

**Identification Of Community-Based Agricultural Zakat Implementation:  
A Case Study In Temboro Village, Indonesia**

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**ABSTRACT**

*Indonesia is an agricultural country where most of the population works as farmers, the agricultural sector is one of the main sectors of the country's economy. In line with that, statistical data proves that the agricultural sector is still the most important sector in supporting national economic development, especially during the recent pandemic that hit the world where the agricultural sector is at a stable pace compared to other sectors. Temboro Village has a unique culture in terms of the local community that distinguishes it from other villages, namely the concept of Madinah village with a distinctive culture based on certain Islamic ideologies. The research intends to identify the process of agricultural zakat implementation in the village of Temboro and is expected to contribute to the development of agricultural zakat implementation in other areas in Indonesia. The qualitative research method is used with an interpretive approach in a case study where the researcher is involved in sharing experiences with participants in Temboro Village. The results of the study prove that the management of agricultural zakat in Temboro Village is still categorized as traditional. There is no official (amil) zakat institution (LAZ) in Temboro Village. The system of collecting and distributing agricultural zakat is more emphasized on agricultural zakat and infaq which makes the mosque and boarding school the center. The problem in collecting agricultural zakat is not only that individual agricultural land ownership is relatively small but also not all farmers in Temboro village pay their agricultural zakat, so the percentage of agricultural zakat is not optimal and is distributed directly to the village community.*

**Keywords:** *agricultural zakat; zakat implementation; community-based; temboro village; madinah village*

**ABSTRAK**

Indonesia sebagai negara agraris yang sebagian besar penduduknya bekerja sebagai petani, sektor pertanian merupakan salah satu sektor penunjang perekonomian negara. Sejalan dengan itu, data statistik membuktikan bahwa sektor pertanian masih menjadi sektor terpenting dalam mendukung pembangunan ekonomi nasional, terutama di masa pandemi yang baru-baru ini melanda dunia di mana sektor pertanian berada pada laju yang stabil dibandingkan dengan sektor lainnya. Potensi yang tinggi ini harus dibarengi dengan optimalisasi penayanggunaannya. Desa Temboro memiliki keunikan budaya masyarakat setempat yang membedakannya dengan desa lainnya, yaitu konsep desa Madinah dengan budaya khas berdasarkan ideologi Islam. Penelitian ini bertujuan untuk mengidentifikasi proses pelaksanaan zakat pertanian di Desa Temboro dan diharapkan dapat memberikan kontribusi bagi pengembangan pelaksanaan zakat pertanian di daerah lain di Indonesia.

Metode yang digunakan dalam penelitian ini adalah kualitatif dengan pendekatan interpretif dalam studi kasus di mana peneliti terlibat dalam berbagi pengalaman dengan partisipan di Desa Temboro. Hasil penelitian membuktikan bahwa pelaksanaan zakat pertanian di Desa Temboro masih tergolong tradisional. Belum ada lembaga amil zakat (LAZ) di Desa Temboro yang dikelola secara profesional. Sistem penghimpunan dan penyaluran zakat lebih ditekankan pada zakat pertanian dan infak yang menjadikan masjid dan pesantren sebagai pusatnya. Permasalahan dalam pengumpulan zakat pertanian adalah tidak hanya kepemilikan lahan pertanian perorangan relatif kecil namun juga belum semua petani di Desa Temboro membayarkan zakat pertaniannya, sehingga persentase zakat pertanian belum optimal.

**Kata kunci:** Zakat pertanian; pengelolaan zakat; Desa Temboro; Kampung Madinah

## INTRODUCTION

Agriculture is one of the supporting sectors of the Indonesian economy. Indonesia, as an agricultural country, makes most of its population earn a living as farmers. According to the Central Statistics Agency / BPS (2018), Indonesians depend on the agricultural sector as many as 38.70 million people or 30.46% of the entire population of Indonesia. If managed optimally, this advantage becomes the foundation that supports national food independence. The advantages of the agricultural sector in Indonesia that are well managed will also have a significant impact on people's welfare, especially in reducing poverty.

Poverty in Indonesia is an illustration of the occurrence of economic inequality caused by the unequal distribution of income and wealth in the community. Islam accommodates the problem of poverty with the principle of distributional justice which can be realized through philanthropic economic activities. Zakat is an important instrument in Islamic philanthropy where Muslims are obliged to issue wealth to be given to groups who are entitled to receive it (*mustahik* zakat) if the assets owned have reached the *nishab*. In zakat wealth or what is called zakat maal, it is divided into several types of assets, each of which has different *nishab*, haul, and calculation guidelines.

