

GOKHALE INSTITUTE MIMEOGRAPH SERIES NO. 14

**MAINTENANCE OF FARM ACCOUNT BOOKS BY SONS OF
FARMERS AND LITERATE FARMERS—AN EXPERIMENT**

D. P. APTE

**GOKHALE INSTITUTE OF POLITICS AND ECONOMICS,
POONA 4 (INDIA)**

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FOREWORD

The present publication is a report of a scheme to popularize keeping of farm accounts among farmers. The scheme was undertaken in 1963-64. As will be apparent from the report, the results did not prove very encouraging. Nevertheless we are releasing the report in this form hoping that it will be of interest to research workers in farm business management.

Gokhale Institute of
Politics & Economics,
Poona 4

V. M. Dandekar

January 1972

PREFACE

In the Agro-Economic Research Unit located at the Institute by the Ministry of Food and Agriculture, Government of India, a scheme of experiment in the popularisation of maintenance of farm accounts was carried out from April 1963 to May 1964 in a few villages from Satara District in Maharashtra State. Some of the local teachers were associated with the scheme to supervise the work of the trainees consisting of the students from the local schools and some literate farmers. Shri M.B. Jagtap, Field Inspector supervised the scheme and Shri R.S. Kudale, Fieldman carried out the training, supervision and other day to day work relating to the scheme.

The present scheme was prepared in the light of the experience gained by the Institute in a previous scheme carried out in the year 1955-56 in some parts of the States of Maharashtra, Mysore and U.P. However, inspite of our best efforts, the scheme failed to achieve the expected results. Chapter I of the present report gives details of the scheme. An evaluation of the work of our fieldstaff, teachers, and trainees is attempted in Chapter II. It also contains some suggestions for modifications in such experiment, which may be carried out in future. Chapter III contains details of the proformae used in the account books and instructions to the investigators.

The failure of the experiment deterred me from drafting the report. Hence the inordinate delay in circulating this report.

Gokhale Institute of
Politics & Economics,
Poona 4

D. P. Apte

December 10, 1971.

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CHAPTER 1

INTRODUCTORY

The Institute had carried out in the year 1955-56 a scheme entitled "Methods and Practice of Farm Accounts" ^{1/} in some parts of the States of Maharashtra, Mysore and U.P. The object of the scheme was to encourage the sons of farmers and literate farmers to maintain accounts of their farms and also to develop a suitable farm account book. In the light of the experience gained during this project a fresh scheme of experiment in the popularisation of maintenance of farm accounts was started in April 1963 at a few villages in Wai Taluka of Satara District in Maharashtra State. The scheme continued during the period April 1963 to May 1964. In the following sections are given details of the scheme together with an account of the performance of the scheme.

Location of the experiment:

It was decided to restrict the scheme to a compact area where the Institute had already established some contacts at the time of investigations carried out in the past. It was felt that such contacts would be helpful in our efforts to conduct the experiment and popularise the scheme. At villages Kawathe and Surur from Wai Taluka of Satara District in Maharashtra State the Institute had carried out a survey of Farm Business in the years 1936-37 and 1937-38. Subsequently in the years 1942 to 1946 the Institute had located its field staff in these villages for the purposes of collecting some socio-economic data. The fieldman who had worked in these studies was stationed in village Kawathe again during the years 1959-61 in connection with a socio-economic survey. Thus the Institute had contacts with the villagers from Kawathe for a long time. Hence it was decided to approach the villagers at Kawathe with a request to participate in this scheme.

Villages Surur and Kawathe are located on the Poona-Bangalore Highway, about fifty miles from Poona. They have a common village boundary and are situated at a distance of seven miles from Wai which is the taluka headquarters. The 1961 population of Kawathe, Surur and Wai was 2743, 2215 and 17,826 respectively in 520, 432 and 3481 households. As per the 1961 Census about 31 per cent of the total workers at Kawathe, 38 per cent at Surur and 10 per cent at Wai were classified as cultivators. It was felt that in addition to

1. 'Methods and Practice of Farm Accounts - Report on the Pilot Project, Bombay (1955-56) Uttar Pradesh (1956-57)' G.D. Agrawal & G.J. Khudanpur, Publication No. 40, Gokhale Institute of Politics and Economics, Poona (1961).

the students and cultivators from Kawathe and Surur we may persuade some of the progressive farmers at Wai who cultivated irrigated crops to participate in the scheme. The two villages together with Wai formed a compact block.

Organisation:

It was decided to station at village Kawathe for the duration of the experiment a fieldman, from the permanent staff of the Institute who had worked in this village in the past. The fieldman was responsible for i) the initial training of a) Instructors, that is, teachers and b) trainees consisting of students and literate farmers and ii) give necessary instructions and guidance while the scheme was in progress. It was also decided that the fieldman should maintain farm accounts of about 8 to 10 cultivators.

Trainees:

In the scheme of maintenance of farm accounts operated in the year 1955-56 it was found that the students in the higher grades were suitable to work as trainees. In the present scheme, therefore, it was decided to encourage the trainees from higher grades to participate in the scheme. It was also decided to extend, as in the past, the scheme to literate farmers. A High School upto matriculation is located at Surur. We were, however, unable to attract students from the high school as most of the students came to Surur from the neighbouring villages. It was also not possible to persuade the teachers from the high school to participate in the scheme as most of them were not local residents and were not likely to stay in the village during vacation. On the other hand the teachers in the Primary School (upto 7th grade) at Kawathe were local residents and were in a position to join the experiment in larger number. As the choice of the teachers had to be restricted to the local residents with a view to maintaining continuity throughout the year of the experiment, the scheme was mainly restricted to Kawathe. In Table No. 1 is given a classification of trainees by their educational level.

Incentive to trainees:

As an incentive to the participants it was decided to supply free of charge the account books and stationery and make a payment of Rs. 10/- to the teachers and Rs. 15/- to the trainees in respect of such account books as were satisfactorily maintained. The payment to the teachers was to be made in two instalments, one at the time of Diwali festival i.e. in October 1963 and the other at the end of the Scheme.

