes, they feel restless and uneasy. This condition is a threat, because in a continuous rain situation accompanied by strong winds there is invisible sunlight because it is covered with clouds for days. This will make fish farming susceptible to disease and death so that fish farmers fail to harvest.

The disease that usually occurs during the rainy season is caused by an increase in acidity in the pond water or water pH, this situation makes the fish float in the morning and if it does not gradually reduce fish will die. This fact makes farmers have to pay more in order to maintain the stability of the condition of fish such as for the purchase of fish medicines, purchase of additional fertilisers of better quality, and purchase of high-quality feed as well. This condition does not include fish farmers' efforts to deal with floods that can cause fish to be washed away by flood waters.

Losses in a business are very undesirable. Fish farmers experience difficult conditions when operational costs are rising and they are not matched by the selling price of the fish harvest in the fish market. When the rainy season comes, the selling price of fish at the fish market is relatively lower compared to the dry season. The uniqueness of this phenomenon makes freshwater fish farmers so worried when the rainy season starts. This phenomenon can reduce the profits derived from fish farmers, compared to usual. In fact, in this condition, all efforts to overcome this situation have been made in order to obtain maximum profit, but the results still return to God.

A sincere attitude in the earnings management process for fish farmers is the attitude adopted in the face of difficulties in their business. The meaning of sincerity is the ability to carry out

⁵ Maghfiah. 2017. Hujan Sebagai Berkah, Universitas Islam Negeri Alauddin Makassar, Vol 8, No 1.

existing without the need for praise of humans, purely hoping for God's blessing (Goddard, 2001⁶).

Sincerity is a word that is easy to say but not easy to implement. Difficult situations must be faced by fish farmers when facing the rainy season. It is difficult to arrange their heart between sincere and insincere. Insincerity is of course due to the expected profits and should be obtained to meet daily needs; precisely that expectation is not in favour of fish farmers. Fish farmers inevitably have to let go of the profits that they should get with grace, because fish farmers believe that the provision is only God who regulates. Fish farmers in running a business, have conditions where the business was successful and there are also conditions where the business failed. From the failure that will be experienced later, fish farmers will let go and accept with sincerity. Fish farmers believe that if God wills it will return.

Based on the background, the purpose of this study is to analyse the meaning of sincerity that is applied by the fish farmers in Pendowolimo Village, Karangbinangun Lamongan District in managing the profits derived from the harvest.

Theoretical Basis

Generally, profit is the difference between income and costs (Hansen, Mowen & Guan, 2009⁷). Operating profit is the difference between realised income arising from transactions during one period and costs associated with these costs (Santoso & Handayani 2019³). Profit is the centre of responsibility whose input and output are measured by calculating the difference between income and costs.

Net income is the excess income from expenses that occur. Optimal profit, then welfare will be guaranteed. Profit is an excess of business income against business expenses. Business earns money after selling their goods or services. If the money earned is more than the money spent on making/providing goods/services, it is said that the business has made an accounting profit (Warren et.al, 2006⁸).

⁶ Goddard, Roger D. 2001. Collective Efficacy: A Neglected Construct in The Study of Schools and Student Achievement. *Journal of Educational Psychology*. American Psychological Association.

⁷ Hansen, Don R., Mowen, Maryanne M., and Guan, Liming. 2009. *Cost Management: Accounting and Control*. Sixth Edition. South-Western. Cengage Learning

