

(2) *Rice*—

14 villages (Agasia, Ambach, Bahej, Bhimpur, Dumkhal, Kanjod, Kasvav, Kosambia, Kumbhia, Mordevi, Nalon, Nalotha, Pelad-Buhari, Vedchi) were reduced from III to IV. (That is to say, out of 19 villages put up by the Settlement Officer from IV to III for rice, all except Buhari, Dadaria, Degama, Goddha and Hathuka were put down again).

The nett result is the following changes in grouping :—

(1) *Dry-crop*—

- 16 villages (Akoti, Bhamaiia, Bharampur, Bhatla-Moti, Falod-Moti, Kantali, Khoj, Mangrolia, Palsod, Pardi-Kadod, Ruva, Samthan Sarethi, Uchhrel, Vaghecha-Kadod, Vankaner) have been raised from II to I ;
- 6 (Chhitra, Isroli, Kharad, Kuvadua, Pati, Tajpur Bujrag) reduced from I to II ;
- 8 (Allu, Kamalchhod, Madhi, Manekpur, Nagla, Surali, Syadla, Titva) raised from III to II ;
- 8 (Bahej, Buhari, Dadaria, Degama, Kanjod, Kasvav, Kosambia, Kumbhia) raised from IV to III.

(2) *Rice*—

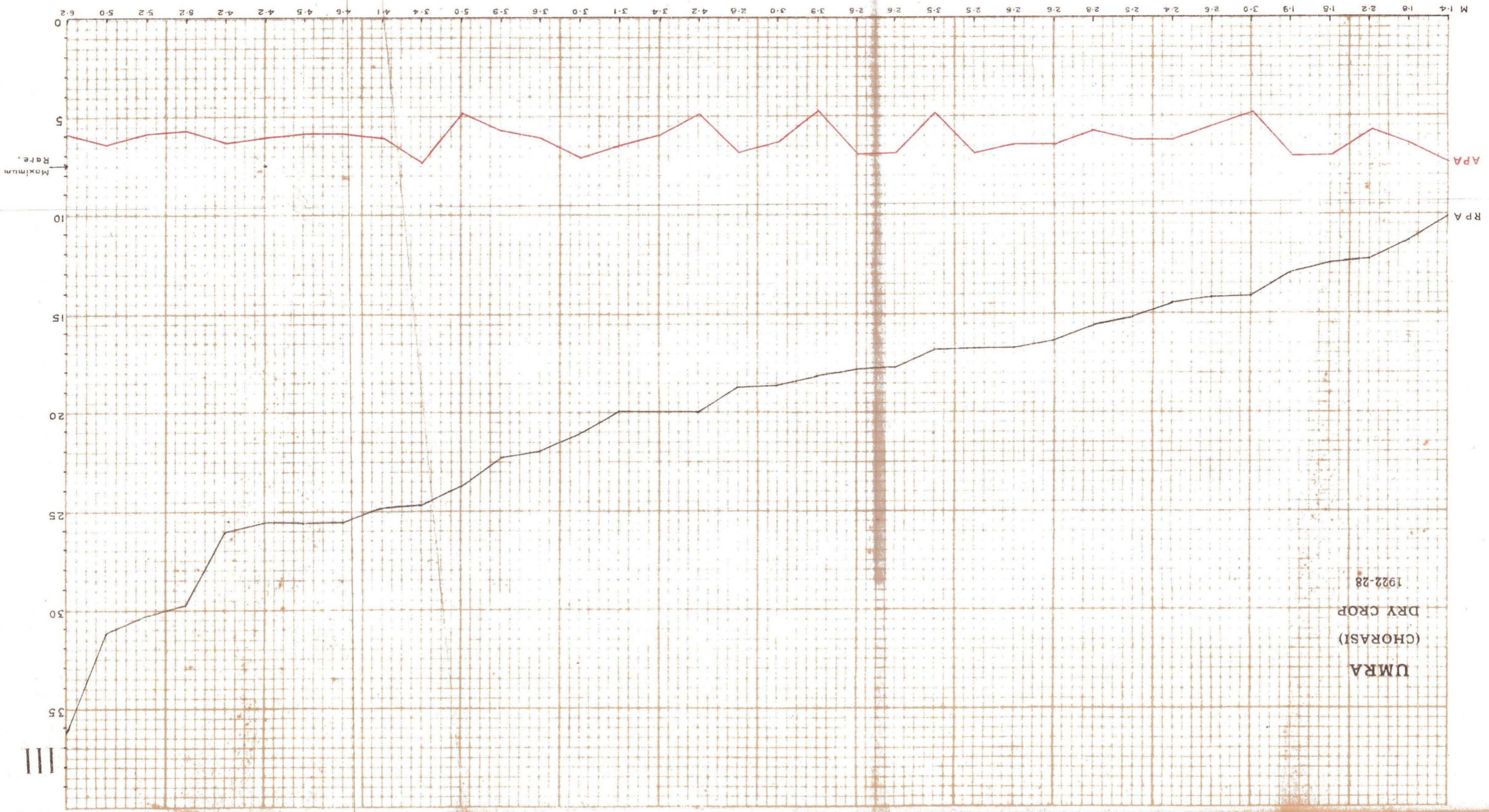
- 6 villages, as proposed by the Settlement Commissioner, have been raised from II to I ;
- 10, as proposed by the Settlement Commissioner, reduced from I to II ;
- 13, as proposed by the Settlement Commissioner, reduced from II to III ;
- 5 (Buhari, Dadaria, Degama, Goddha, Hathuka) raised from IV to III ;
- 9, as proposed by the Settlement Commissioner, reduced from III to IV.

(b) *Rates.*

The changes in rating were as follows :—

		Former rates.	Proposed by Mr. Jayakar.	Proposed by Settlement Commissioner.	Sanctioned by Government.
		Rs. a.	Rs. a.	Rs. a.	Rs. a.
<i>Dry-crop</i>	I .. ..	6 0	7 8	8 0	7 4
	II .. ..	5 0	6 4	6 8	6 0
	III .. ..	4 0	5 0	5 4	4 12
	IV .. ..	3 0	3 12	3 12	3 10
<i>Rice</i>	I .. ..	12 0	15 0	15 0	15 0
	II .. ..	10 8	13 2	13 2	13 2
	III .. ..	9 0	11 4	11 4	11 4
	IV .. ..	7 8	9 6	9 6	9 6
<i>Garden</i>	I .. ..	11 0	11 0	8 0	8 0
	II .. ..	10 0	10 0	7 0	7 0
	IV .. ..	7 0	7 0	5 0	5 0

The rates sanctioned by Government represent an increase of roughly 20 per cent. for dry-crop and exactly 25 per cent. for rice in the maximum rates of groups. In the case of promoted villages the increase is, of course, very much more. The dry-crop increases are 45 per cent. for 16 villages promoted from II to I, 50 per cent. for 8 villages promoted from III to II, and 58 per cent. for 8 villages promoted from IV to III. The rice increases are 42 per cent. for 6 villages promoted from II to I, and 50 per cent. for 5 villages promoted from IV to III. The 6 villages reduced in group for dry-crop have the same rate as before, but all the villages reduced in group for rice have a higher rate than before, the sanctioned rate for each group being higher than the old rate for the group above it.



UMRA  
(CHORASI)  
DRY CROP  
1922-28

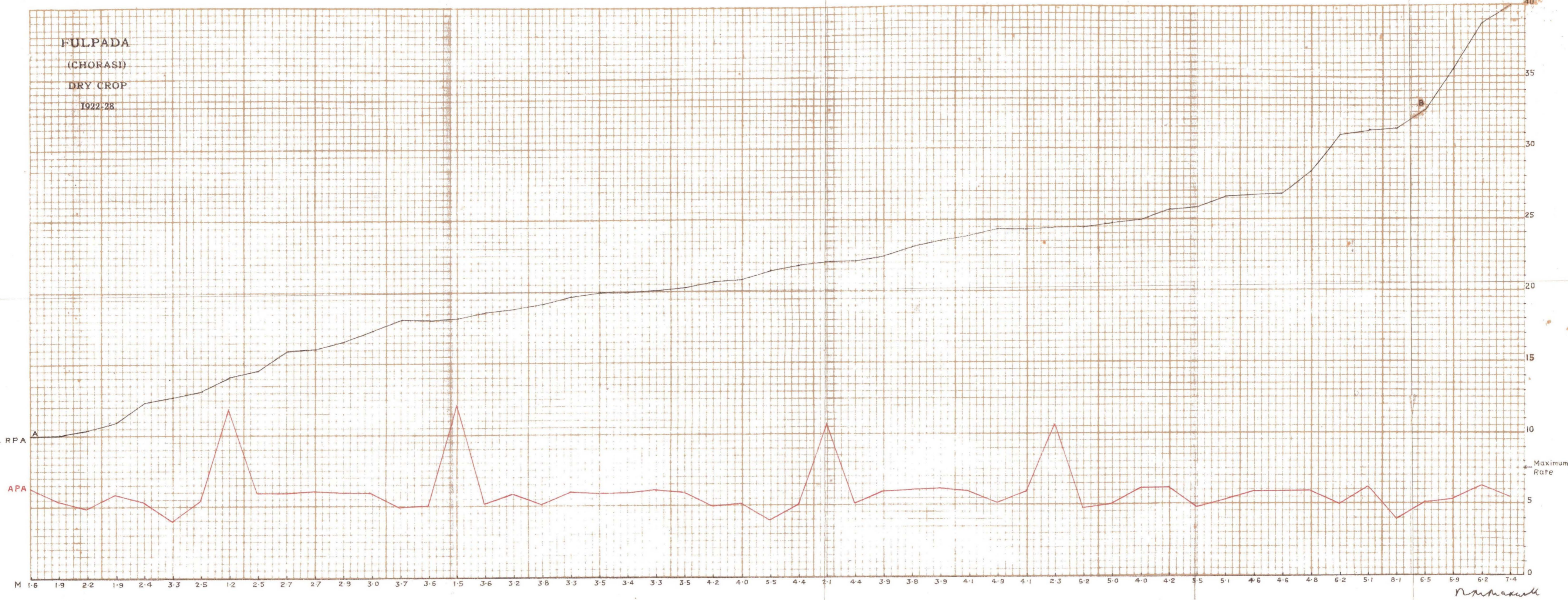
Maximum Rate.

APA

RPA

III

FULPADA  
(CHORASI)  
DRY CROP  
1922-28

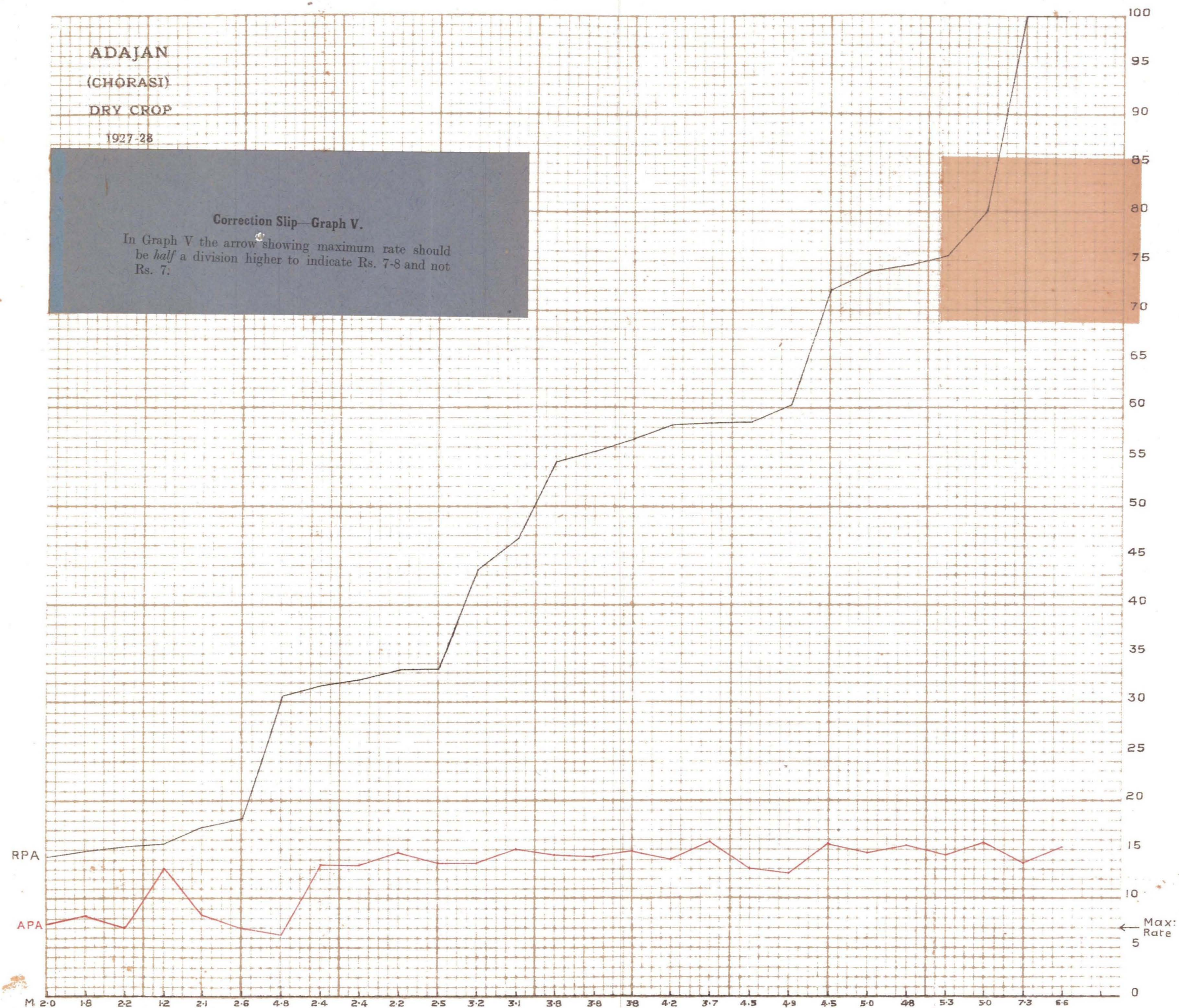


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ADAJAN  
 (CHORASI)  
 DRY CROP  
 1927-28

Correction Slip—Graph V.

In Graph V the arrow showing maximum rate should be half a division higher to indicate Rs. 7-8 and not Rs. 7.



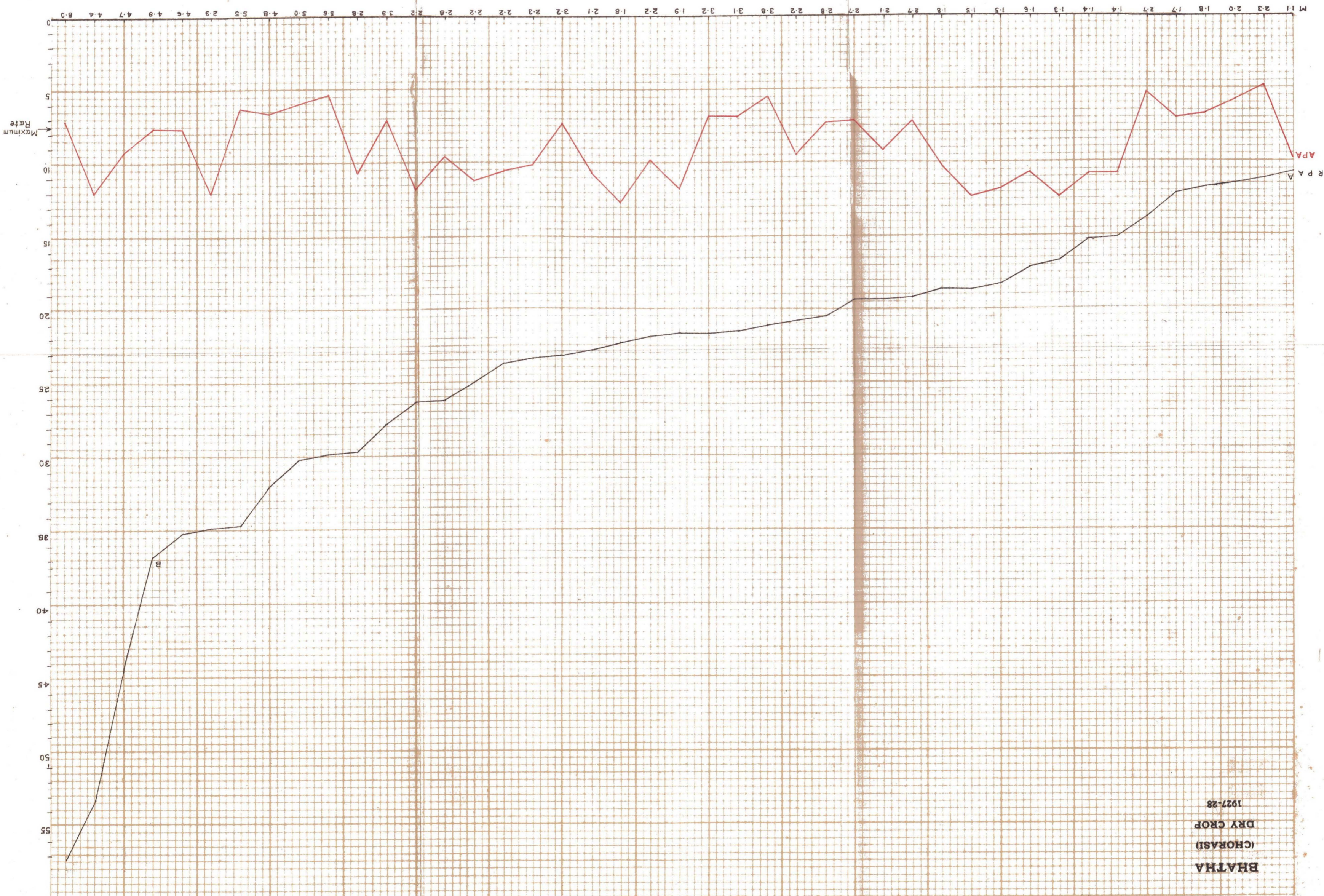
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AMROLI  
(CHORASI)  
DRY CROP  
1922-28



*Amroli*

*Maximum*

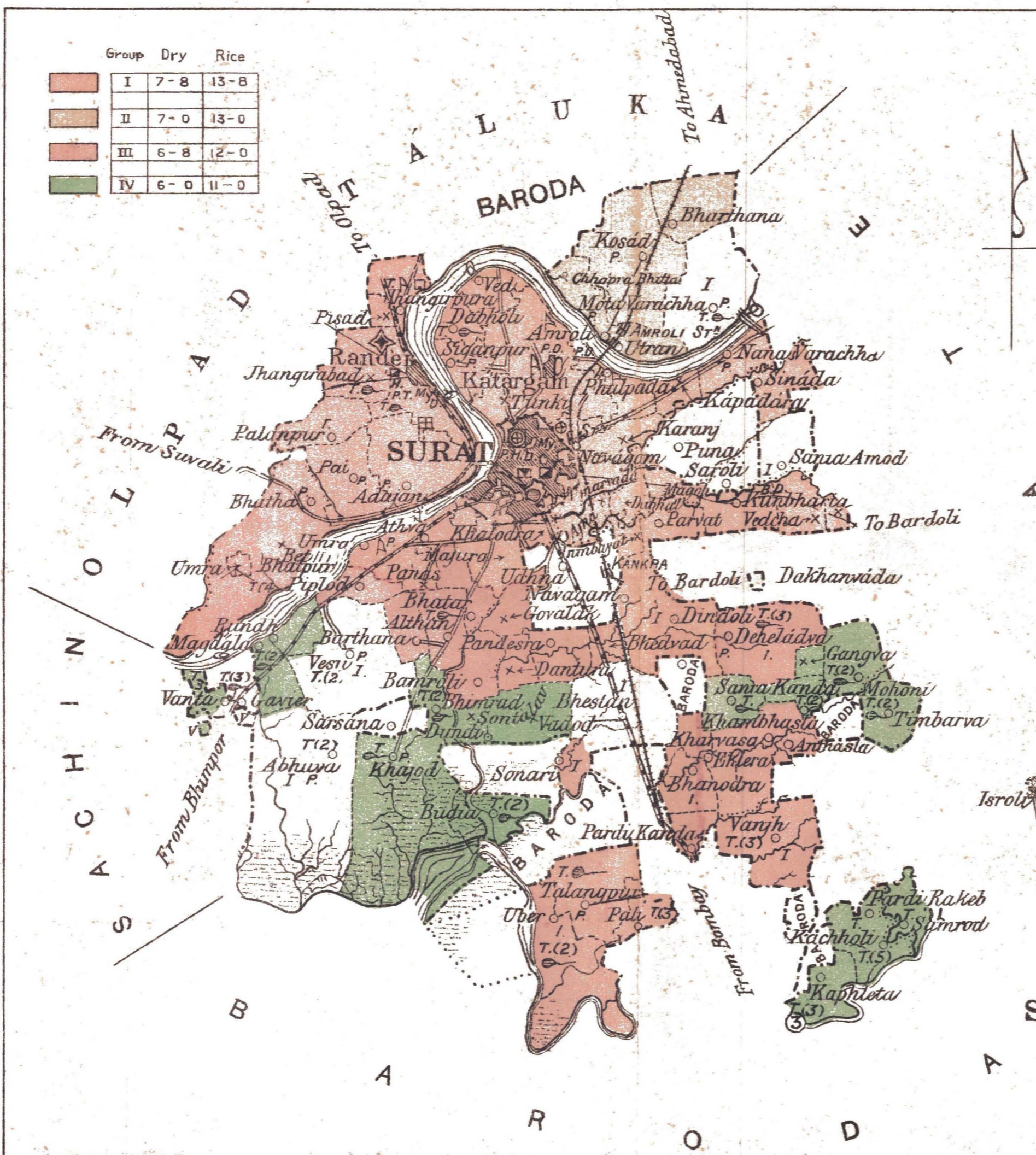


BHATHA  
 (CHORASI)  
 DRY CROP  
 1927-28

Group	Dry	Rice
I	7-8	13-8
II	7-0	13-0
III	6-8	12-0
IV	6-0	11-0

REFERENCE.

- District Head Quarter and Bazar Town.....
- Taluka ... do .....
- Petha ... do .....
- Kaaba and Bazar Village.....
- Bazar Village.....
- Deserted Village.....
- Post Office.....
- Combined Post and Telegraph Office.....
- Hospital.....
- Dispensary.....
- Municipality.....
- Places of Pilgrimage.....
- Petha Boundary.....
- Inam Village.....
- Talukdari.....
- Narvadari.....
- Bhagdari.....
- Maleki.....
- Mehwasi.....
- Udhad Jama.....
- Khori.....
- G. T. S. Station (altitude).....
- Mahal.....
- Tarh.....
- Port.....
- Ferry.....
- Police Station (when not at a Taluka Head Quarter).....
- Railway and Station.....
- Tanks.....
- Cais.....
- Salt Pans.....
- Bungalow suitable for Gazetted Officers.....
- Small Rest House or Dharmashala suitable only for Subordinates.....
- 1st Class Motor Roads, i.e., fit for driving by day or night.....
- 2nd Class Motor Roads, i.e., practicable for strong touring cars with a full clearance in day light if cautiously driven.....
- OBSTACLES ON MOTOR ROADS.
- Ferry Boat (able to take touring cars).....
- Hard causeway, passable except in flood.....
- do do in dry season, November to May end.....
- Ford, depth in dry season not exceeding 1 1/2 feet.....
- Tidal ford; falling below 1 1/2 feet at low tide only.....
- Not crossable, except at unusually low tides or with special arrangements.....
- Ghat roads over which Motors are not allowed at night.....
- Provincial Road under construction.....
- Other Roads and Cart Tracks.....
- Tidal limits.....
- Steamer Line.....



BALESAR  
Isroli

**MAP**  
of the  
**CHORASI TALUKA**  
of the  
**SURAT COLLECTORATE**

Compiled from Topographical Survey of India

Scale 2 Miles = 1 Inch



Govt. Photoduplication Office, Poona, 1929

In cases in which all the tanks in a village have not been shown on the Map, the symbol T (2), T (7) etc., has been used to indicate the total number of tanks in the village. The tanks shown or indicated on the map are all first and second class irrigation tanks.

*Handwritten signature*

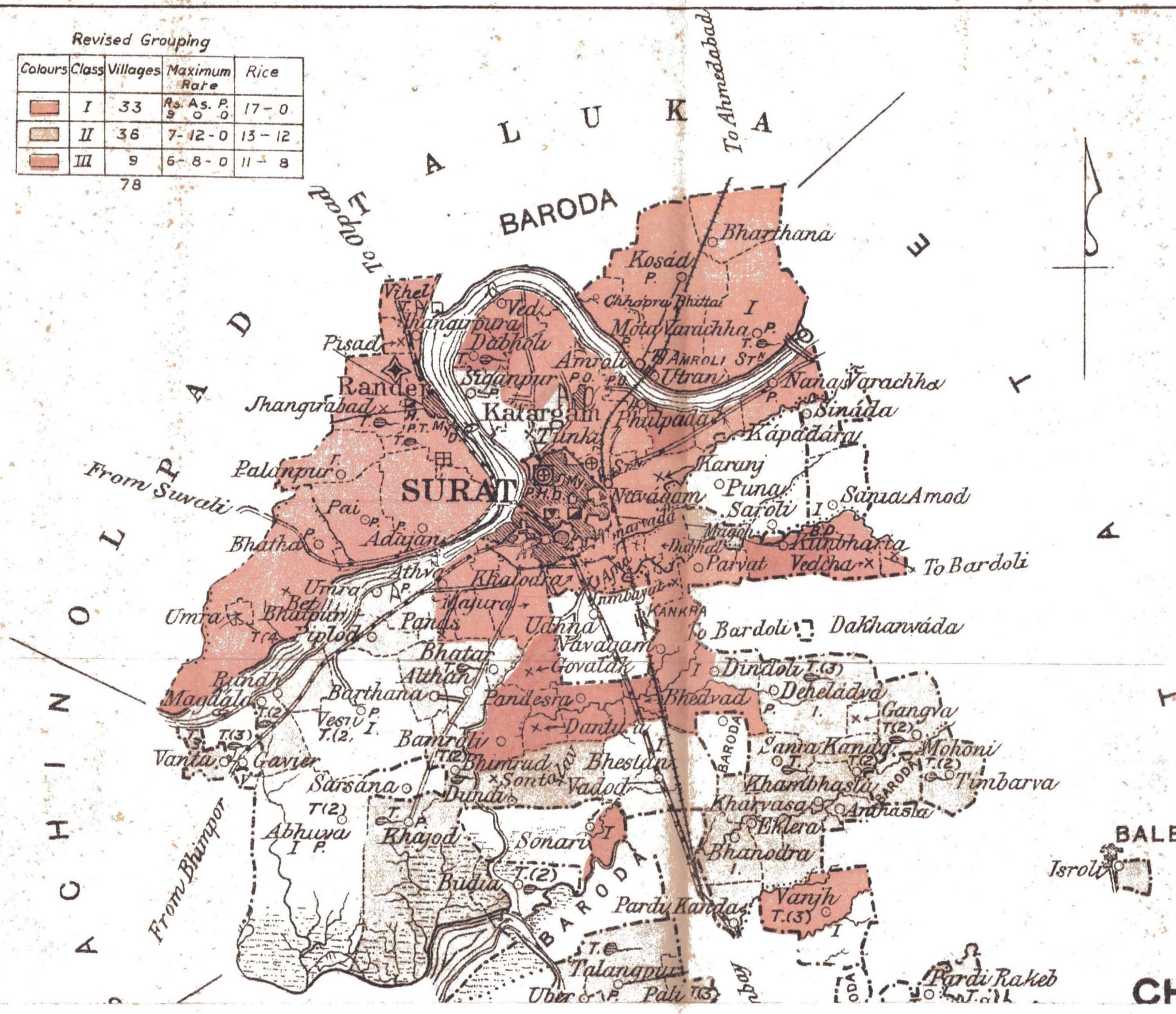
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- Ford, depth in dry season not exceeding 1½ feet.....
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- Not crossable, except at unusually low tides or with special arrangements.....
- Ghat roads over which Motors are not allowed at night.....
- Provincial Road under construction.....
- Other Roads and Cart Tracks.....
- Tidal limits.....
- Steamer Line.....
- Ghat Tunnel.....

Revised Grouping

Colours	Class	Villages	Maximum Rate	Rice
	I	33	Rs. As. P. 9 0 0	17-0
	II	36	7-12-0	13-12
	III	9	6-8-0	11-8

78



BALESAR

MAP

of the

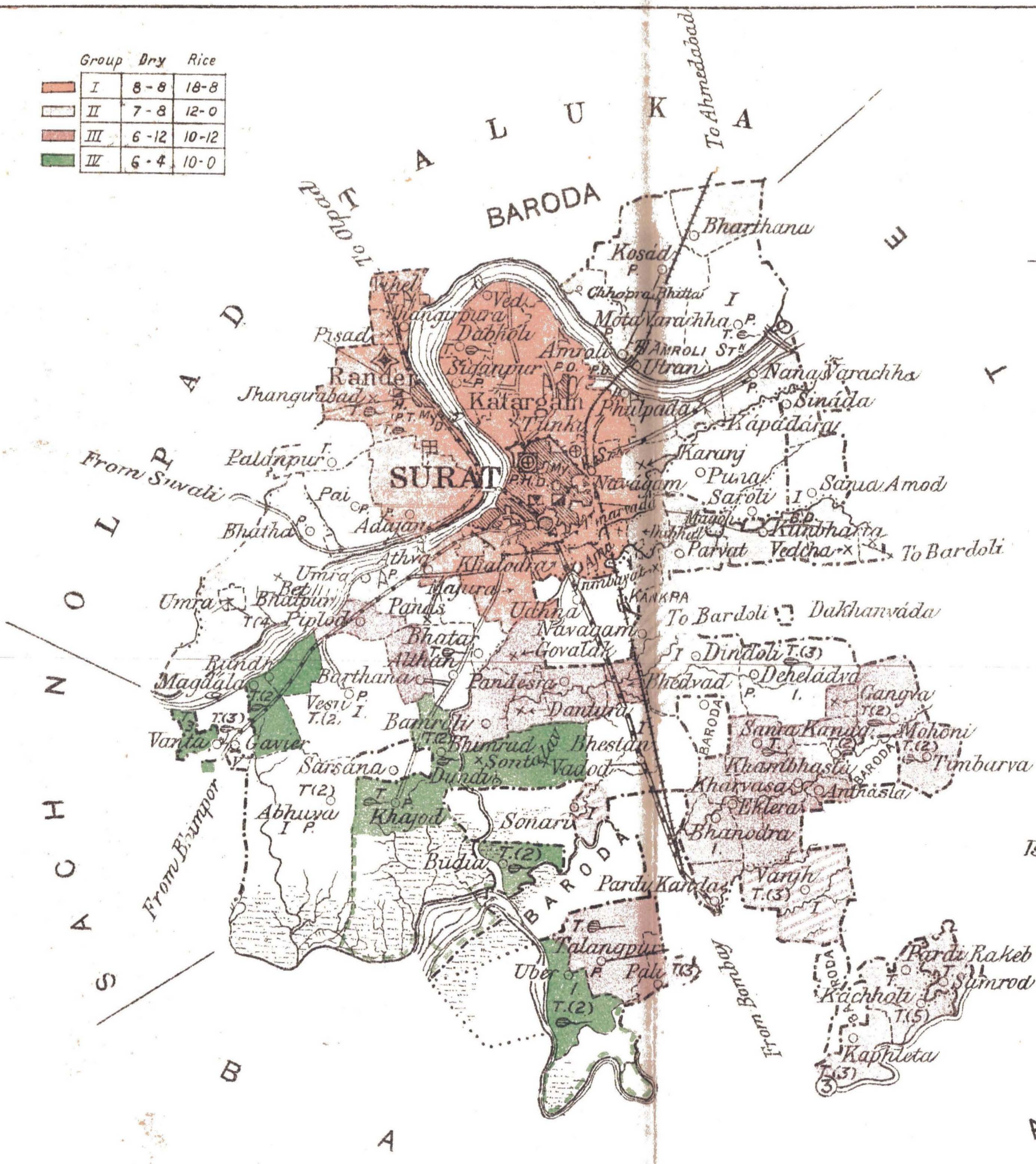
CHORASI TALUKA



Group	Dry	Rice
I	8-8	18-8
II	7-8	12-0
III	6-12	10-12
IV	6-4	10-0

REFERENCE.

- District Head Quarter and Bazar Town.....
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- Maleki.....
- Mehwasi.....
- Uhad Jama.....
- Khoti.....
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- Mahal.....
- Tar.....
- Port.....
- Ferry.....
- Police Station (when not at a Taluka Head Quarter).....
- Railway and Station.....
- Tanks.....
- Canals.....
- Salt Pans.....
- Bungalow suitable for Gazetted Officers.....
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- OBSTACLES ON MOTOR ROADS.
- Ferry Boat (able to take touring cars).....
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- do do in dry season, November to May and.....
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- Ghat roads over which Motors are not allowed at night.....
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- Other Roads and Cart Tracks.....
- Tidal limits.....
- Steamer Line.....



MAP  
of the  
**CHORASI TALUKA**  
of the  
**SURAT COLLECTORATE**

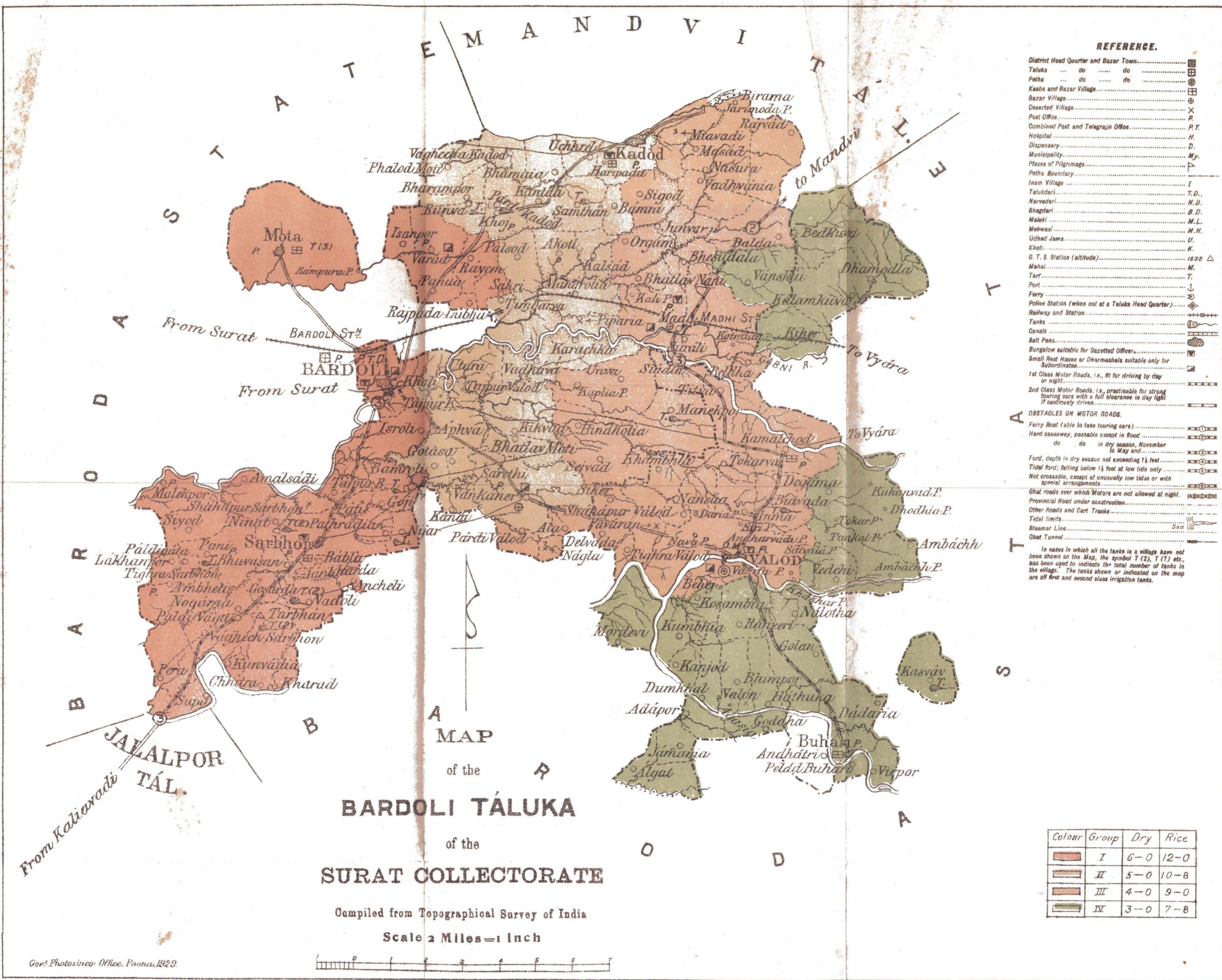
Compiled from Topographical Survey of India

Scale 2 Miles = 1 Inch



In cases in which all the tanks in a village have not been shown on the Map, the symbol T (2), T (7) etc., has been used to indicate the total number of tanks in the village. The tanks shown or indicated on the map are all first and second class irrigation tanks.

