THE INFLUENCE OF TEAM COOPERATION, TRAINING AND BUDGET ON INCREASING PRODUCTIVITY OF FARMER GROUP IN BANGGAE DISTRICT, MAJENE DISTRICT

Ajjad[*1], Asri[2], Abdul Khalik[3]
[1,2]Master of Management Postgraduate Program, STIE Nobel Indonesia Makassar
[3]Master of Management Postgraduate Program, STIE Nobel Indonesia Makassar
e-mail:[1]ajyadairazain@gmail.com, [2]drasriwawo01@gmail.com, [3]khalik@stienobel-indonesia.ac.id

Abstrack

This study aims to determine and analyze: The Effect of Teamwork, Training and Budgets on Increasing the Productivity of Farmers' Groups in the District of Banggae, Majene Regency, and the most dominant variables affecting the Productivity Improvement of Farmers' Groups in the District of Banggae, Majene Regency. This research approach uses quantitative research. The research was conducted in farmer groups throughout the district of Banggae, Majene Regency. The time of the research was carried out in April 2022. The research population was all 41 groups of farmers in the District of Banggae, Majene Regency. The results showed that: 1) There was no partial effect of teamwork on Increasing the Productivity of Farmers' Groups in the District of Banggae, Majene Regency 2) There was a partial effect of training on Increasing the Productivity of Farmers' Groups in the District of Banggae, Majene Regency 3) There was a partial effect of budget on Increasing the Productivity of Farmers' Groups in the District of Banggae, Majene Regency 4) There is a positive and significant effect of teamwork, training and budget together (simultaneously) on Increasing the Productivity of Farmers' Groups in the District of Banggae, Majene Regency 5) The most dominant budget variable has an effect towards Increasing the Productivity of Farmer Groups in the District of Banggae, Majene Regency.

***Keywords**: Teamwork, Training, Budget and Farmer Group Productivity*

INTRODUCTION

Agriculture is the activity of utilizing biological resources by humans to produce food, industrial raw materials or energy sources, as well as to manage their environment. Activities of utilizing biological resources that are included in agriculture are commonly understood by people as cultivating plants or cultivating crops (*crop cultivation*) and rearing livestock (*raising*), although the scope can also be in the form of the use of microorganisms and bioenzymes in the processing of advanced products, such as the manufacture of cheese and tempeh, or mere extraction, such as fishing or forest exploitation.

The agricultural sector is a sector that has a strategic role in the structure of national economic development. (Wikipedia, 2010). However, agricultural productivity is still far from expectations. One of the factors causing the lack of agricultural productivity is human resources that are still low in cultivating agricultural land and its products. The majority of farmers in Indonesia still use a manual system in processing agricultural land. The journey of development in Indonesia's agricultural sector so far has not been able to show maximum results when viewed from the level of welfare of farmers and their contribution to national income. This is because this sector is a sector that does not receive serious attention from the government in nation building. Starting from protection, credit to other policies, none of them are profitable for this sector.

Agricultural development programs that are not directed towards their goals have even plunged this sector into ruin. However, this sector is a sector that accommodates a large number of workers and most of our population depends on it. Agricultural

development in Indonesia is considered important for the overall national development. Several things that underlie agricultural development in Indonesia have an important role, among others; the potential for large and diverse natural resources, the share of national income which is quite large, the large share of national exports, the large population of Indonesia that depends on this sector, its role in providing food for the community and being the basis for growth in rural areas.

Indonesia's agricultural potential is great but in reality until now most of our farmers are still many who belong to the poor class. This indicates that the government in the past not only did not empower farmers but also the agricultural sector as a whole. Traditionally, the role of agriculture in economic development has only been seen as passive and as a mere supporting element (Todaro and Smith, 2011). In fact, the process of economic development is one of the continuous redefinitions of the roles of the agricultural, manufacturing and service sectors (World Bank 2005). If a region wants smooth and sustainable development, then the region must start from the countryside in general, and the agricultural sector in particular (Todaro and Smith 2011).