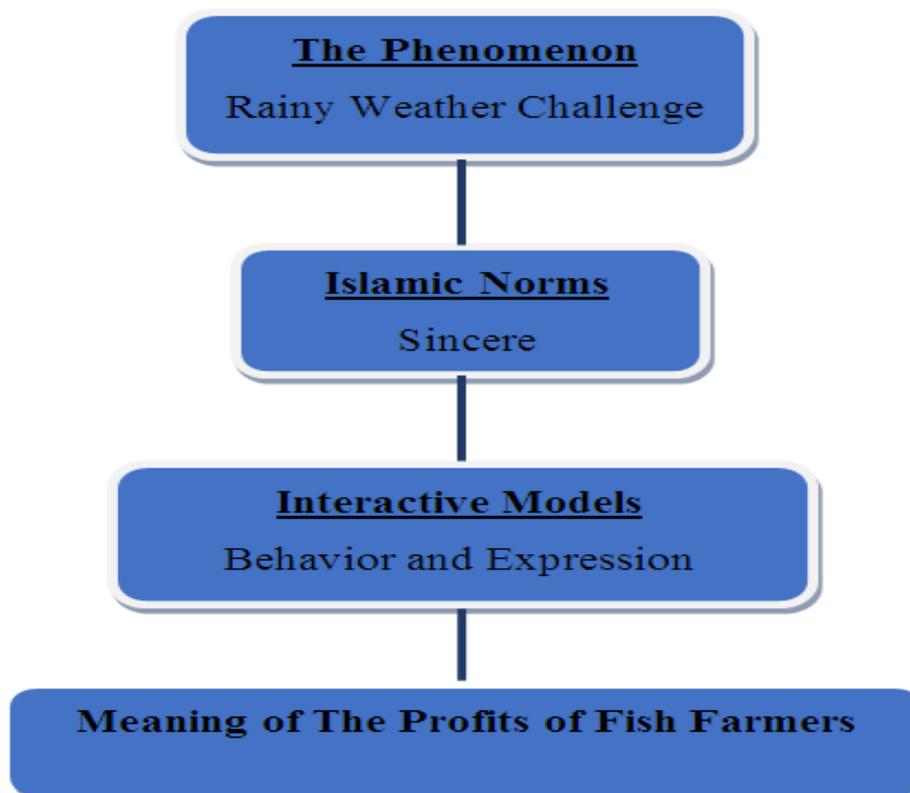
⁸ Warren, Jane E., Sauter, Disa A., Eisner, Frank., Wiland, Jade., Dresner, M. Alexander., Wise, Richard J.S., Rosen, Stuart, and Scott, Sophie. 2006. Positive Emotions Preferentially Engage an Auditory-Motor "Mirror" System. *Journal of Neuroscience*.

Sincerity means being clean of dirt and making things clean and not dirty. So those who are sincere are those who make their religion pure for God by worshiping Him and not associating with others and are unhappy in charity. Sincerity means the intention of expecting God's Blessings in charity without connecting with others. Purifying his intention of damaging the gutters (Fatimah, Wiharto, dan Indrasari, 2019⁹).

Sincerity is the essence of faith. A person is not considered to be religious properly if he is not sincere. Sincerity is an inner energy that will fortify oneself from all dirty forms. With a good profit management pattern, optimal profit can be achieved, so that welfare will be guaranteed. If someone has Islamic sciences in themselves, then the truth is someone will not do anything that can mislead themselves or others (Syahrani, 2013¹⁰).

Framework

Figure 2: Framework



⁹ Fatimah, Siti., Wiharto, dan Indrasari, Anita. 2019. Ekonomi Kreatif Melalui Pendampingan Pembuatan Sabun Cair Cuci Piring dan Pewangi Pakaian di Kabupaten Klaten. Prosiding Seminar Nasional Unimus.

¹⁰ Syahrani. 2013. Pengaruh Biaya Operasional Terhadap Laba Bersih. Universitas Negeri Alauddin. Makasar.

Research Methods

This research uses a qualitative approach. The subjects in this study were fish farmers in Pendowolimo Village, Karangbinangu Lamongan Regency. This type of data uses direct interviews. The data source sampling technique in this study was carried out using the snowball model. The data collection technique uses unstructured interviews. Presentation of data uses the Miles and Huberman model analysis. Qualitative data analysis activities are carried out interactively and continued until it was complete, so that the data is valid. Activities in data analysis were reducing the data that has been obtained, then displaying and verifying the data. Data validity was tested using Member Check, to find out how far the data obtained is in accordance with what has been given by the data giver (Sugiyono, 2016¹¹).