*N. S. Marwale*



REFERENCE.

- District Head Quarter and Bazar Town.....
- Taluka ... do ... do .....
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- Bazar Village.....
- Deserted Village.....
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- Combined Post and Telegraph Office.....
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- Municipality.....
- Places of Pilgrimage.....
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- Bhagdari.....
- Majeki.....
- Mehwali.....
- Uchad Jama.....
- Khofi.....
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- Tidal limits.....
- Steamer Line.....
- Ghat Tunnel.....

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Colour	Group	Dry	Rice
	I	6-0	12-0
	II	5-0	10-8
	III	4-0	9-0
	IV	3-0	7-8

MAP  
of the  
**BARDOLI TALUKA**  
of the  
**SURAT COLLECTORATE**

Compiled from Topographical Survey of India  
Scale 2 Miles = 1 Inch



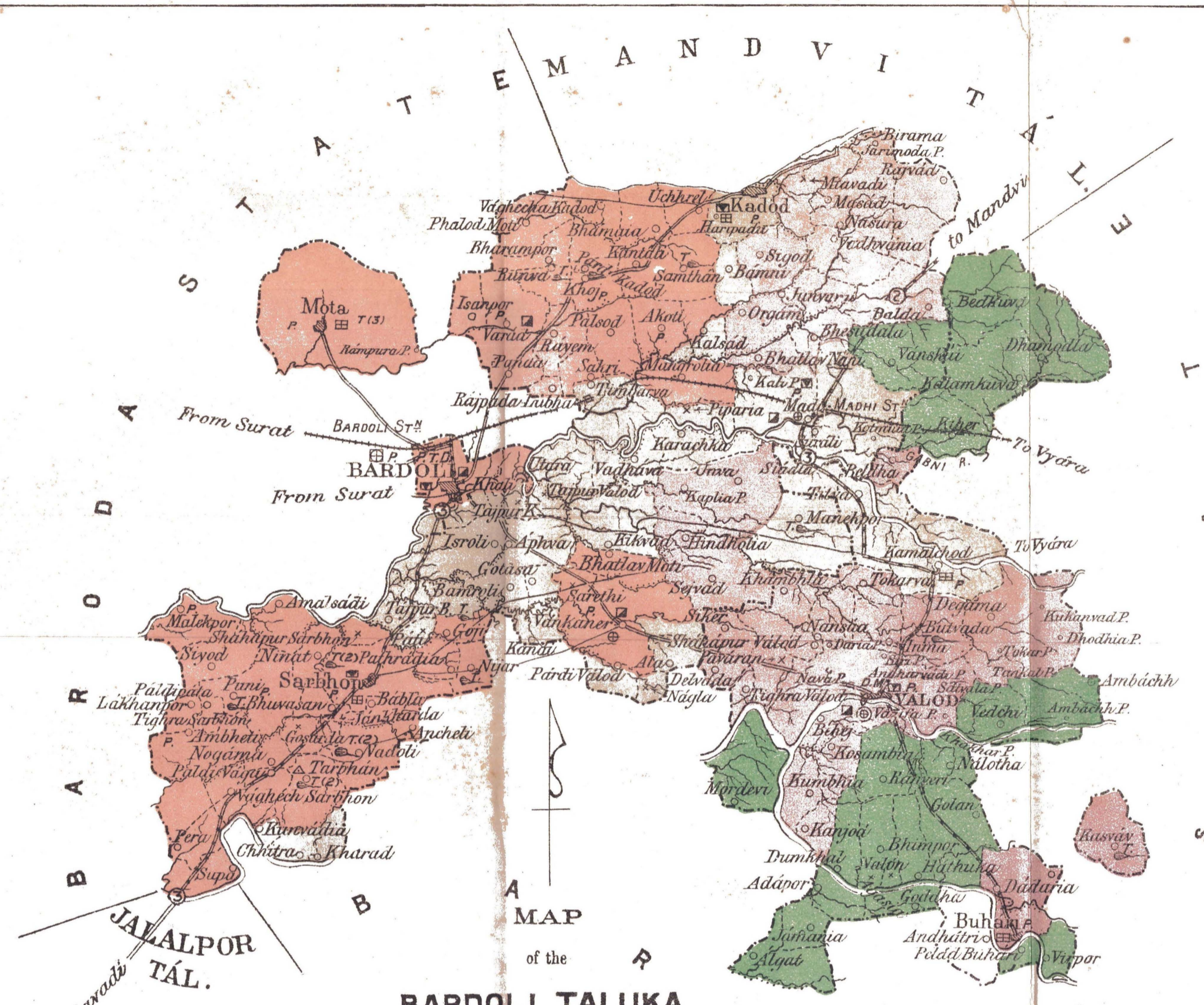
Govt. Photodupl. Office, Poona, 1929.

*N. M. ...*

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- Tidal limits.....
- Steam Line.....
- Ghat Tunnel.....

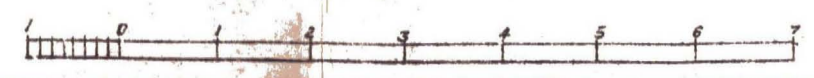
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MAP  
of the  
**BARDOLI TALUKA**  
of the  
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Compiled from Topographical Survey of India

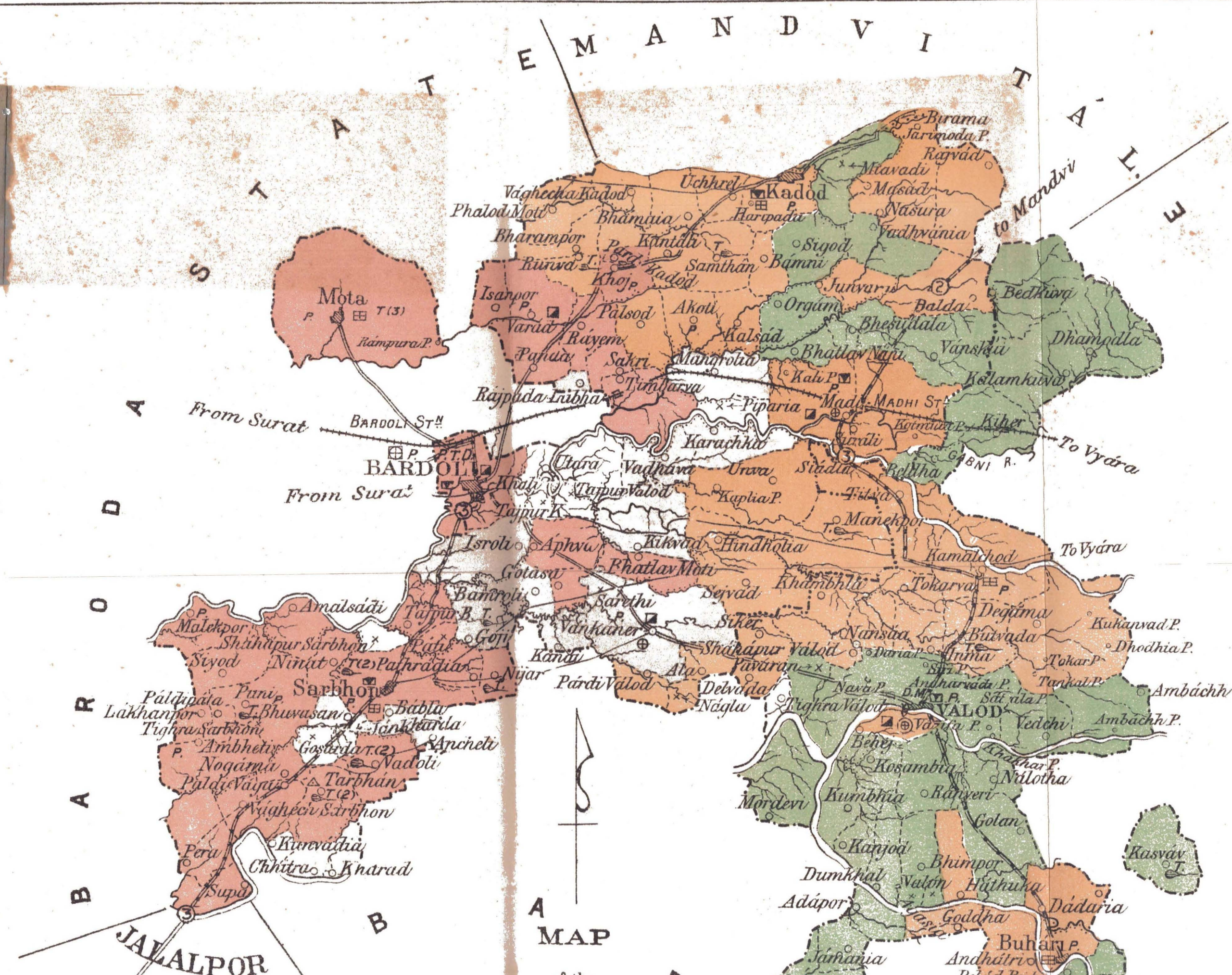
Scale 2 Miles = 1 Inch



*C. V. News*  
Supdt. Land Records  
Northern Division

Revised Grouping			
Colours	Class	Villages	Maximum Rate
	I	50	7-4-0
	II	31	6-0-0
	III	34	4-12-0
	IV	22	3-10-0

*N. M. ...*



REFERENCE.

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- Taluka .. do .. do ..
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- Steamer Line.....
- Ghat Tunnel.....

**BARDOLI TALUKA**  
of the  
**SURAT COLLECTORATE**

Compiled from Topographical Survey of India  
Scale 2 Miles = 1 Inch

Group	Colour	No. of Villages	Rates	
			Soil	Water
I		36	7-8-0	7-8-0
II		18	6-4-0	6-14-0
III		43	5-0-0	6-4-0
IV		34	3-12-0	5-10-0
	No. Rice	6		
		137		

Govt. Photodup. Office, Poona, 1929.

*N. M. M. M.*

## APPENDIX

*Financial effect of the proposed*

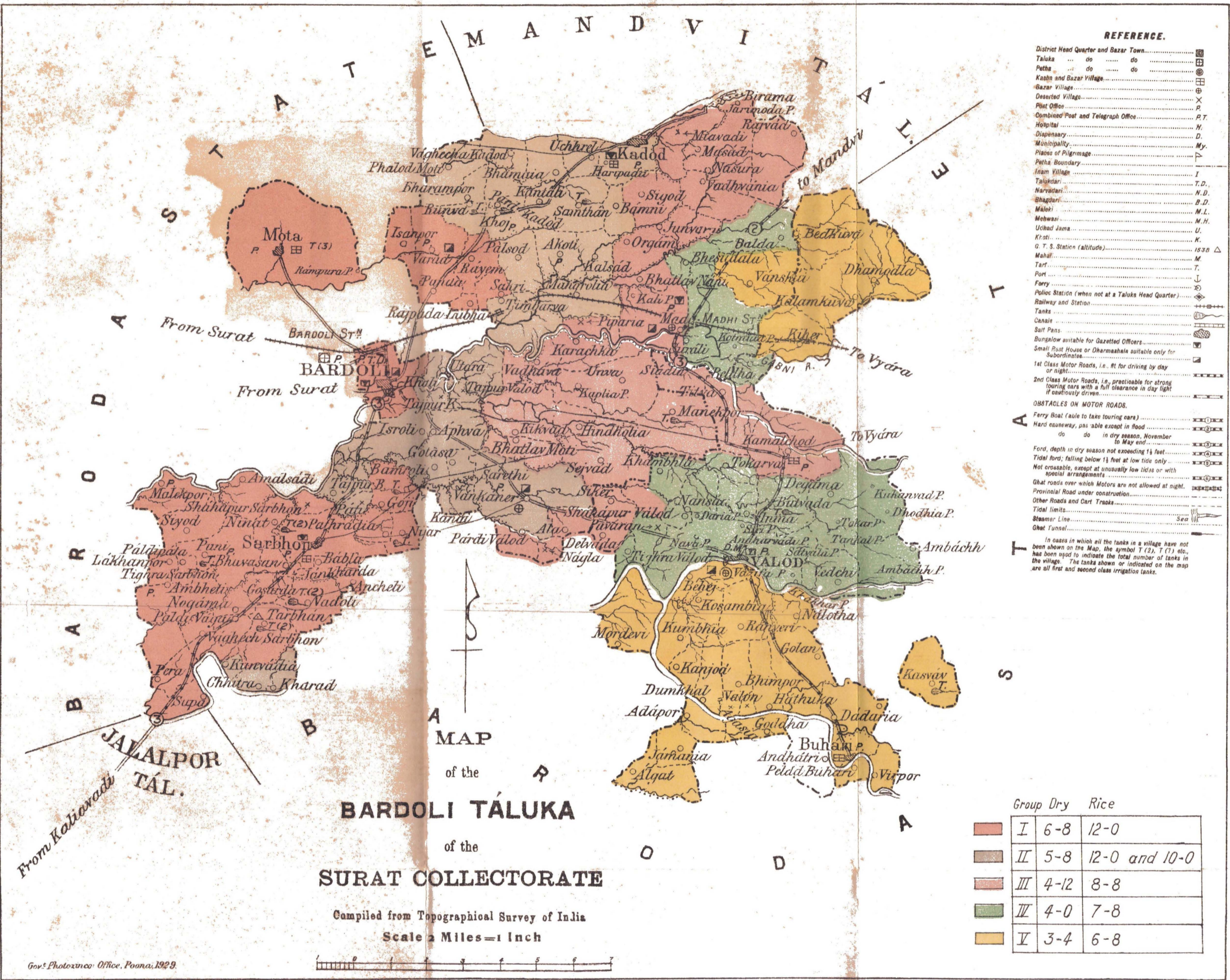
Number of villages	Group		Maximum rate			Dry-crop			Old assessment
	Old	Proposed	Land	Old	Proposed	Old assessment	Increase	Decrease	
				Rs. a.	Rs. a.	Rs.	Rs.	Rs.	
16	I	I	J	7 8	8 8	89,069	11,875	....	....
			K	13 8	13 8	....	....	....	2,740
			B	12 0	13 0	....	....	....	....
19	I	II	J	7 8	7 8	78,841	....	....	....
			K	13 8	12 0	....	....	....	627
			B	12 0	10 0	....	....	....	....
4	II	II	J	7 0	7 8	28,531	2,038	....	....
			B	12 0	10 0	....	....	....	....
3	III	II	J	6 8	7 8	13,972	2,149	....	....
			K	12 0	12 0	....	....	....	525
16	III	III	J	6 8	6 12	45,868	1,764	....	....
			K	12 0	10 12	....	....	....	1,536
1	III	IV	J	6 8	6 4	5,746	....	221	....
			K	12 0	10 0	....	....	....	76
10	IV	III	J	6 0	6 12	28,864	2,957	....	....
			K	11 0	10 12	....	....	....	3,481
			B	10 0	8 0	....	....	....	....
8	IV	IV	J	6 0	6 4	15,815	638	....	....
			K	11 0	10 0	....	....	....	829
Total ..						2,95,526	21,421	221	9,814
Net ..						....	21,200	....	....

M

*re-settlement in Chorasi Taluka.*

Rice		Garden			Total old Assessment	Net		Increase or decrease per cent.
Increase	Decrease	Old Assessment	Increase	Decrease		Increase	Decrease	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
....	....	....	....	....	1,03,721	12,366	....	+ 12'45
....	....	....	....	....				
....	....	11,892	991	....				
....	....	....	....	....	95,050	....	3,584	- 3'77
....	70	....	....	....				
....	....	21,082	....	3,514				
....	....	....	....	....	29,432	1,888	....	+ 6'42
....	....	....	....	....				
....	....	901	....	150				
....	....	....	....	....	14,497	2,149	....	+ 14'82
....	....	....	....	....				
....	....	....	....	....				
....	....	....	....	....	47,404	1,604	....	+ 3'37
....	160	....	....	....				
....	....	....	....	....				
....	....	....	....	....	5,822	....	234	- 4'02
....	13	....	....	....				
....	....	....	....	....				
....	....	....	....	....	28,587	2,590	....	+ 9'06
....	79	....	....	....				
....	....	1,442	....	288				
....	....	....	....	....	16,144	563	....	+ 3'49
....	....	....	....	....				
....	75	....	....	....				
....	397	35,317	991	3,952	3,40,657	21,660	3,818	
....	397	....	....	2,961	....	17,842	....	+ 5'24

Proposed Re-settlement.



REFERENCE.

- District Head Quarter and Bazar Town.....
  - Taluka .. do .. do ..
  - Patha .. do .. do ..
  - Kaaba and Bazar Village.....
  - Bazar Village.....
  - Deserted Village.....
  - Post Office.....
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  - G. T. S. Station (altitude).....
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  - Tidal limits.....
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In cases in which all the tanks in a village have not been shown on the Map, the symbol T (2), T (7) etc., has been used to indicate the total number of tanks in the village. The tanks shown or indicated on the map are all first and second class irrigation tanks.

Group	Dry	Rice
I	6-8	12-0
II	5-8	12-0 and 10-0
III	4-12	8-8
IV	4-0	7-8
V	3-4	6-8



Govt. Photodup. Office, Poona, 1929.

*N. M. M. axwll*

**Dhananjayrao Gadgil Library**  
**१**  
**GIPE-PUNE-016691**



*Revision Settlement.*

Bardoli Taluka including Valod Mahal and  
Chorasi Taluka, Surat District.

Enquiry into the — of,

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 7259/24.

Bombay Castle, 18th October 1928.

**RESOLUTION.**—With reference to the Press Communique No. P. 160 dated 6th August 1928, the Governor in Council is pleased to create for a period of five months with effect from 1st November 1928 the appointments of Judicial Officer and Revenue Officer for the purpose of an enquiry into the revision settlement of the Bardoli Taluka including Valod Mahal and Chorasi Taluka in the Surat District and to appoint Mr. R. S. Broomfield, I.C.S., Judicial Commissioner in the States of Western India, as the Judicial Officer, and Mr. R. M. Maxwell, C.I.E., I.C.S., former Collector of Dharwar and officiating Secretary to Government in the General, etc., Departments, as the Revenue Officer.

2. These officers should enquire into and report upon the complaint of the people of the Bardoli Taluka and Valod Mahal and Chorasi Taluka—

(a) that the enhancement of revenue recently made is not warranted in terms of the Land Revenue Code,

(b) that the reports accessible to the public do not contain sufficient data warranting the enhancement and that some of the data given are wrong; and should find that, if the people's complaint is held to be justified, what enhancement or reduction, if any, there should be upon the old assessment.

3. As the enquiry is to be full, open and independent, the persons interested should be allowed to lead as well as to test evidence before the officers with the help of their representatives, including legal advisers.

4. The Judicial Officer should take part in the enquiry throughout and his decision should prevail in all matters of difference between him and the Revenue Officer.

By order of the Governor in Council,

J. W. SMYTH,

Secretary to Government.

To

The Commissioner, Northern Division,  
The Collector of Surat,  
The Commissioner of Settlements,  
The Accountant General,  
The Home Department,

The General Department,  
The Finance Department,  
R. S. Broomfield, Esquire, I.C.S.,  
R. M. Maxwell, Esquire, C.I.E., I.C.S.,  
The Government of India (by letter).

From

THE SPECIAL ENQUIRY OFFICERS,  
Bardoli and Chorasi :

To

THE SECRETARY TO GOVERNMENT,  
Revenue Department, Bombay.

Bombay, 12th April 1929.

Sir,

By Government Resolution No. 7259 dated 18th October 1928 we were directed to enquire into and report upon the complaint of the people of the Bardoli and Chorasi talukas (a) that the enhancement of revenue recently made is not warranted in terms of the Land Revenue Code, (b) that the reports accessible to the public do not contain sufficient data warranting the enhancement and that some of the data are wrong ; and, in the event of our holding the people's complaint to be justified, we were further directed to find what enhancement or reduction, if any, there should be upon the old assessment. We have the honour to submit our report herewith.

2. The circumstances leading to this enquiry are well known to Government and to the public and we need not dilate upon them. We commenced work on the 1st November 1928 and spent the first fortnight in Surat in preliminary reading and preparation. On the 5th November we had an informal conference, attended by Rao Bahadur Bhimbhai Naik, M.L.C., Messrs. Vallabhbai Patel, H. B. Shivadasani, M.L.C., Mahadev Desai and others, at which the main points of the people's case were explained to us by Mr. Bhulabhai Desai, Advocate. It was early apparent that the only possible way in which we could test the settlement proposals sanctioned by Government, and decide whether, and if so in what way, they required alteration, was by going out into the villages and doing the work over again. So on the 14th November we moved out into Bardoli and spent the rest of that month, the whole of December (except the X'mas holidays) and the first three weeks of January in making a close examination of conditions in the taluka and mahal. In that time we inspected 49 villages, and passed through, or camped near, a considerable number of others, the condition of which we were able to appraise, although we did not actually collect information there. Details of the field work carried out have been given in the report itself. We can claim to have made as thorough an examination of the country as it was possible to make in the available time. From the 19th to the 27th January we halted at Madhi, digesting and collating the material we had collected ; and on the 28th we moved into Chorasi. We camped in that taluka for the rest of that month and for the whole of February, during which time we inspected 21 villages on the same lines as in Bardoli. On the 1st March we heard arguments of counsel, Mr. Bhulabhai Desai, as to the proper use to be made of the data. We then proceeded to Matheran for writing the report.

3. The report is a lengthy one, but we did not see our way to curtail it, and we trust that it will not be considered too long in view of the importance of the questions involved. We had, in the first place, to test the propriety and soundness of the proposals of Mr. Jayakar and the Settlement Commissioner, which really involved, not only a scrutiny of the materials on which they are based, but also an examination of some of the main principles of the Bombay Land Revenue system, in the form which it has now assumed. In the second place we had to formulate fresh proposals of our own. It is provided in the Government Resolution appointing us that the decision of the Judicial Officer should prevail in all matters of difference between him and the Revenue Officer. This provision, as it turns out, has not had to come into operation. After discussion and deliberation we have

found ourselves in full agreement, not only as regards general principles (as to which indeed there has never been any difference of opinion from the time we got a grasp of our subject), but also as regards details. The actual drafting we have, necessarily, apportioned between us, but it has been done in close consultation, and the result is a joint and unanimous report.

4. We are glad to be able to state that our relations with the representatives of the people in both talukas have been throughout perfectly cordial, and we have acknowledged in the report the valuable assistance rendered to us by Messrs. Narhari Parikh, Mahadev Desai and others. The people themselves, though naturally not lacking in complaints, were entirely lacking in hostility, and showed a willingness to co-operate with us in our line of enquiry which we had not altogether expected.

5. In conclusion, we desire to bring to the notice of Government the very creditable work performed by our head clerk Mr. R. S. Vyas, who accompanied us in the whole of our inspection work, was invariably punctual and prepared, and showed patience and skill in the often rather difficult task of elucidating the village records.

We have the honour to be,

Sir,

Your most obedient servants,

R. S. BROOMFIELD,

R. M. MAXWELL.

## SUMMARY OF CONTENTS

### INTRODUCTION.

	PAGES
The short facts of the settlements to be examined .. .. .	1-3

### PART II—POINT (A) IN THE TERMS OF REFERENCE.

**The complaint of the people that the enhancement of revenue is not warranted in terms of the Land Revenue Code.**

	Paras.
Section 107 interpreted historically .. .. .	1-4
The legal aspect of the enquiry .. .. .	5-6
The value of agricultural land .. .. .	7

### PART II—POINT (B) IN THE TERMS OF REFERENCE.

**The complaint that the reports accessible to the public do not contain sufficient data warranting the enhancement and that some of the data are wrong.**

General plan of Part II .. .. .	8
---------------------------------	---

### DATA RELIED UPON BY SETTLEMENT OFFICER.

Grouping in Bardoli : communications .. .. .	9-15
Marketing facilities .. .. .	16-17
Grouping in Chorasi .. .. .	18
Rating : list of points discussed .. .. .	19
Population .. .. .	20
New houses .. .. .	21
Agricultural stock .. .. .	22
Condition of the Kaliparaj .. .. .	23
Trade : the cotton boom .. .. .	24
Prices .. .. .	25-27
Increase in share rents .. .. .	28

### DATA RELIED UPON BY SETTLEMENT COMMISSIONER.

#### (1) RENTAL STATISTICS.

General plan of this section .. .. .	29
<i>The necessity for scrutiny of transactions and for caution in the use of statistics—</i>	
Interest leases .. .. .	30
Family arrangements .. .. .	31
Leases of grass land .. .. .	32
Leases including houses and trees .. .. .	33
Expenditure by landlord .. .. .	34
Effect of high prices .. .. .	35
Other special circumstances .. .. .	36
Non-recovery of rent .. .. .	37
<i>The absence of the necessary scrutiny—</i>	
Scrutiny must be in presence of parties .. .. .	38
And so must be limited to a few years .. .. .	39
Scrutiny of transactions of 24 years by the settlement officer impossible .. .. .	40
Method of compilation of the appendices .. .. .	41
<i>Proof of unreliability of the statistics—</i>	
The test by gross figures .. .. .	42
The test by our own results .. .. .	43
<i>The expression of rental value by means of multiples and indices .. .. .</i>	44-53
<i>The rental statistics in the reports : their use as evidence of rental value—</i>	
The points for consideration .. .. .	54
The real area leased .. .. .	55-58
The sufficiency of the material .. .. .	59-61
The representative character of the data .. .. .	62
The quality of the indications .. .. .	63-69

*The defective results of applying the rental statistics to the settlements under review—*

	Paras.
The confusion of principles .. .. .	70-72
Inconsistencies in the use of indices .. .. .	73
The resulting anomalies in grouping .. .. .	74-78

## (2) SALE STATISTICS.

Sales less important than leases but equally in need of scrutiny .. .. .	79-80
Proof of lack of scrutiny in the appendices .. .. .	81
Variability of prices of land .. .. .	82
Sales and profits of agriculture : the " South Africans " .. .. .	83
(3) THE INCOME FROM TODDY TREES .. .. .	84
General conclusion to Part II .. .. .	85

## PART III—EVIDENCE BEARING ON RE-SETTLEMENT

General plan of Part III .. .. .	86
----------------------------------	----

## THE VALUE OF LAND.

(A) Introductory : the field work .. .. .	87-89
(B) The evidence of rents—	
(1) the rental appendices .. .. .	90-93
(2) Appendix E—Bardoli .. .. .	94-97
(3) Appendix F—Chorasi .. .. .	98-101
(C) The evidence of sales—	
Appendix G—Bardoli .. .. .	102

## NET PROFITS AND COST OF CULTIVATION METHOD.

The difficulty of ascertaining net profits .. .. .	103
Method adopted by the people's representatives .. .. .	104-106
The " loss per unit " paradox .. .. .	107
Defects of the method .. .. .	108-114
Its insufficiency for the settlement officer .. .. .	115
The official crop tests .. .. .	116
Note on the " uneconomic holding " .. .. .	117

## THE EVIDENCE OF INDEBTEDNESS.

The meaning and relevancy of the figures .. .. .	118-119
Indebtedness and the settlement officer .. .. .	120

## PART IV—THE PROPOSED RE-SETTLEMENT

The basis of our proposals .. .. .	121-122
Proposals for re-settlement—	
Bardoli .. .. .	123-132
Chorasi .. .. .	133-144
The financial effect—	
Appendices J, K, L and M .. .. .	145-146
Bardoli .. .. .	147
Chorasi .. .. .	148
Conclusion .. .. .	149

## ACCOMPANIMENTS.

## APPENDICES—

- A—Prices : Bardoli.
- B—Prices : Valod.
- C—Prices : Chorasi.
- D—Analysis of leasing in Kamalchhod.
- E—Leases : Bardoli.

## APPENDICES—

- F—Leases : Chorasi.
- G—Sales : Bardoli.
- H—Budget of khatedar of Sarbhon.
- I—Budget of khatedar of Kamalchhod.
- J—Statement showing grouping and maximum rates under proposed re-settlement—Bardoli.
- K—Statement showing grouping and maximum rates under proposed re-settlement—Chorasi.
- L—Statement showing financial Effect of proposed re-settlement—Bardoli.
- M—Statement showing financial Effect of proposed re-settlement—Chorasi.

## GRAPHS (illustrating rental statistics)—

- I—Vanskui.
- II—Mangrolia.
- III—Umra.
- IV—Fulpada.
- V—Adajan.
- VI—Amroli.
- VII—Bhatha.

## MAPS—

- I—Old grouping—Chorasi.
- II—Sanctioned grouping—Chorasi.
- III—Proposed grouping—Chorasi.
- IV—Old grouping—Bardoli.
- V—Sanctioned grouping—Bardoli : dry-crop.
- VI—Sanctioned grouping—Bardoli : rice.
- VII—Proposed grouping—Bardoli.

## INTRODUCTION.

The short facts of the settlements to be examined.

### BARDOLI.

#### (a) Grouping.

The Settlement Officer, Mr. Jayakar, made the following changes in grouping :—

- 13 villages (Afva, Akoli, Bamni, Bharampur, Gotasa, Kantali, Khoj, Palsod, Pardi-Kadod, Ruva, Samthan, Sarethi, Vankaner) were raised from II to I ;
- 3 (Chhitra, Kharad, Kuvadiah) reduced from I to II ;
- 4 (Kamalchhod, Madhi, Manekpur, Surali) raised from III to II ;
- 6 (Buhari, Dadaria, Degama, Goddha, Golan, Hathuka) raised from IV to III.

This was both for dry-crop and rice.

The Settlement Commissioner re-arranged the grouping as follows :—

#### (1) *Dry-crop*—

- 3 villages (Chhitra, Kharad, Kuvadiah) were restored to I.
- 10 out of Mr. Jayakar's 13 (all except Afva, Bamni and Gotasa) plus 7 others (Bhamaia, Bhatla-Moti, Falod-Moti, Mangrolia, Timberva, Uchhrel, Vaghecha-Kadod) raised from II to I ;
- 3 (Isroli, Pati, Tajpur Bujrag) reduced from I to II ;
- 6 (Allu, Delvada, Nagla, Pavran, Syadla, Titva) raised from III to II ;
- 10 (*i.e.*, 3 of Mr. Jayakar's 6, Buhari, Dadaria, Degama, plus Bahej, Dumkhal, Kanjod, Kasvav, Kosambai, Kumbhia, Mordevi) raised from IV to III.

#### (2) *Rice*—

- 6 villages (Afva, Bhatla-Moti, Gotasa, Khoj, Pardi-Kadod, Timberva) were raised from II to I ;
- 10 (Ancheli, Babla, Bhuvasan, Chhitra, Goji, Gosarda, Isroli, Kharad, Kuvadiah, Rajpur-Lumbha) reduced from I to II ;
- 13 (Akoli, Bamni, Bhamaia, Bharampur, Falod-Moti, Haripura, Kalsad, Kantali, Palsod, Ruva, Samthan, Uchhrel, Vaghecha-Kadod) reduced from II to III ;
- 19 (Agasia, Ambach, Bahej, Bhimpur, Buhari, Dadaria, Degama, Dumkhal, Goddha, Hathuka, Kanjod, Kasvav, Kosambia, Kumbhia, Mordevi, Nalon, Nalotha, Pelad-Buhari, Vedchi) raised from IV to III ;
- 9 (Bhatla-Nani, Beldha, Bhesudla, Miavadi, Orgam, Pavran, Singod, Vadhvania, Valod) reduced from III to IV.

Government in Government Resolution of 19th July 1927 approved the Settlement Commissioner's grouping. But in Government Resolution of 30th March 1928, after the Collector's report on the petitions of objection, the following modifications were made :—

#### (1) *Dry-crop*—

- 4 villages (Chhitra, Kharad, Kuvadiah, Timberva) were reduced from I to II ;
- 2 (Delvada and Pavran) reduced from II to III ;
- 2 (Dumkhal and Mordevi) reduced from III to IV.

(2) *Rice*—

14 villages (Agasia, Ambach, Bahej, Bhimpur, Dumkhal, Kanjod, Kas Kosambia, Kumbhia, Mordevi, Nalon, Nalotha, Pelad-Buli Vedchi) were reduced from III to IV. (That is to say, out 19 villages put up by the Settlement Officer from IV to III rice, all except Buhari, Dadaria, Degama, Goddha and Hatlu were put down again).

The nett result is the following changes in grouping :—

(1) *Dry-crop*—

- 16 villages (Akoti, Bhamaiia, Bharampur, Bhatla-Moti, Falod-Mot Kantali, Khoj, Mangrolia, Palsod, Pardi-Kadod, Ruva, Samtha Sarethi, Uchhrel, Vaghecha-Kadod, Vankaner) have been raised from II to I ;
- 6 (Chhitra, Isroli, Kharad, Kuvadiah, Pati, Tajpur Bujrag) reduced from I to II ;
- 8 (Allu, Kamalchhod, Madhi, Manekpur, Nagla, Surali, Syadla, Titva) raised from III to II ;
- 8 (Bahej, Buhari, Dadaria, Degama, Kanjod, Kasvav, Kosambia Kumbhia) raised from IV to III.

(2) *Rice*—

- 6 villages, as proposed by the Settlement Commissioner, have been raised from II to I ;
- 10, as proposed by the Settlement Commissioner, reduced from I to II
- 13, as proposed by the Settlement Commissioner, reduced from II to III ;
- 5 (Buhari, Dadaria, Degama, Goddha, Hathuka) raised from IV to III
- 9, as proposed by the Settlement Commissioner, reduced from III to IV.

