

Implementation of Profit and Loss Sharing in Rubber Plantation Parcels from the Perspective of Sharia Economic Law

Adam Hafidz Al Fajar^{1*}, Willy Maulana² Bima Fandi Asy'arie³

¹Universitas Islam Negeri Raden Intan Lampung

Hafizhalazharie@gmail.com¹

²Universitas Islam Negeri Raden Intan Lampung

Willymaulana1506@gmail.com

³Universitas Islam Negeri Maulana Malik Ibrahim Malang

bimapanay234@gmail.com

*hafizhalazharie@gmail.com

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Abstract: This research aims to describe the practice of a rubber plantation sharing agreement between a rubber plantation owner and a cultivator in Mekar Jaya Village, Banjar Margo Sub-district, Tulang Bawang Regency. This agreement is oral and, unfortunately, does not always go as expected, facing some significant problems. Cultivators proved to be irresponsible in their work, sometimes working and sometimes not. The imbalance of this agreement is detrimental to the owner of the rubber plantation, violating the principles of the *Musaqab* contract, which should include timely labour. The formulation of the research problem includes aspects of the practice of profit and loss sharing in rubber plantation parcels in Mekar Jaya Village, as well as the perspective of sharia economic law regarding this agreement between cultivators and plantation owners. This research aims to understand the practice of profit and loss sharing in rubber plantation parcels in Mekar Jaya Village and analyse it from the perspective of sharia economic law. The research method used is qualitative with the type of field research that is descriptive analysis. The results show that the practice of rubber profit-sharing agreements in Mekar Jaya Village is in accordance with the pillars and conditions of *Musaqab* in Islam, but not entirely in accordance. The clear agreement and fulfilment of the pillars and conditions of *Musaqab* make the agreement valid according to Islamic law. However, some discrepancies with the principles of *Musaqab* caused some of the parties to not fulfil the terms and conditions of *Musaqab*.

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Abstrak : Penelitian ini bertujuan untuk menggambarkan praktik perjanjian kerjasama *Paroan* kebun karet antara pemilik kebun karet dan penggarap di Desa Mekar Jaya, Kecamatan Banjar Margo, Kabupaten Tulang Bawang. Perjanjian ini bersifat lisan dan, sayangnya, tidak selalu berjalan sesuai harapan, menghadapi beberapa masalah yang signifikan. Penggarap terbukti tidak bertanggung jawab dalam pekerjaannya, terkadang bekerja dan terkadang tidak. Ketidakseimbangan perjanjian ini merugikan pemilik kebun karet, melanggar prinsip-prinsip akad *Musaqab*, yang seharusnya mencakup pengerjaan tepat waktu. Rumusan masalah penelitian mencakup aspek praktik pembagian keuntungan dan kerugian dalam *Paroan* kebun karet di Desa Mekar Jaya, serta perspektif hukum ekonomi syariah terkait perjanjian ini antara penggarap dan pemilik kebun. Penelitian ini bertujuan untuk memahami praktik pembagian keuntungan dan kerugian dalam *Paroan* kebun karet di Desa Mekar Jaya serta menganalisisnya dari perspektif hukum ekonomi syariah. Metode penelitian yang digunakan adalah kualitatif dengan jenis penelitian lapangan yang bersifat deskriptif analisis. Hasil penelitian menunjukkan bahwa praktik perjanjian bagi hasil karet di Desa Mekar Jaya sesuai dengan rukun dan syarat-syarat *Musaqab* dalam Islam, namun tidak seluruhnya sesuai. Kesepakatan yang jelas dan pemenuhan rukun dan syarat *Musaqab* membuat perjanjian tersebut sah menurut hukum Islam. Namun, beberapa ketidaksesuaian dengan prinsip-prinsip *Musaqab* menyebabkan beberapa perjanjian tidak sah menurut hukum ekonomi syariah. Penelitian ini memberikan pemahaman mendalam tentang praktik perjanjian *Paroan* kebun karet dan menunjukkan bahwa pentingnya memastikan kesesuaian dengan prinsip-prinsip hukum ekonomi syariah untuk menjaga keadilan dan keseimbangan antara pemilik kebun karet dan penggarap.

Keywords: Islam Economic Law, *Musaqab*, Rubber Plantation Sharing

Introduction

Islam, as a teaching of rahmatan lil'alamin, basically opens opportunities for anyone to develop businesses in the economic sector, this is because Islam wants its adherents to always progress and develop and not live in poverty, have no guarantee of life and the disappearance of mutual assistance between one another because it is something that is not desired in Islam. Meanwhile, Islamic law is the laws whose obligations have been clearly and explicitly regulated in the Qur'an or laws that are directly determined by revelation, such as the obligations of zakat, fasting, hajj, shura, and Akad (Mahmuda, 2016). This is in line with the life of a society that should want socialist individuals with religious characters, the reason is that the life of Indonesian society grasps religious norms, laws, morals and decency (Budimansyah, 2012). Every human

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being since being on earth feels the need for the help of others and is unable to stand alone to meet the needs of his life which are increasing day by day, so that humans can release themselves from narrowness and can meet their needs without violating or destroying honour, then Allah SWT shows humans the way of muamalah.