Research Result

Qualitative research results show that in the face of a decline in profits from crop yields caused by the influence of rainy weather that flushed the pond area, fish farmers still survive in their business processes. Although there are obstacles that arise, fish farmers continue to strive to obtain optimal profits.

Various efforts have been made to deal with extreme weather situations by providing fish fertilisers and medicines of high quality, but the disaster against fish deaths still occurs. That situation can reduce the profits obtained by fish farmers from the harvest that will experience a drastic decline. In this sense, farm farmers have experienced crop failures caused by these conditions. In response to this, fish farmers have made various efforts to respond to the decline in profits that occur; fish farmers surrender entirely to God. Accepting everything that happens is the attitude adopted by fish farmers. Sincerity in receiving what is given by God and giving it up will fully bear good results. Fish farmers believe that in giving away and surrendering everything to God they will be able to solve the problems faced and can reap a blessing in their business.

As for expecting all efforts in the process, fish farmers have various ways of maintaining the expected profit. The expected profit is the result of their efforts which can be used to cover the capital spent and can then be used for operational costs in business processes and the rest will be used for the needs of their life. In the management carried out by fish farmers, the majority of the profits obtained will be used for survival, for welfare, and for obligations that must be accounted for. Various efforts have been made to cope with the decline in profits which is due to the extreme weather conditions. Applying the attitude of sincerity and

¹¹ Sugiyono. 2016. Memahami Penelitian Kualitatif. CV. Alfabeta Bandung.

remaining surrendered fully to God in the process of farming, will be able to create good profit management, so as to create prosperity for fish farmers.

Data Reduction

The results showed that there were various expressions from each fish farmer. In the above expression the average shows that the meaning of sincerity according to fish farmers is an attitude of surrender in the sense of surrendering fully to God and having high optimism in all tests given by God. Fish farmers continue to be sincere in the face of abundant tests. Fish farmers believe that by surrendering fully to God the existing problems will be solved and fish farmers still hope to benefit from the results of fish farming.

In expecting all the efforts in the pond process, fish farmers use various methods for maintaining the expected profit. The profit expected by fish farmers is the result of their business which can be used to cover the capital spent and can then be used for operational costs in agriculture and the rest will be used for their daily needs. In the management carried out by fish farmers, most of the profits obtained will be used for survival, welfare, and for obligations that must be accounted for. Various efforts have been made to overcome the decline in profits caused by the extreme weather that hits the area where fish farmers live.

Data Presentation

Presentation of the data shows that the obstacle that is difficult to prevent is the extreme weather that has started to hit farm areas. This situation can cause fish that are cultivated to be susceptible to death so that it can reduce the profits derived later. In response to this situation, fish farmers can only be sincere because all efforts have been made but reap unfavourable results. It is difficult to arrange their heart between sincere and not sincere. This uncertainty is certainly due to the profits that fish farmers expect and should get in full to meet their daily needs. In fact, these expectations are not in favour of fish farmers. This attitude is carried out because fish farmers believe that by surrendering fully to God, it can facilitate fish farmers in facing difficulties.

After making various efforts, fish farmers are so full of hoping for the profits to come later. Because the profits that will be obtained later will be used for their survival and their business. In the management carried out, the majority of the profits obtained will be used to meet their daily needs, then for welfare, and for liabilities that must be accounted for. So there will be an economic balance for fish farmers. Applying a sincere attitude and remaining surrendered fully to God in the process of farming, will be able to create good profit management, so as to create prosperity for fish farmers.

Conclusion Withdrawal (verification)

Fish farmers in their farming activities do not always have a smooth business. Obstacles that can reduce the profits obtained remain. Decrease in profits obtained will greatly affect the economy of farmers. In addition, fish farmers are looking forward to abundant harvests from their efforts for fish farming. The hope that is held in high esteem is to get abundant harvests and of course to produce high profits which must be in the mind of each farmer. The expected profit will later be used for their daily and business needs.

