



Analysis Of The Application Of Zakat Nabath (Agricultural Zakat) In Gondang Lumayang Village, Lembah Lubuk Manik Subdistrict

Winda Sari Siregar¹, Sarmiana Batubara²

¹² Sharia Economics Study Program, Postgraduate Program, Syekh Alihasan Ahmad Addary State Islamic University, Padangsidimpuan. Email: windasarisiregar01_gmail.com

Abstract: The wealth paid for zakat will not simply disappear, but instead will increase, grow, and develop. The wealth paid for zakat can also make the wealth pure and blessed. The implementation of zakat is one of the worship that is related to individuals so that its distribution is truly guided by the principles of humanity. This research is a descriptive qualitative approach, to obtain the understanding of the Gondang Lumayang Community regarding agricultural zakat through interviews. The Gondang Lumayang Community consists of 150 heads of households, most of whom make a living as farmers. There are some who have their own rice fields, but there are also rice fields that are rented. This study aims to determine how the concept is applied by the community in paying agricultural zakat, what are the obstacles in paying agricultural zakat, and what solutions to overcome these obstacles. The results of this study are that farmers in Gondang Lumayang village have paid zakat, but not in accordance with the provisions of zakat. Some of them give alms to the mosque after the harvest due to the lack of understanding in paying agricultural zakat.

Keywords: Agriculture; Haul; Nishab; Zakat

Introduction

Zakat is one of the pillars of Islam which is obligatory for every able Muslim, as the third pillar in Islam zakat has the main purpose of cleansing and purifying wealth and to improve the welfare of society through distribution to those who are entitled/in need (mustahik). In the Qur'an zakat is often mentioned alongside the command to pray, this shows how important the relationship between humans and God (hablumminallah) and also the relationship between humans and each other. The implementation of zakat has a very important social impact in overcoming the problem of poverty through the distribution of zakat funds can reduce social inequality and become an economic solution for poor people who are often trapped in a cycle of structural poverty, with the right distribution of zakat the potential of zakat can become an instrument of economic empowerment as seen in various productive zakat programs that have been implemented in Indonesia (Heni Hendriani et al., 2025).

However, despite its great potential, the implementation of zakat still faces various challenges, one of which is the lack of public understanding of the importance of distributing zakat through official institutions. This study aims to analyze the

calculation of zakat paid by farmers and examine the obstacles experienced by farmers in paying agricultural zakat.

Zakat is one of the five pillars of Islam that has two dimensions, namely the vertical dimension as a form of obedience to worship to Allah SWT (*hablun minallah*), and the horizontal dimension as a socio-economic instrument that connects fellow human beings (*hablun minannas*). As an Islamic *maliyah* (financial) instrument, zakat has strategic potential in addressing the problems of poverty and income inequality if managed optimally. In the context of macroeconomics, zakat functions as a wealth distribution mechanism that can encourage inclusive and equitable economic growth (Purnamasari & Darmawan, 2017). The obligation to pay zakat is not only limited to gold, silver, or trade, but also includes agricultural products managed by humans, known as Zakat Nabath or Agricultural Zakat.

The legal basis for the obligation of agricultural zakat is clearly stated in the Qur'an, particularly in Surah Al-An'am, verse 141, which commands the payment of zakat upon harvest. Indonesia, as an agrarian country with a Muslim majority, has enormous potential for agricultural zakat. The agricultural sector remains the economic backbone of most rural communities in Indonesia. However, ironically, the realization of zakat collection from the agricultural sector often falls far short of its potential. This gap between potential and realization indicates obstacles to the implementation of zakat nabath at the grassroots level.

Several previous studies have shown that low agricultural zakat realization is often not due to farmers' reluctance, but rather due to a lack of understanding (literacy) regarding the jurisprudence of agricultural zakat. Many farmers do not fully understand the *nisab* (minimum limit for obligatory zakat), the required amount (5% or 10% depending on the irrigation system), and the fundamental differences between obligatory zakat and voluntary charity. In addition to literacy, trust in zakat management institutions (*amil*) and a preference for distributing zakat directly to *mustahik* (zakat recipients) in their immediate environment are also dominant factors influencing farmers' zakat compliance behavior (Sepinggan & Rahmat, 2022). This results in highly diverse practices of zakat application in various regions, often inconsistent with standard sharia provisions.

Gondang Lumayang Village, located in Lembah Lubuk Manik Subdistrict, is an area where the majority of the population relies on agriculture for its livelihood. As an agricultural village, the potential for zakat on crops in this area is estimated to be significant, supporting the welfare of the local community. However, based on initial observations, the implementation of agricultural zakat in this village is suspected to be suboptimal. There are still indications that the community's understanding of the obligation to zakat on harvests is still mixed with traditional charity practices, or that zakat calculations do not comply with the *nishab* (minimum threshold) and the amount stipulated by sharia.