(b) *Rates.*

The changes in rating were as follows :—

		Former rates.	Proposed by Mr. Jayakar.	Proposed by Settlement Commissioner.	Sanctioned by Government.
		Rs. a.	Rs. a.	Rs. a.	Rs. a.
<i>Dry-crop</i>	I .. ..	6 0	7 8	8 0	7 4
	II .. ..	5 0	6 4	6 8	6 0
	III .. ..	4 0	5 0	5 4	4 12
	IV .. ..	3 0	3 12	3 12	3 10
<i>Rice</i>	I .. ..	12 0	15 0	15 0	15 0
	II .. ..	10 8	13 2	13 2	13 2
	III .. ..	9 0	11 4	11 4	11 4
	IV .. ..	7 8	9 6	9 6	9 6
<i>Garden</i>	I .. ..	11 0	11 0	8 0	8 0
	II .. ..	10 0	10 0	7 0	7 0
	IV .. ..	7 0	7 0	5 0	5 0

The rates sanctioned by Government represent an increase of roughly 20 per cent. for dry-crop and exactly 25 per cent. for rice in the maximum rates of groups. In the case of promoted villages the increase is, of course, very much more. The dry-crop increases are 45 per cent. for 16 villages promoted from II to I, 50 per cent. for 8 villages promoted from III to II, and 58 per cent. for 8 villages promoted from IV to III. The rice increases are 42 per cent. for 6 villages promoted from II to I, and 50 per cent. for 5 villages promoted from IV to III. The 6 villages reduced in group for dry-crop have the same rate as before, but all the villages reduced in group for rice have a higher rate than before, the sanctioned rate for each group being higher than the old rate for the group above it.



## CHORASI.

## (a) Grouping.

Out of the 4 original groups the Settlement Officer formed three new groups as follows :—

- I. As before, with the addition of the 4 Olpad villages, Amroli, Bharthana, Kosad and Utran, which had formed the old group II.
- II. The old group III, except Bhedvad, Dantora, Govalak and Pandesara.
- III. The old group IV with the addition of the 4 villages just named.

The Settlement Commissioner re-arranged the three groups as follows :—

- I. Old groups I and II, except (a) Magob, Simada, Singanpur, Tunki, Umarvada and Umra, reduced to II ; and (b) Dabholi, Fulpada and Kumbharia, reduced to III.
- II. (1) Magob, Simada, Singanpur, Tunki, Umarvada and Umra ;  
(2) Old group III, except Bhedvad, Dantora, Govalak and Pandesara, the villages reduced by the Settlement Officer, and in addition Bamroli ;  
(3) The whole of old group IV.
- III. (1) Dabholi, Fulpada and Kumbharia ;  
(2) Bhedvad, Dantora, Govalak, Pandesra and Bamroli.

Government approved the Settlement Commissioner's grouping, except that Umarvada was restored to group I.

## (b) Rates.

The rates for the original four groups were :—

			Dry-crop.	Rice.	Garden.
			Rs. a.	Rs. a.	Rs.
I	..	..	7 8	13 8	} 12
II	..	..	7 0	13 0	
III	..	..	6 8	11 8	
IV	..	..	6 0	11 0	

The new rating proposed and sanctioned was as follows :—

			Proposed by Mr. Jayakar.	Proposed by Settlement Commissioner.	Sanctioned by Government.
			Rs. a.	Rs. a.	Rs. a.
Dry-crop	I	..	9 6	9 8	9 0
	II	..	8 6	8 4	7 12
	III	..	7 13	7 0	6 8
Rice	I	..	16 14	17 8	17 0
	II	..	15 9	14 4	13 12
	III	..	14 7	12 0	11 8
Garden	I	..	15 0	16 0	16 0
	II	..	12 8	12 0	12 0

It is stated generally in Government Resolution 7544/24 of 19th July 1927 that the revised rates involve an increase of 18·38 per cent. But the dry-crop increases in the case of particular villages are 20 per cent. for 27 villages raised from 7-8 to 9, 28·5 per cent. for 4 villages raised from 7 to 9, 19·2 per cent. for 13 villages raised from 6-12 to 7-12, and 29·2 per cent. for 18 villages raised from 6 to 7-12. The corresponding rice increases are 25·9, 30·7, 19·5 and 25 per cent.; and the increases for garden, in the case of villages not specially treated, are 33·3 and 20 per cent.

## PART I.

## POINT (A) IN THE TERMS OF REFERENCE.

**The complaint of the people that the enhancement of revenue is not warranted in terms of the Land Revenue Code.**

1. The first question we had to consider was what we were to understand by "not warranted in terms of the Land Revenue Code". Section 107 of the Code, on which alone any argument was addressed to us, lays down that "in revising assessments of land revenue, regard shall be had to the value of land and, in the case of land used for the purpose of agriculture, to the profits of agriculture". The most remarkable thing about this provision is its vagueness. It does not attempt to define what is meant by "profits of agriculture", an expression which is capable of various interpretations. It does not say how the profits are to be ascertained, nor what share the State is to take of them when ascertained. The words "have regard to" are also noteworthy. The assessment, it appears, is not necessarily to be based on the profits of agriculture. At any rate there is nothing in the section inconsistent with the view that the State has a legal right to levy some assessment, whether or no the present occupants of the land make a profit out of it.

2. This vagueness appears to be intentional, and is in accordance with the history of the land revenue system, especially in Bombay. In view of the recent exhaustive reports of the Land Revenue Assessment Committee and the Indian Taxation Enquiry Committee, it would be superfluous for us to enter into much historical detail. But section 107 must be read with reference to the system which it was intended to interpret and give effect to. That system is thus described in the report of the I. T. E. Committee at pp. 50 and 51 :

"The system of assessment in Bombay is essentially an empirical one..... At the original survey the lands were classified after careful enquiries as to their fertility into several groups, and their relative values expressed in fractions of a rupee, 16 annas representing the best class of soil. The classification of the soil was not made with the object of basing the assessment on the net produce, but merely served as a basis for the apportionment of the total demand determined for the area on general considerations. The determination of the assessment involved three distinct operations. The talukas were first grouped according to marked and permanent distinctions, such as climate, situation and the general condition of cultivation. The next process was the determination of the total demand for the area under settlement by an examination of the revenue and economic history of the tract. The third and final operation was the distribution of the aggregate thus determined over the individual survey numbers with reference to the soil classification described above. The Settlement Officer's final decision thus depended 'not upon the formal working out of results based on theory, but rather upon the subjective impressions of local knowledge and experience.'"

3. The Government of India, in their Land Revenue Policy Resolution of 1902, strongly condemned any attempt to turn the system into a science :

"Assessments cannot be dictated by the theorist in his study. They elude dogmatic treatment, and can only be safely worked out by the Settlement Officer in the village and on the fields. While they admit of statistical analysis, they are liable to be hampered by premature statistical definition. The true function of Government is to lay down broad and generous principles for the guidance of its officers, with becoming regard to the traditions of the province and the circumstances of the locality, and to prescribe moderation in enhancement and sympathy in collection."

Again in 1910 after the Royal Commission on Decentralisation had recommended that the general principles of assessment should be fixed by legislation, Lord Minto's Government protested against the proposal on the ground that the matters for which the Commission wished to provide by legislation "require a more elastic expression than the precise forms of law allow" and that "an attempt to embody in the law anything beyond the somewhat vague generalities contained in the Bombay Land Revenue Code would inevitably lead to grave difficulties".

4. There was, however, in practice a growing tendency towards more precise and dogmatic methods. Revision settlements came to be based more and more on statistics, multiples and indices, especially in Bombay, where, as the I. T. E. Committee pointed out at page 85 of their report, the accurate record kept of all leases afforded material for calculating the annual value of land (though, as we

shall explain later on, the record kept is not one which, in its present form, can safely be relied upon for settlement purposes). After the Joint Committee of Parliament, which was appointed to consider the Government of India Bill, 1919, had recommended that the process of revising the land revenue assessment should be brought under closer regulation by statute, the Government of Bombay appointed the Land Revenue Assessment Committee, whose Report was published in 1926. This Committee was much divided in opinion, and the amendments to section 107 recommended in the majority report would have left it hardly less vague than before. The official members of the Committee took the view that rental value, where it can be ascertained, should be adopted as the sole basis for fixing the assessment, all other considerations being regarded as merely subordinate factors. Before orders were passed on the report, the I. T. E. Committee had also submitted their report, in which they recommended that for the future the basis of settlement should be annual value, that is "the gross produce less cost of production, including the value of the labour actually expended by the farmer and his family on his holding, and the return for enterprise." In Government Resolution No. 1790/24, dated 13th May 1927, Government accepted the view of the official members of the L. R. A. Committee, whereby, it was pointed out, they would merely "give legal effect to the existing principle upon which Bombay settlements are already based." In due course a Bill was introduced, providing that section 107 should be amended so as to run as follows:—"The revision of assessment of land revenue shall be based primarily upon rental value, regard being also had to the history of the tract and to its general economic conditions, including the trend of prices, the proximity of markets, the state of communications, and the results of crop experiments....."

5. The contemplated change in the law has not yet been made and we have to take section 107 as it stands. But even as it stands we can find no *legal* hindrance in it to the basing of the assessment upon rental value, or what the I. T. E. Committee have described as annual value. The definition of the proper basis of the assessment given by the latter Committee is (except for the somewhat indefinite expression "the return for enterprise") practically identical with that which has been urged upon us; for we were told by Mr. Bhulabhai Desai, Advocate, who argued the people's case from the legal point of view, that the best method of arriving at the profits of agriculture is by ascertaining the yield, multiplying it by the price, and deducting the expenses of cultivation (including the wages of the cultivator and his family). Nor does the above definition appear to be inconsistent with the views of Mr. F. G. H. Anderson, the late Settlement Commissioner, and the great exponent of the theory of rental value; see his book "Facts and Fallacies about the Bombay Land Revenue System", *passim*. There seems to be substantial agreement, therefore, as to what is a reasonable definition of the profits of agriculture for settlement purposes; and, if any such definition be accepted, reliable statistics of economic rent should give us a sound method of ascertaining those profits. There may be other methods, and there may be a difference of opinion as to which method is the best. An alternative method which has been pressed upon us, based upon the cost of cultivation directly, will be examined in another part of our report. But at any rate it cannot be said that in basing the assessment on the rental value, *provided that it has been properly ascertained*, there is anything inconsistent with the very wide and general language of section 107. It appears to us to be impossible to hold, that Mr. Jayakar or Mr. Anderson in making their proposals, or Government in passing orders thereon, did not, according to their lights "have regard to the profits of agriculture". When all is said and done, the settlement of these talukas has been based upon an estimate of what the profits of agriculture are likely to be during the period provided for. That estimate may be wrong. As we shall show, we consider that it is unduly high. But to misread the evidence, or to be misled by faulty evidence, is a very different thing from acting contrary to the law.

6. On the other hand, we are of the opinion that the proviso above made, namely, that the rental value shall have been properly ascertained, is of vital importance. Rental value is not the same thing as *rents*, and does not emerge from a mere enumeration of the rents actually paid or agreed upon. It appears to be hardly a concrete thing at all. To quote Mr. Anderson ("Facts and Fallacies" p. 79):—"Rental value is a sublimation or abstraction from actual rents of all

sorts". There is therefore bound to be considerable difficulty in ascertaining it correctly and, where leasing is the exception rather than the rule, as in both the talukas with which we have to deal, one must be very cautious in applying any rental value deduced from the actual rents found to the much larger area which is never leased at all. If the legal point had been put in this way, that the rental statistics of these talukas, owing to their defective or abnormal character, do not afford a reliable criterion of the profits of agriculture, and that in relying on them the authorities have therefore offended against the *spirit* of section 107, there would, we think, have been considerable force in the argument. But that aspect of the case is really covered by head (b) of the terms of reference; and we shall deal with it under that head, and in our statement of what, in our opinion, the basis of the settlement ought to be.

7. The point has been taken that, in the proper construction of section 107, *value* is only to be considered in the case of non-agricultural land. This view we are unable to accept. In our opinion the natural interpretation of the language of the section is that value is a matter proper for consideration in the case of both kinds of land. But as, in the case of agricultural land, the value will normally depend on its capacity for producing profits, this question of interpretation has no great importance. The main criterion, in determining the rates of assessment, is the profits of agriculture; and, though we consider that the sale statistics of agricultural land afford a useful check, especially on the theory that has been propounded that agriculture in this district results in a steady and certain loss to the cultivator, we have used sale figures by way of check only and have not based our proposals upon them.

## PART II.

## POINT (B) IN THE TERMS OF REFERENCE.

**The complaint that the reports accessible to the public do not contain sufficient data warranting the enhancement and that some of the data given are wrong.**

8. In this part of the report we propose to examine the materials on which the new revision settlements have been based, in the light of what we have ascertained to be the actual facts. We will deal first with the data on which the settlement officer relied, omitting rents and sales ; and then, separately, with the rental and sale statistics, on which the Settlement Commissioner has relied, almost to the exclusion of anything else.

## DATA RELIED UPON BY THE SETTLEMENT OFFICER.

9. First, as regards *grouping*, for which purpose Bardoli and Chorasi must be treated separately. Mr. Jayakar has explained the alterations which he proposed in the grouping in Bardoli in paragraphs 53 to 56 of his report on that taluka. His proposals, with three exceptions only, were all for promotion, and he starts in group I by remarking that he did not find in his predecessor's report any reasons given for the omission of certain villages from this class. We take the view that the burden of proof lies rather on the settlement officer who proposes to raise a village from one group to another. However, certain reasons have been indicated, which may be summarised as *improvements in communications and marketing facilities*. The improvements in communications have been more fully discussed in paragraphs 6 to 9 of Mr. Jayakar's report. He mentions there the Tapti Valley Railway, with its four stations Bardoli, Timberva, Madhi and Kiher within the taluka ; an all round improvement in the condition of the old roads ; and the construction of four new roads. Now it is quite true that the Tapti Valley Railway had not been completed at the time of the first revision, and it is also quite true that the construction of this railway has materially increased the importance of Bardoli and Madhi (the two stations capable of dealing with goods traffic), and has provided a direct and easy outlet for whatever export trade there is. Among other things it has no doubt given a great stimulus to the trade in ghee. Large numbers of she-buffaloes are kept in all Kunbi and Anavil villages, and the ghee is commonly taken to Surat for sale by train. It is a fairly lucrative trade, though recently prices are said to have fallen owing to the competition of vegetable ghee. But, from the point of view of goods traffic proper at any rate, the stations at Timberva and Kiher are negligible. The latter in fact is not a goods station at all. Neither was Timberva at the time Mr. Jayakar's report was written. It was opened for the booking of goods traffic for the first time from 1st February 1928, but only, apparently, to a very limited extent. According to our information, no more than 50 bags of goods can be despatched on any one day, and people of the neighbouring villages, Sakri, Palsod and Rayem, who had begun to send their rice and *wal* to Bardoli by rail, have discontinued doing so because the merchants do not care to accept such small consignments. We have not been able to check this statement, as details of goods bookings from Timberva are not available ; but at any rate there are no facilities of any kind, not even a platform. All the cotton grown here is still sent to Bardoli by cart *via* Rajpura and Dhamrod—a very bad road, as we know by personal experience.

10. That suggests an important point as regards the railway generally. Cotton, the chief article of export, is invariably *carted* to the gins ; there would be no object in paying railway freight when the carts and bullocks are available and in need of employment. The railway, therefore, is only useful for the export of ginned cotton. But a large number of villages in the taluka—all those in the Sarbhon group and some in the south-east, as will be explained when we come to deal with marketing facilities—do not make use of the gins served by the Tapti Valley Railway at all. It is difficult to see, therefore, how the opening of this railway can have benefited them to any appreciable extent.

11. Another, and a still more important point which it is necessary to bear in mind is that, though this railway had not been actually opened at the time of the

first revision, it was practically completed, and *was taken into consideration in the proposals then sanctioned*. Mr. Fernandez, Settlement Officer at the time of the first revision, after discussing the new railway in paragraph 19 of his report, says:— “As the revision settlement, when introduced, will be guaranteed for 30 years, we shall be justified in giving the projected railway its full weight, according to present circumstances, when considering the revision maximum rates.” The railway, which Mr. Fernandez described as “the harbinger of more prosperous times for Bardoli,” was taken into consideration as regards grouping, as well as as regards rates. It is clear from paragraph 45 of his report that it was largely on account of the railway that Rajpur, Sakri, Panda, Rayem, Varad, Isanpur and Ruva, the villages lying just north of Bardoli, were then added to group I. In the Government Resolution No. 713 of 1897, in which the settlement was sanctioned, the new railway is mentioned as the principal justification for the alterations in grouping and for the slight increase in the rates. Now it appears that the rates then sanctioned were high, not only relatively with regard to other parts of the Presidency, but absolutely. The late Settlement Commissioner, Mr. Anderson, in his report on Mr. Jayakar’s revision (paragraph 31) has stated that “the general conclusion from all the recorded statistics is that the taluka in 1896 was either over-assessed or assessed right up to the full limit of half the rental value.” If that be so, and if, as was clearly the case, the railway was given its due weight in the first revision settlement, its mere existence is not in itself a sufficient ground for the further enhancement of the revenue. No doubt the railway was then taken into consideration “according to present circumstances,” that is according to the circumstances then prevailing or capable of anticipation. The railway has since been in actual operation for thirty years, and it would obviously be proper to take account of any changes during that period which were not then anticipated or allowed for. But, taking the taluka and mahal as a whole, it would be unreasonable in our opinion to regard the T. V. Railway as a new factor in the situation which has made a vital difference from the point of view of agricultural economy.

12. We may insert here, for what they are worth, figures supplied to us by the General Traffic Manager of the B. B. & C. I. Railway, showing the total export goods traffic from Bardoli and Madhi stations for the ten years ending 31st March 1928.

Years.	Bardoli.	Madhi.
	Tons	Tons
1918-19 ..	16,248	6,949
1919-20 ..	9,801	5,221
1920-21 ..	10,571	6,051
1921-22 ..	9,911	6,119
1922-23 ..	8,275	5,833
1923-24 ..	9,354	7,786
1924-25 ..	8,315	5,535
1925-26 ..	12,553	6,684
1926-27 ..	6,323	5,342
1927-28 ..	10,287	9,191

It must be remembered that a considerable part of this tonnage, especially in the case of Bardoli, is accounted for by *timber*. The figures show considerable fluctuations but no decided upward tendency.

13. As for the alleged improvement in the condition of the roads, that is a matter which we have no means of judging. We do not know what the former condition was. But we are in a position to speak of the present condition of the roads, having spent nearly three months in touring in the taluka, and our opinion is not favourable. Not one of the old main roads, not even the road through Sarbhon to Navsari, can properly be described as *good*. There are fair stretches on them. There are also numerous patches where, if the roads were any worse than they are, they would not deserve the name of roads at all. That they are good enough for bullock carts and just passable for motor cars is about all that can be said of them. As for the by-roads and tracks between villages, it is hardly possible that they can have improved much since in any worse condition they would not be usable, even by bullock carts.

14. Two of the four newly constructed roads, namely, that from Madhi to Mandvi, and that from Madhi to Valod, are in much better condition. They supply a good means of communication between the northern and eastern parts of the taluka on the one hand and the villages of the mahal on the other, and give them both easy access to the railway station at Madhi (whatever that advantage may be worth). It cannot be denied, therefore, that as far as these parts are concerned there has been a distinct improvement in communications since the first revision settlement. The other two new roads referred to by Mr. Jayakar, that from Bardoli to Bardoli station, and that from Bardoli to Mota, seem hardly worth mentioning. The former is very short and the latter of importance to a single village. Before leaving this part of the subject it may be of interest to mention that, when we moved our camp from Madhi to the Chorasi Taluka, we found that the cheapest and most convenient way was to send our tents and baggage all the way by bullock carts, which proceeded by village tracks to Manekpur, then to Bardoli by the old Khandesh road (a road which is no longer even kept in repair) and thence through Baroda territory.

15. A word should be said about the introduction of motor-traffic, though it has not been claimed as an index of agricultural prosperity. It is worth noting that it may even be a source of loss to the ryot. Two villages near Surat, Adajan and Fulpada, illustrate this. Adajan used to have a considerable trade in green grass, which has fallen off 60 per cent. since motors replaced horse-drawn vehicles in the city. Fulpada people formerly found employment for their bullocks in the conveyance of funeral parties, visiting the temple there, back to their homes. Now they naturally return by motor 'bus'.

16. We think it necessary to go more fully into the question of marketing facilities in Bardoli than Mr. Jayakar has done. The result of careful enquiry throughout the taluka is as follows. We deal first with cotton markets.

As one would expect, the Bardoli gins collect all, or practically all, the cotton from Mota and the villages lying north along the Bardoli-Kadod road (as far east as Bamni and Singod), and most of that from the tract on the east up to the line Orgam-Manekpur-Nansad. A considerable quantity also comes from places further afield, Kamalchhod, Vadhvania, Valod, and even Balda, Bedkuva, Vanskui, Ambach, Ranveri and Dumkhal. These gins have the reputation of turning out good cotton, and are consequently able to pay high rates, which compensate for the increased cost of cartage. The 1027 cotton grown in the "controlled area," of which Vankaner is the centre, is all taken to Bardoli and ginned under the supervision of the Agricultural Department: The lint is then sold with an official certificate, and fetches Rs. 10 to 15 more per 20 maunds. But Vankaner sends the rest of its cotton south to the gins at Navsari and Maroli; and Afya and Isroli, in spite of their close proximity to Bardoli, find Navsari an equally attractive market. The villages further south, in the old Sarbhon Taluka, make use exclusively of the gins at Navsari (or Jalalpur) or those in the neighbouring Gaikwadi villages Maroli, Veshma, Sisodra, Kasba, all of which are within easy distance of the main line of railway and of the sea. What is surprising to find is that villages as far distant from the Navsari group of gins as Bhatla Moti and Kikwad (20 miles), Dadaria (22 miles), Mordevi (18 miles), and Adyapur (24 miles) still take their cotton to market there. Dadaria is close to Buhari which has a gin of its own, and Mordevi and Adyapur are within a very few miles of Valod, which also has a gin; but these gins are unpopular, the reason generally given being that "they do little business and don't pay promptly". The fact is that these gins, not being on or near the railway, cannot pay such good rates as those better situated for export purposes. Buhari is said to be used mainly by the neighbouring Gaikwadi villages; and Valod, though it gets cotton from Ranveri, Dumkhal, Ambach, Degama, Kiher, Nansad, Delwara, etc., is only a secondary market for most of these villages, and the gin does not even deal with all the cotton grown in Valod itself, half of which goes to Bardoli and Vyara. The gin at Madhi, which has taken the place of the one at Kamalchhod, appears to be more popular than those at Buhari and Valod. It supplies the principal market for the cotton of Balda, Bedkuva and other villages in the east and north-east of the taluka, and collects a certain amount from most of the villages in other directions. But within anything like a reasonable distance of Bardoli the cotton is almost always sent there for preference, rather than to Madhi. Vadhvania

is 5 miles from Madhi and 13 from Bardoli, but sends as much cotton to the latter place as to the former. Orgam cotton goes to Madhi only if the rates there are the same as Bardoli, which apparently they seldom are. Uva, 8 miles from Bardoli along the old Khandesh road, and only about 3 miles from Madhi, patronises the latter only if, for some reason, the longer cart journey is inconvenient. It seems that, within certain limits of course, distance from a gin is not a great consideration; the bullocks may as well be employed in carting the cotton as kept idle. Cotton from Surali, which is just opposite Madhi on the other side of the Gabni, is taken to gins at Vyara, Madhi, Bardoli or Valod, according to the prevailing rates and conditions as to promptness of payment and so on. The gins at Vyara, which are said to have a good reputation for prompt payment, attract most of the cotton from the villages in the east, including half the supply from Kamalchhod and nearly the whole supply from Degama. Before leaving the question of the disposal of the cotton crop, it may be mentioned that we found in Singod that a considerable number of Kunbis have shares in one of the Bardoli gins, and that Sarbhon has a co-operative credit society which sells cotton for its members at specially favourable rates.

Mr. Jayakar in his report speaks of Bardoli, Madhi, Valod, Kamalchhod and Buhari as the centres of the ginning and pressing industry as though they were more or less of equal importance, and explains the "comparatively slight increase in the number of gins" by the fact that cotton is taken to be ginned at Navsari and other places in Baroda territory. The gin at Kamalchhod closed down about five years ago and must have been moribund at the time Mr. Jayakar's report was written. That at Buhari, at the present time at any rate, has very little importance. The fact is that there has been practically no increase in the number of gins at all (Mr. Fernandez in the first revision settlement report mentioned steam ginning factories at Bardoli, Mota, Sarbhon, Kamalchhod, Manekpur, Ambheti and Varad—the one at Sarbhon we were told closed down in 1916). What has happened is that they have been concentrated at the most convenient centres, the principal factor being facility of export.

17. Turning now to exports other than cotton, it appears that in the great majority of villages rice is not grown for export at all. The *kyari* area produces no more than is required for consumption at home, and any surplus there may be on a particular holding is sold locally. But the villages lying within the limits of the great rice plain north and north-east of Bardoli (beginning at Rajpur-Lumbha and extending north as far as Vaghecha-Kadod and east as far as Singod) export considerable quantities. The principal markets for this trade are Bardoli and Madhi. The grain is sold in the villages to merchants from these places and carted by the seller to Bardoli or Madhi as the case may be. We came across other villages not in the best rice area where some rice is similarly disposed of, e.g., Orgam, Vadhvania, Sejwad, Kamalchhod, Degama, Vankaner and Delwara, and doubtless this is so wherever the *kyari* area is large enough to provide a surplus beyond local requirements. Afva, just south of Bardoli, grows a considerable quantity of the superfine *kolam* rice, all of which is sold in Bardoli. But most of this *kolam* is produced in the Valod Mahal (Buhari, Dadaria, Kasvav, Butwada, Kamalchhod, Degama, Bedkuva, etc.), and there is a considerable trade in this and other kinds of rice in these parts; mostly carried on, however, by savkars, who purchase the grain from their Kaliparaj tenants or collect it in their share rents. The greater part, no doubt, finds its way to Madhi, and is thence exported by rail. But we were told in Sarbhon that people in those parts buy rice in Valod and Buhari "because it is cheapest there."

Villages exporting rice have also, usually, a certain amount of *wal* and castor for sale. Taking the crop statistics for 1927-28 we found, in the villages we inspected, that the area under *wal*, castor and other second crops was usually almost, if not quite, equal to the area under rice, except in some villages in the lowest group. But as a general rule, it appears, most of the second crops are consumed locally as food, fodder or manure; the castor oil being used as a lubricant or for medicinal purposes.

Mr. Jayakar says that "large quantities of grass are grown.....and brought to Surat bazar for sale, where good prices are as a rule realised." Curiously enough, out of nearly 50 villages in Bardoli Taluka in which we made enquiries, it was only in one, the rather remote village of Ranveri in Valod, that



we got any direct evidence or admission of this trade. We were told there that some grass is carted to Surat *via* Bardoli for sale, or sold to merchants in Bardoli itself. Nowhere else was it admitted that any grass was exported for sale, though in some places local sale of surplus grass was reported. In several villages with a large area of grass land, such as Isroli, Timberva, Tajpur Bujrag, Mangrolia, Kiher, Mordevi, much of it belongs to or is leased by outsiders. They remove the grass, but whether for sale or for the support of their cattle we were not able to ascertain. Possibly we may have been misinformed as to the extent of the export trade in grass. But there is no doubt that the Surat market is mainly supplied by certain villages in the Chorasi Taluka and in Baroda territory, within easy distance of the city; and in a large proportion of the villages in both talukas the grass area is no more than sufficient, in many cases it is less than sufficient, for local needs. That after all, is the natural result of the practice of growing cotton, which produces no fodder, in place of jowari. Large numbers of cultivators have actually to import grass for their cattle, if they cannot buy it locally. In the east it is obtained from the Vyara Taluka in Baroda territory, either by cutting on the half share system, or from the Kaliparaj inhabitants. In the north the custom is to send the cattle in the monsoon to graze on the high pasture lands along the Tapti (which mostly belong to Kadod people, though they are in the limits of Mandvi Taluka), or grass is bought in Kadod, Miawadi and Tarsada.

For general purposes the principal markets within the limits of the taluka and mahal are Bardoli, Kadod, Madhi and Valod. The last is much less important than the other three. Its weekly bazar, so we were informed, has been practically discontinued since half the village was burned down in 1896. At any rate it is now a very small affair, where only such things as vegetables, chillies, spices, salt and some cloth are sold, mostly by and to Kaliparaj people from the neighbouring khalsa and Gaikwadi villages. The better class inhabitants prefer to go to Madhi or Bardoli to make their purchases. The same applies to Buhari, to which Mr. Jayakar has attached so much importance. The weekly bazar there may be more largely attended (we did not watch it in actual operation as we did the one at Surali, near our camp at Madhi), but it has the same very limited scope. Villages in the east, within easy distance of Vyara, *e.g.*, Kamalchhod, Degama and Kiher, make that their usual market town; while the Sarbhon villages in the south patronise Navsari as heretofore.

18. There are some remarks in the Chorasi report about communications and markets which are a little misleading. Thus the Tapti Valley Railway is referred to in paragraph 6 as "an important means of communication for this taluka." That can hardly mean more than this, that a few villages in the east, Kumbharia for instance, and Mohoni, send some of their cotton to the gins at Chalthan and Balesar in Gaikwadi territory, which are served by this railway. Again, though it is perfectly correct to emphasise the importance of the city of Surat to the taluka, and the easy access to it which almost all the villages enjoy, it would be a mistake to suppose that it is all-important. The ordinary cultivator is concerned above everything with the market for his cotton; and for the villages lying along, or within a reasonable distance of, the Surat-Sachin road, the favourite cotton market is not Surat, but Maroli or Navsari. That is so even in the case of places like Pandesra and Vadod, which are much nearer to Surat. However, the few alterations which the settlement officer has proposed in the grouping in Chorasi, appear to be mainly based on the rental and sale statistics of the villages concerned. His proposals will therefore be covered by what we have to say later on about these statistics.

19. We come now to the data affecting the rates of assessment. In paragraph 57 of his Bardoli Report and paragraph 43 of his Chorasi Report, Mr. Jayakar has enumerated, under the heading "Proposals for revision," the conclusions which he says naturally suggest themselves from the facts he has previously stated. Some of these "conclusions" relate to matters of a permanent nature, such as that the talukas are on the whole healthy, and that the rains have been sufficient and well-distributed. Some, taken by themselves, would suggest, not an enhancement, but a reduction of the land revenue, namely the abnormal increase in the price of food grains (not here largely grown for export), and the fact that agricultural wages have doubled. The features which he presumably regards as indicating

the capacity to bear an increased land revenue assessment are increase in population, increase in wealth as evidenced by the large number of new well-built houses, increase in carts and cattle, especially milch cattle, improvement in the condition of the Kaliparaj people, increase in trade, and the high prices realised for cotton. In the case of Chorasi a further feature is referred to, *viz.*, the increase in share rents.

20. The statistics of population, as far as Bardoli Taluka is concerned, suggest some interesting problems. In the villages we visited, with very few exceptions indeed, we found an excess of births over deaths, usually a considerable excess, in the last five years, while the population showed a slight increase only, or even a decrease. Various explanations were offered of this phenomenon. One is the emigration to South Africa, New Zealand and other places abroad. The number of people earning their living in foreign parts is quite considerable in the Sarbhon group of villages, Sarbhon (79), Supa (74), Ambheti (200): also in Vankaner (142), Varad (100), Singod (39), Bamni (45): and probably in others which we did not see. The figure for Bamni, a small village, represents one at least from almost every Kunbi family residing there. But for a good many years now (since 1914 in fact), fresh emigration to South Africa has ceased. Only those can go who had established a connection with the country before the present restrictive legislation came into force. Moreover, these "South Africans" return home at frequent intervals, and they always leave their families behind to look after their lands. This explanation, therefore, is hardly enough to account for the fact that the total population of the taluka and mahal has increased by only 3,800 since the first revision, whereas during the same period births are stated to have exceeded deaths by 17,704. If these figures are correct they must, of course, have taken account of the epidemics of 1900, 1902, and 1918. In places like Sarbhon and Valod, where an appreciable number of people are in service or business in Bombay or elsewhere in India, the excess of births may be due to the fact that these people send their wives home to be delivered, but ordinarily keep their families with them. Then, it is the custom among some of the Kaliparaj to send away dying members of the community to some sacred place outside the taluka to be "exorcised." In such cases the deaths will not be recorded in the village to which they belong. Here and there we were told of permanent emigration. Some 30 khatedars of Ambheti, mostly small-holders who were not doing well, have sold out and gone to Kapura, near Vyara in Baroda territory, where land is cheap. Similarly about a score of people from Singod have left the village and settled in Rajpipla, where a lot of forest land has recently been given out for cultivation. Emigration of this kind seems to have been more common in Chorasi. Some villages, *e.g.*, Mangrolia, Pardi-Kadod, Vaghecha-Kadod, complain of a fall in the Dubla population: there has been a certain amount of recruitment for Assam labour among people of this class. But the combined effect of all these factors can hardly be very great, and one would be inclined to doubt the figures, either the registration figures or the census figures or both. As an instance of the way census figures may be misleading we may mention Samthan, where the patel said there were two large wedding parties in the village at the time of the enumeration. (But of course our difficulty is, not that the population figure is so large, but that it is not larger than it is, in view of the excess of births over deaths.) However, we do not think it necessary to discuss this subject any further. The increase of population in Bardoli, according to the available statistics, is so small as to be negligible. In Chorasi there is practically no increase, and the births and deaths balance one another almost exactly. Population, therefore, is not a factor which enters materially into this settlement at all.

21. Among the materials prepared for Mr. Jayakar we found some statements purporting to show the number of new houses constructed (a) within 10 years, and (b) within 15 years before 1924-25. The totals given for Bardoli and Valod are 531 houses, estimated value Rs. 13,31,181 for the first period, and 278 additional houses, estimated value Rs. 9,88,391 for the second period. The six villages Bardoli, Buhari, Vankaner, Bamni, Haripura, and Palsod account between them for Rs. 9,96,050 of the combined total. The statement for Chorasi, which is for the 10 years period only, includes a mill, a chawl and several bungalows in the suburbs of Surat. Omitting these, the total given is 212 houses, estimated value Rs. 9,29,350. The three villages Athva, Katargam and Bhatha, practically suburbs of the city, account for Rs. 5,94,500. These figures were not quoted by Mr. Jayakar, and they

are probably not worth much, the statements having been prepared by the talatis and not checked in any way. However there is no doubt that a very large number of substantial houses have been newly constructed in the period since the first revision. We saw one or two such in most of the villages we visited; and, generally speaking, the population of these talukas is very fairly well housed, at any rate so far as the better class cultivators, Kunbis, Anavils, etc., are concerned. The appearance of the average village in which people of these classes reside suggests, if not prosperity, at any rate a decent competence; and this appearance we think, cannot be altogether misleading. But, in connection with houses, the following points should not be forgotten. A great many of the more imposing edifices belong to the "South Africans," and those, of course, have not been built out of the profits of agriculture, at any rate in this country. Large houses again, are sometimes evidence, not so much of prosperity as of extravagance and ostentation. For instance, in Bamni the competition in house-building has largely increased the indebtedness of the village. Another point is that in these parts the cultivator's house has to accommodate, not only his family, but also his cattle, and, on the upper storey, his store of grain for the year. The size of the building is therefore misleading, if compared with houses in other parts of the country where the cattle, etc., are separately provided for. Lastly, the building of decent houses is no new feature. In commenting on the first revision settlement in 1896 the Collector of the district referred to the fact that 722 "improved houses" had been built in the preceding 30 years in the western, or "high-caste" side of Bardoli taluka alone; and probably the majority of the new houses now to be seen have been put up in the ordinary process of replacement, with no more improvement than is accounted for by the general rise in the standard of living.