Success in obtaining optimal profits will be able to support their welfare and survival and the economy can be fulfilled. However, of all the hopes that are in the minds of fish farmers there are difficulties or obstacles that can reduce the profit obtained later. The obstacles that arise are the decrease in profits caused by the influence of extreme weather that hit their pond area. This condition can be difficult for fish farmers because the situation can result in the fish being cultivated being susceptible to viruses and result in death.

Various efforts have been made to deal with this situation by providing fish fertilisers and medicines that have high quality, but the disaster of fish deaths still occurs. This situation can reduce the profit gained by fish farmers from the harvest, which will experience a drastic decline. In this sense, fish farmers experience crop failures caused by these conditions. Responding to that, besides the fish farmers have made various efforts to deal with the decline in profits that occur; fish farmers surrender entirely to God. Accepting everything that happens is the attitude adopted by fish farmers. Being sincere in accepting what is given by God and giving it up fully will bear good results. Fish farmers believe that in giving away and surrendering everything to God will be able to solve the problems faced and can reap a blessing in their business.

Interpretation of Results

Good profit management patterns will be able to achieve optimal profits, so that welfare will be guaranteed (Syahrani, 2013¹⁰). Welfare that is expected by fish farmers is when all their obligations and necessities of life can be met with the results of the profits obtained. Fish farmers spend all their efforts to achieve welfare in managing ponds by providing additional fertiliser and fish medicines that are good so that the harvest will be abundant later. Abundant yields and high profits will be able to provide a good economic impact for fish farmers.

Profit is the centre of responsibility whose input and output are measured by calculating the difference between income and costs (Halim & Supomo, 2005⁴). Fish farmers assert that profit is the remainder of the capital and yields. Capital in the process of ponding itself is the costs used for stocking fish seeds, fertiliser requirements, feed requirements, fish medicine

needs and costs for other pond operations. The profits obtained will be managed to determine all the needs of life and the needs of ponds for fish farmers. The only hope that is so awaited by fish farmers is the acquisition of profits from farming. Profits gained in the process of farming will later be used to make a living, so that their economy is still fulfilled despite the many obstacles that arise.

To achieve optimal profits, fish farmers make every effort to maintain the condition of the fish so that when harvested it reaps maximum results. In fact there are difficulties that are often faced by fish farmers every year, namely the same difficulties. Difficulties or an obstacle that is the presence of rainy weather that can result in reduced profits. The decrease in profits caused by rainy weather will continuously force the fish to adapt and the emergence of viruses that can cause fish to die. The level and intensity of rainfall will affect the level of erosion and nutrient input into the aquatic ecosystem. Thus, it is clear that fish die easily due to failure to adapt to extreme weather (Rahardjo, 2015¹²).

Responding to these obstacles, fish farmers continue to survive and continue to face every disaster that comes with sincerity. The sincerity that is applied is the result of a disaster that has come and is difficult to prevent and overcome. All efforts have been made to deal with the disaster, but still the disaster of a decline in profits continues.

Sincerity is the essence of faith. Strong faith will be able to overcome all the trials and trials that occur. Submitting to God is a step adopted by fish farmers in the face of trials and trials that occur (Qalami, 2003¹³). Efforts to deal with the decline in profits that have occurred have been made but the results remain submitted to God. Sincerity is an inner thing that has purity and purity of intentions that is clean and free from goals other than God. So that there is sincerity of intention in carrying out a job that is sincerity in serving God with all one's heart, mind, and soul.

Sincerity is the intention to expect God's blessing in charity without associating Him with others. Full surrender of God is applied so that fish farmers get God's blessing (Fatimah, Wiharto, dan Indrasari, 2019⁸). Fish farmers believe that by being sincere and surrendering fully to what happens will be a blessing. Staying on endeavours and praying can make it easier to deal with problems and can facilitate the sustenance that will be expected. Achieving high profits and meeting the needs will be easy to do as long as you keep trying and are sincere in every activity.

¹² Rahardjo M.F, 2015., Dampak Perubahan Iklim terhadap Sumber Daya Ikan Perairan Air Tawar, Makalah pada Seminar Nasional Ikan VI:11-15.

