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FARM ACCOUNTS IN THE PUNJAB, 1934-1935.

**Being the eleventh year's accounts of certain farms ; with a section on
COST OF WELL-IRRIGATION IN THE PUNJAB.**

BY

**LABH SINGH, S.S., B.Sc. (AGRI.), L.A.G., P.A.S.,
PROFESSOR OF AGRICULTURE**

AND

**AJAIB SINGH, B.Sc. (AGRI.),
TEACHING AND RESEARCH ASSISTANT,
PUNJAB AGRICULTURAL COLLEGE
LYALLPUR.**

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(Publication No. 12.)
2. Accounts of Different Systems of Farming in the Canal Colonies of the Punjab, by *H. R. Stewart* and *Kartar Singh*. (1924-26). (Publication No. 15.)
3. Farm Accounts in the Punjab, 1926-27, by *H. R. Stewart* and *Karm Rasul*. (Publication No. 19.)
4. Farm Accounts in the Punjab, 1927-28, by *H. R. Stewart* and *Kartar Singh*. (Publication No. 20.)
- *5. Farm Accounts in the Punjab, 1928-29, by *H. R. Stewart* and *Kartar Singh*. (Publication No. 21.)
- *6. Farm Accounts in the Punjab, 1929-30, by *Kartar Singh*. (Publication No. 24.)
- *7. Farm Accounts in the Punjab, 1930-31, by *Kartar Singh*. (Publication No. 26.)
- †8. Farm Accounts in the Punjab, 1931-32, by *Kartar Singh* and *Arjan Singh*. (Publication No. 32.)
- †9. Farm Accounts in the Punjab, 1932-33, by *Kartar Singh* and *Arjan Singh*. (Publication No. 35.)
- †10. Farm Accounts in the Punjab, 1933-34, by *Kartar Singh* and *Arjan Singh*. (Publication No. 46.)
- †11. Farm Accounts in the Punjab, 1934-35, by *Labh Singh* and *Ajaib Singh*. (Publication No. 53.)
- †12. Farm Accounts in the Punjab, 1935-36, by *Labh Singh* and *Ajaib Singh*. (In Press.)

* Includes a section on Well-irrigation in the Punjab

† Includes also a section on Tube-well irrigation in the Punjab.

A complete list of the Board's Publications is given at the end of the Book. Publications 33, 36 and 38 will also be found useful in connection with the above series.

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Currency.—

12 Pies (P.)	= 1 Anna (A.);
16 Annas (As.)	= 1 Rupee (Re. or Rs.)
	= 1 s. 6d.

Weights.—

5 Tolas	= 1 Chhatak (Ch.)
	= 2 Ounces (Ozs.);
16 Chhataks	= 1 Seer (S.);
40 Seers (Srs.)	= 1 Maund (Md.)
	= $82\frac{2}{7}$ lbs. avoird.

Time.—

Working day	= 8 hours.

Area.—

20 Marlas (M.)	= 1 Kanal (K.);
8 Kanals	= 1 Acre (A.);
27·8 Acres	= 25 Killas—(each of 8 Kanals, 18 Marlas)—
	= 1 Square
	= 1,100 feet $\times$ 1,100 feet.
25 Acres	= 25 Killas—(each of 8 Kanals)—
	= 1 Rectangle
	= 990 feet $\times$ 1,100 feet.

INTRODUCTION

1. The present series of publications began with the inquiry entitled “ *Some Aspects of Batai Cultivation in the Lyallpur District* ” in the year 1923-4 (Publication No. 12). The next two publications, viz., “ *Accounts of Different Systems of Farming in the Canal Colonies of the Punjab* ” (Pub. 15) dealing with the years, 1924-5 and 1925-6, and “ *Farm Accounts in the Punjab, 1926-27* ” (Pub. 19) also related to the Canal Colonies only. “ *Farm Accounts in the Punjab, 1927-8* ” (Pub. 20) included some holdings in the Jullundur and Hoshiarpur Districts. “ *Farm Accounts* ” for 1928-9 and the subsequent years (up to 1933-4) dealt with the financial accounts of farms in three Canal Colonies (the Lower Chenab, the Lower Bari Doab and the Lower Jhelum Canals) and seven of the older districts (Jullundur, Ludhiana, Hoshiarpur, Amritsar, Multan, Rohtak and Jhelum), and also included a section on the “ Cost of Lifting Water by Persian Wheels.” “ The Cost of Lifting Water by a Small Pump worked by Electricity at the Jullundur Agricultural Farm ” was also included in the issues for the years 1929-30 to 1933-4. The “ Cost of Lifting Water from Tube-Wells ” at Alawalpur (Jullundur District), Jagadhari (Ambala District) and Gurdaspur, was given for the years 1931-2 to 1933-4.

In the year under review (1934-5) all the above-mentioned aspects of farming costs are given with the exception of the cost of lifting water from tube-wells in the Jullundur and Ambala Districts. At the Jullundur Farm an iron Persian wheel was worked by electricity during this year. This is a new combination and its cost of lifting water has also been worked out and included.

2. *Location of the Farms.*—The frontispiece map gives the location of the farms the accounts of which are given in this book.

3. *Method of Working Out the Income and Expenditure.*—The income and expenditure of the farms under review have been worked out as follows :—

(i) *Income.*—This section consists of the value of the total produce sold, consumed at home, paid out as wages in kind or disposed of in any other way. The valuation is based on the actual price obtained by the farmer, or if the produce is not sold, on the harvest rates prevalent in the village.

Intro. (ii). *Expenditure*.—This consists of the following items :—

(a). Upkeep of Bullocks.	(g). Implements.
(b). Labour.	(h). Well and Persian wheel.
(c). Seed.	(i). Water Rates.
(d). Harvesting.	(j). Land Revenue.
(e). Winnowing.	(k). Miscellaneous.
(f). Kamin charges.	

(a). *Upkeep of Bullocks*.—The cost of upkeep of bullocks includes the cost of feeds, interest (at 8 per cent. per annum) and depreciation (at 12 per cent. per annum) on their value, and other minor expenses, *e.g.*, ropes, veterinary charges, shoeing, etc. The cost of roughages not being available separately as all cattle on the farm (including milch cattle and young stock) are fed roughages jointly, is calculated in proportion to their number from the total cost of all roughages fed to all the stock. For this purpose, an animal above 2 years of age is counted as a full unit, and between 1 and 2 years of age as half, and those below one year of age are neglected. A camel is taken to be equal to two animals for this purpose. The value of manure derived from the bullocks is not deducted from the cost, nor treated as a separate item of expenditure. The labour required for the care of bullocks performed by members of the family is not charged. If a hired servant looks after the cattle his wage is automatically included in the expenses of cultivation.

(b). *Labour*.—This item includes the wages of hired permanent and casual labour employed on the farm. It also includes wages paid in kind to the chamar or other menials who occasionally help in farm work and the charges of a *rakha* if employed for the watching of crops. The wages of the time-keeper who keeps a watch and intimates the beginning and ending of water turns in the Canal Colonies are also included under this head.

(c). *Seed*.—This item consists of the value of seed used during the year.

(d). *Harvesting*.—Casual labour from outside for the harvesting of crops, picking of cotton and gur-making is employed when there is rush of work. It is paid in cash or kind and is included under this head. It also includes the cost of entertainment of friends and relatives invited to help in harvesting—a practice prevalent in many districts of the Province.

(e). *Winnowing*.—It includes the charges of casual labour engaged for the winnowing of crops.

(f). *Kamin charges*.—Kamin charges include the payments made to carpenter and blacksmith for repairs to implements and

Persian wheels. The charges of the potter supplying earthen buckets for wooden Persian wheels where such wheels are in vogue are also included under this head. Intro.

(g). *Implements*.—This item includes interest and depreciation on the value of costly implements, *e.g.*, cart, fodder-cutter, and improved ploughs, the total cost of petty implements made during the year, and the cost of repairs, replacements, lubrication, etc.

(h). *Well and Persian Wheel*.—This item includes the interest and depreciation on the value of Persian wheels, boring pipes, and the cost of repairs, lubrication, etc. Interest and depreciation on the cost of sinking a well have not been included because the well has been regarded more or less as a part of land for which no rent is charged in these accounts.

(i). *Water Rates*.—This item includes the actual payment made for canal water.

(j). *Land Revenue*.—This head includes the actual payment made on account of land revenue, including local rates and *lambardari* fee. Remissions, wherever allowed, have been deducted.

(k). *Miscellaneous*.—These include items such as cost of manures purchased, price of berseem culture, weighing charges and the expenses of the estate manager and other establishment.

In the previous years rent for land actually taken on cash rent was included in expenditure, and expenditure incurred by the landlord of that land as his share of expenses excluded. In this case difficulty arose while comparing the various items of expenditure of the different holdings. This year this difficulty has been largely removed by calculating the income and expenditure of the holdings from an owner-cultivator's point of view. Hence cash rent paid has been excluded from expenditure, while all expenses of cultivation whether borne by the tenant or landlord have been included. This makes all items of expenditure, except labour, comparable. For comparison with previous years the expenditure relating to different items in the Expenditure statements borne by the landlords and cash rent received by them have been given in the text. In the Expenditure and Summary statements these have been given only as footnotes.

The expenditure figures of the various holdings worked out on the above basis and given in the detailed accounts of the holdings (Section II. of the report) and in Statements Nos. I, II, V, VI and VII to Section I., are not comparable with one another because the different holdings are cultivated under different conditions. Some of them employed permanent hired labour the cost of which is debited to the expenses of cultivation while on others no such labour was employed, the members of the family,

Intro. whose wages are not included, being able to do all the work on the farm.

Expenditure as given in Statements Nos. III, IV, VIII, IX and X to Section I has been reduced to a comparable basis on the assumption that the land was all owned by the farmer and he and his family did all the work, no permanent labour having been employed. Expenditure on a comparable basis thus includes all the items of expenditure except rent and wages of permanent hired labour.

4. *Division of Income and Expenditure of Irrigated and Unirrigated Portions of the Irrigated-cum-Barani Holdings.*—Fifteen holdings situated in the districts of Jullundur, Ludhiana, Hoshiarpur, Amritsar, Rohtak and Jhelum are in part irrigated and in part unirrigated, the latter being entirely dependent upon rainfall.

The income and expenditure of the two portions has been separated in the text. This has been done as follows :—

I. *Income.*—The only item of income in the farm accounts is the value of crops raised. The value of crops grown in each area is taken to be the income from that area.

II. *Expenditure*—

(a). *Upkeep of Bullocks.*—The record of bullock labour performed on irrigated and unirrigated portion is maintained separately. The cost of upkeep of bullocks is divided between the two portions in the proportion of bullock labour employed on each.

(b). *Manual Labour.*—(i). *Permanent.*—The record of total manual labour performed on the farm by the permanent labour as well as family members is kept separately for the two portions. The charges of manual labour are allocated to each portion in the proportion in which manual labour was performed on each.

(ii). *Casual.*—It is charged to the area where such labour was engaged.

(c). *Seed.*—Accounts of seed used on the two portions are kept separately.

(d). *Harvesting.*
(e). *Winnowing.* { The charges of labour engaged for this purpose are generally in kind, and are recorded separately for the two areas.

(f). *Kamin Charges.*—The payments made to kamins are for the repair of implements. They are allocated in the proportion of bullock labour performed on the two areas.

(g). *Implements.*—Like kamin charges, the cost on these is allocated in the proportion of bullock labour performed on each area.

(h). *Well and Persian Wheel*.—All the expenses are debited Intro. to the irrigated area.

(i). *Water Rates*.—Wherever paid they are debited to the area irrigated.

(j). *Land Revenue*.—It is debited to the area for which it is paid.

(k). *Miscellaneous*.—These expenses are debited to the area for which incurred.

5. *Character of the Year under Review.*

(a). *Rainfall*.—The total rainfall during the year and that for the six preceding years along with the “normal” rainfall is given in the following table :—

Rainfall recording stations nearest to the holdings.	RAINFALL IN INCHES.							
	Normal.	1928-29	1929-30	1930-31	1931-32	1932-33	1933-34	1934-35
Jullundur ..	26.96	12.96	22.48	24.47	24.74	22.39	38.00	20.71
Nakodar .. (Jullundur)	22.47	14.21	15.51	22.45	20.37	24.10	30.25	19.34
Phillaur .. (Jullundur)	24.16	13.64	23.83	29.28	25.22	29.47	36.38	29.08
Ludhiana ..	26.21	18.47	22.27	25.02	25.88	26.41	33.31	21.87
Jagraon .. (Ludhiana)	21.01	13.47	17.09	21.99	23.02	18.15	32.41	21.91
Hoshiarpur ..	35.51	22.18	29.86	28.16	32.39	40.61	41.92	27.44
Tanda Urmur .. (Hoshiarpur)	..	..	..	..	..	..	29.00	16.90
Tarn Taran .. (Amritsar)	22.24	19.41	21.44	21.74	23.25	10.76	24.42	24.58
Shujabad .. (Multan)	5.20	2.81	9.66	3.02	3.79	3.71	5.80	5.99
Sonepat .. (Rohtak)	23.00	11.35	15.91	11.61	21.79	24.46	32.70	17.83
Pind Dadan Khan .. (Jhelum)	17.58	12.83	19.90	16.02	9.11	21.52	21.79	16.99
Lyallpur ..	13.08	17.23	12.12	13.67	18.02	5.16	22.67	16.86
Montgomery ..	10.14	9.24	9.50	12.59	15.21	4.03	14.57	6.25
Shahpur ..	15.14	11.23	19.35	9.08	9.36	14.96	14.12	18.34

Intro. It will be observed that the rainfall during the year was, on the whole, much lower than that of the previous year. In most cases it was lower than the normal rainfall also.

Owing to low rainfall in 1934-5, the intensity of cropping on barani areas was only 87·4 per cent. as against 102·8 per cent. in the previous year. On irrigated area on the chahi-cum-barani holdings the intensity was 123·3 as against 120·9 per cent.

(b). *Prices.*—The following table compares the average wholesale harvest prices of important crops in the Punjab during the year under review with those for the previous eight years.

Year.	Wheat.	Gram.	Rapeseed.	Gur.	COTTON.			
					Desi.		American.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1926-27 ..	4 8 0	3 14 0	7 7 0	5 15 0	7 14 0	9 6 0		
1927-28 ..	4 6 0	3 13 0	7 3 0	5 6 0	10 13 0	13 12 0		
1928-29 ..	4 6 0	4 12 0	7 0 0	6 2 0	10 0 0	13 2 0		
1929-30 ..	3 2 0	3 12 0	5 12 0	6 5 0	6 15 0	8 15 0		
1930-31 ..	1 9 0	1 14 0	3 13 0	4 2 0	4 7 0	5 9 0		
1931-32 ..	2 1 0	1 13 0	3 8 0	3 13 0	5 7 0	6 10 0		
1932-33 ..	2 11 0	2 4 0	3 8 0	2 12 0	5 10 0	6 14 0		
1933-34 ..	2 2 0	1 12 0	3 5 0	3 4 0	4 4 0	5 6 0		
1934-35 ..	2 4 0	1 15 0	4 6 0	4 9 0	5 1 0	8 2 0		

Thus, the market rates of the crops were higher this year than those of the previous year. This had a salutary effect on the gross and the net incomes, which were considerably higher than those of the previous year.

SECTION I.

Financial Position

of the

Holdings.

FINANCIAL POSITION OF THE HOLDINGS.

1. *General.*—Parts I to XII of Section II give the detailed accounts of the holdings under observation. The statements given at the end of this section summarise the main points of these accounts.

Unlike last year, no holding had a deficit balance this year. The average gross income per acre varied from Rs. 18/13/9 at Leelan (Ludhiana District) to Rs. 64/7/10 at Dholanwal (Hoshiarpur District). The expenditure on a comparable basis ranged from Rs. 11/14/2 at Ashaqpur (Multan District) to Rs. 35/6/7 at Dholanwal. The net income per acre varied from Rs. 5/11/5 at Pinnanwal in the Jhelum District to Rs. 33/8/11 at Doburji in the Amritsar District. The average figures of income and expenditure for all the holdings (excluding Risalewala*, a large Government Agricultural Farm—Part X), compared with those of previous years are as follows :—

Year.	PER ACRE.			INDEX NUMBERS. BASE—1928-29.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
1928-29 ..	Rs. a. p. 63 8 1	Rs. a. p. 30 15 9	Rs. a. p. 32 8 4	100	100	100
1929-30 ..	51 11 11	31 10 8	20 1 3	81	102	62
1930-31 ..	31 4 3	23 6 11	7 13 4	49	76	24
1931-32 ..	31 6 11	19 8 9	11 14 2	49	63	37
1932-33 ..	43 2 3	22 14 6	20 3 9	68	74	62
1933-34 ..	33 5 7	21 9 4	11 12 3	53	70	36
1934-35 ..	38 2 1	21 1 6	17 0 7	60	68	52

* The income and expenditure of the Risalewala Farm were as follows :—

Year.	PER ACRE.			INDEX NUMBERS. BASE— AVERAGE OF YEARS 1926-27 TO 1928-29.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
1926-27 ..	Rs. a. p. 95 7 10	Rs. a. p. 43 5 8	Rs. a. p. 52 2 2	Rs. 97/-/8 98	Rs. 45/13/3 95	Rs. 51/3/5 102
1927-28 ..	95 10 4	48 5 2	47 5 2	99	105	92
1928-29 ..	99 15 10	45 12 10	54 3 0	103	100	106
1929-30 ..	91 14 4	47 11 4	44 2 10	95	104	86
1930-31 ..	50 10 11	39 2 9	11 8 2	52	85	22
1931-32 ..	51 1 2	32 6 8	18 10 6	53	71	36
1932-33 ..	67 4 4	34 7 7	32 12 9	69	75	64
1933-34 ..	57 13 3	35 11 10	22 1 5	60	78	43
1934-35 ..	63 3 7	34 15 7	28 4 0	65	76	55

It will be observed that the present year was much better than the preceding one. The net income rose from Rs. 11/12/3 of the previous year to Rs. 17/0/7 or from 36 per cent. to 52 per cent. of the pre-slump level. This improvement in the net income was mainly due to the rise in the gross income which in turn was due to comparatively higher market rates during the year. There was also some reduction in the expenditure which was on account of the fall in the market rate of bhusa (produced in the previous year) consumed during the year.

The course followed by gross income, expenditure, and net income of the farms as illustrated by index numbers in the above tables, shows that expenditure is the most rigid and net income the most elastic of the three.

2. *Chahi-cum-Barani Holdings* (Seven Older Districts).—These holdings situated in the seven districts of Jullundur, Ludhiana, Hoshiarpur, Amritsar, Multan, Rohtak and Jhelum represent conditions different from those in the Canal Colonies. Land in the Canal Colonies has been under cultivation comparatively for a short period, and is irrigated from canals and the holdings are in compact blocks. On the other hand, the land in the older districts has been under cultivation for a very long time, and for its water requirements it depends on rain and wells and only in a few cases on canals. Holdings in these tracts are also subdivided into scattered plots.

The average area per pair of bullocks was 11·6 acres of which 6·4 acres were irrigated and 5·2 acres unirrigated. Per worker it averaged 8·7 acres (4·8 acres irrigated and 3·9 acres unirrigated). The intensity of cropping varied from 82·7 per cent. to 153·1 per cent. the average being 107·2 per cent. The intensity during the years 1933-4, 1932-3 and 1931-2 was 113·5, 110·1 and 111·1 per cent. respectively. The low intensity of cropping this year was, as stated before, due to low rainfall during the year.

Amount of manual and bullock labour, and income and expenditure per acre are summarised below:—

Item.	Maximum.	Minimum.	Average.
Manual labour in days * ..	80·9	13·2	30·0
Bullock labour „ ..	28·9	5·6	13·8
Gross income per acre in rupees	64·5	18·9	37·4
Expenditure „ „ ..	35·4	11·9	22·1
Net income „ „ ..	33·6	5·7	15·3

*One day=8 hours.

Work done per man and per pair of bullocks during the year came to 273 days and 165 days, respectively.

The average income and expenditure during the year under review and the six preceding years is compared below :—

Year.	PER ACRE.			INDEX NUMBERS. BASE—YEAR 1928-29.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.			
1928-29 ..	63 3 1	31 1 1	32 2 0	100	100	100
1929-30 ..	50 15 5	32 7 11	18 7 6	81	95	57
1930-31 ..	31 14 3	24 1 5	7 12 10	50	77	24
1931-32 ..	30 7 11	19 11 5	10 12 6	48	63	32
1932-33 ..	45 2 7	24 6 1	20 12 6	71	78	65
1933-34 ..	32 7 5	22 12 9	9 10 8	51	73	30
1934-35 ..	37 5 8	22 1 9	15 3 11	59	71	48

This year the net income of the holdings has improved to a considerable extent which is mostly owing to the higher prices of agricultural produce.

3. *Canal-irrigated Holdings.*—The holdings are situated in three canal-irrigated districts, viz., Lyallpur, Montgomery and Shahpur (Sargodha), and are entirely irrigated by canals. The average area cultivated per pair of bullocks on these holdings came to 13·7 acres, and per worker 9·0 acres. The intensity of cropping varied from 84·4 to 111·5 per cent., the average being 101·0 per cent. Excluding Risalewala Government Seed Farm, the intensity averaged 97·4 per cent., which is compared below with that of the previous four years.

Year.	Intensity percentage.
1930-31 ..	100·1
1931-32 ..	101·6
1932-33 ..	91·7
1933-34 ..	99·9
1934-35 ..	97·4

The days of cultivation work per acre for the Risalewala Farm came to 22.1 days of a man and 9.6 days of a pair of bullocks per acre. Work done per pair of bullocks and per man on this farm came to 125 days and 183 days respectively. This information was not available for the other colony holdings. The gross income, expenditure and net income per acre of these holdings on a comparable basis averaged Rs. 58/13/4, Rs. 31/12/5 and Rs. 27/0/11 respectively. Excluding the Risalewala Government Seed Farm, these figures of gross income, expenditure and net income came to Rs. 40/4/2, Rs. 18/4/7 and Rs. 22/15/7 respectively. They are compared with the previous eight years' figures in the following table :—

Year.	PER ACRE.						INDEX NUMBERS. BASE—AVERAGE OF YEARS 1926-27 TO 1928-29.		
	Gross income.		Expenditure.		Net income.		Gross income.	Expenditure.	Net income.
	Rs.	a.	p.	Rs.	a.	p.	Base Rs. 62-4-1	Base Rs. 29-10-0	Base Rs. 32-10-1
1926-27 ..	70	0	7	30	0	1	112	101	123
1927-28 ..	52	4	6	28	2	2	84	95	74
1928-29 ..	64	7	1	30	11	9	104	104	103
1929-30 ..	53	11	4	29	8	4	86	100	74
1930-31 ..	29	8	1	21	9	6	47	73	24
1931-32 ..	33	15	11	19	1	6	55	64	46
1932-33 ..	38	3	9	19	5	3	61	65	58
1933-34 ..	35	7	9	18	10	7	57	63	52
1934-35 ..	40	4	2	18	4	7	65	62	70

In this case also the gross income shows an improvement and the expenditure some reduction, with the result that the net income has improved considerably. The gross income is 65 per cent., the expenditure 62 per cent. and the net income 70 per cent. of the pre-slump level as against 57, 63 and 52 per cent., respectively, during the previous year.

4. *Comparison of Canal and Well-irrigated Areas.*—Holdings situated in the older districts are partly, and those in the Canal Colonies are wholly, irrigated. The intensity of cropping on irrigated area only for all the holdings averaged 106·0* per cent., being 123·0* per cent. in the older districts and 101·0* per cent. in the Canal Colony districts. Cultivation work per acre irrigated was as follows :—

Particulars.	TOTAL.		CULTIVATION ONLY.		WELL-IRRIGATION.	
	Manual labour.	Bullock labour.	Manual labour.	Bullock labour.	Manual labour.	Bullock labour.
	Days.	Days.	Days.	Days.	Days.	Days.
Older districts ..	49·2	22·2	29·3	12·1	19·9	10·1
Colony districts ..	22·1	9·6	22·1	9·6	..	..
All holdings ..	28·9	12·7	..	..	..	..

More manual and bullock labour is employed per acre held in the older districts. This is because the intensity of cropping is higher on well-irrigated lands and water is raised by Persian wheels. The average gross income, expenditure and net income of the irrigated areas on a comparable basis is given in the following table:—

Particulars.	PER ACRE		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Older districts ..	53 8 7	33 5 9	20 2 10
Colony districts (excluding Risalewala.)	40 4 2	18 4 7	21 15 7
All holdings (excluding Risalewala.)	48 0 10	27 2 1	20 14 9

* For the holdings for which separate accounts of irrigated and unirrigated areas are available.

The gross income in the Canal Colonies was lower but the expenditure was comparatively also lower; the net income was therefore a little higher. The various items of expenditure for the two groups of holdings compared as follows:—

Item.	PER ACRE IRRIGATED EXCLUDING RISALEWALA.						PERCENTAGE TO THE TOTAL.		
	Older Districts.		Canal Colonies.		All Holdings.		Older Districts.	Canal Colonies.	All Holdings.
	Rs.	a.	p.	Rs.	a.	p.			
Upkeep of Bullocks ..	19	12	4	5	13	8	59	32	52
Labour* ..	2	6	11	1	11	0	7	9	8
Seed ..	2	5	2	0	15	6	7	5	7
Implements† ..	1	15	4	1	6	0	6	8	6
Irrigation ‡ ..	3	13	9	4	7	8	12	25	15
Land revenue ..	2	13	9	3	14	9	8	21	12
Miscellaneous ..	0	2	6	..	0	1	1	..	..
Total ..	33	5	9	18	4	7	100	100	100

* Casual labour including that employed on harvesting, winnowing, picking of cotton, gur-making, etc.

† Includes kamin charges.

‡ Includes interest, depreciation and repairs of Persian wheels, and water rates for canal water used.

It will be observed that the difference in expenditure per acre is mainly due to higher cost of bullock labour in the older districts, where the bullocks have to raise water from wells for irrigation in addition to the ordinary work of cultivation, and to higher intensity of cropping.

The irrigation in the above table represents the expenses of Persian wheel in the case of well-irrigated, and water rates in the case of canal-irrigated holdings. The total cost of irrigation per acre on well-irrigated holdings averaged Rs. 25/5/10 as against Rs. 4/7/8 on canal-irrigated holdings.

5. *Unirrigated Areas.*—Unirrigated areas formed a part of the holdings under review only in six districts, there being no such area in the Multan District, where the annual rainfall is only about 5·2 inches. The intensity of cropping on the barani area (for which separate accounts are available) was only 86·3 per cent. as against 123·0 per cent. on the irrigated area in the older districts. Cultivation

work (in average days per acre) on the barani and the irrigated area in the older districts is given below :—

Particulars.	TOTAL.		CULTIVATION WORK ONLY.		WELL-IRRIGATION.	
	Manual labour.	Bullock labour.	Manual labour.	Bullock labour.	Manual labour.	Bullock labour.
Irrigated area (older districts)	49.2	22.2	29.3	12.1	19.9	10.1
Unirrigated area ..	8.7	4.3	8.7	4.3	..	..

Thus, the cultivation work done on barani areas is much less than on irrigated areas.

The gross income, expenditure and net income per acre held of this area as compared with that of the irrigated area are summarised below :—

Particulars.	PER ACRE HELD.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Unirrigated area ..	16 11 7	8 7 9	8 3 10
Irrigated area (older districts only).	53 8 7	33 5 9	20 2 10

It will be observed that the gross return from the irrigated area is higher than that from the unirrigated by Rs. 36/13/0. As, however, the expenditure in the former case is higher by Rs. 24/11/3, the net income is only Rs. 12/1/9 per acre more.

The income and expenditure per acre cropped for the two areas work out as follows :—

Particulars.	PER ACRE CROPPED.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Unirrigated area ..	19 6 1	9 13 5	9 8 8
Irrigated area (older districts only).	43 8 5	27 1 11	16 6 6

The various items of expenditure for the two areas compare as follows :—

Item*	PER ACRE HELD.		PERCENTAGE TO THE TOTAL	
	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.
	Rs. a. p.	Rs. a. p.		
Upkeep of Bullocks	4 7 11	19 12 4	53	59
Labour ..	0 10 11	2 6 11	8	7
Seed ..	0 13 1	2 5 2	10	7
Implements ..	0 8 2	1 15 4	6	6
Irrigation ..	..	3 13 9	..	12
Land Revenue ..	1 14 11	2 13 9	23	8
Miscellaneous ..	0 0 9	0 2 6	..	1
Total ..	8 7 9	33 5 9	100	100

* See footnote page 6.

6. *Batai Land* (Statement XI).—About 70 per cent. of the land included in these accounts was cultivated under batai conditions. The landlord's share in the gross income varied from 26·5 per cent. to 50·1 per cent. ; in the expenditure from 10·4 per cent. to 35·9; and in the net income from 37·2 per cent. to 89·9 per cent. In one case the expenses of cultivation exceeded the gross income, but the landlord had a net income of Rs. 21/4/2 per acre, the tenant bearing a loss of Rs. 3/5/4 per acre.

Particulars.	PER ACRE.			PERCENTAGE TO THE TOTAL.		
	Gross income.	Expenditure.	Net income	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.			
Landlord ..	27 15 5	8 14 7	19 0 10	49	34	61
Tenant ..	29 4 8	17 2 11	12 1 9	51	66	39
Total ..	57 4 1	26 1 6	31 2 7	100	100	-100

7. *Return per Worker* (Statement X).—There were 9·2 acres (5·1 acres irrigated and 4·1 acres unirrigated) per worker on well-irrigated-cum-unirrigated holdings and 9·7 acres in Canal Colonies. Each worker on the average worked for 273 days in the year on the former and for 199 days on the latter. Net income per worker per annum varied from Rs. 33/14/10 to Rs. 367/9/0; per working day from Rs. 0/2/5 to Rs. 1/12/11; and per day from Rs. 0/1/5 to Rs. 1/0/1. This net income is not the actual wage of the worker. This is what a worker would have earned by working on the farm if the land were his own and he had paid no rent. In other words this income is from his work as well as possession of land. It has been worked out as follows :—

$$\text{Return per worker} = \frac{\text{Total net income on a comparable basis.}}{\text{No. of workers (including permanent hired labourers) on the farm.}}$$

The average income was as follows :—

Particulars.		PER WORKER.		
		Per annum.	Per working day.	Per day.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
Including Risalewala	All workers ..	206 14 6	0 14 7	0 9 1
	On chahi-cum-barani holdings.	130 2 10	0 8 0	0 5 8
	Canal Colonies ..	242 8 2	1 4 6	0 9 8
Excluding Risalewala	All workers ..	163 8 8	..	0 7 2
	Canal Colonies ..	322 0 4	..	0 14 1

8. *Return per Cultivator* (Statement XII).—This is the return to the cultivator for his work of cultivation, supervision and risk taken.

Three of the farmers owned land and only supervised the work, the cultivation work being carried out by permanent labourers. The average return per farmer in this case was Rs. 182/8/9 per annum. The return to purely tenant-cultivators ranged from Rs. 29/1/11 to Rs. 149/8/11, the average being Rs. 113/1/3. The income per farmer who owned the land cultivated by him and also worked on the land, varied from Rs. 32/14/9 to Rs. 328/7/8, the average being Rs. 138/14/6.

9. *Wages of Hired Permanent Labour* (Statement XIII).—Permanent labourers 22·1 in number, were employed on the farms under review. The total wages per worker during the year

varied from Rs. 34/14/11 in the Multan District to Rs. 143/4/0 in the Amritsar District, the average being Rs. 84/4/3.

10. *Proportion of Land Revenue to Income.* (Statement XIV.).—The following table shows the proportion of land revenue, including and excluding cesses, to gross and net income of the holdings in the older districts and the Canal Colonies separately for this year as well as the three preceding years; cesses include local rates @ 12·5 per cent. and *lambardari* fee @ 5 per cent. :—

Year.		PERCENTAGE OF LAND REVENUE TO—			
		Gross income.		Net income.	
		In well-irrigated tracts.	In Canal Colonies.	In well-irrigated tracts.	In Canal Colonies.
Land revenue including cesses	1931-32 ..	6·9	11·9	16·0	20·6
	1932-33 ..	5·6	11·3	10·8	18·5
	1933-34 ..	7·6	12·3	20·6	22·3
	1934-35 ..	6·4	10·8	13·7	17·2
Land revenue excluding cesses	1931-32 ..	5·9	9·9	13·5	17·2
	1932-33 ..	4·8	9·6	9·2	15·8
	1933-34 ..	6·5	10·5	17·5	19·0
	1934-35 ..	5·4	9·2	11·6	14·7

This year the proportion of land revenue to net income has gone down. This is owing to the rise in the gross and net incomes as shown by the following table :—

Holdings.	1933-34.		1934-35.	
	Gross income.	Net income.	Gross income.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Chahi-cum-barani ..	34 7 9	12 11 11	40 9 6	18 15 1
Canal Colonies ..	40 4 6	22 4 7	45 5 5	28 5 0

STATEMENT

Gross Income, Expenditure and Net Income per Acre for the

District.	Holding.	AREA HELD IN 1934-35.			GROSS INCOME.*			
		Total.	Rented.	Owned.	1930-31.	1931-32.	1932-33.	1933-34.
		A. K. M.	A. K. M.	A. K. M.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
JULLUNDUR	Sargondi ..	53 7 10	..	53 7 10	54 4 0	44 2 9	54 11 7	52 1 0
	Badala ..	8 5 4	8 5 4	..	35 0 9	44 9 8	44 12 1	32 13 3
	Ramunwal ..	15 1 0	..	15 1 0	37 13 5	33 4 6	45 7 6	44 9 6
LUDHIANA	Leelan ..	81 7 6	1 6 3	80 1 3	20 5 5	15 11 10	34 0 4	15 15 8
	Sidhwan ..	26 0 5	..	26 0 5	36 3 9	42 14 1	63 14 1	32 11 2
HOSHIAFPUR	Dholanwal ..	7 7 8	0 1 10	7 5 18	46 1 9	46 0 0	56 1 6	49 2 11
	Rasulpur ..	11 0 19	..	11 0 19	..	..	80 4 0	47 14 0
AMRITSAR	N. Punuan ..	16 6 9	16 6 9	..	29 8 0	22 0 4	46 6 5	35 10 4
	Doburji ..	19 1 19	9 2 10	9 7 9	50 8 0	43 13 6	59 1 2	45 5 3
	Sheron ..	30 3 6	23 4 7	6 6 19	37 3 6	27 13 3	46 9 9	24 5 3
MULTAN	Ashaqpur ..	9 0 15	..	9 0 15	21 10 11	29 2 5	27 4 9	15 10 9
	Khubbarwal ..	35 6 0	35 6 0	..	29 1 3	21 4 1	40 15 6	29 9 6
	Qasba Maral ..	29 1 5	29 1 5	..	15 6 6	12 0 3	32 13 8	27 6 5
ROHTAK	Larsauli ..	16 5 12	..	16 5 12	37 15 6	38 6 11	54 6 6	35 1 6
	Bighan ..	10 3 14	1 0 7	9 3 7	30 6 2	51 3 10	65 3 5	41 15 4
	Kheora ..	25 7 2	4 6 9	21 0 13	42 7 1	43 3 9	44 2 10	36 15 3
JHELM	Chak Shadi ..	38 4 18	28 3 16	10 1 2	26 15 11	40 1 0	44 6 3	26 9 8
	Pinnanwal ..	21 6 5	..	21 6 5	23 9 9	49 14 6	40 13 5	34 3 6
	Chak Danyal ..	27 7 17	25 4 12	2 3 5	12 3 10	2 11 3	2 9 4	27 3 0
LYALLPUR	Chak 248 R. B. ..	27 2 10	27 2 10	..	35 11 11	46 7 3	322 1 3	29 5 2
	Chak 41 J. B. ..	34 1 1	6 5 15	27 3 6	29 8 11	32 0 1	42 2 11	39 4 2
	Risalewala ..	742 7 14	742 7 14	..	50 10 11	51 1 2	87 4 4	57 13 3
MONTGOMERY	Chak 145/9L ..	53 7 0	53 7 0	..	40 8 6	38 4 6	50 6 0	45 5 6
SARGODHA	Chak 122/ S.B. ..	60 4 3	3 5 0	56 7 3	21 7 1	24 10 0	33 10 2	29 10 5

* The figures of gross income include the share of produce of batai land given to the landlords. include cash rent paid. For details see the accounts of individual holdings. Also see explanation

I.

Five Years, 1930-31 to 1934-35, on the Various Holdings.

EXPENDITURE.						NET INCOME.				
1934-35.	1930-31.	1931-32.	1932-33.	1933-34.	1934-35.	1930-31.	1931-32.	1932-33.	1933-34.	1934-35.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
54 3 3	43 10 11	34 8 8	38 5 9	42 0 1	37 12 2	10 9 1	9 10 1	16 5 10	10 0 11	16 7 1
49 6 3	18 9 6	19 6 1	19 5 8	24 11 0	30 2 6	16 7 3	25 3 7	25 6 5	8 2 3	19 3 9
41 7 5	46 4 8	35 3 1	34 5 11	41 3 0	37 1 9	(8-7-3)	(1-14-7)	11 1 7	3 6 6	4 5 8
18 13 9	19 11 1	13 3 2	18 8 6	15 15 1	14 12 8	0 10 4	2 8 8	15 7 10	0 0 7	4 1 1
51 15 5	40 0 2	22 8 8	33 8 5	29 12 10	30 5 0	(3-12-5)	20 5 5	30 5 8	2 14 4	21 10 5
64 7 10	37 6 2	29 11 11	28 1 9	35 12 0	35 6 8	8 11 7	16 4 1	27 15 9	13 6 11	29 1 2
61 8 3	..	..	42 7 9	43 2 5	34 9 2	..	..	37 12 3	4 11 7	26 15 1
35 3 8	31 6 7	22 3 3	34 5 0	27 8 9	19 14 8	(1-14-7)	(0-2-11)	12 1 5	8 1 7	15 5 0
60 8 7	42 9 0	38 14 3	51 1 2	30 11 11	34 6 9	7 15 0	4 15 3	8 0 0	5 9 4	26 1 10
30 0 11	37 2 10	28 0 4	35 5 8	27 5 7	21 1 1	0 0 8	(0-3-1)	11 4 1	(3-0-4)	8 15 10
20 5 2	18 6 4	20 2 10	22 13 0	16 7 5	17 5 11	3 4 7	8 15 7	4 7 9	(0-12-8)	2 15 3
28 3 11	19 9 1	113 2 7	24 14 1	16 4 8	15 8 9	9 8 2	8 1 6	16 1 5	13 4 10	12 11 2
30 3 2	12 4 3	10 7 1	18 12 0	16 12 9	17 6 5	3 2 3	1 9 2	14 1 8	10 9 8	12 12 9
29 9 5	42 5 5	36 14 0	46 9 9	32 8 0	21 0 11	(4-5-11)	1 8 11	7 12 9	2 9 6	8 8 6
42 7 5	40 8 8	31 2 5	39 13 2	29 8 4	30 5 10	19 13 6	20 1 5	25 6 3	12 7 0	12 1 7
34 10 11	37 0 7	26 5 10	24 7 2	21 11 10	23 7 6	5 6 6	16 13 11	19 11 8	15 3 5	11 3 5
43 8 0	18 11 8	20 10 7	20 5 6	18 6 6	19 8 9	8 4 3	19 6 5	24 0 9	8 3 2	23 15 3
37 9 0	28 12 10	37 13 9	36 15 9	33 3 7	35 9 9	(5-3-1)	12 0 9	3 13 8	0 15 11	1 15 3
36 15 11	14 3 8	12 6 10	18 5 11	16 3 5	16 10 7	(2-0-5)	(2-3-11)	14 3 5	10 15 7	20 5 4
43 9 10	30 13 3	25 15 1	20 7 0	20 15 7	19 14 8	4 14 8	20 8 2	1 10 3	8 5 7	23 11 2
40 15 11	25 7 2	24 1 10	28 12 8	30 0 0	25 8 4	4 1 9	7 14 3	13 6 3	9 4 2	15 7 7
63 3 7	32 2 0	26 4 1	28 10 7	29 5 5	28 9 9	18 8 11	24 13 1	38 9 9	28 7 10	34 9 10
42 8 5	31 6 10	20 2 6	22 12 2	22 1 10	16 8 9	9 1 8	18 2 0	27 9 10	23 3 8	25 15 8
36 5 2	18 0 11	18 6 9	19 8 9	18 14 7	22 12 9	3 6 2	6 3 3	14 1 5	10 11 10	13 8 5

Expenditure for the year 1934-35 includes the share of expenses borne by the landlords but does not on page ix.

STATEMENT

Average Gross Income, Expenditure and Net Income per Acre of Holdings

Districts.	ARWA HELD IN 1934-35.			GROSS INCOME.*				
	Total.	Rented.	Owmed.	1930-31.	1931-32.	1932-33.	1933-34.	1934-35.
	A. K. M.	A. K. M.	A. K. M.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Jullundur ..	77 5 14	8 5 4	69 0 10	47 7 2	41 6 7	50 13 9	48 2 3	51 3 0
Ludhiana ..	107 7 11	1 6 3	106 1 8	24 9 6	20 10 2	40 6 2	18 15 9	26 13 6
Hoshiarpur ..	19 0 7	0 1 10	18 6 17	46 1 9	46 0 0	69 4 7	48 12 11	62 15 4
Amritsar ..	66 3 14	49 5 6	16 6 8	39 13 10	30 10 8	49 13 6	32 6 2	40 3 3
Multan ..	74 0 0	64 7 5	9 0 15	22 2 2	19 5 5	35 1 5	24 15 0	27 14 7
Rohtak ..	53 0 8	5 6 16	47 1 12	46 8 4	43 15 4	51 6 1	37 6 9	34 9 10
Jhelum ..	88 3 0	54 0 8	34 2 12	20 15 4	32 4 3	40 2 4	28 13 3	39 15 9
Lyalpur ..	804 3 5	776 7 19	27 3 6	49 8 5	50 4 11	44 13 3	56 2 7	61 9 11
Montgomery ..	53 7 0	53 7 0	..	40 8 6	38 4 6	50 6 0	45 5 6	42 8 5
Sargodha ..	60 4 3	3 5 0	56 7 3	21 7 1	24 10 0	3 10 2	29 10 5	36 5 2
AVERAGE—								
Canal Colonies	918 6 8	834 3 19	84 2 9	47 10 0	48 4 6	61 15 11	53 7 11	58 13 4
Well-irrigated-cum-Barani.	486 4 14	185 0 12	301 4 2	31 14 3	30 7 11	45 2 7	32 7 5	37 5 9
Total ..	1,405 3 2	1,019 4 11	385 6 11	43 1 4	42 12 9	56 13 6	46 12 8	51 6 4
Excluding Risalewala—Canal Colonies.	175 6 14	91 4 5	84 2 9	29 8 1	33 15 11	38 3 9	35 7 9	40 4 2
Total ..	662 3 8	276 4 17	385 6 11	31 4 3	31 6 11	43 2 3	33 5 7	38 2 1

*The figures of gross income include the share of produce of batai land given to the landlords. include cash rent paid. For details see the accounts of individual holdings. Also see explanation on

ii.

grouped in Ten Districts of the Punjab for the Five Years, 1930-31 to 1934-35.

EXPENDITURE.					NET INCOME.				
1930-31.	1931-32.	1932-33.	1933-34.	1934-35.*	1930-31.	1931-32.	1932-33.	1933-34.	1934-35.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
40 3 2	32 13 3	34 2 8	39 10 9	36 12 7	7 4 0	8 9 4	16 11 1	8 7 6	14 6 5
25 2 4	14 14 1	21 11 8	18 7 0	18 8 7	—(0-8-10)	5 12 1	18 10 6	0 8 9	8 4 11
37 6 2	29 11 11	35 15 4	39 11 9	34 14 9	8 11 7	16 4 1	33 5 3	9 1 2	28 0 7
37 5 1	29 5 1	39 4 3	30 8 0	24 10 3	2 8 9	1 5 7	10 9 3	1 14 2	15 9 0
16 7 1	13 8 0	22 3 3	16 8 1	16 8 0	5 11 1	5 13 5	12 14 2	8 6 11	11 6 7
39 10 0	30 3 5	33 6 2	26 5 5	24 1 1	6 14 4	13 11 11	17 15 11	11 1 4	10 8 9
20 1 11	22 7 5	24 12 3	21 8 3	22 9 7	0 13 5	9 12 10	15 6 1	7 5 0	17 6 2
31 13 10	26 2 10	28 6 6	29 1 7	28 2 11	17 10 7	24 2 1	36 7 0	27 1 0	33 7 0
31 6 10	20 2 6	22 12 2	22 1 10	16 8 9	9 1 8	18 2 0	27 9 10	23 3 8	25 15 8
18 0 11	18 6 9	19 8 9	18 14 7	22 12 9	3 6 2	6 3 3	14 1 5	10 11 10	13 8 5
31 0 7	25 6 10	27 8 3	27 14 10	27 2 4	16 9 5	22 13 8	34 7 8	25 9 1	31 11 0
28 3 11	23 1 6	28 15 5	26 1 8	23 15 4	3 10 4	7 6 5	16 3 2	6 5 9	13 6 5
30 3 9	24 11 1	27 15 4	27 5 7	26 0 8	12 13 7	18 1 8	28 14 2	19 7 1	25 5 8
24 9 9	21 4 6	22 6 2	22 0 11	20 15 5	4 14 4	12 11 5	15 13 9	13 6 10	19 4 9
27 4 8	22 8 8	27 0 8	24 14 8	23 2 8	3 15 7	8 14 3	16 1 7	8 6 11	14 15 5

Expenditure for the year 1934-35 includes the share of expenses borne by the landlords, but does not page ix.

STATEMENT

Gross Income, Expenditure and Net Income per Acre of Holdings,

District.	Holding.	AREA HELD IN 1934-35.			GROSS INCOME.			
		Total.	Rented.	Owned.	1930-31.	1931-32.	1932-33.	1933-34.
		A. K. M.	A. K. M.	A. K. M.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
JULLUNDUR	Sargondi ..	53 7 10	..	53 7 10	54 4 0	44 2 9	54 11 7	52 1 0
	Badala ..	8 5 4	8 5 4	..	35 0 9	44 9 8	44 12 1	32 13 3
	Ramunwal ..	15 1 0	..	15 1 0	37 13 5	33 4 6	45 7 6	44 9 6
LUDHIANA	Leelan ..	81 7 6	1 6 3	80 1 3	20 5 5	15 11 10	34 0 4	15 15 8
	Sidhwan ..	26 0 5	..	26 0 5	36 3 9	42 14 1	63 14 1	32 11 2
HOSHIARPUR	Dholanwal ..	7 7 8	0 1 10	7 5 18	46 1 9	46 0 0	56 1 6	49 2 11
	Rasulpur ..	11 0 9	..	11 0 9	..	..	80 4 0	47 14 0
AMRITSAR	N. Punuan ..	16 6 9	16 6 9	..	29 8 0	22 0 4	46 6 5	35 10 4
	Doburji ..	19 1 19	9 2 10	9 7 9	50 8 0	43 13 6	59 1 2	45 5 3
	Sheron ..	30 3 6	23 4 7	6 6 19	37 3 6	27 13 3	46 9 9	24 5 3
MULTAN	Ashaqpur ..	9 0 15	..	9 0 15	21 10 11	29 2 5	27 4 9	15 10 9
	Khubbarwal	35 6 0	35 6 0	..	29 1 3	21 4 1	40 15 6	29 9 6
	Qasba Maral	29 1 5	29 1 5	..	15 6 6	12 0 3	32 13 8	27 6 5
ROHTAK	Larsauli ..	16 5 12	..	16 5 12	37 15 6	38 6 11	54 6 6	35 1 6
	Bighan ..	10 3 14	1 0 7	9 3 7	60 6 2	51 3 10	65 3 5	41 15 4
	Kheora ..	25 7 2	4 6 9	21 0 13	42 7 1	43 3 9	44 2 10	36 15 3
JHELM	Chak Shadi ..	38 4 18	28 3 16	10 1 2	26 15 11	40 1 0	44 6 3	26 9 8
	Pinnanwal ..	21 6 5	..	21 6 5	23 9 9	49 14 6	40 13 5	34 3 6
	Chak Danyal	27 7 17	25 4 12	2 3 5	12 3 3	10 2 11	32 9 4	27 3 0
LYALLPUR	Chak 248 R.B	27 2 10	27 2 10	..	35 11 11	46 7 3	22 1 3	29 5 2
	Chak 41 J. B.	34 1 1	6 5 15	27 3 6	29 8 11	32 0 1	42 2 11	39 4 2
	Risalewala ..	742 7 14	742 7 14	..	50 10 11	51 1 2	67 4 4	57 13 3
MONTGOMERY	Chak 145/9L	53 7 0	53 7 0	..	40 8 6	38 4 6	50 6 0	45 5 6
SARGODHA	Chak 122/S.B.	60 4 3	3 5 0	56 7 3	21 7 1	24 10 0	33 10 2	29 10 5

III.

if the Whole Land had Belonged to the Cultivators.

EXPENDITURE.						NET INCOME.				
1934-35.	1930-31.	1931-32.	1932-33.	1933-34.	1934-35.	1930-31.	1931-32.	1932-33.	1933-34.	1934-35.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
54 3 336 15	8 26 13	1 32 14	6 37 2	6 32 10	11 17 4	4 17 5	8 21 13	1 14 14	6 21 8	4 4
49 6 318 9	6 19 6	1 19 5	8 24 11	0 30 2	6 16 7	3 25 3	7 25 6	5 8 2	3 19 3	9 9
41 7 544 5	5 31 9	4 31 0	9 37 14	1 33 5	9 -(6-8-0)	1 11 2	14 6 9	6 11 5	8 1 8	8
18 13 917 5	4 10 5	0 15 9	10 14 10	5 12 6	7 3 0	1 5 6	10 18 6	6 1 5	3 6 7	2
51 15 531 8	5 21 1	5 23 2	11 28 1	1 29 9	2 4 11	4 21 12	8 40 11	2 4 10	1 22 6	3
64 7 1033 7	5 28 9	8 26 5	5 32 0	7 35 6	7 12 10	4 17 6	4 29 12	1 17 2	4 29 1	3
61 8 3 ..	..	3 9 11	11 43 2	5 34 9	2 ..	..	40 8 1	4 11 7	26 15 1	
35 3 825 2	2 22 2	3 26 9	9 19 1	5 19 14	8 4 5	10 -(0-1-11)	19 12 8	16 8 11	15 5 0	
60 8 726 6	7 20 14	6 31 13	5 23 14	11 26 15	8 24 1	5 22 15	0 27 3	9 21 6	4 33 8	11
30 0 1125 7	9 22 5	6 23 8	10 21 1	9 21 1	1 11 11	9 5 7	9 23 0	11 3 3	6 8 15	10
20 5 211 5	6 16 15	0 17 13	3 12 13	3 11 14	2 10 5	11 12 3	5 9 7	6 2 13	6 8 7	0
28 3 1117 12	8 13 2	7 24 14	1 16 4	8 15 8	9 11 4	7 8 1	6 16 1	5 13 4	10 12 11	2
30 3 212 4	3 10 7	1 18 12	0 16 6	11 17 6	5 3 2	3 1 9	2 14 1	8 10 15	6 12 12	9
29 9 535 7	8 30 6	3 36 2	8 25 8	11 21 0	11 2 7	10 8 0	8 18 3	10 9 8	7 8 8	6
42 7 533 3	8 27 5	5 32 12	6 28 4	10 30 5	10 27 2	6 23 14	5 32 6	11 13 10	6 12 1	7
34 10 1132 1	10 23 0	6 21 7	11 17 9	4 20 6	2 10 5	3 20 3	3 22 10	11 19 5	11 14 4	9
43 8 018 11	8 20 10	7 20 5	6 18 6	6 19 8	9 8 4	3 19 6	5 24 0	9 8 3	2 23 15	3
37 9 028 12	10 34 3	11 31 13	0 29 7	0 31 13	7 -(5-3-1)	15 10 7	9 0 5	4 12 6	5 11 5	
36 15 1114 3	8 12 6	10 18 5	11 16 3	5 16 10	7 -(2-0-5)	-(2-3-11)	14 3 5	10 15 7	20 5 4	
43 9 1030 13	3 25 15	1 20 7	0 20 15	7 19 14	8 4 14	8 20 8	2 1 10	3 8 5	7 23 11	2
40 15 1125 7	2 19 10	3 22 13	8 22 12	0 20 3	8 4 1	9 12 5	10 19 5	3 16 8	2 20 12	3
63 3 739 2	9 32 6	8 34 7	7 35 11	10 34 15	7 11 8	2 18 10	6 32 12	9 22 1	5 28 4	0
42 8 526 0	5 19 14	5 20 11	11 20 5	11 15 3	8 14 8	1 18 6	1 29 10	1 24 15	7 27 4	9
36 5 214 10	4 14 8	1 15 15	4 14 15	5 19 2	9 6 12	9 10 1	11 17 10	10 14 11	0 17 2	5

STATEMENT

Average Gross Income, Expenditure and Net Income per Acre of Holdings

District.	AREA HELD IN 1934-35.			GROSS INCOME.				
	Total.	Rented.	Owned.	1930-31.	1931-32.	1932-33.	1933-34.	1934-35.
	A. K. M.	A. K. M.	A. K. M.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Jullundur ..	77 5 14	8 5 4	69 0 10	47 7 2	41 6 7	50 13 9	48 2 3	51 3 0
Ludhiana ..	107 7 11	1 6 3	106 1 8	24 9 6	20 10 2	40 6 2	18 15 9	26 13 6
Hoshiarpur	19 0 7	0 1 10	18 6 17	46 1 9	46 0 0	69 4 7	48 12 11	62 12 0
Amritsar ..	66 3 14	49 5 6	16 6 8	39 13 10	30 10 8	49 13 6	32 6 2	40 3 3
Multan ..	74 0 0	64 7 5	9 0 15	22 2 2	19 5 5	35 1 5	24 15 0	27 14 7
Rohtak ..	53 0 8	5 6 14	47 1 12	46 8 4	43 15 4	51 6 1	37 6 9	34 9 10
Jhelum ..	88 3 0	54 0 8	34 2 12	20 15 4	32 4 3	40 2 4	28 13 3	39 15 9
Lyalpur ..	804 3 5	776 7 19	27 3 6	49 8 5	50 4 11	64 13 6	56 2 7	61 9 11
Montgomery	53 7 0	53 7 0	..	40 8 6	38 4 6	50 6 0	45 5 6	42 8 5
Sargodha ..	60 4 3	3 5 0	56 7 3	21 7 1	24 10 0	33 10 2	29 10 5	36 5 2
AVERAGE—								
Canal Colonies	918 6 8	834 3 19	84 2 9	47 10 0	48 4 6	61 15 11	53 7 11	58 13 4
Well-irrigated cum-Barani	486 4 14	185 0 12	301 4 2	31 14 3	30 7 11	45 2 7	32 7 5	37 5 8
Total ..	1,405 3 2	1,019 4 11	385 6 11	43 1 4	42 12 9	56 13 6	46 12 8	51 6 1
Excluding Risalewala—								
Canal Colonies	175 6 14	91 4 5	84 2 9	29 8 1	33 15 11	38 3 9	35 7 9	40 4 2
Total ..	662 3 8	276 4 17	385 6 11	31 4 3	31 6 11	43 2 3	33 5 7	38 2 1

iv.

grouped in Ten Districts, if the Land had Belonged to the Cultivators.

EXPENDITURE.					NET INCOME.				
1930-31.	1931-32.	1932-33.	1933-34.	1934-35.	1930-31.	1931-32.	1932-33.	1933-34.	1934-35.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
35 10 5	27 2 1	30 3 0	35 11 10	32 8 6	11 12 9	14 4 6	20 10 9	12 6 5	18 10 6
21 2 4	12 4 1	17 3 8	17 1 1	16 8 10	3 7 2	8 6 1	23 2 6	1 14 3	10 4 8
33 7 5	28 9 8	33 10 7	38 0 4	34 14 9	12 10 4	17 6 4	35 10 0	10 12 7	27 13 3
25 6 2	21 13 6	26 6 3	21 5 1	22 7 10	14 7 8	8 13 2	23 7 3	11 1 1	17 11 5
14 4 1	12 14 0	21 2 2	15 5 9	15 13 3	7 14 1	6 7 5	13 15 3	9 9 3	12 1 4
33 6 11	25 15 4	27 10 6	22 0 4	22 9 1	13 1 5	18 0 0	23 11 7	15 6 5	12 0 9
20 1 11	21 7 7	23 3 8	20 8 3	21 10 8	0 13 5	10 12 8	16 14 8	8 5 0	18 5 1
37 9 6	31 12 9	33 9 1	34 11 10	33 18 4	11 14 11	18 8 2	31 4 5	21 6 9	27 12 7
26 0 5	19 14 5	20 11 11	20 5 11	15 3 8	14 8 1	18 6 1	29 10 1	24 15 7	27 4 9
14 10 4	14 8 1	15 15 4	14 15 5	19 2 9	6 12 9	10 1 11	17 10 10	14 11 0	17 2 5
35 14 10	30 3 10	31 11 6	32 6 10	31 12 5	11 11 2	18 0 8	30 4 5	21 1 1	27 0 11
24 1 5	19 11 5	24 6 7	22 12 9	22 1 9	7 12 10	10 12 6	20 12 6	9 10 8	15 3 11
32 8 2	26 15 11	29 7 7	29 5 9	28 6 10	10 9 2	15 12 10	27 5 11	17 6 11	22 15 7
21 9 6	19 1 6	19 5 3	18 10 7	18 4 7	7 14 7	14 14 5	18 14 6	16 13 2	22 15 7
23 6 11	19 8 9	22 14 6	21 9 4	21 1 6	7 13 4	11 14 2	20 3 9	11 12 3	17 0 7

STATEMENT[†]*Summary of Income, Expenditure and Working Days of*

District.	Holding.	AREA HELD.			Area cropped.	Inten- sity of crop- ping.	TOTAL	
		Unirri- gated.	Irriga- ted.	Total.			Gross* income.	Expendi- ture.*
		A. K. M.	A. K. M.	A. K. M.	A. K. M.	Percent	Rs. a. p.	Rs. a. p.
JULLUNDUR	{ Sargondi ..	26 3 12	27 3 18	53 7 10	51 2 15	95.2	2,923 7 2	2,036 7 4
	{ Badala ..	4 2 0	4 3 4	8 5 4	12 2 9	132.3	427 4 8	260 13 10
	{ Ramunwal ..	7 2 19	7 6 1	15 1 0	19 0 17	126.3	627 1 9	561 4 2
LUDHIANA	{ Leelan ..	67 3 18	14 3 8	81 7 6	91 1 4	111.3	1,544 14 0	1,211 10 3
	{ Sidhwan ..	12 2 14	13 5 11	26 0 5	31 1 9	119.8	1,352 10 11	789 0 2
HOSHIARPUR	{ Dholanwal ..	7 1 17	0 5 11	7 7 8	8 7 18	113.4	511 1 7	280 10 7
	{ Rasulpur ..	6 6 9	4 2 10	11 0 19	17 0 4	153.1	683 15 6	384 6 7
AMRITSAR	{ N. Punuan ..	..	16 6 9	16 6 9	19 6 0	117.6	592 0 8	334 11 7
	{ Doburji ..	2 0 7	17 1 12	19 1 19	28 1 9	146.4	1,165 2 6	662 8 3
	{ Sheron ..	17 0 0	13 3 6	30 3 6	27 4 6	92.3	914 15 1	640 9 7
MULTAN	{ Ashaqpur ..	..	9 0 15	9 0 15	9 0 15	100.0	184 13 6	157 15 2
	{ Khubbarwal ..	..	35 6 0	35 6 0	35 6 0	100.0	1,000 1 11	555 11 1
	{ Qasha Maral ..	..	29 1 5	29 1 5	29 1 5	100.0	880 8 5	507 7 3
ROHTAK	{ Larsauli ..	5 6 13	10 6 19	16 5 12	19 0 19	114.5	494 2 8	351 10 8
	{ Bighan ..	3 3 17	6 7 17	10 3 14	11 1 2	106.4	444 4 9	317 11 11
	{ Kheora ..	14 6 9	11 0 13	25 7 2	21 3 6	82.7	897 12 8	607 7 9
JHELMUM	{ Chak Shadi ..	18 3 10	20 1 8	38 4 18	38 4 17	99.9	1,680 7 5	754 14 0
	{ Pinnanwal ..	11 0 3	10 6 2	21 6 5	21 4 12	99.1	818 2 4	775 8 2
	{ Chak Danyal ..	12 5 5	15 2 12	27 7 17	29 4 3	105.5	1,035 3 9	466 3 11
	Average ..	11 3 9	14 1 9	25 4 18	27 3 15	107.2	956 11 11	613 8 3
		Per holding.					Per holding.	

* Gross income includes the share of produce of batai land given to the landlords. Expenditure For details see the accounts of individual holdings. Also see explanation on page ix.

V.

the Various Well-irrigated-cum-Unirrigated Holdings.

Net income.	PER ACRE.			WORKING DAYS.				WORKING DAYS PER ACRE OF HOLDING.		No. of work- ing ani- mals.
	Gross* income.	Expendi- ture.*	Net income.	Total.		On Wells.		Men.	Bull- ocks.	
				Men.	Bull- ocks.	Men.	Bull- ocks.			
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.							
886 15 10	54 3	3 37 12	2 16 7 1	2,072.3	954.9	794.4	426.0	38.4	17.7	10 $\frac{1}{8}$
166 6 10	49 6	3 30 2	6 19 3 9	..	..	..	..	..	..	3
65 13 7	41 7	5 37 1	9 4 5 8	817.5	337.0	388.0	187.0	54.0	22.3	6
333 3 9	18 13	9 14 12	8 4 1 1	1,241.5	454.7	305.6	152.1	15.1	5.6	5 $\frac{1}{12}$
563 10 9	51 15	5 30 5	0 21 10 5	1,079.7	365.4	307.9	190.4	41.5	14.1	4
230 7 6	64 7 10	35 6	8 29 1 2	540.1	201.2	135.4	65.4	60.1	22.4	2
299 8 11	61 8	3 34 9	2 26 15 1	692.0	313.2	171.5	85.6	62.6	28.3	2 $\frac{11}{24}$
257 5 1	35 3	8 19 14	8 15 5 0	358.8	198.3	130.3	69.0	21.4	11.8	2 $\frac{19}{24}$
502 10 3	60 8	7 34 6	9 26 1 10	521.0	229.4	84.5	43.8	27.7	11.8	2 $\frac{1}{2}$
274 5 6	30 0 11	21 1	1 8 15 10	628.1	344.5	97.7	47.8	20.7	11.3	4
26 14 4	20 5	2 17 5 11	2 15 3	418.4	201.1	112.6	55.3	46.0	22.1	4
444 6 10	28 3 11	15 8	9 12 11 2	1,264.9	709.2	614.6	304.9	35.9	19.8	8
373 1 2	30 3	2 17 6	5 12 12 9	956.6	515.9	722.7	364.7	32.8	17.7	4 $\frac{1}{2}$
142 8 6	29 9	5 21 0 11	8 8 6	1,010.9	433.7	315.8	154.5	60.5	25.9	4
126 8 10	42 7	5 30 5 10	12 1 7	846.5	302.5	322.1	156.7	80.9	28.9	2 $\frac{1}{2}$
290 4 11	34 10 11	23 7 6	11 3 5	527.7	247.0	196.6	98.9	20.3	9.5	3
925 9 5	43 8 0	19 8	9 23 15 3	512.1	281.8	88.3	44.5	13.2	7.3	6
42 10 2	37 9 0	35 9 9	1 15 3	546.0	312.0	187.9	83.8	25.1	14.3	4 $\frac{11}{12}$
568 15 10	36 15 11	16 10	7 20 5 4	439.8	259.9	135.8	60.6	15.8	9.3	5
343 3 8	37 5 8	23 15 3	13 6 5	804.1	370.1	284.0	144.0	30.0	13.8	83 $\frac{11}{12}$ (Total)
Per holding.										

includes the expenses paid by the landlords, but does not include cash rent paid to them.

STATEMENT

Summary of the Accounts of the Irrigated and Unirrigated Portions

District.	Holding.	AREA HELD.		AREA CROPPED.		INTENSITY OF CROPPING.		To.	
		Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.	Irr.	
								Gross income.*	Expenditure.*
		A K. M.	A. K. M.	A. K. M.	A. K. M.	Per cent.	Per cent.	Rs. a. p.	Rs. a. p.
JULLUNDUR	Sargondi ..	27 3 18	26 3 12	36 1 5	15 1 10	131.5	57.4	2,585 7 2	1,807 0 5
	Badala ..	4 3 4	4 2 0	8 0 9	4 2 0	183.1	100.0	..	..
	Ramunwal ..	7 6 1	7 2 19	11 5 12	7 3 5	150.8	100.5	537 4 0	499 2 1
LUDHIANA	Leelan ..	14 3 8	67 3 18	23 5 6	67 3 18	164.0	100.0	727 0 10	805 9 3
	Sidhwan ..	13 5 11	12 2 14	17 3 18	13 5 11	127.2	111.4	1,130 0 10	691 10 0
HOSHIAUR	Dholanwal ..	0 5 11	7 1 17	1 6 1	7 1 17	253.1	100.0	186 12 1	128 14 4
	Rasulpur ..	4 2 10	6 6 9	7 1 6	9 6 18	166.1	143.1	422 6 6	263 0 7
AMRITSAR	N. Punuan ..	16 6 9	..	19 6 0	..	117.6	..	592 0 8	334 11 7
	Doburji ..	17 1 12	2 0 7	26 5 8	1 4 1	155.1	74.0	1,144 4 10	634 8 5
	Sheron ..	13 3 6	17 0 0	20 0 19	7 3 7	150.0	43.6	770 2 1	486 0 1
MULTAN	Ashaqpur ..	9 0 15	..	9 0 15	..	100.0	..	184 13 6	157 15 2
	Khubbarwal ..	35 6 0	..	35 6 0	..	100.0	..	1,000 1 11	555 11 1
	Qasba Maral ..	29 1 5	..	29 1 5	..	100.0	..	880 8 5	507 7 3
ROHTAK	Larsauli ..	10 6 19	5 6 13	13 2 4	5 6 13	119.4	100.0	432 6 8	302 10 9
	Bighan ..	6 7 17	3 3 17	8 3 5	2 5 17	120.4	78.4	409 2 6	295 4 1
	Kheora ..	11 0 13	14 6 9	12 2 11	9 0 15	111.2	61.4	691 14 5	497 0 9
JHELMUM	Chak Shadi ..	20 1 8	18 3 10	20 1 7	18 3 10	99.9	100.0	1,005 13 0	547 6 8
	Pinnanwal ..	10 6 2	11 0 5	14 4 6	7 0 7	135.4	63.8	665 12 9	589 4 3
	Chak Danyal ..	15 2 12	12 5 5	16 6 18	12 5 5	110.0	100.0	..	..
Total ..		269 3 1	217 1 13	332 0 15	189 6 14	123.3	87.4	13,366 0 2	9,103 4 9
Per Holding ..		14 1 9	11 3 9	17 3 16	9 7 19	Average		786 3 9	535 7 10

*Gross income includes the share of produce of batai land given to the landlords. Expenditure includes of individual holdings. Also see explanation on page ix.

VI.

of Well-irrigated-cum-Unirrigated Holdings.