Preliminary visits:

On 15th March 1963 the Field Inspector and the Fieldman who was to be incharge of the scheme met the village leaders at Kawathe and Surur and explained the scheme. The village leaders at both the villages assured cooperation. The field staff then explained the scheme in detail to the teachers in the schools. It was estimated during the preliminary visit that it would be possible to attract about 150 trainees at Kawathe, about 30 at Surur and 25 at Wai. The villagers at Kawathe proposed that on 26th March 1963, which happened to be the New Year's Day as per the Hindu Calendar, some senior members of the staff of the Institute should

Table No. 1: Classification of Trainees by their educational level

Educa- tional level	G r a d e										To- tal	
	Be- low 4	4	5	6	7	8	9	10	11	Above S.S.C.		
No. of Trainees : (A = At the start) (B=At the end)												
<u>Cultivators or their family members</u>												
Kawathe	A	-	3	2	6	46	-	1	1	2	-	61
	B	-	1	1	1	8	-	-	-	1	-	12
Surur	A	-	-	-	1	11	-	-	-	-	-	12
	B	-	-	-	1	3	-	-	-	-	-	4
Wai	A	-	-	-	1	15	-	1	2	-	3	22
	B	1	-	-	-	3	-	1	1	-	1	7
<u>Neighbours of cultivators</u>												
Kawathe	A	-	2	-	1	6	-	-	-	-	-	9
	B	-	2	-	1	2	-	-	-	-	-	4
Surur	A	-	-	-	2	-	-	-	-	-	-	2
	B	-	-	-	-	-	-	-	-	-	-	-
<u>Students</u>												
Kawathe	A	-	-	-	6	14	14	17	14	1	-	66
	B	-	-	-	1	1	-	2	4	1	-	9
Surur	A	-	-	-	1	7	-	-	1	-	-	9
	B	-	-	-	1	-	-	-	-	-	-	1
Wai	A	-	-	-	-	1	2	1	2	1	-	7
	B	-	-	-	-	-	-	-	2	1	-	3

Farm Accounts maintained by Teachers & the Investigators

A	6 at Kawathe and 2 at Surur by teachers	8
B	1 at Kawathe and 2 at Surur by teachers	3
A	5 at Kawathe by the Investigator	5
B	2 at Kawathe by the Investigator	2

visit the village to explain the scheme to the villagers.

On 26th March 1963 three members of the senior staff together with the Field Inspector and Fieldman visited the two villages. At Surur, the staff met some of the teachers and village leaders. The teachers at Surur informed that as most of the students in the high school came from the neighbouring villages, only about 25 local students and

cultivators will participate in the scheme. At Kawathe the scheme was explained to the villagers when they assembled at the village temple for some religious function.

The fieldman in consultation with some senior teachers prepared a list of cultivators whose accounts were to be maintained. The list containing the names of 120 cultivators was read out in the meeting of the teachers held at Kawathe on 29th March 1963. While preparing the list care was taken to see that either the student or the farmer concerned or his neighbour would be available for writing the Day Book. A cyclostyled hand-out containing some information about the scheme was distributed. The cultivators and teachers at Wai were contacted on 2nd April 1963 by the Field Inspector and the Fieldman, to give further information about the scheme.

Training of the Instructors:

Ten teachers from the Primary School at Kawathe and three each from Surur and Wai expressed their desire to participate in the scheme. Before entrusting them with the work it was ascertained from the teachers whether they would definitely stay in the village during October and Summer vacation and thus be in a position to participate in the scheme throughout the year. The teachers were asked to form groups of about 15 trainees consisting of students and literate farmers staying nearabout their home. The teachers were encouraged to enlist about 15 trainees as it was felt that after initial drop-outs, at least 8 to 10 trainees would continue to keep the accounts throughout the year. The teachers in that case would get about Rs. 120/- for the work, that is on an average Rs. 10/- per month, and thus feel interested in the work. The list of participants prepared by the teachers were approved in the meeting of the teachers and fieldstaff. The fieldstaff then met the teachers and the trainees either individually or in small groups to distribute the account books. After the teachers and trainees had generally acquainted themselves with the contents, the fieldman gave detailed instructions regarding the maintenance of accounts.

Account Books:

In the scheme operated in the year 1955-56 the account books consisted of 1) Day-book and 2) Ledger. It was observed that the maintenance of ledger heavily taxed on the time and energy of the trainees. It was then proposed 1/ that some information, particularly about the inventory may be recorded in a separate book, the day to day information regarding certain inputs in the Day Book and such information as agricultural and livestock produce and disposal, feed and fodder and receipts and expenses in the third book to be newly introduced, namely the Weekly account book with a view to minimise the workload of the trainees. It was, therefore, decided not to ask the students to maintain the ledger in the present experiment and to write the ledger accounts in the office at the end of the scheme. In order to reduce the volume of work it was also decided that in such experiments during the year of training no information should be

1. "In view of the experience of the fact that the ledger could be prepared at the head office after completion of the fieldwork, it is suggested that the ledger might be altogether dropped!" (Ibid. Page 56.)

collected about the non-agricultural occupations in the family as well as family household expenditure.

The account books used during the present scheme, included:

- Book No. 1 - Inventory Register to note the position of assets as at the beginning and at the end of the year and information regarding transactions in such items during the year.
- Book No. 2 - Day-book to note inputs of human and bullock labour and inputs of material.
- Book No. 3 - Weekly account book to note various types of receipts and payments.

To begin with, Book No. 1 was to be completed by the teacher with the help of the trainee. The fieldman was instructed to note from the village record information about the land for being recorded in Book No. 1. Book No. 2 was to be maintained daily by the trainees and shown to the teacher every day after the school hours. Book No. 3 was to be completed every week preferably on Saturdays or Sundays during his visit to the family by the teacher in the presence of the trainee or his parent, if the trainee was a student. The details regarding the account books appear in Chapter III.

The fieldman visited Wai on Mondays and Surur on Tuesdays to supervise the work of the trainees at Wai. During the remaining days of the work he supervised the work at Kawathe.

Progress of the scheme:

Though we desired that the trainees should maintain accounts from April 1963 the scheme could not start practically until the middle of June 1963. The teachers and students were busy with the annual examination in April. An inventory of assets to show the position as at the beginning of the year, which they had to fill in in the first instance was not completed by most of the teachers until the end of May 1963. In a meeting held in June 1963, they regretted their failure to start the work earlier and promised to work regularly thenceforth.

During his visit on 15th June 1964, the Field Inspector found that the teachers had not written regularly the weekly accounts. Seven out of eleven teachers at Kawathe had filled in the books until the end of May. Three other teachers has not filled in the books at all. One of the teachers when told to be regular in maintaining the books declared that he would withdraw from the scheme. At Surur 2 out of the 3 teachers withdrew from the scheme saying that they did not get sufficient time to devote to the work of the scheme. At Wai also one out of the three teachers failed to do any work. The remaining teachers prayed that they be allowed to work and were, therefore, given an opportunity to make a fresh start.

The Field Inspector paid another visit in July 1964 and carefully scrutinised the books. After scrutiny he sent to every teacher on 15th July 1964 a list of the trainees with

a remark showing whether the books maintained were considered as "good enough" "incomplete" or "cancelled". In respect of the incomplete books the teachers were given an opportunity to make good the deficiencies and to maintain the books regularly in future. The position on 15th July 1963 was as follows:-

Place	Remark			Total
	Good enough	In-complete	Cancelled	
Kawathe	91	18	38	147
Surur	4	3	18	25
Wai	11	8	10	29
Total	106	29	66	201

Thus, out of 201 books that had been originally distributed 66 books were cancelled during the fieldman's visit on 15th July 1963, 52 books mainly due to the lapse on the part of the trainees, and 14 more books because the teachers were not willing to maintain the accounts. The resultant position was not different from our original expectation as after cancelling the 66 books we were still left with 135 books looked after by 14 teachers, that is about 10 books per teacher. It was felt that after these initial cancellations the remainder of the trainees would maintain the accounts regularly and except for a few casualties the number would remain steady. Unfortunately, as it will be noted from the scheme in the following paragraphs, this was not so.