22. For some reason Mr. Jayakar in his statement of Agricultural Stock for Bardoli, Appendix D, begins with the figures for 1904-05. If the figures at the commencement of the thirty-year period are put in from the corresponding appendix in the first revision settlement, it will be seen that there has been no increase in the number of plough cattle and cows, the taluka having merely made up the losses in the great famine; while the increases in the number of she-buffaloes and agricultural carts are also considerably reduced, as shown below:—

	1894-5	1904-5	1924-5
Plough cattle .. .. .	18,348	11,234	18,127
Cows .. .. .	8,835	6,370	8,283
She-buffaloes .. .. .	8,977	7,439	10,854
Agricultural carts .. .. .	5,732	4,352	6,055

The figures for Chorasi at the beginning and end of the period in question are—

	1896-7	1924-5
Plough cattle .. .. .	5,114	5,822
Cows .. .. .	2,478	2,101
She-buffaloes .. .. .	3,342	4,719
Agricultural carts .. .. .	1,945	2,347

The increases in the whole period, therefore, amount to:—plough cattle (Chorasi only) 13·8 per cent., she-buffaloes—Bardoli 20·9 per cent., Chorasi 41 per cent.; agricultural carts—Bardoli 5·6 per cent., Chorasi 20 per cent. These comparative figures are not without importance, especially as the population remained more or less stable. But the increases are hardly remarkable enough to lay much stress upon, except in the case of the milch buffaloes. No doubt the profit which can usually be made from the sale of ghee or milk does make a considerable difference to the cultivator's budget. It is to be noted, however, that the Kaliparaj and the Kolis do not keep buffaloes but cows, as they cannot afford to purchase their plough cattle from outside as the Kunbis do, and have to make shift to breed for themselves.

23. We have little material for a comparison of the present condition of the Kaliparaj with that of thirty years ago. Even at that time they had begun to take an interest in education; *vide* the report of the Collector, Mr. Lely, as he was then, among the papers of the first revision settlement. Mr. Jayakar's mention of an increased demand for schools from this class does not, therefore, prove much. The statement of schools and school attendance which he gives in

paragraph 17 of his Bardoli report does not differentiate between Kaliparaj pupils and those of other classes ; and the totals are not particularly encouraging. The temperance movement of 1922, to which he also refers, though vigorous enough at the outset, died away again, like similar "revivals" in other parts of the world. Nor have the noisier, but less spontaneous, anti-liquor campaigns of more recent years given any sure indication as yet of decisive or permanent results. More promising, in our opinion, is the work now being carried on in some of the poorer Bardoli villages by the social reformers from the Ashrams. We had no time to study their methods or organisation ; but in their efforts to eradicate the drink evil by means of education, and to foster home industries, they are clearly working on the right lines. In the course of our inquiry we came across capable men and men of sturdy character among the Kaliparaj ; for instance an old Gamit of Kosambia who for years past has cultivated 40 bighas on cash rents amounting to Rs. 300 a year, and, unlike most tenants in these parts, has succeeded in paying his rents. No doubt he owes his savkar Rs. 400, but in Valod that is a modest amount of debt. Then the Dublas are undoubtedly becoming more independent, and more capable of combining in defence of their rights or interests. If they think they are stinted of their food ration or not paid a fair wage they will desert the village in a body, as happened this year in Afva, Vankaner, Timberva and other places. Thus signs of emancipation are not wanting. But we doubt very much if there has been so rapid or so marked an improvement in status as Mr. Jayakar asserts. The Kaliparaj still remain a backward and ignorant class, lamentably savkar-ridden. The social uplift of the community may be said to have been well begun, but in the nature of things it is bound to be a slow process.

24. Mr. Jayakar has given no details in support of his statement that "trade has increased" and it is not quite clear to what he refers. We are only concerned with trade so far as it is connected with agriculture. The milk and ghêe trade and the grass trade have been separately discussed. The Chorasi trade in vegetables has, if anything, decreased in recent years ; see the figures given in paragraph 15 of the Chorasi report. Nothing remains, therefore, for consideration under this head except the next item in Mr. Jayakar's list, the high prices realised for cotton ; taken in conjunction, of course, with the remarkable expansion of the cotton growing area, the result of those high prices, which is the most salient feature of the period under review. The subject of prices in general will be dealt with in the next paragraph. Some of the results of the high prices of cotton in particular fall more suitably under other headings in our report. But we may state here, without going into detail, that the cotton boom was by no means an unmixed blessing from the ryots' point of view ; indeed, on a consideration of all the circumstances, it may be regarded as less a blessing than a curse. As long as prices rose, or maintained a high level, all benefited, and many must have made large profits. There was no sound reason for supposing that that high level would be long maintained ; nor was there any reason in the nature of things why the temporary prosperity should not have been enjoyed to the full without endangering the future. But the cultivators, not only the ignorant Chodhras and Gamits, but Kunbis and Anavils as well, who might have been expected to know better, showed singularly little foresight or balance. More and more land was put under cotton, with very little regard to the proper proportion of food grains and fodder, to the need for rotation, or even to the suitability of the soil. Leasing frequently became, not a reasonable agricultural undertaking, but a mere speculation. In the mania for "getting rich by cotton," not only landless men and adventurers, but cultivators of every class and position, bound themselves to pay rents, often for long terms, which they had no prospect of being able to pay, except in the unlikely event of the boom continuing indefinitely. When, on the contrary, prices fell and continued on the down grade, heavy losses, debts and sometimes insolvency followed, the natural results of speculation which fails to come off.

25. Ultimately, when Mr. Jayakar got to the stage of fixing the rates for his new groups, he appears to have had regard to one consideration almost exclusively, namely, the increase in the cash value of the main crops due to the rise in prices between 1896 and 1924. By a very rough calculation of areas under different crops and yield per acre he estimated that the assessment, if levied in kind, would have increased in value by 109 per cent. in Bardoli and 93 per cent. in Chorasi,

*Prima facie*, therefore, he suggested, the maximum increase of 33 per cent. could easily be justified. But he recognised, of course, that there are two other factors which "cannot certainly be ignored," that is to say the contemporaneous increase in the cost of production and the uncertainty of prices. Admitting that some allowance must be made for these factors, and finding, as was only to be expected, that on such lines he had no means of calculating even approximately what the allowance should be, he proposed to reduce the 33 per cent. to 25. He might as well have suggested 20 or 15 or 10, the whole thing being guesswork, and, as the Settlement Commissioner expressed it in his forwarding report, he left "the main door of the fort wide open". In view of the fact that the Settlement Commissioner's proposals and the orders of Government thereon rest upon an entirely different foundation, it would be superfluous for us to criticise Mr. Jayakar's line of reasoning. But one of the main grounds of attack against the present settlements has been that the years 1914 to 1924 were abnormal years, and as we have had the advantage of observing the course of prices for a further period of four years since then, we propose to make a few remarks on that aspect of the subject.

26. In the first place we think it necessary to say that our enquiries have suggested some doubt as to the practical value of the official statistics of prices. The figures are furnished to the settlement officer by the Director of Agriculture, who obtains his information, presumably, from the monthly returns submitted from each taluka headquarters. These returns, again, are based on local enquiry, which in practice means on the information supplied by one or more local merchants. The rates quoted for foodstuffs are, we understand, the prevailing retail rates, which may not be the rates affecting the general body of agriculturists. Another difficulty arises from the fact that the statistics are compiled on the basis of the Bengal maund, consisting of 40 seers of 80 tolas. As the local maund consists of 40 seers of only 37½ tolas, it is obvious that neither the figures of seers per rupee, nor the figures of rupees per maund correspond to any figures with which the people are familiar. No doubt the standard maund is adopted for the purpose of comparison with other parts of India; but it is certainly inconvenient for the settlement officer to have to deal with figures, the real meaning of which can only be extracted by a rather troublesome calculation. However, Mr. Jayakar's price graphs having been prepared on the standard forms, we have thought it sufficient to complete them up to the year 1928. The curves will be approximately accurate (at any rate for retail prices), even though the figures are inappropriate. The completed graphs for Bardoli, Valod and Chorasi respectively are given in Appendices A, B and C.

27. The point that strikes one first on examining these graphs is what might almost be called the normality of fluctuation. In the whole period of 40 years from 1888 the only approach to real stability is shown by the prices of cotton (in Chorasi) from 1891-92 to 1899, and from 1904 to 1908; and by the prices of jowari from 1924 to 1927. There is only one instance (jowari from 1903 to 1908) in which prices have either risen or fallen for more than 3 years successively. Then, turning particularly to the period 1914 to 1924, we see that the first effect of the war was to cause cotton prices to drop. From 1915 to 1918 they rose steadily and rapidly to the maximum, or thereabouts, and these high rates were maintained up to and including 1924, with a temporary setback in 1920-21. In 1925 and 1926 (and in Bardoli in 1927 also) prices fell, though still remaining well above the pre-war level; and from 1927 (or 1928 in the case of Bardoli) an upward tendency again shows itself. The prices of jowari and rice, which had nearly as rapid a rise as cotton in the earlier years of the war, maintained the maximum limit for a much shorter time. Jowari fell heavily after 1921, then remained fairly steady till 1927, and finally declined in 1928 to about the figure of 1922. The rice curve shows more marked variations. Prices rose again after 1923, fell in 1927, and in 1928 are once more on the up grade. It is rather interesting to note that the graphs show the price of jowari as much the same in 1897, 1900, 1908, 1912 and 1914, the ultimate price reached in 1928 apparently showing a tendency to return to something like the same level. The price now reached by rice in Bardoli is exactly what it was in 1914. So far as the available figures can be relied upon, therefore, they appear to show, not only that the high prices prevailing in the decade 1914 to 1924 were abnormal, but further that, in the case of the food-grains at any rate, the permanent increase over pre-war prices need not be expected to be very marked. At our

preliminary conference with the leaders of the people it was suggested by Mr. Shivdasani, M.L.C., that an increase of 25 per cent. over the prices of 1914 might probably be regarded as permanent. On the present figures we should be very unwilling to hazard any such prediction so far as jowari and rice are concerned. Cotton is a different matter, seeing that the lowest price recorded since 1924 is 33 per cent. higher than the 1914 price, and, as we have said, the fall appears to have been arrested. It is very important to remember in connection with prices that, whereas cotton is the staple export in these talukas, jowari is grown almost entirely, and rice mainly, for local consumption. If, therefore, the result of the abnormal conditions in the years following the war should be a considerable permanent increase in the price of the former commodity, without a corresponding permanent increase in the prices of foodstuffs, this result ought to be decidedly beneficial to the agricultural community. Cheaper food may be expected to react on wages sooner or later, and to reduce the cost of cultivation all round. On the whole, then, the position does not appear to give much excuse for pessimism, though Mr. Jayakar's rosy estimates based on the gross produce have to go by the board.

28. Before concluding our discussion of the data relied on by the settlement officer we may refer very briefly to his point about *adh-bhag* or share leases. We made enquiries into the conditions of the *adh-bhag* system in several villages. In Valod this tenure is the rule rather than the exception: in fact it is one of the unmistakable signs by which a Kaliparaj village may be distinguished. Elsewhere, however, share leasing is unpopular and exceptional. We were told in Ambheti that share rents are taken from relations or particularly trusted tenants, and in Uva that they are taken only if there is a doubt of the recovery of cash rents. But both there and everywhere else, so far as Kunbis are concerned, the general view is that this form of leasing is not quite respectable. The reason is that the tenant is not his own master. The landlord thinks himself entitled to interfere and to keep his eye on the crop. Where share leasing has recently increased, as we found to be the case in Bedkuva and Manekpur in Bardoli and Talangpur in Chorasi, the reason ascribed for it is that the tenants were unable to pay the cash rents, and the change appears to have been brought about at the instance of the tenants, not of the landlords. The latter would prefer cash rents, if they could get reliable tenants to agree to pay them. Mr. Jayakar's view, that the increasing tendency to give lands on half share is due to the fact that "the lands are well cultivated and the owner gets more profits," seems, therefore, quite contrary to such evidence as we were able to obtain.

## DATA RELIED UPON BY THE SETTLEMENT COMMISSIONER.

### (1) Rental Statistics.

29. We now come to a most important part of our subject, rental statistics and the use which has been made of them in these settlements. In the following paragraphs we propose first of all to discuss the necessity for scrutiny of the transactions recorded in the tenancy registers. That necessity is recognised in the Survey and Settlement Manual (Vol. II, p. 397) and was emphasised by the Land Revenue Assessment Committee in paragraph 35 of the majority report, which all the official members signed. We think it desirable, nevertheless, to explain in some detail why it is that scrutiny is so essential, and why it is that the utmost caution is required in the use of rental statistics for settlement purposes. We shall next endeavour to show that this essential scrutiny has not as a matter of fact been exercised in the settlement of these talukas, and that the statistics are consequently incorrect and misleading in material respects. Lastly, we shall have some observations to make on what we regard as inherent defects in the present method of employing rental statistics, apart from the inaccuracy of the figures in these particular cases.

30. First, then, as regards the necessity for scrutiny. In a very large number of transactions recorded as leases the "rent" really represents interest, either the interest on money borrowed or in arrears, or the interest on a sum which the tenant, previously the owner of the land, has received under a conditional sale, and hopes in time to repay. There may be little or no relation between the rent paid in such cases and the true rental value of the land. Transactions of this nature are met

with everywhere. We found them specially common, so as to vitiate any statistics in which they were included, in the following villages of Bardoli : Ambach, Balda, Bhatla Moti, Chitra, Isroli, Manekpur, Nansad, Pardi Kadod, Sarbhon, Supa, Uva, Vadoli, Valod, Vankaner : and in the following villages of Chorasi : Dindoli, Pandesra, Simada, Talangpur, Vadod. Even when the rent does not definitely include interest, if the tenants owe money to their landlords, as is frequently the case, especially with Kaliparaj tenants, the pitch of rents is materially affected. In savkar-ridden villages such as Ambach, Dadaria, Degama, Kosambia and Mordevi, the savkar's method appears to be (a) to get the tenant into his debt, (b) to arrange that the debt exceeds anything that the tenant can pay, and then (c) to compel him to cultivate the landlord's land for nothing by seizing his crop every year in satisfaction of alleged dues, of which the tenant has no accurate account. In such circumstances it is unsafe to regard rent as something separate from the rest of the account. It is probably seldom paid separately and is really only a sort of lever.

31. Then there is a fairly numerous class of leases which are the result of family arrangements of various kinds. A man who is under an obligation to maintain a minor or decrepit relation, or a female member of his family, frequently cultivates his or her land and agrees to pay an amount of rent which is more or less charitable ; and for one reason or another transactions between relations are rarely safe indications of the economic rent. Similarly we found some instances in which tenants were said to have paid abnormally high rents for temple or *masjid* land from charitable or religious motives, though it is more usual to find such land leased cheaply, owing to its not being kept in good condition. In Kumbharia in the Chorasi Taluka, which is a Bhagdari village, there are a large number of transactions entered in the tenancy register as leases for the amount of the assessment only which are not leases at all, but merely family arrangements necessitated by the form of tenure. When those were excluded the amount of genuine leasing in the village was found to be comparatively inconsiderable.

32. In villages where grazing land is scarce, leases of such land often show abnormal rates, e.g., in Balda, Kiher, Puni, Vankaner ; and generally speaking the rents of grass land tend to be high in proportion to the assessment, which is commonly low. That, however, is not so much the case in Chorasi Taluka. There are villages there, such as Dindoli, where both rents and multiples are lower in the case of grass lands than in the case of ordinary *jirait* ; but as a general rule there is little difference either in the assessment or the rent realised ; and even lands assessed as garden, *bhatta* or rice are not infrequently found under grass. In some villages almost the only *jirait* lands which are ever leased are grass lands, e.g., Isroli and Tajpur Bujrag in Bardoli and Kapletha in Chorasi.

33. Sometimes the rent shown for a field includes the rent of a house in the village site or, in the Kaliparaj villages, of a hut or huts. This fact is not always mentioned in the tenancy register. Very often the usufruct of trees is included, especially mangoes. In fact in some villages like Pardi-Kadod in Bardoli and Amroli and Katargam in Chorasi (the last of which boasts no less than 11,000 mangoes) a tenant gets the produce of a certain number of these trees as an ordinary incident of a lease. So with the palmyra palms in Bhatha and elsewhere in Chorasi. Occasionally the parties are able to say that the rent of the land is so much and the rent of the trees so much ; but usually no definite apportionment can be made. We do not consider that the value of rental statistics is much affected by this factor. If the tenant gets the usufruct of the trees he has so much less land to cultivate, and after all mangoes and palms are just as much agricultural produce as crops. In the case of garden land fruit trees are obviously part of the natural produce. But it is a different proposition when the tenant rents land containing a babul plantation, for the purpose of felling the trees and disposing of the timber. Take these instances from Vadoli, in Bardoli Taluka :

Survey Nos. 57 and 58 ; area 8a. 21g. ; assessment Rs. 33-2 ; rent Rs. 265 per annum (for 2 years), a multiple of 8 :

Survey No. 69 ; area 1a. 32g. ; assessment Rs. 7-9 ; rent Rs. 107 ; a multiple of over 14.

✓ Such rents are interesting as showing what can be realised by growing babuls in land not used for cultivation, but quite useless for the purpose of determining the normal rental value of agricultural land. Date palms rented for tapping are

again a different matter, but that we propose to discuss at a subsequent stage. The *bor* trees which are a feature of Adajan and Rander might also deserve separate discussion if they were more numerous. They are no less profitable than mangoes and interfere less with ordinary cultivation. But their number is hardly sufficient to make them an important factor.

34. Very frequently the landlord has incurred expenditure before the lease by manuring the land, or ploughing it up, or clearing or hedging it. A certain number of such cases will be found in most villages, and in some the preparation of the land by the landlord may almost be regarded as an ordinary practice; as for instance in Mota, Pardi-Kadod and Vadoli in Bardoli and in Fulpada, Katar-gam and Simada in Chorasi. Occasionally the work done by the landlord might be classed as an improvement of the land, as where he has engaged a tractor and broken up grass land for cultivation, or filled in water-logged land and rendered it cultivable. But such cases are exceptional. The landlord usually spends his money, when he spends any at all, on quite ordinary agricultural operations, the commonest being manuring; and when that is the case it would obviously be unreasonable to exclude the leases from consideration. The rents agreed upon are true rents and relevant evidence. On the other hand it is also obvious that allowance ought to be made for the landlord's expenditure, since that is a factor which affects the value of the rents as an indication of rental value. The difficulty is to determine what allowance should be made. The information available, even when it is reliable, is seldom sufficiently precise for anything but a very rough calculation. Besides, one meets with every degree of variation between cases where the lessor has done no more than putting a thorn hedge round the field, or manuring it once before a long term lease, and cases at the other extreme where he has done everything to prepare the land for cultivation, intending to cultivate it himself, and then has had to lease it at the last moment owing to some accident, such as the disappearance of his Dubla. There is, in fact, no practicable method of treating rents affected by considerations of this kind so as to bring them into strict conformity with rents not so affected. One can only note that they are numerous, and bear the circumstance in mind along with the other reasons for regarding rental statistics with proper caution.

There are some peculiar features of grass leases which may be mentioned here. In Kiher we found instances in which the lessor had to pay the cutting charges; an important condition, since those charges, at Rs. 5 to 6 per 1,000 bundles, amount to half or more than half of the price usually realised in those parts. In Adajan it is a common incident of grass leases that the landlord has to pay for hedging the field, and also for watching it up to the time when the leases are executed in August, or even sometimes until the grass is cut. The transaction, therefore, is more like a sale of the crop than a lease of the land.

Needless to say, the various circumstances described in this paragraph are practically never mentioned in the tenancy register.

35. The cotton boom, to which reference has already been made, reached its height during the years 1918-19 to 1924-25, the last and most important period in Mr. Jayakar's appendices. It is necessary to consider, therefore, what effect the high prices then prevailing had upon the rental statistics. We will begin with a few concrete examples. S. No. 39 in Vadhvania, area 8a. 15g., assessed at Rs. 23, was leased in 1922-23 for Rs. 59. The same field was leased in 1923-24 under a five years' agreement for Rs. 150. S. No. 47 in the same village, 11a. 23g., Rs. 37, was leased for Rs. 151 in 1922-23, Rs. 168-4 in 1923-24, and Rs. 181 in 1924-25. S. Nos. 117 (2), 121 and 159 (2) in Mangrolia, 10a. 38g., Rs. 33-14, were leased in 1924-25 for Rs. 248, 7 times the assessment. (The tenant gave up the lease after the first year and left the village.) S. No. 176 in the same village, 8a. 38g., was leased in 1924-25 under a 5 years' agreement for Rs. 199-8, a multiple of 5.7. Eight survey numbers in Kamalchhod, 36a. 27g., Rs. 133-4, were leased in 1917-18 under a 7 years' lease for Rs. 701, again a multiple of over 5. (The tenant in this case, who, though a Kunbi, appears to have been a mere speculator, is said to be Rs. 85,000 in debt.) S. No. 128 (1) and (3) in Afva, 9a. 21g., Rs. 45-7, realised a rent of Rs. 217-8 per annum under an 8 years' lease entered into in 1922. (The tenant alleged that he would not pay half as much for the land now, and the landlord admitted that he could not let it for half.) A field in Kharvasa, S. No. 41 (2) and (3), 2a. 36g., Rs. 15-5, was leased for 5 years from 1922 at Rs. 116-4, a multiple of 7.5. (The rent was not recovered



but when the lease was executed the owner thought he might recover it, with luck.) Another field in the same village, 4a. 22g., Rs. 27, was leased for Rs. 154 for 5 years from 1920 (a multiple of 5·7), and for Rs. 231 for 5 years from 1925-26 (a multiple of 8·5); but the latter rent is outside Mr. Jayakar's period. The above are leases of cotton land. Instances might be quoted of similar high rents for grass land, and garden land growing vegetables, alleged to be due to temporary boom prices. Cases of the kind above described are not typical of leasing in general during the period 1918-19 to 1924-25. But they are sufficiently numerous to affect Mr. Jayakar's figures pretty considerably. Those figures, therefore, must certainly be regarded as abnormal in the sense that they indicate a level of rents which would not have been reached but for the cotton boom and similar causes. They are also *probably* abnormal in the sense that they indicate a level of rents which is not likely to be fully maintained during the period now to be provided for. But it must be admitted that the evidence on this latter point is much less clear and convincing than on the former. The most striking of all the cotton-boom leases were entered into in 1925-6. One of these has been mentioned, and we will not quote others, because, though many of them were for long terms, they were obviously the result of the unprecedented prices realised in 1924. But leases of the same kind have continued to be executed. For instance—S. No. 38 in Mangrolia, 8a. 37g., Rs. 33, leased for Rs. 198-10 in 1927-28; S. No. 173 (1) in the same village, 6a. 15g., Rs. 23-10, leased in 1927-28 for Rs. 152-7 under a 5 years' agreement; S. No. 270 in Manekpur, 9a. 16g., Rs. 24, leased for Rs. 172 in 1927-28; S. No. 581 in Degama, 5a. 39g., Rs. 13, leased for Rs. 125 in 1927-28, the rent in 1923-25 having been Rs. 116-4; S. No. 136 (1) in Mohoni, 6a. 24g., Rs. 24-6, leased in 1926-27 for Rs. 165 under a 4 years' agreement, the rent from 1922 to 1926 having been Rs. 121; S. No. 20 (3) in Amroli, 1a. 7g., Rs. 7, leased for Rs. 51 in 1926-27, as against Rs. 35 in 1925-26; S. Nos. 15 and 23 (1), in Nana Varachha, 5a. 1g., Rs. 32-11, leased in 1926-27 for Rs. 193-8; and so on. Here and there we were informed by the people that leasing rates had fallen in recent years, and in two villages in Bardoli Taluka, Manekpur and Bedkuva, where it appeared that share leasing had increased considerably and cash leasing correspondingly diminished, this was ascribed to the fact that cash rents had risen beyond the capacity of the tenants to pay. But in the years which we examined, that is up to 1927-28, we certainly found no decided indication of any general tendency for rents to fall. Our notes of leases in Bardoli Taluka contain 93 *clear* cases of separate rents for the same land (a) during Mr. Jayakar's last period, and (b) during the period 1925-28. (By separate rents, we mean rents which were the result of a fresh agreement and had not simply run on.) Comparing the last recorded rents in the first period with the last recorded rents in the second, we get the following result. The subsequent rent exceeded the former in 43 cases; in 26 cases there was no change; and in 24 cases only the subsequent rent was lower. This figure 24, moreover, includes cases where a share rent had been substituted for a cash rent (the real effect of which proceeding is rather doubtful), and also numerous cases in which the change in rent was so small as to be almost negligible. Very frequently we found land leased annually for the same rent throughout the period 1922-28. It has been suggested to us that the fall in prices has only just begun to affect rents to a material extent, and that the rents for the current year would show a decided drop. That proposition we are not in a position to test. We have not included rents for 1928-29, partly because the material was not ready when we began our enquiry, partly because it seemed likely that those rents might be affected by considerations not strictly economic. (Kapletha, in Chorasi, was the one exception. We had to examine the rents for the current year there because the tenancy register did not contain any figures of rents for the previous years. But the rents we collected in that village did not show any marked divergence from those collected in similar villages for the period 1922-28.) Of course it goes without saying that if prices continue at a low level, compared with the prices prevailing in Mr. Jayakar's last period and the few years succeeding it, rents are bound to fall sooner or later; and no one will dispute the proposition that a revenue settlement intended to last for 30 years should, if anything, err on the side of caution, in view of the uncertainty of this factor of prices.

36. In most of the villages we visited it was suggested that tenants had paid high rents because the land taken on lease adjoined their own land, or was in the vicinity of their houses, or had some other special advantage from their point of view. Cases of this kind are so numerous that they can hardly be called

exceptional, and it would seem that a man who wants to let his land can generally find someone with land near to rent it. However, the possibility that the rent paid in such cases may be in excess of the economic rent (as experience shows it may be, whatever the text books may say), cannot be altogether ignored, if it is desired to make rentals the basis of the assessment. Occasionally the special circumstances are such as to vitiate a lease altogether as evidence. Take a case like S. No. 579 (3) in Kamalchhod, 25g., Re. 1-10, which the owner of the adjacent land rents for Rs. 10, not because he wants it, but because he must have it to prevent cattle trespassing on his own land. Or this case : S. No. 511 of Adajan, 27g., Rs. 10, rented for Rs. 50. This is grass land with 2 *bor* trees in it, but it also contains a well of good drinking water, and the Parsee owner of the adjoining toddy-palm grove, whose servants formerly used the well for nothing, now has to pay a high rent for the field in order to secure the water. (The Settlement Commissioner, by the way, mentions this survey number in the appendix to his report as an instance of the high rents realised in Adajān.)

37. Another reason why it is unsafe to base conclusions merely on the statistics without scrutiny of the transactions themselves is this. The tenancy register records the rents agreed upon, but does not record whether those rents were actually paid. It is a fairly general complaint of landlords in these two talukas that in many cases they fail to recover their rents in full, and that not infrequently they recover nothing at all. Making allowance for exaggeration there is a substantial basis of fact in this complaint; and it is impossible to ignore it. No doubt the non-payment of rent is due to a variety of causes. It is not always due—perhaps it is not even chiefly due—to the tenants' inability to pay. The fact that the rent is high, which is the explanation commonly given of the failure to pay, is no excuse for paying nothing or next to nothing; and we did not find a very large number of cases in which the amount of arrears seemed to represent the difference between the rent agreed upon and what might be regarded as a reasonable rent. As often as not, in cases where arrears are alleged, the rents are obviously quite moderate. The fact is, of course, that there are dishonest people in the tenant class as there are in any other class, and the non-payment of rent is sometimes simply due to the fact that the tenant has kept for himself what should have gone to his landlord. However, whatever the reason for the non-recovery of rents may be, if some proportion of the rents shown in the tenancy register has regularly to be written off as irrecoverable, then to that extent the figures are misleading as an indication of the real rental value. Rental value must depend upon actual and not upon merely potential rents. It is quite impossible to estimate, even approximately, what proportion of the total rents should be regarded as normally irrecoverable. It varies greatly, no doubt, in different villages, and at different times in the same village. One can only say that this is yet another of the more or less elusive factors which have to be borne in mind in connection with rents, and which show the necessity for caution in dealing with the statistics, for not taking them too strictly at their face value, and for leaving an ample margin to cover possible error.

A rather different, but connected, point is that the rents appearing in the tenancy register are in not a few cases higher than the landlord really expects to recover. In the Kaliparaj villages, as we explained in dealing with interest rents, the fixing of a high rent is often simply a Bania's dodge to get the tenant in his power. Sometimes, too, a high rent is the sign of a bad tenant, a Dubla or Chodhra very likely, who pays just what the landlord can manage to get from him before he clears out. The object of taking a formal rent-note and getting it entered in the register is not very obvious in such a case, but one landlord told us he did it in order to have something to show to other tenants! Purely fictitious rents, however, we believe to be quite rare. So also, in this part of the country, are penal rents, that is sums fixed as a penalty in case an agreed share of the produce is not given. But we came across a certain number of service rents, that is transactions in which the tenant is not expected to make any payment, but has to perform certain duties, such as looking after the landlord's palm trees or mangoes, or supplying the village cattle trough with water.

38. We have now, we hope, sufficiently established that, if rental statistics are to be reliable evidence of rental value, it is essential (1) that they should be compiled in a manner which ensures their accuracy and the elimination of

irrelevant cases, and (2) that they should be applied with a proper understanding of their real meaning. We now proceed to show that the statistics in Mr. Jayakar's appendices have not been so compiled nor so applied.

The first point we desire to emphasise in that connection is that scrutiny of the kind required can only be properly carried out in the villages in the presence of the parties or of people acquainted with the facts. The tenancy register is probably the least reliable of the village records, and in the course of our enquiries we discovered a very large number of errors. Mistakes such as showing a rent against one survey number when several are included in the lease, showing land as leased for a longer or a shorter term than was really the case, showing the tenant as paying the assessment when he deducts it from the rent, or even when the landlord himself pays it, showing a wrong figure of rent, etc., are quite common, and may obviously make a considerable difference to the results obtained. Occasionally we found that for a whole year, or even a series of years, the rents were not entered at all. But apart from errors of this kind, due to carelessness, the tenancy registers, in the form in which they are at present maintained, do not contain all the material facts. Interest leases are generally entered without any indication of their real character. Expenditure by the landlord is never mentioned, even when it is a condition of the lease. Information as to the usufruct of trees is usually incomplete or missing altogether. In three Chorasi villages, Amroli, Kapletha and Nana Varachha, where there are large tracts of riverside (*bhatta*) lands leased annually, the area leased includes a varying amount of unmeasured and unassessed alluvial land. This fact does not appear from the tenancy register, which merely gives the area of the assessed land. Let us give one or two actual examples of the extent to which the recorded figures of leases are affected by scrutiny of the transactions. In Sarbhon, which is a very large village with a great deal of leasing, we made an attempt to verify all the leases in a single year, 1927-28. An index of leases, which we had had specially prepared, showed that 202 survey numbers were leased for cash rents in that year. But as the result of about four hours' work only 9 leases of dry-crop lands (affecting 11 survey nos.) and 9 leases of rice lands (affecting 16 survey nos.) could be recorded. In 19 cases we could get no information owing to the absence of parties. All the rest had to be rejected as inadmissible, the principal reasons, which accounted for 152 cases, being (1) that the rent was really interest, (2) that inam numbers were included, (3) that the leases were mixed, that is included both dry-crop and rice land. In Vadoli our index showed that 221 survey numbers were leased in the three years 1925-28 which we examined. After going through all the entries for these three years, only 17 cases, involving 24 survey numbers could be recorded, or, counting leases of different years separately, 26 leases were admitted, involving 36 survey numbers. In several of the cases examined, the lease figures without verification in the presence of at least one of the parties would have been most misleading, since the rent shown included rent of mango trees or the price of babul trees given for exploitation. In many other cases the rent figure was influenced by the fact that the landlord had manured the land. It was the same in Chorasi. In Pandesra we recorded 9 leases, involving 10 survey numbers, for the period 1922-28, after rejecting 27, mostly as interest leases. In Talangpur we recorded 17 leases and rejected 13 as inadmissible. It would be easy to give other instances, but we do not think we need further elaborate the point—which is not after all disputed, at any rate in theory—that the rental statistics which a settlement officer requires cannot be obtained by any process of mere compilation from the tenancy registers.

39. But if scrutiny in the presence of the parties in the villages is essential, then it cannot be made in the time available to the ordinary settlement officer, *except as regards leases for a comparatively few recent years, in the villages which he is able to visit.* That is so even if the settlement officer has no work but settlement to do, and Mr Jayakar, it must be remembered, had his ordinary work as District Deputy Collector in addition. We can assert this with complete confidence, for we experimented with various methods of tackling the problem, and we had an advantage which the ordinary settlement officer does not always enjoy, in that generally speaking the people took an interest in the enquiry, and were present to give information. A single experience satisfied us that it is not practicable to verify leases even after ten years. In Vankaner we spent the greater part of two mornings, nearly five hours in all, in an attempt to get a complete check of Mr. Jayakar's last

period, that is beginning with leases of the year 1918-19. In this time we were able to collect no more than 31 true rents (17 dry-crop and 14 rice)—a few even of this number not strictly verified—and in doing so we had covered about a third of the survey numbers in the village. The difficulty was, of course, that after that length of time the parties were dead or not available, or if they were available they had forgotten the facts. It was obviously useless, therefore, to go through the rest of the survey numbers in the same way, which would have taken another two days at least; and in all the villages we inspected subsequently we confined ourselves to the current tenancy register, beginning with the year 1922-23. Even with the period limited in this way the collection of material was frequently a slow and laborious process, especially where a village contains scattered hamlets, where there are many absentee landlords, and where a large proportion of the tenants reside in other villages. We may mention Supa (9 rents for 11 survey nos. in 1½ hours), Valod (24 rents for 26 survey nos. in 2 hours), Dindoli (11 rents for 33 survey nos. in 2 hours). In large villages where leasing is common, it was not possible to cover the whole period 1922-28, and we had to take a certain proportion of cases in each hundred survey numbers, or concentrate upon a single year. But we do not wish to exaggerate the difficulties. In the average village it proved to be perfectly feasible to get a fairly complete check of leases for a period of six years, and even where the scope of enquiry had to be restricted as above stated the statistics collected were sufficiently representative for practical purposes. But, with the other necessary enquiries which a settlement officer has to make, no more than this can be done properly in the ordinary course of inspection, allowing a day for each village.

40. Thus, even if we had nothing to go by but our own actual experience of the time required to collect reliable rental data, we could quite confidently say that Mr. Jayakar's imposing Appendices H and H1, which purport to give verified statistics of leases in practically every village in Bardoli and Chorasi for a period of no less than 24 years, cannot possibly have been verified in any real sense by the settlement officer himself. It is rather remarkable that the language in which Mr. Jayakar has described the kinds of leases (and sales) which are supposed to have been excluded, and the reasons for exclusion, appear to have been copied, practically word for word, from previous settlement reports; cf. paras. 37 and 41 of the Bardoli Report, and 22 and 26 of the Chorasi Report with paras. 56 and 70 of Mr. Bristow's Report on the Patan Taluka, and paras. 42 and 49 of the same officer's Report on the Chalisgaon Taluka. But Mr. Bristow, with a few exceptions, recorded statistics only for those villages which he had himself visited and in which he had personally scrutinised the transactions in accordance with the principles he had laid down. It is physically impossible that Mr. Jayakar can have scrutinised on those lines more than a very small fraction of the transactions recorded in his appendices. The Settlement Commissioner, in para. 14 of his forwarding report (on Bardoli) doubted the adequacy of the scrutiny of the *sale* figures, *i.e.*, those given in Appendix G, and stated that he only relied on the figures for the later years, not those for 1901-10. But his criticisms apply just as strongly to the figures of leases, and it is not only the first period that is doubtful. There are 137 villages in Bardoli and 76 in Chorasi, for all of which figures are given in the appendices. Mr. Jayakar had less than three months available for touring before the work of compiling the appendices was commenced at the taluka headquarters at the beginning of March 1925. It cannot be believed, therefore, that he had the time for any effective scrutiny even of the leases of the last seven years' period; and, though we do not wish to attach undue importance to what village officers and others have told us as to the perfunctory character of his village inspection, we are bound to record that in no single village of the 70 which we ourselves inspected were we able to discover that he had made *any* personal examination of leasing transactions there.