Understanding the actual practice or application of zakat nabath in Gondang Village, Lumayang, is crucial. This is necessary to identify whether the main obstacles to optimizing zakat in the village lie in religious understanding, economic factors (high

production costs), or local socio-cultural factors affecting the zakat payment mechanism. This in-depth analysis at the local level is crucial to ensure that interventions by stakeholders, such as the regional National Zakat Agency (BAZNAS) or religious instructors, are well-targeted.

Based on the description above, the researcher deemed it necessary to conduct in-depth research into the actual practice of this obligation in the field. Therefore, this study, entitled "Analysis of the Application of Zakat Nabath (Agricultural Zakat) in Gondang Lumayang Village, Lembah Lubuk Manik Subdistrict," aims to provide a comprehensive overview of the implementation, obstacles, and potential of agricultural zakat in the region.

Theoretical Basis

Agricultural products are plants or crops with economic value, such as grains, tubers, vegetables, fruits, ornamental plants, grasses, leaves, and others. Imam Malik and Syafi'i are of the opinion that zakat is obligatory on all food consumed and stored, including grains and dried fruits. (Qadariah Barkah et al., 2020)

The role of zakat can narrow the economic gap between the rich and the poor, thus improving the economic situation of the poor. This fosters a desire to improve the lives of the poor, thereby reducing the economic gap between the rich and the poor, and improving social interactions, as a sense of brotherhood and mutual assistance develops among them. Gradually, the so-called poor will no longer exist in society, and what will emerge is a just and prosperous society that is equitable. (Supani, 2023)

The obligatory conditions for agricultural zakat are Islam, independence, puberty and sanity, sufficient nisab (reaching the minimum limit determined for each type), Plants resulting from human efforts and not growing on their own such as wild plants, washed away by water, and so on. The nisab for agricultural and plantation zakat, most fuqaha are of the opinion that zakat on agricultural and plantation products is not always obligatory to be paid until it reaches a definite nisab of 5 sha'. As for plants that cannot be weighed, along with cotton, linen, and vegetables, the nisab is 5 Sha' or the same as 200 dirhams. Meanwhile, the nisab for agricultural and plantation zakat is 5 wasaq. According to the hadith of the Prophet Muhammad saw: "It is not obligatory to pay zakat on dates that are less than 5 wasaq." So, the nisab for agricultural and plantation zakat is 5 wasaq equivalent to 300 sha' or the equivalent of 653 kg. It is known that 1 wasaq is equivalent to 60 sha' and 1 sha' is equivalent to 2.176 kg. (Aminol Rosid Abdullah & Thoriq Aziz Zayana, 2023).

Abu Hanifah stated that the threshold is not a requirement for paying 10% zakat on agricultural products, so it is obligatory to pay 10% of the agricultural produce, whether large or small. This is based on the generality of QS. Al-Baqarah (2): 267, Al-An'am (6): 141. Then the hadith:

What is watered by the sky, the zakat is 10%, as for what is watered by a large bucket, the zakat is 5%. According to the above evidence, there is no distinction between little and much and the obligatory cause of zakat is the land that grows and produces. Every thing produced by the land, the zakat is 10%. Workers' wages, agricultural costs in the form of plowing tools, are not counted, because the Prophet SAW has judged the difference in obligations due to costs. The Prophet SAW said: What is watered by the sky, the zakat is 10%, as for what is watered by a large bucket, the zakat is 5%. Therefore, financing is the responsibility of the farmer, and zakat is obligatory on everything produced by the land, without deducting costs. (Atep Hendang Waluya, 2024)

Agricultural zakat is required based on sharia texts, as are the conditions. There are differences in the conditions for agricultural zakat in terms of the obligatory time. If other zakat is required by haul (1 year), then agricultural zakat is required for every harvest based on the verse of the Qur'an, Surah Al-An'am verse 141:

It is He who grows plants that vine and those that do not vine, date palms, plants of various tastes, as well as olives and pomegranates which are similar (in shape and color) and not similar (in taste). Eat its fruit when it bears fruit and give it its due (zakat) when you reap the produce. However, don't overdo it. Indeed, Allah does not like people who exaggerate.

The verse above clearly states that agricultural zakat is due at harvest time. The minimum threshold for agricultural zakat is a harvest that reaches 653 kg, or 5 wasaq. This is based on the affirmation of Rais, which is not disputed. (Samson Fajar, 2023). A summary of the provisions for zakat on plants is as follows: (Arifin, 2011).