During the subsequent visits the fieldstaff found that the day-books and weekly account-books in many cases were not maintained upto date and the information to be recorded lagged behind to the extent of a few weeks. This meant that the teachers did not supervise the work of the trainees daily nor did they visit every week the trainees at their residence to fill in the weekly account-books. A firm decision to treat such lapses seriously and to cancel such books would have caused further fall in number. We were aware of the fact that most of the account books maintained would not be of much use for analytical purposes. However, at the request of the teachers we agreed to give them an opportunity with a remote hope of improvement in the work of the teachers and trainees.

A part of the payment was to be made at the time of Diwali in October 1963. It was, therefore, decided to pay Rs. 4/- per teacher for the accounts satisfactorily maintained until October 1963. It was necessary to scrutinise the account books before paying the first instalment. The Field Inspector accompanied by an additional fieldman visited Kawathe in the first week of October. Since we had not made any arrangements until then for posting the entries from day-book to ledger it was necessary to ascertain that the entries made in the inventory register, day-book and weekly account book were consistent. The fieldstaff could examine only three account books a day as it took considerable time to check whether the reporting was consistent. They found that (1) in Form No. 1 from the day-book a number of trainees had not recorded the survey number of the plot. In some cases they had entered a

wrong survey number of the plot. In Form No. 2 where they were expected to record inputs of material as also daily work done by family labour and plough cattle and exchange labour - both human and plough cattle, a number of trainees had not noted the plot number or the crop to which the recorded inputs related. (2) In some books information in respect of important agricultural operations such as 'sowing' etc. had not been recorded (3) Attempts to relate inputs of seed, human labour and plough cattle to the area sown revealed gross inconsistencies.

Towards the end of September 1963 the teachers and the trainees started pressing for payment of the first instalment. It was not possible within a short period of a week or ten days to check all the account books thoroughly to find out whether the books had been properly maintained and to note the inconsistencies, if any. At the same time it was necessary to take a firm decision as to the continuation or otherwise of the books which were not satisfactorily maintained. A senior member of the research staff who visited Kawathe on 22nd October 1963 found that it was necessary to cancel 54 out of the 109 account books at Kawathe and 9 out of 19 account books at Wai as these were incomplete. All the books maintained at Surur were considered as satisfactory. When the teachers were communicated this decision they were upset and started complaining to the village leaders that the cancellation of account books would deprive them of payment due to them even though they had done some work during the past six months. In order to clear the misunderstanding the staff prepared and read out in a meeting of the teachers and village leaders a detailed statement mentioning the steps taken from time to time to give guidance and resolve any problems the teachers and trainees may have, the performance of the teachers as well as of trainees and the lapses on the part of the teachers which led to take a decision to cancel the books which were not satisfactorily maintained. The village leaders were convinced that the failure of the scheme was mainly due to lack of responsibility and irregularity shown by the teachers. The payment of the first instalment to the teachers was then made in respect of 65 books only (48 at Kawathe, 7 at Surur and 10 at Wai).

The teachers told the field staff that they had promised the trainees that they would also be given a part of the payment before Diwali. In view of this it was decided to pay Rs. 4/- per trainee even though this was not originally intended in our scheme, if the day-book was satisfactorily maintained.

In some cases it was found that in spite of their best efforts, the teachers were unable to persuade the trainees to continue the work of maintaining the accounts regularly. We would have in the normal course cancelled the books as we did not expect the teachers to maintain the day-book of any of the cultivators. But the teachers stated that they would loose payment on account of these trainees and prayed that they be allowed to keep the accounts, the day-book as well as the weekly account book in such cases. As a special case they were permitted. The part payment to trainees was, therefore, made in respect of 70 day-books including 5 maintained by the teachers. These exclude the 2 day-books maintained by the fieldman.

In November 1963 we decided to transfer entries from the day-book to the ledger without any time-lag and instruct the teachers and the trainees regarding deficiencies, if any. There were some difficulties in going ahead with the proposal as the information regarding the land owned and cultivated was not readily available. The implementation of the Bombay Prevention of Fragmentation and Consolidation of Holdings Act (1947) was in progress at Kawathe. It was necessary to note from the records of the Consolidation Office information regarding the land owned and cultivated after the implementation of the Act. We sent an additional fieldman to do this work hoping that with the addition of a fieldman, it would be possible for the fieldstaff to visit every trainee at least once a week in order to see his work and give necessary guidance. It was decided that every fieldman should contact six trainees every day to check their work. We had so far lost a sizeable number of trainees and it was necessary to prevent any further casualties.

The fieldmen could not make much progress in respect of transferring the entries to the ledger as they had to spend a considerable amount of time in contacting six trainees every day and checking the entries in the day-book and the weekly account book made during the previous week.

The fieldstaff continued to report that some of the teachers were still irregular and did not fill in the weekly account book. A surprise visit was, therefore, given by the senior research staff in January 1964. The staff went from house to house of the teachers and trainees to collect the account books. It was found that in 27 cases at Kawathe either the day-book or the weekly account book was not upto-date, quite often lagging information for anything like 15 to 45 days. These books were, therefore, cancelled.

We were now left with 45 books as against 201 with which we had originally started. The scheme had no doubt failed but we had to continue it until May 1964 for the sake of the remaining 45 trainees. The trainees were instructed to stop the work with effect from 30th April 1964. The Field Inspector during his last visit found that the inventory register was not complete in respect of a number of items. In many a cases information in respect of borrowings and repayments, receipts and disposals of food and fodder crops and inputs of certain important crops was incomplete. The teachers were told to complete the account books by collecting relevant details but they failed to make good the deficiencies and left them incomplete. In the first week of May 1964 we paid the second instalment in respect of 45 account books and wound up the work in the villages. A classification of account books originally started, cancelled during the year and maintained until the end of the year is given in Table No. 2.

