ABSTRAK

Mahmudah. 2026**.** *Analisis Konsep Zakat Pertanian Oleh Syekh Muhammad Arsyad Al-Banjari dan Penerapannya di Desa Keliling Benteng Ilir*, Skripsi, Program Studi S1 Ekonomi Syariah, Fakultas Ekonomi dan Bisnis Islam. Pembimbing I: Prof. Dr. H. A. Hafiz Anshari AZ, M.A. Pembimbing II: Dra. Hj. Noorwahidah, M.Ag

Kata Kunci: Zakat Pertanian, Syekh Muhammad Arsyad Al-Banjari, *Sabilal Muhtadin*, Desa Keliling Benteng Ilir.

Syekh Muhammad Arsyad Al-Banjari sebagai ulama besar Kalimantan Selatan telah merumuskan konsep zakat pertanian dalam Kitab Sabilal Muhtadin, namun penerapannya di masyarakat masa kini belum sepenuhnya dikaji. Masyarakat petani Desa Keliling Benteng Ilir, Kecamatan Sungai Tabuk, Kabupaten Banjar, masih menjalankan zakat pertanian secara individual tanpa pelibatan lembaga amil resmi dan dengan literasi zakat yang rendah, sehingga terjadi kesenjangan antara konsep fikih dan realitas lapangan. Penelitian ini bertujuan menganalisis konsep zakat pertanian menurut Syekh Muhammad Arsyad Al-Banjari sekaligus mengkaji penerapannya di desa tersebut.

Penelitian menggunakan pendekatan kualitatif melalui studi pustaka terhadap Kitab Sabilal Muhtadin dan penelitian lapangan berupa wawancara terhadap sebelas informan, dianalisis secara deskriptif-komparatif. Konsep beliau menetapkan nisab 600 gantang gabah sebagai ukuran lokal Banjar, kadar 10% untuk lahan tadah hujan dan 5% untuk lahan beririgasi berbayar, serta gugurnya syarat haul sehingga zakat wajib ditunaikan setiap panen. Keistimewaan utama pemikiran beliau adalah penekanan zakat produktif: zakat disalurkan melalui amil sebagai modal usaha bagi fakir miskin guna mendorong kemandirian ekonomi.

Dalam praktiknya, masyarakat Desa Keliling Benteng Ilir telah menerapkan ketentuan nisab dan kadar sesuai konsep beliau. Namun, dimensi zakat produktif belum terwujud karena distribusi masih bersifat konsumtif dan langsung tanpa amil resmi, sehingga potensinya sebagai instrumen pemberdayaan ekonomi petani belum terlaksana secara optimal.

ABSTRACT

Mahmudah. *2026. Analysis of the Concept of Agricultural Zakat by Syekh Muhammad Arsyad Al-Banjari and Its Implementation in Keliling Benteng Ilir Village. Thesis, Bachelor's Program in Islamic Economics, Faculty of Islamic Economics and Business. Supervisor I: Prof. Dr. H. A. Hafiz Anshari AZ, M.A. Supervisor II: Dra. Hj. Noorwahidah, M.Ag*

Keywords: *Agricultural Zakat, Syekh Muhammad Arsyad Al-Banjari, Sabilal Muhtadin, Keliling Benteng Ilir Village.*

Syekh Muhammad Arsyad Al-Banjari, a prominent Islamic scholar from South Kalimantan, formulated the concept of agricultural zakat in the Kitab Sabilal Muhtadin; however, its application in contemporary society has not been thoroughly examined. The farming community of Keliling Benteng Ilir Village, Sungai Tabuk District, Banjar Regency, continues to practice agricultural zakat individually without the involvement of official zakat institutions and with limited zakat literacy, resulting in a gap between jurisprudential concepts and field realities. This study aims to analyze the concept of agricultural zakat according to Syekh Muhammad Arsyad Al-Banjari while examining its implementation in the village.

The study employed a qualitative approach through a literature review of the Kitab Sabilal Muhtadin and field research consisting of interviews with eleven informants, analyzed using a descriptive-comparative method. His concept establishes a nisab of 600 gantang of unhusked rice as a local Banjar measure, a rate of 10% for rain-fed land and 5% for irrigated land requiring payment, and the abolition of the haul requirement, making zakat obligatory upon every harvest. The primary distinction of his thought is the emphasis on productive zakat: zakat is distributed through amil as venture capital for the poor to foster economic independence.

In practice, the community of Keliling Benteng Ilir Village has implemented the nisab and rate provisions in accordance with his concept. However, the productive zakat dimension has yet to be realized, as distribution remains consumptive and direct without official amil involvement, leaving its potential as an instrument for farmers' economic empowerment yet to be optimally fulfilled.