Indonesia is a country with the largest Muslim population in the world. In 2020, based on data from the World Population Review, Indonesia's Muslim population reached 87.2% of the total 273.5 million people. So, it can be ascertained that with the largest Muslim population, Indonesia also has a large zakat potential (Barus, 2020). Based on research by Baznas, Bogor Agricultural University (IPB), and the Islamic Development Bank (IDB), the potential for national zakat is IDR 217 trillion. This figure should have a tremendous impact on poverty alleviation efforts in Indonesia. However, the BAZNAS report reveals that from the potential zakat that can be absorbed and managed by the BAZNAS institution, only Rp. 450 billion in 2007, increased to Rp 2.73 trillion in 2013 or only about 1% (Canggih, 2017).

In the existing literature, zakat collection has focused on wealth, income, and zakat fitrah, while the agricultural sector has not been widely discussed. However, agricultural zakat is actually an obligation that still lacks attention, as evidenced by

previous research. For example, Erlinda (2022) revealed that *muzakki* trust significantly influences the interest in paying professional zakat at Elzawa. Furthermore, Sabrina & Idrus (2023) analyzed the effect of productive zakat, skills development, and business assistance on culinary entrepreneurs' interest during the LAZ Al Azhar pandemic. Another study by Utami, Hamdani, & Lisnawati (2022) analyzed the level of literacy of the Kuningan Regency Community Regarding Zakat using the Zakat Literacy Index, which showed a result of 83.12, which was included in the literacy category. Meanwhile, Febrianti & Yasin (2023) examined the effect of zakat literacy, altruism, and institutional image on *Muzakki*'s interest in paying zakat at Lazis Nurul Falah Surabaya by considering religiosity as a moderating variable.

With the potential explained earlier, if zakat collection is optimized in the agricultural sector, it will contribute to poverty alleviation. Based on the report of the Center for Strategic Studies of the National Amil Zakat Agency (PUSKAS BAZNAS) for Agriculture (2019), in the 2018 agricultural statistics for the 2015–2019 period, agriculture is still the most important sector in supporting national economic development. Compared to 2017, in 2018, the agricultural sector GDP grew by 3.7%, higher than the target of 3.5%. Based on BPS data, in 2014, the GDP of the agricultural sector amounted to Rp. 1,409.7 trillion, increasing to Rp. 1,900.3 trillion in 2018. The following is data on the GDP of the agricultural sector based on current prices:

**Table. 1 Base Price of the Top Agricultural Sector Gross Domestic Product, applicable (in IDR Trillion)**

No	Subsector	2014	2015	2016	2017	2018
1	Plants	343,3	343,3	425,2	438,9	449,8
2	Horticultural Plants	160,6	174,5	187,4	197,3	218,7
3	Plantation crops	398,3	405,3	428,8	471,3	489,2
4	Farm	167,0	184,2	201,1	213,3	231,7
5	Farming & hunting services	231,7	231,7	24,4	26,0	27,6
6	Forestry	74,6	82,3	87,5	91,6	97,3
7	Fishery	245,5	288,9	317,2	348,9	385,9
		<b>1.409,</b>	<b>1.555,</b>	<b>1.671,</b>	<b>1.787,</b>	<b>1.900,3</b>

Source: Bank Indonesia (2019)

This high agricultural potential should also increase in the agricultural zakat collection sector. In the implementation of a good agricultural zakat collection, ideally one has a management institution such as the Amil Zakat Institution (LAZ). However, the fact is that not all regions have official LAZs registered as in Law Number 23 of 2011. LAZs that assist in the collection, distribution, and utilization of zakat will certainly optimize the realization of zakat, including agricultural zakat. Many obstacles are the reasons for not establishing LAZ in an area such as the lack of zakat literacy in the community and the lack of human resources who have insight into zakat institutions.