Ahluwalia in Tambunan (2012) economic conditions with a large enough agricultural sector, the appropriate economic development strategy is to prioritize the agricultural sector. The role of agriculture according to the World Bank (2008) contributes to development as an economic activity, livelihood and as a way to preserve the environment, so that this sector is a unique instrument for development. As an economic activity, agriculture can be a source of growth for the regional economy, a provider of investment for the private sector and as the main driver of industries related to agriculture.

Through this conception, it is hoped that it will be able to grow the agricultural sector, so that in turn it can become a new source of growth for the Indonesian economy, especially in terms of achieving the target of welfare for farmers, providing jobs, As a vehicle for equitable distribution of development between regions, As an input market for agro-industry, generating foreign exchange, increase national income, maintain the sustainability of resources. Every development activity, including agricultural development, is intended to improve the standard of living of the people.

Increased production and productivity of farmer groups as the main point in development to improve people's welfare. Because problems in the agricultural sector still tend to experience drought constraints which result in low agricultural productivity, where productivity is basically very dependent on available potential and resources (natural and human).

According to Hamzah Sado, the formation of farmer groups provides benefits to farmers, namely that with the formation of farmer groups, interaction within the group is getting tighter, group leadership is getting developed, the spirit of cooperation between farmers is getting more focused, the process of applying technology is getting faster, the market orientation is getting better. increases, both related to income, or the production it produces, and increasingly helps the efficiency of the distribution of irrigation water and its control by the farmers themselves.

According to Kartasapoetra, cooperation between members will be established through farmer groups. The collaborations formed include increasing the knowledge, skills and attitudes of farmers by holding counseling, improving facilities and infrastructure that support farming together, holding yield processing together so that good quality is realized, procuring inexpensive production facilities by carrying out

purchasing jointly, procuring resistant plant seeds to meet the interests of members by working on a joint nursery.

Farmers as members of farmer groups so that they can benefit from their participation, an effective farmer group is needed so that they can improve their farming business. According to Duncan quoted by Steer. "The effectiveness of farmer groups can be seen from how far the goals of farmer groups can be achieved, including increasing productivity and achieving member satisfaction, integration within farmer groups, and adaptation. support.

Therefore the effectiveness of farmer groups is needed because only effective farmer groups can carry out their functions properly, so that they can provide benefits for their members. The aim of the collaboration of farmer groups in Banggae District, Majene Regency is to provide additional knowledge on system reform in agriculture, making it easier for farmers to obtain assistance, guidance and counseling from relevant agencies in an effort to increase agricultural production broadly.

The increase in productivity is expected to increase the income of farmers in the people of Banggae District, Majene Regency. The farmer groups in Banggae District have not yet run their function optimally. Farmer groups as farming business units have not been able to encourage increased business scale and productivity of the agricultural crops they manage. Currently, new farmer groups have succeeded in helping farmers to maintain their business scale and agricultural productivity so that there is no decline and no decrease in the number of members due to changing jobs or feeling that they do not need farmer group organizations.

The function of farmer groups as a business unit for production facilities and infrastructure is still limited to the provision of fertilizers and agricultural implements, the quantity and quality of which are still limited. This resulted in members of the farmer group having to look for the needs needed in managing their farming business by purchasing outside the farmer group. In addition, farmer groups as marketing business units are still not optimal because they have not been able to collect all agricultural products to be marketed through one place.

Teamwork is important in farmer groups and extension activities through a group approach are intended to encourage the formation of farmer institutions that are able to build synergy between farmers and between farmer groups in order to achieve business efficiency. This is in line with the Regulation of the Minister of Agriculture Number 67/Permentan/SM.050/12/2016 concerning Farmer Institutional Development that the group approach in extension is intended to increase the effectiveness and efficiency of extension services and also encourage the growth of farmer institutions (farmer groups, combined farmer groups, agricultural commodity associations, and the national agricultural commodity council).