The form of helping is not only in the form of giving something to people who cannot afford it, but it can also be in the form of providing employment to them. In the plantation business, not everyone has the ability to cultivate land and cultivate plantation land. Sometimes a plantation owner is also unable to manage his plantation because he is busy with other activities so that his plantation is neglected. On the other hand, there are many people who have the ability to farm but do not have plantation land. This is where they can do joint business in managing the plantation land.

In the context of plantations, land management activities require organised procedures. The main components of plantations involve landowners and managers. In order for the plantation to be productive, various approaches are applied within the framework of Islamic rules. One of the approaches used is the handing over of plantation land to the manager with the aim of obtaining returns. This process involves an agreement between the owner and the manager as the foundation for the continuity of the activity. Particularly in the plantation sector, this practice materialises in the form of an agreement (*akad*) (Fitriana Sari, 2023). Some individuals have specialised skills in managing plantations, while this kind of expertise is not available to everyone. Proficiency in the plantation sector is key for farmers in fulfilling human needs. However, landowners are often unable to manage their land due to involvement in other time-consuming activities (Chapra, 2022). On the other hand, there are individuals who have expertise in farm management but do not have their own land to cultivate. For this reason, landowners may assign individuals who have expertise in gardening to manage their land in the hope of obtaining satisfactory results.

Khaf has expressed an opinion on the types of contracts in cooperation that are recommended in Islamic teachings, including *Musaqah*, *Muzara'ah*, and *Mukhabarah* contracts (KAHF, 2022). The use of these contracts has been documented during the time of the Prophet and his companions. The justification for the application of these

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contracts is based on their ability to generate profits for the parties involved in the cooperation. The success of the application of these contracts is proven by the results obtained after their implementation. A situation where a person owns a large area of land but lacks the expertise to manage it causes the land to be neglected and not optimally utilised (Fitriana Sari, 2023). Conversely, individuals who have expertise but no land or capital are unable to optimise their abilities to produce anything. Hence, there is a complementary need between expertise and land ownership. In addition, the practice of profit-sharing agreements has been applied during the time of the Prophet through the sharing of yields from gardens or plantations as a form of contract. The purpose of this contract is to ensure profits for both parties involved. The successful implementation of such agreements is evident from the resulting agreements, which benefit both parties (Murnasih, 2023). Therefore, the practice of profit-sharing agreements is permissible in Islam as long as it is mutually beneficial and based on an agreement between the owner and the manager. Cooperation that involves profit-sharing is known as a *Musaqah* contract in the context of plantations. *Musaqah* is a form of agreement in which a landowner provides land to a manager who has expertise in managing crops. In this agreement, the yield obtained from the crops is divided according to the agreement between the two parties. The main task of the manager is to care for and plant the crops, and they are entitled to the agreed harvest. This practice is permitted in Islam if it adheres to religious teachings (Mardani, 2015). According to the views of scholars such as Amir Shariffudin, *Musaqah* is a form of cooperation that aims to obtain mutual benefits. In this context, the manager is in charge of caring for the plants in exchange for the harvest that can be enjoyed by humans. The manager provides care such as fertiliser, water, and other equipment so that the plants can grow well and produce a harvest (Syarifuddin., 2003).

As for the beginning of the process of the profit-sharing contract for rubber labourers with capital owners, it can be said that it is only based on custom and not in the form of a written agreement. However, it is not always the case that the process of relationship patterns built on the basis of family principles runs smoothly, in the implementation of profit sharing there are often disputes and disputes between

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labourers and landowners. The division of the results of rubber plantations that occur in the village of Mekar Jaya if the harvest is a lot, then of course it does not matter because it is easy to divide the business, meaning that there are goods or business results that will be divided to labourers and rubber owners. However, in the rubber plantation business the results are uncertain or if there is a dry season (does not produce a lot of rubber sap), then how to share the results between labourers and owners.

So far, the process of the rubber tapping cooperation agreement in Mekar Jaya Village, Banjar Margo Subdistrict, Tulang Bawang Regency has been carried out orally, but it does not always go as desired, there are problems found. The author found that the cultivator worked irresponsibly in the sense that sometimes working sometimes not, from here it is clear that the imbalance between the agreement which according to the author is detrimental to the owner of the rubber plantation as well as this is not in accordance with the *Musaqab* contract which should be on time, which is in accordance with the conditions, namely timely work. On the other hand, in carrying out a job, workers have the right to be rewarded or paid for their efforts (Haroen, 2007).