Temboro Village is one of the areas that do not yet have LAZ with the main livelihood being the agricultural and trade sectors. The village, which is located in the Karas sub-district, Magetan district, is famous for the concept of the Kampung Madinah village, the word Kampung Madinah in Arabic means city or area which means this Kampung Madinah village duplicates the thick Arabic Islamic culture. Seeing the phenomenon of the Temboro people's lifestyle, this village can be categorized as a village with a Muslim community with high religious values. This is reinforced by the existence of the Al-Fatah Islamic Boarding School Temboro which has thousands of students with the position of director called "Kiai" who are very influential in the Temboro community.

Based on the above observations, the author wants to examine the effect of the Kampung Madinah concept that applies to the Temboro village community on the village's potential in agriculture, which should be directly proportional to the agricultural zakat. The condition of the village of Temboro, which does not yet have LAZ but has strong community roots with its Kampung Madinah concept, makes this interesting to study. Furthermore, the results of this study are expected to contribute to the development of community-based agricultural zakat implementation in communities in other regions of Indonesia.

### **The Definition of Agricultural Zakat**

Zakat is an obligation to distribute assets for those who are entitled to it, which is called *mustahik* zakat, and zakat is one of the third pillars of Islam. Zakat is also considered one of the foundations Islamic financial and economic system, where zakat represents a source main role in financing *adh-dhaman al-ijtima'i* (social security), jihad on the road God as well as taking part in the achievement of economic growth and political advantage. When the leaders of Muslims get rid of the application of zakat and rich people don't want to pay for it, Allah SWT will give them reinforcements by removing barakah, and the good life is narrow (As-Syahatah, 2004). Agriculture is one of the assets for which zakat is obligatory in Islam. Agricultural zakat is different from other types of property zakat such as gold and silver, trade, and livestock in that the former is only imposed on yields, or on yields and capital and has reached *haul* (a period of one year). Meanwhile, agricultural zakat is only imposed after harvest and is not limited to haul (Ab Rahman, Ab Rahman, & Ab Rahim, 2019).

Agricultural zakat is zakat issued from agricultural products. The agricultural products in question are those that are grown using grain seeds for human food needs, such as rice, corn, oil palm, and so on. Sources of agricultural zakat are all net agricultural products (Mufraini, 2006). In another sense, agricultural zakat is zakat issued for durable types of staple food crops such as rice, corn, and wheat. Plants that are not staple food crops, such as oil palm, tea, cocoa, and rubber are not included in the assets that must be paid for agricultural zakat but are included in plantation zakat (Hanapi, 2015). The level of zakat that must be issued for agricultural zakat is based

on Surah Al-Baqarah: 267 and Al-An'am: 141 as well as a number of authentic hadiths (Al-Suyuthi, 1981).

An agricultural product that is required to pay its zakat must reach a certain minimum weight or *nishab*. According to Hadith of Bukhari and Muslim, the *nishab* for agricultural produce is 5 *wasq*, 1 *wasq* is equal to 60 *sha'*, 1 *sha'* is equal to 2,176 kg of wheat, therefore 5 *wasq* is equal to 652.8 kg of wheat or equivalent to 653 kg of grain. If the agricultural produce includes staple foods, such as rice, corn, wheat, and dates, then the *nishab* is 653 kg of the harvest. However, if the agricultural commodity is other than staple food, then the *nishab* is equal to the *nishab* price of the most common staple food in the country. In Indonesia, the staple food of the community is rice, so the *nishab* for agricultural zakat in Indonesia is 653 kg of grain (Hafidhuddin, 2002).

### **Implementation of Agricultural Zakat in Indonesia**

Changes in the law on zakat management occurred from Law Number 38 of 1999 to Law Number 23 of 2011. On November 25, 2011, Law Number 23 of 2011 on Zakat Management was passed by President Dr. H. Susilo Bambang Yudhoyono in a ceremony attended by Minister of Law and Human Rights Amir Syamsudin in Jakarta. Law Number 23 of 2011 replaced Law Number 38 of 1999 and brought significant changes in the management of zakat in Indonesia. Then, further changes occurred with the issuance of Government Regulation (PP) Number 14 of 2014, which regulates in more detail the management of zakat. Zakat management refers to a series of planning, implementing, and coordinating activities in the collection, distribution, and utilization of zakat. The purpose of zakat management is to ensure that the collected zakat is managed efficiently and effectively to promote the social welfare and economic balance of the wider community.