Government cooperation with farmer groups is very important in increasing agricultural productivity in order to improve people's welfare. Given that farmer groups are government assets in the framework of agricultural development. Besides that, farmer groups are a forum or place for training or counseling. So that farmer groups as a place for cooperation between members have an important role in the lives of farmers, because all activities and problems in farming are carried out by farmer groups simultaneously.

In addition to teamwork which is an important point that must be considered by farmer groups, training or counseling is something that must also be prioritized in increasing the productivity of farmer groups. Agricultural extension is a system of education outside of school in the field of agriculture for farmers-fishermen and their

families and members of the community, so that their dynamics and ability to improve their lives and livelihoods with their own strength can develop, so that they can increase their role and participation in agricultural development.

Agricultural extension is carried out with two main missions, namely human resource development and technology transfer. The development of human resources focuses on the development of behavior and abilities as well as the utilization of the potential of farmers in an effort to increase income, welfare, job creation, environmental health and the sustainability of agricultural development. The technology transfer mission is carried out by providing technology and facilitation services to develop the ability of farmer-fishermen to discover and apply self-developed technology. Both of these missions must be carried out by the Agricultural Extension Officer, realizing how strategic the role of the Agricultural Extension Officer as a functional official requires adequate qualifications, both in the intellectual and emotional aspects, so that the agricultural extension worker's performance is more professional.

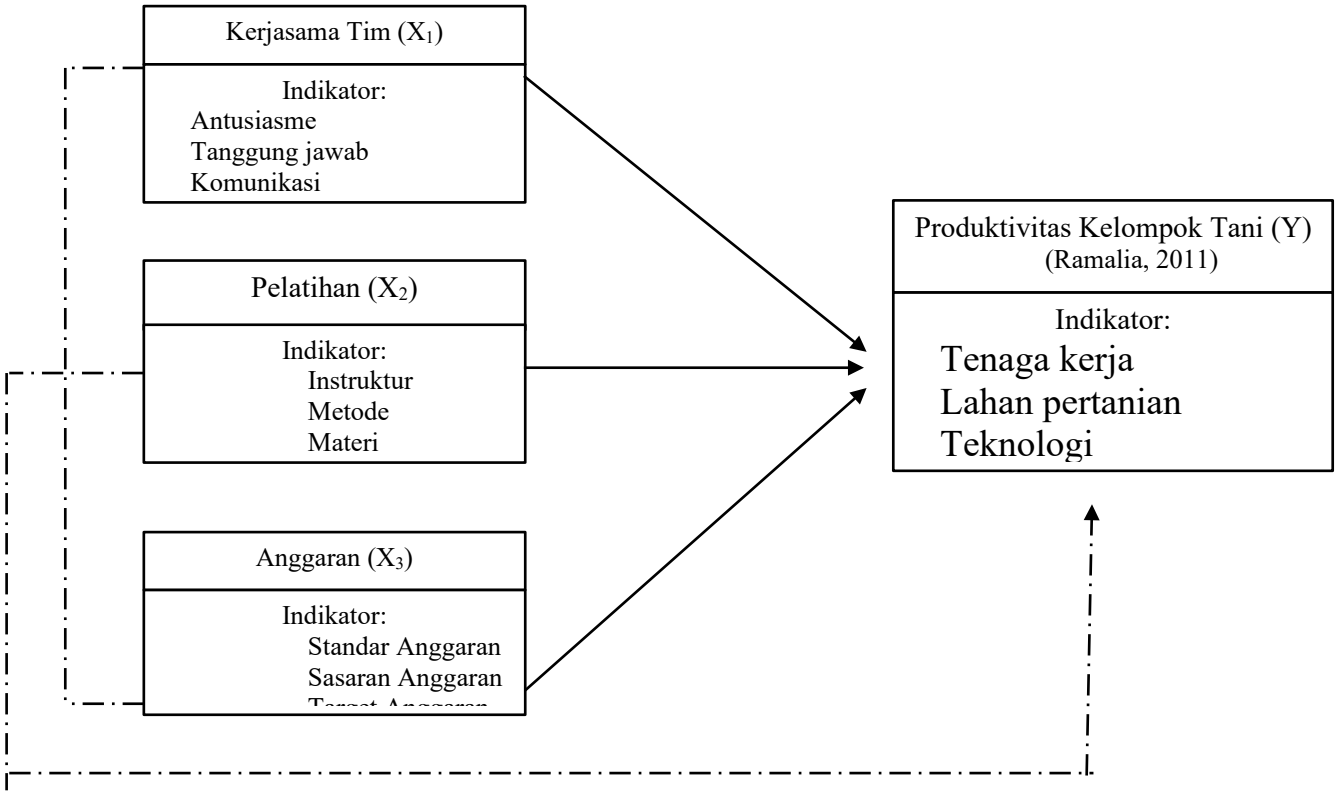
Along with the enactment of regional autonomy (Law number 22 of 1999 which was changed to Law number 32 of 2004), the management of Agricultural Extension has been handed over to each region where the Agricultural Extension is assigned. Furthermore, Sumardjo (2008) identified several extension problems in the era of regional autonomy including; (1) there is a misperception of extension workers in the regions, (2) the image of counseling is still not good, (3) a priori among certain communities towards counseling, (4) in the past counseling was colored by the political content of certain political organizations, and (5) in the era of autonomy extension was abandoned by some authorities in the regions because it was not clear and was not directly visible. To overcome various existing problems, Law Number 16 of 2006 concerning Agricultural, Fishery and Forestry Extension Systems was born. The law is expected to be used as a legal umbrella in the implementation of agricultural extension.