¹³ Qalami, A. F. (2003) Ringkasan Ihya' Ulumiddin. Surabaya: Gitamedia Press.

The results showed that fish farmers spent all their efforts in managing ponds such as providing additional fertiliser and good fish medicines so that the harvest was abundant and getting optimal benefits so that welfare could be achieved for fish farmers. Achieve optimal profits and then welfare will be guaranteed. Remaining capital and yields. Profit is the centre of responsibility whose inputs and outputs are measured by calculating the difference between income and costs.

The results showed that the presence of rainy weather could produce decreased profits. The continuous rainy weather will force the fish to adapt and the emergence of viruses that can cause fish to die. The level and intensity of rainfall will affect the level of erosion and nutrient input to aquatic ecosystems.

The results showed that efforts to deal with the decline in profits that have occurred have been made but the results are still left to God. Sincerity is the essence of faith. Strong faith will be able to overcome all trials and trials that occur. Fish farmers believe that by being sincere and giving up completely to what happens will be a blessing. Keep trying and praying can make it easier to overcome problems and can facilitate the sustenance that will be expected. Sincerity is the intention of hoping for God's blessing in charity without connecting it with others.

The resilience of fish farmers is influenced by an increase in entrepreneurship, religion, social capital through self-efficacy in dealing with calamities (Nasharudin, et al., 2014¹⁴). Fish farmers can interpret profits as the difference between income and costs that are accumulated based on transactions. Transactions can be assumed at the time of farming activities starting from the purchase of seeds or production materials to the collection of cash. Fish farmers expect profits by considering the selling prices in accordance with consumer purchasing power. Profit or a portion of the profits obtained by fish farmers can be used as additional working capital to increase future profits (Brigham & Houston, 2014¹⁵).

The concept of profit is used to determine the objectives of economic activity (Balaguer & Castellano, 2012¹⁶). This goal may be very different depending on the perspective chosen. Fish farmers do not care much about the amount of profit, but the expected "blessing" from

¹⁴ Nasharudin Mas, Armanu Thoyib, Surachman, and Solimun. 2014. Trader Sturdiness at Traditional Market in Facing Modern Market Progress. *International Journal of Business and Management Invention*.

¹⁵ Brigham, Eugene F., and Houston Joel F. 2014. *Essential of Financial Management*. Penerjemah Yulianto, Ali Akbar. Edisi 11 buku 1. Penerbit Salemba Empat.

¹⁶ Balaguer, Juana Isabel Genovart., and Castellano, Carlos J. Pomar. 2012. The Different Conception of Economic Profit in Cooperatives. *Journal of Co-Operative Accounting and Reporting*, V1, N1, Summer 2012.

God. Blessing in profit is sustenance for the consumption of fish farmers, because sustenance is regulated by God. Sustenance is God's provision.

Sustenance through profits obtained by fish farmers sincerely received to meet consumption. This sincerity is realised by being grateful and being patient to be saved from loss, but still having to be optimistic. Fish farmers believe that sincerity will get results. Fish farmers receive the profits with gratitude for God's gift. The nominal value of the profit obtained is thankful, because everything received is a provision from God. The fortune received actually raises its own sense of pleasure for fish farmers. God's pleasure is infinite.

The phenomenon that occurs is that profits can be used as a daily necessity for their family. There are also profits considered savings that are used for their needs as needed. Fish farmers consider profits to be savings. Most fish farmers do not have a special record on the profit and loss calculation of their business.

The goal of fish farmers is to make a profit. Profit obtained to get a more decent life in the future. A wise fish farmer will think of improving their standard of living from time to time or at least trying to maintain his current income level so as not to decrease in the future (Longenecker, et al., 2014¹⁷). Fish farmers expect profits by considering the risks faced. Earnings obtained are expected to have a "blessing" based on religion. Guided by religion is hope for a more decent life in the future.