Poverty alleviation is one of the priority issues for the Government of Indonesia. So, the existence of zakat as a religious institution that aims to improve justice and social welfare should be accommodated by the government. There are research results showing that the potential and realization of zakat receipts in Indonesia increased during the 2011-2015 period, but there is a very large gap between the potential value and the amount of realization. During 2011-2015 the realization of zakat receipts was only less than 1%. One possibility is that the majority of Indonesians prefer to channel their zakat directly to *muzakki* so that it is not recorded (Canggih, 2017).

There is no law in Indonesia that obliges people to distribute their zakat through zakat implementation institutions, but in order to increase the efficiency and effectiveness of zakat, zakat can be managed institutionally in accordance with Islamic law. Law 23 of 2011 on Zakat Implementation was promulgated to replace Law Number 38 of 1999 (Irawan, 2019). Meanwhile, in Indonesia, there is a zakat implementation institution which is fully formed on the initiative of the community and by the community called the Amil Zakat Institution (LAZ). LAZ is regulated in Law 7 in Article 7 Paragraph (1) of Law Number 38 of 1999. However, after Law Number 38 of 1999 was replaced by Law Number 23 of 2011, the definition of LAZ was revised

to become an institution that formed a community that has the task of helping the collection, distribution, and utilization of zakat. With the change in understanding, the task of LAZ also changed, namely helping in managing zakat in Indonesia (Bashori, 2016).

The implementation of zakat in Indonesia is not uniform, due to the different management models and availability of LAZ and systems in each region. There are several research results on agricultural zakat implementation models in several regions in Indonesia. Among them in Kendal, Central Java, Nahdlatul Ulama (NU) as the most influential socio-religious institution there is able to encourage its members to carry out agricultural zakat through LAZIS NU (the NU Zakat and Shodaqoh Management Institute). However, from the number of LAZIS NU scattered in Kendal Regency, only five LAZIS NU optimally provide assistance to the community (Hakim, 2015). In contrast to Solok Regency where zakat is distributed in the form of currency/rupee and goods and onions are given to workers, close relatives, and orphans who are deemed entitled to receive zakat, then zakat is also distributed to local mosques or prayer rooms/langar/surau. This society misinterprets zakat which is equated with *infaq* and alms. This is because they do not understand the provisions of agricultural zakat, the low level of understanding about zakat on agricultural products, due to educational factors and the absence of zakat institutions (Nopiardo, Afriani, & Fahlefi, 2018).

Meanwhile, farmers in Labuhan Kuris Village, Lape District, Sumbawa Regency tend to follow the customs or habits of their ancestors, namely giving alms to the people they want, they also assume that if they produce a harvest of about 10 sacks of zakat, they will issue about 1 sack, not prioritizing the calculation by size. kilograms even though each sack is produced from the harvest. This is also triggered by the condition of the people who generally do not understand the meaning of agricultural zakat and only know that the law of zakat is an obligation that must be fulfilled. In the form of distribution of community agricultural zakat in Labuhan Kuris Village, Lape District, Sumbawa Regency generally only in the form of donations, Infaq, or alms done directly without intermediaries and given directly to people in need, poor or elderly who are around the environment and also to relatives. or their own relatives (Arisandi, 2019).

In the explanation of the results of previous studies, it can be concluded that the majority of agricultural zakat implementation in Indonesia is still carried out traditionally and not through LAZ. Even though there is LAZ, it has not run optimally. Therefore, the researcher here intends to examine the management of community-based agricultural zakat in the village of Temboro which has special characteristics with the concept of an Islamic village called "Kampung Madinah" which has a religious character.

## **RESEARCH METHOD**

This study uses a qualitative type of research in order to understand the "inside" aspects that are not accessible to the instruments in anonymous surveys as used in quantitative research (Agger, 2003). This research method is based on the philosophy of post-positivism, which is used to examine the condition of natural objects, where the researcher is the key instrument, triangulation collection techniques, inductive data analysis, and research results emphasize meaning rather than generalization (Sugiyono, 2012). We conducted in-depth interviews and built an emotional connection with the respondents in the process of extracting data. A phenomenological approach is used in this study to understand and interpret the experiences of the informant participants related to research phenomena (Locke, Spirduso, & Silverman, 2013).

Several previous researchers Nopiardo (2018); Thohari, I., & Makmun, M., (2019); Killian (2020); Yulita (2020), also uses a qualitative approach in their research in the field of agricultural zakat. It is hoped that the use of qualitative methods will be able to capture the meaning of zakat activities from the participants directly and also allow it to develop dynamically during the research period. So that the process of identifying the management of agricultural zakat can be obtained a comprehensive picture (Creswell & Brown, 1992).