NO	Types of Assets	Nishab	Level	Time
1	Paddy	653 kg of rice / 1313,132 kg Paddy. Paddy	5% fee irrigation. 10	Every harvest
		handle = 1631.516 kg	% without irrigation costs.	
2	Grains, corn, nuts, soybeans, etc.	Worth rice threshold	5% - 10%	Every harvest
3	All other types of plants that have economic value	The size of the nishab of rice	5% - 10%	Every harvest

Research Methodology

This research is a type of qualitative research, namely research that produces several findings that cannot be achieved using statistical procedures or other methods of quantification (measurement). Qualitative research can be used for research activities on community life, history, behavior, organizational functionalization, social activities, and economics. The results of qualitative research activities can be in the form of in-depth descriptions of speech, writing, and or behavior that can be observed from a particular individual, group, community, and or organization in a particular situation, context that is studied from a comprehensive perspective. (I Made Laut Mertha Jaya, 2020). This research was obtained from library literature. This research was conducted in Gondang Lumayang Village, Padangsidempuan Hutaimbaru District.

Results And Discussion

From interviews conducted by researchers with Mr. Riswanuddin, the neighborhood head, he revealed that his rice harvest sometimes weighs 120 cans, equivalent to 1,440 kilograms. The water is irrigated by a ditch fed by a spring. As discussed previously, the agricultural nishab (minimum threshold) is 653 kg. Therefore, Mr. Riswanuddin is obligated to pay zakat.

The following are the results of the zakat calculation issued by Mr. Riswanuddin:
Harvest results = 120 cans converted to 1440 kg

$\text{Zakat} = 10\% \times 1440 = 144 \text{ kg}$

So the zakat that must be paid is 144 kg of unhusked rice.

After investigating, Mr. Riswanuddin's zakat calculations were accurate. However, sometimes his agricultural produce did not reach the nisab threshold. He collected the first and third harvests within a year. Pay zakat. From the previous discussion, there is no haul in agricultural zakat.

An interview was then conducted with Mr. Abdul Hamidir, who sometimes produces a harvest worth the same as Mr. Riswanuddin, namely 120 cans, according to the zakat calculation above. However, Mr. Abdul Hamidir does not pay zakat, but instead gives Rp. 200,000 in alms for the mosque's needs, plus approximately 2 kg of rice to each of his five workers.

Based on the results of in-depth interviews with several farmers and community leaders in Gondang Lumayang Village, several facts were found regarding their understanding of agricultural zakat: factors that result in a lack of public knowledge such as education, cultural influences and a lack of socialization from zakat institutions and parties related to agricultural zakat, thus causing a lack of knowledge among the community. For this reason, the role of the government and village officials is needed to provide counseling on agricultural zakat in Gondang Lumayang Village.

In general, all Muslim farmer informants recognized the obligation to set aside a portion of their harvest. They often referred to this with local terms such as "removing rights" or "earth alms."

The findings indicate a diversity of understandings regarding the minimum threshold for obligatory zakat (nisab) and the percentage (rate) that must be paid. First, a small proportion of farmers active in religious activities understand that the nisab is equivalent to 5 wasaq (approximately 653 kg of dry milled grain) and that the rate varies

depending on irrigation. Second, the majority of informants are still confused about the difference between obligatory zakat and voluntary alms. Regarding production costs, many farmers assume that zakat is calculated after deducting all operational costs (fertilizer, seeds, labor wages).

The current practice of applying (implementing) agricultural zakat related to how the zakat is applied or paid in real terms in the field, the following patterns are found: the dominant practice is paying zakat based on "appropriateness" or hereditary customs, not based on mathematical calculations of 5% or 10% of the total harvest. Farmers whose harvests are below the nisab often still pay a small portion of their results, but with the intention of doing so as charity, not zakat mal.

Distribution channels (distribution): direct distribution (muzakki to mustahik): almost all informants chose to distribute their zakat/harvest alms directly to recipients in their immediate environment. Priority recipients are close relatives who are poor, neighbors who are poor, elderly widows, and orphans in the village. The role of amil institutions: there has not been a significant role of formal zakat amil institutions (such as village zakat collection units/UPZ or district-level BAZNAS) in collecting agricultural zakat in this village. The community believes more in the "neighbors helping neighbors" mechanism.

Therefore, it can be analyzed the gap between zakat jurisprudence and practice in the field. Research findings in Gondang Cukup village show that there is a fairly wide gap between sharia provisions (zakat jurisprudence) and the practice of application at the grassroots level.