The phenomenon that occurs at the Office of Agriculture, Plantation and Livestock Services in Majene Regency is related to the implementation of training which is still not effective as can be seen from the lack of training time or not according to the estimated time that has been determined causing the training participants to not master the training material and the perceived intensity of the training implementation. still need to improve.

The available budget is also one of the main factors that support the increase in the productivity of existing farmer groups in Banggae District, Majene Regency. The budget is the main component of a financial plan that includes various kinds of activities for the future that contain various programs and actions in achieving the goals of the organization. The budget is related to the effectiveness of managerial performance in the organization. The effectiveness of budget performance can be assessed from the attainment of the stated budget goals. There is monitoring of the use of costs due to budget constraints with demands on the work program budget. Therefore, a standard cost is needed so that it can be seen whether or not the expected efficiency has been achieved.

The conceptual framework of the research can be seen in the following:

Figure 1 Research Conceptual Framework



RESEARCH HYPOTHESIS

Based on the identification and formulation of the problem as well as the conceptual framework described above, several research hypotheses can be put forward, namely:

1. It is suspected that the cooperation system has a positive and significant effect on increasing the productivity of Farmer Groups throughout Banggae District, Majene Regency.
2. It is suspected that training has a positive and significant effect on increasing the productivity of Farmer Groups throughout the Banggae District, Majene Regency.
3. It is suspected that the budget has a positive and significant effect on increasing the productivity of Farmer Groups throughout the Banggae District, Majene Regency.
4. It is suspected that the system of cooperation, training and budgeting has a simultaneous effect on increasing the productivity of Farmer Groups throughout Banggae District, Majene Regency.
5. It is suspected that the budget has a more dominant influence on increasing the productivity of Farmer Groups throughout the Banggae District, Majene Regency.

RESEARCH METHODS

In this study, the authors used quantitative research methods.This research will be carried out at Farmer Groups in Banggae District, Majene Regency. The research time will be carried out for 2 months starting from March to April 2022. The population in this

study were all Farmer Groups in Banggae District, Majene Regency, totaling 41 groups. The sampling method used in this study used the saturated sample method, which means that the entire population in the study consisted of 41 respondents from all farmer groups in Banggae District, Majene Regency. The data analysis technique uses multiple linear regression analysis, which is preceded by a validity test and a reliability test on the research data. Hypothesis testing is used to test the t test to test the partial relationship and the f test to determine the relationship simultaneously. Analysis of significance in this study was used through the coefficient of determination test (R^{square})

RESULTS AND DISCUSSION

validity

From the results of data management through the SPSS Data Analysis program Version 26, it can be seen that the value of $r_{count} > r_{table}$ and Sig value. (2-tailed) < 0.05 and the Pearson correlation is positive for each variable which includes teamwork, training, budget and farmer group productivity which means that each item in each variable is valid.