The data analysis method in this study is different from data analysis in quantitative research where the researcher collects data, then analyzes the information, and then writes a report. Meanwhile, researchers in this qualitative study will analyze data in the form of text, sound recordings, and images by "separating" the data, a process that focuses on some data and ignores other parts that are not in accordance with the research focus (Guest, MacQueen, & Namey, 2012).

This research was conducted in "Kampung Madinah" which is the popular name for Temboro Village which is located in Karas District, Magetan Regency. As previously explained, in addition to this village, the majority of the population's livelihood is in agriculture and has a high level of religiosity, this village also has characteristics and uniqueness compared to other regions. The informants who are considered to represent this uniqueness will be a bridge in obtaining actual and reliable information about the process of managing agricultural zakat in the village.

## **RESULT AND DISCUSSION**

### **Overview of the Research Location**

Temboro Village is located in Karas District, Magetan Regency, East Java. An area of about 517,320 hectares of rice fields is divided into two use functions, namely residential land and agricultural land. The area of agricultural land in Temboro is about 370,000 Ha. The pattern of development in this village is more dominated by food agriculture, namely palawija, and sugarcane, which are agricultural products in Temboro that are divided into two, namely sugarcane and rice farming.

In addition to the advantages in the food agriculture sector, the village, which is located in the Karas sub-district of Magetan district, is famous for the concept of the kampung Madinah, said Madinah because this village is trying to duplicate Madinah, a religious city in Saudi Arabia which represents the city where the Prophet Muhammad lived. The concept cannot be separated from the existence of a boarding school called Al Fatah which has thousands of students, of whom are from abroad.

This concept seeks to form a social order based on pure Islamic Shari'a as it was in the time of the Prophet Muhammad. This can also be seen in the way the people of Temboro dress. Most of the men wear a robe, while the women wear long black robes, and some wear a veil. This is increasingly known from the current status of the Al-Fatah Islamic Boarding School, Temboro, which is de jure indeed the center of the Tablighi Jama'ah (JT) movement in Indonesia. The Tablighi Jama'ah, which is headquartered in Temboro, emphasizes wisdom and patience in preaching, inviting people to be more *kaffah*<sup>1</sup> in Islam. This is what makes the characteristics of the Temboro community that distinguish it from other villages.

### **Agricultural Zakat Implementation in Temboro**

Based on Government Regulation (PP) No. 14 of 2014 concerning the management of zakat, the implementation of agricultural zakat has long been carried out in Temboro Village. According to Mr. Mahsun, the practice of paying agricultural zakat has been going on since 2003 in the village.

*"Kalau pemilik lahan baru seperti mbak hidrayatul masrokhah itu tahun 2016, mbak azizah 2017. Pak suradi 2007, pak ulul ushr ini 2016. Kalau saya itu 2003." (For new landowners such as Ms. Hidrayatul Masrokhah in 2016, Ms. Azizah in 2017. Mr. Suradi in 2007, Mr. Ulul Ushr in 2016. For me in 2003)*

The implementation of agricultural zakat initiated by the kiai, the person who has a deep knowledge and understanding of the teachings of Islam, when he owned agricultural land and all village officials also participated in implementing it. The kiai played an important role in setting an example and teaching Temboro villagers to pay agricultural zakat. Nevertheless, two aspects have not been fully implemented, namely planning and coordinating, by the provisions in the Government Regulation (PP) No. 14 of 2014. Despite the implementation of only one aspect of the three aspects in the government regulation, the agricultural zakat has been implemented for quite a long time (since 2003) in Temboro before the government regulation was issued, as said by Mr. Mahsun. The results of this research will be presented in accordance with Indonesian zakat management standards based on government regulations, as follows:

### **Zakat Collection**

In the Undang-undang Republik Indonesia Nomor 14 Tahun 2014 concerning the collection of zakat, *muzakki* must prepare several things such as the calculation.

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<sup>1</sup> Completely



Most people do not understand the calculation of agricultural zakat, so the Amil Zakat Institution (LAZ) or the Zakat Collection Unit (UPZ) was chosen to help make it easier to calculate how much zakat should be issued. This is different from the people in Temboro Village. There are considerations for *muzakki* in planning the collection of agricultural zakat. Because the Temboro environment is close to the Islamic boarding school the calculation of zakat is also more understandable.