TAL.				PER ACRE.					
<i>gated.</i>				<i>Irrigated.</i>			<i>Unirrigated.</i>		
Net income.	Gross income.*	Expenditure.*	Net income.	Gross income.*	Expenditure.*	Net income.	Gross income.*	Expenditure.*	Net income.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
778 6 9	338 0 0	229 6 11	108 9 1	94 0 11	65 11 0	28 5 11	12 12 4	8 11 0	4 1 4
..	..	..	..	..	..	..	..	..	..
38 1 11	89 13 9	62 2 1	27 11 8	69 4 3	64 5 9	4 14 6	12 3 2	8 6 11	3 12 3
—(78-5-5)	817 13 2	406 1 0	411 12 2	50 6 5	55 13 7	—(5-7-2)	12 1 11	6 0 3	6 1 8
438 6 10	222 10 1	97 6 2	125 3 11	82 8 4	50 8 1	32 0 3	18 0 9	7 14 3	10 2 6
57 13 9	324 5 6	151 12 3	172 9 3	269 3 2	185 12 9	83 6 5	44 13 8	20 15 10	23 13 10
159 5 11	261 9 0	121 6 0	140 3 0	97 15 2	60 15 11	36 15 3	38 6 11	17 13 4	20 9 7
257 5 1	..	..	..	35 3 8	19 14 8	15 5 0	..	..	..
509 12 5	20 13 8	27 15 10	—(7-2-2)	66 8 6	36 14 3	29 10 3	10 3 3	13 11 1	—(3-7-10)
284 2 0	144 13 0	154 9 6	—(9-12-6)	57 5 7	36 3 8	21 1 11	8 8 4	9 1 6	—(0-9-2)
26 14 4	..	..	..	20 5 2	17 5 11	2 15 3	..	..	..
444 6 10	..	..	..	28 3 11	15 8 9	12 11 2	..	..	..
373 1 2	..	..	..	30 3 2	17 6 5	12 12 9	..	..	..
129 11 11	61 12 0	48 15 11	12 12 1	38 14 3	27 3 7	11 10 8	10 9 5	8 6 6	2 2 11
113 14 5	35 2 3	22 7 10	12 10 5	58 9 8	42 4 7	16 5 1	10 1 6	6 7 4	3 10 2
194 13 8	205 14 3	110 7 0	95 7 3	62 7 0	44 13 8	17 9 4	13 14 6	7 7 3	6 7 3
458 6 4	674 10 5	207 7 4	467 3 1	49 13 8	27 2 2	22 11 6	36 9 5	11 4 0	25 5 5
78 8 6	152 5 7	186 3 11	—(33-14-4)	61 13 10	54 12 1	7 1 9	13 13 6	16 14 6	—(3-1-0)
..	..	..	..	..	..	..	..	..	..
4,262 11 5	3,349 10 8	1,826 5 9	1,523 4 11	53 8 7	36 7 6	17 1 2	16 11 7	9 1 11	7 9 3
250 11 11	197 0 7	107 6 11	89 9 8	Average.					

the expenses paid by the landlords, but does not include cash rent paid to them. For details see the accounts

STATEMENT VII.

Gross Income, Expenditure and Net Income of the Canal-irrigated Holdings only, in 1934-35.

District.	Farm.	Area held.	Area cropped.	Intensity of cropping.	TOTAL.			PER ACRE.			Number of working animals.
					Gross income.*	Expenditure.*	Net income.	Gross income.	Expenditure.	Net income.	
		A. K. M.	A. K. M.	Per cent.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
LYALLPUR	Chak 248 R. B.	27 2 10	23 0 8	84.4	1,191 2 11	544 0 10	647 2 1	43 9 10	19 14 8	23 11 2	4
	Chak 41 J. B.	34 1 1	29 0 10	85.1	1,399 3 7	871 1 10	528 1 9	40 15 11	25 8 4	15 7 7	4
	Risalewala† ..	742 7 14	756 4 1	101.8	46,974 3 2	21,253 4 8	25,720 14 6	63 3 7	28 9 9	34 9 10	114
MONTGOMERY	Chak 145/9L	53 7 0	60 0 12	111.5	2,290 15 10	891 9 8	1,399 6 2	42 8 5	16 8 9	25 15 8	6
	Chak 122/S. B.	60 4 3	59 0 15	97.6	2,198 5 1	1,379 10 7	818 10 6	36 5 2	22 12 9	13 8 5	6
Total ..		918 6 8	927 6 6	101.0	54,053 14 7	24,939 11 7	29,114 3 0	58 13 4	27 2 4	31 11 0	134

* Gross income includes the share of produce of batai land given to the landlords. Expenditure includes the expenses paid by the landlords, but does not include cash rent paid to them. For details see the accounts of individual holdings. Also see explanation on page ix.

† Government Agricultural Seed Farm.

STATEMENT

Comparison of the Financial Positions of the Irrigated Portions

District.	Holding.	Area held.	Intensity of cropping.	EXPENDITURE		
				Bullocks.	Labour (hired casual).	Seed.
		A. K. M.	Percent.	Rs. a. p.	Rs. a. p.	Rs. a. p.
JULLUNDUR ..	Sargondi ..	27 3 18	131.5	35 8 5	3 11 0	3 2 8
	Ramunwal ..	7 6 1	150.8	33 3 8	0 14 3	3 8 6
LUDHIANA ..	Leelan ..	14 3 8	164.0	22 10 5	6 13 7	3 14 3
	Sidhwan Khurd	13 5 11	127.2	31 9 10	0 15 7	2 3 9
HOSHIARPUR ..	Dholanwal ..	0 5 11	253.1	109 5 3	5 9 7	7 9 5
	Rasulpur ..	4 2 10	166.1	25 12 8	6 15 8	2 6 11
AMRITSAR ..	N. Punuan ..	16 6 9	117.6	11 3 2	1 1 5	1 10 7
	Doburji ..	17 1 12	155.1	16 2 6	3 3 10	3 4 2
	Sheron ..	13 3 6	150.0	19 12 3	3 5 7	3 3 7
MULTAN ..	Ashaqpur ..	9 0 15	100.0	6 1 0	1 10 0	1 4 7
	Khubbarwal ..	35 6 0	100.0	8 15 6	1 8 11	1 6 2
	Qasba Maral ..	29 1 5	100.0	10 10 6	1 0 10	1 6 6
ROHTAK ..	Larsauli ..	10 6 19	119.4	14 12 5	0 7 6	2 1 9
	Bighan ..	6 7 17	120.4	23 12 7	4 4 6	3 6 10
	Kheora ..	11 0 13	111.2	21 11 4	3 8 11	3 8 0
JHELM ..	Chak Shadi ..	20 1 8	99.9	17 0 7	1 13 2	1 5 5
	Pinnanwal ..	10 6 2	135.4	39 1 5	1 15 0	1 14 2
LYALLPUR ..	Chak 248 R. B.	27 2 10	84.4	5 6 9	2 1 7	1 5 3
	Chak 41 J. B. ..	34 1 1	85.1	7 0 10	1 5 0	0 11 1
	Risalewala ..	742 7 14	101.8	9 0 11	2 15 1	1 5 6
MONTGOMERY ..	Chak 145/9L ..	53 7 0	111.5	5 11 4	0 15 5	1 3 0
SARGODHA ..	Chak 122/S. B.	60 4 3	97.6	5 7 11	2 5 8	0 12 5
AVERAGE—	Older Districts	249 5 5	123.0	19 12 4	2 6 11	2 5 2
	Canal Colonies	918 6 8	101.0	8 7 1	2 11 3	1 4 5
	<i>Total</i> ..	<i>1,168 3 13</i>	<i>106.0</i>	<i>10 13 10</i>	<i>2 10 3</i>	<i>1 8 0</i>
Excluding Risalewala :—	Canal Colonies	175 6 14	97.6	5 13 8	1 11 0	0 15 6
	<i>Total</i> ..	<i>425 3 19</i>	<i>112.4</i>	<i>14 0 3</i>	<i>2 2 0</i>	<i>1 12 3</i>

VIII.

of the Various Holdings in the Year 1934-35.

PER ACRE.					Gross income (per acre)	Net income (per acre).	WORKING DAYS PER ACRE.	
Imple- ments.	Irrig- ation.	Land Revenue.	Miscella- neous.	Total.			Men.	Bullocks
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
3 9 0	5 5 3	5 2 2	0 0 6	56 7 0	94 0 11	37 9 11	69.9	31.6
6 6 11	6 6 11	5 15 0	1 4 2	57 11 5	69 4 3	11 8 10	96.6	38.6
3 0 0	5 8 2	5 0 8	..	46 15 1	50 6 5	3 7 4	62.5	22.0
4 12 7	6 0 4	3 10 8	..	49 4 9	82 8 4	33 3 7	68.3	24.1
22 0 4	30 13 11	3 8 9	6 13 6	185 12 9	269 3 2	83 6 5	420.9	133.3
8 8 0	12 6 0	4 14 8	..	60 15 11	97 15 2	36 15 3	120.4	53.7
0 8 10	3 8 3	1 14 5	..	19 14 8	35 3 8	15 5 0	21.4	11.8
0 14 1	3 6 1	1 14 11	..	28 13 7	66 8 6	37 10 11	29.2	12.5
1 15 3	5 13 8	2 1 4	..	36 3 8	57 5 7	21 1 11	35.5	18.5
0 7 6	1 8 4	0 14 9	..	11 14 2	20 5 2	8 7 0	46.0	22.1
0 7 8	1 14 10	1 3 8	..	15 8 9	28 3 11	12 11 2	35.9	19.8
0 8 11	2 1 3	1 10 5	..	17 6 5	30 3 2	12 12 9	32.8	17.7
2 6 0	3 14 1	2 14 4	0 11 6	27 3 7	38 14 3	11 10 8	82.3	33.7
2 13 0	3 12 11	4 2 9	..	42 4 7	58 9 8	16 5 1	116.1	40.9
2 1 0	3 8 9	4 0 7	..	38 6 7	62 7 0	24 0 5	42.7	18.8
0 10 4	2 13 6	2 10 8	0 12 6	27 2 2	49 13 8	22 11 6	17.7	10.4
1 0 3	2 5 8	2 7 1	..	48 11 7	61 13 10	13 2 3	40.2	22.1
1 1 3	3 10 2	6 5 8	..	19 14 8	43 9 10	23 11 2	..	..
2 5 2	3 11 0	5 2 7	..	20 3 8	40 15 11	20 12 3	..	..
3 2 6	4 4 11	7 0 9	7 1 11	34 15 7	63 3 7	28 4 0	22.1	9.6
1 6 3	3 14 2	2 1 6	..	15 3 8	42 8 5	27 4 9	..	..
0 15 5	5 13 4	3 12 0	..	19 2 9	36 5 2	17 2 5	..	..
1 15 4	3 13 9	2 13 9	0 2 6	33 5 9	53 8 7	20 2 10	49.2	22.2
2 13 0	4 5 5	6 7 2	5 12 1	31 12 5	58 13 4	27 0 11	22.1	9.6
2 10 1	4 3 9	5 10 11	4 9 0	32 1 10	57 11 3	25 9 5	28.9	12.7
1 6 0	4 7 8	3 14 9	..	18 4 7	40 4 2	21 15 7	..	..
1 11 5	4 1 10	3 4 10	0 1 6	37 2 1	48 0 10	20 14 9	..	..

STATEMENT IX.
Comparison of the Financial Positions of the Unirrigated Portions of the Various Holdings in the Year, 1934-35.

District.	Holding.	Area held.	Intensivity of cropping.	EXPENDITURE PER ACRE.						Gross income (per acre).	Net income (per acre).	WORKING DAYS PER ACRE.	
				Bullocks. (Hired casual.)	Labour	Seed.	Imple-ments.	Land Revenue	Miscell-aneous.			Men.	Bullock.
		A. K. M.	Percent	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
JULLUNDUR	Sargondi ..	26 3 12	57.4	3 9 4	0 1 2	0 13 8	0 5 9	3 1 3	..	7 15 2	12 12 4	5.6	3.2
	Ramunwal..	7 2 19	100.5	4 5 8	0 0 4	0 8 0	0 13 6	1 15 5	..	7 11 7	12 3 2	9.3	5.0
LUDHIANA	Leelan ..	67 3 18	100.0	2 1 9	0 6 8	0 10 7	0 4 6	1 8 10	..	5 0 4	12 1 11	7 1 7	5.0
	Sidhwan ..	12 2 14	111.4	4 5 1	0 2 6	0 14 4	0 10 5	1 10 7	..	7 10 11	18 0 9	10 5 10	11.7
HOSHIAHPUR	Dholanwal ..	7 1 17	100.0	12 2 11	1 6 0	1 8 10	2 7 3	3 6 10	..	20 15 10	44 13 8	23 13 10	34.3
	Rasulpur ..	6 6 9	143.1	5 12 9	2 5 6	2 13 8	1 14 8	4 14 9	..	17 13 4	38 6 11	20 9 7	25.3
AMRITSAR	Doburji ..	2 0 7	74.0	8 13 0	0 4 2	0 8 4	0 7 1	3 2	..	11 4 3	10 3 3	—(1.1.0)	0.9
	Sheron ..	17 0 0	43.6	6 0 7	0 12 6	0 9 10	0 9 8	1 0 11	..	9 1 6	8 8 4	—(0.9.2)	0.9
ROHTAK	Larsauli ..	5 6 13	100.0	4 6 11	0 1 5	0 14 1	0 11 5	2 4 8	..	8 6 6	10 9 5	2 2 11	16.4
	Bighan ..	3 3 17	78.4	2 13 6	0 6 2	0 10 6	0 5 5	2 3 9	..	6 7 4	10 1 6	3 10 2	10.2
JHELUM	Kheora ..	14 6 9	61.4	2 15 3	0 14 2	0 6 9	0 4 5	2 5 8	..	6 14 3	13 14 6	7 0 3	3.8
	Chak Shadi..	18 3 10	100.0	6 6 3	2 0 3	1 0 9	0 3 11	1 1 0	0 7 10	11 4 0	36 9 5	25 5 5	8.3
	Pinnawal ..	11 0 3	63.8	12 0 8	1 2 8	0 11 9	0 5 0	1 1 8	..	15 5 9	13 13 6	—(1.8.3)	10.3
	Average ..	200 2 8	86.3	4 7 11	0 10 11	0 13 1	0 8 2	1 14 11	0 0 9	8 7 9	16 11 7	8 3 10	8.7

STATEMENT

Wages per Worker on the Various Holdings on the Assumption that

District.	Holding.	Area held.	Inten- sity of cropping.	TOTAL.		
				Gross income.	Expenditure.	Net income.
		A. K. M.	Per cent.	Rs. a. p.	Rs. a. p.	Rs. a. p.
JULLUNDUR	{ Sargondi ..	53 7 10	95.2	2,923 7 2	1,762 11 0	1,160 12 2
	{ Badala ..	8 5 4	132.3	427 4 8	260 13 10	166 6 10
	{ Ramunwal ..	15 1 0	126.3	627 1 9	504 8 2	122 9 7
LUDHIANA ..	{ Leelan ..	81 7 6	111.3	1,544 14 0	1,016 13 3	528 0 9
	{ Sidhwan ..	26 0 5	119.8	1,352 10 11	769 13 0	582 13 11
HOSHIARPUR	{ Dholanwal ..	7 7 8	113.4	511 1 7	280 10 7	230 7 0
	{ Rasulpur ..	11 0 19	153.1	683 15 6	384 6 7	299 8 11
AMRITSAR ..	{ N. Punuan ..	16 6 9	117.6	592 0 8	334 11 7	257 5 1
	{ Doburji ..	19 1 19	146.4	1,165 2 6	519 4 3	645 14 3
	{ Sheron ..	30 3 6	92.3	914 15 1	640 9 7	274 5 6
MULTAN ..	{ Ashaqqur ..	9 0 15	100.0	184 13 6	108 1 2	76 12 4
	{ Khubbarwal ..	35 6 0	100.0	1,000 1 11	555 11 1	444 6 10
	{ Qasba Maral ..	29 1 5	100.0	880 8 5	507 7 3	373 1 2
ROHTAK ..	{ Larsauli ..	16 5 12	114.5	494 2 8	351 10 8	142 8 0
	{ Bighan ..	10 3 14	106.4	444 4 9	317 11 11	126 8 10
	{ Kheora ..	25 7 2	82.7	897 12 8	527 11 7	370 1 1
JHELM ..	{ Chak Shadi ..	38 4 18	99.9	1,680 7 5	754 14 0	925 9 5
	{ Pinnanwal ..	21 6 5	99.1	818 2 4	693 9 3	124 9 1
	{ Chak Danyal ..	27 7 17	105.5	1,035 3 9	466 3 11	568 15 10
LYALLPUR ..	{ Chak 248 R. B.	27 2 10	84.4	1,191 2 11	544 0 10	647 2 1
	{ Chak 41 J. B.	34 1 1	85.1	1,399 3 7	690 8 4	708 11 3
	{ Risalewala ..	742 7 14	101.8	16,974 3 2	25,981 0 6	20,993 2 8
MONTGOMERY	Chak 145/9L ..	53 7 0	111.5	2,290 15 10	820 11 8	1,470 4 2
SARGODHA ..	Chak 122 S. B.	60 4 3	97.6	2,198 5 1	1,160 2 11	1,038 2 2
AVERAGE—	{ Canal Colonies	22 3 6	101.0	1,318 6 3	712 1 9	606 4 6
	{ Well-irrigated-cum-barani.	25 4 18	107.2	956 11 11	566 3 5	390 8 6
	{ Total ..	23 3 8	103.2	1,203 13 11	665 14 7	537 15 4
AVERAGE EXCLUDING RISALEWALA	{ Canal Colonies	43 7 14	97.4	1,769 14 10	803 13 10	966 1 0
	{ Total ..	28 6 8	104.7	1,098 2 9	607 8 9	490 10 0

X.

the Workers appropriated all the Net Income to Themselves.

PER ACRE.			Number of workers.	Number of working days.	NET INCOME PER WORKER.		
Gross income.	Expendi- ture.	Net income.			Per annum.	Per Working day.	Per day.
Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.
54 3 3	32 10 11	21 8 4	5.7	2,072.3	203 10 3	0 9 0	0 8 11
49 6 3	30 2 6	19 3 9	3.0	*	55 7 7	†	0 2 5
41 7 5	33 5 9	8 1 8	3.1	817.5	39 8 9	0 2 5	0 1 9
18 13 9	12 6 7	6 7 2	5.0	1,241.5	105 9 9	0 6 10	0 4 8
51 15 5	29 9 2	22 6 3	3.2	1,079.7	182 2 4	0 8 8	0 8 0
64 7 10	35 6 7	29 1 3	1.5	540.1	153 10 0	0 6 10	0 6 9
61 8 3	34 9 2	26 15 1	2.0	692.0	149 12 5	0 6 11	0 6 7
35 3 8	19 14 8	15 5 0	2.0	358.8	128 10 6	0 11 6	0 5 9
60 8 7	26 15 8	33 8 11	2.0	521.0	322 15 1	1 3 10	0 14 2
30 0 11	21 1 1	8 15 10	3.0	628.1	91 7 2	0 7 0	0 4 0
20 5 2	11 14 2	8 7 0	2.0	418.4	38 6 2	0 2 11	0 1 8
28 3 11	15 8 9	12 11 2	3.0	1,264.9	148 2 3	0 5 8	0 6 6
30 3 2	17 6 5	12 12 9	3.0	956.6	124 5 9	0 6 3	0 5 5
29 9 5	21 0 11	8 8 6	4.2	1,010.9	33 14 10	0 2 3	0 1 5
42 7 5	30 5 10	12 1 7	2.0	846.5	63 4 5	0 2 5	0 2 9
34 10 11	20 6 2	14 4 9	3.5	527.7	105 11 9	0 11 3	0 4 8
43 8 0	19 8 9	23 15 3	3.4	512.1	272 0 7	1 12 11	0 11 11
37 9 0	31 13 7	5 11 5	2.0	546.0	62 4 6	0 3 8	0 2 9
36 15 11	16 10 7	20 5 4	2.5	439.8	227 9 6	1 4 8	0 10 0
43 9 10	19 14 8	23 11 2	3.0	*	215 11 4	†	0 9 5
40 15 11	20 3 8	20 12 3	2.0	*	354 5 7	†	0 15 6
63 3 7	34 15 7	28 4 0	89.5	16,411.3	234 9 0	1 4 6	0 10 3
42 8 5	15 3 8	27 4 9	4.0	*	367 9 0	†	1 0 1
36 5 2	19 2 9	17 2 5	3.0	*	346 0 10	†	0 15 2
58 13 4	31 12 5	27 0 11	2.5	443.5†	242 8 2	1 4 6†	0 9 8
37 5 8	22 1 9	15 3 11	3.0	804.1†	130 2 10	0 8 0†	0 5 8
51 6 5	28 6 10	22 15 7	2.6	561.6†	206 14 6	0 14 7†	0 9 1
40 4 2	18 4 7	22 15 7	3.0	*	322 0 4	..	0 14 1
38 2 1	21 1 6	17 0 7	3.0	..	163 8 5	..	0 7 2

* Working days are not available.

† Average of those holdings only for which working days are available.

‡ Cannot be worked out as working days are not available.

STATEMENT

Shares of the Landlords and Tenants in the Gross Income, Expenditure

District.	Holding.	Area held under batai.	TOTAL.					
			Gross income.		Expenditure.		Net	
			Landlord.	Tenant.	Landlord.	Tenant.	Landlord.	
		A. K. M.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
JULLUNDUR	Badala ..	8 5 4	137 9 5	289 11 3	58 8 3	202 5 7	79 1 2	
AMRITSAR	V. Puaan ..	16 6 9	205 0 10	386 15 10	89 1 8	245 9 11	115 15 2	
	Doburji ..	7 4 2	200 9 10	200 9 10	40 14 2	225 10 3	159 11 8	
	Sheron ..	1 6 7	22 14 1	22 14 0	1 9 7	13 10 7	21 4 6	
MULTAN	Khubbarwal ..	35 6 0	267 1 9	733 0 2	97 15 10	457 11 3	169 1 11	
	Qasba Maral ..	29 1 5	259 6 3	621 2 2	96 12 0	410 11 3	162 10 3	
ROHTAK	Kheora ..	1 7 18	22 0 6	24 5 9	4 13 2	22 6 5	17 3 4	
JHELUM	Chak Shadi ..	28 3 16	635 4 8	690 8 9	109 15 3	384 3 10	525 5 5	
	Chak Danyal ..	25 4 12	427 15 6	488 6 10	124 8 2	293 8 5	303 7 4	
LYALLPUR	Chak 248 R. B.	27 2 10	588 14 7	602 4 4	182 6 5	361 10 5	406 8 2	
	Risalewala ..	742 7 14	23,530 15 10	23,443 3 4	7,632 10 5	13,620 10 3	15,898 5 5	
MONTGOMERY	Chak 145/9L	53 7 0	1,096 0 4	1,194 15 6	294 14 0	596 11 8	801 2 4	
	Total ..	979 6 17	27,393 13 7	28,698 1 9	8,734 0 11	16,865 6 1	18,669 12 8	

XI.

and Net Income of the Areas Cultivated under Batai Conditions.

Income.	PER ACRE.						PERCENTAGE TO THE TOTAL.					
	Gross income.		Expenditure.		Net income.		Gross income.		Expenditure.		Net income.	
	Tenant.	Landlord.	Tenant.	Landlord.	Tenant.	Landlord.	Landlord.	Tenant.	Landlord.	Tenant.	Landlord.	Tenant.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
87 5 8	15 14 5	33 7 10	6 12 2	23 6 3	9 2 2	10 1 7	32.2	67.8	22.4	77.6	47.5	52.5
141 5 11	12 3 2	23 0 6	5 4 9	14 9 11	6 14 5	8 6 7	34.6	65.4	26.3	73.7	45.1	54.9
—(25-0-5)	26 11 3	26 11 3	5 7 1	30 0 7	21 4 2	—(3-5-4)	50.0	50.0	15.3	84.7	118.0	18.6 (loss)
9 3 5	12 12 1	12 12 0	0 11 2	7 9 10	11 13 10	5 2 2	50.0	50.0	10.4	89.6	69.8	30.2
275 4 11	7 7 7	20 12 4	2 11 11	12 12 10	4 11 8	7 15 6	26.5	73.5	17.7	82.3	37.2	62.8
210 6 11	8 14 4	21 4 10	3 5 1	14 1 4	5 9 3	7 3 6	29.5	70.5	19.1	80.9	43.6	56.4
1 15 0	11 1 4	12 4 1	2 6 10	11 4 6	8 10 4	0 15 7	47.5	52.5	17.7	82.3	89.9	10.1
306 4 11	22 5 0	24 4 0	3 13 9	13 7 11	18 7 3	10 12 1	47.9	52.1	22.3	77.7	63.2	36.8
194 14 5	16 11 9	19 1 7	4 13 11	11 7 7	11 13 10	7 10 0	46.7	53.3	29.8	70.2	60.9	39.1
240 9 11	21 9 0	22 0 10	6 10 10	13 3 10	14 14 2	8 13 6	49.4	50.6	33.5	66.5	62.8	37.2
9,822 9 1	31 10 9	31 8 10	10 4 5	18 5 4	21 6 4	13 3 6	50.1	49.9	35.9	64.1	63.7	36.3
598 3 10	20 5 6	22 2 11	5 7 7	11 1 2	14 13 11	11 1 9	47.8	52.2	33.1	66.9	57.2	42.8
11,862 11 8	27 15 5	29 4 8	8 14 7	17 2 11	19 0 10	12 1 9	48.8	51.2	34.2	65.8	61.0	39.0

STATEMENT XII.

Net Return to the Cultivator for Supervision, Risk taken and Cultivation Work of the Farm.

District.	Holding.	AREA.		TOTAL.			No. of family workers.	Income per worker per annum
		Rented.	Owned	Gross income.	Expenditure.	Net income.		
		A. K. M.	A. K. M.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
Jullundur	{ Sargondi ..	..	53 7 10	2,923 7 2	2,036 7 4	886 15 10	2.7	328 7 8
	{ Badala ..	8 5 4	..	427 4 8	339 15 0	87 5 8	3.0	29 1 11
	{ Ramunwal ..	..	15 1 0	627 1 9	561 4 2	65 13 7	2.0	32 14 9
Ludhiana	{ Leelan ..	1 6 3	80 1 3	1,544 14 0	1,211 4 0	333 10 0	3.0	111 3 4
	{ Sidhwan Khurd ..	..	26 0 5	1,352 10 11	789 0 2	563 10 9	3.2	176 2 4
Hoshiarpur	{ Dholanwal ..	0 1 10	7 5 18	522 5 7	282 13 3	239 8 4	1.5	159 10 11
	{ Rasulpur ..	..	11 0 19	683 15 6	384 6 7	299 8 11	2.0	149 12 5
Amritsar	{ N. Punuan ..	16 6 9	..	592 0 8	450 10 9	141 5 11	2.0	70 10 11
	{ Doburji ..	9 2 10	9 7 9	1,165 2 6	844 5 7	320 12 11	1.0	320 12 11
	{ Sheron ..	23 4 7	6 6 19	914 15 1	775 8 7	139 6 6	3.0	46 7 6
Multan	{ Ashaqpur ..	..	9 0 15	184 13 6	157 15 2	26 14 4	1.0*	26 14 4
	{ Khubbarwal ..	35 6 0	..	733 0 2	457 11 3	275 4 11	3.0	91 12 4
	{ Qasba Maral ..	29 1 5	..	621 2 2	410 11 3	210 6 11	3.0	70 2 4
Rohtak	{ Larsauli ..	..	16 5 12	494 2 8	351 10 8	142 8 0	4.2	33 14 10
	{ Bighan ..	1 0 7	9 3 7	444 4 9	329 13 5	114 7 4	2.0	57 3 8
	{ Kheora ..	4 6 9	21 0 13	897 12 8	656 10 7	241 2 1	1.5	160 12 1
Jhelum	{ Chak Shadi ..	28 3 16	10 1 2	1,680 7 5	1,280 3 5	400 4 0	3.4	117 11 6
	{ Pinnanwal ..	..	21 6 5	818 2 4	775 8 2	42 10 2	1.0*	42 10 2
	{ Chak Danyal ..	25 4 12	2 3 5	1,035 3 9	769 11 3	265 8 6	2.5	106 3 5
Lyallpur	{ Chak 248 R. B. ..	27 2 10	..	1,191 2 11	950 9 0	240 9 11	3.0	80 3 4
	{ Chak 41/J. B. ..	6 5 15	27 3 6	1,399 3 7	921 1 10	478 1 9	1.0*	479 1 9
	{ Risalewala ..	742 7 14	..	46,974 3 2	37,151 10 1	9,822 9 1	82.5	119 0 11
Montgomery	Chak 145/9L ..	53 7 0	..	2,290 15 10	1,692 12 0	598 3 10	4.1	149 8 11
Sargodha	Chak 122 S.B. ..	3 5 0	56 7 3	2,198 5 1	2,021 4 8	177 0 5	1.0	177 0 5
TOTAL—								
Cultivators supervising only ..		6 5 15	58 2 6	2,402 3 5	1,854 9 2	547 10 3	3.0	182 8 9
Cultivating owners only ..		..	122 7 6	6,081 6 0	4,122 12 11	1,958 9 1	14.1	138 14 6
Tenants only ..		914 4 2	..	52,829 13 7	41,453 15 4	11,375 14 3	100.6	113 1 3

* Only supervising the work of the farm.

STATEMENT XIII.

Wages of Permanent Labour.

District.	Holding.	Number of labourers.	Cash.	Kind.	Meals.	Clothing.	Total.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
JULLUNDUR	{ Sargondi ..	2·7	191 6 5	..	66 0 0	16 5 11	273 12 4
	{ Ramunwal ..	1·1	22 0 0	..	26 0 0	8 12 0	56 12 0
LUDHIANA	{ Leelan 1	1	3 3 2	71 9 1 ^(a)	25 6 0	..	100 2 3
	{ „ 2	1	4 12 10	89 13 11 ^(b)	..	..	94 10 9
AMRITSAR	Dotaurji ..	1	100 0 0	..	30 0 0	13 4 0	143 4 0
MULTAN ..	Ashaqpur ..	1·3	..	49 14 0 ^(c)	..	..	49 14 0
ROHTAK ..	Kheora ..	1	51 9 7	4 0 0	24 2 7	..	79 12 2
JHELUM ..	{ Pinnanwal 1	1	..	34 0 0 ^(d)	..	13 0 0	47 0 0
	{ „ 2	1	..	34 14 11 ^(e)	..	..	34 14 11
LYALLPUR	{ Chak 41 J. B.	2	..	140 1 6 ^(f)	40 8 0	..	180 9 6
	{ Risa'cwala 1	1	..	60 13 0	26 1 0	..	86 14 0
	{ „ 2	1	..	60 13 0	26 1 0	9 0 0	95 14 0
	{ „ 3	1	50 0 0	..	26 1 0	..	76 1 0
	{ „ 4	1	..	60 13 0	26 1 0	11 0 0	97 14 0
	{ „ 5	1	..	65 2 6	26 1 0	4 0 0	95 3 6
	{ „ 6	1	..	58 10 3	26 1 0	..	84 11 3
	{ „ 7	1	10 0 0	8 11 0	21 11 6	5 0 0	45 6 6
SARGODHA	{ Chak 122 S. B. 1	1	90 0 0	..	20 0 0	..	110 0 0
	{ „ 2	1	..	89 7 8 ^(g)	20 0 0	..	109 7 8
Total ..		22·1	523 0 0	328 11 10	430 2 1	80 5 11	1,862 3 10
Average per worker ..		..	..	..	..	..	84 4 3

(a) Got 1/12th share of produce.

(d) Received 17 maunds of wheat.

(b) Got 1/10th share of produce.

(e) Got 1/8th share of produce.

(c) Received 28½ maunds of wheat.

(f) Got 1/10th share of produce each.

(g) Got 1/18th share of produce.

STATEMENT XIV.

Proportion of Land Revenue (including Cesses) to Gross and Net Incomes for Chahi-cum-Barani and Canal-irrigated Holdings Separately, for the Year, 1934-35.

Part.	District.	Holdings No.	INCOME PER ACRE.		*Land revenue per acre (including cesses).	PERCENTAGE OF LAND REVENUE (INCLUDING CESSSES) TO—		*Land revenue per acre (excluding cesses).	PERCENTAGE OF LAND REVENUE (EXCLUDING CESSSES) TO—	
			Gross.	Net.		Gross income.	Net income.		Gross income.	Net income.
	Chahi-cum-Barani Holdings.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Per cent.	Per cent.	Rs. a. p.	Per cent.	Per cent.
I.	Jullundur ..	{ A.	54 3 3	25 10 4	4 2 0	7.6	16.1	3 8 2	6.5	13.7
		{ B.	49 6 3	22 0 8	2 12 11	5.7	12.7	2 6 3	4.8	10.8
		{ C.	41 7 5	12 1 10	4 0 2	9.7	33.1	3 6 7	8.2	28.2
II.	Ludhiana ..	{ A.	18 13 9	8 9 10	2 2 8	11.5	25.2	1 13 6	9.8	21.4
		{ B.	51 15 5	25 1 9	2 11 6	5.2	10.8	2 5 0	4.4	9.2
III.	Hoshiarpur ..	{ A.	64 7 10	32 11 6	3 7 0	5.3	10.5	2 14 10	4.5	9.0
		{ B.	61 8 3	31 13 9	4 14 8	8.0	15.4	4 2 11	6.8	13.1
IV.	Amritsar ..	{ A.	35 3 5	17 3 5	1 14 5	5.4	11.0	1 9 11	4.6	9.4
		{ B.	60 8 7	35 6 7	1 13 8	3.1	5.2	1 9 3	2.6	4.4
		{ C.	30 0 11	10 8 0	1 8 2	5.0	14.4	1 4 7	4.3	12.3
V.	Multan ..	{ A.	20 5 2	9 5 9	0 14 9	4.5	9.8	0 12 6	3.8	8.3
		{ B.	28 3 11	13 14 10	1 3 8	4.4	8.8	1 0 9	3.7	7.6
		{ C.	30 3 2	14 7 2	1 10 5	5.5	11.4	1 6 6	4.7	9.8
VI.	Rohtak ..	{ A.	29 9 5	11 4 2	2 11 8	9.2	24.2	2 5 0	7.8	20.5
		{ B.	42 7 5	15 10 0	3 8 5	8.3	22.6	3 0 0	7.1	19.2
		{ C.	34 10 11	17 5 11	3 1 2	8.9	17.7	2 9 10	7.5	15.1
VII.	Jhelum ..	{ A.	43 8 0	25 13 8	1 14 5	4.4	7.4	1 9 11	3.7	6.4
		{ B.	37 9 0	7 7 8	1 12 3	4.7	23.6	1 8 1	3.9	20.1
		{ C.	36 15 11	23 5 4	3 0 0	8.1	12.9	2 8 10	6.9	10.9
	Average ..	..	40 9 6	18 15 1	2 9 6	6.4	13.7	2 3 3	5.4	11.6
	Canal-irrigated Holdings.									
VIII.	Lyallpur ..	..	43 9 10	30 0 10	6 5 8	14.6	21.1	5 6 6	12.4	18.0
IX.	„ ..	..	40 15 11	25 14 10	5 2 7	12.6	19.9	4 6 3	10.6	17.0
X.	„ ..	..	63 3 7	35 4 9	7 0 9	11.1	19.9	6 0 0	9.5	17.0
XI.	Montgomery ..	..	42 8 5	29 6 3	2 1 6	5.0	7.1	1 12 4	4.2	6.0
XII.	Sargoda ..	..	36 5 2	20 14 5	3 12 0	10.3	17.9	3 3 1	8.8	15.3
	Average ..	..	45 5 5	28 5 0	4 14 1	10.8	17.2	4 2 5	9.2	14.7

*Actual figures making allowance for remission wherever given.

STATEMENT XV.
Total Rainfall, in Inches, in 1934-35.

Month.	JULLUNDUR.			LUDEIANA.		HOSHIARPUR.		AMRITSAR.	MULTAN	ROHTAK.	JHELUM	Lyalpur.	Mont-gomery.	Shahpur.
	Jullundur.	Nikodar.	Phillaur.	Ludhiana.	Jagraon.	Hoshiarpur.	Tanda Umrur.	Tarn Taran.	Shuja-abad.	Sonepat	Pind Dadan Khan.			
1934—														
June	2-76	2-88	2-99	2-33	2-74	0-77	0-90	1-91	2-36	0-71	0-68	2-05	0-65	2-44
July	8-27	7-44	6-90	9-72	4-10	6-31	2-72	5-96	0-74	6-91	3-23	3-84	0-17	2-93
August	1-24	1-56	9-24	3-56	7-97	9-02	6-40	6-38	..	7-01	4-54	5-73	2-09	6-10
September	0-66	0-91	1-36	0-68	0-97	0-67	1-17	0-03	..	0-07	..	..	..	0-11
October	..	..	..	..	..	..	..	..	..	..	..	..	..	..
November	..	..	..	..	..	..	..	..	..	..	..	..	..	..
December	0-39	0-36	0-53	0-43	0-37	1-34	0-70	0-13	..	0-41	0-33	0-30	0-11	0-61
1935—														
January	3-56	3-47	3-30	2-63	3-04	3-50	1-83	4-60	0-36	0-98	3-07	1-03	0-65	1-97
February	1-10	0-78	1-66	1-09	0-72	1-23	0-35	2-97	1-23	1-34	0-81	1-79	2-10	2-18
March	0-35	0-36	0-25	0-23	0-36	0-34	1-05	0-83	0-42	0-04	1-07	0-50	0-17	0-78
April	2-26	1-58	2-51	1-11	1-62	3-99	1-78	1-44	0-77	0-36	3-24	1-05	0-18	1-22
May	0-12	..	0-34	0-09	0-02	0-27	..	0-33	0-11	..	..	0-57	0-13	..
Total	20-71	19-34	20-08	21-87	21-91	27-44	16-90	24-58	5-99	17-83	16-99	16-86	6-25	18-34

SECTION II

Accounts of 24 Holdings

in ten Districts

of the Punjab

for the year

1934-1935.

PART I.

Accounts of three Chahi-cum-Barani

Holdings in the Jullundur District

for the year

1st June 1934 to 31st May 1935

PART I.

Part. I. There are three farms under study in this District. The accounts on Holdings A and C have been maintained since 1928-9, while those on Holding B were started one year earlier.* It has not been possible to keep records of daily labour on Holding B. All the farms were in part well-irrigated and in part dependent on rains. Holding B was cultivated by a tenant on *half-batai*, and Holdings A and C were under owner-cultivation. The following table shows the main points of interest in connection with this year's accounts of these three holdings:—

Holding.	Area held	Intensity of cropping.	PER ACRE.			WORKING DAYS PER ACRE.	
			Gross income.	Expenditure.	Net income.	Men.	Bullocks.
	A. K. M.	Per cent.	Rs a. p.	Rs. a. p.	Rs. a. p.		
A. ..	53 7 10	95.2	54 3 3	37 12 2	16 7 1	38.4	17.7
B. ..	8 5 4	132.3	49 6 3	30 2 6	19 3 9	..	..
C. ..	15 1 0	126.3	41 7 5	37 1 9	4 5 8	54.0	22.3

It will be noted that the gross income of Holding A was the highest in spite of the fact that the intensity of cropping was the lowest as compared with the other two holdings.

The figures of expenditure given in the above table cannot be strictly compared, because, while permanent labourers were employed on Holdings A and C, no such labourers were engaged on Holding B. Neglecting the expenses incurred on permanent labour from the figures of expenditure of these holdings the accounts can be brought to a uniform basis.

The following table compares the figures of all items of expenditure including those of casual labour worked out in the

* *Ibid.* pages 37.62, 23.46, 21.50, 39.62, 1.28 and 1.28 of Board's Publication Nos. 21, 24, 26, 32, 36 and 46, respectively.

manner mentioned above :—

Part.
I.

Items of expenditure.	PER ACRE.		
	Holding A.	Holding B.	Holding C.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks ..	19 14 1	18 9 8	19 2 8
Casual Labour ..	0 7 10	0 1 11	0 2 3
Seed ..	2 0 4	1 12 3	2 1 2
Harvesting ..	1 1 3	0 9 4	0 2 0
Winnowing ..	0 6 7	0 1 4	0 3 2
Kamins ..	0 9 6	0 12 5	0 11 4
Implements ..	1 6 0	2 1 8	3 0 0
Persian Wheels ..	2 11 2	3 5 0	3 4 8
Manure ..	..	..	0 10 4
Land Revenue ..	4 2 0	2 12 11	4 0 2
Miscellaneous ..	0 0 2	..	..
<i>Total</i> ..	<i>32 10 11</i>	<i>30 2 6</i>	<i>33 5 9</i>

The income and expenditure of these farmers when worked out on this basis revealed the following results :—

Holding.	PER ACRE.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
A. ..	54 3 3	32 10 11	21 8 4
B. ..	49 6 3	30 2 6	19 3 9
C. ..	41 7 5	33 5 9	8 1 8

Part.
I.

Compared with last year the gross income of the Forms A and B has increased while that of C has gone down. The expenditure of Holdings A and C has gone down while that of Holding B has risen. Consequently the net income of all the farms has shown some increase.

The accounts of irrigated and unirrigated areas separately, of Holdings A and C, would be as follows on the assumption that the whole of the land belonged to the cultivators :—

Holdings.	INTENSITY OF CROPPING.		PER ACRE.					
			WELL-IRRIGATED			UNIRRIGATED.		
	Irrigated.	Unirrigated.	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Percent.	Per cent	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
A.	131.5	57.4	94 0 11	56 7 0	37 9 11	12 12 4	7 15 2	4 13 2
C.	150.8	100.5	69 4 3	57 11 5	11 8 10	12 3 2	7 11 7	4 7 7

These holdings are now discussed separately.

HOLDING A.—(SARGONDI).

The accounts on this farm have been maintained continuously since 1928-9. It lies at a distance of about one mile from Goraya Railway Station in the Jullundur District. The farm is under direct cultivation which is carried on with the help of permanent labourers. Part.
I. A.

The following table shows the area held, intensity of cropping, and the days spent by men and bullocks on farm cultivation and well-irrigation (water-table approximately 44 feet below ground level) for this and the previous year :—

Year.	AREA HELD.			Intensity of crop- ping.	DAYS PER ACRE.			
	Total.	Well- irrigated.	Un- irrigated.		Farm cultivation.		Well- irrigation.	
	A. K. M.	A. K. M.	A. K. M.	Per cent	Men	Bullocks	Men.	Bullocks
1933-34	54 5 9	31 3 12	23 1 17	118·4	40·8	18 8	25 7	13·1
1934-35	53 7 10	27 3 18	26 3 12	95·2	38·4	17·7	28·8	15·5

The intensity of cropping of the irrigated and unirrigated areas was 131·5 and 57·4 per cent. as against 125·1 and 109·8 per cent., respectively, last year.

The cultivation work was carried on by three members of the landlord's family with the help of permanent labourers who were changed very often during this year. The total time for which monthly paid labourers were kept during the year was equivalent to 2 years, 7 months and 27 days of one man. The uniform rate of wages on this farm was Rs. 6 per mensem with meals and clothes. The total amount spent on permanent labour, came to Rs. 273-12-4, of which Rs. 191-6-5 were paid as wages and the balance Rs. 82-5-11 spent on meals and clothing. During the harvesting season a *pakawa* was engaged for gur-making. Casual labourers were engaged occasionally for various operations, mainly for working the Persian wheels and for the interculture of various crops. They were given only meals the cost of which has been taken into account. The *rakha* was given farm produce worth Rs. 2-15-3 for keeping watch over the fields. The total amount spent on casual labour including the *rakha* came to Rs. 21-0-3.

In the beginning of the year there were seven bullocks and one camel on the farm. One bullock was purchased at the end of June

Part I. A. and another was added on the first day of July. One bullock from the old stock died early in December. The total amount spent on their upkeep (including interest and depreciation on their value) came to Rs. 1,072-4-2. The average per acre of this and other items of expenditure for this and the previous year is given below :

Items of expenditure.	PER ACRE.	
	1933-34.	1934-35.
	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	23 11 9	19 14 1
Hired Labour	5 13 8	5 9 1
Seed	2 7 10	2 0 4
Harvesting	1 11 8	1 1 3
Winnowing	0 4 11	0 6 7
Kamins	0 5 7	0 9 6
Implements	1 2 0	1 6 0
Persian Wheels	2 2 2	2 11 2
Land Revenue	4 4 1	4 2 0
Miscellaneous	0 0 5	0 0 2
<i>Total</i>	<i>42 0 1</i>	<i>37 12 2</i>

It will be seen that the expenditure on the main items has come down considerably. There is, however, a small increase in the expenditure on minor items such as winnowing, *kamins*, implements and Persian wheels. The fall in the cost of upkeep of bullocks was due to the fact that the number of draught animals on the farm was only $10\frac{1}{2}$ as against $11\frac{5}{8}$ last year, and also because the newly purchased bullocks were bought at lower prices than the previous ones.

Wheat or gram could not be sown in barani land owing to scarcity of rain at the sowing season. Soya beans failed owing to bad germination which was due to deep sowing done by mistake. The sugarcane crop did very well except for a slight damage by frost. Of all the varieties Coimbatore (Co.) 312 was affected the most. The yield of cotton was poor owing to less fruiting and some damage by white fly. The yield of wheat was roughly 25.

per cent. less owing to black rust. *Kharif* fodders were poor on account of dearth of rain while *rabi* fodders were good. Part
I. A.

The average gross income, expenditure, and net income per acre for this and the previous year is given in the following table :—

Year.	PER ACRE.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1933-34 ..	52 1 0	42 0 1	10 0 11
1934-35 ..	54 3 3	37 12 2	16 7 1

The net income per acre from the irrigated and unirrigated areas was Rs. 28-5-11 and Rs. 4-1-4 against Rs. 9-6-11 and Rs. 10-14-6 respectively last year. The fall in the net income of the unirrigated area was owing to a decrease in the gross income which was due to the fact that the intensity of cropping of this area was only 57·4 per cent. as against 109·8 per cent. last year.

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

Part
I. A.

	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	Total days.	Days per acre.
<i>Manual Labour—</i>														
<i>Total</i>	157.2	177.5	137.0	108.8	240.3	235.3	132.8	226.1	87.8	122.3	206.6	240.6	2,072.3	38.4
Farm cultivation ..	157.2	115.7	133.7	105.1	202.8	228.6	127.1	226.1	73.8	107.0	205.8	240.6	1,923.5	69.4
Unirrigated	..	61.8	3.3	3.7	37.5	6.7	5.7	..	14.0	15.3	0.8	..	148.8	5.6
Other work ..	15.1	7.0	0.5	6.0	0.7	2.6	1.5	15.2	12.3	0.7	..	0.7	62.3	..
Work done outside ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Bullock Labour—</i>														
<i>Total</i> ..	71.2	75.4	114.4	65.4	117.9	121.5	57.5	40.2	33.0	77.1	43.4	137.9	954.9	17.7
Farm cultivation ..	71.2	55.6	111.1	61.7	87.6	120.1	57.5	40.2	23.5	61.8	42.6	137.9	870.8	31.6
Unirrigated	..	19.8	3.3	3.7	30.3	1.4	..	..	9.5	15.3	0.8	..	84.1	3.2
Other work ..	0.8	3.7	0.5	2.0	0.7	2.6	1.5	1.8	1.5	0.7	..	0.7	16.5	..
Work done outside ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>*Well-irrigation</i>														
<i>Manual labour</i> ..	89.2	39.3	31.8	91.3	134.3	145.1	101.1	41.7	..	44.7	25.1	50.8	794.4	28.8
<i>Bullock</i> ..	53.1	23.7	17.5	42.2	66.8	77.7	56.7	19.3	..	26.6	13.8	28.6	426.0	15.4

§ Per acre of the unirrigated area held.

† Including 4.5 and 12.5 days respectively of *jhalla* irrigation.

* This item has been included in "Farm cultivation" above.

† Per acre of the total area held.

Per acre of the irrigated area held.

INCOME.

		A. K. M.		A. K. M.
Area held	..	53 7 10	{ Well-irrigated ..	27 3 18
			{ Unirrigated ..	26 3 12

Part
I. A.

Crop.	Area.	Outturn.	Rate per maund or kanal.	Value.
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
<i>Well-irrigated—</i>				
Sugarcane (ratoon) ..	{ 0 2 0 1 2 9	Sold for seed. 71 6	46 6 0† 5 0 8	92 12 0 358 11 5
Sugarcane ..	{ 1 2 13 0 2 4	78 12 Sold for seed.	5 0 11 45 0 0†	395 14 4 99 0 0
Cotton ..	1 5 2	15 13	5 0 0	76 10 0
„ sticks ..	..	..	..	18 0 0
Maize ..	2 5 1	44 19	1 8 7	68 5 4
„ stalks ..	..	..	..	21 0 0
Wheat ..	21 1 7	252 0	2 1 0	519 12 0
„ bhusa ..	..	468 0	0 13 3	387 9 0
Sarson ..	0 2 5	0 18	5 0 0	2 4 0
Maize-guara ..	0 3 1	*	5 3 11	15 15 11
Methe ..	0 7 11	*	5 4 9	39 15 10
„ ..	0 8 7	*	6 9 4	54 15 6
Senji-shaftal ..	0 7 3	*	11 13 3	84 9 2
Guara ..	0 1 18	*	3 15 2	7 8 0
Lucerne ..	0 1 18	*	13 2 6	25 0 0
Chari-guara ..	1 4 1	*	5 4 5	63 9 3
Berseem ..	0 3 10	*	17 1 5	59 13 0
Oats ..	0 1 7	*	3 3 10	4 6 0
Elephant grass ..	0 0 11	*	6 5 10	3 8 0
Senji ..	1 2 17	*	6 9 1	71 4 2
<i>Total</i> ..	36 1 5	..	..	2,470 6 11
<i>Unirrigated—</i>				
San ..	0 2 12	*	18 4 11	47 9 7
Chari-guara ..	0 4 11	*	1 15 8	9 0 1
Chari-guara-moth ..	10 3 10	*	2 10 2	220 0 11
Guara ..	0 3 5	*	2 9 10	8 8 0
Chari ..	0 6 17	*	2 10 1	18 0 3
Guara ..	0 6 6	*	1 15 7	12 7 0
Mash ..	1 6 9	3 3	4 7 1	13 10 7
„ bhusa ..	..	10 0	0 8 0	5 0 0
Til ..	..	0 15	5 11 5	2 2 3
<i>Total</i> ..	15 1 10	..	..	336 6 8
GRAND TOTAL ..	51 2 15	..	..	2,806 13 7

*Used as fodder.

†Per kanal.

(Continued).

	Rs. a. p.	Rs. a. p.
Brought forward	..	2,806 13 7

Part ADD THE FOLLOWING PAID IN KIND—

J. A. 1. *Harvesting—**Well-irrigated area—*

Cotton to pickers, 24 srs. @ Rs. 5 per md.	3 0 0
Gur, 33½ srs. @ Rs. 5-0-8 „ ..	4 3 7
Gur (ratoon), 34½ srs. @ Rs. 5-0-8 „ ..	4 5 7
Cane-juice, 12 srs. @ Rs. 0-7-0 „ ..	0 2 1
Wheat, 69 bundles @ Rs. 0-9-9 per bundle..	42 0 9
Maize, 6 „ @ Rs. 0-4-6 „ „ ..	1 11 0
	55 7 0

Unirrigated area—

Mash, 4 srs. @ Rs. 4-7-1 per md. ..	0 7 1	55 14 1

2. *Winnowing (Irrigated area)—*

Maize cobs, 1 md. 8 srs. @ Rs. 0-12-3 per md.	0 14 8
Wheat, 10 mds. 26 srs. @ Rs. 2-1-0 „	21 15 5
	22 14 1

3. *Kamins—**Well-irrigated area—*

	Rs. a. p.
Maize, 3 mds. 8 srs. @ Rs. 1-8-7 per md.	4 14 8
„ 48 bundles @ Rs. 0-4-6 each	13 8 0
Wheat, 30 „ @ Rs. 0-9-9 „	18 4 6
	36 11 2

Unirrigated area—

Til, 1 seer @ Rs. 5-11-5 per md.	0 2 3
Mash, 9 srs. @ Rs. 4-7-1 „	1 0 0
	1 2 3

		<i>Total</i>	2,923 7 2
<i>Gross Income</i>	..	{ Irrigated	2,585 7 2
		{ Unirrigated	338 0 0

ANALYSIS OF EXPENDITURE.

1. <i>Upkeep of Bullocks—</i>						Rs.	a.	p.	Rs.	a.	p.	Part
Total adult stock on the farm, 17½ animals.												I. A.
Roughages fed to all animals—												
Wheat bhusa	..	..	..	..	..	409	2	4				
Mash	..	..	..	..	..	5	0	0				
Green fodder	..	..	..	..	..	746	2	3				
Maize stalks	..	..	..	..	..	21	0	0				
Total fodders	..	..	..	..	..	1,181	4	7				
No. of draught animals, 10½												
Draught animals' share of roughages, 62/103rd						711	1	0				
Concentrates	..	..	..	..	..	185	4	0				
Oil	..	..	..	..	..	3	9	6				
Ghi	..	..	..	..	..	8	7	0				
Salt	..	..	..	..	..	3	12	0				
Shoeing	..	..	..	..	..	13	6	0				
Miscellaneous	..	..	..	..	..	11	15	4				
Interest and depreciation @ 20% on—												
Rs. 510	..	..	..	..	..	102	0	0				
Rs. 130 for 11 months	..	..	..	..	..	23	13	4				
Rs. 90 for 6 months	..	..	..	..	..	9	0	0	1,072	4	2	
2. <i>Labour (Hired)—</i>												
(a). <i>Permanent labour—</i>												
Two men each @ Rs. 72 per annum	..	..	..	..	..	144	0	0				
One man for 7 mths. 27 days @ Rs. 6 per mensem	..	..	..	..	..	47	6	5				
Food	..	..	..	..	..	66	0	0				
Clothing	..	..	..	..	..	16	5	11	273	12	4	
(b). <i>Casual labour—</i>												
Cash	..	..	..	..	..	3	0	0				
Meals	..	..	..	..	..	15	1	0				
Rakha	..	..	..	..	..	2	15	3	21	0	3	294 12 7
3. <i>Seed—</i>												
<i>Irrigated area—</i>												
Sugarcane	..	..	..	..	..	30	0	0				
Cotton	..	..	..	..	..	0	7	0				
Maize	..	..	..	..	..	1	7	0				
Soya bean	..	..	..	..	..	0	10	0				
Wheat	..	..	..	..	..	37	6	5				
Sarson	..	..	..	..	..	0	2	0				
Guara	..	..	..	..	..	1	0	6				
Methe	..	..	..	..	..	4	8	0				
Senji	..	..	..	..	..	4	3	0				
Shaftal	..	..	..	..	..	1	2	0				
Lucerne	..	..	..	..	..	0	8	0				
Chari	..	..	..	..	..	3	12	6				
Berseem	..	..	..	..	..	1	8	0				
Oats	..	..	..	..	..	0	4	10	86	15	3	
Carried forward	..	..	..	..	..	86	15	3	1,367	0	9	

Part I. A.		Rs. a. p.			Rs. a. p.		
		Brought forward	..	86 15 3	1,367 0 9		
	<i>Unirrigated area—</i>	Rs. a. p.					
	San	..	0 4 10				
	Chari	..	18 11 8				
	Guara	..	2 3 0				
	Moth	..	0 8 0				
	Mash	..	0 12 0				
	Til	..	0 1 6	22 9 0	109 8 3		
4.	<i>Harvesting—</i>						
	<i>Irrigated area—</i>						
	(See Income Statement)	..	55 7 0				
	Cost of entertainment	..	3 14 0	59 5 0			
	<i>Unirrigated area (See Income Statement)—</i>	..	0 7 1		59 12 1		
5.	<i>Winnowing—(For details see Income Statement)—</i>			..	22 14 1		
6.	<i>Kamins (Carpenter and Blacksmith)—</i>						
	Fodder, 4 bundles @ Rs. 0-2-0 each	..	0 8 0				
	Bhusa, 2 mds. 16 srs. @ Rs. 0-13-3 per md.		1 15 10				
	Cotton, 10 srs. @ Rs. 5 per md.	..	1 4 0				
	Maize, 3 mds. 8 srs. @ Rs. 1-8-7 per md.	..	4 14 8				
	„, 16 bundles @ Rs. 0-4-6 each	..	4 8 0				
	Wheat, 3 mds. 8 srs. @ Rs. 2-1-0 per md.	..	6 9 7				
	„, 10 bundles @ Rs. 0-9-9 each	..	6 1 6				
	Gur, 32 srs. @ Rs. 5-0-8 per md.	..	4 0 6				
	San, 2 srs. @ Rs. 5 „ „	..	0 4 0				
	Mash, 4 srs. @ Rs. 4-7-0 „ „	..	0 7 1				
	Canes „ „ „	..	2 0 0				
	Cane-juice, 10 srs. @ Rs. 0-7-0 per md.	..	0 1 9		32 10 11		
7.	<i>Implements—</i>						
	Interest and depreciation at—						
	20% on Rs. 100 (cart)	..	20 0 0				
	28% on Rs. 40 (fodder-cutters)	..	11 3 2				
	18% on Rs. 34 (improved ploughs)	..	6 1 11				
	18% on Rs. 95 (cane-crushing mill)	..	17 1 7				
	18% on Rs. 24 (gur-boiling pan)	..	4 5 1				
	Repairs and replacements	..	13 13 4				
	Oil for lubrication	..	2 0 0		74 9 1		
8.	<i>Persian Wheel—</i>						
	Interest @ 8% on Rs. 611-4-0	..	48 14 5				
	Depreciation at—						
	11 $\frac{1}{9}$ % on Rs. 132-2-8	..	14 11 0				
	10% on Rs. 26-6-5	..	2 10 3				
	12 $\frac{1}{2}$ % on Rs. 24-11-1	..	3 1 5				
	16 $\frac{2}{3}$ % on Rs. 7-10-0	..	1 4 4				
	10 $\frac{2}{3}$ % on Rs. 420-5-10	..	42 0 7				
	Repairs and replacements	..	28 15 0				
	Oil for lubrication	..	2 0 0				
	Carried forward			143 9 0	1,666 7 2		

*EXPENDITURE.*Part
I. A.

Items.	TOTAL.			PER ACRE.*		
	Total.	Irriga- ted.	Unirri- gated.	Total.	Irriga- ted.	Unirri- gated.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks ..	1,072 4 2	977 14 11	94 5 3	19 14 1	35 8 5	3 9 4
Labour (Hired)	294 12 7	273 9 10	21 2 9	5 9 1	9 15 3	0 12 9
Seed ..	109 8 3	86 15 3	22 9 0	2 0 4	3 2 8	0 13 8
Harvesting ..	59 12 1	59 5 0	0 7 1	1 1 3	2 2 6	0 0 3
Winnowing ..	22 14 1	22 14 1	..	0 6 7	0 13 3	..
Kamins ..	32 10 11	29 12 10	2 14 1	0 9 6	1 1 4	0 1 9
Implements ..	74 9 1	68 0 0	6 9 1	1 6 0	2 7 8	0 4 0
Persian Wheels	146 7 1	146 7 1	..	2 11 2	5 5 3	..
Land Revenue	222 12 1	141 4 5	81 7 8	4 2 0	5 2 2	3 1 3
Miscellaneous	0 13 0	0 13 0	..	0 0 2	0 0 6	..
<i>Total</i> ..	<i>2,036 7 4</i>	<i>1,807 0 5</i>	<i>229 6 11</i>	<i>37 12 2</i>	<i>65 11 0</i>	<i>8 11 0</i>

*Per acre of total area held, area irrigated, and area unirrigated, respectively.

SUMMARY.

		Total.	Irrigated.	Unirrigated.
		A. K. M.	A. K. M.	A. K. M.
Area held	..	53 7 10	27 3 18	26 3 12
Area cropped	..	51 2 15	36 1 5	15 1 10
Intensity of cropping	..	95.2%	131.5%	57.4%

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expendi- ture.	Net income.	Gross income.	Expendi- ture.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Irrigated ..	2,585 7 2	1,807 0 5	778 6 9	94 0 11	65 11 0	28 5 11
Unirrigated ..	338 0 0	229 6 11	108 9 1	12 12 4	8 11 0	4 1 4
<i>Total</i> ..	<i>2,923 7 2</i>	<i>2,036 7 4</i>	<i>886 15 10</i>	<i>54 3 3</i>	<i>37 12 2</i>	<i>16 7 1</i>

HOLDING B—(BADALA).

The accounts on this farm, which is situated at a distance of about three miles from the Adampur Doaba Railway Station, have been kept since 1927-8. It has not been possible, however, to keep records of daily labour for the last four years.

The total area held this year was 8 acres, 5 kanals and 4 marlas as against 10 acres, 1 kanal and 12 marlas held last year. Of the total area, 4 acres, 3 kanals and 4 marlas were well-irrigated (water-table approximately 22 feet from ground level), while the remaining area of 4 acres and 2 kanals was dependent on rains. It was, as previously, cultivated by a tenant on half-batai system, except the area meant for the plantation of an orchard. From this area the landlord got only sweet-potatoes, garlic, chillies, potatoes and vegetables worth Re. 1 each. The landlord paid the full land revenue and also shared half the expenses of casual labour, harvesting, winnowing and kamins. The capital expenses in connection with the Persian wheels, such as interest and depreciation and repairs, were defrayed by the landlord. The tenant bore the expenses of the upkeep of bullocks, supplied the seed, kept his own implements and repaired them at his own cost, and also paid the running expenses of the Persian wheels.

The intensity of cropping for the total, irrigated and un-irrigated, areas was 142·3, 183·1 and 100·0 per cent., respectively. The figures for the total area for the last four years are as below :

<i>Year.</i>	<i>Per cent.</i>	
1930-31	..	130·5
1931-32	..	124·5
1932-33	..	117·6
1933-34	..	122·1

The cultivation work was carried on by three members of the tenant's family. No permanent or casual labour was engaged from outside but the *chamar* helped on a few occasions. The *rakha* and *chamar* were, however, given farm produce and meals for their usual duties. A sum of Rs. 1-0-8 spent on them has been put under the heading "Labour."

Three bullocks were maintained on the farm throughout the year. The cost of their upkeep, including interest and depreciation on their value, amounted to Rs. 160-14-7. The average per acre

Part of the different items of expenditure for this and the previous year
I. R. is given below :—

Items of expenditure.	PER ACRE.	
	1933-34.	1934-35.
	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	14 13 2	18 9 8
Labour (Hired)	..	0 1 11
Seed	1 13 6	1 12 3
Harvesting	0 12 10	0 9 4
Winnowing	0 3 5	0 1 4
Kamins	0 9 0	0 12 5
Implements	1 4 5	2 1 8
Persian Wheel	2 8 10	3 5 0
Land Revenue	2 9 10	2 12 11
<i>Total</i> ..	<i>24 11 0</i>	<i>30 2 6</i>

The expenses of all the items except harvesting, winnowing and seed, have increased. The higher cost of the upkeep of bullocks is due to the decrease in the area of the holding while the number of bullocks remained the same. The fall in the expenses of harvesting and winnowing is due to the fact that there being less rainfall in the monsoon season the area under wheat and *berra* (wheat and gram), especially in barani land, was less.

The monsoon season was comparatively dry although there were heavy downpours in winter. *Moth* did not bear fruit because of the dry season, and melons failed for the same reason. Sugar-cane, cotton and *kharif* fodders showed average results, while chillies, garlic and sweet-potato were good. Wheat was as good as last year, although it was damaged to some extent by rains in March. Black rust also did a good deal of damage, especially to the late sown crop. Two crops of potatoes were sown. Both were very poor, the first owing to frost, and the second owing to scarcity of water.

The average gross income, expenditure, and net income per ^{Part} acre for this and the previous two years, are given below :— I. B.

	PER ACRE.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1932-33 ..	44 12 1	19 5 8	25 6 5
1933-34 ..	32 13 3	24 11 0	8 2 3
1934-35 ..	49 6 3	30 2 6	19 3 9

The shares of the landlord and the tenant in the income and expenditure as compared with those of the previous two years were as follows :—

	PER ACRE.					
	1932-33.		1933-34.		1934-35.	
	Landlord.	Tenant.	Landlord.	Tenant.	Landlord.	Tenant.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Gross income ..	21 6 10	23 5 3	13 0 7	19 12 8	15 14 5	33 7 10
Expenditure ..	5 5 7	14 0 1	5 12 5	18 14 7	6 12 3	23 6 3
Net income ..	16 1 3	9 5 2	7 4 2	0 14 1	9 2 2	10 1 7

INCOME.

		A. K. M.		A. K. M.	
Area held	..	8	5	Well-irrigated	4 3 4
				Unirrigated	4 2 0

Part
I. B.

Crop.	Area.	Outturn.	Rate per maund or kanal.			Value.		
	A. K. M.	Mds. Srs.	Rs.	a.	p.	Rs.	a.	p.
<i>Irrigated—</i>								
Maize ..	0 5 16	8 0	1	12	6	14	4	0
„ stalks ..	..	..	..	..	..	4	0	0
Sugarcane ..	0 3 16	7 20	6	2	0	45	15	0
Wheat ..	1 7 14	23 5	2	3	0	50	9	5
„ bhusa ..	..	46 0	0	10	0	28	12	0
Senji ..	1 1 2	*	4	15	1	45	1	2
<i>Orchard area—</i>								
Senji ..	0 3 16	*	4	15	0	18	12	2
Guara ..	0 7 12	*	1	5	0	10	3	10
Senji-methe ..	0 5 6	*	5	4	6	27	15	10
Vegetables ..	0 2 0	..	..	..	..	16	0	0
Sweet potatoes ..	0 1 10	13 0	1	0	0	13	0	0
Lassan ..	0 0 19	5 16	2	8	0	13	8	0
Chillies ..	0 1 10	4 24	16	10	8	7	10	8
Cotton ..	0 1 10	3 0	5	0	0	15	0	0
„ sticks ..	..	..	..	..	..	3	0	0
San ..	0 0 15	1 0	5	0	0	5	0	0
Potatoes ..	0 2 6	16 0	1	0	0	16	0	0
Bajra ..	0 0 8	..	..	..	..	1	10	0
Wheat ..	0 2 9	4 15	2	3	0	9	9	1
„ bhusa ..	..	8 0	0	10	0	5	0	0
<i>Total</i> ..	8 0 9	..	..	..	..	350	15	2
<i>Unirrigated—</i>								
Moth (fodder) ..	1 4 3	*	0	10	6	7	15	7
Wheat ..	1 7 1	14 0	2	0	0	28	0	0
„ bhusa ..	..	28 0	0	10	0	17	8	0
Melons ..	0 6 16	Failed.	..	..	..	..	..	..
<i>Total</i> ..	4 2 0	..	..	..	..	53	7	7
GRAND TOTAL ..	12 2 9	..	..	..	..	404	6	9

* Used as fodder.

(Continued).

	Rs.	a.	p.	Rs.	a.	p.	Part
Brought forward	..			404	6	9	I. B.

ADD THE FOLLOWING PAID IN KIND—

1. *Harvesting*—*Irrigated area*—

To lavas, 2 wheat bundles @ Rs. 1-3-11 each 2 7 10

Unirrigated area—To lavas and meal-carrier, 2 wheat bundles
@ Rs. 1-2-9 each 2 5 6 4 13 42. *Winnowing* (Irrigated area)—

Wheat, 9 srs. @ Rs. 2-3-0 per md. 0 7 10

3. *Kamins*—*Irrigated area*—

Maize, 5 bundles @ Rs. 0-5-3 each .. 1 10 3

Unirrigated area—

Wheat, 13 bundles @ Rs. 1-2-9 each .. 15 3 9 16 14 0

4. *Kept for seed*—

Maize cobs, 8 srs. @ Rs. 1-2-9 per md. 0 3 9

5. *Consumed at home*—

Cane-juice, 1 md. @ Rs. 0-7-0 per md. 0 7 0

<i>Gross Income</i>	.. {	<i>Total</i>	427	4	8
		<i>Irrigated</i>	356	3	10
		<i>Unirrigated</i>	71	0	10

ANALYSIS OF EXPENDITURE.