Reliability

The results of data management through the SPSS Data Analysis program Version 26, it can be seen that the Cronbach Alpha value of each variable which includes teamwork, training, budget and farmer group productivity has a value of each variable greater than 0.60 which can be interpreted respectively the existing variables can be said to meet the requirements or these variables can be said to be reliable.

Multiple Linear Regression Analysis Test

Based on the analysis with the help of the SPSS 26 for Windows program, multiple regression results were obtained which are summarized in the following table:

Table 1. Regression calculation results

Variable	Unstandardized Coefficients	Say.
constant	-3.630	0,493
Teamwork (X_1)	0,110	0,443
Training (X_2)	0,350	0,011
Budget (X_3)	0,859	0,001

Source: SPSS Data Processing version 26, 2022

Based on the table above, the multiple linear regression equations obtained in this study are:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + no$$

$$Y = -3.630 + 0.110\ X_1 + 0,350\ X_2 + 0,859\ X_3$$

The multiple linear regression equation above can be interpreted as follows:

1. Constant Value = -3.630 It can be interpreted that if all the independent variables, namely teamwork, training and budgets, are considered constant or zero or do not change, then the dependent variable, namely the productivity of the farmer group, will have a value of -3.630.
2. X coefficient$_1$ = 0.110. The teamwork coefficient is positive, so the teamwork variable has a positive relationship to the productivity of farmer groups. This means that, if the

value of teamwork increases while the training and budget are fixed, then the productivity of farmer groups will also increase. This means that if teamwork changes by 1%, the productivity of the farmer group will change by 11.0%, assuming the other variables (training and budget) are the same.

3. X coefficient$_2$ = 0.350. The training coefficient is positive, so the training variable has a positive relationship to the productivity of farmer groups. In other words, if the training variable increases while the teamwork and budget variables remain constant, then the productivity variable of the farmer group will also increase. This means that if the training changes by 1%, then the productivity of the farmer group will change by 35.0%, assuming the other variables (teamwork and budget) are the same.
4. X coefficient$_3$ = 0.859. The budget coefficient is positive, so the budget variable has a positive relationship to the productivity of farmer groups. In other words, if the budget variable increases while the teamwork and training variables remain constant, the productivity variable of the farmer group will also increase. This means that if the budget changes by 1%, then the productivity of the farmer group will change by 85.9%, assuming the other variables (teamwork and training) are the same.

Hypothesis Testing Results

T Test (partial test)

The summary of the results of the t test conducted in this study can be seen in the following table:

Table 2. Test Results t

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Say.
		B	Std. Error	Beta		
1	(Constant)	-3.640	5.253		-.693	.493
	TEAMWORK	.110	.142	.095	.776	.443
	TRAINING	.350	.131	.321	2.667	.011
	BUDGET	.859	.227	.505	3.776	.001
a. Dependent Variable: PRODUCTIVITY_GROUP_TANI						

Source: SPSS Data Processing version 26, 2022

In this study used a significant level of 0.05, with the formula t_{table} = (a/2 ; n-k-1) = (0,05/2 ; 41-3-1) = (0.025 ; 37) until the value of t_{table} is 2.024. The results of the t test for each variable can be explained as follows:

a. Teamwork (X_1) on the productivity of farmer groups (Y), obtained t_{count} = 0,776 < t_{table} = 2.024 and sig.0.443 value > 0.05, then Ho is accepted and H_1 rejected. This means teamwork (X_1) partially does not have a positive effect on the productivity of farmer groups (Y).
b. Training (X_2) on the productivity of farmer groups (Y), obtained t_{count} = 2,667 > t_{table} = 2.024 and sig.0.011 value <0.05, then Ho is rejected and H_2 accepted. This means training (X_2) partially has a positive influence on the productivity of farmer groups (Y).
c. Budget (X_3) on the productivity of farmer groups (Y), obtained t_{count} = 3,776 > t_{table} = 2.024 and sig.0.001 value <0.05, then Ho is rejected and H_3 accepted. This means the budget (X_3) partially has a positive influence on the productivity of farmer groups (Y).