The residents in Temboro Village are more likely to follow the teachings done by the cottage because the residents there are more influenced by the *kiai*. Based on Mr. Zainal Arifin, a respondent, stated that:

*"Magnetnya kiai itu luar biasa. Bisa dikatakan warga Desa Temboro lebih patuh pada kiai dibandingkan bupati."* (The *kiai*'s magnetism is extraordinary. It can be said that the residents of Temboro Village more obedient to the *kiai* than the regent).

Planning for the collection of agricultural zakat is still not well organized. Everything is done based on the knowledge of each individual. Azizah, a village official said:

*"Berbagai ajaran mengenai zakat diberikan oleh kiai dan pengaruh dari pondok pesantren, namun kebanyakan individunya sendiri sudah memahami. Karena kita lahir di lingkungan pondok dan mengikuti kebiasaan orang tua. Sering juga mengikuti pengajian"* (Various teachings regarding zakat are given by *kiai* and the influence of Islamic boarding schools, but most of the individuals themselves already understand. Because we are born in a cottage environment and follow the habits of our parents. Often also attend lectures).

The residents of Temboro village have planned that when the harvest has reached the *nishab*, the calculation will be carried out immediately and a portion will be set aside to pay zakat. This harvest is pure, not reduced by other things or needs. Meanwhile, the recording is also not structured. This was explained by Mr. Zainal Arifin that:

*"Kalau disini, yang terpenting ketika telah panen hasilnya dihitung berapa, disisihkan untuk membayar zakat. Karena saya sendiri tidak pernah menghitung biaya yang dikeluarkan atau hal seperti itu. Pokoknya setelah panen saya selep saya jual, saya dapat uang berapa saya sisihkan untuk berzakat. Hasilnya itu tidak saya kurangi biaya biaya lain dahulu jadi zakat itu berasal dari seluruh hasil tanaman. Tetapi kalau pencatatan, orang kampung itu kalau manajemen tidak telaten"* (In here, the most important thing is when the harvest has been calculated how much, it is set aside to pay zakat. Because I myself have never calculated the costs incurred or anything like that. Anyway, after harvesting I selep I sell, I get how much money I set aside for tithing. As a result, I did not deduct other costs first, so the zakat came from all the crops. But when it comes to recording, it's the villagers if the management isn't painstaking).

The implementation of the collection refers to the harvest, based on the results of interviews with several *muzakki* in Temboro Village, in one year three

harvests are carried out. But there are also 2x harvests in one year, depending on agricultural conditions. Meanwhile, sugar cane is usually only harvested once a year. For the collection, calculations are carried out in advance which are adjusted to the science of fiqh as he explained:

*“Penghitungan dalam pengumpulan zakat di desa kami sama yang disebutkan dalam fiqh. Dalam pembayaran zakat pertanian di desa temboro, disesuaikan dengan sistem pengairannya. Jika pengairannya beli maka zakatnya sebesar 5%. Biasanya di desa temboro menggunakan air sibel. Tetapi jika pengairannya berasal dari tadah hujan maka zakatnya sebesar 10%. Dan jika pengairannya merupakan campuran antara beli dan tadah hujan maka zakatnya sebesar 7,5%”. (The calculation of zakat collection in our village is the same as that stated in fiqh. In the payment of agricultural zakat in the village of Temboro, it is adjusted to the irrigation system. If you buy the irrigation, the zakat is 5%. Usually in the village of temboro using sibel water. But if the irrigation comes from rainfed then the zakat is 10%. And if the irrigation is a mixture of buying and rain-fed then the zakat is 7.5%).*

While the provisions regarding zakat which are calculated from net assets do not seem to be a guide for the residents of Temboro as explained by Pak Mahsun that:

*“Zakat tidak boleh dikurangi kebutuhan walaupun modal dalam melakukan panen tersebut berasal dari hutang. Zakat itu hasil pertanian hari ini berapa, ya itu kita hitung dan dikeluarkan zakatnya berapa. Kalau kita hitung hutangnya, iya kalau hutangnya kecil jika besar dari hasil panen ya akhirnya tidak jadi berzakat” (Zakat cannot be reduced by need, even though the capital for harvesting comes from debt. How much zakat is the result of agriculture today, so we will calculate and how much zakat will be issued. If we calculate the debt, yes, if the debt is small, if it is large from the harvest, in the end it will not issue zakat).*

In this collection process, the people of Temboro village do not have special management because, generally, people in the village tend to think practically, so there is no planning to collect agricultural zakat but by each individual. That's why the need for the establishment of LAZ is also considered not to be a priority. The Temboro people, who were born in a religious environment, only moved to follow the habits of their parents or predecessors and the influence of the ulama in the local pesantren. They also have different principles for calculating zakat, namely calculating the percentage of zakat from gross income without deducting capital spent in agriculture, while in fiqh it is generally calculated from net income.