After the fieldstaff returned to the headquarters we examined the account books in greater details with a view to using the data for preparing the final accounts in respect of crops cultivated and for their overall farm business. It was found that the data were very poor and not worth attempting any further processing or analysis. It was, therefore, decided to confine the present report to describe the efforts made to implement the scheme, to know the reasons for the failure of the present scheme and to indicate the possibilities of further modifications. Chapter II is

Table No. 2: Classification of Account Books originally started, cancelled during the year and maintained until the end of the year

Trainees and others who maintained accounts	No. of Account Books at the start			No. of Account Books cancelled in									No. of Accounts maintained until the end of the year			
	K	S	W	July 1963			October 1963			January 1964			K	S	W	
				K	S	W	K	S	W	K	S	W				
I. Trainees																
i) Cultivator or a family member other than educands	61	12	22	19	8	7	19	-	8	11	-	-	12	4	7	
ii) Neighbours of cultivators (Non-educands)	9	2	-	3	2	-	-	-	-	2	-	-	4	-	-	
iii) Students	66	9	7	13	8	3	32	-	1	12	-	-	9	1	3	
II. Others																
iv) Teachers	6	2	-	-	-	-	3	-	-	2	-	-	1	2	-	
v) Investigator	5	-	-	3	-	-	-	-	-	-	-	-	2	-	-	
TOTAL	147	25	29	38	18	10	54	-	9	27	-	-	28	7	10	
	(201)			(66)			(63)			(27)			(45)			

K = Kawathe S = Surur W = Wai

devoted to evaluation of the work of the fieldstaff, teachers and trainees and to suggest modifications in the scheme in the light of the experience gained in the present experiment. In Chapter III we describe the account books which were used during the present scheme.

Expenditure incurred on the Experiment:

The total expenditure on the experiment excluding the salaries of the research staff is shown in Table No. 3.

Table No. 3: Expenditure incurred on the Experiment

	Rs.
Salaries and allowances of	
1) Fieldman stationed at Kawathe (14 months)	3,452.00
2) Additional assistance of a field- man (5 man-months)	1,220.00
3) Field Inspector (about 2 manmonths)	645.00
Travelling allowance	441.00
Payment for account-books maintained:	
1) to Teachers	482.00
2) to Trainees	<u>853.00</u>
	1,335.00
Printing, Stationery and Contingencies	628.00
	<u>7,721.00</u>
Total:	<u>7,721.00</u>

CHAPTER II

EVALUATION

It was mentioned in the first Chapter that we distributed 201 account books when the scheme was initiated. At the end of the year, we were left with only 45 account books as the remaining books had to be cancelled for a variety of reasons. The 45 account books also were not found useful for analysis, particularly for working out the cost of production of crops, or the net position of the farm business of the cultivators. In the present chapter it is proposed to find out the reasons for the failure of the scheme and to consider the possibilities of introducing some changes in the scheme for any experiments which may be carried out in future.

In a comprehensive farm management study data is collected in respect of the selected farmers regarding their assets and liabilities at the beginning as well as at the end of the year, inputs of material as also of human and bullock labour, farm and livestock products, receipts and disposals of agricultural products, borrowings and repayments, other agricultural and non-agricultural employment, family household expenditure and such other items. Such data are useful for finding out per acre cost of cultivation of different crops, marketing of agricultural products, consumption expenditure, returns to family labour, returns on capital invested, farm planning and a variety of other purposes. The data collected in such studies is used by the research workers and usually never comes to the notice of the respondent farmers. Such schemes do not attempt to give to the farmer a statement explaining the position in respect of his farm business or his cost of production as compared to the average or the lowest cost of production in the sample. The contact with the farmer is lost as soon as the data collection is over. The objective of the present scheme as also of the previous one carried out by the Institute in 1955-56 was to encourage the sons of farmers and literate farmers to maintain accounts of their farms and develop a suitable farm account book. This objective is very specific in the sense that the scheme intended i) to encourage, by means of giving them training, maintenance of accounts of their farms and ii) to develop suitable farm account books in view of the fact that the account books used in the farm management studies are not suitable for the farmers to keep their accounts. We may examine the designing and performance of the present experiment, keeping the abovementioned objectives, in mind.

Role of the fieldstaff:

As stated earlier we had located a fieldman at Kawathe who was responsible for the training, supervision and guidance during the conduct of the experiment. We had also instructed the fieldman to write in the account books scrutinised by him instructions, if any, for future guidance and to note deficiencies, if any, in the information recorded to enable the teachers and trainees to improve their performance. We may review the work done by the fieldman in these respects.

(a) Training: The fieldman was responsible for introducing the scheme to the teachers who acted as instructors and the trainees consisting of students and cultivators. Since this involved 16 teachers and 201 trainees, the Field

Inspector was associated with the fieldman to share the responsibility of imparting training and instructions. The fieldman was locally available for consultation in case of doubts and difficulties during the tenure of the scheme and was to check the account books from time to time. It was, therefore, felt that this short training of about a week was sufficient to start with.

Later on, in the month of October 1964, at the time of payment of the first instalment when all the account books were scrutinised and many of them had to be cancelled, the teachers had discussions with the Institute's staff regarding the failure of the scheme. Some of the teachers stated that the training and instructions given were inadequate and suggested that a fresh course of training may be organised. As a matter of fact, in the farm account books that we had introduced, the number of forms in the day-book had been reduced to only four as far as the daily entries by the trainees were concerned. The items of information were clearly defined. What really was needed on the part of the trainees was to write the day book regularly and carefully and for the teacher to check it daily and bring out to the notice of the trainee deficiencies or inaccuracies, if any. In respect of the 11 proformas in the weekly account book, the responsibility of maintaining the accounts was that of the teachers who were certainly more mature and responsible. They could have easily obtained any guidance they required from the fieldman who was stationed in the village. The Inventory was to be maintained by the teacher with the help of the fieldman and the entries were to be made in the beginning and at the end of the year. We, therefore, feel that the arrangements for training which we had made were adequate.

(b) Supervision and Guidance: The fieldman was responsible in the initial stages for supervising the work of 16 teachers and 201 trainees from Kawathe, Surur and Wai. This number fell to 14 teachers and 135 trainees by July 1964. The two out of three teachers from Surur had not commenced the work and dropped out voluntarily in July. As regards the 66 trainees, who dropped out, the failure in respect of 52 could be attributed mainly to lack of enthusiasm and understanding on the part of the trainees. The cancellation of 5 books from Kawathe and 9 from Surur was due to the failure of the teachers inspite of the willingness of the trainees to keep accounts. Thus, even though the fieldman had a very large number of teachers and trainees to look after in the initial stages, the failure of the initial 66 trainees can not be attributed to lack of adequate guidance and supervision by the fieldman.

The two subsequent cancellations were in respect of 63 account books in October 1963 and 27 in February 1964. In the period between July and October the fieldman had to look after the work of 10 teachers and 109 trainees at Kawathe, one teacher and 7 trainees at Surur and 3 teachers and 19 trainees at Wai. In addition the fieldman himself was responsible for maintaining the accounts of two cultivators and supervise the work of five trainees which together amounted to a day's work. The work at Surur and Wai was sufficient for a day at each of the places. The fieldman could devote only three days in a week for supervision and guidance in respect of the work at Kawathe. As a result, between July and October he could not meet the trainees more than once in a month but could meet and inspect the work

done by the teachers. In almost every weekly report he complained about the failure on the part of a number of teachers to maintain the weekly accounts inspite of repeated warnings.