41. It is only fair to Mr. Jayakar to point out that he has not in either of his reports actually claimed to have made a personal examination of leasing or sale transactions, though we think he left it to be implied that he had done so. We did our best to ascertain, therefore, whether any effective scrutiny had at any time been exercised in the compilation of the appendices, if not by the settlement officer himself, then by others under his instructions. We examined the Mahalkari of Valod, who held the same post in 1925 when information for the settlement report

was collected, and was able to produce the files of correspondence on the subject ; and also the Aval Karkun, Valod, who as Aval Karkun, Bardoli, was in direct charge of the work of compilation for the taluka. The following facts clearly appeared from the evidence of these officers.

Written instructions regarding the preparation of the appendices of leases and sales were issued by Mr. Jayakar, through the Mamlatdar, at the end of January 1925. Difficulties arose over various details, and Mr. Jayakar summoned the Aval Karkun, Valod, the jamabandi clerks from the Mamlatdars' offices, and one or two circle inspectors to his camp at Timberva in Chorasi, for further instructions. This appears to have been about the end of February 1925. The talatis were then called to the kacheries and the work of compilation began in earnest. Two statements were prepared by the talatis, one giving a detailed list of the transactions by survey numbers, and the other showing the totals for each year and for each period. (How much of the preliminary work had been done before the beginning of March we were unable to discover. Considering the enormous number of transactions which had to be recorded, and the comparatively short time taken over the preparation of the appendices proper, one would suppose that the preliminary statements must have been largely written up beforehand. But on the other hand it is quite clear that complete and final instructions as to what transactions were to be excluded and so on were not communicated to the talatis until about the beginning of March, after the Timberva conference.) Some sort of check of the talatis' statements, by comparing them with the tenancy registers and the record of rights, was made by circle inspectors and the kacheri staff, under the general supervision of the Aval Karkun. But the whole of the checking work, whatever it amounted to, was done at the kacheri ; and even the preliminary statements were to a large extent written up there, and not in the villages, the talatis in these parts, more often than not, residing at headquarters. The people of the villages were, of course, not called to the kacheri, and for anything not appearing in the records the talatis' information had to be relied upon. Generally speaking, in fact, it was left to the talatis to decide which transactions were to be recorded and which excluded, though the Aval Karkun was sometimes consulted about doubtful points.

The completed appendices for Valod were sent to the taluka office on the 20th March 1925, and those for Bardoli appear to have been completed about the same time. After that they were examined by the settlement officer's special clerk (the Valod appendices having been returned for the purpose), but this officer's scrutiny merely related to the calculation of multiples, indices, etc., in the consolidated statements. The appendices were then submitted to the settlement officer, being then apparently in the form in which they were printed. At a considerably later stage, in October 1925, the G (Sales) appendices were sent back under the orders of the Settlement Commissioner, who desired certain enquiries to be made as to whether certain kinds of sales had really been excluded as affirmed in the reports. The talatis were called again and questioned. They reported that all inadmissible transactions had been excluded, so the appendices were re-submitted without alteration. The H (Leases) appendices were not returned and there was no subsequent enquiry about them. So far as the officers we examined were able to tell us, none of the appendix figures were altered in any way as the result of any village inspection by the settlement officer, and, looking to the way in which the appendices were prepared, it is difficult to see what opportunity he had of doing anything personally, beyond giving general instructions as to the method of compilation.

Our direct information on this subject relates only to Bardoli and Valod. The officers principally concerned with the preparation of the appendices for Chorasi are dead or have retired. It is just possible that as, in this taluka, Mr. Jayakar had the opportunity of making enquiries personally in the villages, before the talatis' statements were prepared, he may have exercised a certain amount of control over their work. But, as a matter of fact, we found no evidence that he did so, though in one village, Vadod, we were told that he had made some sort of enquiry about sales ; and on the whole we have seen no reason to believe that the method of compilation of the statistics in Chorasi was any more satisfactory, in respect of effective scrutiny of the transactions recorded, than it was in Bardoli and Valod. The fact appears to be that the preparation of the appendices was practically left to the talatis, the circle inspectors and the taluka and peta

staff, with very little detailed check by the Aval Karkuns, and none, or next to none, by the settlement officer himself.

42. Although, for the reasons we have given, we had to abandon any attempt at a complete detailed check of the figures in the appendices, we have obtained an indirect but very decisive and illuminating check of some of the figures given for the last 7 years' period, by the following method. We had statements prepared in our office showing for certain villages, taken more or less at random, the total area, assessment and rent of *all* lands leased during the period 1918-19 to 1924-25, excluding only inam lands, leases including land in other villages, and leases including houses in village site. (Similar statements were prepared by Mr. Narhari Parikh, one of the people's representatives, but his totals did not always tally with ours, probably because he appears to have excluded inam lands only). As all leases of the kinds mentioned are supposed to have been excluded from Mr. Jayakar's totals also, along with a great many others, it is obvious that the gross totals found as above should in most cases have considerably exceeded, and should in no case have been less than, the totals of supposedly tested leases given in the Appendices. (N.B.—The same cumulative method was followed by our office as by Mr. Jayakar, i.e. if a field of 2 acres was leased for 5 years in the period it was counted as a lease of 10 acres, and so on). But this is the sort of result we actually found in many cases.

In Afva the figures of all leases in the period were :—

	Area		Assessment		Rent	
	A.	g.	Rs.	a.	Rs.	a.
Jirait .. .. .	62	36	239	8	937	0
Kyari .. .. .	Nil.					
Mixed .. .. .	66	15	401	13	1,805	7
(Jirait .. .. .)	43	37	195	15)		
(Kyari .. .. .)	22	18	205	14)		

The figures in Appendices H and H<sup>1</sup> are :—

	Area		Assessment		Rent	
	A.	g.	Rs.	a.	Rs.	a.
Jirait .. .. .	127	16	574	4	1,821	8
Kyari .. .. .	49	14	397	1	2,346	0

These figures, for area, assessment and rent alike are all considerably in excess of the untested totals of all leases ; and the rent shown for rice land, largely exceeds the total rents of all *mixed* leases, in which the only rice lands leased in this village were included.

Similar discrepancies, either in the case of *jirait* or *kyari* or both, resulting sometimes in inexplicable rents and multiples, were found in the following cases amongst others :—

		Gross figures			Mr. Jayakar's figures								
		Area		Assessment	Rent	Area		Assessment	Rent				
		A.	g.	Rs.	a.	Rs.	a.	Rs.	a.				
<i>Manekpur.</i>	J. ..	306	23	894	13	3,510	2	433	34	1,260	7	4,311	14
	K. ..	13	37	87	14	193	0	16	19	113	9	423	2
	Mixed ..	95	23	315	0	1,733	0						
	(J. ..	88	14	254	14								
	K. ..	7	9	60	2)								
<i>Mangrolia.</i>	J. ..	128	0	443	12	1,827	13	293	12	1,004	7	4,527	0
	K. ..	9	15	76	0	270	0	70	19	533	3	1,504	0
	Mixed ..	83	4	389	12	1,340	12						
	(J. ..	60	19	213	9								
	K. ..	22	25	176	3)								

		Gross figures			Mr. Jayakar's figures		
		Area	Assessment	Rent	Area	Assessment	Rent
		A. g.	Rs. a.	Rs. a.	A. g.	Rs. a.	Rs. a.
<i>Ninat</i>	J. ..	67 16	305 13	990 0	74 27	334 2	1,032 0
	K. ..	<i>Nil.</i>			0 17	2 4	7 0
	Mixed ..	3 25	22 0	50 0			
	(J. ..	3 8	19 12				
	K. ..	0 17	2 4)				
<i>Orgam.</i>	J. ..	14 19	46 14	158 14	8 16	24 5	102 4
	K. ..	8 35	63 4	141 0	28 9	143 6	291 8
	Mixed ..	<i>Nil.</i>					
<i>Vaghecha-</i>	J. ..	127 39	515 15	1,891 7	165 26	663 7	2,387 0
	<i>Kadod</i> K. ..	15 10	130 6	194 12	15 .1	136 10	338 12
	Mixed ..	36 17	171 14	477 6			
	(J. ..	30 13	116 14				
	K. ..	6 4	55 0)				

In some cases, where it would appear that some leases had been excluded, we get the surprising result of a very much higher multiple than would otherwise have been the case—for instance :—

		Gross figures			Mr. Jayakar's figures		
		Area	Assessment	Rent	Area	Assessment	Rent
		A. g.	Rs. a.	Rs. a.	A. g.	Rs. a.	Rs. a.
<i>Adyapur</i>	J. ..	36 13	89 6	270 2	6 19	16 4	139 0
	K. ..	10 21	53 12	87 7	3 20	17 8	42 8
	Mixed ..	8 20	29 7	29 7			
	(J. ..	3 11	9 1				
	K. ..	5 9	20 6)				
<i>Kanjod</i>	J. ..	18 12	36 4	196 0	14 32	35 2	211 0
	K. ..	2 15	12 0	31 0	1 36	9 7	126 0
	Mixed ..	180 7	418 4	1,323 0			
	(J. ..	153 36	312 0				
	K. ..	26 11	106 4)				

In the first case the multiples worked out from the gross figures of pure *jirait* and *kyari* are 3.02 and 1.6, compared with Mr. Jayakar's multiples of 8.5 and 2.4. In the second case the multiples worked out from the gross figures are 5.4 and 2.58, compared with Mr. Jayakar's 6 and 13.3.

The above are all Bardoli villages. In the tests which our office made of villages in Chorasi on the same lines, the gross figures of leases were usually much in excess of Mr. Jayakar's figures, as of course they should be. Sometimes indeed the difference was so great that it was pretty obvious that the appendix figures related to a single year, and not to 7 years. But even in Chorasi we came across one very remarkable instance in which Mr. Jayakar's supposedly tested and selected figures were largely in excess of the gross untested figures for the village; see the case of Sania Kande, referred to in another connection in paragraph 56 below. As in Bardoli, moreover, the process of selection, or whatever it was, sometimes produced the most astonishing results. Take the case of Samrod. The gross figures for *jirait* land for this village for the period 1918-25 are :—area 105a. 35g., assessment 428-5, rent 2,602-12. The multiple on these figures would be 6.08. In Mr. Jayakar's appendix, ostensibly for the same period, the figures are :—area 53a. 19g., assessment 105, rent 1,186. These figures, so far as area and rent are concerned, tally pretty closely with the gross figures for the single year 1918-19 : area 52a. 26g., rent 1,221-4. But the assessment of that area leased for that rent, was 218-6, more than double the assessment given in the appendix. There has obviously been a serious blunder somewhere, and it appears that there cannot really be any foundation whatever for Mr. Jayakar's multiple of 11.29, on the strength of which the Settlement Commissioner opined that the village might be put up into group I, that is promoted three groups, and still remain heavily under-assessed.

There is no doubt that the figures in the appendices generally included mixed leases, *i.e.*, leases of dry-crop along with rice land. We have not found that any formal instructions were issued about including such leases, but both the Mahalkari and the Aval Karkun at Valod, and also various talatis whom we questioned, were quite positive that it was done. The rent was apportioned between *jirait* and *kyari* in some more or less arbitrary way, probably in proportion to the assessment, though the Aval Karkun stated that the respective rents were calculated in accordance with the average rents for similar land. (There is no really satisfactory way of apportioning the rent in such leases, and for that reason we ourselves have generally neglected them, or noted them simply as leases of mixed land.) But the inclusion of mixed leases is obviously not enough to explain discrepancies such as we have pointed out. Possibly in some cases *share* leases also were included. One of the talatis told us that that was so; and the Aval Karkun said that, though share leases were ordered to be omitted, some talatis included them. According to him the mistake was discovered and corrected as far as possible, but one cannot be sure that it was corrected completely. Indeed one cannot really be sure of anything in connection with these appendices, and as soon as one realises that the talatis were mainly responsible for them it is hardly necessary to look for any other explanation of their deficiencies as material for a settlement.

43. Another check on the Appendix figures is afforded by our own investigation of leases. It is true that one would not expect an exact tally between Mr. Jayakar's multiples and those which we obtained. In the first place the figures do not relate to the same period. Secondly, we omitted mixed leases, whereas Mr. Jayakar included them; and, thirdly, in calculating our multiples we did not merely take the arithmetical mean of all the recorded rents, as Mr. Jayakar did, but excluded a certain number of rents, at either or both ends of the scale, which appeared to us to be outside the normal range. However, as has been explained elsewhere, there is no reason to suppose that the range of rents in the period 1918-1925 differed very materially from the range in our period 1922-1928. So far as there was any difference the tendency would be for the rents in our period to be higher, owing to the fact that the maximum cotton prices of 1924-25 had their greatest effect on rents in the following year. But our method of excluding extreme cases would counteract that to a considerable extent. There ought, therefore, to be, not an exact, but a fairly close correspondence between our figures and Mr. Jayakar's. Where there is a *marked* divergence we are entitled to say in view of the extreme care with which our figures were tested, that either Mr. Jayakar's figures are not correct, even for the period to which they are supposed to relate, or else, at the least, that they are not representative in any sense which would make them a reliable basis for a 30 years' settlement.

We found a marked divergence between our multiple and Mr. Jayakar's in the following cases. (The first figure quoted is our multiple, and the one in brackets Mr. Jayakar's.) :—

*Bardoli, dry-crop*—Kosambia 4·4 (7·37); Mordevi 3·35 (5·18); Supa 2·77 (3·39); Vadhvania 4·37 (5·49).

*Bardoli, rice*—Nansad 2·28 (6·45); Puni 2·54 (3·78).

*Chorasi, dry-crop*—Amroli 3·93 (5·5); Kapletha 2·76 (7·31); Rundh 3·72 (8·04); Talangpur 2·92 (6·61).

It is to be noted that Kosambia and Mordevi were both put up a group by the Settlement Commissioner on the strength of their high rentals (though Mordevi was reduced again by Government), and Rundh was classed with Samrod as a village which would bear being raised from group IV to group I. The case of Nansad also deserves special emphasis, because we discovered that Mr. Jayakar's multiple is based upon a single transaction, and that too an interest lease which ought to have been excluded altogether.

All the above are cases in which Mr. Jayakar's multiples are higher than ours. We also found a number of cases in which his multiples are noticeably lower than ours. It is, of course, just as unsatisfactory from the settlement point of view to have the rental indication put too low as to have it put too high. But we do not lay so much stress on these cases, because it is conceivable that the discrepancies may be due, in part at any rate, to the difference in the period dealt with. It is worth while pointing out, however, that in the case of three Chorasi villages, Fulpada, Simada and Singanpur, which have been grouped down by Mr. Anderson on the strength of their rental figures (Fulpada being even lowered two groups), we ourselves obtained substantially higher multiples, and on a consideration of all the



circumstances did not find any good reason for differentiating them from other villages in their vicinity. Fulpada, according to our estimate, is very much on a par with Nana Varachha, a village which Mr. Anderson retained in group I without question. Neither village, in our opinion, is quite one of the best in the taluka, but the difference between them and the best of all is far less than the difference between them and the worst. Simada we judge to be, if anything, a little better than Nana Varachha, and it must undoubtedly be grouped with that village on general principles. As for Singanpur, which is in the inner ring of villages in the immediate vicinity of Surat, and adjoins Katargam, probably the richest village of all, there can be no question, we think, about its position in the highest group. The low multiple which Mr. Jayakar obtained here may be due to the fact that no allowance was made for the rent of date palms, a most important factor in a village which is mainly occupied by Parsees. What has been said about Fulpada applies equally to Kumbharia, another village which the Settlement Commissioner has proposed to lower by two groups. This, as already mentioned, is a Bhagdari village, and the tenancy register records as leases for the amount of the assessment only a large number of transactions which are not leases at all. If they were included in Mr. Jayakar's appendix that would account for the low multiple. In any case after excluding them we found the volume of dry-crop leasing too small for the calculation of any mean rent or multiple. But on such indications as we did get in regard to leasing, and on general considerations, the most that can be said is that the assessment of the village does not need to be raised. There is no case for any reduction.

It may be mentioned here that there were several villages in both talukas where, after enquiry into leasing transactions, we considered that it would have been useless and misleading to attempt to work out a multiple, either because there was so much disparity and eccentricity about the rents that no single figure could possibly be taken to be typical; or because straightforward leasing was so much the exception that, after the exclusion of inadmissible cases, nothing remained which could be treated as representative of rental value in the village as a whole. Instances under the first head are Kamalchhod, Puni and Vadoli in Bardoli Taluka and Adajan in Chorasi. Details of leasing in Kamalchhod have been given in paragraph 62 below. (Mr. Jayakar's figures for this village, by the way, are quite inexplicable. He gives the area of leased *jirait* land, ostensibly for seven years, as 29 acres. But the very first lease we found was one of 37 acres, including 33½ acres of *jirait*, and that was continued throughout the period). Puni rents for *jirait* were mostly for grass lands, and the rate per acre ranged without obvious reason from Rs. 20 to Rs. 50. Vadoli has been referred to elsewhere. The *jirait* rents fluctuated enormously, many of them being in effect sales of standing timber. In Adajan we got rents for black soil ranging from 14 to 18, and rents for *gorad* soil ranging from 30 to 100, with all sorts of complications due to manuring by the owner, usufruct of trees, tapping fees and so on. The case of Kosad may also be quoted here, as, in order to make any sense of the figures at all, we had to take separate ranges of rents for irrigated and un-irrigated land. Instances under the second head are Bhatlav-Moti (little leasing after exclusion of interest cases) and Palsod, Samthan, Varad and other cases referred to in another part of our report, where the appendix figures are examined from the point of view of the volume of leasing which they actually represent, or are supposed to represent.

This completes what we have to say on the subject of the rental statistics in the appendices, so far as concerns the want of proper care in their compilation. The Settlement Commissioner, taking the view that rental values are "our one true guide," has criticised the settlement officer for neglecting the figures, or not attaching sufficient importance to them. From what has been said above it will be clear that, in our opinion, Mr. Jayakar's chief mistake was, not that he failed to attach sufficient importance to his rental statistics, compiled as they were compiled; but that he failed to explain the true character of the statistics which he had collected, and by pretending, or allowing it to appear, that they had been properly scrutinised and verified (which they had not been, except by subordinates), misled the Settlement Commissioner and Government into supposing that these plausible appendices could be made the main foundation of the settlement.

44. We have next to examine whether, apart from defects due to the manner of their compilation, the statistics printed in these settlement reports are capable

of bearing the interpretation placed upon them by the Settlement Commissioner, and whether they support his actual proposals in so far as these have been accepted by Government.

45. It is clear that Mr. Anderson's proposals are founded almost entirely on the assumption that the rental statistics, as appearing in the various Appendices H, contain all that is necessary to establish rental values in these two talukas, and that the rental values so ascertained can adequately be expressed by means of indices. It is assumed that a single index for each village, worked out from the rental transactions actually averaged, is so far sufficient for all settlement purposes that it is possible, on the strength of these indices alone, to work out a complete system of grouping and rating in supersession of the proposals of the officer who compiled the data. The fact that these data were not properly compiled makes no difference, since it must be supposed that Mr. Anderson would not have used figures with which he was not satisfied.

46. As our own investigations have not suggested that the ascertainment and expression of rental value are by any means such a simple matter, we have endeavoured to trace the authority for this procedure. The latest orders of Government (which had not however been issued at the time when the Settlement Commissioner was dealing with these reports), are those passed on the recommendations of the

Land Revenue Assessment Committee. In this Resolution\*  
 \*R. D. 1790/24 of 13-5-27. Government have accepted the position that "rental value,

*where it can be ascertained,* must be adopted as the sole basis for fixing the assessment," and have expressed the view that rental value "is, *generally speaking,* a factor which can be determined with a high degree of certainty and accuracy". In the draft of the proposed bill to amend the Land Revenue Code it is further explained that rental value is to be determined by true rents. But in neither the Resolution nor the Bill have Government laid down exactly when rental value should be deemed to have been ascertained from the rental material available, or how it should be expressed when ascertained. Nor is it stated anywhere that the older principles of grouping, involving use by the settlement officer of his own knowledge of local conditions to qualify the mere rental results, have been virtually superseded. On the contrary it is expressly stated in the Government Resolution that no change is contemplated in the principle upon which the Bombay settlements are already based; and in the draft bill it is provided that the revision of assessments shall also have regard to a number of factors which are clearly based on the old principles of grouping and may give indications quite contrary to the rental value if this is regarded as finally determined by the "index". Yet it is evident from the course of these two settlements that considerable confusion may arise about the values to be attached to these two groups of data, and we think that some examination of the history of revision settlement procedure will help to show that the "index" has come to be invested with a significance which was not originally intended for it, and which it certainly will not bear.

47. The instructions for settlement officers issued by Government Resolution 9623 of 22nd October 1910 are still in force. These instructions clearly assume that the original grouping based on the more permanent characteristics of the taluka (including general fertility of soil), will be respected in subsequent revision operations. In instructions (15) and (18) the settlement officer is twice warned against placing too much reliance on rental statistics, which are to be used mainly as a check on conclusions reached through more general considerations. These instructions were amplified in 1919 by directions to calculate and show indices according to the method adopted in the Belgaum and Chandgad report. As originally explained in that report† the index was supposed to represent the rent of 8-anna land and thus to afford a fair guide to the maximum rate of 16-anna land. In practice, however, it had nothing to do with 8-anna land as such, but was derived from the average multiple of assessment represented by all the rents recorded. The method was, in fact, only a convenient way of stating what maximum rate of assessment would have given an average incidence of 50 per cent. on those rents, and of enabling villages in different groups to be compared on that basis. This is apparently the only sense in which the device has ever received the explicit approval of Government.

Survey and Settlement Manual, Vol. II, p. 304.

†Government Selection DLXXXIV, p. 11, para. 29.

48. In his discussions of this method below the \*Belgaum and the †Khanapur Reports the Settlement Commissioner (Mr. Anderson) claimed considerably more for the indices than their inventor (Mr. Webb), and held that—provided that a substantial number of instances had been averaged—they could be used directly as “a true index to a full standard assessment”, whether the original classification was right or wrong. This view involved several very large assumptions which we shall discuss presently. But it is noteworthy that, with all the assumptions made, Mr. Anderson did not then regard the indices as a substitute for grouping. On the Khanapur report he remarks, “It is quite clear that these proposals have been based on the supposed effect of the indices. But it is not possible to follow figures of rent and sales quite so slavishly. They are a very good, indeed quite the best guide. But they must be considered broadly, and in batches. We should get the most curious results if every village were put into a class determined only by its own statistics”.

49. In passing orders on the Belgaum and the Khanapur reports, Government did not accept all that was claimed for these indices. On †G.R. 6958 of 10-7-19, para. 3. the Belgaum report† they recognised the “potential value” of the system “as an addition to the volume of statistics upon which settlements are based”, but remarked—“Conclusions derived from such indices are by no means infallible, and, as indeed the settlement officer has been careful to point out, the results have their greatest utility as tests of conclusions reached from those well-established principles which govern the grouping and rating in revision settlements”. On the Khanapur report, while directing that rental indices should be included in future settlement reports, Government added, “At the same time it should be emphasised that this method of indices should be used only as a test of conclusions based on the accepted principles of grouping and rating.... Indications are not wanting that he (the settlement officer) has been induced in some cases to adjust his grouping with reference to these figures, upon which too great reliance should not be placed”.

This was substantially the position when Government received the recommendations of the Land Revenue Assessment Committee. It appears, however, from subsequent settlement reports, that the reliance on rental indices had in the meanwhile gradually increased, and, as exemplified in the present papers, it amounts almost to a denial of the original principles of grouping. We do not think that the Settlement Commissioner's use of index figures in these reports can be justified, when regard is paid to their intrinsic character and their inherent limitations.

50. The steps by which an index is obtained are three :—

(1) An average multiple is obtained by dividing the actual rents of the lands examined by their actual assessments.

(2) This average multiple is applied to the maximum rate of the village to give the supposed rental value of 16-anna land.

(3) The rental value of 16-anna land, so calculated, is divided by two and is then called an “index” of the full standard maximum rate applicable to the whole village.

Thus the rental value of a village is conceived not as an absolute amount but as a common factor, which is really the same as the average multiple of assessment and can only be expressed quantitatively in terms of the actual assessments of different fields. The index is used to translate it into a concrete form for land assessed at the maximum rate, and, in so far as it is then treated as applicable to the whole village, assumes complete correspondence between the anna classification scale and the scale of rental values.

Obviously when calculated by this method the “rental value” of a particular field may be something quite different from the “true rent” actually paid for it, since it will be determined partly by the rents of other fields. It is not clear from the definition of rental value given in the draft Bill whether this result is intended ; but at any rate the usefulness of the conception of rental value as a common factor (viz., the average multiple) must turn on whether the rents actually averaged do represent net profits and whether they are fairly typical not only of the lands leased

but of all lands in the village. Whether these conditions are fulfilled or not cannot be judged from an index badly stated.

51. Further, the assumption that rental value varies in proportion to the anna classification does not appear to be justified. <sup>\*Govt. Selection p. 54, para. 8.</sup> Mr. Anderson himself appears to have admitted this point in his remarks made in 1924 on the settlement report of the \*Man Taluka. "It is very obscure whether the familiar 16 annas of the classification scale were supposed to follow the gradation of the gross produce or the very different scale of net produce. . . . There can be no doubt, in spite of expressions tending to the contrary in the early reports, that the 16-anna classification scale was a gross produce scale. . . . What we really want is a thorough investigation of rental value in relation to classification". If, as appears to be the case, rental value is determined by net produce, while classification is based on gross produce, it is not legitimate to argue from the classification to the rental value, and the rental value is not completely stated by any one index figure. Even if the classification scale had been based on the net produce at the time of the survey, any general alteration of the cost of cultivation would similarly upset the original classification ratios and destroy their correspondence with the present net produce or rental values.

52. The index still remains useful for the purpose for which it was devised, *viz.*, for comparing the incidence of assessment in villages differently rated, but it cannot validly be quoted as though it were a final and scientific means of ascertaining the maximum rate which would levy the full standard assessment on all lands. It might perhaps be better to omit altogether the third step in the process by which the present index is obtained, *viz.*, the division by two, in order to check any tendency to identify the result with any substantive rate of assessment; but if any division is proposed with such an object, it would be safer to adopt a divisor of at least three, in order to allow more margin for the limitations of the method.

53. As a result of our study of rental transactions in these talukas, however, we would in any case deprecate the view that rental value is established as soon as any chance assortment of rents has been averaged, and can be converted into an index of the proper maximum rate by a mere mathematical formula. Assuming that the data have been recorded after proper sifting (which was not done in the present case, as we have already shown), the most important part of the process—and indeed the only part which can give the results any value—still remains; that is, to study the cases in detail in order to decide whether, in the case of any village or group of villages, the data are good evidence of rental value, and if so, what rental value they seem to indicate. Before any such decision can be reached it must be seen whether the material collected is sufficient, and sufficiently representative, to yield an average which will mean anything at all; whether the rents per acre and assessments per acre show any correspondence; whether all the indications point the same way, and how the various indications should be interpreted in view of the known facts of individual cases and the general circumstances which govern leasing in the village. We ourselves have met with cases in which a very few transactions seemed to give a fair indication of the position of the village in regard to rental value; others in which a much larger number of transactions gave no indication of anything; and scarcely any in which a mere average of all the transactions admitted could have been regarded as expressing the rental value of the village as a whole.

54. The prescribed form in which the rental statistics are presented in the Appendices H does not readily lend itself to the kind of interpretation suggested in the last paragraph, nor has Mr. Anderson written as though he conceived it to be in any way necessary. Yet a closer examination of these statistics, in the light of the facts which they are supposed to represent, will show that much more caution was needed before they could be accepted at their face value. We propose here to examine them with reference to their actual volume, their sufficiency, their representative character, and the clearness and consistency of the indications contained in their raw material.

55. Almost throughout his remarks on these two talukas the Settlement Commissioner has made a curious mistake in estimating the volume of the statistical

material placed on record. He has relied mainly on the last period for which rental transactions have been compiled in Mr. Jayakar's Appendices H, viz., the 7 years from 1918-19 to 1924-25. The Appendix figures for this period, of course, represent the *gross* transactions of these 7 years, without regard to the number of years for which each survey number may have been leased. Yet Mr. Anderson has almost always referred to them as though they represented the *net* area leased, i.e., the total area of the *different* fields leased at any time during the period. It is true that in paragraph 13 of his remarks on the Chorasi report, he notices the duplication which may occur in the Appendix figures, but he has nowhere else made any allowance for it. Thus in paragraph 33 below the Bardoli report he remarks—"The abundance of statistics in Appendix H lead one to the conclusion that the quantity of land rented by landlords to tenants must be very large". This remark is explained by his paragraph 21, in which he observes that "Mr. Jayakar has collected rents for 42,923 acres of dry crop and rice out of a gross area of 126,982". But since 42,923 acres is the gross figure for 7 years, the area with which it should have been compared was  $126,982 \times 7$ , that is 888,874 acres, since this was the gross area available for leasing during the period. Mr. Anderson is thus entirely wrong when he goes on to say—"I think there is little doubt that *at least* half the total area is held by landlords who do not cultivate it"; and when, further on, he remarks, "The rent on the one-third of the total area is Rs. 5,36,180 and exceeds *the whole of the existing assessment* of the whole taluka and mahal (Rs. 5,14,762) and does not fall very far short of the proposed new assessment", it is evident that this mode of presenting the figures is seriously misleading. The assessment for the period in which the rental amount is said to have been collected would have been Rs. 36,03,334.

56. Below the Chorasi report similar mistakes are constantly repeated. In the discussion of individual villages, the gross area leased in 7 years is commonly cited as a factor which makes the index figure more conclusive, although in some of these cases the net area leased would have afforded no such confirmation. Here again in paragraph 8 Mr. Jayakar's figure of Rs. 2,04,834, representing the gross rental of four villages for 7 years, is quoted in comparison with the proposed assessment of group I for one year. And when, as already remarked, the possible duplication of figures in the 7 years' period is noticed in paragraph 13, it is dismissed with the remark that "when we find such a very large area leased as this, it is quite inadmissible to argue that we have not got enough rental statistics".

57. For the purpose of estimating the real volume of rental statistics covering a series of years, the only figure which can validly be compared with the total area cultivated is the net area, and this cannot be ascertained directly from the gross area shown in the Appendices. It is not the same as the average area leased annually, as some of the critics of these reports seem inclined to assume, for the leases of different years cover, to some extent, different ground. Nor is it even necessarily the same as the greatest area leased in any one year of the period. The only direct method of ascertainment is to check the appendix figures at their source, i.e., to enumerate all the different survey numbers leased at any time during the 7 years' period. This check was feasible only in the villages where Mr. Jayakar's figures were compared in detail with the tenancy register, and the results are complicated by the fact, already noticed, that we were nowhere able to identify precisely the lands included in his statistics, or to secure an exact tally with his gross areas. In many cases it was obvious that the latter included parts of the areas covered by mixed leases of dry-crop and rice, which could not legitimately be reckoned in the total of either kind. However, the results of our check in a few selected villages are instructive from more than one aspect, as will be seen from the following instances :—

#### *Bardoli Taluka.*

*Afva.*—The gross leased area of dry-crop given in Appendix H is 176 acres. The net area found is 50 acres, including dry-crop areas in mixed leases. The net leased area of pure dry-crop is only 26 acres, out of a total occupied area of 802 acres.

The gross leased area of rice given in Appendix H<sup>1</sup> is 49 acres. The net area found is  $9\frac{1}{2}$  acres (in mixed leases only) out of a total occupied rice area of 152 acres.

Yet the indices of both dry-crop and rice have been seriously quoted in support of the grouping. At our own inspection we could find *admissible* transactions covering only 20 acres of dry-crop and 1 acre of rice in the 6 years examined.

*Dadaria.*—The gross leased area of dry-crop given in Appendix H is 139 acres. The net area proves to be 90 acres, or excluding dry-crop in mixed leases, 47 acres, out of a total occupied area of 988 acres. Yet this village has been raised a group on the strength of its rental figures. The dry-crop leases which we were able to admit at our own inspection covered only 13 acres in the 6 years examined.

*Gosarda.*—The gross leased area of 2½ acres given in Appendix H<sup>1</sup> for rice cannot be identified. The net area found leased is one survey number of 25 gunthas, rented for 7 years in succession. Yet this village has been reduced a group for rice on the strength of its index.

*Kanjod.*—The gross leased area of dry-crop given in Appendix H is 15 acres. The net area is found to be 12 acres out of a total of 466 acres occupied. Yet the index based on this area is specially quoted as justification for raising the village to a higher dry-crop group.

This village was only saved by the later orders of Government from a similar rise in its rice grouping, on the strength of a rice index figure of Rs. 51-1-0, which we find to have been based on a net area of 1 acre, 7 gunthas.

*Manekpur.*—The gross leased area of dry-crop given in Appendix H is 434 acres. The net area found leased is 224 acres, including a large area in mixed transactions. The net area of pure dry-crop is 174 acres or 10 per cent. of the total cultivated area (1,755 acres). Even the latter figure, however, is worth little, since at our own inspection we found that *admissible* transactions covered only 35 acres in the 6 years examined.

*Orgam.*—The gross leased area of rice given in Appendix H<sup>1</sup> is 28 acres. On checking we can find a gross area of only 9 acres, covering a net area of 2½ acres out of a total rice area of 154 acres. Yet the rice index of this village has been treated as corroborative evidence in altering its grouping. At our own inspection we found that the only *admissible* rice leases during the 6 years examined covered a net area of 36 gunthas.

*Vaghecha Kadod.*—The gross leased area of dry-crop given in Appendix H is 166 acres. The net area found is 85 acres, out of which the area of pure dry-crop is only 55 acres, or 10 per cent. of the total area (553 acres). This is one of the villages which has been raised to group I, in supersession of the settlement officer's proposals, on the ground that its rental index shows a "very marked improvement".

Actually, at our inspection of this village, we were able to admit dry-crop leases covering only 35 acres in the 6 years examined.

The gross leased area of rice shown in Appendix H<sup>1</sup> is 15 acres. The net area is found to be only 4½ acres out of a total occupied rice area of 100 acres. Yet the rice index of this village has been quoted as a sufficient refutation of the settlement officer's proposals.

#### *Chorasi Taluka.*

*Bamroli.*—The gross leased area of dry-crop given in Appendix H is 600 acres, and this figure has twice been quoted in italics by Mr. Anderson, who has evidently overlooked the fact that it exceeds the total dry-crop area of the village (459 acres). As Mr. Jayakar's figure considerably exceeds the gross leased area of pure dry-crop during the period, we have included dry-crop in mixed transactions, which brings the gross area to 682 acres. This larger figure however, represents a net area of only 175 acres.

*Sania Kande.*—The gross leased area given in Appendix H is 255 acres. In our audit we were able to find only 170 acres gross, representing a net area of 45 acres out of a total occupied dry-crop area of 606 acres.