			Rs.	a.	p.	Rs.	a.	p.
Part 1. <i>Upkeep of Bullocks—</i>								
I. B. Total adult stock on the farm, 5½ animals.								
Roughages fed to all animals—								
Bhusa, 49½ mds.	..	..	34	0	6			
Fodder, produced	..	..	109	12	0			
„, purchased (3 carts)	..	..	6	0	0			
Sugarcane „ (10 marlas)	..	..	6	0	0			
Guara-chari purchased (2 kanals)	..	..	4	8	0			
Bhusa purchased (1 cart)	..	..	9	0	0			
Grass bundles purchased (276)	..	..	17	4	0			
Total fodders	..	..	186	8	6			
No. of working bullocks, 3.								
Bullocks' share of roughages—4/7ths	..	..	106	9	5			
Concentrates	..	..	26	0	0			
Salt	..	..	1	8	0			
Medicine	..	..	0	9	2			
Shoeing	..	..	2	4	0			
Interest and depreciation @ 20% on Rs. 120								
(value of 3 bullocks)	..	..	24	0	0	160	14	7
2. <i>Labour</i> (Casual hired)—								
(a). <i>Rakha—</i>								
Maize, 1 bundle @ Rs. 0-5-3	..	..	0	5	3			
Chari-guara, 1 bundle @ Rs. 0-2-0	..	..	0	2	0			
(b). <i>Chamar</i> (for hoeing sugarcane)—								
Meals	..	..	0	8	0			
Cane-juice, 8 srs. @ Rs. 0-7-0 per md.	..	..	0	1	5	1	0	8
3. <i>Seed—</i>								
<i>Irrigated area—</i>			Rs.	a.	p.			
San	..	..	0	1	0			
Maize	..	..	0	4	3			
Bajra	..	..	0	1	0			
Wheat	..	..	2	15	8			
Garlic	..	..	2	8	0			
Vegetables	..	..	0	8	0			
Senji	..	..	1	6	0			
Sweet potato	..	..	0	3	0			
Guara	..	..	0	11	5			
Methe	..	..	0	9	0			
Potato	..	..	2	2	0			
Chillies	..	..	0	11	0			
Cotton	..	..	0	1	0	12	1	4
Carried forward	..	..	12	1	4	161	15	3

			Rs. a. p.			Rs. a. p.			Part I. B.
Brought forward ..			12	1	4	161	15	3	
<i>Unirrigated area—</i>		Rs. a. p.							
Wheat ..	..	2 4 1							
Moth ..	..	0 7 6							
Melon ..	..	0 8 0	3	3	7	15	4	11	
4. Harvesting—									
(See Income Statement)—	..	..	4	13	4				
Meals ..	..	..	0	3	0	5	0	4	
5. Winnowing—									
(See Income Statement)—	..	..	0	7	10				
Meals ..	..	..	0	3	0	0	10	10	
6. Kamins (Carpenter and Blacksmith)—									
Maize, 4 bundles @ Rs. 0-5-3 each	..	..	1	5	0				
Fodder, 4 ,, @ Rs. 0-2-0 ,,	..	..	0	8	0				
Wheat, 5 ,, @ Rs. 0-10-0 ,,	..	..	3	2	0				
Moth-fodder, 2 bundles @ Rs. 0-2-0 each	..	..	0	4	0				
Gur, 4 srs. @ Rs. 6-2-0 per md.	..	..	0	9	10				
Cotton, 4 srs. @ Rs. 5 ,,	..	..	0	8	0				
Chillies, 4 srs. @ Rs. 1-10-8 ,,	..	..	0	2	8				
Garlic 4 srs. @ Rs. 2-8-0 ,,	..	..	0	4	0	6	11	6	
7. Implements—									
Interest @ 8% and depreciation @ 12% on Rs. 40 (cart)	..	..	8	0	0				
Interest and depreciation @ 28% on Rs. 15 (fodder-cutter)	..	..	4	3	3				
Repairs, replacements, etc.	..	..	6	0	0	18	3	3	
8. Persian Wheel—									
(Cultivator's share in one Persian wheel was 11/28ths and in another 11/84ths.)									
Interest @ 8% on Rs. 73	..	..	5	13	5				
Depreciation @ 25% on Rs. 23	..	..	5	12	0				
,, @ 10% on Rs. 50	..	..	5	0	0				
Oil for lubrication	..	..	1	0	0				
Repairs	..	..	0	11	0				
Well-repairs	..	..	10	0	0				
Kamins, wheat 8 srs. @ Rs. 2 per md.	..	..	0	6	5	28	10	10	
9. Land Revenue—									
Well-irrigated area	..	..	15	6	2				
Unirrigated area	..	..	8	14	9	24	4	11	
Total Expenditure ..						260	13	10	

EXPENDITURE.Part
I. B.

Items.	TOTAL.			PER ACRE.*		
	Total.	Landlord.	Tenant.	Total.	Landlord.	Tenant.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	160 14 7	..	160 14 7	18 9 8	..	18 9 8
Labour (Hired) ..	1 0 8	0 8 4	0 8 4	0 1 11	0 1 0	0 0 11
Seed ..	15 4 11	..	15 4 11	1 12 3	..	1 12 3
Harvesting ..	5 0 4	2 8 2	2 8 2	0 9 4	0 4 8	0 4 8
Winnowing ..	0 10 10	0 5 5	0 5 5	0 1 4	0 0 8	0 0 8
Kamins ..	6 11 6	3 5 9	3 5 9	0 12 5	0 6 2	0 6 3
Implements ..	18 3 3	..	18 3 3	2 1 8	..	2 1 8
Persian Wheels ..	28 10 10	27 7 8	1 3 2	3 5 0	3 2 10	0 2 2
Land Revenue ..	24 4 11	24 4 11	..	2 12 11	2 12 11	..
<i>Total</i> ..	<i>260 13 10</i>	<i>58 8 3</i>	<i>202 5 7</i>	<i>30 2 6</i>	<i>6 12 3</i>	<i>23 6 3</i>

*Per acre of total area held (irrigated and unirrigated).

SUMMARY.

	Total.	Irrigated.	Unirrigated.
	A. K. M.	A. K. M.	A. K. M.
Area held ..	8 5 4	4 3 4	4 2 0
Area cropped ..	12 2 9	8 0 9	4 2 0
Intensity of cropping ..	112·3%	183·1%	100·0%

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	137 9 5	58 8 3	79 1 2	15 14 5	6 12 3	9 2 2
Tenant ..	289 11 3	202 5 7	87 5 8	33 7 10	23 6 3	10 1 7
<i>Total</i> ..	<i>427 4 8</i>	<i>260 13 10</i>	<i>166 6 10</i>	<i>49 6 3</i>	<i>30 2 6</i>	<i>19 3 9</i>

HOLDING C.—(RAMUNWAL).

It is now seven years since accounts were first maintained on this holding. It lies eight miles to the south of Nakodar Railway Station and is under direct cultivation. Part
I.C.

The following table shows the total, irrigated—(water-table approximately 32 feet from ground level),—and unirrigated areas held, intensity of cropping, and working days of men and bullocks for this and the preceding year :—

Year.	AREA HELD.			INTENSITY OF CROP- PING.			DAYS PER ACRE.			
	Total.	Well- irrigated.	Unirri- gated.	Total.	Irri- gated.	Un- irri- gated.	Farm culti- vation.		Well-irriga- tion.	
	A. K. M.	A. K. M.	A. K. M.	Per cent.	Per cent.	Per cent.	Men.	Bull- ocks.	Men.	Bull- ocks.
1933-34	16 3 9	8 6 11	7 4 18	131.1	170.9	85.0	42.5	20.2	32.8	16.6
1934-35	15 1 0	7 6 1	7 2 19	126.3	150.8	100.5	54.0	22.3	50.1	24.2

The cultivation work was carried on by two adult members of the landlord's family. Two permanent labourers were engaged, one for 6 months, and the other for 7 months. In addition to wages in cash they were given meals and clothes. The total amount spent on them came to Rs. 56-12-0. Three casual labourers were employed for digging potatoes and were paid 10 seers of potatoes each. The rakha was given maize worth Rs. 0-13-4. Thus the total amount spent on labour was Rs. 58-13-4.

Three pairs of bullocks were maintained on the farm throughout the year. The amount spent on their upkeep amounted to Rs. 289-13-9. The average per acre of this as well as other items of expenditure for this and the preceding year are given in the table on the following page.

The expenditure on all the items except labour, kamins, well and Persian wheel and land revenue, has come down. The cost of upkeep of bullocks was less because the number of bullocks was reduced by one while the area of the holding was only a little less. The increase in the expenses of labour is due to the fact that while a labourer was employed only for seven months last year, two labourers were employed this year for a total period of 13 months. The abnormal increase in the expenditure on well and Persian wheels is due to heavy repairs.

Part
I. C.

Items of expenditure.			1933-34.	1934-35.
			Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	..	..	22 9 8	19 2 8
Labour (Hired)	..	..	3 7 2	3 14 3
Seed	..	..	2 12 10	2 1 2
Harvesting	..	..	0 10 3	0 2 0
Winnowing	..	..	..	0 3 2
Kamins	..	..	0 10 6	0 11 4
Implements	..	..	5 2 4	3 0 0
Well and Persian Wheel	..	..	1 15 9	3 4 8
Manure	..	..	0 11 8	0 10 4
Land Revenue	..	..	3 2 10	4 0 2
<i>Total</i>	..		<i>41 3 0</i>	<i>37 1 9</i>

The average gross income, expenditure, and net income per acre for the current and the preceding year are given below for a comparative study :—

Year.	PER ACRE.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1933-34 ..	44 9 6	41 3 0	3 6 6
1934-35 ..	41 7 5	37 1 9	4 5 8

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

Part.
I. C.

63

	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	Total days.	Days per acre.
<i>Manual Labour—</i>														
<i>Total ..</i>	54-00	52-99	52-25	85-40	100-66	81-24	71-62	87-37	49-59	61-48	46-25	74-62	817-47	54-0†
Farm cultivation ..	54-00	42-87	49-25	64-60	78-85	81-24	71-62	85-37	42-84	57-48	46-25	74-62	748-99	96-6†
{ Irrigated														
{ Unirrigated	..	10-12	3-00	20-80	21-81	..	..	2-00	6-75	4-00	..	..	68-48	9-3§
Other work ..	3-30	2-12	0-50	0-37	5-75	0-75	4-50	0-50	0-37	3-12	1-75	0-37	27-60	..
Work done outside ..	..	..	..	..	..	..	..	..	..	2-50	..	..	2-50	..
<i>Bullock Labour—</i>														
<i>Total ..</i>	25-94	30-43	27-75	39-74	37-00	41-37	23-55	22-39	12-62	29-12	11-99	35-12	337-02	22-3†
Farm cultivation ..	25-94	23-43	25-25	29-12	32-50	41-37	23-55	20-39	5-87	25-12	11-99	35-12	299-65	38-6†
{ Irrigated														
{ Unirrigated	..	7-00	2-50	10-62	4-50	..	..	2-00	6-75	4-00	..	..	37-37	5-0§
Other work ..	1-25	2-75	1-00	0-37	3-75	0-25	2-25	0-05	0-37	2-18	1-37	0-37	15-96	..
Work done outside ..	..	..	..	..	..	..	..	..	..	1-50	..	..	1-50	..
*Well-irrigation ..	34-00	25-87	41-00	39-25	56-00	37-87	34-50	26-75	..	30-25	8-00	54-87	388-36	50-1†
{ Manual labour														
{ Bullock ..	16-25	12-93	20-50	19-62	28-05	17-25	16-62	13-27	..	15-25	4-87	23-25	187-86	24-2†

* This item has been included in "Farm cultivation" above.

† Per acre of total area held.

‡ Per acre of irrigated area held.
§ Per acre of unirrigated area held.

INCOME.

		A. K. M.		A. K. M.
Area	..	15 1 0	{ Well-irrigated ..	7 6 1
			{ Unirrigated ..	7 2 19

Part
I. C.

Crop.	Area.	Outturn.		Rate per maund or kanal.			Value.			
	A. K. M.	Mds.	Srs.	Rs.	a.	p.	Rs.	a.	p.	
<i>Well-irrigated—</i>										
Wheat ..	4 1 16	56	0	2	0	0	112	0	0	
„ bhusa ..	..	89	24	0	4	0	22	6	5	
Maize ..	1 4 4	24	0	1	10	8	40	0	0	
„ stalks ..	..	..	..	..	..	..	9	0	0	
Sugarcane ..	1 2 1	31	36	4	8	0	143	8	10	
Potatoes ..	0 1 3	6	0	1	10	8	10	0	0	
Cotton ..	0 3 16	6	0	5	0	0	30	0	0	
Chillies ..	0 1 10	6	23	2	3	3	14	7	9	
San ..	0 0 8	0	12	5	0	0	1	8	0	
Methe ..	0 1 12	}	*	Per kanal.	1	15	6	3	2	4
Chari ..	0 3 5		*		3	4	4	10	10	1
Maize ..	1 1 13		*		2	5	0	22	5	1
Guara ..	0 2 6		*		2	10	5	6	1	7
Senji ..	1 1 17		*		4	1	9	40	7	8
Senji-berseem ..	0 4 1		*		7	15	0	32	2	4
<i>Total</i> ..	11 5 12	..	..	..	..	..	497	12	1	
<i>Unirrigated—</i>										
Chari ..	2 2 15	}	Failed.		..	..	..	..	..	
	2 0 14		*	2	10	2†	44	0	2	
Guara ..	0 3 8		*		1	3	1†	4	0	10
Gram ..	2 4 8		16 32		2	0	0	33	9	7
„ bhusa ..	..		16 32		0	4	0	4	3	2
<i>Total</i> ..	7 3 5	..	..	..	..	..	85	13	9	
GRAND TOTAL ..	19 0 17	..	..	..	..	..	583	9	10	

*Used as fodder.

†Per kanal.

(Continued).

	Rs. a. p.	Rs. a. p.	Part
Brought forward	..	583 9 10	I. C.

ADD THE FOLLOWING PAID IN KIND—

1. *Harvesting* (Well-irrigated)—

Wheat, 2 bundles @ Rs. 0-15-6 each	..	..	1 15 0

2. *Kamins* (Well-irrigated)—

Maize, 10 bundles @ Rs. 0-3-0 each	..	1 14 0	
Wheat, 12 „ @ Rs. 0-15-6 „	..	11 10 0	
Maize cobs, 1 md. 24 srs. @ Rs. 1-1-6 per md.	..	1 12 0	
Maize, 4 mds. 16 srs. @ Rs. 1-10-8 per md.	..	7 5 4	
Cotton, 4 srs. @ Rs. 5 per md.	..	0 8 0	
Wheat, 4 mds. 28 srs. @ Rs. 2 per md.	..	9 6 5	
Gur, 4 srs. @ Rs. 4-8-0 per md.	..	0 7 3	
Cane-juice, 36 srs. @ Rs. 0-7-0 per md.	..	0 6 4	33 5 4

3. *Kept for seed*—*Irrigated area*—

Senji-methe, 1 md. 8 srs. @ Rs. 2-8-0 per md.	3 0 0
Maize cobs, 32 srs. @ Rs. 1-1-6 per md.	0 14 0

Unirrigated area—

Jowar, 2 mds. 16 srs. @ Rs. 1-10-8 per md.	4 0 0	7 14 0

4. *Consumed at home*—

Cane-juice, 32 srs. @ Rs. 0-7-0 per md.	..	..	0 5 7

<i>Gross Income</i>	..	<i>Total</i>	627 1 9
		<i>Irrigated</i>	537 4 0
		<i>Unirrigated</i>	89 13 9

ANALYSIS OF EXPENDITURE.

Part 1.	Upkeep of Bullocks—			Rs.	a.	p.	Rs.	a.	p.
I. C.									
	Total adult stock on the farm, 9½ animals.								
	Roughages fed to all animals—								
	Bhusa	..	..	..	104	0	0		
	Green fodder	..	..	..	162	14	6		
	Senji	..	..	..	8	0	0		
	Total fodders			..	274	14	6		
	Number of working bullocks, 6.								
	Bullocks share of roughages—12/19ths			..	173	10	0		
	Concentrates			..	26	7	7		
	Salt			..	2	9	0		
	Shoeing			..	1	8	9		
	Oil			..	1	0	0		
	Medicine			..	0	4	0		
	Interest and depreciation @ 20% on Rs. 422			..	84	6	5	289	13 9
2.	Labour (Hired)—								
	(a). Permanent—			Rs.	a.	p.			
	(i). One man for 6 months at—								
	Rs. 1-5-4 per month			..	8	0	0		
	Meals			..	12	0	0		
	Clothes			..	4	6	0	24	6 0
	(ii). One man for 7 months at—								
	Rs. 2 per month			..	14	0	0		
	Meals			..	14	0	0		
	Clothes			..	4	6	0	32	6 0
								56	12 0
	(b). Casual—								
	(i). 3 men for digging potatoes given 10 srs. potatoes each			..	1	4	0		
	(ii). Rakha given 20 srs. of maize grain			..	0	13	4	2	1 4
3.	Seed—								
	Irrigated area—								
	Sugarcane	..	10	8	0				
	Cotton	..	0	5	0				
	San	..	0	2	0				
	Wheat	..	4	11	2				
	Maize	..	1	12	8				
	Potatoes	..	6	0	0				
	Chillies	..	0	2	0				
	Chari	..	0	12	9				
	Methe	..	0	4	10				
	Guara	..	0	4	10				
	Senji	..	1	15	0				
	Berseem	..	0	8	0	27	6	3	
	Carried forward			..	27	6	3	348	11 1

			Rs.	a.	p.	Rs.	a.	p.	Part
									I. C..
	Brought forward	..	27	6	3	348	11	1	
<i>Unirrigated area—</i>		Rs. a. p.							
Chari	..	1 8 0							
Guara	..	0 6 5							
Gram	..	2 1 3	3	15	8	31	5	11	
4. <i>Harvesting—</i> (For details see Income Statement)—			..			1	15	0	
5. <i>Winnowing—</i>									
Cost of entertaining 5 men	..	..	..			3	0	0	
6. <i>Kamins</i> (Carpenter and Blacksmith)—									
Maize, 4 bundles @ Rs. 0-3-0 each	..		0	12	0				
Senji, 2 „ @ Rs. 0-2-0 „	..		0	4	0				
Wheat, 5½ „ @ Rs. 0-15-6 „	..		5	5	3				
Maize cobs, 1 md. @ Rs. 1-1-6 per md.	..		1	1	6				
Wheat, 1 md. 4 srs. @ Rs. 2 „	..		2	3	2				
Cotton, 4 srs. @ Rs. 5 per md.	..		0	8	0				
Gur, 4 srs. @ Rs. 4-8-0 „	..		0	7	3				
Cane-juice, 16 srs. @ Rs. 0-7-0 per md.	..		0	2	10	10	12	0	
7. <i>Implements—</i>									
Interest and depreciation at—									
18% on Rs. 17-8-0 (improved ploughs)	..		3	2	5				
28% on Rs. 62 (fodder-cutter)	..		17	5	9				
18% on Rs. 125 (share in cane-crushing mill)			22	8	0				
Repairs and replacements	..	..	1	5	6				
Oil for lubrication	..	..	1	0	0	45	5	8	
8. <i>Well and Persian Wheel—</i>									
Interest @ 8% on Rs. 95	..	..	7	9	7				
Depreciation at—									
25% on Rs. 30 (chains)	..	..	7	8	0				
10% on Rs. 65 (other parts)	..	..	6	8	0				
Repairs	..	..	27	2	7				
Oil for lubrication	..	..	1	0	0	49	12	2	
9. <i>Manure—</i>									
12 cart-loads	..	..	..			9	12	0	
10. <i>Land Revenue—</i>									
Irrigated area	..	..	46	2	9				
Unirrigated area	..	..	14	7	7	60	10	4	
<i>Total Expenditure</i>	..					561	4	2	

*EXPENDITURE.*Part
I. C.

Items.	TOTAL.			PER ACRE.*		
	Total.	Irriga- ted.	Unirri- gated.	Total.	Irriga- ted.	Unirri- gated.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	289 13 9	257 12 7	32 1 2	19 2 8	33 3 8	4 5 8
Labour (Hired) ..	58 13 4	53 7 4	5 6 0	3 14 3	6 14 3	0 11 8
Seed ..	31 5 11	27 6 3	3 15 8	2 1 2	3 8 6	0 8 8
Harvesting ..	1 15 0	1 15 0	..	0 2 0	0 4 1	..
Winnowing ..	3 0 0	3 0 0	..	0 3 2	0 6 3	..
Kamins ..	10 12 0	9 8 11	1 3 1	0 11 1	1 3 9	0 2 7
Implements ..	45 5 8	40 5 1	5 0 7	3 0 0	5 3 2	0 10 11
Well and Persian ..	49 12 2	49 12 2	..	3 4 8	6 6 11	..
Wheel Manure ..	9 12 0	9 12 0	..	0 10 4	1 4 2	..
Land Revenue ..	60 10 4	46 2 9	14 7 7	4 0 2	5 15 0	1 15 5
<i>Total</i> ..	<i>561 4 2</i>	<i>499 2 1</i>	<i>62 2 1</i>	<i>37 1 9</i>	<i>61 5 9</i>	<i>8 6 11</i>

*Per acre of total area held, area irrigated, and area unirrigated, respectively.

SUMMARY.

	Total.	Irrigated.	Unirrigated.
	A. K. M	A. K. M.	A. K. M.
Area held	.. 15 1 0	7 6 1	7 2 19
Area cropped	.. 19 0 17	11 5 12	7 3 5
Intensity of cropping	.. 126·3%	150·8%	100·5%

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expendi- ture.	Net income.	Gross income.	Expendi- ture.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Irrigated ..	537 4 0	499 2 1	38 1 11	69 4 3	64 5 9	4 14 3
Unirrigated ..	89 13 9	62 2 1	27 11 8	12 3 2	8 6 11	3 12 3
<i>Total</i> ..	<i>627 1 9</i>	<i>561 4 2</i>	<i>65 13 7</i>	<i>41 7 5</i>	<i>37 1 9</i>	<i>4 5 8</i>

PART II.

Accounts of two Chahi-cum-Nahri-cum-Barani

Holdings in the Ludhiana District

for the year

1st July 1934 to 30th June 1935.

PART II.

Part II. Accounts in this District were first started in 1928-9, and have been maintained without a break for the last seven years. In the beginning three holdings were taken under enquiry, but after one year, *i.e.*, in 1929-30, Holdings B and C of that year dropped out and a new Holding B was added instead. Since then there was no change up to the year 1932-3, when the farmer of this Holding B left farming, and another cultivator belonging to the same village and closely related to the previous one, was selected for the sake of this enquiry. The new holding being similar in many ways to the old one the change was not regarded as an absolute break in the comparative study of the past years. But the accounts could not be continued on this holding for more than one year. A new holding has been brought under observation from this year which is situated in the same village as Holding B of the last year. The accounts of the holdings in this Part for the previous years will be found in earlier publications of this series on the pages given in the foot-note.*

Parts of these holdings were irrigated by wells, parts by canal. and the rest was dependent on rains. The total, irrigated and unirrigated areas, together with the proportion of the latter two to the former, are given below :—

Holding.	TOTAL AREA.			PROPORTION TO THE TOTAL AREA.	
	Total.	Irrigated.	Unirrigated.	Irrigated.	Unirrigated.
	A. K. M.	A. K. M.	A. K. M.	Per cent.	Per cent.
A. ..	81 7 6	14 3 8	67 3 18	17·6	82·4
B. ..	26 0 5	13 5 11	12 2 14	52·6	47·4

Holding A is owned by the cultivator himself; a small piece of land measuring 1 acre, 6 kanals and 3 marlas was, however, taken on *batai* (share-rental) this year. It was cultivated by the farmer himself with the help of two *siri* labourers who were engaged on terms specified in the Introduction to that holding as well as in the "Analysis of Expenditure." No land was taken on *batai* this year in Holding B, which was cultivated by the farmer with the help of his family.

* Pages 63-88, 47-66, 51-68, 63-78, 29-48, and 29-48, respectively for the years, 1928-29, 1929-30, 1930-31, 1931-32, 1932-33 and 1933-34.

The following table shows the comparative position of the two holdings as regards profit and loss, intensity of cropping and the average number of working days :—

Holding.	Area held.	Intensity of cropping	PER ACRE.			WORKING DAYS PER ACRE	
			Gross income.	Expenditure.	Net income.	Men.	Bullocks.
	A. K. M.	Per cent	Rs. a. p.	Rs. a. p.	Rs. a. p.		
A. ..	81 7 6	111·3	18 13 9	14 12 8	4 1 1	15·1	5·6
B. ..	26 0 5	119·8	51 15 5	30 5 0	21 10 5	41·5	14·1

Comparing this year's results of Holding A with those of last year it will be found that the financial position of the farmer has much improved. Last year his net income was Rs. 0-0-7 per acre, whereas it comes to Rs. 4-1-1 this year. The average net income of the other farmer is Rs. 21-10-5 per acre.

The income, expenditure, and labour figures for the irrigated and unirrigated areas of these holdings are given below :—

Kind of land.	Hold- ing.	Area.	Intensity of cropping.	PER ACRE.			WORKING DAYS PER ACRE.	
				Gross income.	Expendi- ture.	Net income.	Men.	Bull- ocks.
		A. K. M.	Per cent.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Irrigated...	A.	14 3 8	164·0	50 6 5	55 13 7	-(5 7 2)	62·5	22·0
	B.	13 5 11	127·2	82 8 4	50 8 1	32 0 3	68·3	24·1
Unirrigated	A	67 3 18	100·0	12 1 11	6 0 3	6 1 8	5·0	2·0
	B.	12 2 14	111·4	18 0 9	7 14 3	10 2 6	11·7	3·3

So far the position of the two holdings has been discussed actually as it stands. When reduced to a common comparable basis as regards labour charges the following figures are obtained :—

Holding.	PER ACRE.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
A. ..	18 13 9	12 6 7	6 7 2
B. ..	51 15 5	29 9 2	22 6 3

HOLDING A—(LEELAN).

Part
II. A.

The total area this year of this holding was 81 acres, 7 kanals and 6 marlas as compared with 56 acres, 5 kanals and 12 marlas last year. Some of the land which was leased out last year has been brought under direct cultivation this year. A small piece of 1 acre, 6 kanals and 3 marlas was taken on batai rent. Of the total area 14 acres, 3 kanals and 8 marlas were irrigated (water-table approximately 27 feet from ground level) and the remaining 67 acres, 3 kanals and 18 marlas were dependent on rains. The piece of land taken on batai was all irrigated.

Three male members of the cultivator's family worked on the farm, and were assisted by two *siri* labourers engaged on 1/12th and 1/10th share respectively of the total produce, except green fodder and bhusa. The former was also given free board. Both were given, free of interest, advances of Rs. 40 and Rs. 60 respectively, in the beginning of the year. No other perquisite was given during the year. The value of farm products and meals, etc., given to the *siri* labourers amounted to Rs. 194-13-0 as against Rs. 71-2-0 last year. Casual labour was engaged from time to time for various purposes, and the total amount spent on cash and meals came to Rs. 61. The chamar got grain and fodders worth Rs. 7-10-2 for his occasional help in various farming operations. As was done last year, he has been included under the head "Labour." The total amount spent on all kinds of labour amounted to Rs. 263-7-2, which contrasts very strongly with Rs. 91-0-7 of last year. This heavy increase was due to the increase of about 25 acres in the area held which necessitated the employment of two permanent *siri* labourers instead of only one employed last year. For the same reason casual labour was also engaged to a greater extent than it was during the last year. Casual labour employed for the harvesting of various crops was paid both in cash and kind. The winnowing was done by the farm labour. Cotton was picked by the wives and daughters of the *siri* labourers, without any remuneration besides the share fixed for the male members. The wheat on batai land was harvested and winnowed by the farm labour. The following table shows the number of days spent by men and bullocks on cultivation and well-irrigation per acre during

the current and the previous year:—

	DAYS PER ACRE							
	1933-34				1934-35			
	FARM CULTIVATION.			Well irri- gation.	FARM CULTIVATION.			Well irri- gation.
	Total.	Irrig- ated.	Unirri- gated.		Total.	Irrig- ated.	Unirri- gated.	
Men ..	16.2	66.4	7.4	24.8	15.1	62.5	5.0	21.1
Bullocks ..	5.5	22.0	2.7	15.2	5.6	22.0	2.0	10.6

Part
II. A.

The intensity of cropping this year compares with that of the preceding year as below :

		<i>Total.</i>	<i>Irrigated.</i>	<i>Unirrigated.</i>
		Per cent.	Per cent.	Per cent.
1933-34	..	108.2	155.2	100.0
1934-35	..	111.3	164.0	100.0

In the beginning of the year there were two bullocks and one camel on the farm. A pair of bullocks was purchased in mid-September, and one of them was sold in the middle of February. One of the bullocks, which had grown too old for work, was given in charity to a *Gurdwara* about the end of the year. The total expenditure on the upkeep of bullocks came to Rs. 469-0-9 ; this works out to Rs. 5-11-8 per acre as compared with Rs. 8-12-6 last year and Rs. 9-9-9 in 1932-3.

Farm products to the extent of Rs. 10-1-8 were given to the carpenter and blacksmith. This expense comes to Rs. 0-1-11 per acre of the total area as against Rs. 0-3-8 per acre last year.

The expenses in connection with well-irrigation (including interest and depreciation on Persian wheels) amounted to Rs. 71-8-10, *i.e.*, Rs. 0-13-11 per acre of the total area held or Rs. 4-15-4 per acre of the irrigated area held.

The cost of seed for the irrigated area was Rs. 3-14-3 per acre as against Rs. 0-10-7 per acre for the unirrigated area. The corresponding cost last year was Rs. 2-7-0 and Rs. 1-0-9 per acre.

From the Summary table given at the end it will be noted that the total gross income was Rs. 1,544-14-0 and total expenditure Rs. 1,211-10-3, giving a net income of Rs. 333-3-9. It will further be seen that while there was a net income of Rs. 6-1-8 per acre from unirrigated land, there was a loss of Rs. 5-7-2 per acre from the irrigated area, thus giving an average net income of Rs. 4-1-1 per acre of the total area held.

Part
III. A.

The following table shows the share of the landlord and the tenant in different items of expenditure of the batai land under cultivation :—

Items of expenditure.	TOTAL.			PER ACRE.		
	Total.	Landlord.	Tenant.	Total.	Landlord.	Tenant.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	40 0 11	..	40 0 11	22 10 5	..	22 10 5
Labour ..	21 12 7	..	21 12 7	12 5 1	..	12 5 1
Seed ..	3 6 0	..	3 6 0	1 14 6	..	1 14 6
Harvesting ..	..	..	..	..	..	..
Kamins ..	0 13 10	0 6 11	0 6 11	0 7 10	0 3 11	0 3 11
Implements ..	4 7 1	..	4 7 1	2 8 2	..	2 8 2
Persian Wheel ..	8 12 5	6 8 11	2 3 6	4 15 4	3 11 4	1 4 0
Water Rates ..	..	..	..	..	..	..
Land Revenue ..	8 14 9	8 14 9	..	5 0 8	5 0 8	..
<i>Total</i> ..	88 3 7	15 14 7	72 5 0	49 14 0	8 15 11	40 14 1

The following statement shows the relative proportions of gross income, expenditure and net income accruing to the landlord and the tenant from the batai land :—

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	15 8 4	15 14 7	—(0 6 3)	8 12 5	8 15 11	—(0 3 6)
Tenants ..	37 8 3	72 5 0	—(34 12 9)	21 3 4	40 14 1	—(19 10 9)
<i>Total</i> ..	53 0 7	88 3 7	—(35 3 0)	29 15 9	49 14 0	—(19 14 0)

It will be seen from the above statement that both the tenant and the landlord suffered a loss. The landlord's income was so poor that it could hardly meet the expenditure he had to bear on account of land revenue and Persian wheels. The loss is due to the fact that there was a general loss in the chahi area. The landlord had to suffer a loss of Rs. 0-3-6 per acre, while the tenant

incurred a loss of Rs.19-10-9 per acre, making a total average loss of Rs. 19-14-3. Part
II.
A.

The actual position of the farm has been fully described and discussed. A table is given below showing the gross income, expenditure and net income after reducing them to a common comparable basis :—

	PER ACRE.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Irrigated ..	50 6 5	46 15 1	3 7 4
Unirrigated ..	12 1 11	5 0 4	7 1 7
<i>Total area</i> ..	<i>18 13 9</i>	<i>12 6 7</i>	<i>6 7 2</i>

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

		July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total days.	Days per acre.
<i>Manual Labour—</i>															
Farm cultivation	<i>Total</i>	49.4	72.2	99.7	73.2	223.8	80.6	93.6	42.0	81.0	164.8	168.1	93.1	1,241.5	15.1†
	Irrigated	41.4	69.7	96.7	44.2	223.8	78.6	80.9	11.7	75.8	37.5	39.9	93.1	902.3	62.5†
	Unirrigated	8.0	2.5	3.0	29.0	..	2.0	3.7	30.3	5.2	127.3	128.2	..	339.2	5.0§
Other work	..	9.0	2.5	..	..	2.0	5.6	3.6	4.7	..	5.2	1.2	9.0	42.8	..
Work done outside	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Bullock Labour—</i>															
Farm cultivation	<i>Total</i>	21.7	28.2	36.4	45.1	90.8	18.1	24.0	5.0	32.7	16.1	98.6	38.0	454.7	5.6†
	Irrigated	14.8	25.7	33.4	16.1	90.8	18.1	24.0	5.0	27.5	1.6	22.4	38.0	317.4	22.0†
	Unirrigated	6.9	2.5	3.0	29.0	..	..	..	..	5.2	14.5	76.2	..	137.3	2.0§
Other work	..	1.5	1.2	..	..	2.0	1.9	2.1	..	..	1.7	0.6	1.5	12.5	..
Work done outside	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
*Well-irrigation ..	(Manual labour	6.1	32.6	61.7	27.0	53.7	9.5	50.9	8.7	36.7	2.9	3.7	12.1	305.6	21.1†
	Bullock "	4.5	16.5	30.9	12.0	26.1	6.0	24.0	4.3	19.0	1.6	1.9	5.3	152.1	10.6†

* This item has been included in "Farm cultivation" above.

† Per acre of total area held.

‡ Per acre of irrigated area held.
§ Per acre of unirrigated area held.

INCOME.

A. K. M.

A. K. M.

Area held .. 81 7 6 { Irrigated .. 14 3 8
 { Unirrigated .. 67 3 18

Part
II. A.

Crop.	Area.	Outturn.		Rate per maund.	Value.
	A. K. M.	Mds.	Srs.	Rs. a. p.	Rs. a. p.
<i>Well-irrigated area—</i>					
(a). <i>Owned—</i>					
Cotton ..	2 2 6	12	0	5 8 0	66 0 0
Maize ..	3 1 0	84	4	1 4 7	108 3 1
„ stalks ..	..	3 cart loads		8 0 0†	24 0 0
Wheat ..	7 3 11	80	0	2 1 10	169 2 8
„ bhusa ..	..	177	31	0 9 0	100 0 0
San ..	0 1 13	0	35	1 15 6	1 11 7
Chillies ..	0 0 17	0	27	1 2 0	0 12 2
Potatoes ..	0 3 6	4	0	3 6 0	13 8 0
Peas ..	0 0 17	..		..	5 0 0
Chari ..	1 5 15	*		3 4 9	45 5 4
„ ..	1 0 6	*		2 6 7	20 0 3
Methe ..	2 2 6	*		3 0 1	55 0 0
Wheat ..	0 5 0	*		0 3 0	15 0 0
(b). <i>Batai—</i>					
Guara ..	0 7 10	*		2 6 5	18 0 1
Methe ..	0 6 3	*		3 4 0	19 15 10
Wheat ..	0 7 10	5	9	2 1 10	11 0 9
„ bhusa ..	..	7	4	0 9 0	3 15 11
<i>Canal-irrigated area—</i>					
Guara ..	1 5 6	..		1 12 10†	23 15 6
<i>Total</i> ..	23 5 6	..		..	700 11 2
<i>Unirrigated area—</i>					
(All owned)					
Gram ..	28 2 13	124	18	1 9 6	198 5 6
„ bhusa ..	..	88	35	0 12 0	66 10 6
Berra ..	24 1 6	133	13	1 11 5	228 7 4
„ bhusa ..	..	111	4	0 10 3	71 2 9
Taramira in gram and berra (for seed) ..	..	12	4	3 4 4	39 9 3
Taramira in gram and berra (for fodder) ..	..	..	..	..	26 0 0
Jowar ..	5 6 13	2	31	1 13 2	5 0 11
„ stalks ..	..	*		0 14 5†	42 0 7
Chari-guara-moth bajra ..	9 1 6	*		1 10 5†	121 0 4
Bajra ..	..	8	0	1 8 0	12 0 0
<i>Total</i> ..	67 3 18	..		..	810 5 2
GRAND TOTAL ..	91 1 4	..		..	1,511 0 4

* Used as fodder. † Per cart-load.

‡ Per kanal.

(Continued).

	Rs.	a.	p.	Rs.	a.	p.
Brought forward	..			1,511	0	4

Part ADD THE FOLLOWING PAID IN KIND—

II. A. 1. *Harvesting (Irrigated area)*—

Cotton, 1½ mds. @ Rs. 5-8-0 per md.	..	8	4	0		
Maize stalks, 81 bundles @ Rs. 2 per 100 bundles		1	9	11		
Wheat, 16 bundles @ Rs. 0-11-6 each	..	11	8	0	21	5 11

2. *Kamins*—

Irrigated area—

Maize, 10 bundles @ Rs. 0-7-9 each	..	4	13	6		
„ stalks, 7 bundles @ Rs. 2 per 100 bundles		0	2	3		

Unirrigated area—

Berra, 12 bundles @ Rs. 0-10-0 each	..	7	8	0	12	7 9

Gross Income ..	{	Total	1,544	14	0
		Irrigated	727	0	10
		Unirrigated	817	13	2

ANALYSIS OF EXPENDITURE.

			Rs.	a.	p.	Rs.	a.	p.	Part II. A.
1. Upkeep of Bullocks—									
Total adult stock on the farm, $9\frac{1}{4}$ animals.									
Roughages fed to all animals—									
Wheat bhusa	..	..	164	9	8				
Green fodders	..	..	349	6	6				
Dried chari	..	..	12	0	0				
Maize stalks	..	..	24	0	0				
Total fodders			550	0	2				
Number of draught animals, $5\frac{1}{12}$									
Draught animals' share of roughages, $61/111$ th ..			302	4	1				
Concentrates fed to draught animals only—									
		Rs.	a.	p.					
Gram	..	70	9	0					
Oil	..	14	5	0					
Ghi	..	6	0	0	90	14	0		
Hair-cutting charges (camel)					0	8	0		
Shoeing of bullocks					2	12	0		
Interest and depreciation @ 20% on—									
Rs. 220 for 1 year			44	0	0				
Rs. 80 for 5 months			6	10	8				
Rs. 132 for 10 „			22	0	0	72	10	8	469 0 9
2. Labour (Hired)—									
(a). <i>Permanent</i> —									
(i). One siri labourer @ $1/12$ th share of total produce, except green fodder and bhusa, plus meals—									
		Rs.	a.	p.					
Cotton	..	5	8	0					
Maize	..	9	0	3					
Wheat	..	15	0	3					
San	..	0	2	4					
Chillies	..	0	1	0					
Potatoes	..	1	2	0					
Peas	..	0	6	8					
Gram	..	16	8	6					
Berra	..	19	0	7					
Taramira	..	3	4	9					
Jowar	..	0	6	9					
Bajra	..	1	0	0					
			71	9	1				
Meals	..	25	6	0					
Interest @ 8% on Rs. 40, advanced in the beginning of the year									
	..	3	3	2	100	2	3		
Carried forward					100	2	3	469	0 9

				Rs.	a.	p.	Rs.	a.	p.
		Brought forward	..	100	2	3	469	0	9
Part II. A.	(ii).	Second siri labourer got 1/10th share of the total produce, except green fodder and bhusa—							
				Rs.	a.	p.			
		Cotton	..	..	6	9	7		
		Maize	..	..	10	13	1		
		Wheat	..	..	18	0	4		
		San	..	..	0	2	9		
		Chillies	..	..	0	1	3		
		Potatoes	..	..	1	5	7		
		Peas	..	..	0	8	0		
		Gram	..	..	19	13	4		
		Berra	..	..	22	13	6		
		Taramira	..	..	3	15	4		
		Jowar	..	..	0	8	1		
		Bajra	..	..	1	3	2		
					85	14	0		
		In addition to above—							
		Berra	..	..	2	4	6		
		Maize	..	..	1	11	5		
		Interest and depreciation @ 8% on Rs. 60 advanced in the beginning of the year	..	..	4	12	10		
							94	10	9
	(b).	Casual—							
	(i).	One <i>sepiwala</i> —							
		Maize fodder, 1 bundle @ Rs. 0-2-0	0	2	0				
		Maize stalks, 1 bundle @ Rs. 0-0-6	0	0	6				
		Berra, 1 bundle @ Rs. 0-10-0	0	10	0				
		Berra, 4 mds. @ Rs. 1-11-5 per md.	6	13	8		7	10	2
	(ii).	Other labourers—							
		Cash	..	..	58	1	0		
		Meals	..	..	2	15	0	61	0 0 263 7 2
3.	Seed—								
		<i>Irrigated area</i> —							
		Cotton	..	..	0	11	0		
		Maize	..	..	2	5	0		
		Wheat	..	..	11	0	0		
		San	..	..	0	1	0		
		Chillies	..	..	0	1	0		
		Potatoes	..	..	15	12	0		
		Peas	..	..	3	0	0		
		Chari	..	..	18	8	0		
		Methe	..	..	4	0	0		
		Guara	..	..	0	11	0	56	1 0
		Carried forward	..				56	1 0	732 7 11

				Rs. a. p.	Rs. a. p.	Part
		Brought forward ..		56 1 0	732 7 11	II. A.
<i>Unirrigated area—</i>						
Gram	..	..	16 0 0			
Berra	..	..	20 0 0			
Taramira	..	..	1 4 0			
Jowar	..	..	4 0 0			
Moth	..	..	1 8 0			
Guara	..	..	2 0 0			
Bajra	..	..	0 3 0	44 15 0	101 0 0	
4. <i>Harvesting—</i>						
<i>Irrigated area—</i>						
(See Income Statement)	..	21 5 11				
Cash	..	28 3 0		49 8 11		
<i>Unirrigated area—</i>						
Cash	..	9 0 0				
Meals	..	0 7 0		9 7 0	58 15 11	
5. <i>Kamins</i> (Carpenter and Blacksmith)—						
Fodder, 11 bundles @ Rs. 0-2-0 per bundle	..			1 6 0		
Maize stalks, 3 ,, @ Rs. 0-0-6	..			0 1 6		
Berra, 3 ,, @ Rs. 0-10-0	..			1 14 0		
,, , 3 mds. @ Rs. 1-11-5 per md.	..			5 2 3		
Maize cobs, 36 srs. @ Rs. 0-13-0 per md.	..			0 12 5		
Wheat bhusa, 1½ mds. @ Rs. 0-9-0	..			0 13 6	10 1 8	
6. <i>Implements—</i>						
Interest and depreciation at—						
20% on Rs. 200 (cart)	..			40 0 0		
28% on Rs. 12-8-0 (chaff-cutter)	..			3 8 0		
Spares, repairs and lubrication	..			8 8 0	52 0 0	
7. <i>Well and Persian Wheel—</i>						
Total of shares in Persian wheels, Rs. 178-9-6						
Interest @ 8% on Rs. 178-9-6	..			14 4 7		
Depreciation at—						
33% on Rs. 7 (chains)	..			2 5 0		
25% on Rs. 48-6-0 (chains)	..			12 1 6		
10% on Rs. 123-3-6 (remainder)	..			12 5 2		
Interest and depreciation @ 18% on Rs. 69-2-0 (share in boring charges)						
	..			12 7 1		
Share in repairs	..			16 1 6		
Oil for lubrication	..			2 0 0	71 8 10	
8. <i>Water Rates—</i>	..			..	8 0 0	
9. <i>Land Revenue—</i>						
Well-irrigated land	..	64 4 10				
Canal- ,, ,	..	8 6 3		72 11 1		
Unirrigated land	..	..		104 12 10	177 7 11	
<i>Total Expenditure</i>				..	<u>1,211 10 3</u>	

EXPENDITURE.

Part-II. A.	Items.	TOTAL.			PER ACRE.*		
		Totals.	Irriga- ted.	Unirri- gated.	Totals.	Irriga- ted.	Unirri- gated.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	Upkeep of Bullocks ..	469 0 9	326 11 9	142 5 0	5 11 8	22 10 5	2 1 9
	Labour (Hired) ..	263 7 2	177 11 3	85 11 11	3 3 6	12 5 1	1 4 4
	Seed ..	101 0 0	56 1 0	44 15 0	1 3 9	3 14 3	0 10 7
	Harvesting ..	58 15 11	49 8 11	9 7 0	0 11 6	3 7 0	0 2 3
	Kamins ..	10 1 8	7 0 9	3 0 11	0 1 11	0 7 10	0 0 9
	Implements ..	52 0 0	36 3 8	15 12 4	0 10 2	2 8 2	0 3 9
	Welland Persian Wheel	71 8 10	71 8 10	..	0 13 11	4 15 4	..
	Water Rates ..	8 0 0	8 0 0	..	0 1 7	0 8 10	..
	Land Revenue ..	177 7 11	72 11 1	104 12 10	2 2 8	5 0 8	1 8 10
	<i>Total</i> ..	<i>1,211 10 3</i>	<i>805 9 3</i>	<i>406 1 0</i>	<i>14 12 8</i>	<i>55 13 7</i>	<i>6 0 3</i>

* Per acre of area held, area irrigated, and area unirrigated, respectively.

† Rs. 15-8-4 worth of produce (included in gross income above) was given to the landlord of the land taken on batai, who in turn bore Rs. 0-6-11, Rs. 6-8-11 and Rs. 8-14-9 as his share of expenses (included in expenditure above) against kamins, well and Persian wheel, and land revenue, respectively.

SUMMARY.

	<i>Total.</i>	<i>Irrigated.</i>	<i>Unirrigated.</i>
	A. K. M.	A. K. M.	A. K. M.
Area held ..	81 7 6	14 3 8	67 3 18
Area cropped ..	91 1 4	23 5 6	67 3 18
Intensity of cropping ..	111.3%	164.0%	100.0%

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expendi- ture.	Net income.	Gross income.	Expendi- ture.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Irrigated ..	727 0 10	805 9 3	-(78 8 5)	50 6 5	55 13 7	-5 7 2)
Unirrigated ..	817 13 2	406 1 0	411 12 2	12 1 11	6 0 3	6 1 8
<i>Total</i> ..	<i>1,544 14 0</i>	<i>1,211 10 3</i>	<i>333 3 9</i>	<i>18 13 9</i>	<i>14 12 8</i>	<i>4 1 1</i>

HOLDING B.—(SIDHWAN).

The accounts could not be kept on Holding B selected for this purpose last year. The present holding has been selected in the same village and is more or less similar to the previous one. Part II. B.

The total area held this year was 26 acres and 5 marlas. Of this 13 acres, 5 kanals and 11 marlas were irrigated (water-table approximately 18 feet below ground level) and the remaining 12 acres, 2 kanals and 14 marlas were unirrigated. Irrigation was mainly done by wells and a small piece of about 3 acres was irrigated by canal. The chahi area was irrigated from five wells in which the cultivator held shares varying from 1/3rd to 1/10th. A piece of 2 acres and 13 marlas was irrigated from an outside well in which the farmer had no share. A sum of Rs. 15 was paid as water charges for it.

Four members of the cultivator's family carried on the cultivation work. One of them was very old and was entrusted with the care of cattle in addition to what little time he could devote to the cultivation work. The other three were solely engaged in farming. One labourer was engaged for two months at the time of harvesting of rabi crops. He was given berra worth Rs. 11-3-2, in addition to meals which cost Rs. 8. Casual labour was engaged from time to time for the harvesting of the pulse crops as also for the interculture of wheat and maize. The uniform rate of casual labourers on this farm was Rs. 0-6-0 per day. The total amount paid in cash to casual labourers amounted to Rs. 4-8-0. The chamar and rakha were given grain and fodder worth Rs. 6-8-5 for their usual duties of helping in various farming operations and of keeping watch, respectively.

The intensity of cropping for the total area held came to 119·8 per cent., for the irrigated area 127·2 per cent., and for the unirrigated area 111·4 per cent.

There was an excellent crop of sugarcane (Coimbatore 285 variety) which gave a very high yield. Cotton was very poor as it was sown in low-lying land, and was damaged owing to water-logging. Wheat was considerably damaged by ear-cockle. Mungi, moth and mash showed poor yields due to excessive rains in the beginning followed by a severe drought later on.

The manual labour spent on cultivation averaged 41·5 days per acre held, 68·3 days per irrigated acre held and 11·7 per barani acre held. The bullock labour spent per acre held of total, irrigated and unirrigated areas amounted to 14·1, 24·1 and 3·3 days respectively; 22·4 and 13·9 days per acre were respectively spent by men and bullocks on irrigation by wells.

Part II. B. The work of cultivation and irrigation was carried on by two bullocks and one camel. The pair of bullocks was purchased in March 1934 for Rs. 250. The camel was valued at Rs. 180. The total cost of keeping draught animals, including interest and depreciation on the value of the animals, came to Rs. 486-3-1, which means Rs. 18-10-10 per acre of the total area held.

The total value of farm products given to the carpenter and blacksmith amounted to Rs. 10-0-2.

The expenses in connection with the Persian wheels came to Rs. 76-6-9, which works out to Rs. 5-9-4 per acre of the irrigated area.

A study of the Summary statement of income and expenditure reveals that there was a gross income of Rs. 51-15-5 and the expenditure was Rs. 30-5-0 leaving a net income of Rs. 21-10-5 per acre. When reduced to a common comparable basis the gross income, expenditure and net income per acre stand thus :—

	PER ACRE.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Irrigated ..	82 8 4	49 4 9	33 3 7
Unirrigated ..	18 0 9	7 10 11	10 5 10
<i>Total area</i> ..	<i>51 15 5</i>	<i>29 9 2</i>	<i>22 6 3</i>

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total days.	Days per acre.
<i>Manual Labour—</i>														
Farm cultivation	<i>Total</i> ..	71.4	67.1	118.8	114.6	108.0	72.3	32.5	78.0	156.6	169.8	21.5	1,079.7	41.5
	Irrigated	..	52.2	62.1	99.3	90.2	108.0	72.3	28.4	69.5	167.8	21.5	934.9	68.3†
	Unirrigated	..	19.2	5.0	19.5	24.4	..	..	4.1	8.5	2.0	..	144.8	11.7‡
Other work	..	2.3	0.9	1.8	1.0	2.5	1.1	3.3	1.7	4.5	0.9	6.6	33.1	..
Work done outside	..	..	..	..	0.6	..	..	..	..	..	..	..	0.6	..
<i>Bullock Labour—</i>														
Farm cultivation	<i>Total</i> ..	34.8	27.6	41.8	57.2	35.6	30.1	19.1	11.4	37.9	27.6	14.7	365.4	14.1†
	Irrigated	..	24.6	22.9	32.4	31.1	30.1	19.1	7.6	35.4	24.8	14.7	324.6	24.1‡
	Unirrigated	..	10.2	0.7	4.8	4.5	..	..	3.8	2.5	6.8	..	40.8	3.3§
Other work	..	2.3	0.9	1.8	1.0	2.5	1.1	1.1	1.7	2.2	0.9	1.4	78.3	..
Work done outside	..	..	2.7	0.5	0.6	..	..	..	..	..	..	..	4.3	..
* Well irrigation ..	(Manual labour	5.6	11.4	42.7	63.2	28.0	35.5	36.1	3.2	54.1	3.0	7.6	307.9	22.4†
	Bullock ..	5.6	6.9	24.4	40.8	20.2	22.1	17.6	1.6	29.2	1.9	7.6	190.4	13.9‡

* This item has been included in "Farm cultivation" above.

† Per acre of total area held.

‡ Per acre of irrigated area held.

§ Per acre of unirrigated area held.

INCOME.

	A. K. M.		A. K. M.
Area held	.. 26 0 5	{ Irrigated .. 13 5 11	
		{ Unirrigated .. 12 2 14	

Part.
II. B.

Crop.	Area.	Outturn.	Rate per maund.	Value.
<i>Well-irrigated area—</i>	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
<i>Sugarcane—</i>				
Desi ..	0 1 8	7 22	4 8 1	34 0 3
Co. 285 ..	0 0 8	4 18	4 7 11	20 0 0
Co. 285 (seed) ..	0 0 8	*	37 8 0	15 0 0
Desi (seed) ..	0 0 5	*	24 0 0	6 0 0
Cotton ..	0 6 13	4 18	5 0 10	22 7 9
Maize ..	2 1 18	66 27	1 4 7	85 12 5
„ stalks ..	..	41 bundles	12 as. each.	30 12 0
San ..	0 0 17	0 36	5 8 11	5 0 0
Wheat ..	7 0 13	149 31	2 2 4	321 6 3
Wheat-gram ..	2 1 10	31 4	1 12 10	56 0 9
„ bhusa ..	..	360 0	0 11 1	249 6 0
Carrots ..	0 1 5	*	6 0 0	7 8 0
Berseem ..	0 1 13	*	29 1 6	48 0 1
Senji-methe ..	0 6 13	*	6 0 3	40 0 1
Lucerne ..	0 2 2	*	38 1 6	79 15 11
Guara ..	0 2 18	*	5 6 11	15 12 1
Chari-guara ..	0 1 13	*	5 7 3	8 15 11
<i>Canal-irrigated area—</i>				
Chari-guara ..	1 2 17	*	5 5 6	57 15 8
Gram ..	1 2 17	3 5	1 9 7	4 15 11
„ bhusa ..	..	2 27	0 9 0	1 8 1
<i>Total</i> ..	<i>17 3 18</i>	..	..	<i>1,110 9 2</i>
<i>Unirrigated area—</i>				
Mash ..	0 5 0	0 9	4 7 1	1 0 0
Mung ..	2 0 13	5 31	2 4 0	12 15 11
Moth ..	4 3 0	4 0	1 8 0	6 0 0
Bhusa of above 3 ..	..	27 0	0 8 11	15 0 9
Bajra in mung-moth ..	..	5 0	1 12 10	9 0 2
„ stalks ..	..	..	..	4 0 0
Berra ..	4 4 13	42 9	1 12 10	76 1 6
„ bhusa ..	..	72 9	0 11 1	50 0 0
Chari-guara-bajra ..	1 3 5	*	2 4 0†	25 5 0
Sarson in berra ..	..	3 4	3 14 10	12 2 9
Taramira in berra ..	..	..	..	4 0 0
Jowar ..	0 5 0	1 13	2 4 3	3 0 0
„ stalks ..	..	..	..	4 0 0
<i>Total</i> ..	<i>13 5 11</i>	..	..	<i>222 10 1</i>
GRAND TOTAL ..	31 1 9	..	..	1,333 3 3

* Used as fodder.

† Per kanal.

(Continued).

	Rs.	a.	p.	Rs.	a.	p.	Part.
Brought forward	..			1,333	3	3	II. B.

ADD THE FOLLOWING PAID IN KIND—

1. *Harvesting—**Irrigated area—*

Maize, 3 bundles @ Rs. 0-8-0 each	..	1	8	0			
Wheat, 2 ,, @ Rs. 0-15-6 ,,	..	1	15	0	3	7	0

2. *Kamins—**Irrigated area—*

Maize, 6 bundles @ Rs. 0-8-0 each	..	3	0	0			
Wheat, 9 ,, @ Rs. 0-15-6 ,,	..	8	11	6	11	11	6

3. *Kept for seed (Irrigated area)—*

Maize cobs, 1 md. 4 srs. @ Rs. 0-15-3 per md.		1	0	9			
San, 9 srs. @ Rs. 5-8-11 per md. ..	..	1	4	0			
Methe, 27 srs. @ Rs. 3 ,, ..	..	2	0	5	4	5	2

<i>Gross Income</i> ..	{	<i>Total</i>	1,352	10	11
		<i>Irrigated</i>	1,130	0	10
		<i>Unirrigated</i>	222	10	1

ANALYSIS OF EXPENDITURE.

				Rs.	a.	p.	Rs.	a.	p.	
1. <i>Upkeep of Bullocks—</i>										
Total adult stock on the farm, 7½ animals.										
Fodders fed to all animals—										
Wheat bhusa	..	..	..	213	0	9				
Mungi-moth bhusa	..	..	..	15	0	9				
Maize and bajra stalks	..	..	..	34	12	0				
Green fodders	..	..	..	284	0	3				
Total fodder				..	546	13	9			
Number of draught animals, 4.										
Draught animals' share of fodders, 6/11th				..	298	4	7			
Concentrates fed to draught animals only—										
			Rs. a. p.							
Gram	..	..	78 0 0							
Gur	..	..	8 8 0							
Sarson-cake	..	..	4 0 0	90	8	0				
Salt	..	..	..	4	0	0				
Halon	..	..	..	1	0	0				
Oil	..	..	..	1	0	0				
Medicine	..	..	..	3	0	0				
Shoeing the bullocks	..	..	..	2	6	6				
Interest and depreciation @ 20% on Rs. 430				86	0	0	486	3	1	
2. <i>Labour (Hired)—</i>										
(a). One man for 2 months—										
Berra	..	..	11 3 2							
Meals	..	..	8 0 0	19	3	2				
(b). Casual—										
Payments to Chamar and Rakha :—										
Maize, 2 bundles @ Rs. 0-8-0 each	1	0	0							
Green fodder, 3 bundles @ Rs. 0-2-0 each	..	..	0 6 0							
Wheat, 2 bundles @ Rs. 0-15-6 each	1	15	0							
Maize, 34 srs. @ Rs. 1-4-7 per md.	1	1	6							
Berra, 1 md. 7 srs. @ Rs. 1-12-10 „	2	1	11	6	8	5				
Cash to daily paid labourers	..	..	..	4	8	0	30	3	7	
3. <i>Seed—</i>										
<i>Well-irrigated area—</i>										
Sugarcane	..	..	4 8 0							
Cotton	..	..	0 6 0							
Maize	..	..	0 13 0							
San	..	..	0 3 9							
Wheat and gram	..	..	15 4 3							
Carrots	..	..	0 13 0							
Berseem	..	..	1 0 0							
Senji-methe	..	..	1 3 3							
Lucerne	..	..	1 8 0							
Chari-guara	..	..	0 9 9	26	5	0				
<i>Canal-irrigated area—</i>										
Chari-guara	..	..	2 14 9							
Gram	..	..	1 6 0	4	4	9				
Carried forward				..	30	9	9	516	6	8

		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Part
	Brought forward	..			30	9	9	516	6	8	II. B.
<i>Unirrigated area—</i>											
Mungi	..	..	0	14	0						
Moth	..	..	1	0	0						
Mash	..	..	0	6	0						
Bajra	..	..	0	3	0						
Chari-guara	..	..	0	7	9						
Berra	..	..	5	9	6						
Sarson	..	..	0	4	0						
Taramira	..	..	0	1	0						
Jowar	..	..	2	4	0	11	1	3	41	11	0
4. Kamins (Carpenter and Blacksmith)—											
Maize, 2 bundles @ Rs. 0-8-0 each	..	..				1	0	0			
Berra, 2 ,, @ Rs. 1-2-0 ,,	..	..				2	4	0			
Fodder, 4 ,, @ Rs. 0-4-0 ,,	..	..				1	0	0			
Maize, 1 md. 22 srs. @ Rs. 1-4-7 per md.	..	..				1	15	11			
Berra, 1 md. 31 srs. @ Rs. 1-12-10 ,,	..	..				3	3	2			
Cotton, 4½ srs. @ Rs. 5-0-10 per md.	..	..				0	9	1	10	0	2
5. Implements—											
Interest and depreciation @ 20% on—											
Rs. 200 (cart)	..	..				40	0	0			
Rs. 50 (fodder-cutter)	..	..				10	0	0			
Hire charges of cane-crushing mill	..	..				1	3	3			
Repairs and replacements	..	..				12	6	0	63	9	3
6. Persian Wheel—											
Interest @ 8% on Rs. 239-10-8 (share in Persian wheels)	..	..				19	2	9			
Depreciation at—											
25% on Rs. 42-8-0 (chains)	..	..				10	10	0			
10% on Rs. 117-2-8 (remainder)	..	..				11	11	6			
10% on Rs. 80 (boring)	..	..				8	0	0			
Repairs	..	..				9	14	6			
Oil for lubrication	..	..				2	0	0			
Water charges	..	..				15	0	0	76	6	9
7. Harvesting—(for details see Income Statement)—											
Irrigated—											
Kind	..	..	3	7	0						
Cash	..	..	0	6	0	3	13	0			
Unirrigated—											
Cash	..	..				0	6	0	4	3	0
8. Water Rates—											
	..	..							6	0	0
9. Land Revenue—											
Irrigated area	..	..				50	3	2			
Unirrigated area	..	..				20	8	2	70	11	4
Total Expenditure						..			789	0	2

*EXPENDITURE.*Part
II. B.

Items.	TOTAL.			PER ACRE.*		
	Total.	Irriga- ted.	Unirri- gated.	Total.	Irri- gated.	Unirri- gated.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	486 3 1	432 14 7	53 4 6	18 10 10	31 9 10	4 5 1
Labour (Hired) ..	30 3 7	26 2 2	4 1 5	1 2 7	1 14 5	0 5 4
Seed ..	41 11 0	30 9 9	11 1 3	1 9 7	2 3 9	0 14 4
Kamins ..	10 0 2	8 14 7	1 1 7	0 6 2	0 10 5	0 1 5
Implements ..	63 9 3	56 10 0	6 15 3	2 7 1	4 2 2	0 9 0
Persian Wheel ..	76 6 9	76 6 9	..	2 15 1	5 9 4	..
Harvesting ..	4 3 0	3 13 0	0 6 0	0 2 7	0 4 6	0 0 6
Water Rates ..	6 0 0	6 0 0	..	0 3 8	0 7 0	..
Land Revenue ..	70 11 4	50 3 2	20 8 2	2 11 6	3 10 8	1 10 7
<i>Total</i> ..	<i>789 0 2</i>	<i>691 10 0</i>	<i>97 6 2</i>	<i>30 5 0</i>	<i>50 8 1</i>	<i>7 14 3</i>

* Per acre of area held, area irrigated, and area unirrigated, respectively.

SUMMARY.

	Total.	Irrigated.	Unirrigated.
	A. K. M.	A. K. M.	A. K. M.
Area held ..	26 0 5	13 5 11	12 2 14
Area cropped ..	31 1 9	17 3 18	13 5 11
Intensity of cropping ..	119·8%	127·2%	111·4%

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expendi- ture.	Net income.	Gross income.	Expendi- ture.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Irrigated ..	1,130 0 10	691 10 0	438 6 10	82 8 4	50 8 1	32 0 3
Unirrigated ..	222 10 1	97 6 2	125 3 11	18 0 9	7 14 3	10 2 6
<i>Total</i> ..	<i>1,352 10 11</i>	<i>789 0 2</i>	<i>563 10 9</i>	<i>51 15 5</i>	<i>30 5 0</i>	<i>21 10 5</i>

PART III.

Accounts of two Chahi-cum-Barani

Holdings in the Hoshiarpur District

for the year

1st June 1934 to 31st May 1935.

PART III.

Part. III. There are two holdings in this District where accounts are being kept. On Holding A they have been maintained regularly since 1927-8. On Holding B the keeping of accounts was first begun in 1930-1; no accounts could, however, be kept the next year, but they were resumed in 1932-3 and have since then been maintained without break.

Holding B was entirely owned by the cultivator, while the farmer of Holding A got in addition to his land a small piece of one and a half kanals on a cash rent of Rs. 3. Some main items of the accounts of the two holdings are given below for comparative study :—

Holding.	Area held	Intensity of cropping.	PER ACRE.			DAYS PER ACRE.	
			Gross income.	Expenditure.	Net income.	Men.	Bullocks.
	A. K. M.	Per cent.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
A* ..	7 7 8	113.4	64 7 10	35 6 8	29 1 2	46 1	17.1
B. ..	11 0 19	153.1	61 8 3	34 9 2	26 15 1	62 6	28.3

* These figures are calculated after deducting the *cho* area from total area.

The farmer of Holding A did not pay any land revenue for the piece of land he had taken on cash rent. The various items of expenditure for the two holdings are compared below on the assumption that the whole land of Holding A belonged to the cultivator. In this holding 3 acres. 6 kanals and 7 marlas of land were under *cho* (hill torrent). This area has been excluded from the area held in comparing the expenditure of the holdings.

Items of expenditure.	PER ACRE.	
	Holding A.	Holding B.
	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	20 10 11	13 8 10
Hired Labour	0 9 3	1 14 8
Seed	2 1 4	2 11 2
Harvesting	1 2 8	1 9 0
Winnowing	..	0 10 5
Kamins	1 1 10	0 9 0
Implements	3 0 10	3 14 6
Well and Persian Wheel	2 11 3	4 7 2
Manure	0 9 1	..
Land Revenue	3 7 0	4 14 8
Water Rates	..	0 5 9
Miscellaneous	0 0 6	..
Total	35 6 8	34 9 2

There is a difference of only Rs. 0-13-6 per acre between the expenditure of the two holdings as against Rs. 11-1-10 last year. ^{Part.} **III.** It is also important to point out that last year it was Holding B which spent more ; this year the reverse is the case.

A comparison of this year's figures of gross income, expenditure and net income per acre with those of the last two years shows that both the holdings fared better this year than in 1933-4 (when income was very low), but not quite so well as in 1932-3.

The figures for this and the previous two years are given below :

Year.	Holding.	PER ACRE.		
		Gross income.	Expenditure.	Net income.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
1932-33 ..	A ..	56 1 6	26 5 5	29 12 1
	B ..	80 4 0	39 11 11	40 8 1
1933-34 ..	A ..	49 2 11	32 0 7	17 2 4
	B ..	47 14 0	43 2 5	4 11 7
1934-35 ..	A ..	64 7 10	35 6 8	29 1 2
	B ..	61 8 3	34 9 2	26 15 1

HOLDING A.—(DHOLANWAL).

Part III. A. The accounts on this holding have been kept for the last eight years. It lies three miles to the south of Hoshiarpur town and represents the tract below the Siwalik Hills traversed by *chos* (hill torrents).

The total area held this year was 11 acres, 5 kanals and 15 marlas, of which 5 kanals and 11 marlas were irrigated (water-table approximately 22 feet below ground level) and the remaining 11 acres and 4 marlas were dependent on rainfall. Of the total area 1 kanal and 11 marlas were taken on a cash rent of Rs. 3/- only and 2 kanals and 6 marlas were taken on mortgage; the remaining 10 acres, 1 kanal and 19 marlas were owned. The unirrigated portion included a sandy piece of land lying near a *cho*, where no field crops are grown. The farmer has grown *shisham* trees there, and the only income from this area during the year was 60 bundles of grass valued at Rs. 11-4-0.

The intensity of cropping averaged 109·1 per cent. as against 112·4 last year. The intensity of cropping in the irrigated area came to 253·1 per cent. as against 200·9 per cent. last year. In the unirrigated area only one crop was sown during the year. Excluding the *cho* area the intensity of cropping for the total comes to 113·4 per cent.

The number of days spent by men and bullocks on cultivation was 46·1 and 17·1 per acre as against 24·1 and 10·4, respectively last year. This unusual and heavy increase in the number of working days can be accounted for by the fact that the intensity of cropping for the irrigated area, which always requires more work than the unirrigated area, increased from 200·9 per cent. to 253·1 per cent. The number of days spent by men and bullocks on well-irrigation work was 195·2 and 94·3 per acre respectively of the irrigated area as against 80·1 and 40·1 last year.

This farm is cultivated by a youth of twenty years with the help of his younger brother aged ten. He is also helped from time to time by his uncle who is a clerk at Hoshiarpur. A *chamar* was engaged as a casual labourer and was paid Rs. 4-9-0 in the form of farm produce.

The cultivation was carried out with the help of two bullocks, the cost of their maintenance coming to Rs. 163-14-9, which is about the same amount as spent last year.

The winnowing of crops was done by the members of the cultivator's family. Farmyard manure worth Rs. 4/- was applied

to tobacco and sugarcane, and sodium nitrate worth Rs. 0-8-0 ^{Part} III. A. was applied to maize. Miscellaneous expenditure consisted of Rs. 0-4-0, the cost of *berseem* culture.

The general condition of crops was quite good. Sugarcane in the *chahi* area was better than that in the barani. The latter suffered on account of lack of rain, and consequently contained less juice. Both were damaged by frost, and were attacked by top-borer. The area sown with wheat was less on account of less rain.

The gross income, expenditure, and net income of the holding, including the cho area, averaged Rs. 44-9-2, Rs. 23-15-7 and Rs. 20-9-7 per acre as against Rs. 35-1-5, Rs. 23-9-11 and Rs. 11-7-6 last year, respectively.