The implementation of profit sharing, the owner of the rubber plantation and the cultivator make an agreement first and in the agreement it is determined when to start working and what percentage of the profit sharing. After the agreement, the cultivator begins to do his job, namely working on the rubber plantation.

Literature Review

A. Previous research

Rubber plantations, as one of the important economic sectors, often involve the practice of sharing profits and losses between rubber plantation owners and cultivators. This phenomenon is the subject of study in the perspective of Sharia Economic Law, which refers to the principles of Islamic sharia in the context of economic activities.

Previous research has identified the importance of implementing the principles of Sharia Economic Law in rubber plantation parcels. According to Aryuningsih, Sharia Economic Law emphasises aspects of justice and balance in the distribution of business results. Her analysis shows that the profit-sharing system carried out by <https://juna.nusantarajournal.com/index.php/juna/>

rubber farmers between rubber owners and cultivators uses a bond of agreement and a cooperation agreement that is compromised in advance to determine how much profit sharing between rubber plantation owners and rubber cultivators (Aryuningsih, 2021). In addition, research by Wahyu Lisa Haryanti shows that, Most of the people do the parcel agreement in writing, because they still hold tightly to the family system and trust so they think there is no need to make a written contract agreement (Haryanti, 2021). According to Dedek Setiawan's study, it is confirmed that the *Musaqah* contract or what is called a profit-sharing contract in plantations and plantations. Which can be seen from the results of the study that the cultivator only takes care of and harvests from the garden submitted by the landowner, and the results of the garden are shared according to the mutual agreement between the landowner and the cultivator of the land which was agreed upon by both parties at the beginning of the agreement made (Setiawan, 2022).

In conclusion, this literature review highlights the complexity of implementing Sharia Economic Law in the practice of profit and loss sharing in rubber plantation parcels. Clear agreements, transparency and a deep understanding of the principles of Islamic economics are key in creating a fair and sustainable relationship between rubber plantation owners and cultivators.

B. *Musaqah*

1. Pengertian *Musaqah*

Musaqah is derived from the word al-saqah, which means that a person works on a tamarind tree, grapes (taking care of it) (Suhendi, 2014). Or other trees that bring benefits and get a certain share of the results that are taken care of in return (Syafei, 2006). According to Rahmat Syafei, in language, *Musaqah* is a form of watering. In fiqh terminology, *Musaqah* is defined by fiqh scholars as: "The handing over of a plot of land to a farmer to cultivate and maintain with the stipulation that the farmer gets a share of the produce of the garden (Syarifuddin, 2010).

According to the Shafi'i's Mazhab, *Musaqah* is hiring someone to water and care for a date palm tree or vine alone with the agreement that the fruit will be for both of them (Az-Zuhaili, 2011). According to the Hanafis, *Musaqah* is the same as *Muzaraah*, both in terms of the ruling and the conditions under which it is possible. According to Abu Yusuf and Muhammad (two companions of Abu Hanifah), and the majority of scholars (Imam Malik, Imam Shafi'i, and Imam Ahmad), *Musaqah* is permissible based on the Prophet's dealings with the people of Khaibar (Jafri, 2008)

Musaqah is a form of cooperation between a farmer who owns a garden and a tenant farmer with the aim that the garden is maintained and cared for so that it provides maximum results. Then everything that the second party produces is a joint right between the owner and the cultivator according to the agreement they made (Haroen, 2007). The cultivator of the garden is called *Musaqi* and the other party is <https://juna.nusantarajournal.com/index.php/juna/>

called the owner of the tree. The word tree in this case means: Any tree that is planted so that it can last for one year or more, for an indefinite period of time and at the end of which it is cut down, whether it bears fruit or not *Musaqah* is the owner of a garden who gives his garden to a gardener to look after it, and the income earned from it is shared between the two, according to the agreement between the two during the contract. In the agricultural business, Islam also recognises the existence of a form of cooperation, namely *Al-Musaqah*, which is the handover of a tree to a person who waters it and maintains it with the provision that when it is ripe (harvest) he will be rewarded with a certain amount of fruit (Jafri, 2008).

2. Basic Law of *Musaqah*

In determining the validity of *musāqāh* contracts from a Shari'ah perspective, there are differences among the fuqaha'. Imam Abu Hanifah and Zufar ibn Huzail are of the opinion that the *musāqāh* contract with the stipulation that the tenant farmer gets part of the produce of this collaboration is invalid, because *musāqāh* like this includes hiring someone in exchange for part of the produce that will be harvested from the garden. The basis of the hokum of *Musaqah* in the Qur'an Surah Al-Maidah verse 2 which means:

"O you who believe, do not violate the shrines of Allah, and do not violate the honour of the sacred months, do not (disturb) the had-ya beasts, and the qalaa-id beasts, and do not (also) disturb those who visit the Temple of Allah while they seek grace and pleasure from their Lord and when you have completed the Hajj, then you may hunt. And let not your hatred of a people, because they prevent you from the Sacred Mosque, lead you to do wrong to them. And help you in (doing) righteousness and piety, and do not help in sin and transgression. And fear Allah, surely Allah is very severe in His punishment."