F Test (simultaneous testing)

The analysis was carried out using the SPSS data processing program version 26 which is summarized in the following table:

Table 3. F test results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Say.
1	Regression	322.791	3	107.597	18.537	.000[b]
	Residual	214.770	37	5.805		
	Total	537.561	40			
a. Dependent Variable: PRODUCTIVITY_GROUP_TANI						
b. Predictors: (Constant), BUDGET, TRAINING, TEAMWORK						

Source: SPSS Data Processing version 26, Year 20223

a. Based on the table above, it is known that the value of Sig. is equal to 0.000. Because the Sig. 0.000 <0.05, then according to the basis of decision making in the F test it can be concluded that the hypothesis is accepted in other words teamwork, training and budgeting simultaneously affect the productivity of farmer groups.
b. The significance level used in this study is 0.05 with df1 = number of independent variables and df2 = n-k-1, so df 1 = 3 and df2 = 41-3-1 = 37. F $grade_{table}$ = 2.86. Because the F $value_{count}$ > F_{table} (18.537 > 2.86) it can be concluded that the hypothesis is accepted in other words teamwork, training and budgeting simultaneously affect the productivity of farmer groups.

Determination Coefficient Test

The coefficient of determination (R^2) is used in this study to see how the ability of the independent variables in explaining the dependent variable.

Table 4. Multiple Regression Coefficient Test Results

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.775[a]	.600	.568	2.409	2.038
a. Predictors: (Constant), BUDGET, TRAINING, TEAMWORK					
b. Dependent Variable: PRODUCTIVITY_GROUP_TANI					

Source: SPSS Data Processing version 26, Year 2022

From the calculation results, in the multiple regression analysis that has been carried out, it is found that the value of R^2 in the table of 0.600 or 60.0%. This shows that the independent variables, namely teamwork, training and budgeting, have contributed to the productivity of farmer groups throughout Banggae District, Majene Regency by 60.0%, while the remaining 40.0% is influenced by other variables not included in this study.

DISCUSSION

Based on the research results, several things can be obtained and known as follows:

1. The influence of teamwork (X_1) on the productivity of farmer groups (Y) throughout Banggae District, Majene Regency

   Based on the results of hypothesis testing it appears that teamwork has no effect on the productivity of farmer groups throughout Banggae District, Majene Regency, as

evidenced by the value for $t_{count} < t_{table}$ which t_{count} teamwork is 0.776 and for the value of $t_{table} = 2.024$ and sig. 0.443 > 0.05. This means that the better teamwork in farmer groups will not affect the productivity of farmer groups.

The results of the study indicate that although teamwork has been carried out well, it does not affect the increase in the productivity of farmer groups in Banggae District, Majene Regency, this is based on the indicators used in this study, namely enthusiasm meant that farmers work together when carrying out tasks and mutual contribution, farmers are jointly responsible for the quality of work produced and each team member has a strong contribution to the success of the group, in giving assignments farmer groups carry out discussions in advance and give assignments built on the basis of ability trust, the last indicator, namely the resolution meant that the results of team work are not solely individual abilities and by working together there will be many ideas in solving existing problems.

2. Effect of training (X_2) on the productivity of farmer groups (Y) throughout Banggae District, Majene Regency.

   Based on the results of hypothesis testing it appears that training has a positive and significant effect on the productivity of farmer groups throughout Banggae District, Majene Regency, as evidenced by the value for $t_{count} > t_{table}$ which t_{count} training is 2.667 and for the value of $t_{table} = 2.024$ and sig. 0.011 <0.05.