If the cho area be excluded from the holding the gross income, expenditure and net income would be as follows :—

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Irrigated .	186 12 1	128 14 4	57 13 9	239 3 2	185 12 9	83 6 5
Unirrigated ..	324 5 6	151 12 3	172 9 3	44 13 8	20 15 10	23 13 10
<i>Total</i> ..	511 1 7	280 10 7	230 7 0	54 7 10	35 6 8	29 1 2

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

	June.		July.		August.		September.	October.	November.	December.	January.	February.	March.	April.	May.	Total days.	Days per acre.
<i>Manual Labour—</i>																	
Farm cultivation ..	Total ..	29.6	10.2	24.6	32.8	111.1	69.1	48.8	36.0	10.0	40.5	55.2	69.2	540.1	46.1	46.1	46.1
	Irrigated ..	18.0	8.1	10.1	15.0	97.2	19.2	21.0	26.7	3.5	23.7	12.7	29.0	202.9	420.9	420.9	420.9
Other work ..	Unirrigated ..	11.6	2.1	14.5	17.8	13.9	49.9	27.8	12.3	5.9	7.8	42.5	41.2	217.9	22.5	22.5	22.5
	..	0.4	2.8	0.9	0.5	0.6	..	4.4	1.0	15.4	7.1	2.5	0.5	36.1	..	..	..
<i>Bullock Labour—</i>																	
Farm cultivation ..	Total ..	18.3	2.4	18.3	24.2	25.7	24.7	15.7	12.9	6.3	16.7	13.8	22.2	201.2	17.1	17.1	17.1
	Irrigated ..	8.2	0.3	4.7	6.4	13.7	9.6	10.5	8.9	1.8	13.1	4.6	10.7	92.5	133.3	133.3	133.3
Other work ..	Unirrigated ..	10.1	2.1	13.6	17.8	12.0	15.1	5.2	4.0	4.5	3.6	9.2	11.5	108.7	9.9	9.9	9.9
	..	0.4	1.0	0.9	0.5	0.6	..	2.9	1.0	5.6	4.4	1.2	0.5	19.0	..	..	..
* Well-irrigation ..	Manual labour ..	7.2	..	10.1	6.8	17.0	19.2	21.0	11.0	..	15.1	7.5	20.5	135.4	195.2	195.2	195.2
	Bullock ..	3.6	..	4.7	2.9	8.5	9.6	10.5	3.7	..	7.9	3.8	10.2	65.4	94.3	94.3	94.3

* This item has been included in "Farm cultivation" above.

† Per acre of total area held.

‡ Per acre of irrigated area held.

§ Per acre of unirrigated area held.

INCOME.

		A. K. M.		A. K. M.
Area held	..	11 5 15	{ Well-irrigated ..	0 5 11
			{ Unirrigated ..	11 0 4

Part
III.
A.

Crop.	Area.	Outturn.	Rate per maund.	Value.
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
<i>Well-irrigated—</i>				
Sugarcane (ratoon) ..	0 0 15	4 0	4 0 0	16 0 0
Maize ..	0 4 5	11 8	1 10 8	18 10 8
„ stalks ..	..	..	..	4 4 0
Tobacco (<i>desi</i>) ..	0 0 9	1 24	6 4 0	10 0 0
„ (<i>gobbi</i>) ..	0 2 6	7 8	5 0 0	36 0 0
Senji ..	0 2 15	*	Per kanal { 7 13 8	21 9 7
Guara ..	0 1 10	*		12 0 0
Berseem ..	0 1 10	*		60 0 0
Sugarcane (ratoon) ..	0 0 11	*		3 4 10
<i>Total</i> ..	<i>1 6 1</i>	..	..	<i>181 13 1</i>
<i>Unirrigated—</i>				
Chari ..	1 1 18	*	Per kanal { 6 9 5	65 3 8
Bajra ..	0 2 10	*		9 12 0
Bajra-guara ..	0 2 8	*		9 7 2
Sugarcane ..	0 4 14	8 10		33 0 0
Maize ..	0 1 10	2 30	1 10 8	4 9 4
„ stalks ..	..	..	..	1 8 0
Cotton ..	0 2 6	0 2	5 0 0	0 4 0
„ sticks ..	..	..	..	1 2 0
Wheat ..	4 2 11	52 0	2 2 0	110 8 0
„ bhusa ..	..	96 0	0 10 0	60 0 0
Sarson (in wheat) ..	..	125 bundles	..	12 0 0
Grass (from cho area) ..	3 6 7	60 „	3 annas each	11 4 0
<i>Total</i> ..	<i>11 0 4</i>	..	..	<i>318 10 2</i>
GRAND TOTAL ..	12 6 5	..	..	500 7 3

*Used as fodder.

(Continued).

				Rs. a. p.	Rs. a. p.
				..	500 7 3
Part	ADD THE FOLLOWING PAID IN KIND—				
III.					
A.					
1.	<i>Harvesting—</i>				
	<i>Well-irrigated area—</i>				
	Gur to jhoka, 12 srs. @ Rs. 4/- per md.	..	1 3 2		
	Juice „, 20 srs. @ Rs. -/7/- „	..	0 3 6		
	<i>Unirrigated area—</i>				
	Gur to jhoka, 24 srs. @ Rs. 4/- per md.	..	2 6 5		
	Juice „, 1 md. @ Rs. -/7/- „	..	0 7 0		
					4 4 1
2.	<i>Kamins—</i>				
	<i>Well-irrigated area—</i>				
	Maize, 4 bundles @ Rs. -/5/6 each	..	1 6 0		
	Cane-juice, 24 srs. @ Rs. -/7/- per md.	..	0 4 2		
	<i>Unirrigated area—</i>				
	Cane-juice, 1 md. 8 srs. @ Rs. -/7/- per md.		0 8 5		
	Wheat, 3 bundles @ Rs. 1/3/6 each	..	3 10 6		
	„, 10 „ @ Rs. -/14/6 „	..	9 1 0		
					14 14 1
3.	<i>Kept for Seed—</i>				
	<i>Well-irrigated area—</i>				
	Maize cobs, 16 srs. @ Rs. 1/2/- per md.	..	0 7 2		
	Tobacco seed	..	1 0 0		
					1 7 2
4.	<i>Consumed at home—</i>				
	<i>Well-irrigated area—</i>				
	Cane-juice, 1 md. @ Rs. -/7/- per md.	..	0 7 0		
	<i>Unirrigated area—</i>				
	Cane-juice, 2 mds. @ Rs. -/7/- „	..	0 14 0		
					1 5 0
	<i>Gross Income ..</i>				
				{ Total	522 5 7
				{ Irrigated	186 12 1
				{ Unirrigated	335 9 6

ANALYSIS OF EXPENDITURE.

1. <i>Upkeep of Bullocks—</i>	Rs. a. p.	Rs. a. p.	Part III. A.
Total adult stock on the farm, $4\frac{5}{6}$ animals.			
Roughages fed to all animals—			
Last year's bhusa	48 0 0		
Bhusa (purchased)	8 0 0		
Green fodder	188 9 3		
Grass (purchased)	12 0 0		
Total fodders	256 9 3		
Number of working bullocks, 2.			
Bullocks' share of roughages—12/29ths ..	106 2 9		
Concentrates fed to bullocks only—			
	Rs. a. p.		
Gram	30 0 0		
Gur	0 3 2		
	30 3 2		
Medicine	1 0 0		
Shoeing	0 12 0		
Interest and depreciation @ 20% on Rs. 129/-	25 12 10		
		163 14 9	
2. <i>Labour (Hired, Chamar)—</i>			
Fodder, 5 bundles @ Rs. -/2/- per bundle ..	0 10 0		
Wheat, 1 „ @ Rs. 1-3-6 „ ..	1 3 6		
Gur, 5 srs. @ Rs. 4/- per maund ..	0 8 0		
Wheat, 4 srs. @ Rs. 2/2/- per maund ..	0 3 5		
Maize, 4 srs. @ Rs. 1/10/8 „ ..	0 2 8		
Tobacco, 4 srs. @ Rs. 5/- „ ..	0 8 0		
Cane-juice, 8 srs. @ Rs. -/7/- „ ..	0 1 5		
Meals	1 4 0		
		4 9 0	
3. <i>Seed—</i>			
<i>Well-irrigated area—</i>	Rs. a. p.		
Maize	0 7 3		
Tobacco	1 0 0		
Senji	0 9 0		
Guara	0 2 0		
Berseem	3 2 0		
	5 4 3		
<i>Unirrigated area—</i>			
Sugarcane	3 12 0		
Bajra	0 0 4		
Bajra-guara	0 0 4		
Chari	1 13 9		
Cotton	0 2 5		
Wheat	5 1 10		
Sarson	0 4 0		
Maize	0 1 1		
	11 3 9		
		16 8 0	
4. <i>Harvesting—</i>			
Irrigated area—(see Income Statement)—	1 6 8		
Unirrigated area—(see Income Statement)—	2 13 5		
Entertainment to 8 men	5 0 0		
		9 4 1	
Carried forward		194 3 10	

		Rs. a. p.			Rs. a. p.		
		Brought forward			194 3 10		
Part III. A.	5. <i>Kamins</i> (Carpenter and Blacksmith)—						
	Fodder, 10 bundles @ Rs. -/2/- per bundle	..	1	4	0		
	Maize, 5 „ @ Rs. -/5/6 „	..	1	11	6		
	Wheat, 3 „ @ Rs. 1/3/6 „	..	3	10	6		
	Cane-juice, 16 srs. @ Rs. -/7/- per maund	..	0	2	10		
	Wheat, 14 srs. @ Rs. 2/2/- „	..	0	11	11		
	Maize cobs, 14 srs. @ Rs. 1/2/- „	..	0	6	4		
	Gur, 4 srs. @ Rs. 4/- „	..	0	6	5		
	Tobacco, 4 srs. @ Rs. 5/- „	..	0	8	0		
					8 13 6		
	6. <i>Implements</i> —						
	Interest and depreciation at—						
	20% on Rs. 17/8/- (cart)	..	3	8	0		
	18% on Rs. 16/- (“ Hindustan ” plough)	..	2	14	1		
	28% on Rs. 18/- (fodder-cutter)	..	5	0	8		
	Repairs and replacements	..	10	12	0		
	Oil and soap	..	2	0	0		
					24 2 9		
	7. <i>Well and Persian Wheel</i> —						
	Interest @ 8% on Rs. 75/-	..	6	0	0		
	Depreciation at—						
	16½% on Rs. 25/-	..	4	2	8		
	10% on Rs. 50/-	..	5	0	0		
	Repairs	..	5	0	0		
	Oil for lubrication	..	1	4	0		
					21 6 8		
	8. <i>Manure</i> (Irrigated area)—						
	Farmyard, 11 carts	..	4	0	0		
	Sodium nitrate	..	0	8	0		
					4 8 0		
	9. <i>Land Revenue</i> —						
	Well-irrigated area	..	2	7	4		
	Unirrigated area	..	24	12	6		
					27 3 10		
	10. <i>Miscellaneous</i>	..	..	..	0	4	0
					<i>Total Expenditure</i> .. 280 10 7		

EXPENDITURE.Part
III.
A.

Items.	TOTAL.			PER ACRE.*		
	Total.	Well-irrigated.	Unirrigated.	Total.	Well-irrigated.	Unirrigated.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	163 14 9	75 13 6	88 1 3	13 15 10	109 5 3	7 15 10
Labour (Hired) ..	4 9 0	2 7 0	2 1 6	0 6 3	3 8 11	0 3 0
Seed ..	16 8 0	5 4 3	11 3 9	1 6 6	7 9 5	1 0 4
Harvesting ..	9 4 1	1 6 8	7 13 5	0 12 8	2 0 8	0 11 5
Kamins ..	8 13 6	4 1 6	4 12 0	0 12 1	5 14 5	0 6 11
Implements ..	24 2 9	11 2 11	12 15 10	2 1 0	16 1 11	1 2 10
Well and Persian Wheel Manure ..	21 6 8	21 6 8	..	1 13 3	30 13 11	..
Land Revenue ..	27 3 10†	2 7 4	24 12 6	2 5 6	3 8 9	2 4 4
Miscellaneous ..	0 4 0	0 4 0	..	0 0 4	0 5 9	..
<i>Total</i> ..	<i>280 10 7†</i>	<i>128 14 4</i>	<i>151 12 3</i>	<i>23 15 7</i>	<i>135 12 9</i>	<i>13 12 8</i>

* Per acre of area held, area irrigated and area unirrigated, respectively.

† Rs. 3/- (not included in expenditure above) were given to the owner of the land taken on cash rent, who in turn paid Rs. 0.13-4 as land revenue (included in expenditure above) for that land.

SUMMARY.

	Total.	Irrigated.	Unirrigated.
	A. K. M.	A. K. M.	A. K. M.
Area held ..	11 5 15	0 5 11	11 0 4
Area cropped ..	12 6 5	1 6 1	11 0 1
Intensity of cropping	109.1%	253.1%	100%

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Well-irrigated	186 12 1	128 14 4	57 13 9	269 3 2	185 12 9	83 6 5
Unirrigated ..	335 9 6	151 12 3	183 13 3	30 7 0	13 12 8	16 10 4
<i>Total</i> ..	<i>522 5 7</i>	<i>280 10 7</i>	<i>241 11 0</i>	<i>44 9 2</i>	<i>23 15 7</i>	<i>20 9 7</i>

HOLDING B.—(RASULUR).

Part
III.

Accounts on this holding have been kept for four years. They were started in 1930-1, but could not be continued during the following year. They were resumed in 1932-3, and since then have been maintained regularly.

The farm lies at a distance of one mile from the Tanda Umar Railway Station. The total area of the farm, which is entirely owned by the cultivator, is 11 acres and 19 marlas, of which 4 acres, 2 kanals and 10 marlas are irrigated (water-table approximately 16 feet below ground level) and the remaining 6 acres, 6 kanals and 9 marlas are unirrigated. The total area held last year was 10 acres, 4 kanals and 7 marlas, of which 3 acres, 4 kanals and 17 marlas were irrigated and the remaining 6 acres, 7 kanals and 10 marlas dependent on rains. The intensity of cropping for the total, irrigated and unirrigated areas for this year is compared below with the corresponding intensity of cropping last year :—

Year.	Total.	Well-irrigated.	Unirrigated.
1933-34 ..	127.2%	173.3%	103.2%
1934-35 ..	153.1%	166.1%	143.1%

The following table compares the number of days spent per acre on cultivation by men and bullocks during the current and the previous year :—

Year.	Total.	Irrigated.	Unirrigated.	Well-irrigation.
1933-34—				
Men ..	44.2	98.2	16.1	32.7
Bullocks ..	19.2	38.1	9.4	16.3
1934-35—				
Men ..	62.6	120.4	25.3	44.1
Bullocks ..	28.3	53.7	12.0	19.9

No permanent labour was engaged for farm work which was carried out by two adult members of the family. Casual labour was engaged from time to time for various operations, mainly for interculture of various crops, and for irrigation by the Persian wheel. The total number of days spent by the casual labourers came to 59½. The total amount spent on casual labour, including meals, came to Rs. 21-6-0 as against Rs. 35-4-0 last year.

The various items of expenditure as compared with those of the previous year were as follows :—

Items of expenditure.	PER ACRE.	
	1933-34.	1934-35.
	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	19 14 2	13 8 10
Labour hired	3 5 6	1 14 8
Seed	2 9 2	2 11 2
Harvesting	2 4 5	1 9 0
Winnowing	0 5 10	0 10 5
Kamins	0 10 5	0 9 0
Implements	4 8 4	3 14 6
Well and Persian Wheels	4 12 5	4 7 2
Water Rent	..	0 5 9
Land Revenue	4 12 2	4 14 8
<i>Total</i>	<i>43 2 5</i>	<i>34 9 2</i>

No land was taken on rent this year, but Rs. 4/- were paid as water rent for irrigating about 11 kanals of land by means of a Persian wheel in which the cultivator had no share.

Rains were less heavy in the monsoon season ; but were heavier than usual in the spring, and proved very useful for ratoon sugarcane. Maize was average. This crop is generally choked up with weeds in this area, because heavy monsoon rains do not allow of hoeing. Cotton was as good as could be expected in this tract. Sugarcane was poor owing to poor rainfall in the monsoon season, but the sale price of the crop was high. There was a slight attack of top-borer and at the later stages it was much damaged by frost. The yield of *bhusa* was higher than that of last year, but there was no appreciable improvement in the yield of grain. *Rabi* fodders were very good, but there was a shortage during *kharif*.

The gross income, expenditure and net income for the current and the previous two years are given below for purposes of comparison on a common basis (*i.e.*, assuming total ownership in each case).

Year.	PER ACRE.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1932-3	80 4 0	39 11 11	40 8 1
1933-4	47 14 0	43 2 5	4 11 7
1934-5	61 8 3	34 9 2	26 15 1

The financial position of this farm has much improved over the previous year.

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

Part
III
B.

	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	Total days.	Days per acre.
<i>Manual Labour—</i>														
<i>Farm cultivation</i> ..	50.8	58.1	20.5	38.0	42.7	67.1	79.8	73.9	17.8	63.8	61.5	88.0	692.0	62.6†
{ Irrigated	40.8	42.4	6.0	21.7	31.3	57.1	77.9	52.4	40.5	58.8	28.9	61.6	519.4	120.4†
{ Unirrigated	10.0	15.7	14.5	16.3	11.4	10.0	1.9	21.5	7.3	5.0	32.6	26.4	172.6	25.3§
<i>Work done outside</i> ..	..	..	..	..	..	..	2.5	4.4	2.0	..	..	..	8.9	..
<i>Bullock Labour—</i>														
<i>Farm cultivation</i> ..	29.3	23.4	10.5	27.9	31.5	33.6	47.9	29.3	26.7	24.2	3.0	31.6	312.2	28.3†
{ Irrigated	19.3	12.9	..	11.6	20.4	28.3	47.5	23.3	20.2	24.2	3.0	20.7	221.4	53.7†
{ Unirrigated	10.0	10.5	10.5	16.3	11.4	5.3	0.4	..	6.5	..	..	10.9	81.8	12.0§
<i>Work done outside</i> ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>* Well-irrigation</i> ..	24.0	20.0	..	20.2	22.3	15.0	9.0	22.0	..	10.5	1.5	27.0	171.5	44.1†
{ Bullock ..	12.0	10.0	..	10.1	11.4	7.5	4.5	11.0	..	5.3	0.7	13.1	85.6	19.9†

* This item has been included in "Farm cultivation" above.

† Per acre of irrigated area held.

§ Per acre of total area held.

INCOME.

	A. K. M.		A. K. M.
Area held	.. 11 0 19	{ Well-irrigated ..	4 2 10
		{ Unirrigated ..	6 6 9

Crop.	Area.	Outturn.	Rate per maund.	Value.
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
<i>Well irrigated—</i>				
Maize ..	2 0 17	23 30	1 9 0	37 1 9
„ stalks ..	..	..	..	8 8 0
Wheat ..	1 7 11	28 10	2 0 0	56 8 0
„ bhusa ..	..	48 0	0 6 8	20 0 0
Cotton ..	0 0 15	1 0	5 0 0	5 0 0
„ sticks ..	..	..	..	0 3 0
Sugarcane ..	1 5 16	42 0	5 0 0	210 0 0
Senji ..	0 5 6	} Used as fodder.	5 4 6	27 15 10
Berseem ..	0 1 10		13 5 4	20 0 0
Chari ..	0 3 1		5 3 11	16 0 0
Vegetables ..	0 0 10		2 0 0	1 0 0
<i>Total</i> ..	7 1 6	..	..	402 4 7
<i>Unirrigated—</i>				
Wheat ..	5 0 6	56 30	2 0 0	113 8 0
„ bhusa ..	..	104 0	0 6 8	43 5 4
Gram (in wheat) ..	..	5 0	1 9 0	7 13 0
„ bhusa ..	..	5 0	0 5 0	1 9 0
Maize ..	0 2 2	1 10	1 9 0	1 15 3
„ sticks ..	..	..	..	1 0 9
Groundnut ..	0 1 10	Failed owing to lack of rain.		
Guara ..	2 0 14	Buried as green manure.		
Chari, guara, bajra ..	1 4 5	} Used as fodder.	4 6 6	53 15 8
Sawank ..	0 6 1		2 10 4	16 0 1
<i>Total</i> ..	9 6 18	..	..	239 3 1
GRAND TOTAL ..	17 0 4	..	..	641 7 8

Part
III,
B.

(Continued).

		Rs. a. p.			Rs. a. p.		
		Brought forward ..			641 7 8		
Part	ADD THE FOLLOWING PAID IN KIND—						
III.	1.	Harvesting—	Rs. a. p.				
B.		Well-irrigated area—					
		Wheat, 5 bundles @ Rs. -/10/3 each	3	3	3		
		Cotton, 7 srs. @ Rs. 5/- per md.	0	14	0		
		Gur, 1½ mds. @ Rs. 5/- „ ..	7	8	0		
						11	9 3
		Unirrigated area—					
		Wheat, 10 bundles @ Rs. -/9/4 each ..	5	13	4		
						17	6 7
	2.	Winnowing—					
		Well-irrigated area—					
		Wheat, 1 md. 8 srs. @ Rs. 2/-per md. ..	2	6	5		
		Unirrigated area—					
		Wheat, 2 mds. 17 srs. @ Rs. 2/- „ ..	4	13	7		
						7	4 0
	3.	Kamins—					
		Well-irrigated area—					
		Maize, 13 bundles @ Rs. -/5/- each	4	1	0		
		Cane-juice, 1 md. 30 srs. @ Rs. -/7/- per md.	0	12	3		
						4	13 3
		Unirrigated area—					
		Wheat, 12 bundles @ Rs. -/10/3 each ..	7	11	0		
						12	8 3
	4.	Consumed at home—					
		Well-irrigated area—					
		Cane-juice, 3 mds. @ Rs. -/7/- per md. ..	..	..	..	1	5 0
	5.	Kept for seed—					
		Unirrigated area—					
		Bajra, 2 mds. @ Rs. 2/- per md. ..	..	..	..	4	0 0
		Gross Income ..	{ Total			683	15 6
			{ Irrigated			422	6 6
			{ Unirrigated			261	9 0

ANALYSIS OF EXPENDITURE.

			Rs.	a.	p.	Rs.	a.	p.	Part III. B.
1.	<i>Upkeep of Bullocks—</i>								
	Total adult stock on the farm, $5\frac{11}{24}$ animals.								
	Roughages fed to all animals—								
	Bhusa produced		30	0	0				
	„ from barani land		6	3	0				
	Green fodder		135	0	0				
	Oats purchased		4	0	0				
	Grass bundles		9	1	0				
	Maize stalks		9	8	9				
	Total fodders		193	12	9				
	Number of working bullocks, $2\frac{11}{24}$.								
	Bullocks' share of roughages, $59/131$ st		87	4	6				
	Concentrates fed to bullocks only—	Rs.	a.	p.					
	Gram	25	8	0					
	Gur	7	9	0					
			33	1	0				
	Salt		1	14	0				
	Shoeing		1	0	0				
	Interest and depreciation at—								
	20% on Rs. 130/-		26	0	0				
	20% on Rs. 16 for $5\frac{1}{2}$ months		1	7	6				
						150	11	0	
2.	<i>Labour (Hired)—</i>								
	Casual labour employed for $59\frac{1}{2}$ days—								
	Cash		13	15	0				
	Meals		7	7	0				
						21	6	0	
3.	<i>Seed—</i>								
	<i>Well-irrigated area—</i>								
	Maize	0	10	0					
	Wheat	2	8	0					
	Cotton	0	1	6					
	Senji	0	14	0					
	Berseem	1	9	0					
	Chari	0	13	0					
	Sugarcane	3	1	0					
	Vegetables	1	0	0					
			10	8	6				
	<i>Unirrigated area—</i>								
	Wheat	10	11	0					
	Gram	1	6	0					
	Maize	0	2	0					
	Groundnut	0	15	0					
	Guara-chari-bajra	4	2	0					
	Guara	1	0	0					
	Sawank	0	6	0					
	Sarson	0	13	0					
			19	7	0	29	15	6	
	Carried forward					202	0	6	

				Rs.	a.	p.	Rs.	a.	p.
		Brought forward	..				202	0	6
art II.	4.	<i>Harvesting</i> —(For details see Income Statement)—	..				17	6	7
B.	5.	<i>Winnowing</i> —(For details see Income Statement)—	..				7	4	0
	6.	<i>Kamins</i> (Blacksmith and Carpenter)—							
		Gur, 8 srs. @ Rs. 5/- per md.	..	1	0	0			
		Cane-juice, 23 srs. @ Rs. -/7/- per md.	..	0	4	0			
		Maize, 4 bundles @ Rs. -/5/- each	..	1	4	0			
		Wheat, 4 „ @ Rs. -/10/3 „	..	2	9	0			
		Fodder, 10 „ @ Rs. -/2/- „	..	1	4	0			
							6	5	0
	7.	<i>Implements</i> —							
		Interest and depreciation at—							
		18% on Rs. 37/8/- (“ Raja ” ploughs)	..	6	12	0			
		18% on Rs. 56/- (cart)	..	10	1	3			
		18% on Rs. 60/- (cane-crusher)	..	10	12	10			
		20% on Rs. 15/- (gur-boiling pan)	..	3	0	0			
		20% on Rs. 35/- (fodder-cutter)	..	7	0	0			
		Repairs and replacements	..	5	12	0			
							43	6	1
	8.	<i>Well and Persian Wheel</i> —							
		Interest and depreciation at—							
		18% on Rs. 67/8/- (value of chains)	..	12	2	5			
		15% on Rs. 157/8/- (other parts)	..	23	10	0			
		18% on Rs. 70/- (boring charges)	..	12	9	7			
		Oil for lubrication	..	1	0	0			
							49	6	0
	9.	<i>Land Revenue</i> —							
		Well-irrigated area	..	21	3	2			
		Unirrigated area	..	33	7	3			
							54	10	5
	10.	<i>Water Rent</i>	..				4	0	0
		<i>Total Expenditure</i>	..				384	6	7

*EXPENDITURE.*Part
III.
B.

Items.	TOTAL.			PER ACRE.*		
	Total.	Well-irrigated.	Unirrigated.	Total.	Well-irrigated.	Unirrigated.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	150 11 0	111 3 4	39 7 8	13 8 10	25 12 8	5 12 9
Labour (Hired)	21 6 0	16 1 0	5 5 0	1 14 8	3 11 8	0 12 6
Seed ..	29 15 6	10 8 6	19 7 0	2 11 2	2 6 11	2 13 8
Harvesting ..	17 6 7	11 9 3	5 13 4	1 9 0	2 11 0	0 13 8
Winnowing ..	7 4 0	2 6 8	4 13 4	0 10 5	0 9 0	0 11 4
Kamins	6 5 0	4 10 6	1 10 6	0 9 0	1 1 3	0 3 11
Implements ..	43 6 1	32 0 2	11 5 11	3 14 6	7 6 9	1 10 9
Welland Persian Wheel	49 6 0	49 6 0	..	4 7 2	11 7 2	..
Land Revenue	54 10 5	21 3 2	33 7 3	4 14 8	4 14 8	4 14 9
Water Rent ..	4 0 0	4 0 0	..	0 5 9	0 14 10	..
<i>Total</i> ..	<i>384 6 7</i>	<i>263 0 7</i>	<i>121 6 0</i>	<i>34 9 2</i>	<i>60 15 11</i>	<i>17 13 4</i>

* Per acre of area held, area irrigated and area unirrigated, respectively.

SUMMARY.

	Total	Irrigated.	Unirrigated.
	A. K. M.	A. K. M.	A. K. M.
Area held ..	11 0 19	4 2 10	6 6 9
Area cropped ..	17 0 4	7 1 6	9 6 18
Intensity of cropping ..	153·1%	166·1%	143·1%

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Well-irrigated	422 6 6	263 0 7	159 5 11	97 15 2	60 15 11	36 15 3
Unirrigated ..	261 9 0	121 6 0	140 3 0	38 6 11	17 13 4	20 9 7
<i>Total</i> ..	<i>683 15 6</i>	<i>384 6 7</i>	<i>299 8 11</i>	<i>61 8 3</i>	<i>34 9 2</i>	<i>26 15 1</i>

PART IV.

Accounts of three Chahi-cum-Nahri-cum-Barani

Holdings in Amritsar District

during the year

1st July 1934 to 30th June 1935.

PART IV

Part IV. The accounts of Holdings A and C of this district have been maintained since 1928-9, while the accounts of Holding B though started in the same year were discontinued the next year. In 1930-1 another farm was included. Since then the records have been maintained continuously. The previous years' records of income, expenditure and labour will be found in Publication Nos. 21, 24, 26, 32, 35 and 46 of this series.*

The land of these holdings is in part irrigated by wells, in part by canals and the remainder depends on rains. During this year there was no barani area in Holding A. Sometimes a piece of land mainly irrigated by canal water and recorded as such is given an additional watering from wells. The detailed figures of areas of these holdings are :—

Holding.	Canal.	Well.	Barani.	Total.
	A. K. M.	A. K. M.	A. K. M.	A. K. M.
A ..	3 6 13	12 7 16	..	16 6 9
B ..	11 5 12	5 4 0	2 0 7	19 1 19
C ..	8 6 3	4 5 3	17 0 0	30 3 6

These farms were cultivated under a variety of conditions. The following table shows the details of areas with regard to the nature of tenure :—

Holding.	Owned.	Cash rent.	Batai rent.	Total.
	A. K. M.	A. K. M.	A. K. M.	A. K. M.
A ..	..	..	16 6 9	16 6 9
B ..	9 7 9	1 6 8	7 4 2	19 1 19
C ..	6 6 10	21 6 0	1 6 7	30 3 6

The cultivator of Holding A farmed the land on batai; Cultivator B owned about half of the land he cultivated and

* *Ibid.* pages 103-126, 85-100, 89-116, 89-113, 68-96 and 71-101, respectively.

Farmer C owned only about 22 per cent. of his holding. As regards permanent labour, A and C kept none, B employed one man at Rs. 100/- per annum in addition to meals and clothes. The financial position of these holdings farmed under the different conditions described above, was as follows :—

Holding.	Area held.	Intensity of cropping.	PER ACRE.			WORKING DAYS PER ACRE.	
			Gross income.	Expenditure.	Net income.	Men.	Bullocks.
	A. K. M.	Per cent.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
A. ..	16 6 9	117.6	35 3 8	19 14 8	15 5 0	21.4	11.8
B. ..	19 1 19	146.4	60 8 7	31 6 9	26 1 10	27.7	11.8
C. ..	30 3 6	92.3	30 0 11	21 1 1	8 15 10	20.7	11.3

It will be seen from these figures that Farmer B got the highest net income and Farmer C the lowest.

A special feature of the accounts of these holdings this year is that the income and expenditure statements of these holdings have been worked out from the point of view of the farm as a whole and not from that of the cultivator, as was done in previous years. Accordingly the item of "Rent" has been omitted from the expenditure statement, and full land revenue has been charged for the entire holding. The income and expenditure of the landlord and the tenant have, however, been dealt with separately in the individual holdings. The income and expenditure of these holdings, when the charges of permanent labour, where employed, are excluded (*i.e.*, to bring them on a comparable basis), work out as follows :—

Holding.		PER ACRE.		
		Gross income.	Expenditure.	Net income.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
A	..	35 3 8	19 14 8	15 5 0
B	..	60 8 7	26 15 8	33 8 11
C	..	30 0 11	21 1 1	8 15 10

The higher income on Holding B is due to higher intensity of cropping, the area under canal-irrigation on this holding being the largest and the proportion of barani land very small.

HOLDING A.—(N. PANUAN).

Part
IV.
A.

The total area held this year was 16 acres, 6 kanals and 9 marlas, of which 12 acres, 7 kanals and 16 marlas were irrigated by two wells (water-table approximately 22 feet below ground level) and the remaining piece of 3 acres, 6 kanals and 13 marlas was irrigated by canal. The farm was cultivated by a tenant on batai, the conditions of which were as follows: in the chahi area the produce was divided between the landlord and the tenant in the ratio of 1 : 2, while the produce from the nahri area was divided in the ratio of 2 : 3. The land revenue was paid by the landlord and water rates by the tenant. No other help was given by the landlord. He only supplied a labourer at the time of winnowing wheat. The tenant supplied the bullocks, implements and seed and also bore the expenses of the kamins. No land was taken on cash rent this year by this tenant.

The area cropped was 19 acres and 6 kanals thus giving an intensity of 117·5 per cent. The following figures show the intensity for the previous three years:—

1931-32	..	109·4%
1932-33	..	121·4%
1933-34	..	126·5%

The time spent on the cultivation of land averaged 21·4 days of one man and 11·8 days of a pair of bullocks as against 22·2 days and 9·7 days, per acre, respectively in 1933-4. The time spent on well-irrigation proper (*i.e.*, on lifting water by Persian wheel and applying it to the fields) averaged 10·0 days and 5·3 days per acre, of men and bullocks, respectively.

The cultivation of the farm was carried on by two able-bodied members of the tenant's family. No permanent labour was employed. Casual labour was engaged from time to time for various operations such as harvesting, interculture and sowing. The total amount spent in this connection during the year came to Rs. 4-4-0.

In the beginning of the year the work was done by 3 bullocks. One of them, however, died in the middle of September, and the work was then carried on by the two remaining bullocks. The total cost on the upkeep of bullocks came to Rs. 188-3-0.

The average expenditure on this item as well as on other items for the current and previous years is given below for comparison :—

Part
IV.
A.

Items of expenditure.	PER ACRE.	
	1933-34.	1934-35.
	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	12 3 4	11 3 2
Labour (Hired)	0 1 3	0 4 1
Seed	2 1 6	1 10 7
Harvesting	0 8 6	0 13 4
Kamins	0 5 8	0 8 5
Implements	0 2 6	0 0 5
Water Rates	0 3 6	0 9 3
Land Revenue	1 9 1	1 14 5

The yield of wheat was poor due to an attack of black rust. The outturn of cotton decreased on account of heavy downpours of rain at the time of flowering. *Jhona* (rice) is sown year after year in a marshy piece of land. The yield was badly affected this year owing to excessive growth of weeds. *San* (hemp) was killed by drought as it could not be irrigated in due time.

The gross income, expenditure, and net income of the farm on a comparable basis came to Rs. 35-3-8, Rs. 19-14-8 and Rs. 15-5-0 respectively, as against Rs. 35-10-4, Rs. 19-1-5 and Rs. 16-8-11 respectively last year. The income and expenditure of the farm, the landlord and the tenant, were as follows :—

	PER ACRE.			PERCENTAGE TO THE TOTAL.		
	Farm.	Landlord.	Tenant.	Farm.	Landlord.	Tenant.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Per cent.	Per cent.	Per cent.
Gross income ..	35 3 8	12 3 2	23 0 6	100-0	34-6	65-4
Expenditure ..	19 14 8	5 4 9	14 9 11	100-0	26-3	73-7
Net income ..	15 5 0	6 14 5	8 6 7	100-0	45-1	54-9

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total days.	Days per acre.
<i>Manual Labour—</i>														
Farm cultivation	..	21.3	16.2	46.3	67.0	65.4	20.5	20.1	..	25.1	39.1	20.2	8.6	27.4†
Other work	..	0.4	0.8	..	..	..	2.3	2.6	2.6	1.8	..	..	10.5	..
<i>Bullock Labour—</i>														
Farm cultivation	..	17.5	13.8	26.6	38.6	32.0	10.1	11.2	..	19.0	11.4	14.7	3.4	17.8‡
Other work	..	0.4	..	..	..	..	1.1	2.6	2.6	0.4	..	..	7.1	..
<i>* Well-irrigation</i>														
Manual labour	..	1.6	1.8	10.9	47.8	18.5	10.5	19.0	..	6.8	1.5	5.1	6.8	10.0†
Bullock "	..	1.6	1.8	5.6	24.6	9.2	5.2	11.2	..	3.4	0.8	2.2	3.4	5.3‡

* This item has been included in "Farm cultivation" above.

† Per acre of total area held.

‡ Per acre of well-irrigated area held.

INCOME.

	A. K. M.		A. K. M.
Area held ..	16 6 9	{ Well-irrigated ..	12 7 16
		{ Canal- " ..	3 6 13

Crop.	Area.	Outturn.	Rate per maund.	Value.
<i>Well-irrigated area—</i>	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
Cotton ..	2 0 18	8 10	5 0 0	41 4 0
„ sticks ..	..	..	..	1 5 0
Rice ..	0 3 5	5 20	1 3 0	6 8 6
Maize ..	1 1 13	21 0	1 8 6	32 2 6
„ stalks ..	..	..	..	6 0 0
San ..	0 0 17	0 10	8 0 0	2 0 0
Wheat ..	3 5 3	86 0	2 0 0	172 0 0
Berra ..	3 7 19			
Wheat-berra bhusa ..	..	170 0	0 6 0	63 12 0
Toria ..	1 3 10	18 2	3 4 3	58 15 1
Chari-guara ..	0 4 5	Used as fodder.	<i>Per kanal</i> { 3 0 6 4 13 3 5 7 3	12 14 1
Senji ..	0 5 11			26 12 8
„ -shaftal ..	0 4 19			26 15 11
Sarson ..	..	..	..	3 2 0
Bajra-maize ..	..	..	..	1 0 0
<i>Total</i> ..	14 6 0	..	..	454 11 9
<i>Canal-irrigated area—</i>				
Cotton ..	0 7 9	3 0	5 0 0	15 0 0
„ sticks ..	..	..	..	0 11 0
Gram ..	0 6 17	6 0	2 0 0	12 0 0
„ bhusa ..	..	5 0	0 3 0	0 15 0
Wheat ..	0 6 6	12 0	2 0 0	24 0 0
„ bhusa ..	..	25 0	0 6 0	9 6 0
Chari-guara ..	2 0 19	Used as fodder.	{ 3 0 6 <i>Per kanal.</i>	51 6 1
„ ..	0 2 9	Failed.		..
<i>Total</i> ..	5 0 0	..	..	113 6 1
GRAND TOTAL ..	19 6 0	..	..	568 1 10

Part
IV.
A.

ADD THE FOLLOWING PAID IN KIND—

Rs. a. p.

1. *Harvesting—*

Rice, 16½ srs. @ Rs. 1/3/- per md. ..	..	0 7 10
Wheat, 19 bundles @ Rs. -/9/10 each (well) ..	..	11 10 10
„ , 3 „ @ Rs. -/9/10 „ (canal) ..	..	1 13 4

14 0 0

2. *Kamins—*

Maize cobs, 2 mds. 29 srs. @ Rs. 1/-/4 per md. ..	2 12 6
Wheat, 9½ bundles @ Rs. -/9/10 per bundle ..	5 13 5

8 9 11

3. *Kept for seed—*

Shaftal, 4 srs. @ Rs. 10/- per md. ..	..	1 0 0
Maize, 8 srs. @ Rs. 1/8/6 „ ..	..	0 4 11

1 4 11

Total Income ..592 0 8

ANALYSIS OF EXPENDITURE.

				Rs.	a.	p.	Rs.	a.	p.
Par. 1.	<i>Upkeep of Bullocks—</i>								
IV.	Total adult stock on the farm, $4\frac{5}{24}$ animals.								
A.	Roughages fed to all animals—								
	Bhusa	..	..	..	46	7	9		
	Gram fodder	..	..	..	124	14	10		
	Grass	..	..	..	5	0	0		
	Sarson	..	..	..	3	2	0		
	Total fodders	..	..	..	179	8	7		
	Number of working bullocks, $2\frac{19}{24}$.								
	Working bullocks' share of roughages, 67/101ths				119	1	8		
	Concentrates fed to bullocks only—								
				Rs.	a.	p.			
	Gram	..	..	24	12	0			
	Salt	..	..	1	5	0			
	Oil	..	..	0	5	0			
							26	6	0
	Shoeing	..	..	..	2	6	0		
	Interest and depreciations at 20% on—								
	Rs. 170/- (value of 2 bullocks)	..	..	..	34	0	0		
	Rs. 40/- (for $9\frac{1}{2}$ months)	..	..	..	6	5	4		
							188	3	0
2.	<i>Labour (Hired Casual)—</i>								
	Cash	..	..	..	..	..	4	4	0
3.	<i>Seed—</i>								
	Cotton	..	..	..	0	10	0		
	Rice	..	..	..	1	0	0		
	Maize	..	..	..	0	12	0		
	San	..	..	..	0	4	0		
	Wheat-gram	..	..	..	17	2	0		
	Toria	..	..	..	0	15	0		
	Chari-guara	..	..	..	4	4	0		
	Senji-shaftal	..	..	..	1	14	0		
	Bajra	..	..	..	0	1	0		
	Sarson	..	..	..	1	0	0		
							27	14	0
4.	<i>Harvesting—</i> (For details see Income Statement)—			..			14	0	0
5.	<i>Kamins—</i>								
	Rice, 8 srs. @ Rs. 1/3/- per md.	..	..	..	0	3	10		
	Cotton, 4 srs. 6 chhs. @ Rs. 5/- per md.	..	..	..	0	8	9		
	Maize cobs, 2 mds. @ Rs. 1/-/4	..	..	..	2	0	8		
	Toria, 4 srs. 6 chhs. @ Rs. 3/4/3	..	..	..	0	5	9		
	Berra, 24 srs. @ Rs. 2/- per md.	..	..	..	1	3	3		
	Wheat, 6 bundles @ Rs. -/9/10 each	..	..	..	3	11	0		
	Fodder, 6 ,, @ Rs. -/2/-	..	..	..	0	12	0		
							8	13	3
	Carried forward	..	..	..	243	2	3		

*EXPENDITURE.*Part
IV.
A.

Items.	TOTAL.			PER ACRE.		
	Total.	Landlord.	Tenant.	Total.	Landlord.	Tenant.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks.	188 3 0	..	188 3 0	11 3 2	..	11 3 2
Labour (Hired) ..	4 4 0	..	4 4 0	0 4 1	..	0 4 1
Seed ..	27 14 0	..	27 14 0	1 10 7	..	1 10 7
Harvesting ..	14 0 0	4 15 0	9 1 0	0 13 4	0 4 8	0 8 8
Kamins ..	8 13 3	3 1 4	5 11 11	0 8 5	0 2 11	0 5 6
Implements ..	0 7 0	..	0 7 0	0 0 5	..	0 0 5
Well and Persian Wheel	49 6 9	49 1 9	0 5 0	2 15 0	2 14 9	0 0 3
Water Rates ..	9 12 0	..	9 12 0	0 9 3	..	0 9 3
Land Revenue ..	31 15 7	31 15 7	..	1 14 5	1 14 5	..
<i>Total</i> ..	<i>334 11 7</i>	<i>89 1 8</i>	<i>245 9 11</i>	<i>19 14 8</i>	<i>5 4 9</i>	<i>14 9 11</i>

SUMMARY.

A. K. M.

Area held	..	..	..	16 6 9
Area cropped	..	..	..	19 6 0
Intensity of cropping	..	..	..	117.6 per cent.

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	205 0 10	89 1 8	115 15 2	12 3 2	5 4 9	6 14 5
Tenant	386 15 10	245 9 11	141 5 11	23 0 6	14 9 11	8 6 7
<i>Total</i> ..	<i>592 0 8</i>	<i>334 11 7</i>	<i>257 5 1</i>	<i>35 3 8</i>	<i>19 14 8</i>	<i>15 5 0</i>

HOLDING B.—(DOBURJI).

This farm comprised 19 acres, 1 kanal and 19 marlas as compared with 17 acres, 7 kanals and 14 marlas last year. The details regarding the sources of irrigation and the nature of tenure are as follows :—

Nature of tenure.	Total.	Unirrigated.	IRRIGATED.	
			Canal.	Well.*
	A. K. M.	A. K. M.	A. K. M.	A. K. M.
Owned ..	9 7 9	1 3 9	4 7 7	3 4 13
On cash rent ..	1 6 8	..	1 0 5	0 6 3
On kind rent ..	7 4 2	0 4 18	5 6 0	1 1 4
<i>Total</i> ..	<i>19 1 19</i>	<i>2 0 7</i>	<i>11 5 12</i>	<i>5 4 0</i>

* Water-table approximately 19 feet below ground level.

The land revenue for the piece of land taken on cash rent was paid by the landlord; all other expenses of cultivation were borne by the farmer. The land taken on kind rent was cultivated at half-batai rates; the total produce and the expenses in connection with land revenue, water rates, seed, kamins and harvesting were divided equally between the landlord and the tenant. The expenses of bullocks, labour and implements were defrayed by the tenant while expenses in connection with Persian wheels were paid by the landlord. "Rent" has been excluded from the Expenditure statement and land revenue for the entire holding included. The following table shows, for the batai land only, the amount spent on different items of expenditure, and also the way in which it was shared by the landlord and the tenant. The average has been calculated per acre of the batai land under cultivation.

Part
IV.
B.

Items of expenditure.	TOTAL.			PER ACRE.		
	Total.	Landlord.	Tenant.	Total.	Landlord.	Tenant.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	119 2 9	..	119 2 9	15 13 10	..	15 13 10
Labour (Hired) ..	63 13 8	..	63 13 8	8 8 0	..	8 8 0
Seed ..	22 15 5	11 7 9	11 7 8	3 0 11	1 8 6	1 8 5
Harvesting ..	16 5 3	8 2 7	8 2 8	2 2 9	1 1 4	1 1 5
Kamins ..	2 10 2	1 5 1	1 5 1	0 5 8	0 2 10	0 2 10
Implements	3 13 5	..	3 13 5	0 8 2	..	0 8 2
Well and Persian Wheel	2 1 8	2 1 8	..	0 4 6	0 4 6	..
Water Rates ..	21 3 7	10 9 10	10 9 9	2 13 2	1 6 7	1 6 7
Land Revenue ..	14 6 6	7 3 3	7 3 3	1 14 8	0 15 4	0 15 4
<i>Total</i> ..	<i>266 8 5</i>	<i>10 14 2</i>	<i>225 10 3</i>	<i>35 7 8</i>	<i>5 7 1</i>	<i>30 0 7</i>

The following statement shows the income and expenditure for the land (7 acres, 4 kanals and 2 marlas) taken on batai :—

	TOTAL.			PER ACRE.		
	Gross income.	Expendi- ture.	Net income.	Gross income.	Expendi- ture.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	200 9 10	40 14 2	159 11 8	26 11 3	5 7 1	21 4 2
Tenant ..	200 9 10	225 10 3	-25 0 5	26 11 3	30 0 7	-(3 5 4)
<i>Total</i> ..	<i>401 3 8</i>	<i>266 8 5</i>	<i>134 11 3</i>	<i>53 6 6</i>	<i>35 7 8</i>	<i>17 14 10</i>

The intensity of cropping averaged 146·4 per cent. on the total area, 155·1 on the irrigated area, and 74·0 per cent. on the unirrigated area. The intensity of cropping on the entire holding is gradually increasing year by year as will be seen from the following figures :—

Year.	Intensity of cropping.	
1931-32	..	122·5%
1932-33	..	129·7%
1933-34	..	135·7%
1934-35	..	146·4%

The labour sheet of this farm shows that the time spent per acre on the cultivation of land averaged 27·7 days of one man and 11·8 days of a pair of bullocks as compared with 27·7 and 11·3 days per acre respectively last year. It will further be noticed that the labour expended on the irrigated area amounted to 29·2 and 12·5 days per acre as compared with 8·9 and 6·5 days of men and bullocks respectively for the unirrigated area. In the case of the well-irrigated area, the lifting of water by Persian wheels and its application to the fields accounted for 15·4 and 8·0 days of one man and a pair of bullocks, respectively.

The cultivation work was carried on by the farmer with the help of a permanent labourer who was engaged on Rs. 100/- per annum plus clothes and meals. Casual labour was engaged from time to time for such operations as the sowing of rice, interculture of maize and cotton, and transportation of manure. The total amount spent on casual labour came to Rs. 15-9-0.

The total amount spent on the upkeep of bullocks came to Rs. 295-13-0, which works out to Rs. 15-6-0 per acre.

The average income and expenditure for this and the previous year are given below. The figures of expenditure for the last year have been worked out in the same manner as this year :—

Year.	Gross income.	Expenditure.	Net income.
-	Rs. a. p.	Rs. a. p.	Rs. a. p.
1933-34 ..	45 5 3	31 12 4	13 8 11
1934-35 ..	60 8 7	34 6 9	26 1 10

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

	Part IV. B.												Days per acre.
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total days.
<i>Manual Labour—</i>													
Farm cultivation ..	{ Total	50.5	47.5	67.0	64.8	51.4	31.5	32.1	18.7	51.1	58.7	31.9	521.0
		48.0	46.6	64.0	63.8	51.4	31.5	31.2	14.9	45.7	58.7	31.9	502.8
Unirrigated ..	{	2.5	0.9	3.9	1.0	..	..	0.9	3.8	5.4	..	..	18.2
		2.8	1.0	0.5	2.5	1.5	2.5	1.4	0.6	6.3	1.4	0.7	16.3
Other work ..													..
<i>Bullock Labour—</i>													
Farm cultivation ..	{ Total	28.4	28.7	25.6	24.3	30.6	12.9	11.5	7.2	16.7	22.2	8.0	209.4
		25.9	27.7	22.6	23.3	30.6	12.9	10.6	3.4	15.8	22.2	8.0	215.7
Unirrigated ..	{	2.5	0.9	3.0	1.0	..	..	0.9	3.8	0.9	..	..	13.7
		1.4	0.5	0.5	1.2	1.0	1.3	1.4	0.6	1.1	1.4	0.7	11.4
Other work ..													..
<i>*Well-irrigation..</i>	{ Manual labour	..	5.4	11.0	16.5	18.3	9.4	17.2	..	..	4.5	1.0	84.5
		..	2.0	5.5	8.3	9.1	5.1	9.8	..	..	2.3	0.5	43.8
Bullock ..	{ Bullock ..												8.0@

* This item has been included in "Farm cultivation" above.

† Per acre of total area held.

@ Per acre of well-irrigated area.

‡ Per acre of irrigated area held.

§ Per acre of unirrigated area held.

		<i>INCOME.</i>		<i>A. K. M.</i>	
Area held	.. 19 1 19	A. K. M. (Canal-irrigated		.. 11 5 12	
		Well- " "		.. 5 4 0	
		(Unirrigated		.. 2 0 7	

Part
IV.
B.

Crop.	Area.	Outturn.	Rate per maund.	Value.
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
<i>Irrigated area—</i>				
Owned and on cash rent—				
Cotton ..	0 3 16	3 10	5 0 0	16 4 0
Maize ..	1 6 8	..	6 10 8*	96 0 0
Rice ..	0 5 8	8 20	1 12 0	14 14 0
Wheat, Cross 518 ..	2 6 6	44 25	2 6 0	105 15 9
„ 8-A ..	2 1 9	19 5	2 3 6	42 6 11
„ bhusa ..	..	144 0	0 7 0	63 0 0
Tinde ..	0 7 9	Sold.	..	40 0 0
Potatoes ..	0 2 1	18 0	2 3 0	39 6 0
San ..	0 0 5	0 10	5 0 0	1 4 0
Senji-shaftal ..	1 7 9	Used as fodder.	Per kanal { 9 10 11 9 10 11 4 13 7 3 0 5	149 9 6
Senji ..	0 3 16			36 12 8
Chari ..	1 2 3			49 3 6
„ guara ..	1 2 14			32 6 1
Gram ..	1 5 0	8 0	1 15 0	15 8 0
„ bhusa ..	..	6 0	0 3 0	1 2 0
On kind rent—				
Maize ..	0 7 17	12 20	2 0 0	25 0 0
„ stalks ..	..	..	..	2 0 0
Cotton ..	0 3 14	2 35	5 0 0	14 6 0
Rice ..	0 3 11	9 20	1 12 0	16 10 0
Sugarcane ..	0 2 19	5 0	4 8 0	22 8 0
Wheat ..	2 3 3	22 4	2 3 6	49 0 7
„ bhusa ..	..	70 0	0 7 0	30 10 0
Berra ..	1 3 17	15 6	2 0 0	30 4 10
„ bhusa ..	..	20 0	0 7 0	8 12 0
Melon ..	0 1 9	..	25 0 0	36 4 0
Maize ..	0 2 1	Used as fodder.	Per kanal { 1 13 3 4 13 4 6 1 0 2 6 9	3 12 0
Chari-guara ..	2 1 15			85 12 8
Senji-shaftal ..	0 3 11			21 8 4
Berseem ..	1 5 4			37 8 7
<i>Total</i> ..	<i>26 5 5</i>	..	..	<i>1,087 13 5</i>
<i>Unirrigated area—</i>				
Owned—				
Bajra ..	0 3 3	Used as fodder.	0 14 6*	2 13 8
Tinde ..	0 4 3	Sold.	..	18 0 0
On kind rent—				
Bajra ..	0 4 18	Failed.	..	..
<i>Total</i> ..	<i>1 4 4</i>	..	..	<i>20 13 8</i>
GRAND TOTAL ..	<i>28 1 9</i>	..	..	<i>1,108 11 1</i>

*Per kanal,

(Continued).

	Rs. a. p.	Rs. a. p.
Brought forward ..		1,108 11 1

Part ADD THE FOLLOWING PAID IN KIND—

IV.

B. 1. *Harvesting—**Irrigated area—*

(i). Land owned and on cash rent—

	Rs. a. p.	
Cotton, 16½ srs. @ Rs. 5/- per md.	2 0 6	
Rice, 25½ srs. @ Rs. 1/12/- „ ..	1 1 10	
Wheat, 24 bundles @ Rs. -/15/10		
each	23 12 0	
		26 14 4

(ii). Land on kind rent—

Cotton, 14 srs. 6 chh. @ Rs. 5/-			
per md.	1 12 9		
Rice, 28½ srs. @ Rs. 1/12/- per md.	1 3 11		
Cane-juice, 7 srs. @ Rs. -/7/- „	0 1 3		
Wheat, 12 bundles @ Rs. -/14/3			
each	10 11 0		
		13 12 11	
			40 11 3

2. *Kamins—**Irrigated area—*

(i). Land owned and on cash rent—

Rice, 1 bundle @ Rs. -/8/5 ..	0 8 5	
Wheat, 12 bundles @ Rs. -/15/10		
each	11 14 0	
		12 6 5

(ii). Land on kind rent—

Wheat, 3 bundles @ Rs. -/14/3			
each	2 10 9		
Maize, 1 bundle @ Rs. -/11/-	0 11 0	3 5 9	
			15 12 2

		<i>Total</i>	1,165 2 6
<i>Gross Income</i> ..	{	<i>Irrigated</i>	1,144 4 10
		<i>Unirrigated</i>	20 13 8

ANALYSIS OF EXPENDITURE.

			Rs.	a.	p.	Rs.	a.	p.	Part IV. B.
1	<i>Upkeep of Bullocks—</i>								
	Total adult stock on the farm, 5 animals.								
	Roughages fed to all animals—								
	Bhusa	..	..	..	51	12	0		
	Maize stalks	..	..	..	2	0	0		
	Green fodder	..	..	..	381	14	5		
	Total fodders ..				435	10	5		
	Number of working bullocks, $2\frac{1}{2}$.								
	Bullocks' share of roughages, $\frac{1}{2}$				..	217	13	2	
	Concentrates fed to bullocks only—				Rs. a. p.				
	Gram	..	..	23	1	4			
	Wheat	..	..	5	0	0			
	Cotton seed	..	..	5	0	0			
	Toria cake	..	..	1	0	0			
	Gur	..	..	5	0	0			
	Salt	..	..	1	2	0			
						40	3	4	
	Miscellaneous (shoeing and blanket)				..	2	8	0	
	Interest and depreciation at 20% on—								
	Rs. 100/- for one year				..	20	0	0	
	Rs. 50/- for $8\frac{1}{2}$ months				..	7	1	4	
	Rs. 36/- for 5 „				..	3	0	0	
	Rs. 70/- for $4\frac{1}{2}$ „				..	5	4	0	
						35	5	4	
						295	13	10	
2.	<i>Hired Labour—</i>								
	(a). Permanent—								
	Pay	..	..	100	0	0			
	Clothes	..	..	13	4	0			
	Meals	..	..	30	0	0			
						143	4	0	
	(b). Casual—								
	Cash	..	..	8	6	0			
	Meals	..	..	2	1	0			
	Rice, 1 md. @ Rs. 1/12/- per md.				1	12	0		
	Fodder, 27 bundles @ Rs. -/2/- each				..	3	6	0	
						15	9	0	
						158	13	0	
	Carried forward				..	454	10	10	

		Rs. a. p.		Rs. a. p.	
		Brought forward		454 10 10	
Part IV. B.	3. Seed—				
	<i>Irrigated area—</i>	Rs. a. p.			
	Cotton	..	0	4	10
	Maize	..	1	4	0
	Rice	..	0	4	0
	Wheat	..	14	9	1
	Tinde	..	1	14	0
	Potatoes	..	6	0	0
	San	..	0	1	6
	Senji	..	2	0	0
	Shaftal	..	1	0	0
	Berseem	..	6	0	0
	Chari-guara	..	20	0	0
	Gram	..	2	8	4
	Melon	..	0	4	0
			56 1 9		
	<i>Unirrigated area—</i>				
	Bajra	..	0	7	0
	Tinde	..	0	10	0
			1 1 0		
			57 2 9		
	4. <i>Harvesting—</i> (For details see Income Statement)—	..		40 11 3	
	5. <i>Kamins</i> (Carpenter and Blacksmith)—				
	Rice, 24 srs. @ Rs. 1/12/- per md.	..	1	0	10
	Maize cobs, 16 srs. @ Rs. 1/5/4 „	..	0	8	6
	Cotton, 4 srs. @ Rs. 5/- per md.	..	0	8	0
	Wheat, 5 bundles @ Rs. -/14/3 each	..	4	7	3
			6 8 7		
	6. <i>Implements—</i>				
	Interest and depreciation at 28% on Rs. 5/- (share in fodder-cutter)	..	1	6	5
	Repairs and replacements	..	7	2	0
	Oil for lubrication	..	1	0	0
			9 8 5		
	7. <i>Well and Persian Wheel—</i>				
	Interest and depreciation at—				
	33% on Rs. 4/12/4 (share in chains)	..	1	9	2
	18% on Rs. 16/4/4 (share in remainder)	..	2	14	10
	18% on Rs. 1/6/5 (share in boring)	..	0	4	0
	Repairs	..	0	8	0
			5 4 0		
	8. <i>Water Rates—</i>				
	For area owned and on cash rent	..	36	3	6
	„ „ taken on kind rent	..	16	11	0
			52 14 6		
	9. <i>Land Revenue—</i>				
	Irrigated area	..	33	4	8
	Unirrigated area	..	2	7	3
			35 11 11		
	<i>Total Expenditure</i>		662 8 3		

EXPENDITURE.

Part
IV.
B.

Items.	TOTAL.			PER ACRE.		
	Total.	Irrigated.	Un-irrigated.	Total.	Irrigated.	Un-irrigated.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	295 13 10	277 13 8	18 0 2	15 6 0	16 2 6	8 13 0
Labour (Hired)	158 13 0	153 5 2	5 7 10	8 4 1	8 14 8	2 11 0
Seed ..	57 2 9	56 1 9	1 1 0	2 15 6	3 4 2	0 8 4
Harvesting	40 11 3	40 11 3	..	2 1 10	2 5 10	..
Kamins ..	6 8 7	6 2 3	0 6 4	0 5 5	0 5 9	0 3 1
Implements ..	9 8 5	8 15 2	0 9 3	0 7 11	0 8 4	0 4 6
Well and Persian Wheel	5 4 0	5 4 0	..	0 4 4	0 4 11	..
Water Rates ..	52 14 6	52 14 6	..	2 12 0	3 1 2	..
Land Revenue..	35 11 11	33 4 8	2 7 3	1 13 8	1 14 11	1 3 2
<i>Total</i> ..	<i>662 8 3*</i>	<i>631 8 5</i>	<i>27 15 10</i>	<i>31 6 9</i>	<i>36 11 3</i>	<i>13 11 1</i>

* Rs. 26/- (not included in expenditure above) were paid to the owner of the land taken on cash rent, who in turn paid Rs. 3-14-4 as land revenue (included in expenditure above) for that land. Rs. 200-9-10 worth of produce (included in gross income above) were given to the landlord of the land taken on batai, who in turn bore Rs. 11-7-9, Rs. 8-2-7, Rs. 1-5-1, Rs. 2-1-8, Rs. 10-9-10 and Rs. 7-3-3 as his share of expenses (included in expenditure above) against seed, harvesting, kamins, well and Persian wheel, water rates, and land revenue, respectively.

SUMMARY.

	Total.	Irrigated.	Unirrigated.
	A. K. M.	A. K. M.	A. K. M.
Area held ..	19 1 19	17 1 12	2 0 7
Area cropped ..	28 1 9	26 5 8	1 4 1
Intensity of cropping	146.4%	155.1%	71.0%

Income and Expenditure.

	TOTAL.			PER ACRE		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Irrigated ..	1,144 4 10	634 8 5	509 12 5	66 8 6	36 14 3	29 10 3
Unirrigated ..	20 13 8	27 15 10	—(7 2 2)	1 3 3	13 11 1	—(3 7 10)
<i>Total</i> ..	<i>1,165 2 6</i>	<i>662 8 3</i>	<i>502 10 3</i>	<i>60 8 7</i>	<i>34 6 9</i>	<i>26 1 10</i>

HOLDING C.—(SHERON).

Part
IV.
C.

This year the total area held by this farmer was 30 acres, 3 kanals and 6 marlas as compared with 36 acres and 4 marlas last year. The following table shows the details of this area with regard to tenure and source of irrigation :—

Nature of tenure.	Total.	Unirrigated.	IRRIGATED.	
			Well.*	Canal.
	A. K. M.	A. K. M.	A. K. M.	A. K. M.
Owned ..	6 6 19	4 3 10	2 3 9	..
On cash rent ..	21 6 0	10 6 3	2 1 14	8 6 3
On kind rent ..	1 6 7	1 6 7	..	..
<i>Total</i> ..	<i>30 3 6</i>	<i>17 0 0</i>	<i>4 5 3</i>	<i>8 6 3</i>

* Water-table approximately 22 feet below ground level.

A sum of Rs. 132/- was paid as rent for the area taken on cash rent; it works out to Rs. 4-5-5 per acre of the area held, and Rs. 6-1-2 per acre of the area taken on cash rent. The land revenue for this area was paid by the landlords while that for the area taken on batai was paid equally by the landlord and the tenant according to the share in batai. The whole of the canal-irrigated land was taken on cash rent, and the expenses in connection with the water rates were paid by the tenant. The seed for the entire holdings was supplied by the tenant. The amount spent by the landlord and the tenant on different items of expenditure for the land taken on batai is given in the following table :—

Items of expenditure.	PER ACRE CULTIVATED.		
	Total.	Landlord.	Tenant.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks ..	10 13 1	..	10 13 1
Labour (Hired) ..	0 4 5	..	0 4 5
Seed ..	1 1 8	..	1 1 8
Harvesting ..	0 10 10	0 5 5	0 5 5
Winnowing ..	0 7 2	0 3 7	0 3 7
Kamins ..	0 5 6	0 2 9	0 2 9
Implements ..	0 11 8	..	0 11 8
Land Revenue ..	0 13 10	0 13 10	..
<i>Total</i> ..	<i>15 4 2</i>	<i>1 9 7</i>	<i>13 10 7</i>

The income and expenditure statement for the area taken on kind rent is as below :—

Part
IV.
C.

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	22 14 1	1 9 7	21 4 6	12 12 1	0 14 3	11 13 10
Tenant ..	22 14 0	13 10 7	9 3 5	12 12 0	7 9 10	5 2 2
<i>Total</i> ..	45 12 1	15 1 2	30 7 11	25 8 1	8 8 1	17 0 0

The intensity of cropping for the total, irrigated and unirrigated areas was 92·3, 150·0 and 43·6 per cent., respectively. The intensity of cropping for the entire holding is gradually decreasing as will be seen from the following figures :—

Year.	Intensity of cropping.
1930-31 ..	119·9%
1931-32 ..	115·6%
1932-33 ..	95·8%
1933-34 ..	93·0%
1934-35 ..	92·3%

The time spent on farm cultivation by one man and one pair of bullocks was 20·7 and 11·3 days per acre respectively as against 18·0 and 7·9 days last year. The labour expended on the irrigated area by one man and a pair of bullocks was 35·5 and 18·5 days per acre, while the corresponding figures for the unirrigated area were 8·4 and 5·7 days. The days per acre spent by one man and a pair of bullocks on well-irrigation work alone were 21·0 and 10·3 respectively.

Three members of the tenant's family worked on the farm. No permanent labour was employed. Casual labour was engaged as needed and the total amount paid was Rs. 10-13-11.

The cultivation was carried on with the help of four bullocks throughout the year. The amount spent on the upkeep of bullocks

Part and other items is given below along with the corresponding figure
 IV. for the previous year :—
 C.

Items of expenditure.	PER ACRE.	
	1933-34.	1934-35.
	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	11 12 11	12 1 6
Labour (Hired)	2 6 5	0 5 8
Seed	2 0 0	1 12 3
Harvesting	1 6 7	0 14 7
Winnowing	0 5 6	0 10 4
Kamins	0 6 8	0 6 3
Implements	0 9 3	0 13 0
Well and Persian Wheel	0 5 3	0 15 0
Water Rates	1 15 7	1 10 4
Land Revenue	1 14 0	1 8 2

It will be noted that there is a very great difference in the expenses of labour for the two years which is due to the fact that no permanent labourer was employed this year as was done last year.

The total amount paid as cash and kind rent works out to Rs. 159-6-2, giving an average of Rs. 5-3-10 per acre of the total area held and Rs. 6-12-4 per acre rented. This item has not, however, been included in the final statement of income and expenditure.

The yield of cotton was poor on account of damage by rains at the flowering time. Maize suffered on account of bad germinations which was due to rains just after sowing. Wheat was damaged by black rust to some extent.

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total days.	Days per acre.
<i>Manual Labour—</i>														
<i>Total</i> ..	34.8	57.4	58.9	68.9	61.1	41.8	48.7	10.6	17.1	83.3	91.3	53.2	628.1	20.7†
Farm cultivation {														
Irrigated ..	25.2	39.4	54.9	44.8	44.9	38.8	48.7	10.6	17.1	57.5	47.7	47.1	476.7	35.5‡
Unirrigated ..	9.6	18.0	5.0	24.1	16.2	3.0	..	..	..	25.8	43.6	6.1	151.4	8.8§
Other work ..	36.0	2.6	0.6	0.6	0.6	10.5	4.8	25.1	22.5	7.0	0.8	0.6	111.7	..
Work done outside ..	2.8	..	4.2	..	2.3	..	..	..	..	..	..	..	9.3	..
<i>Bullock Labour—</i>														
<i>Total</i> ..	27.4	45.3	31.6	48.5	43.7	29.5	17.6	6.5	11.9	27.3	23.9	31.3	344.5	11.3†
Farm cultivation {														
Irrigated ..	19.0	27.3	26.6	24.4	27.5	26.5	17.6	6.5	11.9	13.0	20.0	27.5	247.8	18.5‡
Unirrigated ..	8.4	18.0	5.0	24.1	16.2	3.0	..	..	..	14.3	3.9	3.8	96.7	5.7§
Other work ..	19.4	1.6	0.6	0.6	0.6	5.5	3.3	..	7.8	4.0	0.8	0.6	44.8	..
Work done outside ..	2.5	..	4.2	..	2.3	..	..	..	..	..	..	..	9.0	..
<i>* Well-irrigation</i> {														
Manual labour ..	..	6.0	11.3	5.8	13.5	23.0	22.5	..	9.3	..	..	6.3	97.7	21.0@
Bullock " ..	..	3.0	5.6	2.9	8.3	11.5	8.8	..	4.6	..	..	3.1	47.8	10.3@

* This item has been included in "Farm cultivation" above.

† Per acre of irrigated area held.

§ Per acre of unirrigated area held.

@ Per acre of well-irrigated area.

† Per acre of total area held.

INCOME.

A. K. M.

	A. K. M.	{ Canal-irrigated ..	8 6 3
Area held ..	30 3 6	{ Well- ,, ..	4 5 3
		Unirrigated ..	17 0 0

Part
IV.
C.

Crop.	Area.	Outturn.	Rate per maund.	Value.
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
<i>Irrigated area—</i>				
Land owned and on cash rent—				
Cotton ..	2 4 12	14 0	4 12 0	66 8 0
„ sticks ..	..	..	..	5 0 0
Maize ..	1 4 5	19 5	1 11 0	32 4 5
„ stalks ..	..	..	..	7 8 0
Rice ..	1 5 4	29 30	1 8 6	45 8 10
Wheat ..	6 0 4	144 20	2 2 0	307 1 0
Berra ..	3 0 13			
Chari ..	3 5 1			
Senji ..	1 5 0			
Wheat-berra bhusa ..	..	270 0	0 6 0	101 4 0
<i>Total</i> ..	20 0 19	..	..	717 13 9
<i>Unirrigated area—</i>				
Land owned and on cash rent—				
Senji ..	0 3 3	Failed.	..	..
Wheat ..	2 0 5	25 20	2 1 6	53 6 3
Berra ..	2 2 16			
Wheat-berra bhusa ..	..	45 0	0 6 0	16 14 0
Barley ..	0 5 19	2 22	1 13 0	4 9 11
„ bhusa ..	..	6 0	0 6 0	2 4 0
Taramira ..	0 0 17	4 10	3 5 3	14 2 4
Land on kind rent—				
Wheat ..	1 6 7	14 10	2 3 6	31 9 10
„ bhusa ..	..	30 0	0 6 0	11 4 0
<i>Total</i> ..	7 3 7	..	..	134 2 4
GRAND TOTAL ..	27 4 6	..	..	852 0 1

(Continued).