In this verse, Allah swt commands every believer to fulfil the promises that have been made, both the promise of servitude to Allah swt and the promises made between people such as those related to marriage trade and so on, as long as the promise does not violate the laws of Allah.

3. The pillars and conditions of *Musaqah*

The Hanafis are of the view that the pillars of the *Musaqah* contract are *ijab* from the owner of the plantation land and *qabul* from the tenant farmer, and work from the tenant farmer. Meanwhile, the majority of scholars consisting of Malikiyah, Shafi'iyah, and Hanabilah scholars believe that *Musaqah* transactions must fulfil five pillars, namely:

- a. Two people/parties to the transaction
 - b. The land that is used as the object of *Musaqah*
 - c. The type of business to be undertaken by the tenant farmer
 - d. The provisions regarding the distribution of the results of *Musaqah*
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- e. Shigat (expression) of ijab and qabul (Haroen, 2007).
The conditions of *Musaqah* are as follows:
 - a. The conditions relating to the aqidain are that they must be of sound mind.
 - b. The conditions relating to the crops, namely that there must be a determination of what kind of crops will be planted.
 - c. Matters relating to the acquisition of crops, namely:
 - 1) The amount of each share must be stated (percentage at the time of the contract).
 - 2) The proceeds are joint property.
 - 3) The share between Amil and Malik is from the same type of goods.
 - 4) The shares of both parties can be known.
 - 5) It is not required for one of them to add a ma'lum.
 - d. Matters relating to the land to be planted.
 - e. Matters relating to time.
 - f. Matters relating to the tools of muzara'ah, these tools are required in the form of animals or otherwise charged to the landowner (Haroen, 2007) .

There are several types of *Musaqah* contracts, namely first, *Musaqah* which is based on its benefits, namely on the results, which means that the owner of the land (crops) has handed over to the one who works all efforts so that the land (crops) will bring good results. In this case, the one who does the work is obliged to find water, including making wells, ditches or dams that carry water, so the owner only knows the results. Secondly, *Musaqah* is based on the principle that the land is to be irrigated without any responsibility to find water. So it is the owner who is obliged to find water, whether he digs a well, makes a ditch or makes other efforts. The first *Musaqah* must be repeated every year (there is more confirmation) (Idris, 2018).

4. Scholarly Opinions on *Musaqah*

According to Imam Malik, *Musaqah* is permissible in the cultivation of date palms, grapes, olives, pomegranates, peaches and the like, provided that the owner of the property receives half, one-third, one-fourth, more or less of the fruit produced (Annas, 2007). It is permissible to do *Musaqah* transactions with crops when the crops have grown and grown, and the owner is unable to irrigate, manage or care for the crops himself. In this case, the *Musaqah* transaction is permissible (Annas, 2007).

The scholars differed on what is permissible in *Musaqah*. Imam Abu Daud differed in his opinion that only dates are permissible in *Musaqah*, according to the Shafi'a only dates and grapes are permissible in *Musaqah*, while according to the Hanafiyah all trees that have roots to the bottom of the earth can be *Musaqah*, such as sugar cane (Suhendi, 2014).

According to Imam Malik, *Musaqah* is permissible for all trees that have strong roots, such as pomegranates, tin, olives, and similar trees, and it is also permissible for trees that do not have strong roots, such as watermelons, when the owner no longer has the ability to cultivate them (Suhendi, 2014). According to Imam Shafi'i, *Musaqah* is permissible for grapes on the basis that the ruling on *Musaqah* is by estimation, and the hadeeth of Attab ibn Usaid states the ruling on estimation of date palms and grapes, even if it is for zakaah, so it seems that he is making an analogy between *Musaqah* and <https://juna.nusantarajournal.com/index.php/juna/>

Zakaah (Rusyd, 2007). According to the Hambali's Mazhab, *Musaqab* is permissible for all trees whose fruit is edible, in al-mughni, Imam Malik said, *Musaqab* is permissible for rain-fed trees which are also permissible for trees that are watered (Rusyd, 2007).

Method

This research is a type of field research (field research) This research is descriptive analysis, which is a study that describes an object, phenomena, social symptoms and a particular group. In this study, it will be described about how the practice of profit and loss sharing in rubber plantation parcels between cultivators and rubber plantation owners in Mekar Jaya Village, Banjar Margo District, Tulang Bawang Regency. The informants in this study were 6 people, namely 3 people who were rubber plantation owners named Mr Silo, Mr Ridho, and Mrs Sri, and 3 people were rubber plantation cultivators namely Mr Parmin, Mr Sardi and Mr Sarbini.