- a. Issue of nishab and levels: according to Islamic jurisprudence, agricultural zakat must be paid at harvest time if it reaches 5 wasaq nishab (equivalent to ± 653 kg GKG or 520 kg of rice) with a rate of 10% (if rain-fed/natural) or 5% (if using irrigation/pump costs). Field findings show that many farmers in Gondang Lumayang Village use irrigation/pump systems [adjust to village facts], so they should be subject to the 5% obligation. However, due to a lack of literacy, many pay less than 5% or even equate it with ordinary charity without a definite measure. This causes some zakat obligations not to be fulfilled perfectly according to Islamic law.
- b. The issue of reducing production costs (takhrij al-mu'an): The practice of farmers in Gondang Lumayang Village who reduce production costs (fertilizer debt, etc.) before calculating zakat is a khilafiyah fiqh issue (debated by scholars). The majority of classical scholars believe that zakat is taken from gross income. However, some contemporary scholars such as Yusuf Qardhawi permit the reduction of debt costs for basic production needs before zakat. In this village, this practice tends to be carried out due to high economic pressure on farmers, even without a foundation in in-depth understanding of fiqh.

Analysis of distribution behavior and distrust in zakat management institutions. The strong preference of farmers in Gondang Lumayang Village to distribute zakat directly (direct payment) to those receiving zakat is consistent with previous research findings. Sepinggian & Rahmat (2022) also found that trust in zakat management institutions significantly influences farmers' interest.

In the context of Gondang Lumayang Village, this preference is driven by several sociological factors: first, the principle of kinship and locality: village communities have strong social ties. Direct giving is considered to maintain social harmony and ensure aid reaches those they consider most in need in their "front yard." Second, the absence/weakness of local institutions: the suboptimal function of the Zakat Collection Unit (UPZ) at the village or sub-district level means that the community does not have an easy and reliable option for distributing zakat formally. Third, literacy about the function of *amil*: a lack of understanding that distributing zakat through *amil* who is legitimate according to sharia is actually preferred (so that distribution is more equitable and effective), compared to direct distribution which tends to be consumptive and limited to the closest circle of *muzakki*.

Meanwhile, structural and cultural barriers in optimization based on the analysis above, the application of zakat *nabath* in Gondang Lumayang Village has not been optimal not only because of the reluctance of farmers, but because of a combination of obstacles: cultural/literacy barriers: Low understanding of the details of zakat *fiqh* makes the practice of mixing obligatory zakat and *sunnah* alms. The local tradition of giving "as much as you can" is more dominant than the rule of "5% or 10%". And structural/institutional obstacles: The absence of intensive assistance from religious instructors or zakat institutions (regional BAZNAS) who enter the village to provide education and provide zakat collection services.

Conclusion

The implementation of zakat has a very important social impact in overcoming the problem of poverty through the proper distribution of zakat funds which can reduce social disparities and become an economic solution for poor people who are often trapped in a cycle of structural poverty. With the proper distribution of zakat, the potential of zakat can become an instrument of economic empowerment.

After conducting several interviews with community leaders, they found that they still didn't understand the *nisab* requirements and the timing of zakat payments for agricultural zakat. Some of them didn't know that there was no haul for agricultural zakat.

The contributing factors are a lack of public knowledge, including educational issues, cultural influences, and a lack of outreach from zakat institutions and other parties involved in agricultural zakat, leading to a lack of public awareness. Therefore, the government and village officials need to play a role in providing outreach on agricultural zakat in Gondang Lumayang Village.

Bibliography

- Aminol Rosid Abdullah & Thoriq Aziz Zayana. (2023). A Complete *Fiqh* Guide for Modern Issues. Great Indonesian Children.
- Arifin. (2011). The arguments and virtues of zakat, *infaq*, and alms, supplemented by a review of the jurisprudence of the four schools of thought. Elex Media Komputindo.

- Atep Hendang Waluya. (2024). Classical and Contemporary Zakat Fiqh. Insight into Science.
- Henri Hendriani, Imron Rosyadi, & Muthoifin. (2025). Agricultural Zakat and Farmer Welfare. Muhammadiyah University Press.
- I Made Laut Mertha Jaya. (2020). Quantitative and Qualitative Research Methods: Theory, Application, and Real-Life Research. Great Children of Indonesia.
- Qdariah Barkah, Peni Cahaya Azwari, Saprida, & Zuul Fitriani Umari. (2020). Fiqh: Zakat, Alms and Waqf. Prenadamedia Group.
- Purnamasari, F., & Darmawan, A. (2017). Zakat as a Basis of Economic Growth and Poverty Alleviation in Indonesia. *International Journal of Zakat*, 2(2), 11-22. DOI:<https://doi.org/10.37706/ijaz.v2i2.19>
- Samson Fajar. (2023). Zakat and Economic Empowerment. CV. Adanu Abimata
- Sepinggan, MA, & Rahmat, BZP (2022). Analysis of Factors Influencing Farmers' Interest in Paying Agricultural Zakat (Case Study in Juli District, Bireuen Regency). *Scientific Journal of Islamic Economics*, 8(1), 685-693. DOI: <http://dx.doi.org/10.29040/jiei.v8i1.4624>
- Supani. (2023). Zakat in Indonesia: A Study of Fiqh and Legislation.