		Rs. a. p.			Rs. a. p.			Part
Brought forward		..			852 0 1			IV. C.
ADD THE FOLLOWING PAID IN KIND—								
1. <i>Harvesting</i> —								
<i>Irrigated area</i> (Owned and cash rented)—								
Rice, 2 mds. 10 srs. @ Rs. 1/8/6	Rs. a. p.							
per md.	..	3	7	1				
Wheat and berra, 21 bundles @								
Rs. -/13/7 each	..	17	13	3				
					21	4	4	
<i>Unirrigated area</i> (Owned and cash rented)—								
Wheat and berra, 10 bundles @								
Rs. -/6/6 each	..	4	1	0				
Taramira, 2 bundles @ Rs. -/4/- each	0 8 0							
Barley, 2 ,, @ Rs. -/4/4 ,,	0 8 8							
		5	1	8				
On kind rent—								
Wheat and berra, 3 bundles @								
Rs. -/7/- each	..	1	5	0				
					6	6	8	
								27 11 0
2. <i>Winnowing</i> —								
<i>Irrigated area</i> (Owned and under cash rent)—								
Wheat-berra, 7 mds. 9 srs. @ Rs. 2/2/- per md.	15 5 8							
<i>Unirrigated area</i> (Owned and under cash rent)—								
Wheat-berra, 1 md. 11 srs. @								
Rs. 2/1/6 per md.	..	2	10	9				
On kind rent—								
Wheat-berra, 28½ srs. @ Rs. 2/3/6								
per md.	..	1	9	3				
					4	4	0	
								19 9 8
3. <i>Kamins</i> —								
<i>Irrigated area</i> —								
Wheat, 14½ bundles @ Rs. -/13/7 each	..							
					12	4	11	
4. <i>Kept for seed</i> —								
<i>Irrigated area</i> —								
Maize cobs, 12 srs. @ Rs. 1/2/- per md.	..	0	5	5				
Senji, 3 mds. @ Re. 1/- per md.	..	3	0	0				
					3	5	5	
<i>Gross Income</i> ..					{			
					Total			
					Irrigated			
					Unirrigated			
					914 15 1			
					770 2 1			
					144 13 0			

ANALYSIS OF EXPENDITURE.

		Rs. a. p.			Rs. a. p.			
Part IV. C.	1. <i>Upkeep of Bullocks—</i>							
	Total adult stock on the farm, 6 animals.							
	Roughages fed to all animals—							
	Bhusa	..	..	..	160	0	0	
	Maize stalks	..	..	..	7	8	0	
	Green fodder	..	..	..	152	11	6	
	Total fodders	..			320	3	6	
	Number of working bullocks, 4.							
	Working bullocks' share of roughages, 2/3rd	..			213	7	8	
	Concentrates fed to bullocks only—							
	Gram	..	..	19 11 7				
	Toria cake	..	..	9 9 7				
	Gur	..	..	16 0 0				
	Wheat flour	..	..	15 0 0				
	Oil	..	..	16 0 0				
					76	5	2	
	Salt	..	..	..	1	10	6	
	Shoeing	..	..	..	2	4	0	
	Interest and depreciation @ 20% on Rs. 370/-				74	0	0	
							367 11 4	
	2. <i>Labour (Hired, Casual)—</i>							
	Cash	..	..	..	5	12	0	
	Fodder bundles	..	..	..	0	10	0	
	Maize cobs	..	..	..	1	11	0	
	Taramira	..	..	..	1	3	11	
	Meals	..	..	..	1	9	0	
							10 13 11	
	3. <i>Seed—</i>							
	<i>Irrigated area—</i>							
	Cotton	..	..	1 10 0				
	Maize	..	..	0 8 0				
	Rice	..	..	4 0 0				
	Wheat	..	..	19 8 0				
	Gram	..	..	3 9 6				
	Chari	..	..	6 0 0				
	Senji	..	..	6 0 0				
	Sarson	..	..	2 0 0				
					43	3	6	
	<i>Unirrigated area—</i>							
	Senji	..	..	0 12 0				
	Wheat	..	..	4 8 0				
	Gram	..	..	3 9 6				
	Barley	..	..	1 8 0				
	Taramira	..	..	0 2 0				
					10	7	6	
							53 11 0	
	Carried forward						432 4 3	

				Rs. a. p.	Rs. a. p.	Part
	Brought forward			..	432 4 3	IV. C.
4. <i>Harvesting</i> —(See Income Statement)—						
Irrigated area	..	..	..	21 4 4		
Unirrigated area	..	..	..	6 6 8	27 11 0	
5. <i>Winnowing</i> —(See Income Statement)—						
Irrigated area	..	..	..	15 5 8		
Unirrigated area	..	..	..	4 4 0	19 9 8	
6. <i>Kamins</i> (Carpenter and Blacksmith)—						
Maize cobs, 32 srs. @ Rs. 1/2/- per md.	..		..	0 14 5		
Rice, 8 srs. @ Rs. 1/8/6 per md.	..		..	0 4 11		
Cotton, 4 srs. @ Rs. 4/12/- „	..		..	0 7 7		
Wheat, 10 bundles @ Rs. -/13/7 each	..		..	8 7 10		
„ , 32 srs. @ Rs. 2/2/- per md.	..		..	1 11 2	11 13 11	
7. <i>Implements</i> —						
Interest and depreciation at—						
33% on Rs. 17/- (chaff-cutter)	..	..	..	5 9 9		
18% on Rs. 70/- (cart)	..	..	..	12 9 7		
Repairs and replacements	..	..	..	4 9 0		
Oil and soap	..	..	..	2 0 0	24 12 4	
8. <i>Well and Persian Wheel</i> —						
Interest and depreciation at—						
33% on Rs. 27/15/10 (chains)	..	..	..	9 3 10		
18% on Rs. 71/9/10 (remainder)	..	..	..	12 11 3		
Share in repairs	..	..	..	3 11 0		
Oil for lubrication	..	..	..	0 8 0		
Berra, 1 md. @ Rs. 2/2/ per maund	..	..	..	2 2 0	28 7 1	
9. <i>Water Rates</i> —	..	..	..	..	50 1 0	
10. <i>Land Revenue</i> —						
Irrigated area	..	..	..	27 14 7		
Unirrigated area	..	..	..	17 15 9	45 14 4	
<i>Total Expenditure</i>				..	640 9 7	

EXPENDITURE.

Items.	TOTAL.			PER ACRE.		
	Total.	Irrigated.	Unirrigated	Total.	Irrigated.	Unirrigated
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	367 11 4	265 1 6	102 9 10	12 1 6	19 12 3	6 0 7
Labour (Hired) ..	10 13 11	8 4 1	2 9 10	0 5 8	0 9 10	0 2 6
Seed ..	53 11 0	43 3 6	10 7 6	1 12 3	3 3 7	0 9 10
Harvesting ..	27 11 0	21 4 4	6 6 8	0 11 7	1 9 5	0 6 0
Winnowing ..	19 9 8	15 5 8	4 4 0	0 10 4	1 2 4	0 4 0
Kamins ..	11 13 11	8 8 7	3 5 4	0 6 3	0 10 2	0 3 2
Implements ..	24 12 4	17 13 9	6 14 7	0 13 0	1 5 1	0 6 6
Well and Persian Wheel	28 7 1	28 7 1	..	0 15 0	2 1 11	..
Water Rates ..	50 1 0	50 1 0	..	1 10 4	3 11 9	..
Land Revenue ..	45 14 4	27 14 7	17 15 9	1 8 2	2 1 4	1 0 11
<i>Total</i> ..	<i>640 9 7*</i>	<i>486 0 1</i>	<i>154 9 6</i>	<i>21 1 1</i>	<i>36 3 8</i>	<i>9 1 6</i>

* Rs. 132/- (not included in expenditure above) were paid to the owner of the land taken on cash rent, who in turn paid Rs. 18-5-6 as land revenue (included in expenditure above) for that land. Rs. 22-14-1 worth of produce was given to the owner of the land taken on batai, who in turn paid Rs. 0-5-5, Rs. 0-3-7, Rs. 0-13-10 and Rs. 0-2-9 as his share of expenses (included in expenditure above) against harvesting, winnowing, kamins, and land revenue respectively.

SUMMARY.

	Total.	Irrigated.	Unirrigated.
	A. K. M.	A. K. M.	A. K. M.
Area held ..	30 3 6	13 3 6	17 0 0
Area cropped ..	27 4 6	20 0 19	7 3 7
Intensity of cropping	92.3%	150.0%	43.6%

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Irrigated ..	770 2 1	486 0 1	284 2 0	37 5 7	36 3 8	21 1 11
Unirrigated ..	144 13 0	154 9 6	—(9 12 6)	8 8 4	9 1 6	—(0 9 2)
<i>Total</i> ..	<i>914 15 1</i>	<i>640 9 7</i>	<i>274 5 6</i>	<i>30 0 11</i>	<i>21 1 1</i>	<i>8 15 10</i>

PART V.

Accounts of Three Chahi-Nahri Holdings

in the Multan District

for the year

1st July 1934 to 30th June 1935.

PART V.

Part V. Accounts in this district have been maintained continuously for the last seven years. For the first two years there were only two holdings under observation, and in 1930-1 Holding C was added. Detailed information about them for the year 1934-5 is given in the pages which follow. Similar information for previous years will be found in the publications of this series from 1928-9 to 1933-4.*

These holdings were cultivated under a varied set of conditions. Holding A was farmed by hired labourers under the direct supervision of the landlord. Holding B was farmed by a tenant. Holding C was also farmed by a tenant but under the supervision of a manager acting for the landlord. The tenant of this holding did not engage any labour, while the tenant of Holding B engaged only casual labour. Under such varied conditions the financial position of these holdings stood as follows:—

Holding.	Area held.	Intensity of cropping.	PER ACRE.			WORKING DAYS PER ACRE.	
			Gross income.	Expenditure.	Net income.	Men.	Bullocks.
	A. K. M.	Per cent.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
A. ..	9 0 15	100.0	20 5 2	17 5 11	2 15 3	46.0	22.1
B. ..	35 6 0	100.0	28 3 11	15 8 9	12 11 2	35.9	19.8
C. ..	29 1 5	100.0	30 3 2	17 6 5	12 12 9	32.8	17.7

It will be seen that the intensity of cropping in all the three holdings came to 100 per cent. which means that none of the cultivators grew more than one crop on any of the fields.

Assuming that all these holdings belonged entirely to the cultivators, and that no permanent labour was employed for assistance in the cultivation we get the following figures for gross income, expenditure and net income:—

* *Ibid.* pages 127-143, 101-115, 117-138, 115-135, 97-120 and 103-126, respectively.

Holding.	PER ACRE.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
A. ..	20 5 2	11 14 2	8 7 0
B. ..	28 3 11	15 8 9	12 11 2
C. ..	30 3 2	17 6 5	12 12 9

It will be seen that while the average net income of Holdings B and C is practically equal, the income of Holding A is much lower. This is due to the fact that this holding is farmed by hired labourers who are given fixed wages in cash or kind and are, therefore, careless in their work.

HOLDING A.—(ASHAQPUR).

(LASURI).

Part
V. A.

The total area held this year was 9 acres and 15 marlas (water-table approximately 20 feet below ground level), as against 23 acres, 7 kanals and 10 marlas last year. The decrease was due to poor canal supply, which came late and stopped early.

The cultivation was, as in previous years, carried out by two permanent labourers under the direct supervision of the landlord. One of them who gave his full time to farming operations was given 24 maunds of wheat valued at Rs. 42/-. The other man was mainly entrusted with the tending of cattle, and gave only occasional help in cultivation. He was actually given 18 maunds of wheat, but only one-fourth of his wages has been included in the expenditure as he spent only about a quarter of his time on cultivation work. Both the workers got Rs. 49/14/0 in all as against Rs. 87/- last year, when, however, they were paid in cash, at the rate of Rs. 7/4/0 per mensem.

The time spent by labourers per acre of the area held averaged 46.0 and 22.1 days of men and bullocks, respectively, as against 20.3 and 7.9 days, respectively last year. The low output last year was accounted for by the long absence of the landlord; the average work put in by these men has come to the normal standard this year.

The harvesting of wheat was done by *lavas*, who were paid at the rate of 2 seers per maund. The winnowing was done by casual labourers, who were paid at the rate of one seer per maund. The kamins were paid in cash; the carpenter got Rs. 0/12/0 and the potter Rs. 0/6/0. No work was taken from the blacksmith, who was not, therefore, given anything.

Cotton and rice failed altogether owing to scarcity of water. The outturn of jowar was very poor. The rice crop was fed to the cattle because of its extremely bad condition. The landlord did not depend for grains upon this farm alone so he for the most part grew fodder crops here.

The various items of expenditure for this and the previous ^{Part} year are given below for comparison: _{V. A.}

Items of expenditure.	PER ACRE.					
	1933-34.			1934-35.		
	Rs.	a.	p.	Rs.	a.	p.
Upkeep of Bullocks	4	3	6	6	1	0
Labour (Hired)	4	7	1	6	13	5
Seed	1	15	6	1	4	7
Harvesting	1	0	6	0	3	2
Winnowing	0	12	4	0	1	2
Kamins	0	1	3	0	2	0
Implements	0	0	11	0	5	6
Well and Persian Wheels	0	8	10	0	12	8
Water Rates	0	10	1	0	11	8
Land Revenue	2	11	5	0	14	9
<i>Total</i>	<i>16</i>	<i>7</i>	<i>5</i>	<i>17</i>	<i>5</i>	<i>11</i>

It will be seen that the expenditure has gone up under every head except seed, harvesting, winnowing and land revenue. The low expense under these heads was due to the fact that about half the area this year was under fodder crops, which require less costly seed, and are charged at lower rates for land revenue. Remission in land revenue for both rabi and kharif crops was granted by the Government at the rate of 2 annas per rupee. The decrease in the land revenue figure is, however, mainly due to a very high percentage of *kharaba* in the kharif season.

The income and expenditure per acre for this and the previous year are compared below :—

		PER ACRE.		
		Gross income.	Expenditure.	Net income.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
1933-34	..	15 10 9	16 7 5	---(0 12 8)
1934-35		20 5 2	17 5 11	2 15 3

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

	July.	August.	Sept. mber.	(October.	November.	December.	January.	February.	March.	April.	May.	June.	Total days.	Days per acre.
<i>Manual Labour—</i>														
Farm cultivation	..	29.1	35.0	43.3	31.9	28.8	30.0	32.5	17.8	43.2	16.0	31.5	79.3	418.4
Other work	..	..	..	..	..	..	..	..	..	..	2.0	4.8	6.8	..
Work done outside	..	1.5	..	..	..	..	..	..	..	..	..	..	7.5	..
<i>Bullock Labour—</i>														
Farm cultivation	..	19.5	24.5	32.3	15.1	13.9	15.0	10.0	13.3	24.0	14.0	..	19.5	22.1
* <i>Well-irrigation</i>	..	..	2.0	4.0	..	27.8	30.0	18.0	9.0	21.8	..	..	112.6	12.4
	..	..	..	2.0	..	13.9	15.0	9.0	4.5	10.9	..	..	55.3	6.1

* This item has been included in "Farm cultivation" above.

INCOME.

A. K. M.

Area held— 9 0 15

Crop.	Area.	Outturn.	Rate per	Valuc.	Part V. A.
			maund or kanal.		
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.	
Cotton ..	1 7 10	Failed.	..	..	
Jowar ..	1 7 0	2 20	2 0 0	5 0 0	
„ stalks ..	..	..	..	48 0 0	
Wheat ..	0 6 0	12 20	1 12 0	21 14 0	
„ bhusa ..	..	20 0	0 4 0	5 0 0	
Turnips ..	0 3 0	6 0	3 1 0	18 6 0	
Rice ..	1 2 0	Used as fodder.	0 12 0*	7 8 0	
Sawank-chari ..	0 3 5		1 8 0*	4 14 0	
Bajra ..	0 5 0		0 12 0*	3 12 0	
Turnip-sarson ..	1 1 0		4 0 0*	36 0 0	
Wheat ..	0 1 0		7 0 0*	7 0 0	
Barley ..	0 5 0		5 0 0*	25 0 0	
<i>Total</i> ..	<i>9 0 15</i>	..	..	<i>182 6 0</i>	

* Per kanal.

ADD THE FOLLOWING PAID IN KIND—

	Rs. a. p.
1. <i>Harvesting</i> —	
Wheat, 30 srs. @ Rs. 1/12/- per md.	.. 1 5 0
Jowar, 10 „ @ Rs. 2/- „ ..	.. 0 8 0
	1 13 0
2. <i>Winnowing</i> —	
Wheat, 15 srs. @ Rs. 1/12/- per md.	 0 10 6
<i>Gross Income</i> ..	<i>184 13 6</i>

ANALYSIS OF EXPENDITURE.

				Rs. a. p.	Rs. a. p.
Part 1.	<i>Upkeep of Bullocks—</i>				
V. A.	Total adult stock on the farm, 19½ animals.				
	Fodders fed to all animals—				
	Last year's wheat bhusa	..	..	8 5 0	
	„ „ barley „	..	..	3 2 0	
	Wheat bhusa from tenants	..	..	28 12 0	
	Green fodders	..	..	84 2 0	
	Jowar stalks	..	..	48 0 0	
	Total fodders	..		172 5 0	
	Number of working bullocks, 4				
	Bullocks' share of roughages, 16/77ths	..		35 11 10	
	Interest and depreciation @ 20% on Rs. 97/-	..		19 6 5	
					55 2 3
2.	<i>Labour (Hired)—</i>				
	(a). Permanent—		Rs. a. p.		
	One man given 24 mds. wheat				
	@ Rs. 1/12/- per maund	..	42 0 0		
	Second man given 4½ mds. wheat				
	@ Rs. 1/12/- per maund	..	7 14 0		
				49 14 0	
	(b). Casual—				
	Cleaning of water channel	..	7 0 0		
	Transporting of <i>kallar</i>	..	5 5 3		
				12 5 3	
					62 3 3
3.	<i>Seed—</i>				
	Cotton	..	..	1 9 6	
	Jowar	..	..	2 8 0	
	Wheat	..	..	1 6 3	
	Turnip	..	..	2 0 0	
	Rice	..	..	0 10 0	
	Sawank	..	..	0 1 0	
	Chari	..	..	0 7 6	
	Bajra	..	..	0 10 0	
	Barley	..	..	2 3 0	
	Sarson	..	..	0 4 0	
					11 11 3
4.	<i>Harvesting—</i> (For details see Income Statement)—				
			..		1 13 0
5.	<i>Winnowing—</i> (For details see Income Statement)—				
			..		0 10 6
6.	<i>Kamins</i> (Carpenter and Potter)—				
	Cash to Carpenter	..	..	0 12 0	
	Cash to Potter	..	..	0 6 0	
					1 2 0
	Carried forward	..			132 10 3

			Rs.	a.	p.	Rs.	a.	p.	Part
		Brought forward	..			132	10	3	V. A.
7. <i>Implements—</i>									
Repairs and replacements	..	..	..			3	2	0	
8. <i>Well and Persian Wheels—</i>									
Interest and depreciation @ 15 % on Rs. 139/-									
(cost of Persian wheel)	..	..	20	13	7				
Mahls, 4 @ Rs. -/12/- each	..	..	3	0	0				
Repairs	..	..	5	0	0				
		<i>Total</i>	..	28	13	7			
Cultivator's share in above= $\frac{1}{4}$ th	..	..	..			7	3	5	
9. <i>Water Rates—</i>									
Rabi	..	..	..	3	6	0			
Kharif	..	..	..	3	4	6			
						6	10	6	
0. <i>Land Revenue—</i>									
Kharif	..	..	..	3	5	11			
Rabi	..	..	..	4	15	1			
						8	5	0	
		<i>Total Expenditure</i>	..			157	15	2	

*EXPENDITURE.*Part
V. A.

Items.			Total.	Per Acre.
			Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	..	..	55 2 3	6 1 0
Labour (Hired)	..	..	62 3 3	6 13 5
Seed	..	..	11 11 3	1 4 7
Harvesting	..	..	1 13 0	0 3 2
Winnowing	..	..	0 10 6	0 1 2
Kamins	..	..	1 2 0	0 2 0
Implements	..	..	3 2 0	0 5 6
Well and Persian Wheel		..	7 3 5	0 12 8
Water Rates	..	..	6 10 6	0 11 8
Land Revenue	..	..	8 5 0	0 14 9
<i>Total</i>			<i>157 15 2</i>	<i>17 5 11</i>

SUMMARY.

			A. K. M.
Area held	..	..	9 0 15
Area cropped	..	..	9 0 15
Intensity of cropping	..	..	100·0 per cent.

Income and Expenditure.

			Total.	Per Acre.
			Rs. a. p.	Rs. a. p.
Gross income	..	..	184 13 6	20 5 2
Expenditure	..	..	157 15 2	17 5 11
Net income	..	..	<i>26 14 4</i>	<i>2 15 3</i>

HOLDING B.—(KHUBBARWAL).

(LASURI).

The total area held this year was 35 acres and 6 kanals (water-^{Part} table approximately 24 feet below ground level) as against 33^{V. B.} acres, 1 kanal and 10 marlas held last year. It was again cultivated by a tenant for the landlord on the conditions given below.

1. The produce, excepting green fodder and bhusa, was divided between the landlord and the tenant in the ratio of 2 : 3 after paying in kind such expenses as those of harvesting, winnowing, carting, weighing, kamins and alms. From the fodders the landlord took one kanal each of jowar, wheat and turnip, and a camel-load (about 7 maunds) of bhusa. Two kanals of barley were also taken by the landlord without division, the seed for the same having been supplied by him to the tenant.

2. Water rates and expenses in connection with the silt clearing of water-courses were paid by the tenant. The landlord bore the cleaning charges of the minor and main channels, and also paid the land revenue. The interest and depreciation on Persian wheel and a part of the cleaning charges of the well were paid by the landlord, while all other expenses under the head "Well and Persian Wheel," viz., cost of mahls and lubrication, were defrayed by the tenant.

3. The charges of carpenter, blacksmith and potter were entirely met by the tenant. The expenses in connection with harvesting, winnowing, alms, weighman and watchman were shared equally. The tenant repaired and replaced the implements at his own expense.

The cultivation work was carried out by three members of the family of the tenant. No permanent labour was employed; casual labour was engaged for such miscellaneous work as cleaning of water channels and hauling and weighing of produce.

The number of days spent by men and bullocks on cultivation was 35·9 and 19·8 per acre as against 43·3 and 19·4 days per acre last year respectively. Of this 17·2 days of men and 8·5 of bullocks were spent on the lifting of water and its application to the fields, and the remaining 18·7 and 11·3 days per acre on cultivation work proper.

Eight bullocks were maintained on the farm throughout the year. The average cost of their upkeep together with other items

Part of expenditure is given below along with the corresponding figures V. B. for the previous year :—

Items of expenditure.	PER ACRE.	
	1933-34.	1934-35.
	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	8 0 7	8 15 6
Labour (Hired)	0 8 11	0 8 7
Seed	1 10 5	1 6 2
Harvesting	1 0 6	0 14 2
Winnowing	0 5 0	0 2 2
Kamins	0 4 1	0 4 3
Implements	0 2 8	0 3 5
Well and Persian Wheel	0 12 11	0 13 6
Water Rates	1 3 8	1 1 4
Land Revenue	2 3 11	1 3 8
<i>Total</i> ..	<i>16 4 8</i>	<i>15 8 9</i>

There is a decrease in all items of expenditure except the upkeep of bullocks, implements and Persian wheels. The expenditure on kamins remained practically the same. Remission in land revenue was granted by the Government at the rate of 2 annas per rupee. The heavy fall in this item is, however, mainly due to the high percentage of kharaba allowed in the kharif season.

Rice was very poor owing to shortage of water. Due to the same reason cotton also did not yield well. Wheat was sown early; the yield, accordingly, was better than that of other farms in this part. Gram failed altogether.

The gross income, expenditure and net income per acre of the landlord and the tenant for the current as well as the previous year are given below for comparison :—

	1933-34.			1934-35.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	7 8 5	3 14 8	3 9 9	7 7 7	2 11 11	4 11 8
Tenant ..	22 1 1	12 6 0	9 11 1	20 12 4	12 12 10	7 15 6
<i>Total</i> ..	<i>29 9 6</i>	<i>16 4 8</i>	<i>13 4 10</i>	<i>28 3 11</i>	<i>15 8 9</i>	<i>12 11 2</i>

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total days.	Days per acre.
<i>Manual Labour—</i>														
Farm cultivation	..	80.8	101.8	84.3	142.5	95.5	93.0	80.8	80.5	185.5	106.0	130.3	1,264.9	35.9
Work done outside	..	..	9.0	..	8.0	..	..	..	..	..	..	..	17.0	..
<i>Bullock Labour—</i>														
Farm cultivation	..	41.3	86.5	70.0	88.5	52.0	46.5	37.5	41.8	92.8	41.3	50.1	709.2	19.8
Work done outside	..	..	1.1	..	8.0	..	..	..	..	..	..	..	9.1	..
Manual labour * Well-irrigation ..	..	0.8	..	28.5	21.0	87.0	93.0	80.8	77.5	185.5	1.5	..	614.6	17.2
Bullock ..	..	0.8	..	14.2	10.5	43.5	46.5	37.5	38.8	92.8	0.8	..	304.9	8.5

* This item has been included in "Farm cultivation" above.

INCOME.

A. K. M.
Area held—35 6 0

Part
V. B.

Crop.	Area.	Outturn.	Rate per maund or kanal.	Value.
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
Cotton ..	6 1 10	26 17	5 10 0	148 10 3
Rice ..	2 7 10	39 30	1 4 0	49 11 0
Bajra ..	2 1 10	2 11½	1 4 0	2 13 9
„ stalks ..	..	..	..	15 0 0
Jowar ..	4 0 15	2 5	1 0 0	2 2 0
„ stalks ..	..	..	3 0 0*	14 4 0
Wheat ..	12 3 10	210 0	1 12 0	367 8 0
„ bhusa ..	..	380 0	0 4 0	95 0 0
Sawank ..	0 4 0	} Used as fodder.	1 8 0*	6 0 0
Turnip ..	2 5 0		4 0 0*	84 0 0
Onion ..	0 0 5		10 0 0*	2 8 0
Wheat ..	1 0 0		7 0 0*	56 0 0
Gram ..	1 1 0		1 0 0*	9 0 0
Barley-oats ..	0 6 0		3 8 0*	21 0 0
Methe ..	1 7 0		5 8 0*	82 8 0
<i>Total</i> ..	<i>35 6 0</i>	..	..	<i>956 1 0</i>

* Per kanal.

ADD THE FOLLOWING PAID IN KIND—

	Rs. a. p.
1. <i>Harvesting—</i>	
<i>From the common heap—</i>	
Cotton, 3 mds. @ Rs. 5/10/- per md. ..	16 14 0
Wheat, 5 mds. 30 srs. @ Rs. 1/12/- per md. ..	10 1 0
Rice, 1½ mds. @ Rs. 1/14/- per md. ..	2 13 0
<i>From the landlord's share—</i>	
Wheat, 1 md. 2 srs. @ Rs. 1/12/- per md. ..	1 13 5
2. <i>Winnowing—</i>	
Wheat, 2 mds. 30 srs. @ Rs. 1/12/- per md. ..	4 13 0
3. <i>Miscellaneous—</i>	
<i>Weighing charges—</i>	
Wheat, 1 md. 15 srs. @ Rs. 1/12/- per md. ..	2 6 6
<i>Alms—</i>	
Wheat, 3 mds. @ Rs. 1/12/- per md. ..	5 4 0
	7 10 6
<i>Gross Income</i> ..	
	<i>1,000 1 11</i>

ANALYSIS OF EXPENDITURE.

			Rs.	a.	p.	Rs.	a.	p.	Part V. B.
1.	<i>Upkeep of Bullocks—</i>								
	Total adult stock on the farm, 12½ animals.								
	Roughages fed to all animals—								
	Bhusa consumed	..	..	87	8	0			
	Green fodders	..	..	258	12	0			
	Total fodders	..	346	4	0				
	Number of working bullocks, 8.								
	Bullocks' share of roughages, 32/49ths	..	226	2	0				
	Concentrates fed to bullocks only—								
	Gram	..	15	0	0				
	Oil	..	0	13	0				
	Milk	..	0	10	0				
				16	7	0			
	Medicine	..	2	0	0				
	Interest and depreciation @ 20% on Rs. 375/-	..	75	0	0				
	Miscellaneous	..	1	0	0				
				320	9	0			
2.	<i>Labour (Hired, casual)—</i>								
	Cleaning charges of canal minor	..	10	0	0				
	„ „ of water channels	..	5	0	0				
	Weighing charges	..	2	6	6				
	Hauling charges of wheat	..	1	13	5				
				19	3	11			
3.	<i>Seed—</i>								
	Cotton	..	3	0	0				
	Rice	..	2	0	0				
	Bajra	..	0	7	0				
	Jowar	..	9	6	0				
	Onion	..	0	1	6				
	Wheat	..	25	6	0				
	Sawank	..	0	2	6				
	Turnip	..	5	8	0				
	Methe	..	1	8	0				
	Gram	..	0	14	0				
	Barley	..	0	13	0				
	Oats	..	0	6	6				
				49	8	6			
4.	<i>Harvesting—(For details see Income Statement)—</i>								
		..	31	9	5				
5.	<i>Winnowing—(For details see Income Statement)—</i>								
		..	4	13	0				
6.	<i>Kamins—</i>								
	Cotton, 18 srs. @ Rs. 5/10/- per md.	..	2	8	6				
	Wheat, 4 mds. @ Rs. 1/12/- „	..	7	0	0				
				9	8	6			
	Carried forward	..	435	4	4				

				Rs.	a.	p.	Rs.	a.	p.
		Brought forward		..			435	4	4
Part 7. <i>Implements—</i>									
V. B.	Repairs and replacements	..	..	..			7	10	0
8.	<i>Well and Persian Wheel—</i>								
	Interest and depreciation @ 16% on Rs. 122/8/-			19	9	7			
	Mahls, 3 @ Rs. -/12/- each	..	..	2	4	0			
	Cleaning charges of well	..	..	5	13	0			
	Repairs	..	..	2	0	0			
	Oil for lubrication	..	..	0	8	0			
							30	2	7
9.	<i>Water Rates—</i>								
	Rabi	..	..	..	22	1	3		
	Kharif	..	..	..	16	10	1		
							38	11	4
10.	<i>Land Revenue—</i>								
	Rabi	..	..	..	30	0	10		
	Kharif	..	..	..	13	14	0		
							43	14	10
	<i>Total Expenditure</i>			..			555	11	1

*EXPENDITURE.*Part
V.
B

Items.	TOTAL.			PER ACRE.		
	Total.	Landlord.	Tenant.	Total.	Landlord.	Tenant.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	320 9 0	..	320 9 0	8 15 6	..	8 15 6
Labour (Hired) ..	19 3 11	13 0 8	6 3 3	0 8 7	0 5 10	0 2 9
Seed ..	49 8 6	1 3 6	48 5 0	1 6 2	0 0 7	1 5 7
Harvesting ..	31 9 5	15 12 9	15 12 8	0 14 2	0 7 1	0 7 1
Winnowing ..	4 13 0	2 6 6	2 6 6	0 2 2	0 1 1	0 1 1
Kamins ..	9 8 6	..	9 8 6	0 4 3	..	0 4 3
Implements ..	7 10 0	..	7 10 0	0 3 5	..	0 3 5
Well and Persian Wheels	30 2 7	21 9 7	8 9 0	0 13 6	0 9 8	0 3 10
Water Rates ..	38 11 4	..	38 11 4	1 1 4	..	1 1 4
Land Revenue ..	43 14 10	43 14 10	..	1 3 8	1 3 8	..
<i>Total</i> ..	<i>555 11 1</i>	<i>97 15 10</i>	<i>457 11 3</i>	<i>15 8 9</i>	<i>2 11 11</i>	<i>12 12 10</i>

SUMMARY.

A. K. M.

Area held 35 6 0

Area cropped 35 6 0

Intensity of cropping 100·0 per cent.

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	267 1 9	97 15 10	169 1 11	7 7 7	2 11 11	4 11 8
Tenant ..	733 0 2	457 11 3	275 4 11	20 12 4	12 12 10	7 15 6
<i>Total</i> ..	<i>1,000 1 11</i>	<i>555 11 1</i>	<i>444 6 10</i>	<i>28 3 11</i>	<i>15 8 9</i>	<i>12 11 2</i>

HOLDING C.—(QASBA MARAL).

Part V. C. The area held this year was 29 acres, 1 kanal and 5 marlas (water-table approximately 28 feet below ground level) as against 27 acres, 2 kanals and 5 marlas last year. This holding was again cultivated by a tenant for the landlord on the conditions given below.

1. The tenant and the landlord received an equal share in the produce excepting green fodder and bhusa. The green fodders were mainly consumed by the tenant's cattle. The landlord, however, got one kanal of wheat fodder, and two camel-loads (about 14 maunds) of bhusa.

2. The landlord paid the land revenue and bore half the cost of harvesting, winnowing and kamins. The tenant paid the other half of the charges incurred on the three last mentioned items and met the full expenses of every other item except those connected with the Persian wheel. The landlord bore the cost of such parts of the Persian wheel as are of a permanent nature, *e.g.*, putting up of a new wheel or other parts of the machinery which last for several years. The tenant bore the cost of mahl and lubrication. Every second year the well requires cleaning. Usually eight men are engaged for this purpose: one diver, one receiver, and six rope-pullers. The former two are paid by the landlord, while the latter are paid by the tenant. The cleaning was done this year and the cost came to Rs. 11¼/0 of which Rs. 5/- were paid by the landlord and Rs. 6¼/0 by the tenant.

The cultivation was carried out by three members of the tenant's family under the supervision of a *Kardar* appointed by the landlord who looked after other tenants as well. No permanent labour was engaged. Casual labour was, however, employed for the harvesting of wheat and cotton. Six per cent. of the total produce of wheat was paid to the labourers engaged in the harvesting of wheat. The cotton pickers were paid at the rate of ten per cent. of the cotton picked. Winnowing was done at one seer per maund.

The average number of days spent by men and bullocks on "Farm Cultivation" was 32·8 and 17·7 per acre as against 37·5 and 16·7 last year. An average of 24·8 and 12·5 days was spent by men and bullocks on well-irrigation, thus leaving 8·0 and 5·2 days per acre for cultivation work proper.

The cultivation work was in the beginning carried out by four bullocks worth Rs. 210/-. Another bullock was purchased for Rs. 30/- in the end of December. The total cost of the upkeep of bullocks was Rs. 310/10/5.

The average of various items of expenditure for this and the previous year are given below :—

Items of expenditure.	PER ACRE.	
	1933-34.	1934-35.
	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	8 14 2	10 10 6
Labour (Hired)	0 5 10	.. ..
Seed	1 10 7	1 6 6
Harvesting	1 2 4	0 13 2
Winnowing	0 4 2	0 3 8
Kamins	0 11 2	0 7 3
Implements	0 1 11	0 1 8
Well and Persian Wheel	0 13 9	1 3 6
Water Rates	1 1 11	0 13 9
Land Revenue	1 10 11	1 10 5
<i>Total</i>	<i>16 12 9</i>	<i>17 6 5</i>

It will be observed that the expenditure has gone down under every head except "Upkeep of Bullocks" and "Well and Persian Wheel." The increase in the latter is due to the cleaning which took place this time after two years.

The gross income, expenditure, and net income per acre of the landlord and, the tenant for the current as well as the previous year are given below for comparison :—

	1933-34			1934-35		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	8 5 1	3 8 5	4 12 8	8 14 4	3 5 1	5 9 3
Tenant ..	19 1 4	13 4 4	5 13 0	21 4 10	14 1 4	7 3 6
<i>Total</i> ..	<i>27 6 5</i>	<i>16 12 9</i>	<i>10 9 8</i>	<i>30 3 2</i>	<i>17 6 5</i>	<i>12 12 9</i>

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total days.	Days per acre.
<i>Manual Labour—</i>														
Farm cultivation	57.1	39.0	119.2	100.1	81.7	111.3	110.8	68.5	111.9	115.3	5.9	35.8	956.6	32.8
Other work	..	..	..	..	..	..	..	..	..	..	6.8	..	6.8	..
Work done outside	2.6	7.5	15.0	16.1	4.5	..	..	..	..	..	..	..	45.7	..
<i>Bullock Labour—</i>														
Farm cultivation	46.4	37.5	65.2	62.1	47.1	55.6	55.4	34.3	56.1	36.0	1.4	18.8	515.9	17.7
Other work	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Work done outside	2.6	7.5	15.0	16.1	4.5	..	..	..	..	..	..	..	45.7	..
<i>* Well-irrigation</i> Manual labour	..	..	108.0	76.0	71.7	111.3	110.8	68.5	111.9	27.3	1.4	35.8	722.7	24.8
	..	..	54.0	38.0	37.1	55.6	55.4	34.3	56.1	14.0	1.4	18.8	364.7	12.5

* This item has been included in "Farm cultivation" above.

INCOME.

A. K. M.
Area held—29 1 5

Crop.	Area.	Outturn.	Rate per maund or kanal.	Value.	Part V. C.
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.	
Cotton ..	8 1 0	12 0	6 0 0	72 0 0	
Wheat ..	11 4 0	154 0	1 12 0	269 8 0	
„ bhusa ..	..	231 0	0 4 0	57 12 0	
Tobacco ..	0 1 15	9 0	5 0 0	45 0 0	
Onion ..	0 1 0	..	10 0 0*	10 0 0	
Chari ..	2 7 15	} Used as fodder.	6 0 0*	142 8 0	
Chari-guara ..	2 1 5		6 0 0*	103 8 0	
Turnip-methe ..	3 4 0		4 0 0*	112 0 0	
Oats ..	0 4 10		3 8 0*	15 12 0	
Total ..	29 1 5	..	..	828 0 0	

* Per kanal.

ADD THE FOLLOWING PAID IN KIND—

	Rs. a. p.
1. <i>Harvesting</i> —	
Cotton, 1 md. 8 srs. @ Rs. 6/- per md. ..	7 3 3
Wheat, 9 mds. 25 srs. @ Rs. 1/12/- „ ..	16 13 6
	24 0 9
2. <i>Winnowing</i> —	
Wheat, 3 mds. 34 srs. @ Rs. 1/12/- per md. ..	6 11 10
3. <i>Kamins</i> —	
Cotton, 18 srs. @ Rs. 6/- per md. ..	2 11 2
Wheat, 6 mds. @ Rs. 1/12/- „ ..	10 8 0
	13 3 2
4. <i>Miscellaneous</i> —	
Management :—	
Cotton, 12 srs. @ Rs. 6/- per md. ..	1 12 10
Wheat, 3 mds. 34 srs. @ Rs. 1/12/- per md... ..	6 11 10
	8 8 8
Gross Income ..	880 8 5

ANALYSIS OF EXPENDITURE.

				Rs.	a.	p.	Rs.	a.	p.
Part V. C.	1.	<i>Upkeep of Bullocks—</i>							
		Total adult stock on the farm, 7½ animals.							
		Roughages fed to all animals—							
		Bhusa	..	..	75	0	0		
		Green fodders	..	..	367	12	0		
		Total fodders	..		442	12	0		
		Number of working bullocks, 4½.							
		Bullocks' share of fodders, 9/15ths ..			265	10	5		
		Interest and depreciation @ 20% on—							
				Rs. a. p.					
		Rs. 210/-, for the whole year ..			42	0	0		
		Rs. 30/-, for half year ..			3	0	0		
					45	0	0		
								310	10 5
	2.	<i>Seed—</i>							
		Chari	..	..	2	10	0		
		Jowar	..	..	0	12	6		
		Guara	..	..	0	11	0		
		Cotton	..	..	2	10	0		
		Wheat	..	..	28	0	0		
		Oats	..	..	1	2	0		
		Onions	..	..	0	8	0		
		Tobacco	..	..	2	0	0		
		Turnip	..	..	2	10	0		
								40	15 6
	3.	<i>Harvesting—</i> (For details see Income Statement)—			..			24	0 9
	4.	<i>Winnowing—</i> (For details see Income Statement)—			..			6	11 10
	5.	<i>Kamins—</i> (For details see Income Statement)—			..			13	3 2
	6.	<i>Implements—</i>							
		Repairs	..	..	..			3	0 0
	7.	<i>Well and Persian Wheel—</i>							
		Interest and depreciation at—							
		28% on Rs. 26¼/6 (beam, drum, etc.) ..			7	5	9		
		16% on Rs. 89/- (other parts) ..			14	3	10		
		Mahls, 4 @ Rs. -/9/- each ..			2	4	0		
		Oil for lubrication ..			0	7	6		
		Cleaning charges of well ..			11	4	0		
								35	9 1
	8.	<i>Water Rates—</i>							
		Rabi	..	..	13	2	0		
		Kharif	..	..	12	0	0		
								25	2 0
	9.	<i>Land Revenue—</i>							
		Rabi	..	..	37	8	6		
		Kharif	..	..	10	10	0		
								48	2 6
		<i>Total Expenditure</i> ..						507	7 3

*EXPENDITURE.*Part
V.
C.

Items.	TOTAL.			PER ACRE.		
	Total.	Landlord.	Tenant.	Total.	Landlord.	Tenant
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	310 10 5	..	310 10 5	10 10 6	..	10 10 6
Seed ..	40 15 6	..	40 15 6	1 6 6	..	1 6 6
Harvesting ..	24 0 9	12 0 5	12 0 4	0 13 2	0 6 7	0 6 7
Winnowing ..	6 11 10	3 5 11	3 5 11	0 3 8	0 1 10	0 1 10
Kamins ..	13 3 2	6 9 7	6 9 7	0 7 3	0 3 8	0 3 7
Implements ..	3 0 0	..	3 0 0	0 1 8	..	0 1 8
Well and Persian Wheel	35 9 1	26 9 7	8 15 6	1 3 6	0 14 7	0 4 11
Water Rates	25 2 0	..	25 2 0	0 13 9	..	0 13 9
Land Revenue	48 2 6	48 2 6	..	1 10 5	1 10 5	..
<i>Total ..</i>	<i>507 7 3</i>	<i>96 12 0</i>	<i>410 11 3</i>	<i>17 6 5</i>	<i>3 5 1</i>	<i>14 1 4</i>

SUMMARY.

A. K. M.

Area held 29 1 5

Area cropped 29 1 5

Intensity of cropping 100.0 per cent.

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	259 6 3	96 12 0	162 10 3	8 14 4	3 5 1	5 9 3
Tenant ..	621 2 2	410 11 3	210 6 11	21 4 10	14 1 4	7 3 6
<i>Total ..</i>	<i>880 8 5</i>	<i>507 7 3</i>	<i>373 1 2</i>	<i>30 3 2</i>	<i>17 6 5</i>	<i>12 12 9</i>

PART VI

Accounts of Three Chahi-cum-Barani

Holdings in the Rohtak District

for the year

1st July 1934 to 30th June 1935

PART VI

Part
VI.

The accounts in this district have been maintained for the last six years continuously. For the first two years, *i.e.*, in 1928-9 and 1929-30, there were four holdings under study, but the accounts could not be maintained on Holding C after the year 1930-1. Holding D was, therefore, re-named Holding C, the previous Holding C having dropped out.

The statement given below shows the details of area in each holding this year :—

Holding.	AREA HELD.			PERCENTAGE TO TOTAL.	
	Total.	Irrigated.	Unirrigated.	Well-irrigated.	Unirrigated.
	A. K. M.	A. K. M.	A. K. M.	Per cent.	Per cent.
A. ..	16 5 12	10 6 19	5 6 13	65.1	34.9
B. ..	10 3 14	6 7 17	3 3 17	66.7	33.3
C. ..	25 7 2	11 0 3	14 6 9	43.0	57.0

It will be seen that the proportion of barani area on Holding C is more than on the other holdings, and this is to some extent responsible for less labour by men and bullocks on this holding. The intensity of cropping, income, expenditure, and the time spent on cultivation, are shown in the following table :—

Holding.	Area held.	Intensity of cropping.	PER ACRE.			WORKING DAYS PER ACRE.	
			Gross income.	Expenditure.	Net income.	Men.	Bullocks.
	A. K. M.	Percent.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
A. ..	16 5 12	114.5	29 9 5	21 0 11	8 8 6	60.5	25.9
B. ..	10 3 14	106.4	42 7 5	30 5 10	12 1 7	80.9	28.0
C. ..	25 7 2	82.7	34 10 11	23 7 6	11 3 5	20.3	9.5

The intensity of cropping on all the holdings has on the whole gradually decreased, as will appear from the following figures for the last four years. Part VI.

Holding.	<i>Intensity of Cropping—</i>			
	1931-32.	1932-33.	1933-34.	1934-35.
	Per cent.	Per cent.	Per cent.	Per cent.
A. ..	141·3	155·3	144·1	114·5
B. ..	160·9	135·2	141·0	106·4
C. ..	146·1	131·4	125·1	82·7

These farms were cultivated under different conditions. Holdings A and B did not employ any permanent labour while Farmer C engaged one man and paid him Rs. 79/12/2 in cash and kind. The following table shows the expenditure per acre of the three holdings worked out on a comparable basis :—

Items of expenditure.	PER ACRE—		
	Holding A.	Holding B.	Holding C.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks ..	11 6 2	16 13 1	10 15 9
Labour	0 5 1	1 10 2	1 2 9
Seed	1 11 4	2 8 1	1 11 10
Harvesting	0 0 4	1 5 7	0 13 9
Kamins	0 10 9	0 9 1	0 3 0
Implements	1 2 7	1 6 9	0 13 8
Manure	0 7 8	..	..
Persian Wheels ..	2 9 4	2 8 8	1 8 3
Land Revenue	2 11 8	3 8 5	3 1 2
<i>Total</i> ..	<i>21 0 11</i>	<i>30 5 10</i>	<i>20 6 2</i>

Part
VI.

In working out these figures the cost of permanent labour on Holding C has been excluded, while in Holding B rent has been excluded and land revenue for the total area entered. The following table compares the gross and net incomes and expenditure of these holdings :—

Holding.	PER ACRE.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
A	29 9 5	21 0 11	8 8 6
B	42 7 5	30 5 10	12 1 7
C	34 10 11	20 6 2	14 4 9

HOLDING A.—(LARSALI).

The total area held this year on this farm was 16 acres, 5 kanals and 12 marlas, of which 10 acres, 6 kanals and 19 marlas were well-irrigated (water-table approximately 24 feet below ground level) and the remaining 5 acres, 6 kanals, and 13 marlas were dependent on rain. All the area was owned. No land was taken on rent this year, but the cultivator was joined by one of his cousins, and both cultivated their lands together. The total area of this holding cropped this year was 19 acres and 19 marlas. Thus the intensity of cropping for the entire holding was 114·5 per cent. as against 144·1 last year.

The irrigation was done from five wells, in which one or the other or both the cultivators had different shares. The total amount spent in this connection was Rs. 43/2/1, which gives an average of Rs. 2/9/4 per acre of the total area and Rs. 3/14/1 per acre of the irrigated area. The corresponding figures for the last year were Rs. 1/5/9 and Rs. 2/1/6 respectively.

The total number of days spent by men and bullocks on farm cultivation averaged 60·5 and 25·9 per acre respectively of the total area held. The time spent on the irrigated area was 82·3 days per acre by one man and 33·7 days per acre by a pair of bullocks. Of this 28·4 and 13·9 days per acre were spent by men and bullocks respectively on well-irrigation work proper.

The cultivation was carried out by the cultivators themselves assisted by their female relatives and a lad of 18 years. No permanent labour was engaged. The chamar, however, helped occasionally and was paid grain and fodders worth Rs. 5/5/0.

Four bullocks were maintained throughout the year for cultivation work. The total cost of their upkeep was Rs. 190/2/1. The averages per acre of this and other items of expenditure for this year are given on the next page along with those of the previous year.

It will be seen that expenditure has fallen under every head except kamins and Persian wheels.

Bajra was sown twice. It did not germinate well the first time on account of a shower of rain after sowing had been finished and had to be resown. Its seed cost is, therefore, higher than usual. Sugarcane was ratooned. The yield was very poor owing to an attack of pyrilla. Cotton was sown rather late. Fruiting was poor on account of excessive rains. The yield of wheat was generally low in this part,

Part
VI.
A.

Items of expenditure.			PER ACRE.	
			1933-34.	1934-35.
			Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	..	..	15 13 3	11 6 2
Labour (Hired)	..	..	6 5 2	0 5 1
Seed	..	..	2 9 9	1 11 4
Harvesting	..	..	0 2 5	0 0 4
Kamins	..	..	0 6 8	0 10 9
Implements	..	..	1 13 6	1 2 7
Manure	..	..	..	0 7 8
Persian Wheels	..	..	1 5 9	2 9 4
Land Revenue	..	..	2 15 8	2 11 8
<i>Total</i>	..	..	31 8 2	21 0 11

The following figures show the average gross income, expenditure, and net income of this and the previous year on a comparable basis :—

	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1933-34	35 1 6	25 8 11	9 8 7
1934-35	29 9 5	21 0 11	8 8 6

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

Part
VI.
A.

169

	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total days.	Days per acre.
<i>Manual Labour—</i>														
<i>(Total ..</i>	73.8	115.8	95.3	92.0	87.5	89.8	92.1	64.0	75.5	61.8	84.8	78.5	1,010.9	60.5†
Farm cultivation { Irrigated	63.8	115.8	95.3	81.0	70.0	86.8	90.3	39.0	56.5	61.8	83.0	71.5	914.8	82.3‡
Unirrigated	10.0	..	..	11.0	17.5	3.0	1.8	25.0	19.0	..	1.8	7.0	96.1	16.4§
Other work ..	..	..	..	..	..	3.0	24.0	..	..	..	12.0	..	39.0	..
<i>Bullock Labour—</i>														
<i>(Total ..</i>	54.8	26.8	46.3	50.5	32.1	27.9	18.8	44.5	47.3	18.3	18.3	48.1	433.7	25.9†
Farm cultivation { Irrigated	54.8	26.8	46.3	50.5	29.3	26.4	17.0	19.5	28.3	18.3	16.5	41.1	374.8	33.7‡
Unirrigated	..	..	..	..	2.8	1.5	1.8	25.0	19.0	..	1.8	7.0	58.9	10.1§
Other work ..	..	..	..	..	..	1.5	7.5	..	..	..	..	..	9.0	..
<i>* Well-irrigation ..</i> { Manual labour	18.0	6.0	22.5	45.0	37.5	52.3	34.0	39.0	51.0	..	..	10.5	315.8	28.4‡
Bullock ..	9.0	3.0	11.3	22.5	18.0	24.9	17.0	19.5	25.5	..	..	3.8	154.5	13.9†

* This item has been included in "Farm cultivation" above.

† Per acre of irrigated area held.

‡ Per acre of unirrigated area held.

§ Per acre of total area held.

INCOME.

	A. K. M.		A. K. M.
Area held ..	16 5 12	{ Well-irrigated	10 6 19
		{ Unirrigated	5 6 13

Part
VI.
A.

Crop.	Area.	Outturn.	Rate per maund or kanal.	Value.
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
<i>Well-irrigated area—</i>				
Sugarcane ..	0 4 18	100 0	0 4 0	25 0 0
Cotton ..	1 4 2	5 0	4 0 0	20 0 0
Rice ..	0 0 17	1 20	1 14 0	2 13 0
Maize ..	0 4 8	7 0	2 1 0	14 7 0
„ stalks ..	..	..	..	1 0 0
Wheat ..	8 3 7	99 5	2 8 0	247 13 0
„ bhusa ..	..	175 0	0 6 6*	71 1 6
Sarson ..	..	0 30	4 0 0*	3 0 0
Methe ..	1 4 2	} Used as fodder.	2 6 6*	29 1 10
Methe ..	0 4 12		3 0 0*	13 12 10
<i>Total</i> ..	13 2 6	..	..	428 1 2
<i>Unirrigated area—</i>				
Bajra-chari ..	0 3 15	} Used as fodder	1 12 10*	6 12 1
Guara-moth ..	0 1 10		1 12 10*	2 11 3
Guara ..	0 0 15		1 12 10*	1 5 7
Chari-moth ..	0 3 3		1 12 10*	5 10 10
Chari ..	0 7 10	} 2 0 1 20 600 bundles @ Rs. 4/- per 100 bundles.	1 12 10*	13 8 3
Moth ..	{ 1 2 8		2 0 0	4 0 0
Bajra ..	{ 2 3 12		2 8 0	3 12 0
Jowar ..				24 0 0
<i>Total</i> ..	5 6 13	..	..	61 12 0
GRAND TOTAL ..	19 0 19	..	..	489 13 2

*Per kanal.

ADD THE FOLLOWING PAID IN KIND—

1. <i>Harvesting—</i>	Rs. a. p.
<i>Well-irrigated area—</i>	
Wheat, 5 bundles @ Rs. -/1/3 each ..	0 6 3
2. <i>Kamins—</i>	
<i>Well-irrigated area—</i>	
Maize, 5 bundles @ Rs. -/4/6 each ..	1 6 6
Wheat bhusa, 5 mds. @ Rs. -/6/6 per md. ..	2 0 6
	3 7 0
3. <i>Kept for seed—</i>	
<i>Well-irrigated area—</i>	
Maize, 10 str. @ Rs. 2/1/- per md. ..	0 8 3

<i>Gross Income</i> ..	{ <i>Total</i>	494 2 8
	{ <i>Well Irrigated</i>	432 6 8
	{ <i>Unirrigated</i>	61 12 0

ANALYSIS OF EXPENDITURE.

					Rs.	a.	p.	Rs.	a.	p.	Part VI. A.
1.	<i>Upkeep of Bullocks—</i>										
	Total adult stock on the farm, 8½ animals.										
	Roughages fed to all animals—										
	Wheat bhusa	..	..	..	65	0	0				
	Gram	..	..	..	16	10	8				
	Maize stalks	..	..	..	1	0	0				
	Green fodders	..	..	..	72	14	6				
	Grass bundles	..	..	..	10	15	0				
	Total fodders	..			166	8	2				
	Number of working bullocks, 4.										
	Bullocks' share of fodders, 24/49ths										
				..	81	8	10				
	Concentrates fed to bullocks only—										
					Rs. a. p.						
	Gram	..	..	..	28	0	0				
	Oil cake	..	..	..	14	0	0				
	Guara	..	..	..	11	5	3				
					53	5	3				
	Interest and depreciation @ 20% on Rs. 255/-										
					51	0	0				
	Shoeing	..	..	..	2	4	0				
	Miscellaneous	..	..	..	2	0	0				
					190	2	1				
2.	<i>Labour (Hired, Shoemaker)—</i>										
	Maize, 20 srs. @ Rs. 2/1/- per md.	..		..	1	0	6				
	Wheat, 1 md. 20 srs. @ Rs. 2/8/- per md.	..		..	3	12	0				
	Wheat bhusa, 1 md. @ Rs. -/6/6	..		..	0	6	6				
	Fodder, 1 bundle @ Rs. -/2/-	..		..	0	2	0				
					5	5	0				
3.	<i>Seed—</i>										
	<i>Well-irrigated area—</i>										
	Cotton	..	..	..	0	6	0				
	Maize	..	..	..	0	3	0				
	Wheat	..	..	..	20	0	0				
	Rice	..	..	..	0	2	0				
	Methe	..	..	..	2	8	0				
	Sarson	..	..	..	0	4	0				
					23	7	0				
	<i>Unirrigated area—</i>										
	Bajra	..	..	..	0	7	0				
	Guara	..	..	..	0	3	0				
	Moth	..	..	..	0	8	0				
	Jowar	..	..	..	4	0	0				
					5	2	0				
					28	9	0				
4.	<i>Harvesting—(For details see Income Statement)—</i>										
				..	0	6	3				
	Carried forward	..			224	6	4				

		Rs. a. p.			Rs. a. p.		
		Brought forward			224 6 4		
Part	5. <i>Kamins</i> (Carpenter and Blacksmith)—						
VI.	Maize, 2 mds. 5 srs. @ Rs. 2/1/- per md.	..	4	6	1		
A.	Wheat, 2 „ 5 „ @ Rs. 2/8/- „	..	5	5	0		
	Wheat bhusa, 2 mds. @ Rs. -/6/6 „	..	0	13	0		
	Chari, 2 bundles @ Rs. -/3/- per bundle	..	0	6	0		
	Methe, 2 „ @ Rs. -/2/6 „	..	0	5	0		
						11	3 1
6.	<i>Implements</i> —						
	Interest and depreciation at						
	20% on Rs. 85/- (cart)	..	17	0	0		
	Spares and repairs	..	2	0	0		
	Oil	..	0	6	0		
						19	6 0
7.	<i>Manure</i> —						
	Farmyard manure	..	..	..	..	8	0 0
8.	<i>Persian Wheel</i> —						
	Interest and depreciation at—						
	33% on Rs. 58/12/- (chains)	..	19	2	7		
	18% on Rs. 100/8/6 (remainder)	..	18	1	6		
	Repairs	..	4	4	0		
	Oils	..	1	10	0		
						43	2 1
9.	<i>Land Revenue</i> —						
	Well-irrigated area	..	32	3	5		
	Unirrigated area	..	13	5	9		
						45	9 2
<i>Total Expenditure</i>		..				351	10 8

*EXPENDITURE.*Part
VI.
A.

Items.	TOTAL.			PER ACRE.		
	Total.	Well-irrigated.	Unirrigated.	Total.	Well-irrigated.	Unirrigated.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks.	190 2 1	164 4 6	25 13 7	11 6 2	14 12 5	4 6 11
Labour (Hired) ..	5 5 0	4 12 11	0 8 1	0 5 1	0 6 11	0 1 5
Seed ..	28 9 0	23 7 0	5 2 0	1 11 4	2 1 9	0 14 1
Harvesting ..	0 6 3	0 6 3	..	0 0 4	0 0 7	..
Kamins ..	11 3 1	9 10 9	1 8 4	0 10 9	0 13 11	0 1 2
Implements ..	19 6 0	16 11 10	2 10 2	1 2 7	1 8 1	0 7 3
Manure ..	8 0 0	8 0 0	..	0 7 8	0 11 6	..
Persian Wheel ..	43 2 1	43 2 1	..	2 9 4	3 14 1	..
Land Revenue ..	45 9 2	32 3 5	13 5 9	2 11 8	2 14 4	2 4 8
<i>Total</i> ..	<i>351 10 8</i>	<i>302 10 9</i>	<i>48 15 11</i>	<i>21 0 11</i>	<i>27 3 7</i>	<i>8 6 6</i>

SUMMARY.

	Total.	Irrigated.	Unirrigated.
	A. K. M.	A. K. M.	A. K. M.
Area held ..	16 5 12	10 6 19	5 6 13
Area cropped ..	19 0 19	13 2 6	5 6 13
Intensity of cropping ..	114.5%	119.4%	100.0%

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Well-irrigated ..	432 6 8	302 10 9	129 11 11	38 14 3	27 3 7	11 10 8
Unirrigated ..	61 12 0	48 15 11	12 12 1	10 9 5	8 6 6	2 2 11
<i>Total</i> ..	<i>494 2 8</i>	<i>351 10 8</i>	<i>142 8 0</i>	<i>29 9 5</i>	<i>21 0 11</i>	<i>8 8 6</i>

HOLDING B.—(BIGHAN).

Part

VI.

B. The size of this holding was the same as last year. Of the total area of 10 acres, 3 kanals and 14 marlas, 9 acres, 3 kanals and 7 marlas were owned by the cultivator and the remaining 1 acre and 7 marlas taken on a cash rent of Rs. 15/-. The rented area was all well-irrigated (water-table approximately 27 feet below ground level).

The intensity of cropping for the total, irrigated and unirrigated areas, came to 106·4, 120·4 and 78·4 per cent. respectively, as compared with 141·0, 146·8 and 135·4 per cent. respectively, last year.

The number of days spent by men and bullocks on farm cultivation work averaged 80·9 and 28·9 per acre respectively. The average for the irrigated and unirrigated areas was 116·1 days and 10·2 days for men and 40·9 days and 4·9 days for a pair of bullocks. Of this 46·1 and 22·4 days per acre of the irrigated area were spent by men and bullocks respectively on well-irrigation work proper, i.e., the working of the Persian wheels and the application of water to the fields.

The cultivation was carried on by two able-bodied members of the cultivator's family. No permanent labour was engaged for assistance in farming operations. Casual labour was employed from time to time for the harvesting of various crops. Cotton was picked by the female members of the household. One-twelfth share was given for the harvesting of chillies. The winnowing was done by the cultivator himself with the help of a chamar. The latter also helped occasionally in various operations and was paid Rs. 17-2-0 in the shape of farm produce, cash and meals.

In the beginning of the term the cultivation was performed with the help of three bullocks. One of them had, however, to be sold off early in November on account of an injury to its feet and for the rest of the year the work was carried out with one pair only. The average cost of the upkeep of bullocks together with the average expenditure on other items for this and the previous year is given below :—

Items of expenditure.	PER ACRE.	
	1933-34.	1934-35.
	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	18 1 1	16 13 1
Labour (Hired)	0 15 7	1 10 2
Seed	1 11 6	2 8 1
Harvesting	1 6 6	1 5 7
Kamins	0 8 7	0 9 1
Implements	1 1 1	1 6 9
Persian Wheels	1 11 0	2 8 8
Land Revenue	2 7 0	3 8 5
<i>Total</i>	<i>27 14 4</i>	<i>30 5 10</i>

It will be noted that expenditure has increased in every item except upkeep of bullocks and harvesting. There was no remission of land revenue this year, and so there was a marked increase in the expenditure on that item. Part
VI.
B.

A fine variety of chillies, known as "Patna," was sown this year, with the result that it fetched very high rates. It was sold green at Rs. 2-4-0 per maund as compared with ordinary varieties which were selling at Rs. 1-8-0. The yield of sugarcane was reduced to some extent by an attack of pyrilla. Gur was sold early, so it fetched a low price. Cotton did not give a good yield on account of excessive rains. Jowar did not bear any grain. Wheat (Cross 518) was much better on this farm than it was generally in the neighbourhood, having been sown early after rain.

The average gross income, expenditure, and net income per acre for this and the previous year are shown in the following table:—

	1933-34 PER ACRE.			1934-35 PER ACRE.		
	Gross income.	Expendi- ture.	Net income	Gross income.	Expendi- ture.	Net income
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Well-irrigated ..	61 12 11	50 6 11	11 6 0	58 9 8	42 4 7	16 5 1
Unirrigated ..	22 13 8	9 6 4	13 7 4	10 1 6	6 7 4	3 10 2
<i>Total</i> ..	<i>11 15 1</i>	<i>29 8 1</i>	<i>12 7 0</i>	<i>12 7 5</i>	<i>30 5 10</i>	<i>12 1 7</i>

The net income on irrigated area has gone up but there has been a heavy fall in the income from the unirrigated area, which was due to the fact that in this area for the most part only fodder crops were sown. One crop (gram) failed altogether on this area. Moreover the intensity of cropping in the unirrigated area fell from 135·4 per cent. to 78·4 per cent.

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total days.	Days per acre.
<i>Manual Labour—</i>														
<i>Farm cultivation</i>	..	83.3	42.6	50.1	90.3	103.8	117.7	90.8	45.3	61.5	44.5	58.1	846.5	80.9†
<i>Irrigated</i>	..	75.8	40.1	47.8	82.1	103.8	117.7	90.8	41.5	62.5	44.5	54.5	810.9	116.1‡
<i>Unirrigated</i>	..	7.5	2.5	2.3	8.2	..	..	..	3.8	2.0	..	8.3	35.6	10.2§
<i>Other work</i>	..	..	..	..	..	6.8	5.8	5.0	..	..	..	..	17.6	..
<i>Bullock Labour—</i>														
<i>Farm cultivation</i>	..	26.8	8.8	31.4	27.2	23.4	27.1	36.9	21.2	39.0	7.5	23.7	302.5	28.9†
<i>Irrigated</i>	..	23.0	6.3	31.4	27.2	23.4	27.1	36.9	20.4	37.0	7.5	19.6	285.3	40.9‡
<i>Unirrigated</i>	..	3.8	2.5	..	..	..	..	..	3.8	2.0	..	4.1	17.2	4.5§
<i>Other work</i>	..	..	..	..	..	3.4	2.9	2.5	..	..	..	..	8.8	..
<i>*Well-irrigation</i>	..	17.0	..	25.8	33.5	35.0	46.5	70.0	20.3	41.5	..	15.5	322.1	46.1‡
<i>Bullock</i>	..	8.5	..	12.9	16.8	15.0	20.8	35.6	10.1	20.7	..	7.8	156.7	22.4‡

*This item has been included in "Farm cultivation" above.

†Per acre of total area held.

‡ Per acre of irrigated area held.
§ Per acre of unirrigated area held.

INCOME.

A. K. M.

A. K. M.

Area held .. 10 3 14 { Well-irrigated .. 6 7 17
 { Unirrigated .. 3 3 17

Crop.	Area.	Outturn.	Rate per maund or kanal.	Value.
	A. K. M.	Md. S.	Rs. a. p.	Rs. a. p.
<i>Well-irrigated area—</i>				
Sugarcane ..	0 4 3	15 36	3 5 4	53 0 0
Chillies (Patna) ..	0 7 10	45 0	2 4 0	101 4 0
Maize ..	0 3 10	6 0	2 0 0	12 0 0
„ stalks ..	..	100 bundles @ Rs. 2/- per 100 bundles.		2 0 0
Cotton ..	0 3 7	2 20	4 7 0	11 1 6
Wheat ..	2 4 7	} 48 0	2 8 0	120 0 0
Berra ..	0 7 7			
Wheat-berra bhusa ..	..	80 0	0 7 0	35 0 0
Gram ..	0 3 10	3 20	1 12 6	6 3 9
„ bhusa ..	..	3 0	0 5 0	0 15 0
Methe ..	0 2 10	1 20	2 3 6	3 5 3
„ ..	0 3 7	} Used as fodder.	3 0 0	10 0 10
„ ..	1 0 7		2 6 4	20 0 0
Jowar ..	0 3 7		3 0 0	10 0 10
Sarson (in wheat) ..	..	1 20	4 0 0	6 0 0
<i>Total</i> ..	8 3 5	..	..	390 15 2
<i>Unirrigated area—</i>				
Jowar ..	1 3 2	600 bundles @ Rs. 4/- per 100 bundles		24 0 0
Bajra ..	0 5 15	3 0	2 0 0	6 0 0
„ stalks ..	..	150 bundles @ Rs. 3/- per 100 bundles.		4 8 0
Gram ..	0 5 0	Failed.	..	..
<i>Total</i> ..	2 5 17	..	..	34 8 0
GRAND TOTAL ..	11 1 2	..	..	£25 7 2

Part
VI.
B.

(Continued).

		Rs. a. p.			Rs. a. p.		
Brought forward		..			425 7 2		
Part VI. B.	ADD THE FOLLOWING PAID IN KIND—						
1.	<i>Harvesting—</i>						
	<i>Well-irrigated area—</i>						
	Gur, 32 srs. @ Rs. 3/5/4 per md.	..	2	10	8		
	Chillies, 3½ mds. @ Rs. 2/4/- per md.	..	8	7	0		
	Wheat, 24 bundles @ Rs. -/1/7 each	..	2	6	0		

			13	7	8		
	<i>Unirrigated area—</i>						
	Jowar, 16 bundles @ Rs. 4/- per 100 bundles		0	10	3		

						11	1 11
2.	<i>Kamins—</i>						
	Wheat bhusa, 7 mds. @ Rs. -/7/- per md.	..				3	1 0
3.	<i>Kept for seed—</i>						
	Maize cobs, 20 srs. @ Rs. 1/5/4 per md.	..	0	10	8		
	Chillies (dried), 5 srs. @ Rs. 8/- ,,	..	1	0	0		

						1	10 8
			{ <i>Total</i>			444	4 9
			{ Irrigated			109	2 6
			{ Unirrigated			35	2 3

ANALYSIS OF EXPENDITURE.