God's blessing is always expected of every fish farmer. Profit received can meet the needs of life and business survival. Barakah profit is good that comes from God. Blessing means added goodness, the profit is said to be a blessing, and it can increase goodness. When a fish farmer tries to earnestly, then makes a profit, the person is happy, happy is goodness. If the profits are a blessing, the calm mind of his life is happy. Additional goodness can be healthy, can increase profits and led to a happy family. A little fortune but that can deliver peace of mind and the comfort of living in a household, that's a blessing. Patience also brings blessings.

Fish farmers must recognise and understand the risks before carrying out their work to generate profits despite the trade-off between risk and expected profits. Risk is the probability of actual results that are different from expected earnings. Risk as the possibility of the level of profit obtained deviates from the level of expected profit (Shah, 2007¹⁸). Patient fish

¹⁷ Longenecker, Justin G., Petty J. William, Palich, Leslie E., and Hoy, Frank. 2014. *Small Business Management: Launching & Growing Entrepreneurial Ventures*. Seventeenth Edition. Cengage Learning, Stamford USA.

¹⁸ Shah, Anwar. 2007. *Lokal Public Financial Management*. The International Bank for Recontruction and Development/The World bank.

farmers will get a test from God with a test of lack of wealth. Fish farmers sincerely for the profits received as an expression of gratitude to God.

Risk Theory of Profit is based on the assumption that profits arise from risk factors (Hawley, 1893¹⁹). Fish farmers must take risks to make a profit. Knight's Theory of Profit, that profits are rewarded because of uncertainty. Profit is the return of residuals because it bears the uncertainty (Knight, 1921²⁰). Risk elements from events experienced by fish farmers cannot be insured. Uncountable scope of risk is uncertainty. Decision making of fish farmers becomes an important function due to uncertainty events. If the decision is proven right, they get a return on uncertainty.

Acknowledgment

The meaning of profit is to meet personal needs, pay attention to God's commands, and make others happy (Ahmad, Sri & Dwi, 2013²¹). The meaning of profit is as feeling, gratitude, and happiness (Austina & Rosidi, 2013²²). Both of the results of the study are in common with this study, first meeting personal needs, namely the needs fulfilled in the blessing of profit. Second, pay attention to God's commands with gratitude. Third sincerity, that if the sincere fish farmers will be added pleasure (can be in the form of profit) from God.

Conclusion

Decrease in profits obtained will greatly affect the economy of fish farmers. Fish farmers are hoping for abundant harvests from their efforts for fish farming. The expected profit will later be used for the necessities of life and the needs of the fish farming business. The success in getting optimal profit will be able to support the welfare and survival of fish farmers so that the economy can be fulfilled. Responding to the difficulties that can reduce profits, fish farmers have made various efforts, and surrender entirely to God. Fish farmers are sincere in order to get God's blessing. Strive to earnestly and pray can be easier in dealing with problems and can facilitate the expected profits. Achieving high profits and being able to

¹⁹ Hawley, Frederick B. 1893. The Risk Theory of Profit. The Quarterly Journal of Economics. Volume 7. JSTOR.

²⁰ Knight, Frank H. 1921. Risk, Uncertainty and Profit. Boston, New York, Houghton Mifflin Company.

²¹ Ahmad Ubaidillah, Sri Mulyani, dan Dwi Erlin Effendi. 2013. Makna Keuntungan Bagi Pedagang Kaki Lima (Studi pada Pedagang Kaki Lima di Bangsri Jepara). *Jurnal Akuntansi & Investasi*. Volume 14 Nomor 1.

²² Austina Luckyta Mursy, dan Rosidi. 2013. Sentuhan Rasa Di Balik Makna Laba. *Jurnal Akuntansi Multiparadigma*. Volume 4 Nomor 2.



meet needs will be easy to do as long as they keep trying and are sincere in each of their activities.

Recommendation

The results of this study, only examine the decline in profits from the perspective of Islamic norms. For a more in depth study further research can examine the meaning of profit decline in terms of community culture. Culture can be analysed at the level of values, norms, and religion (Schein, 2017²³).



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