In three other villages of the Chorasi Taluka where a similar check was made, *viz.*, Samrod, Magdalla and Rundh, the areas shown in Appendix H are in each case considerably *less* than the total *net* area leased during the period, and appear

to approximate more nearly to the leasing of a single year, although the figures do not tally exactly with those of any one year. We have been unable to ascertain exactly what the appendix figures represent in these cases. Evidently if different systems of compilation were at all extensively used in different villages of the Chorasi Taluka, it would be impossible to attach any definite meaning to any of the figures, and the totals of groups, and of the taluka as a whole, would cease to be relevant. In almost all the villages, however, where our examination covered the whole leased area, the appendix figures are so largely in excess of the net areas ascertained by ourselves, that there can be no doubt that they usually represent the gross areas leased during the seven years of the appendix. This is necessarily the case in the 15 villages in which the appendix figures actually exceed the total occupied areas of the villages. In one of these, Amroli, the leased area as shown in Appendix H is actually more than three times the total occupied dry-crop area of the village.

58. In the case of other villages, where it has not been possible to make an exhaustive check of the appendix figures, the net area represented by the gross figures appearing in the appendices can only be estimated approximately. With this object we have worked out the average number of years for which a survey number was leased in the transactions recorded by ourselves at some of the villages where our examination covered a series of years. In one village, Vankaner, the years were the same as in Mr. Jayakar's last period, and here 22 survey numbers were each leased on an average for 2.4 years. In most other villages the period examined was from 1922-23 to 1927-28, and during these 6 years we have found the following averages in villages in the Bardoli Taluka—Mangroli, 2.2 years for 52 s. nos.; Degama, 3.2 years for 25 s. nos.; Uva, 3.5 years for 19 s. nos.; Kiher, 3.6 years for 25 s. nos.; Isroli, 4 years for 16 s. nos.; and Balda, 4.2 years for 19 s. nos. In villages of the Chorasi Taluka similar averages occur; for instance, Talangpur, 2.2 years for 20 s. nos.; Amroli, 3.8 years for 58 s. nos.; Fulpada, 4.3 years for 37 s. nos.; and Simada, 5.1 years for 20 s. nos.

These averages mean that, according to the cumulative method used in preparing the present Appendix H, the area of each survey number leased would have been counted 2, 3, 4 or even 5 times in adding up the gross area, even if the period covered had been only 6 years. Although, therefore, the amount of duplication varies in different villages, it is quite obvious that any gross area given for a 7 years' period would require to be divided by at least three, and more probably by four, before any idea could be obtained of the net area covered by the statistics. Thus the proportion of the whole area of the Bardoli Taluka covered by these statistics would fall from the alleged figure of one-third to something between one-ninth and one-twelfth.

Owing to the new method of classifying land according to the several modes of cultivation which has been adopted in the recently-introduced form of tenancy register, figures of the total areas cultivated by the owners or leased for cash or share rents are now available for 1928-29. These figures show that in the Bardoli Taluka (including Valod Mahal), the total area leased for cash during the current year was only 13,106 acres, or 11 per cent. of the total cultivated area. In comparing this total with the appendix figures, some allowance should be made for a possible increase in the popularity of share leasing since the period 1914-15 to 1924-25. But since the 13,106 acres include leases of inam land, as well as all the other transactions which are not supposed to be admitted in the appendices, it is evident that the net area leased and available for such statistics can never have amounted to more than a very minor part of the whole taluka.

Similar figures compiled from the tenancy record of 1928-29 in the Chorasi Taluka show that in this year 20,365 acres, or 44 per cent. of the total area, were leased for cash. The areas shown in Appendices H, H<sup>1</sup> and H<sup>2</sup> amount to 24,000 acres for the whole taluka, but in villages of the old group II the appendix figures are rather more than double the tenancy record figures, and in villages of the old group III they are half as much again. In villages of the old group I there is only a slight excess, while in those of the old group IV the appendix figures are less than half the total of the tenancy record. It must, however, be remembered that most villages of the Chorasi Taluka contain very substantial areas of *inami* land, which must have been excluded from Mr. Jayakar's appendices, but are not distinguished

in the tenancy record figures. Thus in Katargam, for which Appendix H shows 2,189 acres as leased, the tenancy record shows 1,075 acres, although the total *khalsa* occupied area of this village is only 863 acres and presumably not much more than half of this was actually leased. There is no reason to suppose that there has been any great fluctuation in the total area leased in the Chorasi Taluka since the last period of the appendices. Hence even if nothing but *inami* land was excluded from them, it is evident that their total areas could not have equalled, still less have exceeded the totals of the tenancy record unless they ordinarily represented gross areas greatly in excess of the real net areas covered by the leasing. Apart from the actual meaning of the appendix figures, however, the point is of less importance in this taluka, since there is no question of the existence of adequate rental material, and the value of the appendices must depend mainly on the manner in which it was selected.

59. Since, then, these statistics have evidently been presented in a manner which considerably exaggerates their volume, the question arises whether the body of evidence which they really represent is sufficient to justify the confident use made of them. It will be apparent from the individual instances already given that in some cases indices have been quoted for which there was no substantial backing, while in others the net areas leased represented a comparatively small proportion of the village lands, and the exclusion of irrelevant material would have made the position worse. If we assume that the *net* areas represented by the appendix figures are as much as one-third of the gross areas there shown as leased (they are probably nearer one-fourth, in most villages, as already explained), it will be found that, in the Bardoli Taluka at any rate, similar instances of inadequate figures are very numerous.

In Appendix H of the Bardoli Taluka, rental figures are given for 135 (out of 137) villages. Among these there are 50 villages in which the net leased area (calculated on the above assumption) is less than 5 per cent. of the total occupied area of dry-crop; while there are 36 other villages in which the net area does not amount to 10 per cent. of the total area. Of these 86 villages, 26 have been raised to a higher group for dry-crop, and in all except 2, higher dry-crop rates have been imposed. There are only 24 villages in the taluka in which the net leased area is upwards of 20 per cent. of the total dry-crop area.

In Appendix H<sup>1</sup> of the Bardoli Taluka figures of rice leasing are given for 115 villages. In 54 of these the net leased area proves to be less than 5 per cent. of the occupied rice area, and in 29 others it is less than 10 per cent. Of these 83 villages, 7 have been raised to a higher group for rice and 22 reduced to a lower group, but in all of them higher rice rates have been imposed. There are only 19 villages in which the net leased area is upwards of 20 per cent. of the total rice area.

60. These results are confirmed by our own experience of the Bardoli Taluka. Leaving out of account the great diminution of material which results from proper sifting, we have found comparatively few villages in which leasing for cash rents is really common, while in many others it is so rare that no conclusion as to the state of agriculture in general can fairly be based on rental figures. In all the following instances the transactions of the last six years (1922-28), were fully examined. (The figures of Appendices H or H<sup>1</sup> are given in brackets for comparison). No dry-crop leases at all could be recorded at Delvada (36-38), Haripura (40-0), Palsod (69-17), Samthan (0) and Varad (14-33). Less than 5 acres were found leased at Adyapur (6-19), Bamni (43-13), Buhari (12-27) and Singod (59-12). At Sejvad, again, only 2 leases covering 8 acres 6 gunthas could be found in the 6 years, compared with the figure of 236 acres 32 gunthas given in Appendix H. Of the above villages Buhari and Palsod have each been raised a group on the strength of their indices, while Samthan has been raised by analogy in the absence of figures.

There are many other villages where, although larger areas can be found leased, leasing is distinctly exceptional, the bulk of the area being owned and cultivated by the resident khatedars. This feature is, if anything, more marked in the better-class villages, where data are correspondingly difficult to obtain, but it is to some extent characteristic of the whole taluka, and the remark of the Patel of Uva that "only *Banias* lease," is an expression of the general attitude towards leasing.



At the latter village we were able to find only 48 acres of dry-crop leased in the last 6 years, against a figure of 840 acres 10 gunthas appearing in Appendix II.

In the case of rice land leasing is everywhere so far exceptional that there are very few villages where an appreciable amount of rental evidence is available. No data at all could be obtained in Adyapur (3-20), Bamni (13-20), Manekpur (16-19), Ranveri (0), Samthan (0) and Varad (29-18), and only insignificant areas were found in Buhari (20-17), Delvada (10-29), Isroli (22-13), Sejvad (58-18), and Uva (61-21). Of these villages Bamni, Haripura, Isroli, Palsod, Samthan and Singod have each been reduced a group for rice, while Buhari has been raised a group. All these changes are avowedly based on the indices. We are not discussing here whether the changes are right or wrong, but whether the figures contained any evidence to justify them. It is certainly difficult to see why, in the absence of figures, the rental values should have been held to justify raising the group of Samthan for dry-crop, but reducing it for rice.

61. In the Chorasi Taluka, on the other hand, there is usually no dearth of leases from which, with proper care, adequate and reliable evidence could be obtained. Here, in contrast to the Bardoli Taluka, leasing is most frequent in the higher groups, and in the northern half of the taluka, comprising the old groups I and II, no less than 50 per cent. of the total area is leased for cash according to the tenancy record of the current year (1928-29). Even in the villages of old group IV the percentage stands as high as 33. Yet in this taluka also villages are occasionally met with in which leasing is clearly exceptional. Thus in Mohoni we were able to record only 3 cases in the 6 years examined, covering a net area of 18 acres out of a total occupied dry-crop area of 793 acres. This is one of the villages which, on the strength of the index quoted by Mr. Anderson, have been raised from old group IV to new group II with a resulting increase of 29.2 per cent. in the assessment. Again in Kumbharia, for dry-crop we could find only 4 admissible cases in 6 years, covering 5½ acres out of the total occupied dry-crop area of 366 acres. The leased area stated in Appendix H is 38 acres and this figure has been quoted in support of the index in reducing the village, quite unnecessarily, from group I to group III. As we have already remarked, the question of sufficiency of rental material is not of primary importance in estimating the value of the appendices for this taluka; but it is evident from the instances given that the indices cannot always be assumed to be based on sufficient data without any scrutiny at all.

62. It has been seen above that in most villages of the Bardoli Taluka and in some, at any rate, of the Chorasi Taluka, cultivation by the owner himself is the normal mode of dealing with land and leasing is more or less exceptional. Where this is the case, it is obvious that the statistics cannot always be relied upon to provide samples of all sorts of land, and that even if the owner possesses more than he can cultivate he is not likely to lease his best lands at all. But there is another circumstance more seriously affecting rental data obtained under these conditions, viz.: that the lease cases themselves more generally tend to show irregular or abnormal features, and a smaller proportion, even of those admitted as evidence, can safely be regarded as typical of the village as a whole. As an instance of what we mean, we have given in an appendix\* a detailed analysis of all the leasing which occurred in the village of Kamalchhod during the 6 years 1922-28. The tenancy record for 1928-29 shows that only 49 acres in this village are leased for cash out of a total cultivated area of 2,119 acres. It will be seen from the appendix that out of the 40 cases investigated 25 had to be rejected outright, while every one of the 15 cases admitted exhibited some feature or other which affected its usefulness as evidence of rental value. Yet a bald index figure for the village, averaged from cases of this sort, has been seriously advanced by the Settlement Commissioner as the best reason for raising the village to a higher group. The point which we wish to make here, however, is that inferences regarding the rental value of a whole village cannot safely be based on the exceptional cases; hence unless leasing of an ordinary, normal character is reasonably plentiful in a village, even the available data lose part of their value, and especially careful scrutiny of individual cases is necessary in order to discover those which may give a real indication of rental value.

\* Appendix D.

63. Apart from all questions of the quality or sufficiency of the material used in compiling the appendices, it still remains to be seen how far such material has a direct bearing on the relation between present assessment and rental value in each village, and is thus valuable for settlement purposes. If the indications contained in the original data are neither clear nor consistent with one another, their use in a statistical form must certainly be qualified by a knowledge of the extent and character of the underlying variations, to which the present form of Appendix H affords no clue. In order to examine this point, therefore, it is necessary to depart from the printed appendices and to make use of the data collected by ourselves. These data suggest very clearly that however abundant the material may be its internal variability is such that a great deal of examination is necessary before the results can be summed up and applied to a whole village. This variability shows itself in (A) the rents themselves, and (B) the multiples, *i.e.*, the relations between the assessments and rents per acre of different fields.

64. *A. Variability of rents.*—This may take the shape either of fluctuations in the rent of the same field in different years or of variations in the rent per acre of different fields in the same year. We have already dealt with the former type of fluctuation from the point of view of the rise and fall of rents due to general economic causes, and it is only necessary to add here that where, in the presence of such conditions, the rents of a single field are averaged over a series of years, it is extremely difficult to know what particular rent should be attributed to the *net* area for statistical purposes. But cases also occur in which the fluctuations cannot be explained by any general causes. For instance in Nana Varachha the same three *bhatta* survey numbers were leased in six successive years for the following rents: Rs. 301, 375, 301, 375, 751 and 725. Minor instances occur in almost every village, such as in Pardi Kadod, where we found a grass survey number leased in five successive years for Rs. 38, 48, 48, 84 and 78, while another grass survey number of practically the same area and assessment was leased for Rs. 82, 78, 78 and 90 in the first four years of the same period. Where true rents fluctuate in this way, it cannot be said that all are of equal use in determining rental value.

65. Variation in the rents of different fields in the same year is equally common and more difficult to explain on the theory that every rent represents net profit. Sometimes it can be traced to special circumstances of the kinds noticed in an earlier section of this report, where we have emphasised the need of adequate scrutiny in order to prevent misleading inferences. Often, however, no such diagnosis is possible, and rents vary in a surprising manner from field to field, even in the case of adjacent or similarly-rated lands used for the same purposes. For instance at Fulpada we found S. No. 82, Pot 1, leased for Rs. 22·2 per acre during six successive years, while its neighbour, Pot 2 of the same S. No., was leased for Rs. 18·1, 19·2 and 13·8 per acre for the first three years and at Rs. 32·7 for the last three years of the same period. At Katargam, again, in one year (1927-28) Pot 1 of S. No. 4 was leased for Rs. 75 an acre, Pot 8 for Rs. 67·3 and Pot 9 for Rs. 47·3, although the conditions of all the leases were similar and all the lands grew similar crops. At Althan one grass S. No. was leased for Rs. 17·9 an acre from 1922-23 to 1925-26, while another, bearing the same assessment per acre, had a rent of Rs. 39·5 an acre in 1922-23 and of Rs. 50 in 1923-24 and 1924-25. Where such variations occur it is only possible to say that, in spite of any economic laws, in real life parties do not always obtain equal bargains.

66. *B. Variability of multiples.*—It is perhaps scarcely necessary to point out that, as between different fields, higher rents do not necessarily connote higher multiples of assessment. If both the rents and the assessments of different fields are correctly adjusted to the rental value, the multiple should, theoretically at any rate, remain constant throughout the village. But the facts are quite otherwise and multiples may vary owing to three distinct causes:—

(1) Variation of the rents themselves, of the kinds noticed in the last two paragraphs. Here the assessment cannot be expected to adapt itself to the variations, and the value of the resulting multiples depends on a knowledge of their causes.

(2) Inadequacy of the classification scale. This appears when the range of rental values exhibited by different fields in a village is relatively much

wider than the range of assessments resulting from the classification. In so far as this is the case, variations in the multiple of assessment beyond certain limits merely indicate the inadequacy of the classification scale, and before full use could be made of the multiples the scale would need readjustment to a steeper gradient. It may be noted that this type of variation is exactly what might be expected to occur where the classification has been based on gross produce while the rent more nearly follows net produce.

(3) Relative variation of assessment and rent. This becomes apparent when the assessments of different fields vary quite independently of their rents, or the rents vary quite independently of their assessments. Often the assessments fluctuate irregularly where the rents are comparatively uniform. Sometimes, again, the variations of assessment are in direct conflict with the rental indications; and very frequently the assessment shows scarcely any variation where the rents vary very widely indeed. In the last case the results resemble those due to cause (1) noticed above, but may be distinguished by the fact that a number of similar rents occur in support of one another in different parts of the village, indicating that the rental variations are not merely casual.

When, as often happens, several of the above three causes of variation are simultaneously operative in the same village, the resulting series of multiples becomes very difficult to decipher. But it is not infrequently possible to distinguish villages in which one or other cause seems to preponderate in producing a wide range of multiples, or to distinguish their several effects in the series of a single village.

67. The real nature and significance of the chains of multiples resulting from the operation of these various causes can best be appreciated by means of the series of graphs appended to this report, which afford a good illustration of the kind of problem with which the settlement officer often has to deal. The graphs show in an ascending scale, for each of the selected villages, the rents per acre\* found in transactions noted by ourselves, and below each rent the assessment per acre† of the land leased according to the old (first revision) settlement. The resulting multiples‡ are shown below the base line for each transaction. Where the examination covered a series of years, variations in the rent of the same survey number in different years have been given the same value as variations in the rent of different survey numbers in the same year, i.e., each *different* rent has been counted as a separate transaction, in order that each variation may have its due weight in supporting its own part of the scale, and showing how the assessment generally corresponds to that scale. We will discuss each graph separately, drawing attention to the points which it exemplifies.

*Graph I: Vanskui.*—This is an example of a lowly-assessed village in the fourth group of the Bardoli Taluka. The rents are connected in a regular series which leaves no doubt of the true rental range of the village. The rents at the extremes vary in the proportion of 1 to 4. On the other hand the extreme range of assessments is as 1 to 2·83, and the classification scale is therefore inadequate. The level of assessment is generally so flat that the higher multiples usually correspond with the higher rents; but owing to the comparatively low level of rents a comparatively slight fluctuation of assessment is sufficient to produce much higher or lower multiples, which obviously have no relation to rental value. Thus the highest multiple of all (7·5) occurs about the middle of the rental series, while the lowest (1·8) occurs twice in relation to rents of Rs. 3·5 and 6·6.

*Graph II: Mangrolia.*—This village has been moved from old group II to new group I of the Bardoli Taluka. The normal part of the rental scale is clearly that from A to B, and the variations below and above it can be regarded as abnormal. Within the normal range the total variation of rent is as 1 to 2·09. The extreme range of assessments is as 1 to 1·88, and the classification scale is thus slightly inadequate. Owing to the generally flat level of assessments the higher multiples tend to correspond to the higher rents, but the series is disturbed by some irregular fluctuations of assessment. Thus multiples of 3·8, 5·9, 5·3 and 3·7 occur consecutively under a perfectly straight gradient of the rental scale.

*Graph III: Umra.*—This village illustrates a long and gradual rental incline which, except in a few cases at the top, cannot be suspected of abnormality. The assessment, however, shows scarcely any adaptation either in its general trend or

\* "R. P. A."

† "A. P. A."

‡ "M."

in its detailed variations, which often conflict directly with the rental indications. The highest and lowest rents vary in the proportion of 1 to 3·58 while the highest and lowest assessments are in the proportion of 1 to 1·57. The occurrence of multiples of 3·0 at three points fairly widely separated in the scale is almost the only sign of correct relative adjustment of assessments and rents. The five multiples of 2·6 have a similar significance, but in a shorter portion of the scale.

*Graph IV : Fulpada.*—This village affords one of the best instances of a long chain of rents ascending in an extremely regular series. The normal range is taken as from A to B, and above B a few spasmodic variations can be seen. Within the normal range the total variation of rent is in the proportion of 1 to 3·27, while the maximum range of assessments is as 1 to 3·1. Hence the classification scale is nearly adequate to provide for proper adjustment of assessments to the rental scale, but actually the relative variations of assessment and rent are so marked that there is no tendency towards consistent multiples. Assessments falling between Rs. 5·5 and 6 per acre occur in all parts of the scale corresponding to rents as widely separated as Rs. 11·0 and 28·4.

*Graph V : Adajan.*—In this village the variations of rent are so much influenced by special circumstances, such as presence of date trees, or manure or other agricultural assistance contributed by the landlord, that for dry-crop and garden lands alike we were obliged to abandon the attempt to decide what was the normal range of rents. The graph shows dry-crop transactions only, and it will be observed that in order to include the whole range it has been necessary to adopt half the scale of the other graphs. The village is divided into black soil and "gorad" portions, both the assessments and the rents of the former being generally on a much lower scale. Thus in the black-soil portion we find a multiple of 2·2 corresponding to an assessment of Rs. 7·06 and a rent of Rs. 15·3 per acre, while in the "gorad" portion the same multiple occurs under an assessment of Rs. 14·88 and a rent of Rs. 33·3 per acre. But this is about the limit of the adjustment of assessment to rental values. The total range of assessment is from Rs. 6·25 to 15·92 (more than double the maximum rate), a proportion of 1 to 2·55. This range would suffice only to cover a range of rents from Rs. 14·3 (the actual lowest figure) to Rs. 36·45, although the rents actually range up to Rs. 100.

*Graph VI : Amroli.*—The normal range of rents in this village can easily be distinguished in the portion marked A-B. Within this range, the highest and lowest rents vary in the proportion of 1 to 1·71, while the maximum range of assessment is as 1 to 2·15. Hence the classification scale is adequate to provide for correct adjustment of assessment to rental value, but there are very few signs of such correspondence. The multiple of 3·0 (or 2·9) occurs under rents of Rs. 20·3, 27·6 and 32·4. The rental line being very nearly straight, if a line be drawn joining the assessments at these three points the extent of irrelevant variation of the intermediate assessments can be seen. Again multiples of 3·5 (or 3·6) occur under rents of Rs. 20, 21·5 and 33·3, indicating relative adjustment at these three points in contrast to the surrounding variations. It is noticeable that the highest assessments in the whole scale occur under the lowest rents, while some of the lowest assessments occur under the highest rents, so that, on the whole, even the general trend of the assessment scale is at variance with the rental indications.

*Graph VII : Bhatha.*—This is in several respects the most instructive graph of all, since while it illustrates every cause of variation in a marked degree, it contains more indications of the correct relative adjustment of individual assessments and rents than any other graph. Eccentric variation of rents is exemplified above the normal portion of the line (A-B). Inadequacy of the classification scale appears from the fact that whereas the maximum range of assessment is in the proportion of 1 to 2·48, the range of rents within the normal part of the scale is as 1 to 3·45. The extremely irregular fluctuations of assessment under a steady gradient of rents produce successive multiples of 3·2, 1·9, 2·2, 1·8, 2·1 and 3·2 below rents varying only from Rs. 21·7 to 23·2; a rent of Rs. 16·7 corresponds to an assessment of Rs. 12·46, resulting in a multiple of 1·3, while a rent of Rs. 29·9 corresponds to an assessment of Rs. 5·3, resulting in a multiple of 5·6; and assessments lying between Rs. 7 and 7·7 are found associated with rents in all parts of the scale, ranging from Rs. 21·1 to Rs. 36·9, which cannot be regarded as casual variations.

On the other hand assessments of Rs. 9·55, 9·83, 10·62, 11·25 and 11·96 all give multiples of 2·2 in conjunction with rents of Rs. 20·9, 21·9, 23·7, 25 and 26·3.

Multiples of 2·3 also occur where assessments of Rs. 4·94 and 10·1 are associated with rents of Rs. 11·1 and 23·4. To this extent the gradation of assessment shows similar adjustment relatively to rental value. But these instances only serve to emphasise the discrepancies elsewhere. If there is one thing clear from the Bhattha graph, it is that on the basis of the existing classification no enhancement of the maximum rate is possible without levying more than the full standard proportion of rental value in the case of a large number of fields. The increase of 20 per cent., sanctioned for this village in the second revision settlement, will merely accentuate the irregularities already noticed and leave matters worse.

68. The instances contained in these graphs, with the exception of Adajan, are so far typical of the material usually encountered that further illustrations are unnecessary. One point which emerges is that where the material is sufficient, it is usually much easier to ascertain the normal range of rental values than to adjust the assessment thereto. For the latter purpose a single multiple of the assessment, averaged from all the transactions noted, is of no value whatever, and cannot safely be used to supply an index of the proper maximum rate. Irregular variations of rent may at any time give high or low multiples which have no bearing on the rental value of the village as a whole, and cannot be allowed to influence its average multiple. It is only the (more or less) straight-line portion of the rental curve which is relevant to the determination of the rental value of the village, and it is for this reason that, in dealing with our own statistics, we have attempted to isolate the "normal range of rents". But even within this normal range the multiples are directly relevant only in so far as the existing assessments show a reasonable degree of adjustment to the rental values. Where, owing either to the deficiencies of the classification scale, or to the manner of its application, the assessments show no power of adapting themselves to a perfectly steady rental incline, it is obvious that many of the indications cannot be acted upon in any possible revision of assessment and that an average multiple obtained in these circumstances will give a wrong impression of the maximum rate which the village could bear as a whole. What is much more important for the purpose of using these data is the number of *similar* multiples, since these are capable of showing the *prevailing* adjustment of the existing assessment, as well as the number of cases in which the present adjustment at a higher level needs to be taken into account in framing any proposals for enhancement. This is the principle on which we have tabulated the results of our own enquiries.

69. Two general conclusions are clearly suggested by this line of investigation. In the first place we regard it as absolutely impossible to produce a valid scheme of grouping and rating for a taluka on the strength of a single average multiple or index for each village. The data require much more detailed study than is possible on the information supplied in the appendices. Secondly, we would emphasise that in whatever manner the results of an individual village may be summed up for the purpose of exhibition in a statistical form, only the most general inferences can be drawn from them regarding the relation of "rental value" to the present maximum rate. A very wide margin indeed must always be allowed for the eccentricities of the raw material, and any attempt to use the figures as though they were capable of yielding a direct calculation of the "full standard assessment" should be regarded as wholly untrustworthy.

70. Evidently in so far as the settlements under enquiry are based on incorrect or insufficient data, wrongly used, the resulting grouping and rating do not need very serious consideration. But if the application of these data had in fact been subordinated to the more general principles of grouping, the results might still have shown some relation to the real facts. What we actually find is that there has been no consistent adherence to either one principle or the other. The general principles of grouping are repudiated by the Settlement Commissioner when advanced by Mr. Jayakar, yet are sometimes invoked in support of conclusions avowedly based on the indices, and occasionally even credited with responsibility for obvious anomalies created by reliance on the latter. In other cases the rental figures are admittedly allowed to over-ride considerations of grouping. Usually, however, the effort to make it appear that the natural grouping corresponds with the indices results in a tendency to force the facts to fit the theory. Yet there are a sufficient number of instances, about which nothing is said, in which strict adherence to the indices would have resulted in quite different grouping of individual

villages, and in these cases it is not clear upon what the grouping was really based. If the index results can sometimes be discarded in favour of other principles, it is not clear how they can ever be quoted as sufficient authority for disregarding the principles of grouping. Here the danger of a confusion of principles, pointed out in paragraph 45 above, is clearly exemplified and has led to a patchwork system of grouping exhibiting many strange anomalies. Tested by the actual facts of the villages concerned, the results are in many cases such that no one who had not determined to believe in these statistics to the exclusion of more rational considerations could possibly have believed them to be right.

71. It is difficult to understand the principle upon which different and mutually independent systems of grouping for rice and for dry-crop are adopted throughout the Bardoli Taluka. In paragraph 22 of his remarks on that taluka, the Settlement Commissioner rules out climate and water supply as a factor in rice grouping, although in paragraph 26 he uses this factor to justify the grouping of villages between Orgam and Timberva. Markets also are excluded from consideration, on the ground that rice is consumed locally, but this remark would have applied with greater force to jowari, and can therefore not justify a distinction between rice land and dry-crop. No other reason is given why the same general principles of grouping should not apply equally to all the lands of a village, and if the incidence of assessment is higher on rice than on dry-crop this circumstance may be relevant to the rating, but need not prevent each village from being grouped according to its agricultural position as a whole, on which the conditions of cultivation of the preponderating crop will naturally exercise most influence. It seems that the real reason for the different treatment of rice and dry-crop is that the rental indications were conflicting and could not be reconciled with the theory that the indices accord with the natural grouping; but the independent use of the indices in such cases amounts to a denial of the principles of grouping as ordinarily understood, and the attempt made in the Settlement Commissioner's paragraphs 26 and 29 to show that these principles have been regarded only serves to hide the fact that as a means of grouping the indices have failed to yield harmonious results. The real hollowness of the assertion that the facts support the indices can be seen from the case of Bhuvasan. This village has been reduced from group I to group II on the strength of its rental results, along with other villages which are said to be "quite a consistent selection". In fact, however, the index of Rs. 13-15-0 appearing against Bhuvasan in the appendix is an arithmetical or clerical error for Rs. 23-15-0, a figure exceeded by only a few villages retained in or promoted to Rice group I. The consistency of the re-grouping was therefore illusory.

72. Similar confusion of principles is seen in other instances occurring in the Settlement Commissioner's comments on the dry-crop grouping of the Bardoli Taluka. Thus the reasons given in his paragraph 6 for disregarding the rental indications of Kharad are quite at variance with the justification given in paragraph 10 for the isolation of Vankaner; and we may compare also the treatment accorded to Singanpur, Tunki, Dabholi, Fulpada and Kumbharia in the Chorasi Taluka, where the indices have been allowed to over-ride the grouping entirely, although in his paragraph 10 below the Chorasi report the Settlement Commissioner has some difficulty in deciding which set of principles ought to prevail.

In paragraph 11 again, below the Bardoli report, the Settlement Commissioner lays it down that whatever general considerations might be applicable to the grouping of a village, "there might be no improvement in rental values, and if that were so there would be no legal ground for enhancing the assessment". Yet in his paragraph 12 he brushes aside the rental index of Kumbhia for the last period (which not only shows no improvement, but is actually much lower than the figure of the earlier period) and gives as his reason the general statement that "it is quite clear that this group of villages lying south west of Valod with facilities of market in every direction and admirable climatic conditions and very high rental values, cannot remain down in group IV."

73. Although it is repeatedly stated that the grouping is in accordance with the rental evidence, when we examine the actual grouping of individual villages in relation to their indices, we find so many discrepancies of treatment that it is difficult to discover any principle in the matter. Thus in the Bardoli Taluka Akoti,

- Bharampur, Bhatlav Moti, Palsod, Ruva, Sarethi, Uchhrel and Vaghecha Kadod, with dry-crop indices of Rs. 8 and Rs. 9, are raised to group I, while Gotasa, Karachka, Kikvad and Piparia, with indices from Rs. 8 to Rs. 11, are retained in group II; and Nasura, Orgam, Sejvad, Vadhvania and Butvada, with indices from Rs. 8 to nearly Rs. 11, are not even raised from group III to group II. Again, villages with indices under Rs. 6, such as Kanai, Tajpur Khurd, Bamni and Tajpur Valod, are retained in their original group II; a large number of villages with similar indices are retained in group III, such as Balda, Bhensudla, Miyavadi, Rajvad, Singod, Beldha, Bhatlav Nani and Tigra Valod; yet at the same time eight villages with indices over Rs. 6 and some over Rs. 7 are retained in group IV. Three villages with indices below Rs. 8, Manekpur, Surali and Kamalchhod, are raised from group III to group II; while Hindolia, Junvari, Inma, Siker and Valod, with indices over Rs. 7, are retained in their original group III. In the use of rice indices there is similar inconsistency. Thus Sankri with an index of Rs. 10-3-2 is retained in group I, while Ancheli (Rs. 19-8-0) is reduced to group II. Timberva (Rs. 16-7-9) is raised from group II to group I, while Karachka (Rs. 21-14-3) is retained in group II, and Sejvad (Rs. 42-6-11) is not even raised from group III. In the Chorasi Taluka things are no better. Magob with an index of Rs. 9-3-8 is reduced from group I to group II, leaving Palanpur (Rs. 9-4-10) in group I. Bhimrad (Rs. 7-12-9) is raised from group IV to group II, while Kumbharia (Rs. 8-3-4) is reduced from group I to group III. Similarly Bamroli (Rs. 8-1-6) is retained in group III, while Vadod (Rs. 8-5-11) is, like Bhimrad, raised from group IV to group II.

Other instances of a similar character in both talukas are too numerous to quote. We can only express our astonishment that anyone professing to believe in these indices as a means of rational grouping should have used them in so capricious a manner.

74. Whatever may have been the principles applied to the revision settlements of these two talukas, they have certainly not resulted in schemes of grouping which are consistently intelligible or in accordance with the facts as we find them. Some of the worse anomalies were corrected by the subsequent orders of Government in the case of the Bardoli Taluka, but in many other cases the grouping is demonstrably wrong. In view of the general conclusions arrived at in this report, it is perhaps unnecessary to criticise the grouping in full detail, and it will suffice to point out some of the more salient mistakes in either taluka.

75. The rice grouping of the Bardoli Taluka as a whole (Map VI), can only be described as patchwork. Some of the best rice villages, Ruva, Palsod, Akoti, Kantali and Samthan are reduced from group II to group III for rice, but raised to group I for dry-crop, although the latter is of minor importance. At the same time adjacent and entirely similar villages, Khoj and Pardi-Kadod, are raised to group I for both rice and dry-crop. When examining several of these villages on the spot we could find no intelligible reason for this differentiation, all these villages forming part of the great rice plain which surrounds the Bardoli-Kadod road. Other villages of the original second group which have been raised to group I for dry-crop but reduced to group III for rice are Bhamaiya, Bharampur, Falod Moti, Uchhrel and Vaghecha Kadod. The *rice* areas of these villages are practically a part of the same plain, and if there was any feature upon which they could be raised it was this. Their dry-crop areas consist largely of sandy, grass-growing lands, fringing the Tapti, and are certainly their least satisfactory feature. Similarly in Singod and Orgam there was, if anything, less reason for reducing the grouping for rice than for dry-crop, and their rice cultivation is certainly better than that of villages further east which have not been reduced. The Settlement Commissioner's statement that Orgam is situated on a watershed has no foundation in fact so far as we could discover on the spot. Again the inclusion of Bhatlav Moti in a higher rice group than Vankaner is a manifest anomaly, and the same remark applies to the inclusion of Hathuka, Goddha and Dadaria (not to mention other villages in that part of the Petha, subsequently reduced again by Government) in a higher rice group than Valod itself.

76. In the dry-crop grouping of Bardoli the practical disappearance of group II between groups I and III in the northern part of the taluka does not correspond to any such sudden change in the actual character of the villages. The treatment accorded to the adjacent villages of Bhatlav Moti and Kikvad is again highly

anomalous. But the worst feature of the grouping is the raising of Bahej, Kosambia, Kumbhia, Kanjod, Dadaria and Kasvav from group IV to group III, involving an increase of over 58 per cent. in the assessment. These villages, particularly the first four, are some of the poorest in the whole taluka and petha, and could not be so raised with any regard to the actual facts.

77. In the Chorasi Taluka things are even worse. No possible reason exists in the field for the unique treatment accorded to Dabholi, Singanpur and Tunki among villages of the first group. They are situated in the best tract of the taluka and in no way differ from their neighbours. Fulpada, Kumbharia, Magob and Simada are, again, no better or worse than the neighbouring villages among which they were singled out for reduction. The inclusion of the whole of the original group IV in the new group II, along with a majority of villages of the original group III, makes no distinction between some of the worst and some of the best villages of the taluka. There is no question, either on the rental data or otherwise, that the villages close to the sea, such as Rundh, Magdalla, Khajod and Budia, are very much inferior to the average villages of the taluka, and in this respect the old grouping was entirely right.

78. The results, therefore, of the Settlement Commissioner's grouping are the final answer to the principles on which he relied; and we have found so little to help us in the sanctioned revised grouping of these talukas, that in framing our own proposals we have found it better to ignore the new and to start a fresh from the old grouping.