	Rs.	a.	p.	Rs.	a.	p.	Part VI. B.
1. <i>Upkeep of Bullocks—</i>							
Total adult stock on the farm, $4\frac{1}{2}$ animals.							
Roughages fed to all animals—							
Wheat blusa	47	11	0				
Gram „	13	5	4				
Maize stalks .. • ..	2	0	0				
Jowar-bajra stalks ..	28	8	0				
Green fodder	40	1	8				
Total fodders ..	131	10	0				
Number of working bullocks, $2\frac{1}{2}$.							
Bullocks' share of roughages, $7/13$ ths ..	70	14	0				
	Rs.	a.	p.				
Concentrates fed to bullocks only—							
Gram	24	4	0				
Gur	2	4	0				
Guara	12	0	0				
Oil	2	5	3				
Oil-cake	20	0	0				
Ghi	4	0	0				
Cotton seed	6	8	0				
Wheat flour	2	8	0				
				73	13	3	
Salt				0	2	0	
Interest and depreciation at 20% on—							
Rs. 143/- (value of 2 bullocks) ..	28	9	7				
Rs. 38/- (value of 1 bullock for 4 months)	2	8	6	31	2	1	
							175 15 4
2. <i>Labour (Hired)—</i>							
<i>Chamar (Casual)—</i>							
Maize, 1 md. 5 srs. @ Rs. 2/- per md. ..	2	4	0				
Wheat, 2 mds. @ Rs. 2/8/- per md. ..	5	0	0				
Bhusa, 2 „ @ Rs. -/7/- „ ..	0	14	0				
				8	2	0	
Cash and meals				9	0	0	
							17 2 0
3. <i>Seed—</i>							
<i>Well-irrigated area—</i>							
Sugarcane	8	0	0				
Chillies	2	8	0				
Maize	0	4	0				
Cotton	0	4	0				
Wheat	8	0	0				
Wheat-gram	2	13	0				
Jowar	0	8	0				
Methe	1	8	0				
Sarson	0	2	0				
				23	15	0	
Carried forward	23	15	0	193	1	4	

Part VI. B.		Brought forward	..	Rs. a. p.			Rs. a. p.		
				23	15	0	193	1	4
	<i>Unirrigated area—</i>								
	Jowar	..	..	1	8	0			
	Bajra	..	..	0	2	6			
	Gram	..	..	0	10	0			
						2 4 6			
							26	3	6
4.	<i>Harvesting—</i> (See Income Statement)—								
	Well-irrigated area	..	..	..	13	7 8.			
	Unirrigated area	..	..	..	0	10 3			
							14	1	11
5.	<i>Kamins—</i>								
	Maize, 1 md. @ Rs. 2/- per md.	..	..	..	2	0 0			
	Wheat, 1 „ @ Rs. 2/8/- „	..	..	..	2	8 0			
	„ bhusa, 1 md. @ Rs. -/7/- per md.	..	..	..	0	7 0			
	Fodder, 8 bundles @ Rs. -/2/- per bundle	..	..	..	1	0 0			
							5	15	0
6.	<i>Implements—</i>								
	Interest and depreciation at 20% on								
	Rs. 46/- (cart)	..	..	..	9	3 2			
	Repairs and replacements	..	..	..	2	7 0			
	Hire charges of cane-crushing mill (36 srs. gur)	..	..	..	3	0 0			
	Oil for lubrication	..	..	..	0	4 0			
							14	14	2
7.	<i>Persian Wheels—</i>								
	Interest and depreciation at—								
	33% on Rs. 28/15/4 (chains)	..	..	..	9	8 11			
	18% on Rs. 41/14/- (remainder)	..	..	..	7	8 7			
	18% on Rs. 8/5/4 (boring charges)	..	..	..	1	8 0			
	Repairs	..	..	..	7	6 0			
	Oil	..	..	..	0	10 0			
							26	9	6
8.	<i>Land Revenue—</i>								
	Well-irrigated area	..	..	..	29	2 0			
	Unirrigated area	..	..	..	7	12 6			
							36	14	6
	<i>Total Expenditure</i>		..				317	11	11

EXPENDITURE.

Items.	TOTAL.			PER ACRE.*		
	Total.	Irriga- ted.	Unirri- gated.	Total.	Irriga- ted.	Unirri- gated.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	175 15 4	166 0 10	9 14 6	16 13 1	23 12 7	2 13 6
Labour (Hired) ..	17 2 0	16 6 8	0 11 4	1 10 2	2 5 8	0 3 3
Seed ..	26 3 6	23 15 0	2 1 6	2 8 1	3 6 10	0 10 6
Harvesting ..	14 1 11	13 7 8	0 10 3	1 5 7	1 14 10	0 2 11
Kamins ..	5 15 0	5 9 8	0 5 4	0 9 1	0 12 10	0 1 7
Implements ..	14 14 2	14 0 9	0 13 5	1 6 9	2 0 2	0 3 10
Persian Wheel ..	26 9 6	26 9 6	..	2 8 8	3 12 11	..
Land Revenue ..	36 14 6	29 2 0	7 12 6	3 8 5	4 2 9	2 3 9
<i>Total</i> ..	<i>317 11 11†</i>	<i>295 4 1</i>	<i>22 7 10</i>	<i>30 5 10</i>	<i>42 4 7</i>	<i>6 7 4</i>

* Per acre of total area held, irrigated area and unirrigated area, respectively.

† Rs. 15/- (not included in expenditure above) were paid to the owners of land taken on cash rent, who in turn paid Rs. 2/14/6 as land revenue (included in expenditure above) for that land.

SUMMARY.

	Total.	Irrigated.	Unirrigated.
	A. K. M.	A. K. M.	A. K. M.
Area held ..	.. 10 3 14	6 7 17	3 3 17
Area cropped ..	.. 11 1 2	8 3 5	2 5 17
Intensity of cropping ..	.. 106·4 %	120·4 %	78·1 %

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expendi- ture	Net income.	Gross income.	Expendi- ture.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Well-irrigated ..	409 2 6	295 4 1	113 14 5	58 9 8	42 4 7	16 5 1
Unirrigated ..	35 2 3	22 7 10	12 10 5	10 1 6	6 7 4	3 10 2
<i>Total</i> ..	<i>444 1 9</i>	<i>317 11 11</i>	<i>126 8 10</i>	<i>42 7 5</i>	<i>30 5 10</i>	<i>12 1 7</i>

HOLDING C.—(KHEORA).

Part VI. C. The total area held this year was 25 acres, 7 kanals and 2 marlas as against 27 acres, 2 kanals and 2 marlas cultivated last year. Full details of the area cultivated this year are given in the following table:—

			Well-irrigated.*	Unirrigated.	Total.
			A. K. M.	A. K. M.	A. K. M.
Owued	..	..	8 7 14	12 0 19	21 0 13
On cash rent	..	..	1 6 4	1 0 7	2 6 11
On kind rent (batai)	..	..	0 2 15	1 5 3	1 7 18
<i>Total</i>	..	..	<i>11 0 13</i>	<i>14 6 9</i>	<i>25 7 2</i>

* Water-table approximately 15 feet below ground level.

A sum of Rs. 40/- was paid for the land taken on cash rent. The conditions under which it was farmed were that the land revenue was paid by the landlord, the expenses of cultivation were borne by the cultivator and the entire produce from this land went to him. As regards the area taken on batai the produce from the irrigated land was divided by the landlord and the tenant in the ratio of 2 : 3, while produce from the barani portion was divided equally between the two. The land revenue for this area was paid in proportion to their respective shares in the produce; all other expenses were borne by the cultivator. In the statement of expenditure given at the end it will be noted that rent has not been included, instead the full land revenue for the total area held has been recorded in order to make it possible to study these figures from the point of view of the farm as a whole. The total rent including cash and batai came to Rs. 57-3-4, which works out at Rs. 11-14-5 per acre of the rented area.

The irrigation was done from six wells in which the farmer held varying shares. The total expenses in this connection including interest and depreciation on the value of Persian wheels came to Rs. 39-5-2 or Rs. 3-8-9 per acre of the irrigated area.

The intensity of cropping for the irrigated, unirrigated and total areas compare as below with that of the previous year:—

<i>Year.</i>	<i>Total.</i>	<i>Irrigated.</i>	<i>Unirrigated.</i>
1933-34	125·1%	121·4%	127·4%
1934-35	82·7%	111·2%	61·4%

There was a heavy fall in the intensity of cropping. It will, however, be noticed that the fall was particularly heavy in the case of the unirrigated area, the cropping being less than half of the previous year. This was due to scarcity of rain towards the end of the rainy season. Part VI. C.

The average number of days spent by men and bullocks on cultivation of irrigated and unirrigated areas, and also on well-irrigation proper is given below along with the corresponding figures for the previous year.

Year.	TOTAL.		IRRIGATED.		UNIRRIGATED.		WELL-IRRI-GATION ONLY	
	Men.	Bullocks.	Men.	Bullocks.	Men.	Bullocks.	Men.	Bullocks.
1933-34 ..	21.1	9.9	31.2	13.3	14.8	5.8	12.3	6.2
1934-35 ..	20.3	9.5	42.7	18.8	3.8	2.6	17.7	8.8

Two male and one female, members of the cultivator's family carried on the work. One permanent labourer was engaged for the whole year on Rs. 50/- per annum. plus meals and tobacco. A chamar also helped occasionally and was paid Rs. 18-15-15 in the shape of farm produce. Casual labour was engaged for the harvesting and interculture of various crops.

Three bullocks were maintained throughout the year for cultivation. The cost of their upkeep came to Rs. 284-4-10. The average of this as well as other items of expenditure for the current and the previous year is given below:—

Items of expenditure.			PER ACRE.	
			1933-34.	1934-35.
			Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	..	..	8 9 5	10 15 9
Labour	..	..	3 15 8	4 4 1
Seed	..	..	1 15 10	1 11 10
Harvesting	..	..	0 13 6	0 13 9
Kamins	..	..	0 3 0	0 3 0
Implements	..	..	0 14 7	0 13 8
Persian Wheels	..	..	1 6 5	1 8 3
Land Revenue	..	..	2 11 1	3 1 2
<i>Total</i> ..			<i>20 9 6</i>	<i>23 7 6</i>

Part
VI.
C.

Cotton was very poor on account of bad germination. There were no rains in May and June. Sowings began as late as the middle of July and then no hoeing could be done on account of continuous rain. Scarcity of rain in September and October again adversely affected this crop. There was a severe shedding of bolls. Pink boll-worm also caused great damage. Chillies were sown in lower ground and as no manure could be applied, the crop was very poor. The yield of sugarcane was low on account of its being a fourth year ratoon crop. The soil was also somewhat poor and the crop was much damaged by frost. It was sold to the sugar factory at Sonapat at 5 annas per maund. The low outturn of wheat was due to a severe attack of rust.

Cotton was picked by the female members of the household. Chillies were harvested by hired labourers who were given 8 seers of chillies. Sugarcane was cut, stripped, and carted to the factory without any outside help. The charmar helped in the harvesting of maize and got one bundle. Potatoes were dug by 13 men on two days and 11 men on one day. Each digger was paid 2 seers of potatoes per day. For the harvesting of jowar and bajra the labourers were paid at the following rates per day :—

Cash	..	Two annas.
Berra	..	1 seer or meals.
Bundle	..	One.

In rabi the labourers engaged in the harvesting of wheat got only wheat bundles and nothing else. The plucking of jowar and bajra ears was done at the rate of $1\frac{1}{2}$ seers of grain per head per day. Maize cobs were plucked by labourers @ 2 seers maize per head per day.

The average gross income, expenditure, and net income per acre are shown below along with the corresponding figures for the previous year :—

		1933-34. PER ACRE.			1934-35. PER ACRE.		
		Gross income.	Expendi- ture.	Net income.	Gross income.	Expendi- ture.	Net income.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Well-irrigated	..	57 5 8	32 5 7	25 0 1	62 7 0	44 13 8	17 9 4
Unirrigated	..	24 1 7	13 3 0	10 14 7	13 14 6	7 7 3	6 7 3
<i>Total</i>	..	36 15 3	20 9 6	16 5 9	31 10 11	23 7 6	11 3 5

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.	Total days.	Days per acre.
<i>Manual Labour—</i>														
<i>Farm cultivation</i> {														
<i>Total</i> ..	39 0	49 7	53 5	65 6	62 2	47 9	30 1	26 1	19 7	68 4	30 8	35 0	527 7	14 3
Irrigated	31 1	47 4	53 5	57 1	59 8	47 6	30 1	18 2	17 4	54 6	28 5	27 4	472 7	42 7
Unirrigated	7 9	2 3	..	8 5	2 4	..	..	7 9	2 3	13 8	2 3	7 6	55 0	3 8
<i>Other work</i> ..	..	..	..	..	2 4	..	..	..	..	..	..	..	2 4	..
<i>Bullock Labour—</i>														
<i>Farm cultivation</i> {														
<i>Total</i> ..	26 5	9 5	31 9	29 3	26 7	23 6	15 9	19 8	11 3	17 7	19 6	15 2	247 0	9 5
Irrigated	18 6	7 2	31 9	22 3	25 5	23 6	13 9	11 9	9 0	11 9	17 3	13 6	298 7	18 4
Unirrigated	7 9	2 3	..	7 0	1 2	..	..	7 9	2 3	5 8	2 3	1 6	38 3	2 6
<i>Other work</i> ..	..	..	..	..	1 2	..	..	..	..	..	..	..	1 2	..
<i>* Well-irrigation</i> {														
Manual labour	8 3	3 8	23 0	22 5	14 0	47 6	19 0	12 8	13 8	9 5	10 5	11 8	196 6	17 7
Bullock "	4 1	1 9	11 5	11 2	7 0	23 6	9 5	6 5	6 9	4 8	5 3	5 9	98 2	8 8

* This item has been included in "Farm cultivation" above.

‡ Per acre of irrigated area held.

§ Per acre of unirrigated area held.

† Per acre of total area held.

INCOME.

A. K. M.

A. K. M.

Area held—

.. 25 7 2

{ Well-irrigated
Unirrigated.. 11 0 13
.. 14 6 9Part
VI.
C.

Crop.	Area.	Outturn.	Rate per maund or kanal.	Value.
<i>Well-irrigated area—</i>	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
Owned or on cash rent—				
Cotton ..	0 4 8	2 0	4 7 0	8 14 0
Chillies ..	0 4 0	5 23½	1 13 2	10 1 3
Sugarcane ..	1 3 0	299 16	0 5 0	93 9 6
Maize ..	1 2 18	16 19	1 13 0	29 13 9
„ stalks ..	..	200 bundles @ Rs. 2/-per 100 bundles.		4 0 0
Potatoes ..	0 3 17	40 30	1 12 0	71 5 0
Tobacco ..	0 0 3	1 10	10 0 0	12 8 0
Wheat ..	6 2 6	110 24	2 8 0	276 8 0
„ bhusa ..	..	214 0	0 8 0	107 0 0
Methe ..	0 0 17	1 16	2 8 0	3 8 0
„ ..	1 2 7	..	3 9 6*	37 3 2
Sarson (in wheat) ..	..	3 38½	3 13 0	15 1 9
Area on kind rent—				
Cotton ..	0 2 15	1 23	4 7 0	6 15 10
<i>Total</i> ..	<i>12 2 11</i>	<i>..</i>	<i>..</i>	<i>676 10 9</i>
<i>Unirrigated area—</i>				
Owned or on cash rent—				
Gram ..	2 6 3	20 16	1 11 9	35 6 1
„ bhusa ..	..	21 0	0 5 4	7 0 0
Bajra ..	0 5 0	6 0	2 0 0	12 0 0
„ stalks ..	..	175 bundles @ Rs. 2/-per 100 bundles.		3 8 0
Guara ..	0 4 2	5 5	1 11 8	8 13 9
Chari-guara ..	1 0 7	..	3 0 0*	25 0 10
Jowar ..	2 4 0	10 25	1 10 0	17 4 3
„ stalks ..	..	1,156 bundles @ Rs. 4/-per 100 bundles.		46 3 10
Taramira (in gram) ..	..	1 21	3 3 6	4 14 6
Area on batai rent—				
Bajra ..	0 7 13	6 0	2 0 0	12 0 0
„ stalks ..	..	500 bundles @ Rs. 2/-per 100 bundles.		10 0 0
Chari-guara ..	0 5 10	..	3 0 0*	16 8 0
<i>Total</i> ..	<i>9 0 15</i>	<i>..</i>	<i>..</i>	<i>198 11 3</i>
GRAND TOTAL ..	21 3 6	..	..	875 6 0

* Per kanal.

(Continued).

	Rs.	a.	p.	Rs.	a.	p.	Part
Brought forward	..			875	6	0	VI.
ADD THE FOLLOWING PAID IN KIND—							C.

1. <i>Harvesting—</i>	Rs.	a.	p.				
<i>Well-irrigated area—</i>							
Chillies, 8 srs. @ Rs. 1/13/5 per md.	0	5	11				
Potatoes, 74 srs. @ Rs. 1/12/- „	3	3	10				
Maize, 24 srs. @ Rs. 1/13/- „	1	1	5				
Maize, 1 bundle @ Rs. -/3/9	0	3	9				
Wheat, 116 bundles @ Rs. -/1/- each	7	4	0				
					12	2	11
<i>Unirrigated area—</i>							
<i>Owmed—</i>							
Gram, 10 bundles @ Rs. -/3/- each	1	14	0				
Bajra, 4 „ @ Rs. -/2/- „	0	8	0				
Jowar, 11 „ @ Rs. -/1/9 „	1	3	3				
<i>Batai—</i>							
Bajra, 4 „ @ Rs. -/1/6 „	0	6	0				
Plucking of ears—							
<i>Owmed—</i>							
Bajra, 7½ srs. @ Rs. 2/- per md.	0	6	0				
Jowar, 39 „ @ Rs. 1/10/- „	1	9	4				
<i>Batai—</i>							
Bajra, 10½ „ @ Rs. 2/- „	0	8	5				
					6	7	0
							18 9 11
2. <i>Kamins—</i>							
<i>Well-irrigated area (owned)—</i>							
Maize, 4 bundles @ Rs. -/3/9 each	..	0	15	0			
Wheat, 12 „ @ Rs. -/1/- „	..	0	12	0			
							1 11 0
3. <i>Kept for seed—</i>							
<i>Well-irrigated area—</i>							
Maize, 30 srs. @ Rs. 1/13/- per md.	..	1	5	9			
<i>Unirrigated area—</i>							
Bajra, 15 srs. @ Rs. 2/- per md.	..	0	12	0			
							2 1 9
Gross Income ..	{			Total	897	12	8
	{			Irrigated	691	14	3
	{			Unirrigated	205	14	5

ANALYSIS OF EXPENDITURE.

		Rs. a. p.			Rs. a. p.		
Part VI. C.	1. <i>Upkeep of Bullocks—</i>						
	Total adult stock on the farm, 4 animals.						
	Roughages fed to all animals—						
	Wheat bhusa	52	7	6			
	Gram „	29	8	6			
	Fodder stalks	63	11	10			
	Green fodders	78	11	10			
	Grass bundles	3	0	0			
	Total fodders ..	227	7	8			
Number of working bullocks, 3.							
Bullocks' share of roughages, 3/4ths		170	9	9			
Concentrates fed to bullocks only—		Rs.	a.	p.			
Gram		31	10	4			
Oil-cake		5	9	9			
Guara		15	3	0			
		52	7	1			
Interest and depreciation @ 20% on Rs. 295/-		59	0	0			
Shoeing the bullocks		2	4	0			
		284	4	10			
2. <i>Labour—</i>							
(a). <i>Permanent—</i>							
Cash		50	0	0			
Interest @ 8% on Rs. 20/- advanced in the beginning		1	9	7			
Grains for meals—							
Jowar, 30 srs. @ Rs. 1/10/- per md. 1 3 6		1	3	6			
Bajra, 30 „ @ Rs. 2/- „ 1 8 0		1	8	0			
Maize, 1½ mds. @ Rs. 1/13/- „ 3 2 9		3	2	9			
Wheat, 4 mds. @ Rs. 2/8/- „ 10 0 0		10	0	0			
Gram, 2 „ @ Rs. 1/11/9 „ 3 7 6		3	7	6			
Gur, 1 md. 8 srs. @ Rs. 4/- „ 4 12 10		4	12	10			
		24	2	7			
Tobacco		4	0	0			
(b). <i>Payments to shoemaker—</i>							
Maize, 2 mds. 10 srs. @ Rs. 1/13/- per md.		4	1	3			
Gram, 1 md. 15 srs. @ Rs. 1/11/9 per md.		2	6	2			
Wheat, 5 mds. @ Rs. 2/8/- per md. 12 8 0		12	8	0			
		18	15	5			
(c). <i>Casual labour for interculture—</i>							
Cash		11	6	8			
		110	2	3			
Carried forward ..		394	7	1			

			Rs.	a.	p.	Rs.	a.	p.	Part
Brought forward			..			394	7	1	VI.
									C.
3.	<i>Seed—</i>								
	<i>Well-irrigated area—</i>		Rs.	a.	p.				
	Cotton	..	..	0	6	0			
	Chillies	..	..	0	8	0			
	Maize	..	..	0	14	0			
	Potatoes	..	..	18	5	6			
	Tobacco	..	..	0	1	0			
	Wheat	..	..	16	6	9			
	Methe	..	..	1	10	6			
	Gram	..	..	0	6	0			
	Sarson	..	..	0	2	6			
						38	12	3	
	<i>Unirrigated area—</i>								
	Gram and taramira	..	..	1	6	6			
	Bajra	..	..	0	6	3			
	Chari-guara	..	..	0	15	0			
	Jowar	..	..	3	8	0			
						6	3	9	
									45 0 0
4.	<i>Harvesting—</i>								
	Irrigated—(For details see Income Statement)—					12	2	11	
	Unirrigated—(For details see Income Statement)—					6	7	0	
	Cash	..	..			2	6	0	
	Wheat, 19 srs. @ Rs. 2/8/- per md.	..	..			1	3	0	
									22 2 11
5.	<i>Kamins (Carpenter and Blacksmith)—</i>								
	Wheat, 1 md. @ Rs. 2/8/- per md.	..	..			2	8	0	
	Maize, 1 ,, @ Rs. 1/13/- ,,	..	..			1	13	0	
	Fodder, 4 bundles @ Rs. -/2/- each	..	..			0	8	0	
									4 13 0
6.	<i>Implements—</i>								
	Interest and depreciation at—								
	20% on Rs. 80/- (new cart)	..	..			16	0	0	
	13% on Rs. 30/- (rollers)	..	..			3	14	5	
	Repairs and replacements	..	..			1	4	0	
	Oil for lubrication	..	..			1	0	0	
									22 2 5
7.	<i>Persian Wheels—</i>								
	Share in Persian wheels=Rs. 187-8-0.								
	Interest and depreciation at—								
	24% on Rs. 55/5/4 (chains)	..	..			13	4	6	
	18% on Rs. 132/2/8 (remainder)	..	..			23	12	8	
	Repairs	..	..			1	4	0	
	Oil	..	..			1	0	0	
									39 5 2
8.	<i>Land Revenue—</i>								
	Well-irrigated area	..	..			44	11	9	
	Unirrigated area	..	..			34	13	5	
									79 9 2
<i>Total Expenditure</i>			..			607	7	9	

*EXPENDITURE.*Part
VI.
C.

Items.	TOTAL.			PER ACRE.*		
	Total.	Irriga- ted.	Unirri- gated.	Total.	Irriga- ted.	Unirri- gated.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	284 4 10	240 9 0	43 11 10	10 15 9	21 11 4	2 15 3
Labour (Hired) ..	110 2 3	98 10 8	11 7 7	4 4 1	8 14 5	0 12 5
Seed ..	45 0 0	38 12 3	6 3 9	1 11 10	3 8 0	0 6 9
Harvesting ..	22 2 11	12 2 11	10 0 0	0 13 9	1 1 7	0 10 9
Kamins	4 13 0	4 1 2	0 11 10	0 3 0	0 5 11	0 0 9
Implements ..	22 2 5	18 11 10	3 6 7	0 13 8	1 11 1	0 3 8
Persian Wheel ..	39 5 2	39 5 2	..	1 8 3	3 8 9	..
Land Revenue ..	79 9 2*	44 11 9	34 13 5	3 1 2	4 0 7	2 5 8
<i>Total</i> ..	<i>607 7 9*</i>	<i>497 0 9</i>	<i>110 7 0</i>	<i>23 7 6</i>	<i>44 13 8</i>	<i>7 7 3</i>

* Per acre of total area held, irrigated area and unirrigated area, respectively

SUMMARY.

	Total.	Irrigated.	Unirrigated.
	A. K. M.	A. K. M.	A. K. M.
Area held	.. 25 7 2	11 0 13	14 6 9
Area cropped	.. 21 3 6	12 2 11	9 0 15
Intensity of cropping	.. 82·7%	111·2%	61·4%

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expendi- ture.	Net income.	Gross income.	Expendi- ture.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Well-irrigated ..	691 14 5	497 0 9	194 13 8	62 7 0	44 13 8	17 9 4
Unirrigated ..	205 14 3	110 7 0	95 7 3	13 14 6	7 7 3	6 7 3
<i>Total</i> ..	<i>897 12 8*</i>	<i>607 7 9</i>	<i>290 4 11</i>	<i>34 10 11</i>	<i>23 7 6</i>	<i>11 3 5</i>

* Rs. 40/- (not included in expenditure above) were paid to the owner of land taken on cash rent who in turn paid Rs. 8/0/6 as land revenue (included in expenditure above) for that land. Rs. 22/0/6 worth of produce (included in gross income above) was given to the owner of batai land who in turn paid Rs. 4/13/2 of land revenue (included in expenditure above) for that land.

PART VII.

Accounts of three Chahi-cum-Barani

Holdings in the Jhelum District

for the year

1st June 1934 to 31st May 1935.

PART VII.

Part
VII.

Three holdings have been kept under observation in this district. On Farm B accounts have been kept since 1928-9 and on Farms A and C since 1930-1. The holdings lie at a distance of from 8 to 11 miles from Haranpur railway station, between the river Jhelum and the Salt Range. Holding B is under direct cultivation while the other two are partly under direct and partly under batai cultivation. The area, intensity of cropping, income and expenditure, and the labour time spent on farming, for the three holdings, are given below :—

Holding.	Area held.	Intensity of cropping.	PER ACRE.			DAYS PER ACRE.	
			Gross income.	Expenditure.	Net income.	Men.	Bullocks.
	A. K. M.	Per cent.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
A. ..	38 4 18	99.9	43 8 0	19 8 9	23 15 3	13.2	7.3
B. ..	21 6 5	99.1	37 9 0	35 9 9	1 15 3	25.1	14.3
C. ..	27 7 17	105.5	36 15 11	16 10 7	20 5 4	15.8	9.3

It will be seen that the intensity of cropping is the highest on Holding C and the labour performed per acre is highest on Holding B, while the highest gross income is obtained on Holding A. The expenditures of Holding B cannot be strictly compared with that of the other two holdings as it includes a sum of Rs. 81-14-11 spent on permanent labourers. Deducting this amount from the item under labour the expenditure of the three holdings stands as follows :—

Items of expenditure.	PER ACRE.		
	Holding A.	Holding B.	Holding C.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks ..	11 15 3	25 6 6	7 15 4
Labour ..	0 6 5	0 3 4	0 7 2
Seed ..	1 3 3	1 4 10	1 10 3
Harvesting ..	0 8 3	0 15 1	0 10 9
Winnowing ..	0 15 11	0 6 4	0 14 10
Kamins ..	0 4 2	0 6 1	0 6 5
Implements ..	0 3 1	0 4 7	0 0 10
Persian Wheels ..	1 7 9	1 2 7	1 9 0
Land Revenue ..	1 14 5	1 12 3	3 0 0
Management ..	0 10 3	..	..
<i>Total</i> ..	<i>19 8 9</i>	<i>31 13 7</i>	<i>16 10 7</i>

It will be seen that the expenditure on Holding B is very high as compared with that of Holdings A and C. An examination of the different items shows that this difference is due only to the upkeep of bullocks on which higher expenses were necessary on Holding B because of hard work, as will be seen from a comparative study of the Labour Sheet. Better feeding was also due to the fact that the cultivator is a big landlord who takes pride in his cattle, while the other cultivators are mainly tenants owning only a small portion of the land cultivated by them.

The income and expenditure of these holdings worked out on a comparable basis are as follows :—

Holding.			PER ACRE.		
			Gross income.	Expenditure.	Net income.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
A	..	..	43 8 0	19 8 9	23 15 3
B	..	..	37 9 0	31 13 7	5 11 5
C	..	..	36 15 11	16 10 7	20 5 4

HOLDING A.—(CHAK SHADI).

Part VII. Accounts on this farm have been maintained for the last five years. The total area held this year was 38 acres, 4 kanals and 18 marlas as compared with 28 acres and 7 kanals held last year. The details with regard to tenure and source of irrigation are as follows :—

Area.	Owned.	Batai.	Total.
	A. K. M.	A. K. M.	A. K. M.
*Well-irrigated ..	10 1 2	10 0 6	20 1 8
Unirrigated ..	..	18 3 10	18 3 10
<i>Total</i> ..	<i>10 1 2</i>	<i>28 3 16</i>	<i>38 4 18</i>

* Water-table approximately 19 feet below ground level.

The land taken on batai was cultivated at half the share of the produce except bhusa which was divided between the tenant and the landlord in the ratio of 2 : 1. The expenses of the upkeep of bullocks, seed, and implements were borne by the tenant. The land revenue was fully paid by the landlord. The current expenses of the Persian wheels were defrayed by the tenant, but the permanent expenses were met by the landlord. All other expenses on this land were shared equally.

The intensity of cropping averaged 99·9, 100·0 and 99·9 per cent. for the irrigated, unirrigated and the total areas, respectively as compared with 103·3, 99·2 and 101·8 per cent. respectively last year. As will be seen from the following figures the intensity of cropping was considerably lower than during the previous years :—

Year.	Per cent.
1931-32 ..	106·7
1932-33 ..	108·8
1933-34 ..	101·8
1934-35 ..	99·9

The time spent on cultivation work averaged 13·2 days of one man and 7·3 days of a pair of bullocks per acre as against 17·5 days and 8·5 days respectively, last year. The men spent an average of 17·7 and 8·3 days per acre on irrigated and unirrigated areas respectively ; the bullocks spent 10·4 and 3·9 days correspondingly. The lifting of water by Persian wheels and its application to the fields took 4·4 days of one man and 2·2 days of a pair of bullocks.

The cultivation was carried on by three adult members of the tenant's family, in addition to two boys of about 13 and 14 years of age respectively. Some relatives were occasionally invited to help in the farming operations and the cost of entertaining them came to Rs. 5-4-0. The *ghumar* who carried the wheat to the store was given wheat worth Rs. 10-3-2. No other casual labour was engaged from outside. The harvesting of wheat was done by sixty men who were given a feast on which twenty rupees were spent. The winnowers were also given meals in addition to farm produce and the total cost came to Rs. 38-6-10. Part VII-A.

There were six bullocks on the farm in the beginning of the year. One of them died in the end of January and another was bought in its place immediately after. The total cost of their upkeep including interest and depreciation on their value came to Rs. 461-8-4 as against Rs. 314-12-0 last year. The average per acre of this as well as other items of expenditure for this and the preceding year is given below for comparative study.

Items of expenditure.	1933-34. Per acre.			1934-35. Per acre.		
	Rs.	a.	p.	Rs.	a.	p.
Upkeep of Bullocks	10	14	4	11	15	3
Labour (Hired)	0	10	10	0	6	5
Seed	1	6	7	1	3	3
Harvesting				0	8	3
Winnowing	0	12	1	0	15	11
Kamins	0	7	11	0	4	2
Implements	0	3	7	0	3	1
Persian Wheels	1	6	7	1	7	9
Land Revenue	2	5	7	1	14	5
Management	0	3	0	0	10	3
<i>Total</i>	<i>18</i>	<i>6</i>	<i>6</i>	<i>19</i>	<i>8</i>	<i>9</i>

The following table shows the gross income, expenditure, and net income, for this and the previous year:—

Year.	PER ACRE.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1933-34 ..	26 9 8	18 6 6	8 3 2
1934-35 ..	43 8 0	19 8 9	23 15 3

Part
VII.

It will be seen that while the expenditure has only slightly increased the gross income has risen very much thus making a correspondingly large difference between the net income of the two years. The rise in the gross income is mostly due to higher outturn of wheat and gram during the year under review.

The gross income, expenditure, and net income from the batai land (28 acres, 3 kanals and 16 marlas in area) are given in the following table with the shares of the tenant and the landlord worked out respectively:—

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	635 4 8	109 15 3	525 5 5	22 5 0	3 13 9	18 7 3
Tenant ..	690 8 9	384 3 10	305 13 0	24 4 0	13 7 11	10 12 1
<i>Total</i> ..	<i>1,325 13 5</i>	<i>494 3 1</i>	<i>831 10 4</i>	<i>46 9 0</i>	<i>17 5 8</i>	<i>29 3 4</i>

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	Total days.	Days per acre.
<i>Manual Labour—</i>														
<i>Farm cultivation</i> { <i>Total</i> ..	32.0	42.7	21.8	20.8	49.8	29.0	15.0	37.5	..	21.1	156.4	86.0	512.1	13.2†
Irrigated	..	25.4	22.9	15.4	42.0	29.0	15.0	37.5	..	12.4	86.4	52.0	358.8	17.7†
Unirrigated	..	6.6	19.8	6.4	7.8	..	..	..	..	8.7	70.0	34.0	153.3	8.3§
<i>Work done outside</i> ..	..	..	3.0	..	..	3.0	..	..	..	..	..	3.8	9.8	..
<i>Bullock Labour—</i>														
<i>Farm cultivation</i> { <i>Total</i> ..	26.0	41.7	21.8	14.5	43.3	25.7	7.5	18.8	..	21.1	6.4	55.0	281.8	7.3†
Irrigated	..	20.9	21.9	15.4	35.5	25.7	7.5	18.8	..	12.4	3.9	33.0	209.5	10.4†
Unirrigated	..	5.1	19.8	6.4	7.8	..	..	..	..	8.7	2.5	22.0	72.3	3.9§
<i>Work done outside</i> ..	..	..	3.0	..	..	3.0	..	..	..	..	..	3.8	9.8	..
* <i>Well-irrigation</i> .. { <i>Manual labour</i>	0.8	..	..	12.5	13.0	6.5	15.0	37.5	..	..	1.0	2.0	88.3	4.4†
{ <i>Bullock</i> ..	0.8	..	..	6.2	6.5	3.2	7.5	18.8	..	..	0.5	1.0	44.5	2.2†

* This item has been included in "Farm cultivation" above.

† Per acre of total area held.

‡ Per acre of irrigated area held.

§ Per acre of unirrigated area held.

INCOME.

	A. K. M.		A. K. M.
Area held ..	38 4 18	{ Well-irrigated ..	20 1 8
		{ Unirrigated ..	18 3 10

Part
VII.
A.

Crop.	Area.	Outturn.		Rate per maund or kanal.	Value.
	A. K. M.	Mds.	Srs.	Rs. a. p.	Rs. a. p.
<i>Well-irrigated area—</i>					
<i>Land Owned—</i>					
Wheat ..	9 3 18	110	20	2 0 0	221 0 0
„ bhusa ..	..	165	30	0 8 0	82 14 0
Chari ..	0 5 4	..		6 0 0*	31 3 2
<i>Batai Land—</i>					
Wheat ..	6 5 17	85	0	2 0 0	170 0 0
„ bhusa ..	..	127	0	0 8 0	63 8 0
Tobacco ..	0 3 0	9	0	13 5 4	120 0 0
Maize ..	0 6 8	}	Used as fodder.	10 0 0*	64 0 0
Chari ..	1 1 0			6 0 0*	54 0 0
Turnip ..	1 0 0			20 0 0*	160 0 0
<i>Total</i> ..	<i>20 1 7</i>			..	<i>966 9 2</i>
<i>Unirrigated area—</i>					
<i>Batai Land—</i>					
Bajra ..	3 6 18	}		6 0 0*	185 6 5
Gram (fodder) ..	0 4 0			5 0 0*	20 0 0
Gram ..	2 2 4			2 0 0	102 0 0
„ bhusa ..	..	51	0	0 4 0	12 12 0
Linseed ..	0 4 5	4	0	2 8 0	10 0 0
Wheat ..	11 2 3	119	0	2 0 0	238 0 0
„ bhusa ..	..	179	0	0 8 0	89 8 0
<i>Total</i> ..	<i>18 3 10</i>	..		..	<i>657 10 5</i>
<i>GRAND TOTAL</i> ..	<i>38 4 17</i>	..		..	<i>1,624 3 7</i>

* Per kanal.

ADD THE FOLLOWING PAID IN KIND—

1. <i>Winnowing—</i>	Rs. a. p.
<i>Well-irrigated area—</i>	
Wheat, 9 mds. 31 srs. @ Rs. 2/- per md. ..	19 8 10
<i>Unirrigated area—</i>	
Wheat, 5 mds. 38 srs. @ Rs. 2/- „ ..	11 14 5
Gram, 2 „ 22 „ @ Rs. 2/- „ ..	5 1 7
	36 8 10
2. <i>Kamins—</i>	
<i>Well-irrigated area—</i>	
Wheat, 18 bundles @ Rs. 1/1/6 per bundle ..	19 11 0

Gross Income..	Total	1,680 7 5
	Irrigated	1,005 13 0
	Unirrigated	674 10 5

ANALYSIS OF EXPENDITURE.

1. <i>Upkeep of Bullocks—</i>				Rs.	a.	p.	Rs.	a.	p.	Part VII. A.
Total adult stock on the farm, 14 $\frac{5}{6}$ animals.										
Roughages fed to all animals—										
Bhusa	..	..	..	85	0	0				
Fodder	..	..	..	514	9	7				
Grass	..	..	..	30	0	0				
Total fodders				629	9	7				
Number of working bullocks, 6.										
Bullocks' share of roughages, 36/89ths				..	254	10	8			
Concentrates given to bullocks only—				Rs. a. p.						
Wheat	..	..	14	0	0					
Linseed	..	..	5	0	0					
Gur	..	..	9	0	0					
				28	0	0				
Salt	..	..	..	0	3	0				
Interest and depreciation at 20% on—										
Rs. 750/-	..	..	..	150	0	0				
Rs. 80/- for 4 months	..	..	..	5	5	4				
Rs. 70/- for 8 months	..	..	..	9	5	4				
Loss on the bullock which died	..	..	..	14	0	0				
							461	8	4	
2. <i>Labour (Hired)—</i>										
Expenses of entertaining 17 men				..	5	4	0			
Charges of taking wheat to store:										
Wheat, 5 mds. 4 srs. @ Rs. 2/- per md.	..	..	..	10	3	2				
							15	7	2	
3. <i>Seed—</i>										
<i>Well-irrigated area—</i>										
<i>Owned—</i>										
Wheat	..	..	13	4	10					
Chari	..	..	0	6	11					
<i>Batai—</i>										
Wheat	..	..	9	7	2					
Tobacco	..	..	2	0	0					
Maize	..	..	0	8	6					
Chari	..	..	0	12	0					
Turnip	..	..	0	9	0					
				27	0	5				
<i>Unirrigated area—</i>										
<i>Batai—</i>										
Bajra	..	..	3	14	0					
Gram	..	..	1	10	5					
Linseed	..	..	0	6	5					
Wheat	..	..	13	8	0					
				19	6	10				
4. <i>Harvesting—</i>							46	7	3	
Expenses of entertaining 60 men :										
Well-irrigated area				..	5	13	0			
Unirrigated area	..	..	..	14	3	0				
							20	0	0	
Carried forward							543	6	9	

		Rs. a. p.			Rs. a. p.		
		Brought forward			543 6 9		
Part VII. A.	5. <i>Winnowing—</i>						
	<i>Well-irrigated area—</i>	Rs. a. p.					
	(See Income Statement)—	..	19	8	10		
	Meals ..	..	0	8	6		
					20	1	4
	<i>Unirrigated area—</i>						
	(See Income Statement)—	..	17	0	0		
	Meals ..	..	1	5	6		
					18	5	6
						38	6 10
6. <i>Kamins (Carpenter and Blacksmith)—</i>							
Wheat, 6 bundles @ Rs. 1/1/6 each ..				6	9	0	
Fodders, 4 „ @ Rs. -/2/- „ ..				0	8	0	
Wheat, 24 srs. @ Rs. 2/- per md. ..				1	3	2	
Gram, 8 „ @ Rs. 2/- „ ..				0	6	5	
Tobacco, 4 „ @ Rs. 13/5/4 „ ..				1	5	4	
						9 15 11	
7. <i>Implements—</i>							
Interest and depreciation @ 18% on Rs. 22/- (value of 3 Meston ploughs) ..				3	15	4	
Repairs and replacements ..				3	8	0	
						7 7 4	
8. <i>Persian Wheels—</i>							
Interest and depreciation @ 18% on Rs. 200/-				36	0	0	
Chains, 8 @ Rs. 1/8/- each ..				12	0	0	
Oil for lubrication ..				1	0	0	
Payments to carpenter and potter by—							
Landlord ..				5	1	10	
Tenant ..				3	4	6	
						57 6 4	
9. <i>Land Revenue—</i>							
Well-irrigated area ..				53	13	0	
Unirrigated area ..				19	9	5	
						73 6 5	
10. <i>Management (Muhassal)—</i>							
<i>Well-irrigated area—</i>							
Wheat, 4 mds. 35½ srs. @ Rs. 2/- per md. ..				9	12	5	
Tobacco, 18 srs. @ Rs. 13/5/4 ..				6	0	0	
						15 12 5	
<i>Unirrigated area—</i>							
Wheat, 2 mds. 39 srs. @ Rs. 2/- per md. ..				5	15	2	
Gram, 1 md. 11 srs. @ Rs. 2/- per md. ..				2	8	10	
Linseed, 8 srs. @ Rs. 2/8/- per md. ..				0	8	0	
						9 0 0	
						24 12 5	
<i>Total Expenditure</i> ..						754 14 0	

EXPENDITURE.Part
VII.
A.

Items.	TOTAL.			PER ACRE.*		
	Total.	Irriga- ted.	Unirri- gated.	Total.	Irriga- ted.	Unirri- gated.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks.	461 8 4	343 11 0	117 13 4	11 15 3	17 0 7	6 6 3
Labour (Hired)	15 7 2	10 13 3	4 9 11	0 6 5	0 8 7	0 4 0
Seed ..	46 7 3	27 0 5	19 6 10	1 3 3	1 5 5	1 0 9
Harvesting ..	20 0 0	5 13 0	14 3 0	0 8 3	0 4 8	0 12 4
Winnowing ..	38 6 10	20 1 4	18 5 6	0 15 11	0 15 11	0 15 11
Kamins ..	9 15 11	7 7 1	2 8 10	0 4 2	0 5 11	0 2 3
Implements ..	7 7 4	5 8 10	1 14 6	0 3 1	0 4 5	0 1 8
Persian Wheels	57 6 4	57 6 4	..	1 7 9	2 13 6	..
Land Revenue	73 6 5	53 13 0	19 9 5	1 14 5	2 10 8	1 1 0
Management ..	24 12 5	15 12 5	9 0 0	0 10 3	0 12 6	0 7 10
<i>Total</i> ..	<i>754 11 0</i>	<i>517 6 8</i>	<i>207 7 4</i>	<i>19 8 9</i>	<i>27 2 2</i>	<i>11 1 0</i>

* Per acre of total area held, irrigated area and unirrigated area, respectively.

SUMMARY.

	Total.	Irrigated.	Unirrigated.
	A. K. M.	A. K. M.	A. K. M.
Area held ..	38 4 18	20 1 8	18 3 10
Area cropped ..	38 4 17	20 1 7	18 3 10
Intensity of cropping ..	99-9%	99-9%	100-0%

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Well-irrigated	1,005 13 0	547 6 8	458 6 4	49 13 8	27 2 2	22 11 6
Unirrigated ..	674 10 5	207 7 4	467 3 1	36 9 5	11 4 0	25 5 5
<i>Total</i> ..	<i>1,680 7 5</i>	<i>754 14 0</i>	<i>925 9 5</i>	<i>43 8 0</i>	<i>19 8 9</i>	<i>23 15 3</i>

† Rs. 635-4-8 worth of produce (included in gross income above) were given to the owner of batai land, who in turn paid Rs. 5-1-7, Rs. 8-8-8, Rs. 13-13-8, Rs. 3 6-4, Rs. 24-4-5, Rs. 46-5-9 and Rs. 8-6-10 as his share of expenses (included in expenditure above) against hired labour, harvesting, winnowing, kamins, Persian wheels, land revenue and management respectively.

HOLDING B.—(PINNANWAL).

Part VII. B. It is now six years since accounts were first kept on this farm. This year its area was 21 acres, 6 kanals and 5 marlas, of which 10 acres, 6 kanals and 2 marlas were irrigated (water-table approximately 20 feet below ground level) and the remaining 11 acres and 3 marlas were dependent on rains.

The intensity of cropping averaged 99·1, 135·4 and 63·8 per cent. for the total, irrigated and unirrigated areas, respectively as against 118·6, 135·4 and 100·0 per cent., respectively last year.

The farm was under direct cultivation. The work was carried on by two permanent labourers, one of whom was given 17 maunds of wheat, and clothes, etc. worth Rs. 13/-. The other got one-eighth share of the produce, excluding fodders. The cost of permanent labour came to Rs. 81-14-11 to which may be added Rs. 4/8/0, the cost of meals given to casual labourers.

The time spent on cultivation on the whole area averaged 25·1 days of one man and 14·3 days of a pair of bullocks per acre as against 24·7 and 14·0 days respectively last year. The time spent on the irrigated area amounted to 40·2 days of a man and 22·1 days of a pair of bullocks per acre as against 10·3 and 6·8 days respectively spent on the unirrigated area. The work of lifting water by Persian wheels and its application to the fields took 17·4 days of a man and 7·8 days of a pair of bullocks per acre.

The cultivation work was carried on by 5 bullocks. One of them was old and was let off late in May. The cost of their upkeep (including interest and depreciation on their value) came to Rs. 553-5-7 as against Rs. 439-10-6 last year. The average per acre of this as well as other items of expenditure for this and the preceding year is given below for purposes of comparison:—

Items of expenditure.	PER ACRE.					
	1933-34.			1934-35.		
	Rs.	a.	p.	Rs.	a.	p.
Upkeep of Bullocks	21	6	9	25	6	6
Labour	4	2	5	3	15	6
Seed	2	6	7	1	4	10
Harvesting	1	1	2	0	15	1
Winnowing	0	10	8	0	6	4
Kamins	0	7	10	0	6	1
Implements	0	5	3	0	4	7
Well and Persian Wheels	1	3	0	1	2	7
Land Revenue	1	7	11	1	12	3
<i>Total</i>	<i>33</i>	<i>3</i>	<i>7</i>	<i>35</i>	<i>9</i>	<i>9</i>

The average gross income, expenditure and net income for the present and the previous years were as follows:—

Part
VII.
B.

	1933-34.			1934-35.		
	Gross income.	Expendi- ture.	Net income.	Gross income.	Expendi- ture.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Well-irrigated	48 10 2	46 15 7	1 10 7	61 13 10	54 12 1	7 1 9
Unirrigated ..	18 4 1	18 0 0	0 4 1	13 13 6	16 14 6	—(3 1 0)
<i>Total</i> ..	<i>34 3 6</i>	<i>33 3 7</i>	<i>0 15 11</i>	<i>37 9 0</i>	<i>35 9 9</i>	<i>1 15 3</i>

It will be seen that although the net income from the irrigated area has risen considerably there has been a *loss* of Rs. 3/1/0 per acre in the unirrigated area. This is accounted for by the fact that the intensity of cropping on the unirrigated area was very low as compared with that of the previous year.

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

Part
VII.
B.

		June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	Total days.	Days per acre.
<i>Manual Labour—</i>															
Farm cultivation	Total ..	..	49.7	41.1	30.9	61.1	72.7	44.0	43.4	27.3	43.2	36.3	87.2	546.0	25.1†
	Irrigated	..	49.7	23.6	12.5	41.8	63.2	44.0	43.4	27.3	36.6	18.6	68.2	432.7	10.2‡
	Unirrigated	..	..	17.5	17.5	19.3	7.5	..	..	..	6.6	17.7	19.0	113.3	10.3§
<i>Bullock Labour—</i>															
Farm cultivation	Total ..	..	27.5	39.6	26.9	41.8	38.2	25.1	19.7	13.6	28.0	11.7	30.8	312.0	14.3†
	Irrigated	..	27.5	22.1	11.2	22.5	30.7	25.1	19.7	13.6	21.4	11.7	23.8	237.5	22.1‡
	Unirrigated	..	..	17.5	15.7	19.3	7.5	..	..	..	6.6	..	7.0	74.5	6.8§
* Well-irrigation	Manual labour	..	16.2	..	..	25.5	21.0	25.7	31.4	27.3	..	..	10.5	187.9	17.1†
	Bullock "	..	8.1	..	..	10.7	6.5	10.9	13.7	13.6	..	..	5.2	83.8	7.8‡

* This item has been included in "Farm cultivation" above.
† Per acre of irrigated area held.
‡ Per acre of total area held.
§ Per acre of unirrigated area held.

INCOME.

	A. K. M.		A. K. M.
Area held	.. 21 6 5	{ Irrigated	.. 10 6 2
		{ Unirrigated	.. 11 0 3

Part
VII.
B.

Crop.	Area.	Outturn.	Rate per maund.	Value.
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
<i>Irrigated area—</i>				
Wheat ..	5 3 0	60 0	2 0 0	120 0 0
„ bhusa ..	..	112 0	0 8 0	56 0 0
Cotton ..	0 6 4	2 0	5 0 0	10 0 0
Coriander ..	0 0 5	2 8	2 0 0	4 6 5
Vegetables (in orchard)	0 1 0	..	..	10 0 0
Tobacco ..	0 2 10	5 6	5 4 0	27 0 7
Maize ..	2 5 10	} Per Kanal	5 0 0	107 8 0
Methe ..	0 3 0		2 0 0	6 0 0
Turnip ..	2 0 15		10 0 0	167 8 0
Chari-bajra ..	0 5 18		3 0 0	17 11 2
Wheat ..	1 5 0		10 0 0	130 0 0
Berseem ..	0 3 4	Used as fodder.	Failed.	..
<i>Total</i> ..	<i>14 4 6</i>		..	<i>656 2 2</i>
<i>Unirrigated area—</i>				
Jowar-bajra ..	2 5 7	}	3 0 0*	64 0 10
Wheat ..	4 3 0		2 0 0	54 0 0
„ bhusa ..	..		0 8 0	24 0 0
<i>Total</i> ..	<i>7 0 7</i>		..	<i>142 0 10</i>
GRAND TOTAL ..	<i>21 4 13</i>	..	..	<i>798 3 0</i>

* Per kanal.

(Continued.)

Part
VII.
B.

ADD THE FOLLOWING PAID IN KIND—

		Rs.	a.	p.	Rs.	a.	p.
	Brought forward	..			798	3	0
1.	<i>Winnowing—</i>						
	<i>Irrigated area—</i>						
	Wheat, 3 mds. @ Rs. 2/- per md.	..	6	0	0		
	<i>Unirrigated area—</i>						
	Wheat, 1 md. 14 srs. @ Rs. 2/- per md.	..	2	11	2		
						8	11 2
2.	<i>Kamins—</i>						
	<i>Irrigated area—</i>						
	Wheat, 1 md. 10 srs. @ Rs. 2/- per md.	..	2	8	0		
	Wheat bhusa, 2 mds. 13 srs. @ Rs. -/8/- per md.	..	1	2	7		
						3	10 7
	<i>Unirrigated area—</i>						
	Wheat, 22 srs. @ Rs. 2/- per md.	..	1	1	7		
	„ bhusa, 1 md. @ Rs. -/8/- per md.	..	0	8	0		
						1	9 7
							5 4 2
3.	<i>Kept for seed—</i>						
	<i>Unirrigated area—</i>						
	Jowar, 3 mds. @ Rs. 2/- per md.	..				6	0 0
	Gross Income .. {						
	Total				818	2	4
	Irrigated				665	12	9
	Unirrigated				152	5	7

ANALYSIS OF EXPENDITURE.

	Rs.	a.	p.	Rs.	a.	p.	Part VII. B.
1. <i>Upkeep of Bullocks</i> —							
Total adult stock on the farm, 6 animals.							
Roughages fed to all animals—							
Bhusa	170	0	0				
Green fodders	370	4	0				
Total fodders	540	4	0				
No. of working bullocks, 4 $\frac{11}{12}$.							
Bullocks' share of roughages, 59/72ths	442	11	3				
Concentrates—							
Gram	12	12	0				
Wheat flour	1	8	0				
Methe	2	0	0				
Gur	4	0	0				
Oil	3	8	0				
	23	12	0				
Salt	1	9	0				
Miscellaneous	1	0	0				
Interest and depreciation at 20% on—							
Rs. 330/-	66	0	0				
Rs. 100/- for 11 months	18	5	4				
	84	5	4				
	553	5	7				
2. <i>Labour (Hired)</i> —							
(a). <i>Permanent labour</i> —							
(i). One man—							
Wheat, 17 mds. @ Rs. 2/- per md.	34	0	0				
Chaddars, 6 @ Re. 1/- each	6	0	0				
Shirts, 3 @ Rs. -/10/8 „	2	0	0				
Turbans, 3 @ Rs. -/10/8 „	2	0	0				
Pairs of shoes, 2 @ Rs. 1/8/- each	3	0	0				
	47	0	0				
(ii). One siri labourer at 1/8th share of produce—							
Wheat	21	12	0				
Cotton	1	4	0				
Tobacco	3	6	1				
Coriander	0	8	10				
Maize	3	2	0				
Turnip	3	12	0				
Vegetable	1	2	0				
	34	14	11				
(b). <i>Casual labour</i> —							
Cost of 36 meals @ Rs. -/2/- each	4	8	0				
	86	6	11				
Carried forward	639	12	6				

Part VII. B.	3. Seed—	Brought forward	Rs. a. p.			Rs. a. p.		
			..			639 12 6		
	<i>Irrigated area—</i>		Rs. a. p.					
	Wheat .. ..	.. ..	10	12	0			
	Cotton .. ..	.. ..	0	1	7			
	Maize .. ..	.. ..	2	13	0			
	Bajra .. ..	.. ..	0	3	2			
	Chari .. ..	.. ..	0	4	0			
	Turnip .. ..	.. ..	2	0	0			
	Methe .. ..	.. ..	0	6	0			
	Vegetables .. ..	.. ..	2	0	0			
	Coriander .. ..	.. ..	0	0	10			
	Berseem .. ..	.. ..	1	0	0			
	Tobacco .. ..	.. ..	0	12	0			
						20	4	7
	<i>Unirrigated area—</i>							
	Wheat .. ..	.. ..	6	6	5			
	Bajra-chari .. ..	.. ..	1	11	2			
						8	1	7
	4. <i>Harvesting—</i>							
	<i>Irrigated area—</i>							
	Cost of entertaining 21 men .. ..	.. ..	11	4	0			
	<i>Unirrigated area—</i>							
	Cost of entertaining 17 men .. ..	.. ..	9	4	0			
						20	8	0
	5. <i>Winnowing—</i>							
	Irrigated area (See Income Statement)— ..	..	6	0	0			
	Unirrigated area (See Income Statement)— ..	..	2	11	2			
						8	11	2
	6. <i>Kamins—</i>							
	Wheat, 1 md. 24 srs. @ Rs. 2/- per md. ..	..	3	3	2			
	Tobacco, 1 seer @ Rs. 5/4/- ..	..	0	2	1			
	Cotton, 2½ srs. @ Rs. 5/- ..	..	0	4	6			
	Fodder, 24 bundles @ Rs. -/3/- each ..	..	4	8	0			
						8	1	9
	7. <i>Implements—</i>							
	Interest and depreciation @ 18% on Rs. 25/-, (improved ploughs) .. ..	.. ..	4	8	0			
	Repairs and renewals .. ..	.. ..	1	12	0			
						6	4	0
	8. <i>Well and Persian Wheels—</i>							
	Interest and depreciation @ 18% on Rs. 145/- ..	..	26	1	7			
	Less—Half share of the cultivator .. ..	.. ..	13	0	9			
	Payments to potter—							
	Wheat, 1 md. @ Rs. 2/- per md... ..	2 0 0						
	„, 1 bundle @ Rs. -/13/7 each	0 13 7						
	Tobacco, ½ sr. @ Rs. 5/4/- per md. ..	0 1 1						
	Cotton, 1½ srs. @ Rs. 5/- ..	0 2 6						
	Fodder, 12 bundles @ Rs. -/3/- each ..	2 4 0						
						5	5	2
	Carried forward ..	..	18	5	11	711	11	7

*EXPENDITURE.*Part
VII.
B.

Items.	TOTAL.			PER ACRE.		
	Total.	Irriga- ted.	Unirri- gated.	Total.	Irriga- ted.	Unirri- gated.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks.	553 5 7	420 10 10	132 10 9	25 6 6	39 1 5	12 0 8
Labour (Hired)	86 6 11	68 7 11	17 15 0	3 15 6	6 5 10	1 10 1
Seed ..	28 6 2	20 4 7	8 1 7	1 4 10	1 14 2	0 11 9
Harvesting ..	20 8 0	11 4 0	9 4 0	0 15 1	1 0 9	0 13 5
Winnowing ..	8 11 2	6 0 0	2 11 2	0 6 4	0 8 11	0 3 11
Kamins ..	8 1 9	6 2 9	1 15 0	0 6 1	0 9 2	0 2 10
Implements ..	6 4 0	4 12 1	1 7 11	0 4 7	0 7 1	0 2 2
Well and Persian Wheels	25 5 1	25 5 1	..	1 2 7	2 5 8	..
Land Revenue..	38 7 6	26 5 0	12 2 6	1 12 3	2 7 1	1 1 8
<i>Total</i> ..	775 8 2	589 4 3	186 3 11	35 9 9	54 12 1	16 14 6

SUMMARY.

	Total.	Irrigated.	Unirrigated.
	A. K. M.	A. K. M.	A. K. M.
Area held ..	21 6 5	10 6 2	11 0 3
Area cropped ..	21 4 13	14 4 6	7 0 7
Intensity of cropping ..	99·1%	135·4%	63·8%

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expendi- ture.	Net income.	Gross income.	Expendi- ture.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Irrigated ..	665 12 9	589 4 3	76 8 6	61 13 10	54 12 1	7 1 9
Unirrigated ..	152 5 7	186 3 11	—(33 14 4)	13 13 6	16 14 6	—(3 1 0)
<i>Total</i> ..	818 2 4	775 8 2	42 10 2	37 9 0	35 9 9	1 15 3

HOLDING C.—(CHAK DANYAL).

Accounts on this farm have been maintained for the last four years. The total area held this year was 27 acres, 7 kanals and 17 marlas as against 28 acres, 3 kanals and 4 marlas held the previous year. Other details regarding the land are as follows :—

		Owned.	Batai.	Total.
		A. K. M.	A. K. M.	A. K. M.
Irrigated*	..	2 3 5	12 7 7	15 2 12
Unirrigated	..	..	12 5 5	12 5 5
Total	..	2 3 5	25 4 12	27 7 17

* Water-table approximately 15 feet below ground level.

The land taken on batai was farmed at half the share of produce including fodders. Of bhusa, however, the cultivator received two-thirds and the landlord one-third. The landlord paid the land revenue for the entire holding, and bore half the expenses of harvesting, winnowing and kamins. Capital expenses in connection with the Persian wheels were debited to the share of the landlord, while the current expenses under this head were defrayed by the tenant, who also bore the full expenses of all other items.

The intensity of cropping for the total, irrigated and unirrigated, areas was 105·6, 110·0 and 100·0 per cent., respectively, as against 103·5, 102·8 and 106·5 per cent., respectively, the previous year.

Separate records of working days for the irrigated and unirrigated areas could not be maintained on the holding this year. The income and expenditure could not, therefore, be analysed on that basis as was done last year. The total time spent on cultivation of the entire holding averaged 15·8 and 9·3 days per acre of one man and a pair of bullocks respectively. The corresponding figures last year were 21·6 and 10·4. The labour spent on irrigation was 8·9 and 3·9 days per acre of a man and a pair of bullocks respectively as against 13·1 and 6·2 last year.

The cultivation was carried on by two male and one female members of the tenant's family. Casual labour was engaged occasionally and the expenses of meals provided to such labourer came to Rs. 12-8-0.

Part
VII.
C.

The harvesting of wheat was done by lavas who got 26 bundles of wheat valued at Rs. 18-4-6. The cotton pickers got 2 seers and 14 chhataks of cotton worth Rs. 0-6-11. The winnowing was done at one-twentieth share of the crop, and the total expenses incurred in this connection came to Rs. 26-0-9.

Five bullocks were maintained on the farm throughout the year. The total expenses on their upkeep, including interest and depreciation on their value, came to Rs. 222/10/0. The average per acre of this and other items of expenditure for this and the previous year was as follows:—

Items of expenditure.	PER ACRE.	
	1933-34.	1934-35.
	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	9 0 9	7 15 4
Labour	..	0 7 2
Seed	1 15 5	1 10 3
Harvesting	0 4 1	0 10 9
Winnowing	0 7 0	0 14 10
Kamins	0 6 1	0 6 5
Implements	0 0 9	0 0 10
Well and Persian Wheels	1 9 6	1 9 0
Land Revenue	2 7 10	3 0 0
<i>Total</i>	<i>16 3 5</i>	<i>16 10 7</i>

From the Income and Expenditure statement it will be seen that while the average expenditure has remained the same as in the previous year the average gross income has increased considerably thus making the average net income almost double what it was in 1933-4. The following table gives the figures for the two years:—

Year.	PER ACRE.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1933-34 ..	27 3 0	16 3 5	10 15 7
1934-35 ..	36 15 11	16 10 7	20 5 4

In the table below are shown the amounts spent on different items of expenditure for the batai land comprising 25 acres, 4 kanal and 12 marlas in area and also the proportion in which it was shared by the landlord and the tenant. The average is per acre of the batai land under cultivation:—

Items of expenditure.	TOTAL.			PER ACRE.		
	Total.	Landlord.	Tenant.	Total.	Landlord.	Tenant.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	203 7 8	..	203 7 8	7 15 4	..	7 15 4
Labour ..	11 4 7	..	11 4 7	0 7 1	..	0 7 1
Seed ..	38 13 1	..	38 13 1	1 8 3	..	1 8 3
Harvesting ..	16 14 0	8 7 0	8 7 0	0 10 7	0 5 4	0 5 3
Winnowing ..	23 9 7	11 12 9	11 12 10	0 14 9	0 7 4	0 7 5
Kanuns ..	10 5 1	5 2 7	5 2 6	0 6 5	0 3 3	0 3 2
Implements ..	1 5 11	..	1 5 11	0 0 10	..	0 0 10
Well and Persian Wheel	35 9 1	22 6 3	13 2 10	1 6 3	0 14 0	0 8 3
Land Revenue	76 11 7	76 11 7	..	3 0 0	3 0 0	..
<i>Total</i> ..	<i>118 0 7</i>	<i>121 8 2</i>	<i>293 8 5</i>	<i>16 7 6</i>	<i>1 13 11</i>	<i>11 7 7</i>

The following statement shows the income and expenditure for the land taken on batai:—

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	427 15 6	124 8 2	303 7 4	16 11 9	4 13 11	11 13 10
Tenant ..	488 6 10	293 8 5	194 14 5	19 1 7	11 7 7	7 10 0
<i>Total</i> ..	<i>916 6 4</i>	<i>118 0 7</i>	<i>198 5 9</i>	<i>35 13 4</i>	<i>16 5 6</i>	<i>19 7 10</i>

Labour Sheet showing the Number of Days Worked by Men and Bullocks throughout the Year.

	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	Total days.	Days per acre.
<i>Farm cultivation—</i>														
Manual labour	..	23.8	26.3	34.5	55.3	56.6	40.9	17.8	19.5	22.0	65.1	75.0	439.8	15.8†
Bullock "	..	21.6	24.1	34.5	29.0	45.4	26.9	8.9	8.8	13.5	4.7	39.5	259.9	9.3‡
<i>* Well-irrigation—</i>														
Manual labour	..	3.5	4.3	..	30.5	22.3	19.9	17.8	19.5	15.0	..	3.0	135.8	8.9‡
Bullock "	..	1.4	2.1	..	14.3	11.2	5.9	8.9	8.8	6.5	..	1.5	60.6	3.3‡

* This item has been included in "Farm cultivation" above.

† Per acre of the total area held.

‡ Per acre of the irrigated area held.

INCOME.

	A. K. M.			A. K. M.
Area held	.. 27 7 17	{ Irrigated	.. 15 2 12	
		{ Unirrigated	.. 12 5 5	

Part
VII.
C.

Crop.	Area.	Outturn.	Rate per maund or kanal.	Value.
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
<i>Irrigated area—</i>				
Owened—				
Wheat ..	1 4 0	24 20	2 0 0	49 0 0
„ bhusa ..	..	36 0	0 8 0	18 0 0
Cotton ..	0 1 0	1 0	6 0 0	6 0 0
Sugarcane ..	0 1 0	} Used as fodder.	3 0 0	3 0 0
Maize ..	0 4 5		4 0 0	17 0 0
Wheat ..	0 4 5		3 0 0	12 12 0
Turnip ..	0 1 0		7 0 0	7 0 0
Batai—				
Wheat ..	9 7 2	160 0	2 0 0	320 0 0
„ bhusa ..	..	240 0	0 8 0	120 0 0
Barley ..	0 2 10	9 0	2 0 0	18 0 0
„ bhusa ..	..	14 0	0 5 0	4 6 0
Turnip ..	1 6 17	} Used as fodder.	7 0 0	103 15 2
Bajra ..	0 2 10		3 0 0	7 8 0
Maize ..	1 2 1		4 0 0	40 3 2
Chari ..	0 2 8		1 0 0	2 6 5
<i>Total</i> ..	16 6 18	..	..	729 2 9
<i>Unirrigated area—</i>				
Batai—				
Wheat ..	9 4 0	76 0	2 0 0	152 0 0
„ bhusa ..	..	114 0	0 8 0	57 0 0
Bajra ..	3 1 5	Used as fodder.	2 0 0*	50 8 0
<i>Total</i> ..	12 5 5	..	..	259 8 0
GRAND TOTAL ..	29 4 3	..	..	988 10 9

* Per kanal.

(Continued).