   This indicates that with each additional training, the productivity of the farmer group also increases. And vice versa, if there is a decrease in training, productivity will decrease. The training factor is also a factor that encourages members of farmer groups to perform well at work, because farmers participating in training certainly encourage their work productivity. By increasing the training they have, the productivity of farmer groups will also increase.

   According to Rivai (2009) training is part of the learning process to acquire and improve skills outside the educational system that apply in a relatively short time with methods that prioritize practice rather than theory.

3. Effect of the budget (X_3) on the productivity of farmer groups (Y) throughout Banggae District, Majene Regency.

   Based on the results of hypothesis testing it appears that the budget has a positive and significant influence on the productivity of farmer groups throughout Banggae District, Majene Regency, as evidenced by the value for $t_{count} > t_{table}$ which t_{count} budget is 3.376 and for the value of $t_{table} = 2.024$ and sig. 0.001 <0.05.

   The results of this study are in line with Amiruddin Idris' research (2013) that budget availability has a positive effect on the performance of apparatus services. The results of this study are also supported by the research of Win Konadi (2012) who examined the effect of regulations and budget availability on the service performance of SKPD apparatus where the results of his research concluded that budget availability can affect apparatus performance.

   The budget is also used to direct an activity and also as a comparison tool in measuring the results of implementing activities, so that the implementation process is under control. M. Nafarin (2007:11) states, "A budget is a written plan regarding the activities of an organization which is expressed quantitatively for a certain period of time and is generally expressed in units of money.

4. The influence of teamwork, training and budgeting on the productivity of farmer groups throughout Banggae District, Majene Regency.

Based on the results of testing the hypothesis it appears that teamwork, training and budgeting together have a positive effect on the productivity of farmer groups throughout Banggae District, Majene Regency, as evidenced by the F $value_{count}$ > F_{table}, which F_{count} is 18.537 and for the value of F_{table} = 2.86, and the sig. 0.000 < 0.05. This means that increasing the productivity of farmer groups throughout Banggae District, Majene Regency will be effective if the teamwork goes well, organizes training for farmers and the availability of a budget for the smooth running of farmer group production activities.

5. The budget has the most dominant influence on the productivity of farmer groups throughout Banggae District, Majene Regency.
   Based on value results*beta standardized* it is known that the variable that has the greatest influence on the productivity of farmer groups is the budget variable of 0.505, this means that the budget variable has the most dominant influence on the productivity of farmer groups throughout Banggae District, Majene Regency. From the results of the calculation of the effective contribution, it can be seen that the variable budget on the productivity of farmer groups throughout Banggae District, Majene Regency is 50.5%, training affects the productivity of farmer groups by 32.1% and teamwork affects the productivity of farmer groups by 9.5%. The remaining 7.9% is influenced by other variables not included in this study.
   According to M. Nafarin (2012) argues that: "A budget is a written plan regarding the activities of an organization which is expressed quantitatively for a certain period of time and is generally expressed in units of money." While the definition of the budget according to*National Committee on Governmental Accounting (NCGA)* quoted by Tendi Haruman (2010) argues that: "A budget is a financial operating plan that includes estimated proposed expenditures and expected sources of income to finance them within a certain period of time.".

CONCLUSIONS AND SUGGESTION

Conclusion

Based on the analysis of the results of the research that has been done, the following conclusions can be drawn:

1. There is no influence of teamwork (X_1) partially on the productivity of farmer groups throughout Banggae District, Majene Regency.
2. There is a training effect (X_2) partially on the productivity of farmer groups throughout Banggae District, Majene Regency.
3. There is an approximate influence (X_3) partially on the productivity of farmer groups throughout Banggae District, Majene Regency.
4. There is a positive and significant influence of teamwork, training and joint budgeting (simultaneous) on the productivity of farmer groups throughout Banggae District, Majene Regency.
5. Budget variable (X_3) has the most dominant influence on the productivity of farmer groups throughout Banggae District, Majene Regency.