#### DATA RELIED UPON BY THE SETTLEMENT COMMISSIONER.

##### (2) Sale Statistics.

79. The sale statistics might be dealt with in almost as much detail as the rental statistics, for much the same points arise for consideration in both cases. There is the same necessity for scrutiny of the raw material, as many sales as leases being for one reason or another not truly indicative of the agricultural value. It is just as essential in the one case as in the other that the scrutiny should be made in the presence of the parties. The same difficulties occur, and an almost equal expenditure of time is required in the collection of reliable data. As a sale is commonly an isolated transaction, as the number of transactions is much smaller, and as the entries in the records are less frequently incorrect than in the case of leases, it is possible that Mr. Jayakar's Appendices G and G<sup>1</sup> are less unreliable than his Appendices H and H<sup>1</sup> as compilations of recorded transactions. But that after all means very little. What has been said already in dealing with leases about the impossibility of there having been any effective scrutiny of the transactions by the settlement officer applies equally in the case of sales; and equally in the case of sales the method of compilation of the appendices left no scope for effective scrutiny by anyone else. The Sale Appendices, like the Lease Appendices, are essentially the work of subordinates. (When the Settlement Commissioner raised the question whether certain kinds of transactions had been excluded, the *talatis* had to be called upon to supply the information.) It would be possible to develop all these points at length. But we do not consider it necessary to do so, for the obvious reason that the Settlement Commissioner has attached a very minor importance to the statistics of sales, usually only referring to them incidentally in support or by way of check of the rental indications. Moreover our own enquiries satisfied us at a very early stage that sales are decidedly inferior to leases as evidence of the profits of agriculture, owing to the wide fluctuations in prices per acre and the difficulty of explaining them intelligibly. Time not sufficing as a rule for an examination of both leases and sales, we usually preferred to concentrate on the former; with the result, of course, that the data we have collected regarding sales are comparatively scanty, and in Chorasi insignificant. They will suffice, nevertheless, to illustrate the few points we desire to emphasise.

80. In Sarbhon the records showed 141 survey numbers sold in the period 1922-1928. Out of these we were able to record only 5 sales of dry-crop and 2 of rice land, involving in all 8 survey numbers. In the majority of cases here it was the absence of parties which made verification impossible; a difficulty which always occurs in a large village with a number of hamlets or subordinate villages,



and which, when the enquiry is limited to one or two days, may lead to the exclusion of perfectly relevant cases. Yet the transactions could not safely have been recorded at sight, for when the parties were present it was found as often as not that the figures were only intelligible in the light of their explanations. Sales to relations, conditional sales, exchange sales, sales of land in village site for building purposes, or including houses, were common here as elsewhere; and very frequently the lands sold were subject to the peculiar *hoonda* tenure, in which case the low assessment affects the value of the transaction as evidence.

In Ambheti, out of 51 survey numbers sold in 1923 only 12 could be noted in 10 cases. Similarly only one out of 28 survey numbers sold in 1926 and one out of 10 sold in 1927. Here the chief difficulties, besides absence of parties, were the inclusion of inam land and the mixture of dry-crop and rice land. In Puni we recorded 5 sales, involving 6 survey numbers, in the period 1922-8, and that about exhausted the list, after the exclusion of conditional sales and cases in which land in other villages was included. In Adyapur we admitted 11 out of 32 cases in the same period. In Dadaria we noted 8, mostly rather unsatisfactory cases, and excluded 15, 2 as conditional sales and 13 as sales in liquidation of debts in which no cash passed. In Surali there was no cash payment in about a third of the cases entered in the record of rights between 1922 and 1928. In Vadod (Chorasi) we found plenty of conditional sales, but failed to discover a single straightforward case in our period. Mr. Jayakar's Appendix G mentions 7 transactions against this village in the period 1918 to 1925. The talati, who happened to be the same man who had prepared the village statement for the appendix, was unable to identify these transactions for us. According to his recollection he had no orders to exclude, conditional sales, or even sales of inam land. But he could not explain how, in that case, 7 transactions were recorded and no more.

81. The statistics in Appendices G and G<sup>1</sup> were tested in certain villages by a method similar to that described in paragraph 42. We had a complete list compiled of all sales in the village in the period 1918-19 to 1924-5, omitting only sales of inam land, sales of land including houses, and sales including land in other villages. Sales of the first two kinds are expressly stated to have been excluded from Mr. Jayakar's appendices; and sales including land in other villages obviously ought to be excluded from any statistics intended to show the value of land in a particular village. In addition various other kinds of sales are supposed to have been excluded from Mr. Jayakar's appendices, on the ground that the price was not fixed by economic considerations. If, therefore, Mr. Jayakar's figures equal the gross figures compiled as above, it is manifest that no transactions can have been excluded; and if his figures are in excess of the gross figures, it is manifest that he has admitted not only conditional, non-agricultural and abnormal sales (which are included in the gross figures), but also sales of inam land, land with houses, etc. (which the gross figures do not include).

In the following 6 villages the gross figures and Mr. Jayakar's figures are nearly equivalent:—

	Gross figures.			Mr. Jayakar's figures.		
	Area.	Assessment.	Price.	Area.	Assessment.	Price.
	A. g.	Rs. a.	Rs. a.	A. g.	Rs. a.	Rs. a.
<i>Gosarda—</i>						
J ..	25 33	104 5	9,282 11	36 10	150 8	11,772 8
K ..	0 26	7 0	225 0	<i>Nil.</i>		
Mixed ..	8 12	36 0	2,725 0			
(J ..	7 2	26 4				
K ..	1 10	9 12)				
<i>Mangrolia—</i>						
J ..	89 11	272 9	33,136 11	95 35	291 6	35,921 13
K ..	4 4	36 0	2,045 0	8 19	69 8	3,745 0
Mixed ..	13 9	65 15	4,301 0			
(J ..	8 34	32 7				
K ..	4 15	33 8)				

	Gross figures.			Mr. Jayakar's figures.		
	Area.	Assessment.	Price.	Area.	Assessment.	Price.
	A. g.	Rs. a.	Rs. a.	A. g.	Rs. a.	Rs. a.
<i>Orgam—</i>						
J	16 33	43 8	7,036 0	22 27	63 14	10,860 0
K	2 15	17 10	1,695 0	4 32	36 10	3,566 0
Mixed	8 9	31 11				
(J	6 38	22 6				
K	1 11	9 5)				
<i>Tajpur Bg.—</i>						
J	103 2	378 11	15,544 4	103 2	368 11	15,564 0
K	Nil			Nil		
Mixed	Nil					
<i>Vaghecha Kadod—</i>						
J	63 30	232 7	19,521 0	72 19	267 10	22,824 0
K	16 23	145 14	6,731 0	20 15	179 2	8,049 0
Mixed	9 24	57 3	3,200 0			
(J	5 32	23 15				
K	3 32	33 4)				
<i>Magdalla—</i>						
J	97 38	386 10	14,500 0	106 27	407 8	13,477 0
Mixed	6 20	24 8	600 0			

In the following 4 villages Mr. Jayakar's figures are noticeably in excess of the gross figures :—

	Gross figures.			Mr. Jayakar's figures.		
	Area.	Assessment.	Price.	Area.	Assessment.	Price.
	A. g.	Rs. a.	Rs. a.	A. g.	Rs. a.	Rs. a.
<i>Afva—</i>						
J	7 19	32 14	2,685 0	32 22	141 1	9,200 0
K	Nil			25 1	147 14	7,380 0
Mixed	34 12	181 15	9,498 0			
(J	27 36	123 10				
K	6 16	58 5)				
<i>Dadaria—</i>						
J	73 14	191 6	18,165 8	167 14	453 2	18,091 12
K	3 10	16 8	539 0	3 33	19 0	610 0
Mixed	78 38	237 15	7,257 0			
(J	56 26	150 10				
K	22 12	87 5)				
<i>Manekpur—</i>						
J	190 27	600 14	55,498 4	228 36	708 5	62,857 8
K	13 9	91 13	6,208 0	17 12	128 10	9,034 0
Mixed	23 11	81 12	5,765 0			
(J	20 2	58 6				
K	3 9	23 6)				
<i>Sania Kande—</i>						
J	24 18	114 0	9,849 0	43 10	219 13	17,272 0
Mixed	13 18	65 7	4,724 0			
(J	11 39	53 6				
K	1 19	12 1)				

It is to be noted that we only carried out this test in 16 cases altogether. Having obtained in 10 out of the 16 a clear indication that the pretended scrutiny and selection had not taken place, we did not consider it worth while to spend further time and labour in that direction.

It is clear that the G Appendices usually include mixed transactions (sales of dry-crop and rice, or of dry-crop and garden). This is unsatisfactory, as we pointed out in the dealing with the H Appendices. It is just as difficult to apportion the consideration in mixed sales as in mixed leases.

82. As no such value has ever been attached to sale multiples as to rental indices, it would be a work of supererogation to criticise the use made of the sale statistics in the elaborate way which we considered necessary in the case of the rental statistics. But the point about the wide range of prices and multiples must be emphasised here, although for a full elucidation of it reference must be made to our own Sale Appendix, which belongs to Part III of the report. The following

are some examples of the variations we found in price per acre (P. P. A.) of multiples of assessment (M) in perfectly genuine and not apparently abnormal transactions :—

*Ambheti*—Dry-crop ; P. P. A. 377 and 937, M. 59 and 333. (In this village we found the same price, Rs. 1,500 paid for a field of 3 acres 6 gunthas and for a field of 1 acre 24 gunthas ; also Rs. 2,000 paid for field of 1 acre 17 gunthas, but that included certain water rights). Rice ; P. P. A. 666 and 1,333, M. 57 and 100 (the same area, 12 gunthas, sold in one case for Rs. 200 and in the other for Rs. 400).

*Puni*.—Rice ; P. P. A. 827 and 2068, M. 85 and 127 (the same area, 29 gunthas, sold in one case for Rs. 600 and in the other for Rs. 1,500).

*Sarbhon*.—Dry-crop ; P. P. A. 398 and 869, M. 73 and 202. (The figure 869 is arrived at after making a liberal allowance for trees on the land, the actual price paid, Rs. 5,325 for 4 acres 27 gunthas, working out at Rs. 1,139 per acre).

*Varad*.—Dry-crop ; P. P. A. 326 and 2,500, M. 67 and 545. (A small plot of 16 gunthas was actually sold here for Rs. 6,000, a rate of Rs. 15,000 per acre) Rice ; P. P. A. 714 and 2497, M. 71 and 211. (The price was the same, Rs. 1,000, in these cases, the areas being 1 acre 16 gunthas and 16 gunthas respectively. In another case, we even found Rs. 1,000 paid for 6 gunthas, P. P. A. Rs. 6,660).

*Timberva*.—Rice ; P. P. A. 218 and 1,320, M. 29 and 145.

*Sejvad*.—Dry-crop ; P. P. A. 234 and 923, M. 90 and 243. Rice ; P. P. A. 523, and 978, M. 85 and 156 ; and so on.

The above are all cases in recent years, and in none of them were any special circumstances apparent which would account for a marked variation from the normal. They were not, that is to say, cases obviously standing out from the normal range of prices, such as the rents which we frequently found, standing out from the normal range of rents. Had that been so they might have been disregarded, or, in a calculation of the mean of all prices, the extremes might be expected to cancel one another. But in scarcely any village in which we investigated sales was it possible to say within any reasonable limits that such and such appeared to be the normal selling price of land. No average price per acre or multiple could possibly be regarded as representative. We have not attempted to examine whether the multiples given in Mr. Jayakar's appendices are correct in any sense, or to check them by any multiples of our own. It is sufficient to say that, the conditions being what they are, they have no practical value.

83. Just as rents may be affected by considerations only remotely connected with the profits of agriculture, so may the selling prices of land. In fact this is more frequently true of prices than of rents. But in this connection we propose to confine ourselves to one circumstance of special importance in these talukas, namely, the great demand for land on the part of people who have made money in South Africa or in other places abroad, and their obvious willingness to pay fancy prices for it. In the majority of cases where an exceptionally high multiple appears in the Appendices G and G<sup>1</sup> the operations of these people will be found to be responsible. In Varad, where the P. P. A. frequently runs into thousands, 10 out of the 15 sales recorded by us, including all the highest rates and multiples, were South African cases. So were 4 of the 5 cases we recorded in Puni, all of them giving a rate per acre above Rs. 800. In Bamni in 18 sales out of 24, and in Orgam in 11 sales out of 25, in the last 7 years, the purchasers have either been in South Africa themselves or had relations in that country. In Surali we recorded 16 sales of dry-crop land to ordinary purchasers, and 7 (unverified) sales to South Africans of Bamni. The former mostly gave very low rates per acre, the three highest being 213, 250 and 307. In the latter the rates ranged from 266 to 478, with correspondingly high multiples.

These people who have grown rich in foreign parts may or may not be "shrewd business men," as they have been described. We have seen a great many of them. They do not appear to differ at all from their stay-at-home relations. But in any case it is perfectly clear that they are inclined to be liberal, not to say reckless, in the disposal of their money. Not infrequently they select land near the village site, perhaps with the idea of building a house ultimately and settling down. That is said to have been the case with the man in Varad, who paid Rs. 6,000 for 16 gunthas of dry-crop (grass) land in 1923 ; though as a matter of fact he sold it again the same year, along with 2½ acres in Isanpur, for Rs. 10,000,

and the purchaser, also a South African of course, has not built a house yet. The 6 gunthas of rice land in Varad for which Rs. 1,000 were paid is also near the village. Without laying undue stress on such extreme cases, we think the only inference to be drawn from the facts is that people who pay such astonishingly high rates for land as these South Africans do cannot make any exact calculation of expected profit or interest on capital. That they consider the land a sound investment, and do not anticipate that their outgoings will exceed their income, one may safely say. But mathematical deductions of the kind which Mr. Anderson makes in paragraph 6 of his report on Chorasi are liable, in our opinion, to be very misleading. As we seldom had time to investigate sales and leases in the same village, we have little means of testing his hypothesis that "6 per cent. is the lowest rate at which any one would dream of investing in agricultural rents." The few cases we came across, however, in which it was possible to compare selling rates with rents would make one cautious of accepting it.

*Timberva.*—Survey Nos. 194, 195 and 197; area 2 acres 32 gunthas; assessment Rs. 23; leased 1924-26 after manuring for Rs. 75; sold in 1926 for Rs. 2,000. Also Survey No. 49 (1), 19 gunthas Rs. 4, leased for Rs. 15 from 1922 to 1927; sold in 1927 for Rs. 800.

*Vaghecha Kadod.*—Survey No. 123 (3), 2 acres 1 guntha, Rs. 8-7; rent Rs. 38-7; purchased by tenant for Rs. 1,105.

*Singod.*—Survey No. 298 (3), 1 acre 33 gunthas, Rs. 9-13, and Survey No. 300, 1 acre 4 gunthas Rs. 8, rent Rs. 42-8 and 24; purchased by tenant for Rs. 2,600.

#### DATA RELIED UPON BY THE SETTLEMENT COMMISSIONER.

##### (3) The Income from Toddy Trees.

84. Some reference must be made to the Settlement Commissioner's remarks on this subject in paragraph 4 of his report on Chorasi. He says:—

"Mr. Jayakar has omitted a most important point. There are in the taluka 200,000 toddy palms. It is a mistake to call them dates as they do not yield dates and a lot of them are *tadi* (Borassus and not Phoenix). Mr. Jayakar says that only 60,000 are tapped annually. This is confirmed by the Excise Superintendent. The owners get a rent that ranges from 2½ to 6 and averages fully Rs. 4 (not Rs. 6 as Mr. Macmillan opines). At any rate even at the modest rate of Rs. 4 per tree they yield an income of 2½ lakhs gained with practically no effort. Now the gross land revenue of the taluka may be roughly taken at 2 lakhs. We now have an important standard by which to judge the land revenue when we remember that its aggregate amount is only what the landlords receive annually for the tapping of a fraction of their toddy trees. It can therefore be paid without touching a single grain of corn that grows on any of the fields. Yet another important point. When land is let by the landlord to the tenant for a definite cash rent we then find that the tenant does not take the fees for tapping the toddy trees. These are received by the landlord *in addition to his rent*. When therefore we read, as Mr. Jayakar clearly proves to us, that the landlord receives rent fully four times the assessment and often five times, let us also not forget that he is usually receiving more than the assessment in addition as rent of toddy trees."

It is curious to find the settlement officer criticised for *omitting* this point. His paragraph 18, to which Mr. Anderson was referring, contains a good deal on the subject of toddy trees—date palms, as there is good excuse for calling them, since it is the date palms (*khajura*) which are important. The *tadi* palms, though numerous, are rarely tapped in this part of the country. Mr. Jayakar goes so far as to assert that a man may have as many as 75 trees, *regularly tapped*, on an acre of his land, and yet be able to grow an ordinary crop on half the area. This statement, we are convinced, is a serious exaggeration. People may and do grow crops of sorts in among the trees. But with palms planted as thickly as that (it is hardly necessary to point out that in order to maintain 75 adult and regularly tappable trees the total number growing must be much larger) the crops are not likely to be worth much. In the case of regular plantations, indeed, when the main object is tapping fees or toddy production, one frequently finds that the land is leased for the assessment only or for a nominal rent. The cases where date palms are most important, not for themselves simply but as an adjunct to ordinary agriculture, are cases where the number of trees per acre is very much less.

Mr. Anderson's estimate of the income derived from tapping fees also appears to be exaggerated, anyhow according to present rates. We nowhere found the rate as high as Rs. 6 per tree, and in only one village that we visited, Singanpur,

was the maximum said to be as high as Rs. 5. Elsewhere Rs. 3 was at least as common as Rs. 4, and where the trees are scattered or not well situated the rate is 2/8 or even 2. In any general calculation based on the number of trees tapped annually it would be unsafe in our opinion to put the rate higher than Rs. 3. In particular villages, unless reliable data can be obtained in individual cases, the addition which should be made to the rent on account of the date trees can only be estimated very roughly indeed. Thus, in Singanpur, where the tapping rate ranges from 3 to 5 and tapping takes place variously every 2, 3 or 4 years, we found that the best we could do was to take a flat rate of 8 annas per tree per annum; which is the same, of course, as allowing for half the total number of trees being tapped once in 4 years at Rs. 4 per tree.

But, further, it is not correct to regard the income from tapping fees as net profit. The trees take, not 5 to 7 years as Mr. Jayakar says, but about double that time according to our information, to reach maturity. After the first five years they need a good deal of attention; they have to be watered, and the soil round them has to be harrowed several times a year. The average cost of rearing a tree to the tapping stage, according to calculation worked out by Mr. Narhari Parikh, comes to Rs. 9. We cannot vouch for this figure. But it is certainly misleading to speak, as Mr. Anderson does, of an income of lakhs of rupees gained "with practically no effort."

Lastly, and this is a very important point, by far the greater number of the toddy trees belong to Parsees and other non-agriculturists. It is only in the eight villages near Surat mentioned by Mr. Jayakar, and in one or two more, that ordinary ryots derive any substantial profit from these trees. Assuming that they, or a large proportion of them, may be able to pay their assessment out of the tapping fees, that is hardly relevant as a standard by which to judge the rates of assessment in general. In those particular villages the profit under this head, which obviously affects the capacity to pay land revenue, must be taken into consideration. It may even appear in some of them that, by reason of this factor, the ordinary method of assessing the land revenue is not strictly appropriate. But no conclusions applicable to the general body of agriculturists in the taluka can be drawn from the circumstances prevailing in less than a seventh of the total number of villages.

85. We are now in a position to sum up this part of our report. We are bound to hold that the complaint referred to in point (b) of the terms of reference is substantially justified. The data in the reports, apart from rental and sale statistics, are obviously not sufficient to warrant either the general increases sanctioned in the maximum rates, or the much higher increases in the case of particular villages. The rental and sale statistics have been carelessly compiled, are demonstrably incorrect in a large number of cases, and in general must be regarded as completely unreliable. Further, the established method of using the statistics is in our opinion unsound in theory and, however it may work in practice in other districts, is not capable of giving satisfactory results in this part of Gujarat, where leases and sale transactions are affected by such a variety of disturbing factors. In view of this conclusion we submit that the present settlement cannot be allowed to stand in either of the two talukas, and we therefore proceed to formulate fresh proposals of our own, as directed in the last part of paragraph 2 of the Government Resolution by which we were appointed.

## PART III.

## THE EVIDENCE BEARING ON RE-SETTLEMENT.

86. As a preliminary to our own recommendations for the re-settlement of these talukas we propose in this part of our report to examine the data collected or furnished to us in the course of our own enquiry, from the point of view of their direct bearing on the revision of assessment. As an alternative to the usual method of basing settlement proposals on the value of land, as ascertained from the statistics of leases and sales, we have been invited to attempt a settlement by what is called the direct method, *i.e.*, to base the assessment on the actual profits of cultivation. Evidence has also been offered of the extent of the indebtedness of the agricultural population of these talukas. We have to examine each of these classes of evidence in turn, in order to see what facts useful for settlement purposes are established by each line of enquiry, and how far they contain indications on which positive proposals can be based. We shall begin by stating the results of our own enquiries into the value of land.

## THE VALUE OF LAND.

*A. Introductory—the field work.*

87. In the course of our field work we have made public inspection of 49 villages in the Bardoli Taluka and 21 villages in the Chorasi Taluka. Two of these villages (Beldha in Bardoli and Magdalla in Chorasi) were not actually visited, but the people were interviewed at a neighbouring centre. In several other cases, not included in the above figures, the people came of their own accord to represent their case. It need hardly be added that in travelling to so many villages, a great many more were actually seen without making formal inspection. Usually one day was devoted to each village, but two days were spent at Afva, Vankaner, Sarbhon, Bhatha and Adajan, and on five occasions two villages were inspected in one day.

88. General enquiries were made at each village covering practically the whole of the revenue, agricultural and economic facts, so far as relevant for settlement purposes. The greater part of the time, however, was usually devoted to the examination of sales and more particularly leases, where such material was available. Sales were examined and recorded in 17 villages of the Bardoli Taluka, sometimes in addition to and sometimes instead of leases. In the Chorasi Taluka rental material was usually so copious that it was thought more important to devote all the available time to it, and sales were consequently recorded in only one village where the results do not need any further mention. Leases were examined and recorded in 40 villages of the Bardoli Taluka and in 21 villages of the Chorasi Taluka. Time being insufficient to cover the whole area the villages were carefully selected so as to be representative of all different tracts in either Taluka, and special attention was given to villages of which the grouping had been changed in the sanctioned settlements, or had given rise to any particular discussion.

89. The villagers themselves usually attended our inspection in sufficient numbers to enable us to obtain our information directly from the interested parties or from neighbours acquainted with the facts. In a few villages, where sufficient verification of this kind was not forthcoming, a small number of unverified transactions were recorded, but only when they showed no features requiring further verification and no doubt was cast upon them by anyone present. Such transactions were occasionally valuable in confirming verified data which would otherwise have been too thin to rely upon, but we have never based inferences on unverified data for which such support was not forthcoming.

At all our inspections the case for the agriculturists was also watched by representatives specially delegated for the purpose, principally Mr. Narhari Parikh and Mr. Mahadev Desai. In addition to the compilation of much useful information on their own lines, these gentlemen had systematically investigated and tabulated in advance the rental or sale transactions of each village in our programme, and their detailed knowledge of individual cases not infrequently

enabled us to obtain more accurate information than would otherwise have been available. We gladly acknowledge here the conscientious and impartial manner in which this assistance was given to us and its real value for the purposes of this enquiry.

### *B. The Evidence of Rents.*

90. (1) *The rental appendices.*—In our criticism of the rental statistics relied upon by the Settlement Commissioner we have already indicated our own methods of dealing with such data, and the information collected by ourselves is tabulated on these lines in Appendices E and F for the Bardoli and Chorasi Talukas respectively. It may be assumed that all the data admitted to these appendices are the product of careful sifting on the spot, and that they represent only transactions which we have jointly decided to be relevant as evidence of agricultural value. But the various facts, already detailed, which make the scrutiny of individual transactions so necessary mean that even the relevant material is not entirely homogeneous, and that the summary methods of an appendix cannot do justice to all its varying degrees of significance. Subject to this qualification, however, the present form of appendix aims at summing up the facts in as much detail as possible, so as to indicate at least to some extent the real variety of the material. But its interpretation must ultimately be based on a study of the individual case.

We will now deal with the various heads of information given in the form of rental appendix, showing how they are related to the preceding discussions and what they should be understood to mean.

Column 2 (years examined) is explained in paragraph 39, where the reasons for differences have been given.

Columns 4 to 6 (lands covered by leases recorded) : In every case these figures relate to the *net* area leased, as explained in paragraph 55. In our statistics, no survey number, or its area or assessment, have been counted more than once, whether or not it was leased for a series of years or intermittently, or to different tenants, or for different rents. The figures may therefore rightly be compared with the total occupied area of the same kind of land in the village.

The assessment shown is in all cases the assessment under the first revision settlement. The average assessment per acre (column 7) is that of the net total area for which transactions have been recorded. Compared with column 8, which shows the average A. P. A. of all lands of the same kind in the village, it gives some indication whether the assessments of the lands included in the transactions recorded were fairly typical of the assessments occurring in the village generally ; but this type of inference should not be extended to the lands themselves, since, as we have already noticed, the assessments appear to have little relation to the quality of land. We may add here that for our own guidance in dealing with these data we have worked out the A. P. A. of every survey number or group of survey numbers leased. This information used to be shown for each survey number in the Akarbands and it is unfortunate for settlement officers that the practice has ceased.

Column 8 (average A. P. A. of village) is not only useful for the above comparison, but affords some interesting information about the effect of the existing maximum rate in the village generally. In a number of cases the village average will be found to be actually higher than the maximum rate. We have commented on this point in paragraph 143 below.

Columns 9 to 13 show how the multiples of assessment represented by the rents recorded fall into various groups. Thus all multiples from 3·0 to 3·9 would be shown under the head of "3". All multiples of 5 and upwards to any figure are included in column 13, partly because multiples of 6 and upwards are comparatively rare, and partly because where they occur they usually only mean either that the rents are abnormal variations or that they are beyond the range of the present classification (see paragraph 69). In either case they have no more effect for settlement purposes than a multiple of 5.

The grouping of multiples in this way carries out, so far as possible in an appendix form, the idea suggested in paragraph 68, *viz.*, that the best practical indication which these data are capable of affording is to be found in the way in which multiples group themselves in each village. Remembering the state of things

illustrated by the graphs, what we have to see in cols. 9 to 13 is whereabouts the bias of multiples occurs, and, if it occurs in the higher portion of the scale, whether there are cautionary signs in the presence of a fair number of lower multiples, especially in cols. 9 and 10.

One point which it is necessary to make clear about the figures in cols. 9 to 13 is that each multiple counted represents one individual relation of rent to assessment, whether in the same survey number or in different survey numbers, and irrespective of the number of years for which it stood unchanged. Thus if a survey number was leased for multiples of 2, 3 and 4 in different years, it would contribute a unit to each of the columns 10, 11 and 12; whereas if it was leased for a multiple of 3 for three years in succession it would be represented by only one unit in col. 11. This method may not, perhaps, be very scientific, but we have carefully considered the matter and decided that such a system of counting would best convey the information which these columns are intended to exhibit, *viz.*, the total amount of variation of multiples in a village and which portion of the scale they tend to support. If a survey number is leased for the same rent for a number of years, the repetition contributes little to our knowledge of values in the village, but if the rent of the same survey number changes at intervals, however, slightly there is evidence of some fresh adjustment of values between landlord and tenant and the result is a new item of information which must have its due weight in supporting or contradicting the original multiple.

Cols. 14 to 16 (actual rents per acre in normal cases) do not necessarily represent all the transactions in cols. 9 to 13. The latter columns include every admitted case, but cols. 14 and 15, giving the range of *normal* rents, represent a further process of sifting. The principles followed will be quite clear from the graphs discussed in paragraph 67. In the graphs of Mangrolia (II), Fulpada (IV), Amroli (VI) and Bhatha (VII) the normal part of the rental scale is marked off as A. . . . B. It is plain that if any information of value is to be given about the rental range of a village it must exclude cases which, judged by the other statistics, are clearly abnormal, and that any attempt to represent the relation of assessment to rental value in a village taken as a whole must concern itself only with the straight-line portion of the rental curve, as already explained in paragraph 68.

The weight to be attached to the figures in cols. 14 and 15 must, of course, depend on the number and consistency of the transactions represented. Where, as in many of the Bardoli villages, the data collected were very thin, it cannot be said that the rents per acre shown in cols. 14 and 15 cover the *whole* of the normal range; but in order that the appendices might contain such relevant information as was available, we have in these columns indicated the lowest and highest rents, which, on the face of them, exhibited no abnormal features and would no doubt have fallen within the normal range, had it been ascertainable. In a few cases where only one rent answered to this description, this has been shown alone in col. 15, so that the appendix might contain at least some indication of the actual value found, for comparison with the average A. P. A. in col. 8.

In the case only of those villages in which we considered the data sufficiently numerous and consistent, we have shown in col. 16 the mean yearly rent of all the cases included within the range of cols. 14 and 15. The presence, therefore, of a mean figure in col. 16 will always imply that, on a scrutiny of the cases in detail, we considered that the normal range was to some extent established by the transactions recorded, and that a mean would consequently be of some value for comparison with col. 8. We cannot claim equal value for all the figures shown in col. 16, for here again the value must depend on the amount of corroboration; but the fact that the mean represents, not any haphazard collection of transactions, but only those falling within the normal range, will usually justify considerable confidence in regarding it as fairly typical of rental value in the village, and the results are usually sufficiently consistent and intelligible to confirm this view. In the Chorasi Taluka, where the mean has more often been based on abundant material, its value is usually very high indeed, but even here there are some instances where a mean derived from the transactions recorded would not have expressed any fact which could safely be accepted as applying to the village as a whole. A notable instance is Adajan, where we were unable to define the true normal range of rents for either dry-crop or garden. This case has been exhibited in graph V, discussed in paragraph 67.



91. It should be noted that the mean yearly rent, where shown, is not an average obtained from the total area and rent even of the transactions regarded as normal. It is a mean of the actual rents per acre per year; that is to say, each rent has been counted for as many years as it stood unchanged during the period examined, but in every case the area has been treated as if it were 1 acre. This is not the usual method followed in appendices of this kind; but there is no reason that we can see why the proportional effect of the various rental indications should be determined by the measurements of the fields which happen to have been leased. Where, as in most cases, the statistics cover only a fraction of all the lands of the village, the actual areas of the fields leased in different transactions have no particular bearing on the value of their indications, unless it can be shown that similar lands exist in exactly the same proportions throughout the village, and, if leased, would have commanded exactly similar rents. Since no such facts can be demonstrated the rental indications of all fields should be regarded as equivalent.

Column 17 shows the incidence per cent. of the average assessment per acre of the whole village (col. 8) on the mean yearly rent, wherever the latter has been calculated. This is the nearest approach in our rental appendices to anything of the nature of a common multiple or index expressive of the relation of assessment to rental value in a whole village; but from the foregoing explanations it will be realised that it is a much more cautious generalisation than the average multiple hitherto in vogue, and its interpretation is subject to a very severe check in cols. 9 to 13. Since the "mean yearly rent" is itself an abstraction, the average assessment per acre of the areas actually leased is not applicable to it, and so far as it is a valid generalisation, the incidence of assessment can best be expressed in terms of the average assessment of the whole village. We have already explained why, in our opinion, the incidence cannot completely be summed up in any one figure for a whole village: but we think that, in so far as it is desirable to have some standard of comparison between different villages, the percentage of incidence given in col. 17 of these appendices can more safely be quoted than any other figure hitherto devised for that purpose.

We would draw particular attention to the totals of cols. 9 to 13 below each group, and to the further summary for each description of land at the end of the appendices. Even in the Bardoli Taluka, where the figures for single villages are often too thin to convey any very definite meaning, their cumulative effect is considerable and gives a tolerably clear general impression of the effects of the old assessments in regard to different groups and different classes of land.

92. There can be no doubt that rental data, if collected with proper care, tabulated in a manner which brings out their real significance and used with due reference to the meanings of the underlying transactions, do afford almost the only positive evidence accessible to the settlement officer in revising the assessments. We ourselves have found that the great amount of time and labour involved in the collection and compilation of these statistics has yielded valuable results, and while we have used our own judgment entirely in the interpretation of the figures we have based our settlement proposals more largely on these data than on any other class of material.

93. In the following paragraphs we shall deal generally with the indications which may be gathered from Appendices E and F regarding the Bardoli and Chorasi Talukas respectively. We shall, however, as far as possible avoid the mere recapitulation of figures readily available in the appendices. And although space forbids much discussion of the data of individual villages, this is the less necessary, since, with the help of the general explanations already given, the form of these appendices is designed to let the figures speak for themselves.

94. (2) *Appendix E—Bardoli.*—The statistics cover altogether 661 survey numbers, measuring 1,610 acres and assessed at Rs. 6,197. The bulk of the area is dry-crop, which we shall examine first, taking each group in turn. In group I the data are generally rather thin, owing to the scarcity of leasing in most of the villages. Isroli and Tajpur Bujrag contribute 19 out of the 23 multiples of 2, and show a range of rents which clearly marks them out for separate treatment. The range shown for Chhitra should not be regarded as very typical of that village, which is really a poor one. On the other hand the high incidence in Supa is due

only to the high average assessment which has resulted from the reclassification of its garden lands as dry-crop. The figures of Vadoli, and to a less extent of Mota, are influenced by the practice of manuring before leasing. Of all the villages in group I Sarbhon supplies the best evidence, and shows that the incidence of assessment is not really high. There is little doubt, however, that a lower incidence would have been found generally, had more lands been leased.

95. In group II, 24 out of the 44 multiples of 5 and upwards are contributed by Mangrolia and Pardi Kadod. The case of Mangrolia has been presented in graph II, discussed in paragraph 67. Pardi Kadod is affected by the practice of manuring before leasing. Among the other villages Bhatlav Moti is clearly distinguishable by the poorness of its figures in the few cases recorded. The incidence of assessment in this group is usually very low, but it cannot always be acted upon: for instance in Vaghecha Kadod and Vankaner the higher multiples are to some extent discounted by the presence of a good many of less than 3. Leasing in this group is to some extent affected by (1) grassland and (2) cotton speculation, both of which tend to give high multiples for different reasons. But the figures of the group as a whole clearly show that, except in Bhatlav Moti, some increase of assessment is possible.

It is below group II that the main dividing line occurs in this taluka. In group III there is a noticeable fall in the minimum rents (col. 14) as well as in the mean yearly rents. The group shows two distinct types of villages, the one represented by Manekpur and Vadhvania and the other by Balda, which shows figures closely analogous to the fourth group. This fact will be found the clue to our grouping of these villages. The rental results of Uva are somewhat puzzling compared with Manekpur since it groups with the latter village rather than with Balda. But leasing at Uva was found to be very exceptional and the majority of transactions had to be excluded. It is probable therefore that the figures are not very typical and this view is confirmed by the far higher rental standard discovered in the rice leasing. Manekpur would yield a graph somewhat like that of Mangrolia and it would be found that the higher multiples were to some extent beyond the range of revision; but the groups of villages represented by this and Vadhvania are clearly ripe for some increase in their dry-crop assessment.

In most of the villages in group IV which we visited leasing was more usual, and better evidence was consequently obtainable. The group shows a still stronger tendency towards a low minimum rent, and it is only in Ambach and Degama that the mean rent reaches double figures. The latter village alone accounts for nearly one-third of all the multiples above 5 occurring in the group total. Otherwise this group shows a stronger bias than the others towards the lower half of the scale of multiples. One of these villages, Vanskui, has been represented in graph I, discussed in paragraph 67, and this will explain the occurrence of some of the higher multiples in villages of similar calibre. In Kosambia and Ranveri the range of rents at the top is clearly extended by the savkar's methods, described in paragraph 30, and the maxima should be regarded with suspicion. The figures of the group as a whole do not indicate over-assessment, but they certainly contain nothing to justify the increase of 58 per cent. sanctioned for several of them.

