

Penelitian ini bertujuan menganalisis produktivitas pemanfaatan Tanah Kas Desa (TKD) melalui sistem sewa lahan pada subsektor tanaman pangan khususnya padi, serta menilai efisiensi penggunaan modal dengan pendekatan Incremental Capital Output Ratio (ICOR). Lokasi penelitian berada di Desa Pituruh, Kecamatan Pituruh, Kabupaten Purworejo, dengan sampel 18 petani penyewa yang mengelola total lahan 2,85 hektare. Data diperoleh melalui observasi lapangan dan wawancara, kemudian dianalisis menggunakan perbandingan rasio sewa terhadap hasil panen dan perhitungan ICOR baik individu maupun agregat. Hasil penelitian menunjukkan bahwa biaya sewa lahan yang ditanggung petani masih jauh lebih kecil dibandingkan pendapatan dari panen. Rata-rata biaya sewa Rp1,5 juta per tahun mampu menghasilkan produktivitas sekitar Rp7,5 juta, atau dengan rasio 1:5. Artinya, setiap Rp1 biaya sewa menghasilkan Rp5 pendapatan. Persentase biaya sewa terhadap total pendapatan hanya 18-24%, jauh di bawah batas wajar 35-37,5%, sehingga sistem sewa TKD di Pituruh masih tergolong ringan dan menguntungkan. Sementara itu, perhitungan ICOR menunjukkan nilai antar petani berkisar 0,56-1,01 atau secara agregat 0,81. Angka ini termasuk efisien karena berada di bawah standar 1-3, bahkan lebih rendah dari 1. Secara agregat, tambahan modal sekitar Rp5.236 dibutuhkan untuk meningkatkan produksi 1 kg gabah. Pada skala 1 hektare, tambahan modal Rp 5,23 juta dapat menambah produksi 1ton gabah. Hasil ini menegaskan bahwa pemanfaatan TKD tidak hanya menguntungkan secara ekonomi, tetapi juga efisien dari sisi penggunaan modal.

Kata Kunci: Tanah Kas Desa, produktivitas, sewa lahan, ICOR, efisiensi modal.

ABSTRACT

This study aims to analyze the productivity of Village Treasury Land (TKD) utilization through a land lease system in the food crop subsector, particularly rice, and assess the efficiency of capital use using the Incremental Capital Output Ratio (ICOR) approach. The study location is in Pituruh Village, Pituruh District, Purworejo Regency, with a sample of 18 tenant farmers managing a total of 2.85 hectares of land. Data were obtained through field observations and interviews, then analyzed using a comparison of the rent ratio to harvest yields and ICOR calculations for both individuals and aggregates. The results show that land rental costs borne by farmers are still much smaller than income from the harvest. The average rental fee of IDR 1.5 million per year is able to generate productivity of around IDR 7.5 million, or with a ratio of 1:5. This means that every IDR 1 of rental costs generates IDR 5 of income. The percentage of rental costs to total income is only 18-24%, far below the reasonable limit of 35-37.5%, so the TKD rental system in Pituruh is still relatively light and profitable. Meanwhile, the ICOR calculation shows that the value among farmers ranges from 0.56 to 1.01, with an aggregate average of 0.81. This figure is considered efficient because it is below the standard of 1-3, and even lower than 1. In aggregate, additional capital of approximately IDR 5,236 is needed to increase production by 1 kg of unhusked rice. On a 1-hectare scale, additional capital of IDR 5.23 million can increase production by 1 ton of unhusked rice. These results confirm that utilizing Village Treasury Land (TKD) is not only economically beneficial but also efficient in terms of capital use.

Keywords: *Village Treasury Land, productivity, land rent, ICOR, capital efficiency.*