We, therefore, feel that even though the fieldman had to guide and supervise a number of teachers and trainees at three places, the failure of the experiment can not be attributed to the fieldman. The failure of the experiment was mainly due to the teachers.

Workload of the Teachers and their Performance:

In the light of the experience gained in the experiment conducted in 1955-56 it was proposed that each instructor, i.e. teacher, should have between 10 to 15 trainees preferably from High School and who come from the areas where the teacher resides. This suggestion was made with a hope that it will enable the teacher to supervise the work satisfactorily. Though this suggestion was accepted in the present experiment and the trainees resided nearabout the residence of the teacher it was found that the teachers failed to work satisfactorily.

In the report based on the 1955-56 scheme it was proposed that i) the information from the village record should be collected by the instructor and other information should be obtained by the trainee either by personal observation or by interviewing parents everyday; ii) information regarding such items as indebtedness, land revenue or data about transactions with the cooperative institutions may be collected by the trainees under the direct supervision of the instructors; iii) the agricultural instructors shall also verify at the commencement of the project such essential items of information as members of the family, permanent farm servants, the inventory of cattle, agricultural implements and machinery. In the present scheme though the responsibility entrusted to our fieldman regarding the noting of certain information from the village record was carried out satisfactorily the teachers and trainees failed to record the necessary information satisfactorily.

On the basis of the experience of the 1955-56 experiment it was then proposed that the number of errors and omissions may be appreciably reduced if the account books are kept in the custody of the school and the students noted down the entries in the premises of the school under the supervision of the teachers. In the present scheme as the work of the scheme was not considered as a part of the regular work in the school it was decided that the trainees should fill in the information daily with the help of their parents and show it to the teachers either before or after the school hours. The teachers should visit the trainees at their home on Saturdays or Sundays to make entries in the weekly account book. In practice the teachers were given freedom to select any method suited to their convenience for supervising the work of the trainees. Yet they failed to supervise the work satisfactorily.

In the report on the previous scheme, it was proposed that during the temporary absence of the trainees other students may be requested to keep the accounts and suitable payment on a pro-rata basis may be made to such students for maintaining the accounts during the absence of the regular

trainees. We were not required to avail of this suggestion as we had to cancel a number of books before the October vacation and the remaining students stated that the account books would be maintained by them during the October vacation.

As regards the effectiveness of the agency of the teachers in implementing the programme of training the experience of the present scheme is that the agency did not prove effective, efficient or useful. Our expectation was that the teachers will be able to get the work done by the trainees regularly and will be able to supervise and give the necessary guidance to the trainees with the help of our fieldman. This did not happen in the case of most of the teachers. Not only they failed to get the work done regularly by the trainees but they themselves failed to supervise the work and to maintain the weekly account books which they were expected to write once a week in respect of the trainees who worked under their guidance.

We had originally thought that if each teacher had about 10 to 15 trainees then he will get at the end of the year about Rs. 150 to Rs. 225 or on an average about Rs. 15 per month. The teachers were expected to see everyday the accounts maintained by the trainees in respect of the previous day and pay a visit every week to the residence of the trainees to note certain transactions that took place during the course of the week. To do this work as per our expectations could require on an average at least 1 to 2 hours a day. If they had utilised this time for giving tuitions or writing accounts of the traders or moneylenders or doing some other job in the village they could have certainly earned more than Rs. 15 per month. In some cases even though the teachers tried their best the trainees did not prove suitable and were not able to keep the accounts satisfactorily. In such cases the teachers' efforts were wasted and they were not able to get the remuneration even though they were willing to do the work. The monetary payment did not provide sufficient incentive to the teachers. It was felt that once having agreed to participate in the scheme, the teachers may consider it as their moral obligation and carry out their part of the work with responsibility. A failure on their part, if it came to the notice of their superiors in the school administration, may come in the way of their annual increment and promotions and for this reason also they may put in their best efforts. But this was not so. It is, therefore, necessary to consider whether the teachers should be at all associated with such schemes and if they are associated how best their services could be utilised.

We may next consider the problem of keeping the teachers, who act as instructors, interested in the scheme. In the present experiment, on the basis of the suggestion made in the previous experiment the teachers were paid Rs. 10/- per trainee for the account books satisfactorily maintained by the trainees. Out of this Rs. 4/- were paid in October and the balance of Rs. 6/- in May 1964. Though in the beginning most of the teachers had between 10 to 15 trainees, the number of trainees declined due to the teachers' and/or trainees' work being unsatisfactory. The final payment received by the teachers amounted Rs. 482/-, that is, on an average less than Rs. 40/- per teacher.

The experience of the present experiment suggested that the teachers, if they work part time every week, can supervise the work of not more than 10 trainees in respect of day book and fill in weekly account book. If they are paid Rs. 10/- per trainee in respect of the account books satisfactorily completed, they can get at the most Rs. 100/- per year provided all the account books are satisfactorily maintained. At the other extreme they run the risk of not receiving any payment if, inspite of the teacher's efforts, the trainees fail to maintain the accounts satisfactorily. Assuming that the teachers are required to spend on an average not more than one hour every day, the payment that they would receive is certainly not commensurate with the work expected of them and hence lack of interest on the part of the teachers.

A teacher can look after the work of not more than 10 trainees. If the teachers have to spend more than an hour every day, then they must receive on an average at least Rs. 20/- per month. If the payment of Rs. 20/- p.m. is not linked up with the satisfactory maintenance of farm accounts by the trainees then the teachers may not put in enough efforts to make the scheme a success. It is, therefore, suggested that if the teachers are retained as an agency for imparting training and supervising the work of the trainees, they may be paid Rs. 20/- p.m. as long as their work is satisfactory. As soon as it is found that work of some of the trainees, either due to their fault or due to the teachers' is not satisfactory, the account books of such trainees may be cancelled and Rs. 2/- p.m. deducted for every trainee dropped from the scheme. If opportunity is given to the teachers and the trainees to catch up and make good the deficiencies, then as soon as the account books of such trainees are considered to have been brought upto-date and worth continuing, the payment of Rs. 2/- p.m. may be resumed. This may cause the teacher to put in his best to get the work done from the trainees.

The other grievance of the teachers was that even though they were willing and had put in their best, because of the failure on the part of the trainees to keep the accounts satisfactorily the account books were cancelled and they were deprived of remuneration even though they had worked. Though the grievance is genuine, there does not appear to be any solution for compensating the teachers in the schemes of the type of the present scheme where piece rate payment is the basis. The only hope is that if the workload is reduced by deciding not to record the inputs of the family labour and bullocks owned by the family, the teachers as well as the trainees may be able to do the work satisfactorily and earn their dues.