Results and Discussion

Implementation

Paroan Practice between Cultivators and Rubber Owners in Mekar Jaya Village, Banjar Margo Subdistrict, Tulang Bawang Regency. The monographic data of Mekar Jaya Village, Banjar Margo Subdistrict, Tulang Bawang Regency states that the plantation sector commodity is in the form of rubber plants. The marketing of plantation products is quite extensive, which causes the majority of people in the village to work as farmers. This means that the community works in the plantation sector, both as plantation owners, plantation tenants, plantation cultivators, and plantation labourers. The process of cooperation agreement for rubber plantation cultivators in Mekar Jaya Village, Banjar Margo Subdistrict, Tulang Bawang Regency, where the form of agreement in Mekar Jaya Village is oral without black on white. The results of the interview with Mr Parmin as a rubber plantation cultivator. The process of agreement with the owner of the garden is by musawarah at the owner of the rubber plantation and takes place quite openly. According to Mr Parmin he agreed with the 50%-50% profit sharing agreement, because this provides motivation to work hard and feel fair with that percentage. And Mr Parmin said he had been doing this rubber plantation profit-sharing agreement for 5 years, and the profit-sharing agreement between Mr Parmin and the rubber owner was only verbal and there was an agreement because usually like that it provides a good balance between effort and reward.

The results of the interview with Mr Sardi, the rubber plantation cultivator, the profit sharing agreement between the rubber plantation cultivator and the owner of the rubber plantation is only verbally and there is an agreement because of his habit like that. And Mr Sardi agreed with a percentage of 60%-40%. This is a good result for both parties. Mr Sardi feels fair. And Mr Sardi said that he worked from 2am to 6am, this provided a good incentive to continue to work hard and provide the best results.⁷⁰ The results of the interview with Mr Sarbini, Rubber Plantation Cultivator, the agreement process was quite intense and sometimes the division of profit sharing

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had occurred disputes between rubber cultivators and rubber plantation owners but did not cause dismissal. And according to Mr Sarbini, this division is considered unfair because the percentage is 75%-25%, and he sometimes feels indecisive so that is what causes Mr Sarbini to work sometimes and sometimes not. The results of the interview with Mr Silo, the owner of the rubber plantation, decided on the percentage of 50%-50% because according to Mr Silo, he believes in the principle of justice. . Both parties contribute in different ways, and this half-and-half split motivates the cultivator to work with vigour. Mr Silo's consideration involves the hard work and effort put in by the cultivators. According to Mr Silo, they want to feel valued and have an equal interest in working on this plantation." Interview with Mrs Sri, Owner of the rubber plantation, the decision for a 60%-40% profit split was based on a balance of risk and reward. As the owner, Ibu Sri has to bear the greater risk, and this percentage provides a fair reward.

Ibu Sri also considers the market situation and the price of rubber, and wants to ensure that this profit sharing is not only fair but also supports the sustainability of working on this rubber. The results of the interview with Mr Ridho, the owner of the rubber plantation, the decision for a 75%-25% profit sharing is based on considerations of risk and responsibility. Mr Ridho felt that as the owner of the rubber plantation, he should get a larger share because of his responsibility considering that the cultivators were not very active and often did not work on time in the sense that sometimes they worked sometimes they did not, as well as considering the financial needs of the cultivators. Mr Ridho wants to ensure that this division of results still provides sufficient support for rubber plantation cultivators.⁷⁴ The beginning of the process of the profit-sharing contract for rubber labourers with capital owners can be said to be based only on custom and not in the form of a written agreement. However, it is not always the case that the process of relationship patterns built on the basis of the principle of kinship goes smoothly, in the implementation of profit sharing there are often disputes and disputes between rubber cultivators and rubber plantation owners. This also has the same reason, namely because of custom and mutual trust.

Analysis

The plantation sector is one of the sources of livelihood for the community in Mekar Jaya village, Banjar Margo sub-district, Tulang Bawang district. Because generally in Mekar Jaya village there are many people who have large plantation land in the form of rubber plantations. The rubber farming community in Mekar Jaya village has a tradition that is different from other social groups aimed at applying the rules of life, the community is more dominant based on local habits as a reference for their daily behavior. Rubber plantation business activities in Mekar Jaya village involve many parties in particular, namely: first, the owner of the rubber plantation is: the owner of the rubber plantation land who is able to hire rubber farmers. Second, rubber farmers or rubber tappers are: workers who do not own rubber plantation land, but only have labor that is sold to the plantation owner to help run and maintain the rubber plantation business. The background of the sharing of the results of the rubber plantation is to meet the needs of life and other needs and the inability for landowners to manage their own plantation land so that in essence the owner of the rubber plantation wants his land to be productive, while the manager or rubber cultivator

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expects a share of the proceeds from the business. This rubber plantation profit sharing occurs because the owner of the rubber plantation is unable to work on his own rubber plantation or take care of his rubber plantation with other activities or open a new garden so that he cannot work on his own so he looks for other people to work on / tapping rubber, besides that the owner of the rubber plantation is looking for people who already have the expertise to cut / tap rubber who can be trusted to work on his rubber, so as to provide adequate income according to the area of the rubber plantation. With this profit-sharing system, it is very helpful for the economic needs of cultivators.