### **Zakat Distribution**

In carrying out the distribution of zakat, the village community Temboro carry out individually. Even the kiai of the cottage still carry out individually. based on Mr. Yunus stated that

*“Zakat can be anything. It doesn't have to be rice, so it's a grain harvest How much can it get, for example 100 tons, 10 tons removed. Later submitted to kiai. So this zakat can later be in the form of money, grain, or whatever you want what is it*

made of?" (*Zakat bisa berupa apa saja. Tidak harus berupa beras, jadi panen gabah itu dapat berapa misal 100 ton, disingkirkan 10 ton. Nanti diserahkan ke kiai. Jadi zakat ini nanti bisa berupa uang, gabah, atau terserah mau dijadikan apa*).

This was also added by Mrs. Azizah, in the distribution of zakat can be given in any form. If he is, the zakat is distributed in the form of sugar because the agricultural crop is sugar cane. Meanwhile, to anyone who is given zakat, Mrs Azizah has prepared some *mustahik* notes given.

"The people in this village have their own target for whom Zakat is given. So this zakat is directly distributed to the community surroundings, neighbors, family. The reason is, because the neighbors around are still there are many who need help." (*Orang-orang di desa ini mempunyai target sendiri untuk siapa zakat ini diberikan. Jadi zakat ini langsung disalurkan ke masyarakat sekitar, tetangga, keluarga. Alasannya, karena tetangga sekitar masih banyak yang perlu dibantu*).

Based on Mrs. Azizah's explanation, Temboro Village community already understand about zakat *mustahik* and given to whom and how much zakat is paid because already know the background condition of zakat *mustahik*. Besides, they think if it can be resolved by yourself then there is no need to go through an institution. Worried if institutions need operational costs.

Similar to the collection process, where the people of Temboro do it individually, the zakat distribution process is also carried out individually. The farmers in the village of Temboro choose to distribute directly to the *mustahik* zakat with the consideration that they already know the people who are the targets of the zakat and know their background and conditions. This is also based on Islamic sharia, which recommends giving priority to giving zakat to the closest people in need.

### **Zakat Utilization**

Planning in the utilization of zakat based on Undang-undang Republik Indonesia Nomor 23 Tahun 2011, zakat can utilized for productive business in the context of handling the poor poverty and improving the quality of the people. However, the zakat received can be utilized when the basic needs of the 15 *mustahik*. While in Temboro Village itself, in planning utilization of zakat still does not exist. Due to the zakat accepted by *mustahik*, is more widely used for consumptive purposes. Has not been processed to become something that produces or used as working capital. Because if you sell it again, it's not too much a lot and not enough if sold only get a little. Zakat received is only enough to eat, because of the distribution *Muzakki* did it individually. While the land ownership per person on average is small, but indeed from Temboro village community who have an awareness of their obligations issue zakat.

In the implementation to utilize zakat, it can be said zakat productive if the zakat received continues to be used so that the recipient can get out of group 7 asnaf and change status become *muzakki* or zakat givers. However, the implementation still not realized in Temboro Village. Based on your explanation sir Mahsun that:

"It's not here yet. because here too many immigrants. Maybe it's because he wants to learn science, waiting for his son to come stay and there are those who open businesses. So here are the people who are at home stairs and still boarding it a lot. Maybe for The utilization is usually zakat mal, trade zakat which is it is appropriate if the zakat given is useful for develop or start a business. But if agricultural zakat Most of the people here are used for consumptive purposes". *(Belum ada kalau disini. karena disini juga banyak kaum pendatang. Mungkin memang karena ingin belajar ilmu, menunggu anaknya yang mondok dan ada yang buka usaha. Jadi disini orang yang berumah tangga dan masih mondok itu banyak. Mungkin untuk yang pendayagunaan itu biasanya zakat mal, zakat perdagangan yang memang cocok jika zakat yang diberikan berguna untuk mengembangkan atau memulai usaha. Tetapi jika zakat pertanian kebanyakan orang sini ya digunakan untuk konsumtif).*