Another point which may be considered here is that as proposed in the earlier experiment, in the present experiment, the trainees were not expected to keep the ledger. Our fieldman stationed in the village could not write the ledgers of the trainees due to heavy workload of looking after the routine work of teachers and trainees. It was only at the time of paying the first instalment in October 1963, that this work was undertaken. As stated earlier, it was noticed at the time of posting the entries to the ledger accounts that the day books were incomplete and inaccurate in many respects. In future experiments,

provision should be made to transfer the entries from the day book to the ledger without much time lag. It will mean appointing adequate staff in the office, established preferably in the village, to do the work. If the scheme is to be successful then the work of writing the ledgers should not be deferred.

The present experiment did not suggest any alterations or modifications in the proformas used in the three account books.

Proposed modifications in the duration and content of the Scheme:

We may begin by considering whether the scheme was attractive enough to encourage and hold the teachers and the trainees together for one year for the purpose of maintenance of farm accounts. It must be admitted that the maintenance of farm accounts is not an interesting work for a trainee who is a student in the 7th or 8th grade in a High School. The students at that age are not mature enough to understand and appreciate the economics of farm business, and the scheme will not attract them. If, therefore, the students are to be trained for keeping the farm accounts they ought to be from the 10th grade or about 15 years of age. It will be necessary to arouse their interest as well as of their parents or other farmers whose account they may want to maintain so as to keep them tied down to the scheme during its tenure. There are several ways in which one may make the work interesting.

(i) Before launching a scheme of training in maintenance of farm accounts which spreads over one full agricultural year, one may begin with a farm business survey. The fieldman, during the course of one or a few interviews of the farmer, may collect data for the preceding agricultural year. After processing the data and preparing a statement showing the net position of the farm business, the fieldman may visit the farmer again and explain to him the position of his farm business as revealed by the data collected during the farm business survey. An examination of such a statement by the farmers may create interest among the farmers to participate in the scheme of training in the maintenance of farm accounts.

(ii) It may be noted here that the farmers are basically interested in the transactions in cash and kind and not necessarily in the cropwise physical inputs of labour by family members and bullocks owned by them. They know as to which of the members of the family work in agriculture and broadly the extent to which they work. They are also aware of the extent of the use of the plough cattle owned by them. In the circumstances, they may feel interested provided the statement of farm business to be prepared as mentioned in (1) above, is confined to the farm business transactions during the agricultural year excluding inputs of family labour and owned bullocks. Many farmers keep a record of cash transactions and some of them also keep an account of the transactions in kind. It may, therefore, be possible to prepare a fairly accurate account of the transactions in respect of the preceding agricultural year for being presented to the farmers.

(iii) We may next consider how the farmers' interest could be aroused in recording inputs of family and bullock labour for different crops and other work on the farm. While recording the inputs of labour it is customary in the farm management studies to record the work done in terms of 'days', a day being defined as equivalent to eight hours of work. This becomes an artificial way of recording the work and is not very meaningful from the point of view of the cultivator. When a cultivator has to be on the farm to irrigate the field for 2 or 4 hours, from his point of view, it is really a day lost. Even if the input of 2 or 4 hours amounts to one-fourth or one-half of the day from the accounting point of view, from his practical point of view he may not be able to leave the farm on that particular day to take up any half time or part time job elsewhere. Similarly the allocation of costs, in respect of bullock labour for various crops. From the point of view of the cultivator, when he has to keep a pair of bullocks for his farm, he is not much concerned about the number of days for which the pair of bullocks had to work for different crops. This is likely to be the attitude on the part of the farmer in the beginning. May be when the farmer realises the position revealed by the statement as proposed in (i) and (ii) above which may arouse his interest, he will see the point in accounting of inputs in kind. An introduction to farm planning will bring home the need to have record of inputs of human and bullock labour. It is then perhaps that the farmer may show interest in recording the inputs of labour by family members and bullocks owned by him, and in working out the cost of production of individual crops as well as the net position of the farm business as a whole, return on investment, return to family labour and such other results of his farm business.

(iv) The experiments carried out in 1955-56 as well as in 1963-64 revealed that it is not possible to successfully maintain the accounts for the whole agricultural year because of the summer and October vacations during which period the trainees and the teachers are out of station and are not able to meet daily and also for the reason that the work becomes uninteresting to the student trainees as it continues for a long period. They try to neglect the work at the time of the terminal and annual examinations. It is also experienced that it is difficult to begin the work of the scheme before the schools start functioning regularly i.e. until sometime in the last week of June or July. As such it is not possible to start maintaining the accounts to record the data from the time the preparatory tillage which in Maharashtra are usually done before the month of June. It is, therefore, felt that if the objective of the experiment is to arouse interest of the trainees and give them some training in the maintenance of farm accounts then the experiment may be confined to one agricultural season, either Kharif or Rabi.

If the experiment is confined to the Kharif season it may be difficult to choose an appropriate time for starting the work, particularly in view of the fact that the pre-sowing operations in respect of the Kharif crops in Maharashtra State begin in April or May when the students are busy with the final examinations in the school. Later on they have a long summer vacation and as such are not available until the middle of June. It may be possible to implement the scheme more successfully if the experiment

is started from the beginning of the Rabi season. As the schools would be in session it will be possible to begin the work of the scheme when the preparatory tillage for the Rabi crops is undertaken. As most of the Rabi crops are harvested before the summer vacation it will be possible to maintain complete accounts in respect of the Rabi crops before the schools close for the summer vacation.

(v) Once a particular school or schools from an area are selected then the scheme for training may be made either compulsory to all the students in a particular grade say the 10th grade or left optional. If it is left optional it has to be attractive enough to make the students feel interested in maintaining the accounts. A promise to pay Rs. 10.00 or Rs. 15.00 to the students who successfully maintain the farm accounts together with a certificate to the effect that they have received training in the maintenance of farm accounts may keep the trainees interested in the scheme.

If it is to be a compulsory scheme then it will be necessary to consider successful completion of the training as one of the requirements at the final examination in that particular year so that the students and the teachers will give adequate attention and do the work with due care. Here also it may be considered whether a) in the first year of the scheme the maintenance of accounts should be confined to a particular season such as Kharif or Rabi and b) to all the transactions excluding inputs of labour by family members and owned plough cattle. This will considerably reduce the workload expected of the students in the present scheme.

It will also be possible for the fieldman, if the work is confined to the above proposal, to prepare a statement regarding the farm business soon after the agricultural season closes. This may enthuse the students in the second year of the scheme to keep the farm accounts in the usual comprehensive form which may include recording of inputs of family labour as well as of the bullocks owned by the family.

CHAPTER III

FARM ACCOUNT BOOKS

For the purpose of maintaining accounts three books were used, namely 1) Inventory Register, 2) Day-Book and 3) Weekly Account Book. In the following is a short description of the various proformae contained in the three books and instructions to the trainees regarding the maintenance of accounts.