Profit sharing on rubber cultivation in Mekar Jaya village, Banjar Margo sub-district, Tulang Bawang district is that those who will do rubber are cultivators provided that there must be an agreement in advance between the owner of the rubber plantation and the tappers. The tapping agreement is that those who become rubber cultivators must have expertise in tapping rubber and agree to what the garden owner wants. and the garden owner hands over his rubber garden which is ready to be tapped to the tapper around the age of 6 years to 7 years. From the results of interviews with Mr. Silo, it is found that the implementation of profit sharing for rubber plantations carried out by the Mekar Jaya village community has rules, where tappers with rubber plantation owners have rules or agreements to the tappers that have been agreed upon by both parties, namely as follows):

1. The time of implementation of tapping is to leave at 05:00 WIB until completion, at least 09:00 WIB or 10:00 WIB. In accordance with the area of the rubber plantation that is tapped
2. The process of freezing rubber in Mekar Jaya village, Banjar Margo sub-district, Tulang Bawang Regency is five days of tapping, one day of freezing rubber sap and one day off for rest and so on.
3. When lifting rubber or freezing rubber sap tappers must first tap and then freeze and remove rubber sap. for 1 week.
4. The time that is not required for cultivators to do tapping is on rainy and cloudy days, because if tapping is done there will be a very bad impact. Because the rubber stems tapped on a rainy day will mangalami damage.
5. Cultivator equipment such as chisels (rubber tapping tools). Bowls and coconut shells to collect rubber sap that has been tapped and rubber tubs are borne by the garden owner.

With the agreement above, the basis of mutual need applies to garden owners and tappers with agreement by both parties. That the implementation of the profit-sharing contract is based on mutual consent without coercion from any party. This is done by the owners of rubber plantations in Mekar Jaya village.

According to Mr. Ridho, from the results of the interview the author received information that in the village of Mekar Jaya weighing / weighing is done once a week, the tappers hand over the rubber sap to the garden owner (toke) then the owner sells the rubber sap to the collector by setting the price per kilogram of rubber according to the market price of the local village then the overall result is reduced by 1 kg of rubber by the garden owner for the cost of keeping the rubber before weighing according to the agreement of both parties. Then the rest is divided in half between the owner of <https://juna.nusantarajournal.com/index.php/juna/>

the garden and the tappers who are carried out together to calculate the results according to the agreement at the beginning such as the seller of rubber sap weekly system, for example tappers get 101 kg of rubber sap minus 1 kg of the remaining 100 kg with the price per kg of rubber which is Rp. 6000. So 100 kg (rubber weight) x 6000 (price per kg) = IDR 600,000, - with the division as follows:

1. From the results of interviews with Mr. Silo, it was found that he used the *Paroan* system with a percentage, namely 50% for the plantation owner and 50% for the cultivator/tappers, so that the share of each was IDR 300,000, -, because superior rubber (patch) has more sap than the siling rubber type, provided that the maintenance costs are borne by the owner of the rubber plantation.
2. From the results of interviews with Mrs. Sri, it was found that she used the *Paroan* system with a percentage of 60% for the owner of the garden and 40% for the cultivator / rubber tappers, so the garden owner received Rp. 360,000, and as for the cultivators / tappers obtained profit sharing as much as Rp. 240,000, because in this case natural rubber or siling sap less than. superior rubber. Therefore the division is different from superior rubber.
3. From the results of the interview with Mr. Ridho, it was found that he used the *Paroan* system with a percentage of 75% for the garden owner and 25% for the tapper, so the garden owner received IDR 450,000 and the cultivator/tapper received IDR 150,000 because in this case the garden owned by Mr. Ridho was still in its early teens so it needed maintenance in the form of fertilizer.

From the parcel system above, it can be concluded that the profit-sharing system in Mekar Jaya village has many different contracts, but the distribution of rubber products is in accordance with the initial agreement. From the division of results carried out by the people of Mekar Jaya Village,. This profit sharing is often carried out by the people of Mekar Jaya village because in general the local community's income is the result of rubber plantations. Usually people who tap / cut rubber plantations are their closest relatives or other people whose lives are classified as underprivileged and do not have permanent jobs. In this cooperation is carried out by both parties where one party is the owner of the rubber plantation, while the second party is the rubber tapper. The owner is the party who provides the initial costs for tapping tools such as fertilization costs, and bowls for rubber sap containers and tubs to accommodate gatah and others.