		Rs. a. p.			Rs. a. p.		
Brought forward		..			988 10 9		
Part VII.	ADD THE FOLLOWING PAID IN KIND—						
C.							
1. <i>Harvesting—</i>							
<i>Irrigated area—</i>							
Owned—		Rs. a. p.					
Wheat, 2 bundles @ Rs. -/11/3 each		1	6	6			
Cotton, 2 srs. 14 chh. @ Rs. 6/-							
per md. ..		..	0	6	11		
Batai—							
Wheat, 6 bundles @ Rs. -/11/3 each		4	3	6			
					6	0	11
<i>Unirrigated area—</i>							
Wheat, 18 bundles @ Rs. -/11/3 each		..	12	10	6		
					18	11	5
2. <i>Winnowing—</i>							
<i>Irrigated area—</i>							
Owned—							
Wheat, 1 md. 9 srs. @ Rs. 2/- per							
md. ..		..	2	7	2		
Batai—							
Wheat, 8 mds. @ Rs. 2/- per md.		16	0	0			
					18	7	2
<i>Unirrigated area—</i>							
Wheat, 3 mds. 32 srs. @ Rs. 2/-							
per md. ..		..	7	9	7		
					26	0	9
3. <i>Kamins—</i>							
Wheat, 28 srs. @ Rs. 2/- per md.		..	..	..	1 6 5		
4. <i>Miscellaneous—</i>							
Alms, wheat 8 srs. @ Rs. 2/- per md.		..	..	..	0 6 5		
<i>Total Income</i>		..	1,035		3	9	

	Rs.	a.	p.	Rs.	a.	p.	Part VII. C.
1. Upkeep of Bullocks— Total adult stock on the farm, 8 animals. Roughages fed to all animals— Bhusa 51 0 0 Green fodders 159 0 0 	Total fodders	..		210	0	0	
No. of working bullocks, 5. Bullocks' share of roughages, 5/8ths ..				131	4	0	
Concentrates—	Rs.	a.	p.				
Gram 	1	8	0				
Oil cakes 	21	14	0				
Wheat flour 	5	0	0				
Salt 	—	—	—	28	6	0	
Interest and depreciation at 20% on Rs. 310/-				1	0	0	
				62	0	0	
							222 10 0
2. Labour (Hired)— Cost of 100 meals given to casual labourers @ Rs. -2/- per meal							12 8 0
3. Seed— Irrigated area— Owned— Cotton 0 0 9 Sugarcane 3 0 0 Wheat 3 2 10 Maize 0 8 6 Turnip 0 5 4 Batai— Wheat 15 13 1 Barley 0 3 2 Turnip 4 15 3 Bajra 0 2 6 Maize 1 4 1 Chari 0 7 2 				29	14	8	
Unirrigated area— Wheat 15 3 2 Bajra 0 12 8 				15	15	10	
4. Harvesting—(See Income Statement) — Irrigated area 				6	0	11	
Unirrigated area 				12	10	6	
							18 11 5
5. Winnowing—(See Income Statement) — Irrigated area 				18	7	2	
Unirrigated area 				7	9	7	
							26 0 9
	Carried forward			..			325 12 8

				Rs. a. p.	Rs. a. p.
		Brought forward	..	325 12 8	
Part VII.	6. <i>Kamins</i> (Carpenter and Blacksmith)—				
C.	Cotton, 6 srs. @ Rs. 6/- per md.	..	0 14 5		
	Wheat, 3 mds. 24 srs. @ Rs. 2/- per md.	..	7 3 2		
	Fodder, 17 bundles @ Rs. -/3/- each	..	3 3 0		
				11 4 7	
	7. <i>Implements</i> —				
	Repairs and replacements	..	..	1 8 0	
	8. <i>Well and Persian Wheels</i> —				
	Depreciation at—	Rs. a. p.			
	25% on Rs. 3/8/-	..	0 14 0		
	4% on Rs. 61/4/-	..	2 7 2		
	10% on Rs. 4/6/-	..	0 7 0		
	12% on Rs. 10/8/-	..	0 11 9		
	Interest @ 8% on Rs. 75/4/-	..	6 0 4		
				10 8 3	
	Half of interest and depreciation				
	@ 18% on Rs. 105/- (boring)	..	9 7 2		
	Chains, 15 @ Rs. 1/- each	..	15 0 0		
	Oil for lubrication	..	1 0 0		
	Repairs	..	2 0 0		
	Payments to potter	..	5 12 2		
				43 11 7	
	9. <i>Land Revenue</i> —				
	<i>Irrigated area</i> —				
	Owned	..	7 3 6		
	Batai	..	38 12 1		
				45 15 7	
	<i>Unirrigated area</i> —				
	Batai	..	37 15 6		
				83 15 1	
	<i>Total Expenditure</i>	..			
				466 3 11	

EXPENDITURE.

Items.	TOTAL.			PER ACRE.		
	Rs.	a.	p.	Rs.	a.	p.
Upkeep of Bullocks	222	10	0	7	15	4
Labour (Hired)	12	8	0	0	7	2
Seed	45	14	6	1	10	3
Harvesting	18	11	5	0	10	9
Winnowing	26	0	9	0	11	10
Kamins	11	4	7	0	6	5
Implements	1	8	0	0	0	10
Well and Persian Wheels ..	43	11	7	1	9	0
Land Revenue	83	15	1	3	0	0
<i>Total</i>	<i>466</i>	<i>3</i>	<i>11*</i>	<i>16</i>	<i>10</i>	<i>7</i>

Part
VII.
C.*SUMMARY.*

	Total.	Irrigated.	Unirrigated.
	A. K. M.	A. K. M.	A. K. M.
Area held ..	27 7 17	15 2 12	12 5 5
Area cropped ..	29 4 3	16 6 18	12 5 5
Intensity of cropping ..	105.5%	110.0%	100.0%

Income and Expenditure.

			Total.	Per Acre.
			Rs. a. p.	Rs. a. p.
Gross income			1,035 3 9*	36 15 11
Expenditure			466 3 11	16 10 7
Net income			568 15 10	20 5 4

* Rs. 427-15-6 of produce (included in gross income above) were given to the landlord, who in turn paid Rs. 8-7-0, Rs. 11-12-9, Rs. 5-2-7, Rs. 22-6-3, and Rs. 76-11-7 as his share of expenses (included in expenditure above) against harvesting, winnowing, kamins, well and Persian wheel, and land revenue, respectively.

PART VIII

Accounts of a Farm of 27·3 acres in the

Lyallpur District farmed by *Batai* Cultivation

for the year

1st June 1934 to 31st May 1935.

PART VIII.—(CHAK No. 248 R.B.)

Part VIII. This farm lies at a distance of about 12 miles to the west of Lyallpur city. It was, as previously, cultivated by a tenant on the half-batai system. It is now ten years since accounts were first kept on this holding. The accounts for the last 9 years will be found in the previous publications.*

The area held during this year was 27 acres, 2 kanals and 10 marlas, the same as it has been in the previous two years. The intensity of cropping for this and the previous four years is given below :—

Year.	Per cent.
1930-31 ..	107·3
1931-32 ..	103·3
1932-33 ..	62·7
1933-34 ..	81·6
1934-35 ..	84·4

Cultivation was carried on by three adult members of the tenant's family. Casual labour was engaged occasionally for the interculture of various crops and for cleaning the water channels. The total expenses on labour including the payment made to the jhoka came to Rs. 6-13-5. This amount also includes the payment made to the time-keeper, whose duty it is to regulate the turns for canal water. He was paid from the common heap at the time of harvest and the grain given at that time has been entered against his name in the Income statement under the heading "Kamins."

Four bullocks were maintained on the farm throughout the year. The cost of their upkeep, including interest and depreciation on their value, amounted to Rs. 148-2-5. The average per acre of this and other items of expenditure for this and the preceding year is given below for comparative study :—

Items of expenditure.			PER ACRE.	
			1933-34.	1934-35.
			Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	..	..	6 12 1	5 6 9
Labour (Hired)	..	..	0 2 7	0 4 0
Seed	..	..	1 15 1	1 5 3
Harvesting	..	..	0 4 8	1 5 5
Winnowing	..	..	0 7 2	0 8 2
Kamins	..	..	0 6 2	0 6 3
Implements	..	..	0 15 0	0 11 0
Water Rates	..	..	3 15 5	3 10 2
Land Revenue	..	..	6 1 5	6 5 8
<i>Total</i>	..	..	<i>20 15 7</i>	<i>19 14 8</i>

* *Ibid.* pages 1-5, 1-9, 1-8, 199-207, 161-160, 193-200, 187-193, 173-178 and 187-194, respectively.

It will be seen that expenses on all other items except labour, land revenue, harvesting and winnowing have gone down. Part VIII.

The income was divided equally between the landlord and the tenant except that the landlord did not take any share out of cotton sticks, sarson fodder grown in *zaid rabi* crops, guara (fodder and seed) grown in cotton, and massar blusa, all valued at Rs. 13-5-10.

The expenses of harvesting, winnowing, kamins, water rates and land revenue were borne equally by the two parties. The bullocks were maintained entirely at the cost of the tenant. The landlord paid half the share of the wages of the time-keeper while the other half and all other expenses on casual labour were defrayed by the tenant. Half of the cost of sugarcane seed was borne by the landlord while the other half was paid by the tenant, who also supplied all other seeds. The entire rent of the cane-crusher was given by the landlord while the remaining expenditure on implements was met by the tenant.

The sugarcane crop was poor owing to scarcity of rains and shortage of canal water supply. Wheat was affected by smut which reduced the yield considerably. Owing to a sudden and early change in the weather the grain was not well developed and well filled.

A remission of 2 annas per rupee was granted in land revenue for cotton and all rabi crops, and in water rates for wheat alone.

The gross income, expenditure, and net income per acre for this and the preceding year are given below :—

	PER ACRE.						
	1933-34.			1934-35.			
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Landlord ..	14 2 0	6 5 5	7 12 7	21 9 0	6 10 10	14 14 2	
Tenant ..	15 3 2	14 10 2	0 9 0	22 0 10	13 3 10	8 13 0	
<i>Total</i> ..	29 5 2	20 15 7	8 5 7	43 9 10	19 14 8	23 11 2	

INCOME.

A. K. M.
Area held .. 27 2 10

Part
VIII.

Crop.	Area.	Outturn.	Rate per maund or kanal.	Value.
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
Sugarcane (desi) ..	{ 0 4 4 .. 0 0 6	5 0 11 0 ..	4 12 0 4 12 0 25 0 0*	23 12 0 52 4 0 7 8 0
Maize fodder (in sugarcane).	..	..	..	1 4 0
Sugarcane, Co. 223 ..	1 0 4	42 25	4 8 0	191 13 0
„ (Sold) ..	0 0 2}	..	35 0 0*	24 8 0
„ (Kept for seed)	0 0 12}	..	..	2 8 0
Maize fodder (in sugarcane).	..	..	..	..
Cotton (desi) ..	3 4 14	29 15	6 0 0	176 4 0
„ sticks ..	..	..	..	5 4 0
Maize ..	0 2 4}	..	4 0 0*	8 12 10
Chari-guara ..	0 4 12}	Used as	3 0 0*	13 12 10
„ „ ..	0 4 12}	fodder.	4 0 0*	18 6 5
„ „ ..	1 0 14}	..	4 0 0*	34 12 10
Onions ..	0 0 4	3 36	0 8 0	1 15 2
Vegetables ..	0 0 6	..	..	1 4 0
Tobacco ..	0 2 4	7 4	8 0 0	56 12 10
San ..	0 1 0	0 37½	8 0 0	7 8 0
Wheat ..	10 1 0	130 24	2 1 0	269 3 10
„ bhusa ..	..	260 0	0 4 0	65 0 0
Sarson (in wheat) ..	..	..	..	3 14 0
Guara (in cotton) ..	Fodder.	..	..	1 5 3
„ („ „) ..	Seed.	0 36	1 8 0	1 5 7
Gram ..	2 1 12	36 0	1 12 0	63 0 0
„ bhusa ..	..	40 0	0 2 0	5 0 0
Sarson (in gram) ..	..	..	..	1 8 0
Toria ..	0 5 8	10 0	3 12 0	37 8 0
Senji ..	1 0 10	..	4 0 0*	34 0 0
„ ..	0 4 12	..	3 0 0*	13 12 10
Garlic ..	0 0 2	0 16	5 0 0	2 0 0
Vegetables ..	0 0 4	..	..	1 0 0
Massar ..	0 1 2	1 0	2 12 0	2 12 0
„ bhusa ..	..	0 2 0	0 2 0	0 1 0
<i>Total</i> ..	<i>23 0 8</i>	<i>..</i>	<i>..</i>	<i>1,129 12 5</i>

* Per kanal.

(Continued).

	Rs. a. p.	Rs. a. p.	Part
Brought forward	..	1,129 12 5	VIII.
ADD THE FOLLOWING PAID IN KIND—			
1. <i>Harvesting</i> —			
<i>Jhoka</i> —			
Gur, 1 md. 25 srs. @ Rs. 4/8/- per md.	..	7 5 0	
<i>Pickers</i> —			
Cotton (desi), 1 md. 34 srs. 15 ch. @ Rs. 6/- per md.		11 3 10	
<i>Lavas</i> —			
Wheat, 6 mds. 33 srs. @ Rs. 2/1/- per md.	..	14 1 3	
Wheat bhusa, 15 mds. 30 srs. @ Rs. -/4/- per md.		3 15 0	
			36 9 1
2. <i>Winnowing</i> —			
Wheat, 5 mds. 8 srs. @ Rs. 2/1/- per md.	..	10 11 7	
Gram, 1 md. 32 srs. @ Rs. 1/12/- „	..	3 2 5	
			13 14 0
3. <i>Kamins</i> (Carpenter and Blacksmith)—			
Gur, 4 srs. @ Rs. 4/8/- per md.		0 7 2	
Cotton, 4 srs. @ Rs. 6/- „		0 9 7	
Wheat, 2 mds. 23 srs. @ Rs. 2/1/- per md.	..	5 5 0	
Wheat bhusa, 2 mds. 10 srs. @ Rs. -/4/- per md.		0 9 0	
<i>Time-keeper</i> —			
Wheat, 12 srs. @ Rs. 2/1/- per md.	..	0 9 10	
<i>Other kamins</i> —			
Wheat, 1 md. 12 srs. @ Rs. 2/1/- per md.	..	2 10 10	
Wheat bhusa, 3 mds. @ Rs. -/4/- „	..	0 12 0	
			10 15 5
<i>Total Income</i>	..		1,191 2 11

ANALYSIS OF EXPENDITURE.

				Rs. a. p.	Rs. a. p.
Part VIII.	1. Upkeep of Bullocks—				
	Total adult stock on the farm, $11\frac{7}{24}$ animals.				
	Roughages fed to the total stock—				
	Wheat bhusa	..	22	14	0
	Gram „	..	0	13	6
	Barley „	..	1	0	6
	Green fodder (own)	..	40	0	0
	Green fodder (purchased)	..	86	4	2
	Total fodders ..		151	0	2
	No. of working bullocks, 4.				
	Bullocks' share of roughages, 96/271st.	..	53	7	11
	Concentrates—				
		Rs. a. p.			
	Gram	1 7 9			
	Barley	1 2 9			
			2	10	6
	Salt	1 0 0			
	Interest and depreciation @ 20% on Rs. 455/-	91 0 0			
				148	2 5
	2. Labour (Hired Casual)—				
	Cash payment made for—				
	Interculture	1 4 0			
	Khal cleaning	0 5 3			
	Miscellaneous	4 3 0			
			5	12	3
	Time-keeper—				
	Cash	0 7 0			
	Grain, 12 srs. @ Rs. 2/2/0 per md.	0 10 2			
			1	1	2
				6	13 5
	3. Seed—				
	Sugarcane, desi	4 1 5			
	„ „ „ Co.	10 9 2			
	Cotton	0 9 2			
	Kharif fodders	3 6 8			
	Miscellaneous (kharif crops)	1 9 2			
	Wheat	12 5 7			
	Gram	1 3 7			
	Toria	0 1 1			
	Rabi fodders	1 9 0			
	Miscellaneous (rabi crops)	0 13 0			
				36	3 10
	4. Harvesting—(For details see Income Statement)—	..		36	9 1
	5. Winnowing—(For details see Income Statement)—	..		13	14 0
	Carried forward ..			241	10 9

				Rs. a. p.	Rs. a. p. Part
	Brought forward		..	241 10 9	VIII.
6. <i>Kamins</i> (Carpenter and Blacksmith)—					
Cotton, 4 srs. @ Rs. 6/- per md.	..	..	0 9 7		
Gur, 4 ,, @ Rs. 5/-	..	..	0 8 0		
Wheat grain, 2 mds. 24 srs. @ Rs. 2/1/- per md.	..	..	5 5 10		
Wheat bhusa, 2 ,, 10 ,, @ Rs. -/4/-	..	..	0 9 0		
Green fodders	..	..	0 10 1		
Cash	..	..	3 1 0		
				10 11 6	
7. <i>Implements</i> —					
Interest and depreciation at—					
20% on Rs. 35/- (cart)	..	..	7 0 0		
12% on Rs. 21/- (fodder-cutter)	..	..	2 8 4		
Repairs and replacements	..	..	1 3 9		
Rent of cane-crusher (paid by landlord)	..	..	7 8 0		
Rent of cane-crusher (paid by tenant)	..	..	0 8 0		
				18 12 1	
8. <i>Water Rates</i> —	..	..	..	99 5 0	
9. <i>Land Revenue</i> —	..	..	..	183 9 6	
	<i>Total Expenditure</i>	..		544 0 10	

*EXPENDITURE.*Part
VIII.

Items.	TOTAL.			PER ACRE.		
	Total.	Landlord.	Tenant.	Total.	Landlord.	Tenant.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks.	148 2 5	..	148 2 5	5 6 9	..	5 6 9
Labour ..	6 13 5	0 8 7	6 4 10	0 4 0	0 0 4	0 3 8
Seed	36 3 10	7 5 3	28 14 7	1 5 3	0 4 4	1 0 11
Harvesting ..	36 9 1	18 4 7	18 4 6	1 5 5	0 10 8	0 10 9
Winnowing ..	13 14 0	6 15 0	6 15 0	0 8 2	0 4 1	0 4 1
Kamins ..	10 11 6	5 5 9	5 5 9	0 6 3	0 3 1	0 3 2
Implements ..	18 12 1	7 8 0	11 4 1	0 11 0	0 4 5	0 6 7
Water Rates ..	99 5 0	49 10 6	49 10 6	3 10 2	1 13 1	1 13 1
Land Revenue	173 9 6	86 12 9	86 12 9	6 5 8	3 2 10	3 2 10
<i>Total</i> ..	<i>544 0 10</i>	<i>182 6 5</i>	<i>361 10 5</i>	<i>19 11 8</i>	<i>6 10 10</i>	<i>13 3 10</i>

SUMMARY.

A. K. M.

Area held ..	..	27 2 10
Area cropped ..	..	23 0 8
Intensity of cropping ..	..	84.4 per cent.

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	588 14 7	182 6 5	406 8 2	21 9 0	6 10 10	14 14 2
Tenant ..	602 4 4	361 10 5	240 9 11	22 0 10	13 3 10	8 13 0
<i>Total</i> ..	<i>1,191 2 11</i>	<i>544 0 10</i>	<i>647 2 1</i>	<i>43 9 10</i>	<i>19 14 8</i>	<i>23 11 2</i>

PART IX.

Accounts of a Farm of about 34 acres

in the Lyallpur District, farmed by

Direct Cultivation on *Siri* System

for the year

1st June 1934 to 31st May 1935.

PART IX.—(CHAK 41 J.B.).

Part
IX.

This farm is situated at a distance of about 16 miles north-west of Lyallpur. The accounts have been regularly maintained here for the last nine years. The area held this year was the same as last year, *viz.*, 34 acres, 1 kanal and 1 marla. Of the total area 6 acres, 5 kanals and 15 marlas were taken on a cash rent of Rs. 50/-; the remaining land was owned by the cultivator.

The intensity of cropping this year came to 85.1 per cent. as against 85.8 last year and 76.4 in 1932-3.

The cultivation was carried on by two siri labourers who were engaged at one-tenth share of the produce each. Each of them also received 5 $\frac{2}{3}$ maunds of wheat grain and the same amount of maize. Each siri labourer, however, paid one-tenth share of the land revenue and water rates. The cash rent was paid exclusively by the farmer. The wages of the siri labourers amounted to Rs. 180-9-6 as against Rs. 167-8-6 last year and Rs. 204-9-3 the year before, after deducting the share of land revenue and water rates paid by them. This comes to Rs. 90-4-9 per man. Casual labour was engaged occasionally for the hoeing of various crops and the amount paid to such labourers came to Rs. 5/-. The total amount spent on labour, therefore, came to Rs. 185-9-6 or Rs. 5-7-0 per acre.

In the beginning of the year there were four bullocks on the farm. One of them died two months before the end of the year. It was, however, replaced by another within a month. The cost of their upkeep together with interest and depreciation on their value amounted to Rs. 240-11-7 as against Rs. 267-6-7 last year. The average per acre of this and other heads of expenditure for the current and the previous year is given below:—

Items of expenditure.	PER ACRE.	
	1933-34.	1934-35.
	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	7 5 8	7 0 10
Labour (Hired)	5 14 0	5 7 0
Seed	1 1 7	0 11 1
Harvesting	1 4 4	1 0 0
Winnowing	0 14 11	0 2 8
Kamins	0 7 1	0 7 10
Implements	1 12 3	1 13 4
Water Rates	4 3 0	3 11 0
Land Revenue	5 9 9	5 2 7
<i>Total</i>	28 8 7	25 8 4

A remission in land revenue was allowed at 2 annas per rupee for cotton and the rabi crops, and in water rates for wheat alone. Part IX.

The condition of crops was generally good, except for sugarcane which was poor owing to an attack of top-borer. Coriander gave a poor yield because it was sown very late.

The income and expenditure have been given at the end of this part. The following table shows the gross income, expenditure, and net income after reducing them to a comparable basis on the assumption that the whole land belonged to the cultivator and that no permanent labour was engaged.

			Total.	Per Acre.
			Rs. a. p.	Rs. a. p.
Gross income	..	..	1,399 3 7	40 15 11
Expenditure	..	..	871 1 10	25 8 4
Net income	..	..	528 1 9	15 7 7

INCOME.

A. K. M.
Area held— .. 34 1 1

Part
IX.

Crop.	Area.	Outturn.	Rate per maund or kanal.	Value.
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
Cotton, desi ..	5 3 4	83 0	5 13 0	482 7 0
Maize ..	1 0 16	20 0	1 8 0	30 0 0
„ stalks ..	..	..	..	4 0 0
Chillies ..	0 2 4	6 0	8 8 0	51 0 0
Toria ..	1 4 14	18 27	3 12 0	70 0 6
Sugarcane ..	0 4 8	4 0	3 0 0	12 0 0
Wheat ..	4 7 16	75 0	2 4 0	168 12 0
„ bhusa ..	..	112 0	0 6 0	42 0 0
Wheat-gram ..	6 6 0	83 0	2 0 0	166 0 0
Coriander bhusa ..	..	123 0	0 6 0	46 2 0
Dhanial ..	1 1 2	4 0	5 0 0	20 0 0
San ..	0 1 2	0 20	5 0 0	2 8 0
Chari-guara ..	1 5 6	} Used as fodder.	5 0 0*	66 8 0
Chari ..	0 3 6		5 0 0*	16 8 0
Maize ..	1 0 4		6 0 0*	49 3 2
Berseem ..	0 2 4		5 0 0*	11 0 0
Turnip ..	1 0 12		5 0 0*	43 0 0
Turnip-oats ..	0 4 8		5 0 0*	22 0 0
Shaftal ..	1 0 16	} ..	5 0 0*	44 0 0
Orchard ..	1 0 8		..	..
<i>Total</i> ..	<i>29 0 10</i>	<i>..</i>	<i>..</i>	<i>1,347 0 8</i>

* Per kanal

ADD THE FOLLOWING PAID IN KIND—

1. <i>Harvesting</i> —	Rs. a. p.	Rs. a. p.
Cotton, 5 mds. @ Rs. 5/13/- per md. ..	29 1 0	
Wheat, 4 bundles equivalent to grain 1 md. 24 srs. @ Rs. 2/4/- per md. ..	3 9 7	
Bhusa, 2 mds. 16 srs. @ Rs. -/6/- per md. ..	0 14 5	
Gur to Jhoka 8 srs. @ Rs. 3/- per md. ..	0 9 7	
		34 2 7
2. <i>Winnowing</i> —		
Wheat, 1 md. 10 srs. @ Rs. 2/4/- per md. ..	2 13 0	
Wheat-gram, 1 md. 16 srs. @ Rs. 2/- „ ..	2 12 10	
		5 9 10
3. <i>Kamins</i> —		
Wheat, 10 bundles equivalent to grain 3 mds. 20 srs. @ Rs. 2/4/- per md. ..	7 14 0	
Bhusa, 5½ mds. @ Rs. -/6/- per md. ..	1 15 6	
Maize, 5 bundles equivalent to grain 1½ mds. @ Rs. 1/8/- per md. ..	2 4 0	
Stalks ..	0 5 0	
		12 6 6
<i>Gross Income</i> ..		<i>1,399 3 7</i>

ANALYSIS OF EXPENDITURE.

				Rs.	a.	p.	Rs.	a.	p.	Part IX.
1. <i>Upkeep of Bullocks</i> —										
Total adult stock on the farm, 13½ animals.										
Roughages fed to all animals—										
Bhusa	..	..	..	116	8	0				
Green fodder	..	..	..	221	3	2				
Total fodders				337	11	2				
No. of working bullocks, 4.										
Bullocks' share of roughages, 8/27ths				100	0	11				
Concentrates—										
			Rs. a. p.							
Gram	..	..	40 0 0							
Gur	..	..	6 0 0							
Oil	..	..	0 8 0							
				46	8	0				
Interest and depreciation at 20% on—										
Rs. 265/-	..	..	53 0 0							
Rs. 90/- (for 1 month)	..	..	1 8 0							
Interest @ 8% on Rs. 175/- for 10 months	..	..	11 10 8							
Remainder value of bullock which died	..	..	28 0 0							
				240	11	7				
2. <i>Labour (Hired)</i> —										
(a). <i>Permanent</i> —										
Two siri labourers @ 1/10th share of produce each—										
Cotton	..	..	96 7 10							
Maize	..	..	6 0 0							
Chillies	..	..	10 3 2							
Toria	..	..	13 15 10							
Sugarcane	..	..	2 6 5							
Wheat	..	..	33 12 0							
„ -gram	..	..	33 3 2							
Coriander	..	..	4 0 0							
San	..	..	0 8 0							
				200	8	5				
Food—										
Wheat, 10 mds. 32 srs.										
@ Rs. 2/4/- per md.	..	24	4 10							
Maize, 10 mds. 32 srs.										
@ Rs. 1/8/- per md.	..	16	3 2							
				40	8	0				
				241	0	5				
Less—										
1/5th water rates paid	..	25	3 0							
1/5th land revenue paid	..	35	3 11							
				60	6	11				
Balance				180	9	6				
(b). Casual	..	..	5 0 0							
				185	9	6				
Carried forward				426	5	1				

				Rs. a. p.	Rs. a. p.
Brought forward				..	426 5 1
Part IX.	3. Seed—				
	Chari	..	..	1 6 0	
	Guara	..	..	0 14 0	
	San-hemp	..	..	0 5 6	
	Gram	..	..	1 14 0	
	Wheat	..	..	8 14 5	
	Cotton	..	..	0 8 6	
	Berseem	..	..	0 6 0	
	Maize	..	..	1 0 0	
	Chillies	..	..	0 0 9	
	Turnip	..	..	1 0 0	
	Toria	..	..	0 3 5	
	Oats	..	..	0 14 6	
	Coriander	..	..	0 12 0	
	Shaftal	..	..	0 4 10	
	Sugarcane	..	..	5 0 0	
					23 7 11
	4. Harvesting—(For details see Income Statement)—			..	34 2 7
	5. Winnowing—(For details see Income Statement)—			..	5 9 10
	6. Kamins—				
	Wheat, 1 md. 20 srs. @ Rs. 2/4/- per md.	..	..	3 6 0	
	Maize, 1 md. 20 srs. @ Rs. 1/8/- „	..	..	2 4 0	
	Wheat, 7 bundles—				
	Grain, 2 mds. 18 srs. @ Rs. 2/4/- „	..	..	5 8 2	
	Bhusa, 3 mds. 20 srs. @ Rs. -/6/- „	..	..	1 5 0	
	Maize bundles—				
	Grain, 24 srs. @ Rs. 1/8/- per md.	..	..	0 14 5	
	Stalks	..	..	0 2 0	
	Gur, 8 srs. @ Rs. 3/- „	..	..	0 9 7	
	Bhusa, 2 mds. @ Rs. -/6/- „	..	..	0 12 0	
	Fodder, 10 bundles @ Rs. -/3/- each	..	..	1 14 0	
					16 11 2
	7. Implements—				
	Interest and depreciation at—				
	18 per cent. on Rs. 250/- (cart)	..	..	45 0 0	
	28% on Rs. 30/9/9 (share in fodder-cutter)	..	..	8 9 2	
	28% on Rs. 14/- (bar-harrow)	..	..	3 14 9	
	18% on Rs. 12/- (rabi drill)	..	..	2 2 7	
	Repairs and replacements	..	..	3 0 0	
					62 10 6
	8. Water Rates—	..	..	..	125 15 1
	9. Land Revenue—	..	..	..	176 3 8
	Total Expenditure			..	871 1 10

*EXPENDITURE.*Part
IX.

Items.			TOTAL.	PER ACRE.
			Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	..	..	240 11 7	7 0 10
Labour (Hired)	..	..	185 9 6	5 7 0
Seed	..	..	23 7 11	0 11 1
Harvesting	..	..	34 2 7	1 0 0
Winnowing	..	..	5 9 10	0 2 8
Kamins	..	..	16 11 2	0 7 10
Implements	..	..	62 10 6	1 13 4
Water Rates	..	..	125 15 1	3 11 0
Land Revenue	..	..	176 3 8	5 2 7
<i>Total</i>	..	..	<i>871 1 10*</i>	<i>25 8 4</i>

*Excluding Rs. 50/- paid as cash rent.

SUMMARY.

A. K. M.

Area held	..	..	34 1 1
Area cropped	..	..	29 0 10
Intensity of cropping	..	..	85.1 per cent.

Income and Expenditure.

			Total.	Per acre.
			Rs. a. p.	Rs. a. p.
Gross income	..	..	1,399 3 7	40 15 11
Expenditure	..	..	871 1 10	25 8 4
Net income	..	..	528 1 9	15 7 7

PART X.

Accounts of an area of 743 acres in the

Lyallpur District farmed on *Batai*

Cultivation, for the year

1st June 1934 to 31st May 1935.

PART X.—(RISALEWALA).

Part X. This holding is a large Government Agricultural Farm about 3 miles from the town of Lyallpur. Its accounts have appeared in these publications regularly since 1926-27.*

The farm is cultivated by tenants under half-batai conditions. While comparing the accounts of this farm with other holdings, it must be remembered that the farm enjoys certain advantages over the ordinary holding. It is under the expert supervision of the Agricultural Department, the crops grown on the farm are all from improved varieties of seeds recommended by the Department, and its produce is sold at comparatively slightly higher rates on account of good quality.

The total area of the farm was the same as that in the previous year ; but as 59 acres, 5 kanals and 6 marlas of land were set aside for the Sugarcane Research Scheme of the Imperial Council of Agricultural Research during the year under report, the area under batai cultivation was reduced to 742 acres, 7 kanals and 14 marlas as compared with 786 acres, 5 kanals and 15 marlas in the previous year. The farm was cultivated by 37 tenants, of whom 20 owned two ploughs each and the remaining 17 one plough each. There were thus 57 ploughs in all.

The intensity of cropping on the individual holdings of tenants varied from 85·0 to 114·9, while the average intensity for the whole farm came to 101·8 per cent. This compares with the figures of the previous years as follows :—

			<i>Intensity of cropping.</i>
<i>Year.</i>			<i>Per cent.</i>
1926-27	..	..	109·5
1927-28	..	..	108·0
1928-29	..	..	104·2
1929-30	..	..	105·0
1930-31	..	..	104·5
1931-32	..	..	104·2
1932-33	..	..	104·9
1933-34	..	..	103·8
1934-35	..	..	101·8

* See Publications No. 19, 20, 21, 24, 26, 32, 35 and 46 of this series, pages 45-58, 39-55, 217-233, 169-185, 209-227, 201-219, 185-203 and 203-223, respectively.

The intensity of cropping has again undergone a reduction this year. This time the fall is largely owing to the fact that some of the toria crop was ploughed in in some fields in order to see the effect of the omission of toria from the crop rotation on the yield of cotton and the general economics of the farm. Part X.

There were 82.5 adult male workers and 57 pairs of working bullocks on the farm. Manual labour done in connection with the cultivation of the farm ranged from 16.3 days to 28.8 days per acre with individual tenants; the average for the entire farm being 22.1 days as against 19.3 days for the previous year. Working days of bullocks varied from 7.1 days to 12.2 days per acre, the average for the whole farm being 9.6 days as against 8.9 days for the previous year. These figures include cultivation work done by a tractor in terms of work done by one man and a pair of bullocks. Tractor work during the year on this basis amounted to 29.4 days as against 69.9 days last year. Each worker on the farm performed 199 days of cultivation work in the year and each pair of bullocks 125 days as against 159 days and 119 days, respectively, in the previous year and 170.3 days and 115.2 days in 1932-3.

The total rainfall during the year was about 30 per cent. below normal. The months of September, October and November were practically rainless. The winter rains, especially towards the end of the season, were above normal. This caused the appearance of black rust which did some damage to late-sown wheat. Frost occurred for about a fortnight in January, which damaged sugarcane.

Desi cotton was damaged by a serious attack of bollworm, and the outturn was about 16.5 per cent. below the average of this farm. There was about 10 per cent. damage due to an attack of bollworm on American cotton. Dry weather in September and October encouraged fruiting in American cotton. The season was on the whole favourable for American cotton and its outturn was about 37 per cent. above the average of the farm. Sugarcane was sown late due to canal closure. The summer being dry there was a serious attack of top-borer and in January the crop was damaged by frost. The outturn was, therefore, 10 per cent. below the average. The outturn of toria was 24 per cent. above the average. Wheat was affected by orange and black rusts, and the outturn was below the average. The gram crop was also below normal. Berseem did very well and the outturn was 64 per cent. above the average.

Part X. The income and expenditure of the farm since the year 1926-7 has been as follows:—

Year.	PER ACRE.		
	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1926-27 ..	95 7 10	36 4 11	59 2 11
1927-28 ..	95 10 4	41 4 5	54 5 11
1928-29 ..	99 15 10	38 12 1	61 3 9
1929-30 ..	91 14 4	40 10 9	51 3 7
1930-31 ..	50 10 11	32 2 0	18 8 11
1931-32 ..	51 1 2	26 4 1	24 13 1
1932-33 ..	67 4 4	28 10 7	38 9 9
1933-34 ..	57 13 3	29 5 5	28 7 10
1934-35 ..	63 3 7	28 9 9	34 9 10

It will be observed that gross income of the farm has gone up by Rs. 5-6-4 per acre and expenditure has gone down by Rs. 0-11-8. Consequently net income has improved by Rs. 6-2-0.

The following table, showing the outturns and market rates of the various crops for the years 1933-4 and 1934-5, illustrates the reason for the rise in the gross income:—

Crop.	OUTTURN PER ACRE.			MARKET RATE PER MAUND.		
	1933-4.	1934-5.	Increase (+) or decrease (-).	1933-34.	1934-35.	Increase (+) or decrease (-)
	Mds.	Mds.	Mds.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cotton—						
American ..	11-0	12-1	+1-1	6 9 2	10 3 8	+3 10 6
Desi ..	15-2	9-2	-6-0	5 1 6	6 13 5	+1 11 11
Wheat—						
Grain ..	21-0	19-4	-1-6	2 3 6	2 2 9	-0 0 9
Bhusa ..	33-6	33-0	-0-6	0 6 0	0 6 0	..
Toria ..	9-5	10-0	+0-5	2 14 6	3 10 0	+0 11 6
Gram ..	13-4	12-1	-1-3	1 12 6	1 15 0	+0 2 6
Berseem ..	3-1	5-4	+2-3	15 0 0	15 0 0	..
Sugarcane ..	60-4	46-9	-13-5	3 3 2	4 14 4	+1 11 2

It will be observed that the outturn of American cotton, toria and berseem was higher than that of last year, but that of all other crops was lower. The rise in the market rates of most crops and the high yields of American cotton, toria and berseem were responsible for the rise in the gross income.

The various items of expenditure for the two years are given below for comparison :—

Items of expenditure.	PER ACRE.	
	1933-34.	1934-35.
	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	10 4 10	9 0 11
Labour	0 11 5	0 13 4
Weighing Charges	0 4 1	0 4 6
Management	5 13 2	6 13 4
Seed	1 10 5	1 5 6
Harvesting	1 7 9	1 14 2
Winnowing	0 15 5	0 14 6
Kamins	0 7 1	0 6 6
Implements	2 14 2	2 12 0
Water Rates	4 13 1	4 4 11
Miscellaneous	..	0 0 1
<i>Total</i>	<i>29 5 5</i>	<i>28 9 9</i>

The conditions of batai were the same as in the previous years. The landlord paid the expenses of supervision, supplied improved

Part implements and bore the cost of seed of berseem meant for raising
X. seed. He also bore half the cost of labour engaged for harvesting and winnowing. The tenant bore the remaining cost of seed, harvesting and winnowing, maintained the bullocks, supplied labour and paid kamin charges, weighing charges, and water rates. Almost all fodder was consumed by the tenants' cattle and the landlord realised from the tenants the price of his share at the rates prevalent in the locality. The seed of berseem produced was all taken by the landlord, and the tenants got in exchange an equal area of rabi fodders. This exchange, as will be seen below, was responsible for a slight difference between gross incomes of the landlord and tenants.

The following table shows the shares of the landlord and tenants in the income and expenditure per acre of the estate since the year 1926-7.

Year.	PER ACRE.			PER ACRE.		
	LANDLORD.			TENANT		
	Gross income.	Expenditure.	Net income	Gross income	Expenditure.	Net income
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1926-27 ..	47 11 11	8 4 1	39 7 10	47 11 11	28 0 10	19 11 1
1927-28 ..	47 11 6	10 2 5	37 9 1	47 14 10	31 2 0	16 12 10
1928-29 ..	50 10 7	11 10 0	39 0 7	49 5 3	27 2 1	22 3 2
1929-30 ..	46 5 11	10 0 1	36 5 10	45 8 5	30 10 8	14 13 9
1930-31 ..	25 3 0	8 7 11	16 11 1	25 7 11	23 10 1	1 13 10
1931-32 ..	25 7 9	8 14 11	16 8 10	25 9 5	17 5 2	8 4 3
1932-33 ..	34 2 10	9 0 2	25 2 8	33 1 6	19 10 5	13 7 1
1933-34 ..	28 13 1	9 8 2	19 4 11	29 0 2	19 13 3	9 2 11
1934-35 ..	31 10 9	10 4 5	21 6 4	31 8 10	18 5 4	13 3 6

It will be seen that both the landlord and the tenant have shared in the increase in the gross income. The expenditure of the tenant has fallen but that of the landlord has increased. The increase in the landlord's expenditure is due to the fact that while the staff earned some increment, the area has been considerably reduced. The pay of the Manager has been allocated to the farm

in the proportion of area, because he also supervises the area under the Sugarcane Research Scheme, and this has prevented the expenditure from going still higher. The fall in the expenditure of the tenants is mainly due to reduction in the cost of upkeep of bullocks, which was in its turn due to reduction in the market rates of bhusa in rabi 1933-4. Of the total rise of Rs. 6-2-0 per acre in the net income of the estate, Rs. 4-0-7 went to the tenant and Rs. 2-1-5 to the landlord.

The income and expenditure of the estate and tenants for the year under review and two previous years are compared in the following table with three years before the depression in agricultural prices :—

			AVERAGE OF THE PERIOD.			PERCENTAGE TO PRE-DEPRESSION FIGURES.		
			Gross income.	Expenditure.	Net income	Gross income.	Expenditure.	Net income.
			Rs a. p.	Rs a. p.	Rs. a p.			
1927-28 to 1929-30	Estate	..	95 13 5	40 3 9	55 9 8	100	100	100
	Landlord	..	48 4 0	10 9 6	37 10 6	100	100	100
	Tenant	..	47 9 5	29 10 3	17 15 2	100	100	100
1932-33 to 1934-35	Estate	..	62 12 9	28 13 11	33 14 10	66	72	60
	Landlord	..	31 9 1	9 9 3	21 15 10	65	90	58
	Tenant	..	31 3 8	19 4 8	11 15 0	66	65	67

It will thus be seen that gross income of the landlord and the tenant has fallen to 65 and 66 per cent., respectively, of the pre-depression level. The expenditure of the landlord, consisting mostly as it does of the rigid items of the salaries of farm staff and interest and depreciation on the value of implements, was reduced to 90 per cent. only. The expenditure of the tenants has fallen nearly as much as their gross income. The fall in their net income is, therefore, nearly the same as that in the case of their gross income while the net income of the landlord and that of the estate has fallen to a greater extent.

Part
X.

Tenants given serial Nos. 1, 2, 5, 10, 14, 16 and 35 in the statements, engaged one permanent labourer each for the whole of the year, and Nos. 3 and 18 for only a part of the year. Casual labour was engaged by all during rush of work, *e.g.*, hoeing sugarcane and carting manure, and was mostly paid in kind, *i.e.*, a meal and a bundle of bhusa or fodder.

The income of the family workers of the tenants on the farm varied from Rs. 0-1-6 to Rs. 0-11-2 per head per day and from Rs. 0-3-1 to Rs. 1-3-11 per working day, the average being Rs. 0-5-2 and Rs. 0-10-4 respectively. Last year the corresponding figures were Rs. 0-3-7 and Rs. 0-8-3, respectively. The following table shows the income of working members of the tenants' families for an eight-year period ending 1934-5 :—

Year.	AVERAGE RETURN TO THE FAMILY.		AVERAGE RETURN PER ADULT MALE.	
	Per day.	Per day worked.	Per day.	Per day worked.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1927-28 ..	0 14 0	2 1 4	0 6 8	0 15 10
1928-29 ..	1 2 6	2 7 4	0 8 10	1 2 8
1929-30 ..	0 13 1	1 12 11	0 5 9	1 12 8
1930-31 ..	0 1 8	0 3 7	0 0 9	0 1 7
1931-32 ..	0 7 3	0 14 5	0 3 0	0 6 7
1932-33 ..	0 11 10	1 9 4	0 5 5	0 11 7
1933-34 ..	0 8 10	1 4 4	0 3 7	0 8 3
1934-35 ..	0 11 11	1 13 9	0 5 2	0 10 4

This table also shows that the wage earned by the tenant has improved this year.

In addition to income from cultivation, the tenants had income from carting the farm produce. Twenty-one tenants out of 36 had income from this source varying from Rs. 2/- to Rs. 57/-, the average being Rs. 11-4-0 per tenant plying a cart and Rs. 6-11-10 per tenant in general.

When comparing this farm with others it must be borne in ^{Part} mind that, as stated earlier, it is a Government Seed Farm, and ^{X.} therefore does not pay land revenue. If it were a private farm, land revenue, *lambardari* fee, and local rates amounting to Rs. 6/-, Rs. 0-12-0 and Rs. 0-4-9 per acre, respectively, would have been paid to the Government. This would raise the expenditure figure from Rs. 28-9-9 to Rs. 35-10-6 and lower the net income from Rs. 34-9-10 to Rs. 27-9-1 per acre for the estate.

STATEMENT I.
TOTAL DAYS WORKED DURING THE YEAR.

Tenant.	MEN.			BULLOCK (ONE PAIR).			Tractor work in days of one man and one pair of bullocks.	AVERAGE NUMBER OF DAYS' WORK DONE PER ACRE.	
	Farm cultivation.	Other work.	Work done outside.	Farm cultivation.	Other work.	Work done outside.		Men.	Bullocks.
1	504.6	17.9	59.1	220.0	9.4	17.1	..	16.3	7.1
2	522.9	23.9	34.0	222.7	14.5	11.2	..	18.6	7.9
3	521.8	23.2	25.7	223.4	12.6	23.5	9.8	18.7	8.0
4	535.9	48.5	62.5	253.0	33.9	38.5	..	19.9	9.1
5	679.9	29.3	31.8	302.9	19.3	6.5	9.8	24.5	10.9
6	645.2	51.8	50.3	267.8	21.3	36.9	9.8	23.2	9.6
7	651.1	23.5	63.5	300.6	14.1	31.0	..	23.5	10.8
8	572.8	25.4	24.3	232.3	16.3	8.3	..	20.7	8.4
9	578.1	40.3	30.0	267.2	25.0	25.0	..	21.0	9.7
10	676.7	19.7	44.3	300.6	13.5	15.2	..	26.1	11.6
11	485.5	16.0	30.9	265.1	10.5	14.1	..	17.7	9.6
12	563.1	33.3	24.9	208.9	15.6	3.7	..	21.0	7.8
13	663.2	89.8	31.6	276.9	74.5	31.6	..	25.6	10.7
14	683.0	47.4	21.5	258.8	28.4	7.5	..	27.1	10.3
15	668.2	16.9	33.7	291.8	12.5	28.9	..	27.9	12.2
16	652.0	37.6	38.0	263.8	22.3	22.9	..	27.3	11.0

STATEMENT II.

TOTAL DAYS WORKED BY MONTHS.

Month.	MEN.			BULLOCKS.			Tractor work.
	Farm cultivation.	Other work.	Work done outside.	Farm cultivation.	Other work.	Work done outside.	
1934—							
June	1,484.5	137.5	52.3	615.1	104.2	46.5	9.9
July	1,180.7	88.3	24.6	756.8	46.4	21.2	19.5
August	1,156.3	84.6	12.5	850.9	33.0	12.5	..
September	1,287.8	122.7	38.0	676.9	80.0	37.0	..
October	1,285.8	93.1	60.5	580.4	56.1	59.4	..
November	1,068.0	57.6	188.7	626.5	32.0	184.9	..
December	936.6	75.4	64.6	173.2	30.3	46.6	..
1935—							
January	721.7	61.1	27.5	125.6	36.3	15.5	..
February	1,176.6	88.4	16.2	381.9	48.3	10.4	..
March	1,270.2	112.3	52.7	563.6	68.1	17.8	..
April	1,902.7	49.9	279.5	343.3	24.1	11.3	..
May	2,940.1	24.3	262.7	1,406.6	14.2	122.8	..
Total	16,111.3	995.2	1,079.8	7,100.8	573.0	588.9	29.1

STATEMENT III.

AVERAGE DAYS WORKED PER PLOUGH BY MONTHS.

	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	Total.	Average days per month.
<i>Manual Labour—</i>														
Farm cultivation ..	26.0	20.7	20.3	22.6	22.6	18.7	16.4	12.7	20.6	22.3	33.4	51.6	287.9	24.0
Other work ..	2.4	1.5	1.5	2.2	1.6	1.0	1.3	1.1	1.6	2.0	0.9	0.4	17.5	1.5
Work done outside ..	0.9	0.4	0.2	0.7	1.1	3.3	1.1	0.5	0.3	0.9	4.9	4.6	18.9	1.6
<i>Bullock Labour—</i>														
Farm cultivation ..	10.8	13.3	14.9	11.9	10.2	11.0	3.0	2.2	6.7	9.9	6.0	24.7	124.6	10.4
Other work ..	1.8	0.8	0.6	1.4	1.0	0.6	0.5	0.6	0.8	1.2	0.5	0.2	10.0	0.8
Work done outside ..	0.8	0.4	0.2	0.7	1.0	0.3	0.8	0.2	0.2	0.3	0.2	2.2	10.3	0.9
Tractor working days of one man and pair of bullocks ..	0.2	0.3	..	..	..	..	..	..	..	..	..	..	0.5	..

INCOME AND EXPENDITURE OF THE ESTATE.

Part
X.

Tenant No.	Area held. A. K. M.	Area cropped. A. K. M.	Intensity of cropping. Per cent.	TOTAL.			PER ACRE.		
				Return.	Expenditure.	Net income.	Return.	Expenditure.	Net income.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	..	31 0 13	97.3	2,132 11 11	902 15 8	1,229 12 3	68 11 6	29 1 3	39 10 3
2	..	28 0 10	98.3	2,034 11 0	889 4 7	1,145 6 5	72 8 0	31 11 0	40 13 0
3	..	27 7 8	98.7	1,932 5 9	796 0 9	1,136 5 0	69 3 2	28 8 1	40 11 1
4	..	27 6 19	103.2	1,407 3 10	728 12 3	678 7 7	50 8 0	26 2 6	24 5 6
5	..	27 6 12	103.6	2,017 1 3	899 5 2	1,117 12 1	72 7 10	32 5 1	40 2 9
6	..	27 6 10	101.9	1,472 11 6	740 8 4	733 3 2	52 15 11	26 10 1	26 5 10
7	..	27 5 16	98.5	2,115 6 4	776 13 1	1,338 9 3	76 4 9	28 0 3	48 4 6
8	..	27 5 6	93.8	1,752 7 8	773 1 11	979 5 9	63 5 8	27 15 2	35 6 6
9	..	27 4 14	95.2	1,667 11 4	693 9 0	974 2 4	60 7 2	25 2 3	35 4 11
10	..	27 4 14	100.8	1,416 9 5	869 14 11	546 10 6	54 11 1	33 9 4	21 1 9
11	..	27 3 19	104.9	2,127 1 2	762 11 10	1,364 5 4	77 5 11	27 11 11	49 10 0
12	..	26 6 18	102.5	2,432 9 1	846 5 5	1,586 3 8	90 8 7	31 8 0	59 0 7
13	..	25 7 7	103.2	1,629 7 11	685 12 0	943 11 11	62 13 11	26 7 4	36 6 7
14	..	25 1 15	105.0	2,000 2 11	827 5 3	1,172 13 8	79 5 0	32 13 0	46 8 0
15	..	23 7 15	114.9	1,780 11 9	775 5 2	1,005 6 7	74 4 9	32 5 7	41 15 2
16	..	23 7 3	102.4	1,615 5 5	723 4 6	892 0 11	67 9 9	30 4 4	37 5 5
17	..	22 6 1	100.7	1,061 9 4	566 12 3	494 13 1	46 10 5	24 14 6	21 11 11

Part
X.

	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	Total	742 7 14	756 1 1	101.8 (average).	46,974 3 2	21,253 4 8	25,720 14 6	62 3 5 (average).	28 9 9 (average).	34 9 10 (average).
	..	..	..	21 6 10	19 7 11	19 3 3	14 0 15	14 0 15	13 7 19	13 7 10	13 7 8	13 5 18	13 5 11	13 5 10	13 3 18	13 3 18	12 7 16	12 4 19	11 7 8	8 3 9	..	..	..	..	..	..	..	..	..	..
	..	..	..	25 2 13	19 4 2	21 0 2	15 1 4	15 1 4	15 2 18	13 6 6	14 1 2	14 6 16	13 4 6	13 6 8	14 4 1	11 2 12	11 0 5	13 5 11	10 5 3	9 4 8	..	..	..	..	..	..	..	..	..	..
	116-1	97-8	108-3	107-5	107-5	109-8	98-8	101-5	106-3	98-9	106-8	106-9	106-9	106-6	100-6	100-6	85-9	85-0	114-2	89-3	113-3	..	..	..	..	..	..	..	..	..
	1,366 13 4	945 14 1	1,497 14 1	660 15 7	626 0 11	699 11 1	692 10 8	721 11 1	969 0 0	743 9 2	836 2 7	944 9 8	906 15 6	798 1 2	745 10 5	538 15 11	531 8 5	851 1 2	644 2 8	655 12 1	..	..	..	..	..	..	..	..	..	..
	699 13 2	584 5 10	592 4 5	377 7 1	338 4 6	311 13 7	399 5 2	330 2 8	385 4 1	334 10 7	424 10 3	433 1 7	404 10 2	343 0 4	329 13 10	312 14 3	336 14 4	418 0 11	313 0 11	325 10 11	..	..	..	..	..	..	..	..	..	..
	666 14 2	361 8 3	905 9 8	283 8 6	287 12 5	387 13 6	293 5 6	391 8 5	583 11 11	408 14 7	411 8 4	511 8 1	502 5 4	455 0 10	415 12 7	226 1 8	194 10 1	433 0 3	431 1 9	330 1 2	..	..	..	..	..	..	..	..	..	..
	62 10 7	47 6 11	77 3 10	46 14 4	44 6 9	50 0 0	49 11 3	51 13 4	70 8 7	54 4 10	61 1 6	69 0 2	66 4 9	59 2 8	55 4 6	41 2 0	40 15 6	67 7 0	54 0 4	77 12 3	..	..	..	..	..	..	..	..	..	..
	32 1 5	29 4 10	30 8 8	26 12 6	24 0 1	22 4 7	28 10 5	23 11 5	28 0 8	24 7 0	31 0 5	31 10 3	29 9 3	25 6 10	24 7 3	23 13 11	25 15 6	33 2 0	26 4 1	38 9 11	..	..	..	..	..	..	..	..	..	..
	30 9 2	18 2 1	46 11 2	20 1 10	20 6 8	27 11 5	21 0 10	28 1 11	42 7 11	29 13 10	30 1 1	37 5 11	36 11 6	33 11 10	30 13 3	17 4 1	15 0 0	34 5 0	27 12 3	39 2 4	..	..	..	..	..	..	..	..	..	..

STATEMENT

INCOME AND EXPENDITURE

Part
X.

Tenant.	Gross income.	DETAILS OF EXPENDITURE.			
		Manage-ment.	Implements.	Harvesting.	Winnowing.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	1,078 0 8	212 5 7	44 12 7	30 8 8	11 5 1
2	997 5 9	191 11 8	40 7 0	23 11 8	15 3 8
3	960 10 5	190 12 7	40 3 11	38 10 0	13 5 11
4	708 6 11	190 6 5	40 2 7	19 3 2	12 4 7
5	1,014 11 6	190 1 8	40 1 7	23 12 11	14 13 7
6	731 7 3	190 0 4	40 1 3	19 3 4	13 5 6
7	1,062 15 5	189 6 9	39 15 3	35 5 2	14 3 9
8	873 12 4	188 15 11	39 13 10	27 15 2	12 14 9
9	839 5 8	188 7 9	39 12 1	26 6 3	12 1 6
10	695 12 9	188 7 9	39 12 1	16 7 6	12 13 7
11	1,079 0 7	187 13 6	39 9 11	24 8 8	13 2 3
12	1,222 11 5	183 8 6	38 11 4	36 1 9	18 0 1
13	807 14 0	177 1 3	37 5 7	24 4 10	11 10 6
14	988 6 2	172 4 9	36 5 5	33 15 3	15 14 4
15	907 4 6	163 12 1	34 8 7	24 5 1	13 6 10
16	814 9 8	163 3 11	34 6 11	19 7 8	11 4 9
17	541 14 2	155 7 7	32 12 8	13 9 4	6 14 9
18	692 8 8	149 0 5	31 6 11	15 2 5	9 8 0
19	465 8 4	136 4 2	28 11 10	24 0 2	6 12 7
20	764 4 0	132 8 0	27 15 2	27 9 2	10 2 2
21	332 10 9	96 4 8	20 4 11	8 14 5	1 12 0
22	318 12 8	96 4 8	20 4 11	8 6 2	4 5 6
23	346 15 6	95 9 9	20 2 8	4 15 11	5 10 11
24	351 7 3	95 3 7	20 1 4	8 13 6	5 14 10
25	349 9 1	95 2 2	20 1 0	11 5 4	3 5 3
26	473 1 6	93 13 8	19 12 8	13 0 7	6 0 5
27	374 10 1	93 8 11	19 11 8	10 12 4	6 10 4
28	417 8 1	93 8 3	19 11 7	11 6 11	6 12 0
29	474 12 1	93 8 3	19 11 7	18 1 7	7 4 6
30	452 14 4	93 7 7	19 11 5	21 2 5	4 12 0
31	397 7 10	92 2 4	19 6 11	10 0 8	7 4 8
32	369 7 8	92 2 4	19 6 11	11 15 0	5 7 1
33	275 6 6	89 8 8	18 14 2	9 3 4	4 10 1
34	272 5 8	88 10 4	18 11 2	8 9 10	4 14 7
35	425 14 7	86 3 5	18 2 11	13 11 4	4 15 7
36	324 0 4	81 7 7	17 2 11	10 2 11	4 4 1
37	327 5 9	57 9 8	12 2 4	14 0 8	3 13 0
Total ..	23,530 15 10	5,076 0 5	1,070 9 7	698 15 1	337 1 0

V.

OF THE LANDLORD.

Part
X.

Seed.	Miscella- neous.	Total expendi- ture.	Net income.	PER ACRE.		
				Gross income.	Expendi- ture.	Net income.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
20 9 5	0 2 10	319 12 2	758 4 6	34 12 7	10 5 1	24 7 6
18 15 9	0 2 10	290 4 7	707 1 2	35 8 7	10 5 6	25 3 1
17 8 11	0 2 10	300 12 2	659 14 3	34 6 5	10 12 4	23 10 1
17 11 2	0 2 10	279 14 9	428 8 2	25 6 9	10 0 9	15 6 0
18 2 10	0 2 10	287 3 5	727 8 1	36 7 6	10 5 2	26 2 4
17 2 3	0 2 10	279 15 6	451 7 9	26 4 10	10 1 1	16 3 9
16 13 8	0 2 10	295 15 5	767 0 0	38 5 5	10 10 9	27 10 8
18 6 11	0 2 10	287 15 5	585 12 11	31 9 5	10 6 7	21 2 10
18 9 7	0 2 10	285 8 0	553 13 8	30 6 9	10 5 7	20 1 2
17 12 1	0 2 10	275 7 10	420 4 11	26 13 10	10 10 2	16 3 8
11 13 5	0 2 10	277 2 7	801 14 0	39 4 0	10 1 4	29 2 8
18 5 5	0 2 9	294 13 10	927 13 7	45 8 4	10 15 8	34 8 8
13 3 9	0 2 9	263 12 8	544 1 4	31 2 9	10 2 10	20 15 11
15 8 3	0 2 9	274 2 9	714 3 5	39 3 0	10 13 11	28 5 1
16 9 6	0 2 9	252 12 10	654 7 8	37 13 8	10 8 9	27 4 11
15 10 7	0 2 9	244 4 7	570 5 1	34 1 6	10 3 7	23 13 11
10 2 11	0 2 9	219 2 0	322 12 2	23 13 0	9 10 1	14 2 11
12 8 9	0 2 9	217 13 3	474 11 5	31 12 0	9 15 9	21 12 3
9 6 5	0 2 9	205 5 11	260 2 5	23 5 6	10 4 9	13 0 9
10 5 5	0 2 9	208 10 8	555 9 4	39 6 7	10 12 2	28 10 5
6 15 5	0 1 5	134 4 10	198 5 11	23 9 8	9 8 6	14 1 2
6 9 5	0 1 5	136 0 1	182 12 7	22 9 11	9 10 5	12 15 6
7 3 3	0 1 5	133 11 11	213 3 7	24 12 8	9 8 11	15 3 9
9 5 7	0 1 5	139 8 3	211 15 0	25 3 6	10 0 2	15 3 4
6 10 0	0 1 5	136 9 2	212 15 11	25 1 9	9 13 0	15 4 9
11 1 7	0 1 5	143 14 4	329 3 2	34 7 0	10 7 7	23 15 5
10 0 1	0 1 5	140 12 9	233 13 4	27 5 9	10 4 6	17 1 3
9 4 4	0 1 5	140 12 6	276 11 7	30 8 1	10 4 7	20 3 6
10 11 5	0 1 5	149 6 9	325 5 4	34 10 11	10 14 8	23 12 3
6 5 2	0 1 5	145 8 0	307 6 4	33 1 8	10 10 2	22 7 6
1 2 7	0 1 5	140 2 7	257 5 3	29 7 6	10 6 3	19 1 3
5 13 1	0 1 5	134 13 10	234 9 10	27 6 3	9 15 11	17 6 4
5 12 9	0 1 5	128 2 5	147 4 1	21 0 3	9 12 5	11 3 10
6 4 1	0 1 5	127 3 5	145 2 3	20 15 11	9 12 11	11 3 0
6 10 10	0 1 5	129 13 6	296 1 1	33 12 0	10 4 7	23 7 5
5 1 10	0 1 5	118 4 9	205 11 7	27 2 9	9 14 9	17 4 0
4 15 11	0 1 5	92 11 0	234 10 9	38 13 2	10 15 10	27 13 4
445 0 4	5 0 0	7,632 10 5	15,898 5 5	31 10 9 (average)	10 4 5 (average).	21 6 4 (average).

STATEMENT

INCOME AND EXPENDITURE

Part
X.

Tenant.	Gross income.	DETAILS OF					
		Labour.	Implements.	Upkeep of bullocks.	Seed.	Water rates.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1 ..	1,054 11 3	86 14 0	37 8 2	257 13 3	22 7 0	117 8 0	
2 ..	1,037 5 3	95 14 0	55 12 0	251 9 4	23 7 1	114 1 0	
3 ..	971 11 4	8 2 9	38 4 0	247 0 0	20 7 2	110 9 0	
4 ..	698 12 11	..	56 1 6	206 2 10	20 15 3	117 9 0	
5 ..	1,002 5 9	76 1 0	58 9 9	277 14 6	22 4 4	118 15 0	
6 ..	742 4 3	0 15 0	27 0 5	246 5 9	20 6 11	116 14 0	
7 ..	1,052 6 11	..	4 15 0	261 8 10	21 2 2	123 6 0	
8 ..	878 11 4	0 14 0	58 0 10	237 14 4	22 6 11	107 6 0	
9 ..	828 5 8	..	26 3 7	197 5 7	20 15 7	108 0 0	
10 ..	720 12 8	97 14 0	35 2 2	279 2 4	22 2 8	114 6 0	
11 ..	1,048 0 7	1 4 0	11 0 0	282 11 5	17 1 8	115 0 0	
12 ..	1,209 13 8	..	29 7 8	310 7 5	22 6 5	113 3 0	
13 ..	821 9 11	..	24 7 2	199 9 1	17 0 3	126 8 0	
14 ..	1,011 12 9	95 3 6	30 14 0	220 5 6	21 10 3	116 12 0	
15 ..	873 7 3	1 1 0	41 6 0	265 12 4	22 5 6	136 5 0	
16 ..	800 11 9	84 11 3	25 2 10	195 0 8	17 6 0	107 14 0	
17 ..	519 11 2	..	23 14 8	172 3 2	12 4 10	103 7 0	
18 ..	674 4 8	12 13 9	49 2 6	261 9 8	19 12 5	97 9 0	
19 ..	480 5 9	..	22 10 0	206 13 3	11 15 6	91 8 0	
20 ..	733 10 1	..	29 6 10	200 0 9	13 5 3	85 3 0	
21 ..	328 4 10	..	40 6 5	113 6 9	10 3 9	60 4 0	
22 ..	307 4 3	1 4 0	19 1 1	91 14 9	9 5 7	60 3 0	
23 ..	352 11 7	..	7 8 0	81 14 0	8 12 6	61 0 0	
24 ..	341 3 5	..	29 4 5	139 14 3	11 8 1	56 4 0	
25 ..	372 2 0	1 1 0	10 3 7	93 11 10	7 14 10	57 0 0	
26 ..	495 14 6	1 7 0	11 3 8	121 10 9	14 12 5	62 3 0	
27 ..	368 15 1	2 7 0	6 12 0	91 8 11	10 10 4	56 11 0	
28 ..	418 10 6	1 4 0	12 15 4	174 4 4	10 11 6	57 14 0	
29 ..	469 13 7	1 4 0	22 12 6	149 4 0	13 10 10	61 13 0	
30 ..	454 1 2	0 14 0	24 0 7	131 14 2	9 5 1	56 3 0	
31 ..	400 9 4	..	10 12 2	90 1 5	12 13 10	63 7 0	
32 ..	376 2 9	0 10 0	18 4 0	79 10 6	8 1 1	62 7 0	
33 ..	263 9 5	0 14 0	14 8 0	89 0 4	6 3 3	52 9 0	
34 ..	259 2 9	1 8 0	23 10 8	107 8 0	6 11 8	48 14 0	
35 ..	425 2 7	45 6 6	5 4 0	145 0 7	9 8 9	54 9 0	
36 ..	320 2 4	..	22 9 0	94 4 2	6 12 6	48 10 0	
37 ..	328 6 4	..	6 0 0	156 4 8	6 7 1	37 14 0	
Total ..	23,443 3 4	619 11 9	970 4 6	6,728 11 5	555 8 3	3,199 12 0	

VI.

OF THE TENANTS.

Part
X.

EXPENDITURE.				Total expenditure.	Net income.	PER ACRE.		
Harvest- ing.	Winnow- ing.	Kamins.	Weighing charges.			Gross income.	Expendi- ture.	Net income.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
30 8 8	11 5 1	10 8 11	8 10 5	583 3 6	471 7 9	33 14 11	18 12 2	15 2 9
23 11 7	15 3 7	10 11 11	8 9 6	599 0 0	438 5 3	36 15 5	21 5 6	15 9 11
38 10 0	13 5 11	10 10 11	8 2 10	495 4 7	476 6 9	34 12 9	17 11 9	17 1 0
19 3 3	12 4 7	10 7 11	6 1 2	448 13 6	249 15 5	25 1 3	16 1 9	8 15 6
23 12 10	14 13 7	10 10 11	8 15 10	612 1 9	390 4 0	36 0 4	21 15 11	14 0 5
19 3 4	13 5 6	10 4 11	6 1 0	460 8 10	281 11 5	26 11 1	16 9 0	10 2 1
35 5 3	14 3 10	10 10 11	9 9 8	480 13 8	571 9 3	37 15 4	17 5 6	20 9 10
27 15 1	12 14 9	10 10 11	6 15 8	485 2 6	393 8 10	31 12 3	17 8 7	14 3 8
26 6 4	12 1 5	10 11 11	6 4 7	408 1 0	420 4 8	30 0 5	14 12 8	15 3 9
16 7 5	12 13 8	10 7 11	5 14 11	594 7 1	126 5 7	27 13 3	22 15 2	4 14 1
24 8 9	13 2 2	11 0 11	9 12 4	485 9 3	562 7 4	38 1 11	17 10 7	20 7 4
36 1 8	18 0 2	10 13 11	10 15 4	551 7 7	658 6 1	45 0 3	20 8 4	24 7 11
24 4 10	11 10 5	10 10 11	7 12 8	421 15 4	399 10 7	31 11 2	16 4 6	15 6 8
33 15 4	15 14 4	10 10 11	7 12 8	553 2 6	458 10 3	40 2 0	21 15 1	18 2 11
24 5 1	13 6 11	10 7 11	7 6 7	522 8 4	350 14 11	36 7 1	21 12 10	14 10 3
19 7 7	11 4 9	10 10 11	7 5 11	478 15 11	321 11 10	33 8 3	20 0 9	13 7 6
13 9 5	6 14 8	10 7 11	4 12 7	347 10 3	172 0 11	22 13 5	15 4 5	7 9 0
15 2 6	9 8 0	10 9 11	5 14 2	482 1 11	192 2 9	30 14 7	22 1 8	8 12 11
24 0 2	6 12 8	10 7 11	4 12 5	378 15 11	101 5 10	24 1 5	19 0 1	5 1 4
27 9 1	10 2 2	10 10 11	7 3 9	383 9 9	350 0 4	37 13 3	19 12 6	18 0 9
8 14 6	1 12 0	5 5 6	2 13 4	243 2 3	85 2 7	23 4 8	17 4 0	6 0 8
8 6 1	4 5 7	5 2 6	2 9 10	202 4 5	104 15 10	21 12 10	14 5 8	7 7 2
5 0 0	5 10 10	5 2 5	3 1 11	178 1 8	179 9 11	25 3 4	12 11 8	12 7 8
8 13 5	5 14 10	5 5 5	2 12 6	259 12 11	81 6 6	24 7 9	18 10 3	5 13 6
11 5 4	3 5 3	5 8 6	3 7 2	193 9 6	178 8 6	26 11 7	13 14 5	12 13 2
13 0 8	6 0 5	5 11 6	5 4 4	241 5 9	254 8 9	36 1 7	17 9 1	18 8 6
10 12 4	6 10 4	5 2 5	3 3 6	193 13 10	175 1 3	26 15 1	14 2 6	12 12 7
11 6 10	6 12 1	5 2 5	3 7 3	283 13 9	134 12 9	30 9 5	20 11 10	9 13 7
18 1 8	7 4 6	5 8 6	3 15 10	283 10 10	186 2 9	34 5 3	20 11 7	13 9 8
21 2 5	4 12 0	5 5 6	5 9 5	259 2 2	194 15 0	33 3 1	18 15 1	14 4 0
10 0 7	7 4 8	5 3 11	3 2 2	202 13 9	197 11 7	29 11 2	15 0 7	14 10 7
11 14 11	5 7 1	5 3 11	3 5 6	195 0 0	181 2 9	27 14 3	14 7 4	13 6 11
9 3 5	4 10 0	5 5 6	2 6 4	184 11 10	78 13 7	20 1 9	14 1 6	6 0 3
8 9 11	4 14 7	5 8 6	2 5 7	209 10 11	49 7 10	19 15 7	16 2 7	3 13 0
13 11 4	4 15 8	5 8 6	4 3 1	288 3 5	136 15 2	33 11 0	22 13 5	10 13 7
10 2 11	4 4 1	5 2 6	2 15 0	194 12 2	125 6 2	26 13 7	16 5 4	10 8 3
14 0 7	3 13 0	5 5 6	3 3 1	232 15 11	95 6 5	38 15 1	27 10 1	11 5 0
698 15 1	337 1 1	303 10 4	206 15 10	13,620 10 3	9,822 9 1	31 8 10 (average).	18 5 4 (average).	13 3 6 (average).

STATEMENT VII.