Mrs. Sri Sulistyorini, the builder of Jungke and Karas villages too added that:

"For ownership per person it seems average for the region Karas district is small. 1 person has a maximum of 0.5 Ha. The results can be divided. Like 1 ha gets 6 tons. If ha Once harvested the results can get 2 tons of gross income. If the ownership is small even though you get that much, it's for operations what was planted again for him to plant again was fortunately not there. Very small yield or profit. But if the ownership is most not 1 ha, the results can be enjoyed and seen. Because of what 16 small ownership of it if the villager may be from inheritance. ha that already included a lot for village people. Even 1/10 of the ha is per person. It's just him because the villager is not the only rice field he cares about keep working on it, you can do it yourself, which is fortunately. dBut if we analyze it, there is very little chance of getting him". *(Untuk kepemilikan per orang sepertinya rata-rata untuk wilayah kecamatan karas itu kecil-kecil. 1 orang itu kepemilikannya paling 0,5 ha. Untuk hasilnya bisa dibagi-bagi. Seperti 1 ha dapat 6 ton. Jika ¾ ha sekali panen hasilnya bisa dapat 2 ton pendapatan kotor. Kalau kepemilikannya kecil walaupun dapatnya segitu, itu untuk operasional yang ditanamkan lagi untuk dia bertanam lagi itu untungnya tidak ada. Kecil sekali hasil atau untungnya. Tetapi jika kepemilikannya paling tidak 1 ha itu memang hasilnya bisa dinikmati dan kelihatan. Karena apa 16 kepemilikan kecil itu jika orang desa mungkin dari warisan. ¾ ha itu udah termasuk banyak buat orang desa. Bahkan 1/10 ha itu ada per orang. Cuma dia karena orang desa itu tidak hanya sawah yang dia kerjakan terus pengerjaannya bisa dilaksanakan sendiri yaitu untungnya. Tetapi jika dianalisa kemungkinan kecil sekali dapatnya dia).*

The utilization of agricultural zakat in Temboro village has not been realized because, in its implementation, it is not categorized as productive zakat but consumptive zakat. The causes that can be analyzed from the informants are that the average land ownership of the Temboro village community is relatively small, so it affects the amount of zakat issued, which is not large in nominal terms and is not enough to be used as working capital or business capital and can only be used for consumptive needs.

## CONCLUSIONS

In the management of agricultural zakat in Temboro Village, there is no LAZ that regulates and supervises it. The management is carried out individually by *muzakki* in Temboro village, starting from the collection planning related to *nishab*, the period of zakat expenditure for each harvest, and the calculation of zakat because of the strong influence of the Kiai's teachings in educating zakat on the community.

Meanwhile, the distribution of zakat is given to *mustahik* who are the closest people, namely relatives and neighbors who already know each other, know the condition of *mustahik*, and trust each other. As for the utilization of agricultural zakat by *mustahik*, it is not optimal because it is only a consumptive need. This is an effect of individual land ownership which is not broad on average because it is an inherited property, so that the nominal zakat expenditure is not too large and is only sufficient to help the needs of *mustahik* who are consumptive in nature.

From these results, it can be concluded that the village of Temboro, which has the concept of Kampung Madinah with its inhabitants who are obedient to the figure of Kiai pesantren, has a strong influence in encouraging the community, especially farmers in Temboro Village, to issue zakat. LAZ, which functions as an institution that collects and calculates zakat, has been represented by the role of Kiai, who educates the community, and in practice, the community does it themselves. In the distribution of zakat, the people of Temboro also feel more effective by distributing it themselves to zakat *mustahik* who are well known and are in line with the intent of the Shari'a. However, in terms of utilization, this has not been realized properly because agricultural zakat is still used for consumptive needs. Whereas the agricultural sector has great potential for the people of Temboro Village and generally in Indonesia, it should be developed better in terms of quality and quantity in order to compete with agricultural products from other regions or from abroad. This agricultural sector development project should be supported by productive zakat in the agricultural sector, so there is still a need for an institution to manage agricultural zakat funds.

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