While the second party is the person who taps the rubber and takes care of the rubber garden. According to Mr. Parmin as the cultivator of the garden, the agreement to share the rubber plantation in Mekar Jaya village is generally carried out by custom or based on kinship, meaning mutual trust that has been agreed between the two parties, without a written agreement between the two parties as stipulated in Islamic law and the applicable law in Indonesia. From the results of the author's observations of the profit sharing system between rubber plantation owners and rubber tappers carried out by the Mekar Jaya village community, which is determined according to prevailing customs, namely through agreements on verbal agreements only between rubber tappers and rubber plantation owners on the basis of mutual consent, mutual assistance, and without being forced from third parties or other parties, based on the word of agreement between plantation owners and rubber tappers. And the results of <https://juna.nusantarajournal.com/index.php/juna/>

the rubber sap can be sold weekly or monthly, the proceeds from the sale are divided according to the agreement between the owner of the rubber plantation and the cultivator or tappers. If the implementation of the Production Sharing system carried out by the Mekar Jaya village community if there is a dispute between the two parties between the plantation owner and the cultivator, then the way to resolve it is simply by deliberation or consensus between the two parties, and if there is a dispute that occurs rarely reaches the authorized officials in the local Mekar Jaya village. From the results of the research that the people of Mekar Jaya village who carry out the rubber plantation profit sharing system that has been in effect so far and this regulation is not written as such :

1. The period of the rubber plantation profit-sharing agreement in Mekar Jaya village is not specified,
2. The implementation of parcels or profit sharing will be broken if both parties withdraw / stop from the agreement that occurred,
3. And the owner of the garden can dismiss the tappers if the cut is bad, and tappers if they commit fraud such as selling the sap to others.

As for the results of interviews with owners and cultivators of rubber plantations in Mekar Jaya village, there are several obstacles or problems in using the *Paroan* system, namely:

1. The absence of a written agreement

Mr. Ridho said "One of the main problems is the absence of a clear and complete written agreement between the plantation owner and the worker (tappers). Without a clear agreement, the terms and sharing of proceeds may become vague and may lead to dissatisfaction in the future." This is a potential dispute because ignorance of the rights and obligations stipulated in the agreement can trigger disputes later on. If the percentage of profit sharing or the responsibilities of each party are not clearly understood, there is a possibility of conflict between the farm owner and the cultivator.

2. Marketing and Rubber Price Constraints

Mr. Parmin as a rubber plantation cultivator said "The instability of the price of rubber in the market can affect the benefits obtained, especially if the plantation owner and workers cannot get a good price for selling rubber.

From the results of the analysis that occurred above, the researchers will explain further about the obstacles to the problems faced in using the *Paroan* system:

1. No Written Agreement

This issue was raised by Mr. Ridho as the owner of the rubber plantation. The absence of a clear and complete written agreement between the plantation owner and the workers (tappers) can lead to vague terms and profit sharing. Without a clear agreement, owners and workers may have different views on the rights and obligations of each party, potentially leading to dissatisfaction later on. To address this issue, it is important to draw up a comprehensive written agreement, covering percentage of yield sharing, responsibilities, and monitoring mechanisms.

2. Marketing and Rubber Price Constraints

Mr. Parmin, a rubber plantation cultivator, said that the volatility of rubber prices in the market can affect the profits earned, especially if the plantation owner

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and workers cannot get a good selling price for rubber. Fluctuations in the market price of rubber can result in inconsistent income for both parties. To overcome this problem, ways to improve rubber marketing or product diversification opportunities could be considered.

3. Lack of Information Transparency

Lack of transparency in presenting information related to rubber production and profit sharing. If there is a lack of clarity or transparency in reporting results, this can create mistrust between plantation owners and workers, and potentially lead to conflict. Efforts are needed to improve transparency in reporting results and sharing results so that all parties can see and understand the process more clearly.