Inventory Register:

- Form No. 1 & 2: Identification block, classification of land and details regarding family members and permanent farm servants.
- Form No. 3: Summary of work done (monthwise) by permanent farm servants and payments in cash and kind.
- Form Nos. 4 & 5: Inventory of owned land and of land leased in on cash rent and share rent.
- Form No. 6: Inventory of residential houses, open plots, trees and orchards.
- Form No. 7: Inventory of livestock (at the beginning and at the end of the year) and details regarding additions and deductions in the number of livestock during the year.
- Form No. 8: Inventory of agricultural tools and implements at the beginning of the year and purchases, sales, repairs and obsolescence during the year.
- Form No. 9: Loans outstanding (in cash and in kind) receivable due at the beginning and at the end of the year.
- Form No. 10: Loans outstanding (in cash and in kind) payable at the beginning and at the end of the year.
- Form No. 11: Receipts and disposals of agricultural produce (excluding fodder) during the year.

Day-Book:

Apart from the identification sheet the day-book contained the following five forms:

- Form No. 1: Details of land cultivated.
- Form No. 2: Record of daily work on the farm by family and exchange labour and plough cattle.
- Form No. 3: Record of daily work on the farm by hired labourers and plough cattle.
- Form No. 4: Record of daily work by individual members of family and permanent farm servants.
- Form No. 5: Record of family work by owned plough cattle.

Weekly Account Book:

The weekly account book contained the following forms:

- Form No. 1 : Agricultural produce used prior to harvesting the crop.
- Form No. 2 : Farm produce and its immediate disposal.
- Form No. 3 : Payment to 'balutedars' i.e. village artisans and servants according to artisans and crop-produce given to them.
- Form No. 4 : Particulars of marketing the farm produce including the expenditure on marketing
- Form No. 5 : Expenditure on purchase of seed and seedlings, manure and fertilizers, feed and fodder, quantity purchased and used.
- Form No. 6 : Receipts from other cultivators on account of 'baluta' work done, if any.
- Form No. 7 : Livestock produce and its disposal.
- Form No. 8 : Receipts in cash and kind during the week.
- Form No. 9 : Expenditure in cash and kind (excluding household expenditure)
- Form No. 10 : Borrowings and repayments (in cash and kind)
- Form No. 11 : Fodder and feed fed to livestock on the day of visit and also during the month prior to the visit of the teacher.

Instructions to the Trainees:

The following instructions were issued to the trainees regarding the maintenance of farm accounts.

"Farm accounts shall be maintained in the present scheme for one year beginning from 1st April 1963. If in respect of certain crops ploughing, harrowing and other agricultural operations were carried out prior to April 1963 entries in respect of such work shall be made stating distinctly that the work was done prior to 1st April 1963. The entries shall be made cropwise.

"Inventory Register:

Information in respect of assets shall be recorded at the beginning as well as at the end of the year.

"Cultivator:

The name of the cultivator whose accounts are proposed to be maintained shall be noted here.

"Name of the person maintaining the accounts:

If the cultivator himself maintains the accounts, he shall write relevant details about himself. If the accounts

are maintained by any of the family members, his relation to the cultivator, level of education and educational status shall be recorded. Similarly, if any person other than the cultivator or his family member maintains the accounts information regarding that person shall be noted.

"Form No. 1: Classification of land:

The land mortgaged by others with the cultivator shall be noted against 'Mortgaged land'.

"Annual Current fallow:

If the cultivable land lies fallow during the whole of the year it shall be noted as 'annual current fallow'.

"Permanent fallow:

Area which can not be brought under cultivation shall be treated as permanent fallow.

"Form No. 2: Details regarding family members and permanent farm servants:

All persons who are considered as members of the family by the head of the family shall be listed and information in respect of their age, sex, etc. shall be noted here. In respect of the family members the local residents shall be listed first followed by non-residents, showing their place of residence and occupation.

Permanent farm servants shall also be listed here though additional information shall be noted about them in Form No. 3.

"Form No. 3: Permanent farm servants:

Information about the permanent farm servants engaged for farm work shall be recorded here. The work done and wages earned by them during the year as also payments in cash and kind made to the farm servants shall be noted at the end of the year separately in respect of every farm servant.

"Form No. 4: Inventory of land owned:

Information in respect of land owned within as well as outside the village shall be noted here. Water charges, if any, shall be noted under 'other charges' with a remark to that effect. Information shall be noted regarding the type of land such as canal irrigated, well irrigated, dry land as also a remark regarding the quality of land such as 'best', 'medium' or 'inferior'.

Value of land at current market rates shall be noted against the present value of land. For this purpose purchase and sale transactions of land in the village during the last five years shall be considered.

As regards the ownership of land, whether the ownership is acquired by inheritance, purchase, gift, etc. shall be noted.

"Form No. 5: Land leased on cash or share rent basis

Information regarding the land leased in on cash or share rent basis, in the village as well as outside the village shall be noted.

All other information shall be recorded in the same manner as in form No. 4.

"Form No.6: Inventory of residential houses, open plots, trees and orchards

Information about buildings, open plots, trees and orchards shall be noted here. The buildings shall include structures in the residential area in the village as well as on the farm.

The purpose for which the buildings are used, such as for residential use, storage of foodgrains, cattle etc. shall be noted.

The value of residential houses, cattle sheds and vacant plots may be recorded by referring to the records of the Gram Panchayat.

As regards the orchards, capital expenditure incurred for laying the orchards and until they start yielding income is to be recorded here.

"Form No. 7: Inventory of live stock

Information in respect of livestock owned by the cultivator shall be noted here at the beginning as well as at the end of the year. Information in respect of every cow, buffalo and bullock shall be separately recorded. For sheep, goat and calves information shall be recorded for the herd of animals in each category.

"Form No. 8: Inventory of agricultural tools and implements

In respect of agricultural tools and implements information regarding the position as at the beginning of the year, repairs, purchases and sales during the year and value as at the end of the year shall be recorded.

"Form No. 9 & 10: Loans outstanding (in cash and in kind) due to the cultivator and payable by the cultivator

Information shall be recorded at the beginning as well as at the end of the year.

"Form No. 11: Receipts and disposals of agricultural produce

Opening and closing stock of agricultural produce as also seeds, seedlings, manure, fodder, etc. shall be noted at the beginning and at the end of the year respectively. Information in respect of receipts and disposals of agricultural produce during the year shall be recorded at the end of the year. All the quantities of receipts and disposals shall be noted in metric measures."

"Day Book:

"All the five forms in the day book shall be filled in by the trainee every evening to note the work done during the preceding 24 hours.

"Form No. 1: Land cultivated:

The form is divided into two parts. In the first part, information regarding cultivated land and in the second part, information regarding the crops cultivated shall be noted. It will not be necessary to fill in this form daily but the information contained here in may be useful for writing Form Nos. 2 and 3, in the day book. The trainee shall record information in respect of the cultivated land i.e. land owned and cultivated and land leased-in on cash or share rent. In part II, information regarding kharif, rabi and summer crops shall be recorded. The name of each crop and the area under such crop shall be recorded in appropriate columns.