AVERAGE DAILY EARNINGS OF EACH TENANT.

Part
X.

Tenant.	PER FAMILY.			AVERAGE NET INCOME PER ADULT MALE WORKER.		
	Total.	Per day.	Per day worked.	Number of men.	Per day.	Per day worked.
	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
1 ..	471 7 9	1 4 8	3 11 9	3	0 6 11	1 3 11
2 ..	438 5 3	1 3 3	2 8 2	2	0 9 8	1 4 1
3 ..	476 6 9	1 4 11	2 11 9	3	0 7 0	0 14 7
4 ..	249 15 5	0 10 11	1 5 6	3	0 5 8	0 7 2
5 ..	390 4 0	1 1 1	1 11 6	2	0 8 7	0 13 9
6 ..	281 11 5	0 12 4	1 5 0	3	0 4 1	0 7 0
7 ..	571 9 3	1 9 1	3 8 4	4	0 6 3	0 11 1
8 ..	393 8 10	1 1 3	2 1 0	3	0 5 5	0 11 0
9 ..	420 4 8	1 2 5	2 14 8	4	0 4 7	0 11 8
10 ..	126 5 7	0 5 6	0 9 0	2	0 2 9	0 4 6
11 ..	562 7 4	1 8 8	4 10 0	4	0 6 2	1 2 6
12 ..	658 6 1	1 12 10	4 10 0	4	0 7 3	1 2 8
13 ..	399 10 7	1 1 6	1 13 0	3	0 5 10	0 9 8
14 ..	458 10 3	1 4 1	2 0 2	2	0 10 1	1 0 1
15 ..	350 14 11	0 15 5	1 9 3	3	0 5 2	0 8 5
16 ..	321 11 10	0 14 1	1 7 8	2	0 7 1	0 11 10
17 ..	172 0 11	0 7 6	0 12 6	2	0 3 9	0 6 3
18 ..	192 2 9	0 8 5	0 11 6	2	0 4 3	0 5 9
19 ..	101 5 10	0 4 7	0 9 3	3	0 1 6	0 3 1
20 ..	350 0 4	0 15 4	2 0 6	3	0 5 1	0 10 10
21 ..	85 2 7	0 3 9	0 10 2	2	0 1 11	0 5 1
22 ..	104 15 10	0 4 7	0 12 10	2	0 2 4	0 6 5
23 ..	174 9 11	0 7 8	0 15 6	1-5	0 5 1	0 10 4
24 ..	81 6 6	0 3 7	0 10 4	2	0 1 10	0 5 2
25 ..	178 8 6	0 7 10	0 11 0	1	0 7 10	0 11 0
26 ..	254 8 9	0 11 2	0 13 7	1	0 11 2	0 13 7
27 ..	175 1 3	0 7 8	0 9 10	1	0 7 8	0 9 10
28 ..	134 12 9	0 5 11	0 8 1	1	0 5 11	0 8 1
29 ..	186 2 9	0 8 2	1 0 8	2	0 4 1	0 8 4
30 ..	194 15 0	0 8 6	1 6 8	2	0 4 3	0 11 4
31 ..	197 11 7	0 8 8	1 0 4	2	0 4 4	0 8 2
32 ..	181 2 9	0 7 11	1 1 8	2	0 4 0	0 8 10
33 ..	78 13 7	0 3 6	0 5 1	1	0 3 6	0 5 1
34 ..	49 7 10	0 2 2	0 3 5	1	0 2 2	0 3 5
35 ..	136 15 2	0 6 0	1 0 10	1	0 6 0	1 0 10
36 ..	125 6 2	0 5 6	0 14 0	2	0 2 9	0 7 0
37 ..	95 6 5	0 4 2	0 7 0	1	0 4 4	0 7 0
Total ..	9,822 9 1	0 11 11 (average).	1 13 9 (average).	82-5	0 5 2 (average).	0 10 4 (average).

STATEMENT VIII.

EXPENDITURE.

Item.	TOTAL.			PER ACRE.		
	Total.	Landlord.	Tenant.	Total.	Landlord.	Tenant.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks.	6,728 11 5	..	6,728 11 5	9 0 11	..	9 0 11
Labour (Hired) ..	619 11 9	..	619 11 9	0 13 4	..	0 13 4
Seed ..	1,000 8 7	445 0 4	555 8 3	1 5 6	0 9 7	0 11 11
Harvesting ..	1,397 14 2	698 15 1	698 15 1	1 14 2	0 15 1	0 15 1
Winnowing ..	674 2 1	337 1 0	337 1 1	0 14 6	0 7 3	0 7 3
Kamins ..	303 10 4	..	303 10 4	0 6 6	..	0 6 6
Implements ..	2,040 14 1	1,070 9 7	970 4 6	2 12 0	1 7 1	1 4 11
Water Rates ..	3,199 12 0	..	3,199 12 0	4 4 11	..	4 4 11
Weighing Charges	206 15 10	..	206 15 10	0 4 6	..	0 4 6
Management ..	5,076 0 5	5,076 0 5	..	6 13 4	6 13 4	..
Miscellaneous ..	5 0 0	5 0 0	..	0 0 1	0 0 1	..
<i>Total</i> ..	<i>21,253 1 8</i>	<i>7,632 10 5</i>	<i>13,620 10 3</i>	<i>28 9 9</i>	<i>10 1 5</i>	<i>18 5 1</i>

Part
X.

STATEMENT IX.

SUMMARY.

			A. K. M.
Area held ..	..	..	742 7 14
Area cropped ..	..	..	756 4 1
Intensity of cropping ..	..	..	101·8 per cent.

Income and Expenditure.

Items.	TOTAL.			PER ACRE.		
	Total.	Landlord.	Tenant.	Total.	Landlord.	Tenant.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Gross income ..	46,974 3 2	23,530 15 10	23,443 3 4	63 3 7	31 10 9	31 8 10
Expenditure ..	21,253 4 8	7,632 10 5	13,620 10 3	28 9 9	10 4 5	18 5 4
Net income ..	25,720 14 6	15,898 5 5	9,822 9 1	34 9 10	21 6 4	13 3 6

PART XI.

Accounts of a holding of about 54 acres

in the Montgomery District farmed by *Batai*

Cultivation for the year

1st June 1934 to 31st May 1935.

PART XI.—(CHAK No. 145/91).

Part
XI. Accounts on this farm have been regularly maintained for the last ten years. The accounts of the previous nine years will be found in earlier publications of this series.*

The area held this year was 53 acres and 7 kanals as compared with 50 acres last year. The intensity of cropping was low this year as compared with that of the last few years, especially the preceding year, as the following figures will show:—

Year.			Per cent.
1930-31	..	..	121·9
1931-32	..	..	122·4
1932-33	..	..	117·9
1933-34	..	..	127·2
1934-35	..	..	111·5

The cultivation was done by a tenant on the half-batai system, and under conditions similar to those in the previous years. The Income and Expenditure statement will show that there is a difference in the income of the landlord and the tenant. This is due to the *malikana* which is levied by the landlord in the following manner. The produce is at first equally divided between the landlord and the tenant, i.e., 50 : 50. *Malikana* is then charged on the share of the tenant at the rate of two seers per maund, which comes to $2\frac{1}{2}$ maunds for 50 maunds. Thus the landlord gets $52\frac{1}{2}$ maunds and the tenant $47\frac{1}{2}$ maunds of the produce other than fodders.

Four able-bodied members of the tenant's family carried on the cultivation. No casual labour was engaged this year for any farming operations. Cotton was picked by the female members of the tenant's family. Nearly half of the wheat was harvested by the tenant and half by the lavas. The latter were paid at the rate of one maund per acre. Half of the expenses in this connection were borne by the landlord and half by the tenant. Twelve maunds and 4 seers of wheat and $2\frac{1}{2}$ maunds of barley were paid as winnowing charges for these two crops. The harvesting and winnowing of all other crops were done by the tenant and his family.

The cultivation work was carried out by six bullocks which were maintained on the farm throughout the year. The total cost of their upkeep, including interest and depreciation on their value, came to Rs. 307-7-4 as compared with Rs. 310-1-10 last year.

* *Ibid.* pages 33-39, 56-65, 57-64, 235-243, 187-195, 229-236, 221-228, 205-211 and 225-232 respectively.

The average per acre of this as well as other items of expenditure for this and the preceding year is given below for comparative study:—

Items of expenditure.			1933-34.	1934-35.
			Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	..	..	6 3 3	5 11 4
Labour (Hired)	..	..	0 2 4	..
Management	..	..	1 12 0	1 5 1
Seed	..	..	1 8 0	1 3 0
Harvesting	..	..	3 0 8	0 7 2
Winnowing	..	..	0 8 2	0 8 3
Kamins	..	..	0 7 8	0 6 9
Implements	..	..	1 0 7	0 15 6
Water Rates	..	..	1 11 1	3 14 2
Land Revenue	..	..	2 12 1	2 1 6
<i>Total</i>	..	..	22 1 10	16 8 9

It will be noted that the expenditure on all the items has gone down thus bringing the total average expenditure to Rs. 16-8-9 per acre as compared with Rs. 22-1-10 per acre last year.

On the basis of last year's prices 40 per cent. remission in land revenue was granted this year. The water rates were reduced at the rate of Re. 1/- per acre in the case of wheat and were enhanced at the rate of Re. 1/- per acre in the case of fodders.

Mash did not do well as it was sown in a low-lying field and was damaged by excessive rains. San was sown in two kanals; half of it failed altogether and the other half, *i.e.*, one kanal, gave a yield of only one maund. The landlord got the fibre extracted at his own cost. Melons worth Rs. 10/- were consumed by the members of the family. For the excellent work done the tenant was given the entire crop of chari-guara.

The following table shows the average gross income, expenditure and net income per acre for this and the preceding year:—

	PER ACRE.			PER ACRE.		
	1933-34.			1934-35.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	23 0 10	8 2 5	14 14 5	20 5 6	5 7 7	14 13 11
Tenant ..	22 4 8	13 15 5	8 5 3	22 2 11	11 1 2	11 1 4
<i>Total</i> ..	15 5 6	22 1 10	23 3 8	12 8 5	16 8 9	35 15 8

INCOME.

A. K. M.

Area held—

53 7 0

Part
XI.

Crop.	Area.	Outturn.	Rate per maund or kanal.	Value.
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
Cotton ..	13 6 12	134 14	7 0 0	940 7 2
Mash ..	0 7 8	(Ploughed down.)		..
San ..	0 2 0	1 0	8 0 0	8 0 0
Wheat ..	12 3 16	236 7	2 0 0	477 9 7
„ bhusa ..	..	400 0	0 6 0	150 0 0
Toria ..	4 7 0	44 0	4 4 0	187 0 0
Sarson ..	0 7 16	(Ploughed down.)		..
Barley ..	2 7 12	49 28	1 8 0	74 8 10
„ bhusa ..	..	60 0	0 1 6	5 10 0
Gram ..	4 7 4	49 38	1 12 0	87 6 7
„ bhusa ..	..	60 0	0 2 0	7 8 0
Melon ..	0 2 0	} Used as fodder.	10 0 0*	20 0 0
Maize-guara ..	0 6 12		3 0 0*	19 12 10
Chari-guara ..	1 7 4		4 0 0*	60 12 10
Senji-methe ..	0 7 12		3 0 0*	22 12 10
Senji-berseem ..	0 7 12		4 0 0*	30 6 5
Senji-methe-barley ..	1 7 4		4 0 0*	60 12 10
Wheat ..	0 3 0		10 0 0*	30 0 0
Sarson ..	1 7 8	} 61 bundles @ Rs. 25/-per 100 bundles.	1 8 0*	23 1 7
Sarson (in gram) ..	..			16 0 0
Guara ..	9 6 12	(Ploughed as green manure)		..
<i>Total</i> ..	<i>60 0 12</i>	..	..	<i>2,221 13 6</i>

* Per kanal.

ADD THE FOLLOWING PAID IN KIND—

	Rs. a. p.
1. <i>Harvesting</i> —	
Wheat, 12 mds. @ Rs. 2/- per md. ..	24 0 0
2. <i>Winnowing</i> —	
Wheat, 12 mds. 4 srs. @ Rs. 2/- per md. ...	24 3 2
Barley, 2 „ 20 „ @ Rs. 1/8/- „ ..	3 12 0
	27 15 2
3. <i>Kamins</i> —	
Wheat, 8 mds. 24 srs. @ Rs. 2/- per md. ..	17 3 2
<i>Total Income</i> ..	<i>2,290 15 10</i>

				Rs. a. p.	Rs. a. p.
			Brought forward	..	516 15 1
Part	7. <i>Implements—</i>				
XI	(a). Tenant—				
	Interest and depreciation at—		Rs. a. p.		
	20% on Rs. 70/- (cart)	..	14 0 0		
	33% on Rs. 17/- (chaff-cutter)	..	5 9 9		
	Repairs and spares	..	16 9 0		
	Oil for lubrication	..	3 0 0		
				39 2 9	
	(b). Landlord—				
	Interest and depreciation @ 20% on				
	Rs. 64/- (improved implements)	..	12 12 10		
					51 15 7
8.	<i>Water Rates—</i>				
	Kharif	..	..	85 11 3	
	Rabi	..	..	123 9 0	
					209 4 3
9.	<i>Land Revenue—</i>				
	Kharif	..	..	42 1 3	
	Rabi	..	..	71 5 6	
					113 6 9
	<i>Total Expenditure</i>	..			891 9 8

*EXPENDITURE.*Part
XI..

Items.	TOTAL.			PER ACRE.		
	Total.	Landlord.	Tenant.	Total.	Landlord.	Tenant.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks Management ..	307 7 4	..	307 7 4	5 11 4	..	5 11 4
Seed ..	70 14 0	70 14 0	..	1 5 1	1 5 1	..
Harvesting ..	63 14 7	12 8 0	51 6 7	1 3 0	0 3 9	0 15 3
Winnowing ..	24 0 0	12 0 0	12 0 0	0 7 2	0 3 7	0 3 7
Kamins ..	27 15 2	13 15 7	13 15 7	0 8 3	0 4 2	0 4 1
Implements ..	22 12 0	11 6 0	11 6 0	0 6 9	0 3 4	0 3 5
Water Rates ..	51 15 7	12 12 10	39 2 9	0 15 6	0 3 10	0 11 8
Land Revenue ..	209 4 3	104 10 2	104 10 1	3 14 2	1 15 1	1 15 1
	113 6 9	56 11 5	56 11 4	2 1 6	1 0 9	1 0 9
<i>Total</i> ..	891 9 8	291 11 0	596 11 8	16 8 9	5 7 7	11 1 2

SUMMARY.

A. K. M.

Area held 53 7 0

Area cropped 60 0 12

Intensity of cropping ..111.5 per cent.

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross. income.	Expendi- ture.	Net income.	Gross income.	Expendi- ture.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	1,096 0 4	294 14 0	801 2 4	20 5 6	5 7 7	14 13 11
Tenant ..	1,194 15 6	596 11 8	598 3 10	22 2 11	11 1 2	11 1 9
<i>Total</i> ..	2,290 15 10	891 9 8	1,399 6 2	42 8 5	16 8 9	25 15 8

PART XII.

Accounts of a holding of about 60½ acres

in the Shahpur (Sargodha) District

for the year

1st June 1934 to 31st May 1935.

PART XII.—(CHAK No. 122 S.B.).

Part
XII. Accounts on this farm have been maintained since 1927. The records of the previous years will be found in the previous publications in this series.*

The total area held this year was 60 acres, 4 kanals and 3 marlas as compared with 77 acres, 7 kanals and 2 marlas the previous year. Of this 56 acres, 7 kanals and 3 marlas were owned and the remaining 3 acres and 5 kanals were taken on temporary lease from the Government. A cash rent of Rs. 19-2-0 at the rate of Rs. 5-4-0 per acre was paid for it.

The cultivation was carried on by a tenant and two permanent labourers under the supervision of the landlord. The tenant got one-sixth share of the produce except green fodder and bhusa, which were consumed by the cattle of both the landlord and the tenant kept at the farm. The income of these, therefore, has been divided between the landlord and the tenant in the ratio of the number of animals belonging to each. One of the labourers was engaged on Rs. 7-8-0 per mensem in addition to which he was given grain worth Rs. 20/- for meals. The other labourer got one-eighteenth share of the saleable produce plus grain worth Rs. 20/- for meals. The total amount spent on permanent labourers came to Rs. 219-7-8. Casual labour was engaged occasionally for different operations. The permanent labourers were paid by the landlord, while the expenses of the casual labour were shared in the general ratio of batai, i.e., the tenant bore one-sixth of the expenses and the landlord paid the rest.

A cart and some improved implements were purchased a few years back by the landlord and the tenant jointly, each paying half the price. The expenses in this connection, therefore, were divided between the two equally. All other expenses were divided between the landlord and the tenant according to the share of the tenant in the produce.

Cotton was picked at one-eighth share of the total produce of this crop. The jhoka was given 14 seers of gur for feeding the furnaces at the time of making gur. For harvesting wheat and berra the lavas were paid 28 and 4 bundles respectively of these crops. Four maunds and 4 seers of wheat were paid to the labourers for winnowing 110 maunds of wheat.

The intensity of cropping was 97.6 per cent. this year as compared with 95.0 per cent. last year, and 95.8, 92.9 and 91.7 per cent. in 1930-1, 1931-2 and 1932-3 respectively.

* *Ibid.* pages 75-84, 197-204, 220-236, 237-246, 245-253, 213-220 and 233-240, respectively.

The cultivation was carried out with the help of three pairs ^{Part} of bullocks which were maintained throughout the year. One of ^{XII.} these was owned by the tenant and the other two belonged to the landlord. The total cost of upkeep including interest and depreciation on their value amounted to Rs. 332-8-6 as compared with Rs. 309-15-6 last year. The average expenditure per acre on this and other items is given below along with corresponding figures of the previous year :—

Items of expenditure per acre.			1933-34.	1934-35.
			Rs. a. p.	Rs. a. p.
Upkeep of Bullocks	..	..	3 15 8	5 7 11
Labour	..	..	3 13 6	3 14 0
Seed	..	..	1 0 11	0 12 5
Harvesting	..	..	1 11 2	1 15 6
Winnowing	..	..	0 2 4	0 2 2
Kamins	..	..	0 4 2	0 3 10
Implements	..	..	0 8 4	0 11 7
Water Rates	..	..	3 13 3	5 13 4
Land Revenue	..	..	3 1 9	3 12 0
<i>Total</i>	..		18 7 1	22 12 9

It will be noted that the expenditure in connection with kamins, winnowing and seed has gone down slightly while the expenses on all other items have risen a great deal, especially those on the upkeep of bullocks and the water rates.

The gross income, expenditure, and net income per acre for this and the previous year are given below :—

		PER ACRE.			PER ACRE.		
		1933-34.			1934-35.		
		Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord	..	23 15 10	15 6 3	8 9 7	29 0 6	18 7 1	10 9 5
Tenant	..	5 10 7	3 8 4	2 2 3	7 4 8	4 5 8	2 15 0
<i>Total</i>	..	29 10 5	18 14 7	10 11 10	36 5 2	22 12 9	13 8 5

INCOME

A. K. M.
Area held— .. 60 4 3

Part
XII.

Crop.	Area.	Outturn.	Rate per maund or kanal.	Value.
	A. K. M.	Mds. Srs.	Rs. a. p.	Rs. a. p.
Cotton, desi ..	12 3 10	78 19	5 14 6	463 7 11
„ „ American ..	2 1 10	17 25	9 8 3	167 11 4
Wheat ..	14 3 5	200 24	2 0 0	401 3 2
„ bhusa ..	..	305 20	0 6 0	114 9 0
Gram (black) ..	2 0 10	20 34	1 8 0	31 4 5
„ (white) ..	3 5 0	44 0	3 4 0	143 0 0
„ bhusa ..	..	60 0	0 5 0	18 12 0
Berra ..	5 9 0	64 0	1 14 0	120 0 0
„ bhusa ..	..	80 0	0 6 0	30 0 0
Sugarcane ..	1 5 10	4 32	5 0 0	24 0 0
Toria ..	3 1 10	23 9	3 12 3	87 7 3
Maize ..	2 0 0	55 0	1 0 0	55 0 0
„ stalks ..	..	..	..	16 0 0
Chillies ..	0 2 15	4 0	15 0 0	60 0 0
Saunf ..	0 4 10	1 0	5 0 0	5 0 0
Chari ..	1 6 0	} Used as fodder	4 0 0*	56 0 0
Guara ..	1 6 0		4 0 0*	56 0 0
Oats ..	0 1 10		5 0 0*	7 8 0
Senji ..	0 5 0		5 0 0*	25 0 0
Shaftal ..	1 3 0		5 0 0*	55 0 0
Sarson ..	2 0 5		5 0 0*	81 4 0
Vegetables ..	2 1 10	..	..	40 0 0
Orchard ..	0 4 10	..	..	12 6 0
<i>Total</i> ..	<i>59 0 15</i>	<i>..</i>	<i>..</i>	<i>2,070 9 1</i>

* Per kanal.

ADD THE FOLLOWING PAID IN KIND—

1. *Harvesting—*

Wheat grain, 11 mds. 36 srs. @ Rs. 2/- per md.	Rs. a. p.	23 12 10
„ bhusa, 17 „ 34 „ @ Rs. -/6/- „ ..	6 11 1	
Berra grain, 1 „ 18 „ @ Rs. 1/14/- „ ..	2 11 6	
„ bhusa, 2 „ 5 „ @ Rs. -/6/- „ ..	0 12 9	
Cotton, desi, 10 „ 3 „ @ Rs. 5/14/6 „ ..	59 8 1	
„ „ Am. 2 „ 20 „ @ Rs. 9/8/3 „ ..	23 12 7	
Gur, 14 srs. @ Rs. 5/- per md. ..	1 12 0	
		119 0 10

2. *Winnowing—*

Wheat, 4 mds. 4 srs. @ Rs. 2/- per md. ..	..	8 3 2

3. *Kept for seed—*

Maize, 20 srs. @ Re. 1/- per md. ..	..	0 8 0

Total Income .. 2,198 5 1

ANALYSIS OF EXPENDITURE.

			Rs.	a.	p.	Rs.	a.	p.	Part XII.
1. <i>Upkeep of Bullocks—</i>									
Total adult stock on the farm, 15½ animals.									
Roughages fed to all animals—									
Wheat bhusa	..	..	137	8	0				
Berra „	..	..	35	0	0				
Maize stalks	..	..	16	0	0				
Green fodders	..	..	262	12	0				
Total fodders	..		451	4	0				
Number of working bullocks, 6.									
Bullocks' share of roughages, 24/63 rds.	..		171	14	6				
Concentrates fed to bullocks only—		Rs. a. p.							
Gram	..	30 0 0							
Gur	..	15 0 0							
Linseed	..	2 8 0							
Sarson oil	..	0 2 0							
						47	10	0	
Salt	..	..	4	0	0				
Miscellaneous	..	..	2	0	0				
Interest and depreciation @ 20% on—									
Rs. 380/- (4 bullocks of the landlord)	76	0	0						
Rs. 155/- (2 „ of the tenant)	31	0	0						
						107	0	0	
									332 8 6
2. <i>Labour (Hired)—</i>									
(a). <i>Permanent—</i>									
(i). First labourer—									
Cash @ Rs. 7/8/ per mensem	..	90 0 0							
Kind for food—									
Wheat, 8 mds. @ Rs. 2/- per md.	16	0	0						
Maize, 4 „ @ Re. 1/- „	4	0	0						
						110	0	0	
(ii). Second labourer @ 1/18th share—									
Cotton, desi	..	25 12 0							
„ „ American	..	9 5 1							
Wheat	..	22 4 7							
Gram (black)	..	1 11 10							
„ (white)	..	7 15 1							
Berra	..	6 10 8							
Gur	..	1 5 4							
Toria	..	4 13 9							
Maize	..	3 1 0							
Chillies	..	3 5 4							
Saunf	..	0 4 6							
Vegetables	..	2 3 6							
Orchards	..	0 11 0							
						89	7	8	
Carried forward			199	7	8				332 8 6

EXPENDITURE.

Part
XII.

Items.	TOTAL.			PER ACRE.		
	Total.	Landlord.	Tenant.	Total.	Landlord.	Tenant.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Upkeep of Bullocks.	332 8 6	221 11 0	110 13 6	5 7 11	3 10 7	1 13 4
Labour ..	234 7 8	231 15 8	2 8 0	3 14 0	3 13 4	0 0 8
Seed ..	47 0 9	39 3 4	7 13 5	0 12 5	0 10 4	0 2 1
Harvesting ..	119 0 10	99 3 4	19 13 6	1 15 6	1 10 3	0 5 3
Winnowing ..	8 3 2	6 13 4	1 5 10	0 2 2	0 1 10	0 0 4
Kamins ..	14 8 8	12 1 11	2 6 9	0 3 10	0 3 2	0 0 8
Implements ..	43 14 10	21 15 6	21 15 4	0 11 7	0 5 10	0 5 9
Water Rates ..	352 15 0	294 1 10	58 13 2	5 13 4	4 13 9	0 15 7
Land Revenue	226 15 2*	189 2 0*	37 13 2*	3 12 0	3 2 0	0 10 0
<i>Total</i> ..	<i>1,379 10 7†</i>	<i>1,116 3 11†</i>	<i>263 6 8†</i>	<i>22 12 9</i>	<i>18 7 1</i>	<i>1 5 8</i>

* including Rs. 13-14-8, Rs. 11-9-7 and Rs. 2-5-1, respectively, for cash rented land not paid by the cultivators.

† Excluding Rs. 19-2-0, Rs. 15-15-0, and Rs. 3-3-0 respectively, paid as cash rent.

SUMMARY.

				A. K. M.
Area held ..	..	..	..	60 4 3
Area cropped ..	..	..	..	59 0 15
Intensity of cropping ..	..	..	..	97.6 per cent.

Income and Expenditure.

	TOTAL.			PER ACRE.		
	Gross income.	Expenditure.	Net income.	Gross income.	Expenditure.	Net income.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Landlord ..	1,757 0 1	1,116 3 11	640 12 2	29 0 6	18 7 1	10 9 5
Tenant ..	441 5 0	263 6 8	177 14 4	7 4 8	4 5 8	2 15 0
<i>Total</i> ..	<i>2,198 5 1</i>	<i>1,379 10 7</i>	<i>818 10 6</i>	<i>36 5 2</i>	<i>22 12 9</i>	<i>13 8 5</i>

SECTION III.

A Study of the

Cost of Well-Irrigation

in the Punjab.

A STUDY OF THE COST OF WELL-IRRIGATION IN THE PUNJAB.

INTRODUCTORY.

The cost of Well-irrigation in the Punjab has been worked out and given in these publications since the year 1927-8. In the first year the accounts were kept for only one Persian wheel in the Jullundur District. Next year they were extended to 30 Persian wheels on 25 wells in seven districts, namely Jullundur, Ludhiana, Hoshiarpur, Amritsar, Multan, Rohtak and Jhelum; and also to three electrically-driven pumps, one at the Jullundur Agricultural Farm, one at Lahore and one at Gujranwala. In 1929-30 the accounts for Lahore and Gujranwala pumps were discontinued, and the accounts of Persian wheels in the Jhelum District were also interrupted by a high flood in the Jhelum River which put the wells out of order. In 1931-2 the cost of irrigation by two tube-wells, one in the Ambala and the other in the Jullundur Districts was also worked out. The number of tube-wells studied was raised to three in 1932-3 by the inclusion of one tube-well working at the Gurdaspur Agricultural Farm. All these tube-wells were worked by oil engines. During 1934-5 the tube-wells in the Jullundur and Ambala Districts were closed down owing to continued loss in their working, and no accounts for these tube-wells appear this year. The accounts of the Gurdaspur tube-well have, however, been continued.

One important change made in these accounts in the present publication is that the rate of manual labour charged has been reduced. Wages have gone down considerably since the fall of prices in 1930-1. The rates of wages charged in the previous publications were maintained at the pre-slump level, *i.e.* Rs. 0-10-0 per day for an adult and Rs. 0-6-0 per day for a boy, for the sake of comparison with the figures of previous years, and in the hope that the fall in prices might prove temporary. But as these rates are too high for the prevailing conditions, they have been reduced to Rs. 0-5-0 and Rs. 0-3-0 respectively. Five annas is the rate per diem charged for manual labour in the "*Studies in the Cost of Production of Crops*," by S. Kartar Singh, published in 1934.*

* Board of Economic Inquiry, Punjab, Publication No. 33.

The figures of rainfall for the localities in which the accounts were kept have been taken from the nearest recording stations and are given in the Introduction (see pages *xi* and 35). The year under review was comparatively dry. At most of the places the rainfall was much below what it was in the previous year and of the normal amount.

(A). COST OF RAISING TO MATURITY AN AVERAGE
CROP BY PERSIAN WHEEL.

During the year under report there were 22 wells under observation, as against 23 in the previous year. The number of Persian wheels was, however, 24 as against 27 last year. Two of the wells carried two Persian wheels each and the remaining 20 only one each.

Statement I (page 290) shows the cost of raising to maturity an average crop by these Persian wheels. The method of working out the cost has been given in the *Farm Accounts* for 1927-8.* The average cost per acre of raising to maturity a crop during the year came to Rs. 25-5-10 including manual labour and Rs. 19-6-11 excluding it. The corresponding figures for the last year are Rs. 28-15-3 including manual labour at the reduced rates, and Rs. 23-1-3 excluding manual labour. The total cost varied from Rs. 9-8-10 per acre matured at Sheron in the Amritsar District to Rs. 59-6-10 at Dholanwal in the Hoshiarpur District. Excluding manual labour, the range of variation is from Rs. 7-13-8 to Rs. 45-2-10. The cost at the first well at Dholanwal, though still high, is much lower than that of the previous year, because the area irrigated has increased from 1.79 acres to 3.46 acres this year.

The individual items of cost are compared with those of previous years in the table on the next page. The variations in the figures relating to various years is due to variations in—(i) area irrigated, (ii) number of irrigations applied, (iii) prices of agricultural produce, (iv) cost of bullock and manual labour, and (v) cost of Persian wheels.

The figures of cost per acre in the various districts compare

* Publication No. 20, page v.

Costs of Raising to Maturity an Average Crop in the Seven Years, 1928-29 to 1934-35.

Year.	Area of crops irrigated.	Average No. of irrigations.	ITEMS OF COST PER ACRE.				TOTAL COST OF MATURING AN AVERAGE CROP PER ACRE.		
			Overhead charges*	Bullock labour.	Manual labour.		Total including manual labour.		Total excluding manual labour.
					At the pre-slump rate.	At the reduced rate.	At the pre-slump rate.	At the reduced rate.	
1928-29	..	4.8	Rs. a. p. 10 5 0	Rs. a. p. 22 6 7	Rs. a. p. 15 4 9	Rs. a. p. ..	Rs. a. p. 48 0 4	Rs. a. p. ..	Rs. a. p. 32 11 7
1929-30	..	4.4	10 4 11	17 9 5	12 14 9	..	40 13 1	..	27 14 4
1930-31	..	4.3	9 6 6	11 5 1	11 15 1	..	32 10 8	..	20 11 7
1931-32	..	4.1	7 15 6	10 13 9	12 8 3	6 4 1	31 5 6	25 1 4	18 13 3
1932-33	..	4.7	9 13 0	11 14 1	12 12 11	6 6 6	34 8 0	28 1 7	21 11 1
1933-34	..	4.0	11 13 0	11 4 3	11 11 11	5 14 0	34 13 2	28 15 3	23 1 3
1934-35	..	4.3	10 3 7	9 3 4	..	5 14 11	..	25 5 10	19 6 11

* Overhead charges include interest and depreciation on well and Persian wheel and cost of repairs. The rate of interest charged is 8 per cent. and the rate of depreciation on the well 3 per cent. and on the Persian wheel on an average about 14 per cent.

with those of the last year as follows :—

District	TOTAL COST PER ACRE—				Average number of irrigations.		Average area irrigated (in acres.)	
	Including manual labour at the reduced rates.		Excluding manual labour.					
	1933-4.	1934-5.	1933-4.	1934-5.	1933-4	1934-5.	1933-4.	1934-5.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.				
Jullundur	35 2 3	32 12 9	29 4 0	26 4 6	4.2	4.6	12.0	13.0
Ludhiana	17 14 9	31 3 10	14 4 10	23 11 5	4.4	8.7	44.7	26.9
Hoshiarpur	54 15 3	42 14 10	46 11 9	33 12 4	5.5	6.2	3.8	4.6
Amritsar ..	14 6 7	12 11 5	11 10 9	9 4 4	3.8	2.5	35.7	41.4
Multan ..	27 0 9	19 3 6	16 11 5	13 3 11	4.2	2.6	17.9	16.0
Rohtak ..	23 15 8	22 10 2	18 11 10	16 1 10	3.4	4.2	10.7	14.6
Jhelum ..	29 1 7	21 0 3	23 9 0	17 2 4	4.3	3.0	15.8	19.2

The cost has gone up in Ludhiana where the area irrigated per well has gone down on account of the omission of one well from the accounts which irrigated a larger area. In other districts the cost was lower.

(B). COMPARISON OF COSTS OF LIFTING WATER BY SMALL ELECTRIC PUMP, ELECTRIC PERSIAN WHEEL AND ORDINARY PERSIAN WHEEL.

(i). *Electric Pump.*

An electrically-driven pump has been working at the Jullundur Agricultural Farm since 1929. The Deputy Director of Agriculture, Jullundur, has very kindly supplied the following data about its working during the year 1934-5 :—

Average discharge per minute	= 65.5 gallons.
Total working time	= 4,154.99 hours.
Total area irrigated	= 202.7 acres
Total energy consumed	= 8,883.5 K. W. H.

The cost of lifting water by this pump works out as follows :—

1. *Cost of Current—*

Discharge of pump @ 65·5 gallons per minute	=	3,930 gallons per hour.
Time required to irrigate one acre once	=	20·5 hours.
Water applied per acre per irrigation	=	3,930 × 20·5 gallons
including evaporation and absorption	=	80,565 gallons.
	=	80,565
	=	22,687·5
	=	3·55 inches.
Current consumed per hour	=	2·14 units.
Current consumed per acre per irrigation	=	2·14 × 20·5 units.
	=	43·87 units.
Cost of current per acre per irrigation @ Rs. -/1/6 per K. W. H.	=	Rs. 4/1/10.

2. *Interest, Depreciation and Repairs on Pumping Installation—*

Capital cost, Rs. 900/9/-.

		Rs.	a.	p.
Interest @ 8% per annum	..	72	0	9
Depreciation @ 10% „ ..	..	90	0	10
Repairs	..	..	..	..
<i>Total</i>	..	<u>162</u>	<u>1</u>	<u>7</u>

The average area irrigated per well during this year was 19·52 acres (*vide* Statement I). Taking this as the area commanded by the pumping plant, the interest, depreciation, etc., work out to Rs. 8-4-10 per acre as against Rs. 7-14-11 last year. The cost of current per acre per irrigation is Rs. 4-1-10. As the average number of irrigations required to mature a crop is 4·32, the cost of current per acre matured comes to Rs. 17-12-5. Thus the cost of bringing to maturity an average crop (excluding interest and depreciation on well and transmission line, and cost of manual labour) would be as follows :—

		Rs.	a.	p.
(a). Cost of current	.. ..	17	12	5
(b). Interest and depreciation on pumping set	.. ..	8	4	10
<i>Total</i>	..	<u>26</u>	<u>1</u>	<u>3</u>

These figures of cost compare with those of the previous years as follows :—

Year.	Cost of current.	Interest and depreciation on pumping plant.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1928-29 ..	14 10 10	5 9 6	20 4 4
1929-30 ..	13 14 10	7 11 6	21 10 4
1930 31 ..	13 8 7	7 15 2	21 7 9
1931-32 ..	14 1 4	10 5 11	24 7 3
1932-33 ..	15 1 11	7 6 11	22 8 10
1933-34 ..	13 2 0	7 14 11	21 0 11
1934-35 ..	17 12 5	8 4 10	26 1 3

As compared with last year, the cost has gone up by Rs. 5-0-4. The rise is due to greater depth, larger number of waterings and less area irrigated per well this year. The cost of manual labour @ Rs. 0-8-0 per day (Rs. 0-5-0 per day per man for distributing water in the field, and Rs. 0-3-0 per day for a part-time mechanic) would be Rs. 5-8-7. The total cost would thus come to Rs. 31-9-10 per acre matured.

(ii). *Electrically-driven Persian Wheel.*

A Persian wheel worked by electric motor was installed at the Agricultural Farm, Jullundur, during the year 1934. This being the first Persian wheel of its kind its cost of manufacture was very high. At present a similar Persian wheel can be supplied by the Agricultural College Workshop, Lyallpur, at the following cost :—

			Rs. a. p.
Reduction gear ..	..	170	0 0
Bucket wheel ..	..	60	0 0
Ladder complete with buckets, i.e., chain ..	..	90	0 0
Motor, 2·5 B.H.P. ..	..	170	0 0
Switchboard complete with cover ..	..	10	0 0
<i>Total</i> ..		<u>500</u>	<u>0 0</u>

The following data for working this Persian wheel has been supplied by the Deputy Director of Agriculture, Jullundur :—

Average discharge per minute	=	50.0 gallons.
Total working time	=	1,573.9 hours.
Total area irrigated	=	67.0 acres.
Total energy consumed	=	1,261.0 K. W. H.

The cost of lifting water by this wheel works out as follows :—

1. *Cost of current—*

Discharge of Persian wheel @ 50 gallons per minute	=	3,000 gallons per hour.
Time required to irrigate an acre once	=	23.5 hours.
Water applied per acre per irrigation	=	3,000 × 23.5 gallons.
	=	70,500
	=	22,687.5 inches.
	=	3.11 inches.
Current consumed per hour	=	0.8 K. W. H.
Current consumed per acre per irrigation.	=	23.5 × 0.8 K. W. H.
	=	18.8 K. W. H.
Cost per acre per irrigation @ Rs. 0/1/6 per K. W. H.	=	Rs. 1/12/2

2. *Interest, depreciation, repairs, etc.—*

Capital cost, Rs. 500/-.	Rs.	a.	p.
Interest @ 8% per annum	..	40	0 0
Depreciation at—			
25% on Rs. 60/- (chain)	..	15	0 0
10% on Rs. 440/- (other parts)	..	44	0 0
Repairs	..	..	
<i>Total</i>	..	<u>99</u>	<u>0 0</u>

The average area irrigated per well during this year was 19.52 acres (*vide* Statement I). Taking this as the area commanded by the Persian wheel, the interest and depreciation work out to Rs. 5-1-2. The cost of current per acre of irrigation works out to Rs. 1-12-2.

As the average number of irrigations required to mature a crop is 4.32, the cost of current per acre matured comes to Rs. 7/9/8. Thus the cost of maturing an average crop, excluding interest and depreciation on well and transmission line and cost of manual labour, would be as follows :—

	Rs.	a.	p.
(a). Cost of current	..	7	9 8
(b). Interest, depreciation and repairs on Persian wheel.		5	1 2
<i>Total</i>	..	<u>12</u>	<u>10 10</u>

The cost of manual labour per acre matured @ Rs. 0-8-0 per day (Rs. 0-5-0 per day per man directing water in the field, and Rs. 0-3-0 per day for a part-time mechanic) would be Rs. 6-5-6. The cost of maturing an acre of crop, including manual labour (but excluding well and transmission line) would amount to Rs. 19-0-4.

(iii). *Bullock-driven Persian Wheel.*

Working on the same lines as in the case of the electrically-driven pump and the Persian wheel, the cost of maturing an average crop by ordinary Persian wheel would be as follows:—

1. *Bullock labour—*

The average cost of bullock labour was Rs. 9-3-4 (see Statement I).

2. *Interest and depreciation on Persian wheel—*

Capital cost, Rs. 130/-	Rs. a. p.
Interest @ 8% per annum ..	10 6 5
Depreciation at—	
25% on Rs. 40/- (chain) ..	10 0 0
10% on Rs. 90/- (other parts) ..	9 0 0
<i>Total</i> ..	<u>29 6 5</u>

During the previous years the value of the Persian wheel was taken to be Rs. 175/-. This price was fixed during the year 1928-9, and for the sake of comparison was applied in the subsequent years as well. But as this figure is too high for the present conditions it has therefore been reduced to Rs. 130/- this year according to the present market rates.

As mentioned above a well commanded an area of 19·52 acres ; the interest and depreciation on a Persian wheel comes to Rs. 1-8-1. Thus the cost of maturing an average crop by bullock-driven Persian wheel, excluding interest and depreciation on well and cost of manual labour, would be as follows:—

	Rs. a. p.
(a). Cost of bullock labour ..	9 3 4
(b). Interest and depreciation on Persian wheel	1 8 1
<i>Total</i> ..	<u>10 11 5</u>

This figure compares with those for previous years as follows :—

Year.	Cost per-acre matured.		
	Rs. a. p.		
1928-29	24	7	8
1929-30	19	7	10
1930-31	13	4	5
1931-32	12	9	8
1932-33	13	11	4
1933-34	13	3	6
1934-35	10	11	5

The decrease of Rs. 2-8-1 in the cost is mainly due to the lower value of Persian wheel taken this year.

The cost of manual labour per acre matured comes to Rs. 5-14-11 (see Statement I). The cost, including manual labour (but excluding cost of well), would then amount to Rs. 16-10-4.

(iv). *Comparison of Costs.*

The following table compares the cost (excluding well and transmission line wherever necessary) of irrigation by electrically-worked pump, electrically-worked Persian wheel, and bullock-driven Persian wheel.

Lift.	PER ACRE MATURED.			TOTAL COST PER ACRE MATURED.	
	Overhead charges*	Cost of motive power.	Manual labour.	Including manual labour.	Excluding manual labour.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Electrically-driven pump ..	8 4 10	17 12 5	5 8 7	31 9 10	26 1 3
„ „ Persian wheel ..	5 1 2	7 9 8	6 5 6	19 0 4	12 10 10
Bullock-driven Persian wheel ..	1 8 1	9 3 4	5 14 11	16 10 4	10 11 5

* Excluding well.

It will be observed that the cost by electrically-driven pump is higher than that by the bullock-driven Persian wheel by Rs. 14-15-6 including, and Rs. 15-5-10 excluding, manual labour. These figures for electric pump are rather too high. The area irrigated by the Jullundur pump was actually more than the figure of average area irrigated per well used here. This has been done because it is very doubtful if an ordinary well would be able to supply water for more than this area ; at the same time, of course, for the area commanded by an average Persian wheel well, a much smaller pump would be required. Further, the prices of

machinery have gone down considerably since the pump was installed. The above figures of value of the pump are too high for a new pump if it were to be installed at present. But after making all these reductions in the cost it is very doubtful if the cost of an electric pump on a small scale would even then compare favourably with that of a bullock-driven Persian wheel.

The figures of electrically-worked Persian wheel and ordinary Persian wheel form a good comparison. It will be observed that the efficiency of electrically-worked Persian wheel was much higher than that of the electric pump. The Persian wheel consumed 6.0 units and the pump 12.4 units of electricity per acre-inch of irrigation.

The cost of bringing to maturity a crop by electrically-worked Persian wheel (excluding manual labour) is Rs. 2-6-0 more than that by ordinary Persian wheel. The cost of the former would be much higher if the cost of transmission line were included. Unless, therefore, the electrically-driven Persian wheel is manufactured cheaply, the charges of current reduced, the transmission line is short, and the area irrigated is more than the average for the wells taken here, the electrically-driven Persian wheel has not much scope.

(C). COST OF IRRIGATION BY TUBE-WELL AT GURDASPUR.

In the previous years the value of this tube-well was taken to be Rs. 13,320/-. The tube-well when installed consisted of some parts of an old tube-well and some were new. This year the value of the installation has been revised by the Agricultural Engineer, the new parts being valued at their full value, and the old ones at their depreciated value. The revised value comes to Rs. 10,126/-.

Cost of Raising to Maturity a Crop by Tube-well C at the Gurdaspur Agricultural Farm.

Worked by a 30 H. P. oil engine. (Strainer tube 92 feet in length and 12" in diameter, cadmium-plated, Brownlie type.)

Date of installation	..	March 1932.
Discharge for which designed	..	1.5 cusecs.
Actual discharge during the year	..	1.7 "
Water-level below ground surface	..	26 feet.
Area cropped, including garden	..	114.20 acres.
" " , excluding "	..	106.63 "

Area irrigated on the basis of single irrigation—

Including garden	..	680.95 acres.
Excluding "	..	656.00 "

Average number of irrigations—

Including garden	..	6.14
Excluding "	..	5.96

*Cost of Bringing to Maturity an Average Crop.**(a). Overhead charges.—*

			Rs.	a.	p.	Rs.	a.	p.
1.	Capital cost, Rs. 10,126/-.							
	Interest @ 4% per annum	..	..	405	0	8		
	Depreciation at—							
	2½% per annum on Rs. 2,408/- (masonry)	..		60	3	2		
	7½% per annum on Rs. 7,718/- (machinery	..		578	13	7		
	and tube-well)						1,044	1 5
2.	Repairs and replacements	..	..	493	5	7		
	Interest and depreciation @ 15½% per annum							
	on Rs. 42/-, cost of a pipe	..	..	6	8	2		
							499	13 9
3.	Pay of the driver and cleaner	..	..				398	4 0
	<i>Total</i>		..				1,942	3 2

Total area cropped, 114·2 acres.

Overhead charges per acre, Rs. 17/0/1.

(b). Consumption of oil—

1.	Kerosene oil	..	..	..	53	4	0
2.	Fuel oil	..	..	..	891	9	8
3.	Mobile oil	..	..	..	518	2	3
4.	Cotton waste	..	..	..	19	6	0
					1,482	5	11

∴ Power charged per acre, Rs. 12/15/8.

(c). Manual labour—

Total working time	..	..	1,777·00 hours.
„ area irrigated	..	..	680·95 acres.
Time required to irrigate an acre once	..	..	2·61 hours.
Cost of 4 men @ 5 annas per man per day			
for 2·61 hours	..	..	Rs. -/6/6.
Cost of manual labour per acre matured			
(excluding garden)	..	..	Rs. 2/7/11.

The cost of bringing to maturity an average crop per acre is therefore as follows:—

			Rs.	a.	p.	Rs.	a.	p.
(a).	Overhead charges	..	..	17	0	1		
(b).	Oils	..	..	12	15	8		
							29	15 9
(c).	Manual labour	..	..				2	7 11
	<i>Total</i>		..				32	7 8

As the average number of irrigations is 6·14, the cost per acre per irrigation comes to Rs. 5/4/8.

The cost of irrigation by tube-well compares with that by an ordinary Persian wheel as follows :—

Lift.	Depth of water table.	COST PER IRRIGATION.	
		Including manual labour.	Excluding manual labour.
		Rs. a. p.	Rs. a. p.
Tube-well ..	26·0	5 4 8	4 14 2
Persian wheel ..	23·0	5 13 11	4 8 0

The cost of irrigation per acre from the tube-well is lower when manual labour is included, but higher when it is excluded. The area cropped on the tube-well is 114·2 acres while its discharge is 1·7 cusecs, which can command 250 acres working the tube-well for 13 hours per day for 300 days in the year. The overhead charges would in that case be reduced to approximately one half.

(D). EFFICIENCY OF PERSIAN WHEELS.

The study of the efficiency of Persian wheels was begun in 1928-9. The efficiencies of Persian wheels on different holdings are given in Statement II (page 291). It will be observed from these figures that the efficiency varies considerably from place to place. The highest percentage efficiency of 64·0 was obtained at Sargondi in the Jullundur District, where the Persian wheel was entirely made of iron, while the lowest figure of 33·3 was given by a Persian wheel in the Jhelum District, where it was all made of wood and fitted up with earthen pots. The average percentage of efficiency for the last seven years has been as follows :—

Year.	Efficiency Percentage.		
1928-29	..	..	53·7
1929-30	..	..	47·6
1930-31	..	..	56·2
1931-32	..	..	49·5
1932-33	..	..	52·8
1933-34	..	..	50·7
1934-35	..	..	48·1

Roughly speaking the efficiency is about 50 per cent., which means that half the power applied is wasted in overcoming friction, and only the remaining half is utilized for doing the actual work. A close study of Statement II will further reveal that the efficiency of wooden Persian wheels is much lower than that of iron ones. Their relative efficiencies for four years from 1931-2 to 1934-5 compare as follows :—

Year.			EFFICIENCY PERCENTAGE.	
			Wooden Persian wheels.	Partly or entirely iron Persian wheels.
1931-32	..	..	41·9	54·3
1932-33	..	..	46·9	54·4
1933-34	..	..	37·9	56·1
1934-35	..	..	40·4	49·5
<i>Average</i>			<i>41·8</i>	<i>53·6</i>

This shows that the average efficiency of the iron Persian wheels is about 28 per cent. more than that of wooden Persian wheels. The former are being used in the Eastern and Central districts of the Punjab, while the wooden machine is still mostly found in the Western districts. The latter should be advised to use the iron Persian wheels.

(E). LABOUR PERFORMED BY A PAIR OF BULLOCKS ON
WELL-IRRIGATED HOLDINGS.

Apart from the cost of lifting water, the successful introduction of a power-worked lift depends, to a great extent, on its effect on the employment of bullocks on the farm. The introduction of power-worked water-lifts means the reduction of the employment of bullocks. The time required for irrigation work amounts to about 44 per cent. of the total working time of the bullocks. The effect of substitution of power irrigation for Persian wheel irrigation would be :—

- (a). Reduction in the number of bullocks per unit area
or
- (b). Increase in the intensity of cultivation work per acre
or
- (c). Increase in the area commanded, per pair, which is the
same as (a) above
or
- (d). Partial unemployment of bullocks.

If any of (a), (b) and (c) happen to the extent that there is no reduction in the employment of bullocks, *i. e.*, number of working days per pair per annum, the cost of lifting water is the sure index of the economy of the new water-lift. If on the other hand the number of days on which bullocks are employed is less, the increased cost of upkeep per working day would have to be debited to the power-lift.

The data already collected throw some light on this aspect of the problem. The figures of working days per pair of bullocks are available for a number of partly well-irrigated holdings, and one canal-irrigated farm. The number of bullocks, and working days per pair of bullocks on the farm irrigated by a power-driven lift, should be nearly the same as those on the canal-irrigated farm, other things being equal.

The cultivation work per pair of bullocks on partly well-irrigated and on the canal-irrigated holdings for the last seven years is compared below:—

Year.	AREA OF LAND PER PAIR OF BULLOCKS.		PARTLY WELL-IRRIGATED HOLDINGS.			Canal- irrigated holdings (Cultiva- tion work)
	Partly well-irri- gated.	Canal irrigated.	Total.	Cultiva- tion work only.	Well- irriga- tion work only.	
	Acres.	Acres.	Days.	Days.	Days.	Days.
1928-29 ..	11.0	13.3	180.4	100.3	80.1	114.3
1929-30 ..	10.6	13.6	165.3	88.7	76.6	117.1
1930-31 ..	10.3	14.1	174.4	98.9	75.5	111.8
1931-32 ..	10.6	13.6	155.2	82.4	72.8	111.6
1932-33 ..	10.7	13.8	155.5	81.6	73.9	115.2
1933-34 ..	10.5	14.1	135.4	76.5	58.9	119.0
1934-35 ..	11.6	13.7	164.8	100.6	64.2	124.6
<i>Average</i> ..	<i>10.7</i>	<i>13.7</i>	<i>161.6</i>	<i>89.9</i>	<i>71.7</i>	<i>116.2</i>

It will be observed that the bullocks in the Canal Colonies are not so well employed as those on partly well-irrigated holdings. The same will be the case on the farms irrigated by power-driven lifts. The bullocks will be under-employed. The cost of bullock labour per acre would then naturally be higher.

STATEMENT I.
Cost of Irrigation in Bringing to Maturity a Crop by Persian Wheel at Various Places in the Province.

District.	Locality.	Cost of well.	Area cropped.	Average No. of irrigations.	Time taken to irrigate an acre.	ITEMS OF COST PER ACRE.				TOTAL COST OF IRRIGATING A CROP PER ACRE.		Number of Persian wheels.
						Overhead charges.	Bullock labour.	Manual labour.	Total.	Excluding manual labour.		
		Rs.	Acres.		Days.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
JULLUNDUR	{ Sargondi Ramunwal	2,000	14.93	5.6	3.0	17 12 5	18 8 10	8 6 5	44 11 8	38 5 3	1	
		676	12.81	3.7	2.5	8 11 0	7 8 10	4 10 0	20 13 10	16 3 10	1	
LUDHIANA	{ Leelan Sidhwan Khurd	600	31.34	8.5	1.5	7 5 9	12 12 8	6 6 0	26 8 5	20 2 5	1	
		640	22.49	8.9	1.9	4 14 10	22 5 6	8 10 10	35 15 2	27 4 4	1	
HOSHIAPUR	{ Dholanwal I. " II. Rasulpur I. " II.	420	3.46	9.5	3.0	23 15 3	21 3 7	14 4 0	59 6 10	45 2 10	1	
		754	7.35	5.3	3.0	18 9 8	11 13 6	7 15 2	38 6 4	30 7 2	1	
		400	5.34	3.0	3.0	14 11 2	4 5 0	4 8 0	23 8 2	19 0 2	1	
		493	2.42	6.8	3.0	30 6 7	9 12 5	10 3 2	50 6 2	40 3 0	1	
AMRITSAR	{ N. Panuan I. " II. Doburji Sheron	950	43.05	2.6	2.0	5 10 5	4 12 3	2 9 7	13 0 3	10 6 8	2	
		1,320	29.60	2.4	2.0	6 12 7	1 13 4	2 6 5	11 0 4	8 9 11	1	
		900	64.01	3.2	2.0	2 5 3	7 13 10	3 3 2	13 6 3	10 3 1	1	
		845	28.77	2.0	1.7	4 11 6	3 2 2	1 11 2	9 8 10	7 13 8	1	
MULTAN	{ Ashaapur Khubbarwal " Qasba Maral	800	13.25	2.5	4.8	8 13 1	3 4 11	6 0 0	18 2 0	12 2 0	1	
		780	11.00	2.5	4.5	10 8 8	5 0 7	5 10 0	21 3 3	15 9 3	1	
		775	23.81	2.8	4.5	5 1 2	6 15 3	6 4 10	18 5 3	12 0 5	1	
		595	11.59	5.2	3.0	8 6 0	6 10 7	7 12 10	22 13 5	15 0 7	1	
ROHTAK	{ Larsauli I. " II. Bighan Kheora	800	19.44	2.7	3.0	8 10 8	3 5 4	4 0 10	16 0 10	12 0 0	2	
		770	14.16	5.9	3.5	8 9 10	11 11 8	10 5 6	30 11 0	20 5 6	1	
		685	13.06	2.9	2.6	8 2 9	8 14 6	3 14 2	20 15 5	17 1 3	1	
		300	9.81	1.5	3.0	7 5 6	7 8 4	2 4 0	17 1 10	14 13 10	1	
JHELMUM	{ Chak Shadi Pinnawal " Chak Danyal	600	29.08	3.8	2.0	4 0 2	13 10 6	3 12 10	21 7 6	17 10 8	1	
		1,000	18.73	3.7	3.0	9 6 11	9 7 8	5 8 10	24 7 5	18 14 7	1	
					2.84	10 3 7	9 3 4	5 14 11	25 5 10	19 6 11	24 (Total)	

* Or 19.52 acres per well.

STATEMENT II.

Efficiency of Persian Wheels at Various Places in the Punjab.

District.	Locality.	DEPTH OF—		DISCHARGE.		Draft.	SPEED OF BULLOCKS.		Efficiency percent- age.
		Water- table below ground level.	Water in the well.	Cusecs.	Gallons per minute.		Feet per minute.	Miles per hour.	
JULLUNDUR	{ Sargondi Badala Ramunwal }	Feet.	Feet.	1/10-8	34-57	Lbs.	156-4	1-78	64-0
		44-30	8-00	1/7-9	47-65	153-0	141-7	1-61	42-0
		32-50	6-00	1/7-3	51-06	176-3	170-8	1-94	54-9
LUDHIANA	{ Leelan Dholanwal Rasulpur }	27-25	10-75	1/8-3	45-00	150-5	160-7	1-83	50-7
		21-90	6-00	1/9-2	40-64	92-0	200-4	2-28	48-3
		16-50	15-33	1/9-4	39-73	86-7	159-6	1-81	45-9
HOSHARPUR	{ „ „ „ }	15-90	10-00	1/5-5	68-07	123-3	162-0	1-84	55-4
		20-75	10-00	1/6-7	55-67	114-5	200-0	2-27	50-5
		24-00	7-50	1/6-4	58-66	168-9	165-0	1-88	50-5
AMRITSAR	{ N. Panuan Doburji Sheron }	19-00	13-50	1/5-1	74-10	141-6	203-6	2-31	48-8
		20-80	12-00	1/8-6	43-74	106-1	212-7	2-42	40-3
		26-00	3-00	1/11-1	37-10	145-5	146-5	1-66	45-3
MULTAN	{ Ashaqpur* Khubbawal* Qasba Maral* }	23-00	5-00	1/18-8	19-95	83-9	132-7	1-51	41-2
		25-00	6-00	1/7-5	50-00	135-0	162-9	1-85	56-8
		27-50	4-50	1/11-3	33-20	147-0	136-5	1-55	45-5
ROHTAK	{ Larsauli Bighan Kheora }	16-83	7-00	1/5-2	72-37	143-5	164-3	1-87	51-7
		19-42	3-00	1/8-2	45-99	118-2	227-2	2-58	33-3
		20-00	8-00	1/11-2	33-46	84-0	163-0	1-85	48-9
JHELUM	{ Chak Shadi† Pinnawal† Chak Danya†† }	15-00	18-00	1/12-3	30-59	90-0	130-2	1-48	39-1
		Average ..		1/8-1	46-40	128-3	168-2	1-91	48-1
		23 03	8-87						

* Partly wooden, partly iron.

† Wooden.

STATEMENT III.

Days Worked by Bullocks on Cultivation and Irrigation, per Pair of Working Animals.

District.	Locality.	DAYS WORKED PER PAIR PER ANNUM.			DAYS WORKED PER ACRE.		
		Total.	Cultiva- tion.	Irriga- tion.	Total.	Cultiva- tion.	Irriga- tion.
Jullundur ..	{ Sargondi ..	184.8	102.4	82.4	17.7	9.8	7.9
	{ Ramunwal ..	112.4	49.8	62.6	22.3	9.9	12.4
Ludhiana ..	{ Leelan ..	178.9	119.1	59.8	5.6	3.7	1.9
	{ Sidhwan Khurd ..	182.7	87.5	95.2	14.1	6.8	7.3
Hoshiarpur ..	{ Dholanwal ..	201.2	135.8	65.4	17.1	11.6	5.5
	{ Rasulpur ..	254.8	185.2	69.6	28.3	20.6	7.7
Amritsar ..	{ N. Panuan ..	142.0	92.6	49.4	11.8	7.7	4.1
	{ Doburji ..	183.5	148.5	35.0	11.8	9.6	2.2
	{ Sheron ..	172.2	148.3	23.9	11.3	9.7	1.6
Multan ..	{ Ashaqpur ..	100.5	72.9	27.6	22.1	16.0	6.1
	{ Khubbarwal ..	177.3	101.1	76.2	19.8	11.3	8.5
	{ Qasba Maral ..	229.2	67.1	162.1	17.7	5.2	12.5
Rohtak ..	{ Larsauli ..	216.8	139.6	77.2	25.9	16.6	9.3
	{ Bighan ..	259.3	125.0	134.3	28.9	14.0	14.9
	{ Kheora ..	164.7	99.2	65.5	9.5	5.7	3.8
Jhelum ..	{ Chak Shadi ..	93.3	78.5	14.8	6.7	5.5	1.2
	{ Pinnanwal ..	126.9	96.1	30.8	14.3	10.8	3.5
	{ Chak Danyal ..	104.0	79.7	24.3	11.8	9.6	2.2
	<i>Average ..</i>	<i>164.8</i>	<i>100.6</i>	<i>64.2</i>	<i>13.8</i>	<i>10.7</i>	<i>3.1</i>

GLOSSARY OF TERMS.

ALSI	.. Linseed (<i>Linum usitatissimum</i>).
ANNA	.. One-sixteenth of a rupee.
ARHAR	.. Pulse : pigeon pea (<i>Cajanus indicus</i>).
BAJRA	.. Bulrush or spiked millet (<i>Pennisetum typhoideum</i>).
BARANI	.. Dependent upon rainfall.
BASMATI	.. Superior quality of rice.
BATAI	.. System of farming where the rent is a certain proportion of the produce ; <i>cf.</i> , <i>metayer</i> system.
BELNA	.. See Velna.
BERRA	.. Wheat and gram sown in mixture.
BERSEEM	.. Egyptian clover, a fodder crop (<i>Trifolium alexandrinum</i>).
BHUD	.. Sandy loam.
BHUSA	.. Straw crushed and broken into short lengths by trampling with bullocks during the process of threshing.
BIGHA	.. Measure of land varying widely from 1/5th to ½ acre.
BOLL-WORM	.. The larva of a noctuid moth (<i>Heliothis armigera</i>) which attacks the bolls or unripe pods of the cotton plant often doing great damage. It also feeds on the ears of corn and on tomatoes, beans, etc.
CANAL COLONY	.. The name given to a large area brought under cultivation as a result of a canal project.
CHADDAR	.. Sheet of cloth : shawl.
CHAHÍ	.. Irrigated from well.
CHAK	.. Assessment circle ; a block of land of rectangles or squares forming a separate settlement in Canal Colonies.
CHAMAR	.. Leather-worker caste ; shoemaker.
CHARI	.. Great millet, cut when green for fodder (<i>Andropogon sorghum</i>). Same as Jowar.
CHHATAK	.. Indian weight equal to 2·057 ozs. or one-sixteenth of a seer.
CHO	.. Hill torrent.
CUSEC	.. Flow of one cubic foot of water per second.
DAB	.. <i>Lit.</i> Basket ; see Jhatta.
DESI	.. Indigenous.
DHANIA	.. Coriander (<i>Coriandrum sativum</i>).
DISTRICT	.. The most important administrative unit of area ; there are 29 Districts in the Punjab.
DISTRICT BOARD	.. A Council, chiefly of persons elected on a land revenue paying franchise, which discharges the functions of rural administration in a district : roughly equivalent to a rural district council in England.

GACHA	.. Mixture of maize with <i>sawank</i> or <i>bajra</i> , used as fodder
GHI	.. Clarified butter ; used in India instead of lard.
GHUMAR	.. Potter ; a village menial.
GOBHI	.. <i>See</i> Tobacco.
GUARA	.. Field vetch ; a leguminous fodder crop (<i>Cyamopsis psoralioides</i> .)
GUR	.. Raw unrefined cane-sugar in lumps.
GURDWARA	.. A Sikh temple.
HALON	.. Cress (<i>Lepidium sativum</i>).
ILAQA	.. Tract ; area ; district.
JAT	.. One of the principal agricultural tribes of the Punjab.
JHATTA	.. Lifting water by a swing basket for irrigation from a short depth.
JHOKA	.. Furnace feeder at the time of making <i>gur</i> .
JOWAR	.. Large millet allowed to ripen for grain. (<i>Andropogon sorghum</i> or <i>Sorghum vulgare</i>). <i>See also</i> <i>Chari</i> .
KALAR	.. Alkaline incrustation on soil ; also earth of old ruins.
KAMIN	.. Menial ; a landless field labourer ; village servant.
KANAL	.. Measure of area, 1/8th of an acre in Canal Colonies and certain Districts, 1/10th of an acre in some of the older Districts, of the Punjab : in this report the areas are shown on the basis of 8 kanals to an acre.
KARDAR	.. Manager of an estate ; supervisor.
KHAL	.. Water-course.
KHARBUZA	.. Melon (<i>Cucumis melo</i>).
KHARIF	.. Autumn harvest, or monsoon or summer crops.
LAMBARDARI	.. Headman's cess.
LASSAN	.. Garlic.
LAVA	.. Casual labourer employed during wheat harvest and paid in kind.
LOBIA	.. Pulse : cowpea (<i>Vigna catieng</i>).
LOCAL RATES	.. Cess imposed on the agriculturists at 12½ per cent. of the land revenue. It goes to the District Board funds.
MAHL	.. Endless chain of rope for supporting the buckets on a Persian wheel.
MAINA	.. Medick ; a fodder crop (<i>Medicago denticulata</i>).
MALIKANA	.. Fee paid in recognition of proprietary title.
MARLA	.. Measure of area, 1/20th of a <i>kanal</i> .
MASH	.. Pulse much valued as human food (<i>Phaseolus radiatus</i>).
MASSAR	.. Lentil (<i>Lens esculenta</i>).
MAUND	.. Indian weight, equal to 82½ lbs.
METHE	.. Leguminous fodder crop (<i>Trigonella fœnum græcum</i>).
MOTH	.. Small pulse (<i>Phaseolus aconitifolius</i>).

MUHASSAL	.. Employee of the landlord who looks after the crops and weighs the produce with a view to collecting the landlord's share.
MUNG : MUNGI	.. Pulse much valued as a food for invalids (<i>Phaseolus mungo</i>).
MUNSHI	.. Clerk; one who keeps the accounts of an estate.
NAHRI	.. Irrigated from canal.
PACCA	.. Sound; perfect; for wells and houses implies the use of kiln-baked bricks in their construction; for roads those which are metalled; for weights, government or standard.
PAKAWA	.. One who stirs the boiling molasses at the time of making <i>gur</i> .
PALLAR	.. <i>Toria</i> or <i>sarson</i> straw after threshing out seeds.
PATHAN	.. Member of principal race of Afghanistan.
PIE	.. One-twelfth of an anna.
RAB	.. Syrup; molasses.
RABI	.. Spring harvest or winter crops.
RAKHA	.. Crop watcher.
RATOON	.. Sprout from the sugarcane which has been cut.
RAYA	.. Oil seed (<i>Brassica juncea</i>).
RUPEE	.. The Indian standard coin, now established at 1s. 6d.
SAN	.. Hemp (<i>Crotalaria juncea</i>).
SUJJI	.. Mineral alkali, used as medicine.
SARSON	.. Indian colza; an oil seed (<i>Brassica campestris</i> , var. <i>Sarson</i>).
SEPIWALA	.. Village menial on customary service with a cultivator.
SAUNF	.. Fennel (<i>Fœniculum vulgare</i>).
SAWANK	.. Inferior millet grown on poor soil for fodder or grain (<i>Panicum colonum</i>). The grain sometimes provides food to the poor during famines.
SEASON AND CROPS REPORT.	.. An annual report issued by the Agricultural Department, showing the state of seasons and crops during the year in the Province.
SEER	.. 1/40th of a maund; 32.9 ozs.
SENJI	.. Indian clover; a fodder crop (<i>Melilotus parviflora</i>).
SHAFTAL	.. Persian clover; a fodder crop (<i>Trifolium resupinatum</i>).
SHAKKAR	.. Roughly ground raw cane-sugar.
SHISHAM	.. Tree of the plains (<i>Dalbergia sissoo</i>).
SIRI	.. Sharer or partner in cultivation.
LABOURER	.. Farm labourer paid at certain percentage of the yield of the crop.
SQUARE	.. Division of land in certain Canal Colonies, size 1,100 feet by 1,100 feet; equivalent to 25 killas or 27.8 acres.
SUGARCANE, Co.	.. Improved varieties of sugarcane introduced from Coimbatore (South India)

_____, DESI	.. Indigenous variety.
_____, PAUNDA	.. Variety of thick cane grown mostly for chewing.
TAHSIL	.. Sub-division of a district with a separate administrative staff.
TARAMIRA	.. Rocket ; an oil seed (<i>Eruca sativa</i>).
TIL	.. Sesamum ; an oil seed (<i>Sesamum indicum</i>).
TINDE	.. Summer vegetable (<i>Citrullus vulgaris</i> , var. <i>fistulosus</i>).
TOBACCO, GOBHI	.. Ordinary indigenous variety of tobacco.
TOKA	.. Chopper ; chaff-cutter.
TORIA	.. Indian rape ; an oil seed (<i>Brassica napus</i> , var. <i>Dichotoma</i>).
VELNA	.. Bullock cane-crushing mill.
WHEAT, 8-A.	.. Improved variety of wheat evolved by the Agricultural Department, Punjab.
ZAID RABI	.. Extra rabi consisting of late spring crops sown about April, <i>e.g.</i> , tobacco.
ZEMINDARA	.. Pertaining to landowner.

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