Perspective of Sharia Economic Law Based on the Implementation of Profit and Loss Sharing in Rubber Plantation Parcels

The application of the rubber plantation *Paroan* system in Mekar Jaya village can support the principle of cooperation and mutual benefit between plantation owners and cultivators, which is in line with Islamic economic values, through the principle of cooperation, the rubber plantation *Paroan* system involves plantation owners and cultivators in the form of partnerships or cooperation. The plantation owner provides the land and initial capital, while the cultivator is responsible for field work. Both parties work together to produce rubber and share the results according to the agreement. This reflects the principle of cooperation advocated in Islamic economics, where collaboration and joint involvement are considered better than excessive individualism. The principle of mutual benefit is that the rubber plantation *Paroan* system is designed to provide benefits to both parties, namely the plantation owner and the cultivator. The division of results is based on a previously agreed percentage, so that profits are distributed fairly according to their respective contributions. This principle of mutual benefit is in line with Islamic economic values, which emphasize the importance of justice and balance in every economic transaction. With this risk sharing in the rubber plantation *Paroan* system, plantation owners and cultivators also share the risks in the plantation business. If production yields are low due to natural or other factors, the risk of loss is also shared proportionally between the two parties.

This reflects the principle of mutual assistance and mutual responsibility advocated in sharia economics. Then with the recognition of rights and ownership, the rubber plantation *Paroan* system recognizes the right of the plantation owner to the land and the right of the cultivator to the results of his work. This principle of recognition of rights and ownership is in line with the teachings of Islamic economics, which places great importance on the maintenance of property rights and respect for the results of each individual's efforts.

With the implementation of the rubber plantation *Paroan* system based on the principles of cooperation, mutual benefit, and recognition of rights, this practice can have a positive impact on both parties and society as a whole. This system is also in accordance with sharia economic values that emphasize justice, balance, and concern for common welfare. From the results of the research conducted, there are several major points that become material to be analyzed by examining Islamic law in the practice of sharing / sharing the results of rubber tapping carried out by the Mekar Jaya village community to further facilitate the analysis of researchers dividing the parts <https://juna.nusantarajournal.com/index.php/juna/>

in accordance with what the research objectives are, from the data collected, it has been explained in the previous chapters to analyze the practice of sharing / sharing the results of rubber plantations between plantation owners and tappers.

The profit sharing system carried out by the people of Mekar Jaya village is cooperation in the form of a *Musaqab* contract, namely the owner of the garden leaves the trees / garden to someone who wants to work on it with the provision of the fruits being shared between the two of them. this kind of cooperation is widely practiced by the people of Mekar Jaya village, namely cooperation in the *Musaqab* contract where the garden owner hires other people to tap and after the rubber tree produces, then the results are shared between the garden owner and the cultivator. In terms of the practice of profit-sharing contracts or *Musaqab*, it is allowed according to Islamic law because it fulfills the pillars and conditions of the *Musaqab* contract.

In the practice of profit sharing in Mekar Jaya village, there is a lack of transparency carried out by rubber plantation cultivators so that there is a wanpresrasi between the owner of the rubber plantation and the cultivator, which is not in accordance with one of the conditions of the *Musaqab* contract, namely matters relating to time, which causes losses to the owner of the rubber plantation Based on this explanation, Based on this explanation, it can be stated that the sharing / sharing of the results of rubber tappers in Mekar Jaya village has fulfilled the pillars and conditions of the *Musaqab* contract so that the contract becomes valid or permissible, because there are garden owners and tappers, the object of *Musaqab* is in the form of tapping from the rubber tree, and ijab and qabul are stated before the rubber tree gets income from the tappers, and there is something that is not in accordance with the pillars and conditions of *Musaqab* which causes default on the owner of the rubber plantation and the cultivator of the rubber plantation.

Conclusion

Based on the descriptions of the discussion of the profit-sharing system for rubber plantations in Mekar Jaya Village, several conclusions can be formulated, namely the practice of sharing profits and losses in the rubber plantation parcels in Mekar Jaya Village is based on profit-sharing cooperation in accordance with customary provisions and customary law carried out by the local community. The division of rubber sap is agreed between the plantation owner and the tappers with a certain percentage. This agreement is generally done orally, which is considered more practical and faster than a written agreement. There are two laws on the practice of profit and loss sharing in rubber plantation parcels in Mekar Jaya Village. The first is in accordance with the pillars and conditions of the *Musaqab* contract in Islam, where the plantation owner and cultivator make a clear agreement and profit-sharing agreement. This practice is recognized as a *Musaqab* practice in sharia economic law, so it is considered valid and in accordance with Islamic Sharia. However, the second is not in accordance with the pillars and conditions of the *Musaqab* contract, so it is considered invalid according to Sharia economic law. Practices that are not in accordance with the initial agreement can cause defaults against rubber plantation owners and rubber plantation cultivators.

Implementation errors or discrepancies with the initial agreement can result in conflict between the parties involved in the rubber plantation parcels.

Thus, the practice of profit and loss sharing in rubber plantation parcels in Mekar Jaya Village reflects the complexity of implementing the principles of Sharia Economic Law. The variations in these practices indicate the need for a deeper review and understanding of the requirements of *Musaqab* in Islam to ensure that these practices are in accordance with the principles of Sharia economic law.

Conflict of Interest

The author declares that there is no conflict of interest on this manuscript.

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