"Form No. 2 - Record of daily work on the farm by family members, exchange labour and owned plough cattle:

1) All the work done on the farm shall be recorded here. Care should be taken to note the date on which the work was done. 2) Inputs of seeds and seedlings, manure and fertilizers and other material inputs shall be recorded here. If the inputs are purchased then the purchase price shall be noted. Otherwise current market price may be applied to note the value of inputs indicating whether the inputs are from out of the current produce or old stock. (3) In 'the work done by the family members' if any work is done by guests it shall be recorded separately with an appropriate remark. (4) To note the work done by male and female adults and children, males above 18 shall be considered as 'male adults' and those below 18 as 'children'. In respect of females those above 14 shall be treated as 'female adults' and those below 14 as 'children'. If work is done by bullocks owned by the guests an entry shall be made against 'the work done by the owned livestock' together with an appropriate remark. (5) All the work shall be recorded in terms of 'days' instead of 'hours'. For example: If a male has worked for half a day it shall be noted as 'half man-day'. If four females work for one day the entry shall be 'four female days'.

"Form No. 3: Record of daily work on the farm by hired labourers and plough cattle:

The work done by hired labourers and plough cattle shall be noted in this form.

"Form No. 4: Record of daily work of family members and permanent farm servants:

(1) A separate sheet shall be used to record the work done by every family member and permanent farm servant. (2) The work done by each individual shall be noted according to the type of work done and the time spent in terms of days in doing it, e.g. if ploughing is done until noon it shall be noted as "Ploughing: half-day". If sugarcane is planted during the afternoon then it shall be recorded as

'Sugarcane planting: half-day'. The form provides columns to note three types of work done during the day and the total of these shall add to one day. If no work has been done either during a part or whole of the day it shall be so noted together with a remark showing the reasons for not working, e.g. 'No work due to rain - one day'. (3) In respect of a family member employed on somebody else's farm, the wages received shall be recorded. In respect of the payment received in cash the amount received shall be noted. In respect of wages received in kind the quantity and value of the commodity at the current market rate shall be noted. (4) Sometimes when a family member goes out to earn wages he receives and brings with him fodder, fuel, vegetable, etc. Such receipts shall be carefully noted in the columns provided for such entries.

"Schedule No. 5: Record of daily work by owned plough cattle:

Entries in respect of the work done by the plough cattle owned by the farmer shall be made in the same manner as in respect of human labour. A separate sheet shall be used for recording work done by every bullock."

Weekly Account Book:

"The weekly account book contains 11 forms. These forms shall be filled in by the teacher in the presence of the trainee or his parents if the trainee is a student, once every week, preferably every Sunday.

"Form No. 1: Agricultural produce used prior to harvest:

Sometimes cultivators consume a part of the agricultural produce before the main crop is harvested, for example, chillies, vegetables, fodder, etc. Provision is made in this form to note details about the commodities consumed prior to harvest.

"Form No. 2: Farm produce and its disposal:

(1) After the produce is ready for harvest it will be necessary to fill in this form every week.

(2) Quite often, payments are made at the time of threshing to (i) labour engaged at the time of harvest (ii) balutedars, (iii) landlord in case of land leased in on share rent basis and (iv) charity. It is necessary to take due precaution to include such produce in the total product as the cultivator often reports only the quantity which he actually takes home as the total produce.

(3) In some cases the balutedars are given jowar stalks with ears. In such cases it will be necessary to show separately the payment made on account of jowar and fodder.

(4) If the cultivator has leased out a part of the land owned by him on share rent basis the receipts shall be noted separately and considered as net receipts.

(5) The entries shall be made in terms of local measures.

"Form No. 3: Payment to balutedars:

(1) Whenever payment in cash or in kind is made to balutedars, the date of payment and details of payment shall be noted against each balutedar.

(2) Sometimes cash payments are also made to balutedars. These shall be entered against the relevant balutedar together with date and amount paid. If there are any balutedars in addition to those listed in the Proforma, payments made to them shall also be entered.

(3) If the balutedars are given commodities not listed in the form, the blank columns shall be used to note details of such payments.

(4) The payments-in-kind shall be noted in local measures.

"Form No. 4: Particulars of marketing of the farm produce:

(1) Separate entries in respect of (i) sales of current agricultural produce and (ii) old stock shall be made together with a remark to that effect.

(2) The harvest price is defined as the price ruling in the market on the arrival of the current year's produce. The fieldman shall note the market rates from time to time so that the same could be used for evaluating the produce.

(3) In respect of every sale indicate to whom the product is sold such as wholesale trader, retail trader, consumer, etc. and give details of the expenditure on marketing.

"Form No. 5: Expenditure on purchase of seed and seedlings, manure and fertilizers, fodder and concentrates, etc.

(1) All the purchases including manure and fertilizers and oil cakes purchased for the live-stock as well as for use as nutrient for crops shall be noted here indicating the date of purchase.

"Form No. 6: Receipts from other cultivators on account of baluta work done, if any:

If the cultivator himself is a balutedar, baluta payments received by him shall be recorded here showing the date of receipt, quantity received (in local measures) and such other details.

"Form No. 7: Livestock produce and its disposal:

Information regarding the receipts from livestock products and sales during the week shall be noted here. Information regarding dung manure shall be recorded at the end of the year. Since it is not a practice to use cow-dung for fuel in the selected villages it is not necessary to enquire as to the cow-dung used for fuel purposes.

"Form No. 8: Receipts in cash and kind during the week:

The receipts in cash and kind during the week as also

the remittances received from outside the village shall be noted here.

Sale of assets such as land, building, livestock, agricultural tools and implements, etc. shall be noted here giving details regarding the asset liquidated.

"Form No. 9: Expenditure in cash and kind (excluding household expenditure):

Expenditure on account of purchases of seed and seedlings etc. for which provision is made in Form No. 5 shall not be noted here. Similarly entries in respect of borrowings shall not be made here. The remaining expenditure on account of farm business shall be noted here.

Expenditure on account of purchases of assets such as land, buildings, livestock, agricultural tools and implements shall be noted here together with details regarding the purchases.

"Form No. 10: Borrowings and repayments (in cash and in kind):

(1) Provision is made in the proforma to note separately the amounts lent or borrowed. The amounts temporarily lent or borrowed and repayments on account of these shall also be noted.

(2) The rate of interest on borrowings and repayments and the amount paid or received on account of interest shall be recorded here.

"Form No. 11: Fodder and feed for livestock:

(1) This form shall be filled in every month preferably during the first week of the month. Information in respect of fodder and feed given to the livestock on the day of visit of the teacher as also during the month prior to his visit shall be noted. It should be possible to get accurate information for the day of visit. The information for the previous month shall be recorded after properly estimating it."