Suggestion

Referring to the conclusions of the research results above, it is necessary to put forward the following suggestions:

1. For agencies, from the implementation of the training the expected training objectives have been achieved. This means that in implementing the training, the

agency should provide an in-depth explanation to the farmers about the purpose of the training being carried out so that farmers are more serious about participating in the training so that the objectives of the training implementation can be achieved according to the intended target, but still must pay attention to the availability of the budget.

2. The results of this study should be used as one of the considerations for farmer groups throughout Banggae District, Majene Regency in order to increase the productivity of farmer groups. For future researchers, it is better to expand the variables and measurement of research variables regarding increasing the productivity of farmer groups.

REFERENCES

AA. Anwar Prabu Mangkunegara. 2013. *Manajemen Sumber Daya Manusia Perusahaan*, Remaja Rosdakarya, Bandung.

Davis, Gordon B. 2012. *Analisis Sistem Informasi.* Yogyakarta: Andi

Dessler, Gary. 2015. *Manajemen Sumber Daya Manusia*. Jakarta: Salemba Empat. Dimyati & Mudjiono. 2013. *Belajar Dan Pembelajaran*. Jakarta: Rineka Cipta.

Edy, Sutrisno. 2016. *Manajemen Sumber Daya Manusia,* Kencana Prenada Media Group, Jakarta.

Eko, Widodo Suparno. 2015. *Manajemen Pengembangan Sumber Daya Manusia*.Yogyakarta: PUSTAKA PELAJAR.

Farizal F. 2015. *Dampak kebijakan pemerintah terhadap keuntungan dan keunggulan komparatif komoditas buah unggulan Jawa Barat.* [Tesis].Bogor (ID): Institut Pertanian Bogor

Garrison, Noreen, dan Brewer. 2007. *Akuntansi Manajerial. Edisi ke-11*. Jakarta: Salemba Empat

Tambunan, Tulus. 2012. *Usaha Mikro Kecil dan Menengah di Indonesia : isu-isu penting.* Jakarta : LP3ES.

Todaro, Michael P. dan Smith, Stephen C. 2011. *Pembangunan Ekonomi*. Edisi Kesembilan. Jakarta: Erlangga.

Latumaerissa, J. R. 2015. *Perekonomian Indonesia dan Dinamika Ekonomi Global* . Jakarta: Penerbit Mitra Wacana Medika.

Lewis Thomas dan Elaine B. Johnson. 2014. *Contextual Teaching Learning.* Jakarta: Kaifa

Mangkunegara. 2011. *Manajemen Sumber Daya Perusahaan*. PT . Remaja Rosdakarya. Bandung.

Mardikanto, Totok, 2009. *Sistem Penyuluhan Pertanian*. Universitas Sebelas Maret. Surakarta.

Mulyadi. 2010. *Sistem Akuntans*i, Edisi ke-3, Cetakan ke-5. Penerbit Salemba Empat, Jakarta.

Munandar, M. 2010. *Budgeting Perencanaan Kerja Pengkoordinasian Kerja Pengawasan Kerja*. Yogyakarta : BPFE.

Nafarin,M. 2007. *Penganggaran Perusahaan*. Edisi Ketiga. Jakarta:Salemba Empat

Pemerintah Indonesia. 2004. Peraturan Pemerintah Nomor 32 Tahun 2004 tentang perubahan atas Pemerintah Daerah No. 22 Tahun 1999 *tentang Pemerintah Daerah*. Lembaga Negara RI Tahun 2004. Sekretariat Negara. Jakarta.

Peraturan Menteri Pertanian Republik Indonesia Nomor 31/Permentan/OT.140/2/2016

Rivai, Veithzal dan Sagala, Ella Jauvani. 2011. *Manajemen Sumber Daya Manusia untuk Perusahaan dari Teori ke Praktik*. Jakarta: PT Raja Grafindo.

Sugiyono. 2016. *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: PT Alfabet.

Undang – undang nomor 16 tahun 2006 tentang Sistem Penyuluhan Pertanian, Perikanan dan Kehutanan (UU-SP3K)