96. The rice statistics of Bardoli are in marked contrast to those of dry-crop. In every group (except the last, for which practically no figures are available) multiples from 2 to below 3 are the most frequent, and a considerable number lie below 2, notwithstanding the comparatively high rental range and mean rents. In group I Sarbhon and Puni are probably the most typical examples, both yielding a mean of about Rs. 30, with an incidence of about 40 per cent. Such figures do not call for any general reduction in the first group, but they certainly do not point to an increase in the maximum rate. The cases recorded at Vadoli included a number of manured lands, and show that even with this advantage the incidence does not fall below 30 per cent. In group II the figures of Pardi Kadod are strongly affected by the same circumstance, but they give some indication of the high rental value of rice lands in the best villages of the northern rice plain, some of which were reduced to Rice group III on the Settlement Commissioner's recommendation. From the comparatively low average rate of assessment in the cases recorded at Haripura and Uchhrel, there is reason to think that the best rice lands were not there leased. In group III the top

rent of Delvada represents manured land. Elsewhere the rents are decidedly lower than in groups I and II and the incidence is decidedly high. This group supplies the most plentiful evidence of rice rents, and the multiples show the strongest bias towards the bottom of the scale. In group IV the data are too few to deserve discussion, but it is noteworthy that here, as in the case of dry-crop, Degama maintains its superiority, with Ambach next.

97. The general indications derivable from Appendix E are quite clear. They show that the incidence of assessment on dry-crop lands in the Bardoli Taluka is on the whole low, and suggest that with the necessary re-arrangement of grouping a moderate increase would be possible. But, even apart from the various meanings underlying these figures, the presence of a fair proportion of multiples below 3 does not point to anything like the increases already sanctioned, especially in villages of the last group. At the same time the incidence of assessment on rice land is already so high that no general increase in the rice maximum rates can be justified. On the contrary, the figures show very clearly that the burden of assessment is not, at present, equally distributed between the two main classes of land, and it becomes evident that the proper direction of the present revision of assessment will be to transfer the burden in some degree from one kind of land to the other. This object will be realised by lowering the general scale of assessment of rice land and increasing that of dry-crop to an extent sufficient to yield the moderate total increase which is seen to be desirable.

98. (3) *Appendix F—Chorasi.*—The statistics cover 627 survey numbers, measuring altogether 1,884 acres and assessed at Rs. 12,093. As in Bardoli, dry-crop largely preponderates, but rice is no longer important and its place is occupied by garden land, for which considerable evidence is available.

Dry-crop leasing in group I is complicated by several features which made it impossible to reduce all the transactions to a common denominator. In three villages, Adajan, Singanpur and Umra, date palms figure largely, and in Singanpur there is scarcely a transaction in which these trees are not reserved by the landlord to be leased separately for tapping. Obviously where this is the case, the rent of the land itself, much of it scarcely cultivable under the trees, affords no indication of the incidence of assessment, and we have had to credit the landlord with such further profits as he might be expected to make on an average from the leasing of the trees. The results in such cases are necessarily approximate, but do not greatly affect the figures of Adajan and Umra. Again in almost all these villages it is usual for the landlord to attend to the hedging and manuring of the land himself, and periodically to perform such other functions as digging up or ploughing the land to improve its letting value. These complications are discussed more fully in paragraph 34, and in the villages of this group, and to some extent in other groups, they must be regarded as one of the normal incidents liable to affect the meaning of the figures. Special allowance for this fact is necessary in considering the figures of Katargam; and elsewhere, though by no means invariably, it tends to produce the higher multiples.

The graphs of four villages of this group, Umra (graph III), Fulpada (IV), Adajan (V) and Bhatha (VII), have already been discussed in paragraph 67, and will help to explain the wide range of multiples found in the group generally and the inferences to be drawn from them. It will be noticed that the figures disclose no reason why Fulpada, alone among these villages, should have been reduced to group III, or why Simada should have been reduced to group II while its neighbour, Nana Varachha, was retained in group I with a rise of 20 per cent. in assessment. Notwithstanding the generally high range of rents, the incidence of assessment on the mean rent is over 33 per cent. in Bhatha, Dindoli, Fulpada, Nana Varachha and Umra, and clearly indicates that there is no room for any further increase of assessment in the tracts represented by these villages. At the same time the figures of Adajan, Katargam and Singanpur suggest that all villages of the old group I are not on a parity, and that within this rather large and straggling group there is an inner circle of villages, close to Surat, which need not be spared to the same extent.

Group II consists only of the four villages formerly belonging to the Olpad Taluka, of which two have been examined. For one, Amroli, the details have been exhibited in graph VI discussed in paragraph 67, where it will appear that owing to the curious results of the classification it is difficult to attach full weight to the

low percentage of incidence, and that the lower multiples must to some extent be respected. The figures of Kosad exhibit an extraordinary degree of fluctuation and it was impossible to make any sense of them until the transactions of irrigated and unirrigated land were separated. It was then found that there were two intelligible groups of figures for what really amounted to two different kinds of land, subject to different maximum rates. Here, as in the case of Batha for garden, where the transactions in one kind of land have been sub-divided, col. 17 shows the incidence of the actual average assessment of either. It will be clear from this that the range of assessment provided by the present classification is quite inadequate to express the rental difference, and that the incidence is markedly lower on the better lands, where it cannot now be acted upon.

The villages of group III shown in the appendix represent three scattered blocks, or rather four, since Althan and Pandesara do not really belong to the same tract. The high rents and low incidence of Althan are partly due to the facts that in this village the date trees are usually leased with the land, and that lands are not infrequently manured or otherwise kept in good order by the landlord. If a graph were prepared for this village it would rather resemble that of Fulpada (graph IV), but with more eccentricity at the top. Although, however, the assessment cannot be adjusted to the full range of the rents, the figures are comparable to those of group I and clearly place this village above the average of group III. The same might be thought to apply to Kharvasa ; but leasing in this village was decidedly abnormal, and considerably more cases were rejected than accepted, a fact which always tends to discredit the rest. We do not therefore rely strongly on the figures of this village. Pandesara and Talangpur are evidently more typical of the inferior blocks of this group, where no appreciable increase of assessment is possible ; although at Talangpur wide fluctuations of rent were so far supported by other instances that we were unable to isolate the normal range, and were obliged to base our figure on the total transactions.

The villages of group IV appearing in the appendix were also chosen to represent four scattered blocks, only Rundh and Magdalla falling together. Hence except in the two latter cases, the figures can hardly be used as a check on one another. At Kapletha all but one of the leases were of grass land, and may not be typical of other crops. The figures, however, resemble those of Supa, a similarly situated village of group I in Bardoli, having the same maximum rate, where the rather high incidence of assessment is also attributable to the classification. Mohoni also, judging by its rental range and multiples, represents a superior part of this group, while Magdalla and Vadod are more typical of the least favoured portions, lying towards the sea. On the figures of the latter two villages, it is difficult to see why they should have been thought fit for promotion to group II. Rundh adjoins and largely resembles Magdalla, but the practice of leasing land with babul trees for cutting makes the net annual rent difficult to ascertain exactly, and this circumstance may account for the low incidence of assessment.

99. Data for rice land could be obtained in only two villages of this taluka. In Kapletha, the only village in which transactions were at all numerous, the high incidence of 60 per cent. certainly does not support the sanctioned increase of the maximum rate from Rs. 11 to Rs. 13-12, and our inspection of rice lands in this and other villages of the taluka tended to confirm this indication.

100. The figures relating to " garden " land are somewhat difficult to appreciate, owing to the entirely different varieties of land included under that category. We shall have occasion to refer to this point later in dealing with the assessment (paragraph 139). In Adajan the higher multiples are mostly discounted by special circumstances, and we could not define the limits of the normal range ; but in 5 of the 14 cases recorded the rent was above Rs. 40 and below Rs. 50, giving an average of about Rs. 45 and a multiple of 3·2 on the village average assessment of Rs. 14, and these cases most probably represent the normal situation, which is not incompatible with a small increase of assessment in the best villages. In the other villages examined, however, with the exception of Fulpada and Amroli, the incidence of the old assessments was already well above 40 per cent., and it is evident that the assessment requires to be lowered rather than enhanced. In Fulpada all the figures relate to one large survey number leased for varying rents in different years for endowment purposes, and the managers spend large amounts

annually in levelling the land to rectify the effects of erosion. Hence separate weight cannot be attached to the incidence in this village. In Amroli the figures are approximate, owing to the fluctuating area of alluvion, and the low incidence is due to the preponderance of poor land bearing an exceptionally low average assessment. The better alluvial areas are assessed at Rs. 10 per acre, which would give a much higher incidence. The varying rents of the single block of *bhatta* survey numbers leased in Nana Varachha have already been referred to in paragraph 64. In Kapletha many of the lands assessed as garden are wrongly placed under that category, resulting in the very high incidence of 53 per cent. on the mean; but even the true *bhatta* lands were leased for scarcely more than twice the assessment, and it is clear that the rate is too high.

101. For the Chorasi Taluka as a whole the inference clearly suggested by the summary of figures at the end of Appendix F is that the different parts of the scale of multiples already show so much equilibrium that the sharp general rise of assessments sanctioned in the second revision settlement was more than the facts warranted. For dry-crop the real bias of the multiples is towards 2 and 3, and detailed analysis of the village figures invariably shows that the higher multiples in columns 12 and 13 cannot fully be acted upon without disregard of the equally large number occurring in columns 9 and 10. At the same time a judicious rearrangement of the grouping will enable a moderate increase in the case of villages standing above the average of their present groups, where the favourable features are least discounted by the unfavourable, or where the indications point very strongly to an extremely high range of rental values. For garden there is no question at all that the old assessments were usually more than adequate, and that the increase, if any, must be confined to the very best villages.

### C. *The Evidence of Sales.*

102. *Appendix G.*—This appendix practically explains itself. We have already in paragraph 79 given the reason why the material collected is so limited in quantity. (The appendix relates to Bardoli only, and covers only 218 survey numbers in that taluka, area 360 acres 27 gunthas, assessment Rs. 1,490-12-0). We have also in paragraph 82 explained why we have not attempted to calculate any average, or normal, multiple or price per acre. In columns 6 to 11 the multiples are analysed as upwards of 20, 50, 100, 150, 200, and 300. In columns 12 to 19 the prices per acre are similarly analysed as upwards of 50, 100, 200, 300, 500, 700, 1,000 and 1,500. Columns 11 and 19 include cases of all degrees of abnormality, but as in the case of leases nothing is to be gained by differentiating them. At the end of the statement is an abstract giving the totals for each group in dry-crop, rice and mixed cases separately. (*N.B.*—As in the lease appendices the groups are the old ones, that is according to the first revision settlement.)

Lacking in volume though they are, the figures are not without some value as an aid to *grouping*. Taking the dry-crop first, it will be seen that in group I the multiples between 100 and 150 are more frequent than any others, and that multiples of 200 and over and 300 and over are more frequent than those under 50. Tajpur Bujrag, which gives the only rates per acre below 200, is not really a first group village at all. In group II, though there is a great deal of fluctuation and the figures are too thin to have much importance, the tendency is towards lower multiples and that tendency is accentuated in group III, especially when it is observed that 5 of the multiples exceeding 200 are supplied by Orgam, a "South African" village. The case of Surali has already been specially referred to in paragraph 83. Having noted that the unverified cases here are all "South African" also we have a clear indication, in the preponderance of multiples below 50 and prices below 200, that this village hardly belongs to the same group as Orgam and Sejvad. In group IV we get no multiples above 150, and only one above 100; also no prices as high as 300. The group indications for rice are similar; and it is clearly suggested that Bamni is inferior to Palsod and Samthan as a rice village, which we believe to be in accordance with the facts.

Had we devoted as much time to sales as to leases there is little doubt that the results would have been much more instructive, from the point of view of *grouping*. We do not suppose that in any case we should have derived much

assistance from the statistics in the matter of fixing the *rates*. Our general conclusion is that agricultural land may be sold for almost anything (though never for nothing), and that prices form no reliable criterion of the profits of agriculture. But there is one point connected with rating which is illustrated by our appendix, even as it stands. It will be seen that the range of prices of rice land does not differ materially from the range of prices of dry-crop, barring the fact that you do not get rice land sold for less than Rs. 100 an acre. But in the multiples there is a marked difference; 88 sales of dry-crop give 41 multiples in the two lowest columns, whereas 51 sales of rice give almost as many (39). This supports the conclusion, to which our study of rental statistics has led us, that the rice assessment is unduly high in proportion to the assessment of dry-crop.

#### THE NET PROFITS AND COST OF CULTIVATION METHOD.

103. At the preliminary conference with the representatives of the people which was the starting point of our enquiry, it was impressed upon us that the best method of determining the profits of agriculture is by ascertaining the yield, multiplying it by the price, and deducting the expenses of cultivation; (the main items in which, it was explained, are labour, including the estimated wages of working owners and their families, seed, live stock and dead stock, and manure). The learned counsel, Mr. Bhulabhai, who stated the people's case, evidently did not consider that there was anything impracticable, or even particularly difficult, about these calculations. He suggested, indeed, that enquiries in about three villages in each group, say a dozen in all, would supply sufficient material for the settlement. But of course the method is not a new one, and no one acquainted with its history could feel very sanguine about the results to be expected from it. It was the foundation of Mr. Pringle's system in the infancy of the Bombay Survey. The unfortunate outcome of that experiment has been related in the Survey and Settlement Manual (Vo. I., p. 29 foll). It is one element in the Madras system. But the calculation of the cost of cultivation is there more empirical than strictly scientific, and moreover it is attempted only in original settlements as a rule and not in revision settlements; see Section VI of the Madras Settlement Manual, quoted in Chapter III of the Report of the Land Revenue Assessment Committee, and Chapter IV, paragraph 64 of the Report of the Indian Taxation Enquiry Committee. The L. R. A. Committee decided (paragraph 32 of their Report) that "it is not possible either to define net profits or to calculate with any accuracy the different items included in the cost of production". For that decision no doubt, the casting vote of the Chairman was required; but the I. T. E. Committee were unanimous in their opinion that any comparison of the assessment with net produce is in practice impossible "since the expenses of cultivation are not known with sufficient accuracy, and it would take years to ascertain them;" (I. T. E. Report Chapter IV, paragraph 93). Nevertheless we started with no prejudices of our own against the method suggested. We have carefully considered the elaborate data submitted to us, and we now proceed to discuss them; though, for a reason which will be apparent in due course, we shall not go quite so much into detail as at one time it seemed likely we should have to do.

104. In almost every village we inspected we were furnished with a detailed statement showing, for a varying unit of area (obtained by dividing the arable area cultivated by the people of the village by the number of pairs of plough oxen, and adding a certain area of grass land),

(a) the average yield of grain, fodder, grass, etc.;

(b) the value of the said yield, according to the prices actually realised by the cultivators as ascertained by local enquiry;

(c) the cost of cultivation for the unit, under the heads maintenance of bullocks, maintenance of Dubla, wages paid to labourers other than the Dubla (or the wages which would be paid, assuming that the cultivator and members of his family did no work themselves), seed, manure, repairs of dead stock, depreciation (of stock implements and Dubla), and interest (on price of stock and implements and on money advanced to the Dubla).

To take an instance, the statement prepared for Mota, near Bardoli, was based on a unit of 25 bighas arable land (15 cotton, 7 jowari, 1 wheat in *jirait* land, 2 rice with second crop of *wal* and wheat) and 5 bighas of grass land.

The average yield per bigha was stated to be: cotton  $4\frac{1}{2}$  maunds, jowari 10 maunds, wheat 6 maunds in *jirait* and 12 in *kyari*, rice 25 maunds, *wal* 5 maunds, pulses (grown with jowari)  $\frac{1}{2}$  maund, jowari fodder 150 bundles, rice fodder 800 bundles, grass 800 bundles. The quantity of husks or chaff was not specified, but the money value was stated to be, for *wal* Rs. 4, for jowari and pulses together Re. 1, and for wheat Re. 1-12 in *jirait* and Rs. 3-12 in *kyari*.

The produce of the unit was valued as follows: cotton Rs. 6-12 per maund, jowari Re. 1-12, wheat Rs. 2-12, rice Rs. 9-8 per *hara* of 7 maunds, *wal* Re. 1-4 per maund, grass Rs. 12 per 1,000 bundles, jowari fodder Re. 1-8 per 100, rice fodder Rs. 8 per 1,000, pulses Rs. 2 per maund. The total value of the produce thus came to Rs. 814.

The cost of cultivation for the unit was calculated in this way:—

Rs.	a.	
250	0	Maintenance of a pair of bullocks for one year. This item is for fodder and feeding charges only. Full details are given in the statement but need not be set out here.
141	4	Maintenance of one Dubla for a year. Here again full details are given.
220	5	Cash labour charges for various agricultural operations, on the assumption that neither the cultivator himself nor any members of his family do any work except supervision.
28	0	Cost of seed:
114	0	Cost of manure at the rate of 15 carts per bigha (per year) for rice land, and 10 carts (per bigha) every five years for <i>jirait</i> , at Re. 1-8 per cart.
29	8	Repairs of implements, carts, etc.
157	0	Depreciation and interest.

The total of these items is Rs. 940, the difference between the cost of cultivation and the value of the produce, described as the "loss per unit," being thus Rs. 126.

105. There were, of course, considerable variations in the figures for different villages. The unit ranged, in Bardoli, from  $24\frac{1}{2}$  acres (Sejvad, including  $8\frac{1}{2}$  acres grass) to 9 acres (Dadaria), and in Chorasi from 24 acres (Mohoni  $4\frac{1}{2}$  grass) to  $11\frac{1}{2}$  Bhatha). The estimates of yield per acre varied as follows:—

*Bardoli*: cotton, from 2 maunds. (Kosambia, Kumbhia and Mordevi) to 8 maunds (Vadoli); jowari, from  $3\frac{1}{2}$  maunds (Mordevi) to 16 maunds (Mota, Palsed and Varad); rice, from 14 maunds (Kosambia, Kumbhia and Mordevi) to 42 maunds (Pardi Kadod and Timberva).

*Chorasi*: cotton, from 4 maunds (Rundh) to 10 maunds (Katargam); jowari, from 7 maunds (Rundh) to 24 maunds (Katargam).

As regards the cost of cultivation, the following table shows the range of variation, and the normal figure, for the principal items:—

*Bardoli.*

	Highest.		Lowest.		Normal.
	Rs.	a.	Rs.	a.	
Maintenance of—					
Bullocks .. .. .	252	0	76	0	175—220
Dubla .. .. .	152	8	125	0	140—150
Wages .. .. .	229	8	77	8	160—220
Manure .. .. .	183	12	11	14	50—90
Depreciation and interest .. .. .	161	12	35	8	110—120*

\* in a kunbi village.

## Chorasi.

	Highest.		Lowest.		Normal.
	Rs.	a.	Rs.	a.	
Maintenance of—					
Bullocks .. .. .	250	0	110	0	175—225
Dubla .. .. .	185	0	120	0	165
Wages* .. .. .	321	0	145	0	....
Manure .. .. .	180	0	15	0	50—160
Depreciation and interest ..	120	0	46	8	....

\* where Dubla kept.

106. The statements, which were prepared with the greatest care and industry, usually gave an explanation of any departure from the normal figures. Thus the maximum figure for maintenance of bullocks in Chorasi is for Kosad and Kumbharia. These are villages with large irrigated areas under vegetables, and with that kind of cultivation the bullocks are kept at work all the year round. On the other hand the minimum figure is for Rundh, where every owner of a pair of bullocks earns Rs. 40 or so by hiring them out to other cultivators, and can set this off against the cost of maintenance. A similar deduction from the cost of maintenance has been made in Simada and in some Bardoli villages (Delvada, Dumkhal, Ranveri) on account of earnings from cart-hire. The Bardoli minimum of Rs. 77-8 for wages (other than the Dubla's wages), is for Vankaner, and is simply due to the fact that in that village two Dublas have been allowed for per unit instead of the usual one. The Chorasi maximum of Rs. 321, which is for Kosad, is accounted for by the extra cost of labour, Rs. 125, for the irrigated vegetable crops. The cost of maintaining a Dubla in Bardoli varies according to whether it is the custom to provide him with clothes or not. In the Kaliparaj villages of that taluka Dublas are not employed, that is to say, not employed as *halis* or permanent servants, and it is the exception to find them so employed anywhere in Chorasi. Sometimes, as in Adajan and Fulpada, agricultural labourers are hired for the season of four months from sowing time at 12 annas a day. Where Dublas are maintained as *halis* they cost more than in Bardoli, and sometimes receive a fixed cash wage of Rs. 15 a month. The manure item varies, of course, with the local practice, which depends partly on the soil and partly on the class to which the cultivators belong. In the Kaliparaj villages there is little or no manuring of dry-crop land. The item of depreciation and interest again depends on the quality of the plough cattle and implements used. A Kunbi will often spend Rs. 300 or more on a pair of bullocks. The Kaliparaj and the Kolis breed their own or buy cheap ones. The high figure of Rs. 157 put down for Mota is said to be due to the fact that the water-logging of the land in this village affects the working capacity and life of the bullocks. The ordinary working life of a bullock has been taken to be 6 or 7 years. On the other hand in Fulpada it was explained that cheap bullocks are used and their working life is 8 years, owing to there being no garden or rice land. Hence the low figure of Rs. 46-8 for depreciation and interest. This item is also reduced where a Dubla is not employed. The Bardoli maximum of Rs. 161-12 (Vankaner) is mainly accounted for by the allowance of two Dublas per unit.

107. As was only to be expected in view of the variations of the figures on both sides of the account, there were considerable differences in the net results obtained. The "loss per unit" ranged in Bardoli from Rs. 350-10 (Timberva) to Rs. 91-11 (Ambach), and in Chorasi from Rs. 192 (Dindoli) to Rs. 38-8 (Adajan). The salient point is, however, that invariably in Bardoli and almost invariably in Chorasi the balance is on the wrong side. In fact there are not really any exceptions, even in Chorasi; for, although in four villages (Bhatha, Katargam, Kosad and Simada) a small net profit was indicated, it was explained, firstly, that this was on the assumption that all the land in the unit was *owned* by the cultivator, and, secondly, that as a matter of fact the ordinary cultivator does not own a full unit and has to make it up by leasing. In that case, the implication was, the rent paid would more than absorb the profit.



At the outset, therefore, this method of calculation brings us to a paradox, if not an absurdity. The pursuit of agriculture is not a lucrative one in most parts of the world. It is not the means by which fortunes are made. Where conditions are favourable, however, it may be expected to provide at least a competence, and it can hardly be denied that in these two talukas the conditions are on the whole favourable. They are not free from the danger of sudden calamities, such as the frost which in this very year largely destroyed what would otherwise have been a bumper cotton crop. But the people in the village where we happened to be camped at the time told us they could hardly remember a similar catastrophe, and it can safely be said that this part of Gujarat is less subject to the vagaries of climate than most parts either of Gujarat or of the Deccan. The rainfall is, generally speaking, assured and sufficient in quantity. The soil over the greater part of both talukas is obviously extremely fertile. Only a rich and generous soil could stand the strain of growing cotton for years successively, with very occasional rotation of other crops ; or could furnish such evidence of fertility as, for instance, the great Bardoli rice plain as we saw it from Pardi Kadod half way through January. The solid expanse of *wal*, castor and hemp, stretching almost to the horizon, might not, as far as these second crops are concerned, represent any vast amount of money, but afforded a very good criterion of what the main rice crop must have been. With such a vista before one's eyes, it was difficult indeed to believe that the cultivation of the economic unit of land, that is of average land in an average year (for those were the conditions postulated), must necessarily result in a loss of Rs. 200 a year. (The figure given for Pardi Kadod was Rs. 201). If that were the loss per unit of 15 acres the loss on the whole village must be in the neighbourhood of Rs. 8,000. In Valod, where the same unit was taken and the same figure of loss shown, we calculated that the loss for the village on that basis must amount to Rs. 45,600 a year. How is it possible that agriculture could be carried on at all under such conditions ; and how is one to explain in that case, the statistics of rents and sales ? Let any reasonable reduction be made from the recorded figures of such transactions. The fact remains that very substantial sums are everywhere paid for the privilege of cultivating or owning land which, according to these figures, is not only not going to give any return whatever on the capital expended, but is, on the contrary, merely a means of accumulating a load of debt. There must be something wrong with the calculations somewhere. Let us try and discover where it is.

108. Naturally the first question that arises is, are the figures given reliable ? Now we are quite satisfied, and we are glad to testify, that Messrs. Narhari Parikh and Mahadev Desai, who prepared the cost of production statements for us, were sincerely desirous of assisting us to ascertain the real truth. They did their best, we believe, to present the facts with scrupulous fairness and accuracy, and they have frequently discounted claims and allegations which appeared to be exaggerated. At the same time one cannot ignore the fact that their calculations are almost entirely based on the information furnished by the cultivators themselves, that is by the very people to whose interest it is to show that agriculture does not pay and that the assessment is too high. Even if circumstances could ever exist in which a settlement officer could safely base his proposals on the ryots' own estimate of their capacity to pay, it is certain, for obvious reasons, that the circumstances do not exist now in these particular talukas. Neither the estimates of yield per acre, which in many cases, especially in Bardoli, appeared to be unduly low, nor the details of alleged expenditure were capable of any convincing test. So far as we are aware the only instances in which the profit and loss statement for the unit is based, even partially, on any regularly kept accounts occurred in Sarbhon (where the Co-operative Credit Society maintains an account of the sale of cotton) and in Kosad (where accounts of the chillies supplied and the prices paid for them are kept in books furnished to their clients by the Surat green-grocers). We have to regard these statements, therefore, as rather in the nature of a plaint or statement of claim than as evidence in the strict sense of the word ; and we consider that they derive most of their value from the conscientious way in which they were compiled and edited by our friends from the Ashram.

109. Even taking the figures at their face value, however, it became evident at a very early stage in the proceedings that they do not really mean what they purport to mean. Let us go back to our particular instance, Mota. The tenancy

register of that village showed that in 1927-28 there were 344 acres leased for cash rents, and the people admitted that leasing of *jirait* land was quite common at a rent of Rs. 7 or so per bigha. The question was put to them therefore, why should a man pay Rs. 175 (rent of the typical unit of 25 bighas) in order to incur a loss of Rs. 126? (As a matter of fact the loss ought to be much more than that, since there is no item of rent in the calculation as it stands.) A khatedar of the village who cultivates 100 acres said in reply to this that he himself does not spend anything for manure, as he gets enough from his own cattle. He also mentioned that the members of his family, who do much of the work, do not actually get any wages. Another landowner with a rather smaller holding answered in the same way, but stated that the average man has to spend about Rs. 50 for manure in addition to what he gets from his own animals. (As shown above, the allowance for manure in Mota is Rs. 114 per unit, apparently inclusive of what is produced on the farm). In reply to a similar question in Varad the Patel said (1) that wages are not paid to members of the family, (2) that out of the item of Rs. 174 for manure considerably more than half comes from the cultivator's own animals, (3) that many people keep buffaloes, and they and their family are maintained out of the price of the ghee. Replies to the same effect were given in Timberva, Palsod and elsewhere. It was quite obvious that, whatever the position might seem to be on paper, the people here did not allege that they were unable to make both ends meet.

110. Let us consider these explanations a little more closely. First the item of manure. It was frankly admitted by our collaborators that many ryots do not in fact manure their lands to the extent allowed for in the calculations. But, it was suggested, that amount of manuring is necessary if the land is to retain its fertility, and if there is less manure used there will also be less yield. That may be so. There is an obvious danger, however, in basing one's calculations, not on what people actually do, but on what one thinks they should do. A good prospectus may be produced that way; hardly a good balance sheet; and all these statements are open to the criticism that to a very large extent they do not represent actual transactions at all. An even more important point is that whatever manure is actually put on the land is produced mainly, often entirely, on the land itself, that is, it is provided by the cultivator's own cattle and buffaloes. According to the estimate of the Patel of Varad a pair of bullocks and two buffaloes with their young give manure worth Rs. 100 in the course of a year. The highest figure, with one exception, put down as the cost of manure in either taluka was Rs. 180 in Adajan, and it was admitted, not only that none of this amount was actually spent in cash, but that there is even an excess of manure available for sale. That, very probably, is an exceptional case. But the cash expenditure for manure on the ordinary unit of cultivation can hardly ever be a very important item. Now there would be no objection to showing the money value of all manure used on the cost side of the account, provided that the value of the manure produced on the holding were also included on the profit side; or the cost side might show simply the expenditure on any extra farmyard manure purchased, sheepfolding, etc. But neither method has been followed. In the accounts which have been submitted to us no allowance has been made, as far as can be seen, for the manure produced on the holding, either by deduction from the cost of maintenance of the bullocks or in any other way. At the same time the manure item on the cost side includes what is produced on the holding. (If that is not clear from the statements themselves, it was made perfectly clear by the explanations given by the people). This then appears to be one material particular in which the method of calculation is misleading.

111. Then as regards the wages of the cultivator and his family. We are prepared to concede that this is a legitimate debit item; and, as a matter of fact, the cultivator and his family do receive wages, or a very substantial part of what is ordinarily meant by wages, inasmuch as they get their living out of the land. There is no doubt that the cultivator of a typical unit can, if he likes, maintain not only himself and his family, but also his Dubla, and to a very large extent his cattle and buffaloes, out of the land, with only a very moderate amount of cash expenditure. (If he chooses to grow little besides cotton, that is of course his own concern. He does it presumably because he thinks it will pay better). In the calculations we are discussing, in order to show the cash position, the estimated value of all the

produce is put on one side of the account, and on the other the estimated prices (of food, fodder, manure, etc., which would have to be purchased if they were not produced on the holding) and the estimated wages (which would have to be paid if the cultivator and his family did not work). In theory it ought to be possible to strike a fair balance sheet in this way. In practice it is either impossible, or at least extremely difficult, to express the two sides of the account in equivalent terms; and we cannot feel satisfied that the ingenious attempt which has been made to solve the problem has been at all successful.

112. The difficulty can best be explained by concrete examples. Take the case of the Sarbhon khatedar, notes of whose budget for 1927-28 are given in Appendix H. His information was given from memory, on the spur of the moment, and is probably not precisely accurate. But taking the figures for what they are worth, (and he is not likely either to have exaggerated his outturn or minimised his expenditure), we find the position to be this. He realised Rs. 837 by the sale of his cotton. In the ordinary way one gathered that he would have realised some additional amount by selling part of his grass; but there was no demand for grass that year, owing to the fact that most of the cattle were sent away into Gaikwadi territory to avoid attachment. We may accept his statement that he sold nothing but his cotton. His cash expenditure on cultivation, on his own showing, amounted to about Rs. 305 (143 for 2 pairs of bullocks, 42 for manure, and say 120 for the 4 Dublas). Then there would be the assessment on his own lands, Rs. 145, and the rent for the 20 acres 13 gunthas leased. Unfortunately the rent paid was not ascertained. The leases for some reason were not entered in the tenancy register; and some confusion was caused by the fact that he failed to remember one of the leases on the day we examined him and brought the information about it after we had left the village. The ordinary leasing rate for *jirait* land in Sarbhon, according to the people themselves, was Rs. 6 to 8 per bigha. At that rate he would have had to pay Rs. 195 to 260 as rent. According to what we found the ordinary rate to be for 1927-28,  $3\frac{1}{2}$  times the assessment, he would have had to pay considerably more, say Rs. 300, allowing for the fact that he is part owner of one of the numbers leased. Even taking the latter rate one need feel no doubt as to the solvency of his position. He would have a cash balance of Rs. 87, *without taking any account of the profit from his buffaloes*, and he has produced over  $10\frac{1}{2}$  lbs. of rice and over 6 lbs. of jowari for every day of the year; the ordinary daily ration for a man being 1 lb. of rice and  $1\frac{1}{2}$  lbs. of jowari. There would appear to be too much rice and not quite enough jowari for the family, including the Dublas; but presumably that would be adjusted somehow, and one can see no reason why cash expenditure on food should be more than trifling. But supposing the budget were drawn up in the ordinary form, with cost of maintenance of bullocks put down at Rs. 200 or more per pair, 4 Dublas at Rs. 150 each, manure at Rs. 180 or more (for two units) and so forth, there is no doubt at all that the result would have been a heavy deficit.

Take again the case of a khatedar of Kamalchhod, whose detailed budget for 1927-28, as furnished to us by Messrs. Narhari and Mahadev, is given in Appendix I. This man has a holding of  $28\frac{1}{2}$  bighas, or nearly 18 acres, all arable land, the unit given for the village being 14 acres arable and 5 acres grass. He cultivates it, however, with a single pair of good bullocks, and is supposed to be in an exceptionally good position because he is able to do the whole of the work with the help of his wife and 15-year-old son and a bachelor Dubla who lives as a member of the family. He has two buffaloes. The budget shows a balance on the right side of Rs. 3-5-0 only, and, according to Mr. Narhari's analysis of it, it is really a deficit budget, because no allowance has been made for clothes or depreciation. This appears to us to be an unduly pessimistic view for the following reasons. According to the estimate given elsewhere a pair of bullocks and two buffaloes give manure worth Rs. 100. The allowance of Rs. 60 only for this seems therefore to be an underestimate, not very important perhaps, but still of some consequence, seeing that the assessment on the holding, with local fund, only amounts to Rs. 58-7-0, and Rs. 40 would go a long way towards paying it. But the really interesting point to note is that the holding produces more than 7 lbs. of rice and nearly  $5\frac{1}{2}$  lbs. of jowari for every day of the year, to feed two men, a woman and a boy, more than enough for the ordinary ration. The value of all this grain is put down in the budget at Rs. 191-14-0, while on the debit side there are items of Rs. 112-8-0 and 234,—Rs. 346-8-0 in all, for *food charges*. It is obvious that the actual cost of any extra

food purchased can only be a small fraction of the difference between Rs. 346-8-0 and Rs. 191-14-0 and that this cultivator can quite well afford to clothe himself and his family properly, and also to put aside something for depreciation. This seems to us a very good example, coming from the opposite camp, so to speak, of the difficulty of making the two sides of the balance sheet really equivalent.

113. This particular cultivator makes a profit of Rs. 157-12-0 from his two buffaloes, and that brings us to the third explanation which has been offered of the people's ability to carry on in spite of the heavy deficit (on paper). For some reason which we find ourselves quite unable to appreciate, it is contended that the profits made by the sale of ghee and milk ought not to be regarded as the profits of agriculture, and so in these profit and loss statements no account has been taken of this very important side of the Kunbi's activities. We can see no justification for this distinction, a distinction which, so far as we are aware, is not made anywhere else in the world; and, seeing that it is the possession of agricultural land which makes buffalo keeping possible, we think the income derived therefrom ought certainly to be taken into consideration in any estimate of the capacity for payment of land revenue. The argument that the cost of keeping the buffaloes has not been allowed for in the account also is plainly futile, since no one denies that there is a net profit, and a considerable one.

114. A word or two further may be said about the Dubla, who has been several times referred to incidentally. The ordinary amount put down as the cost of maintaining him (in Bardoli) is Rs. 140-150, made up of food about Rs. 110, clothing (when provided) Rs. 10-15, and cash payments on holidays, etc., Rs. 20-25. In addition, under the heading depreciation and interest, Rs. 15 are charged as depreciation, and Rs. 13-8 as interest on money advanced to him. It is a difficult matter to reduce that rather uncertain quantity, the Dubla, to rupees and annas. But anyhow we cannot regard this method of accounting for him as satisfactory. The points to be noted are that, except in some parts of Chorasi, he is not paid any cash wages. He is paid in grain, which ordinarily comes from his master's land. His cash cost will be Rs. 30 to 40 if clothes are provided, and Rs. 20-25 otherwise. Then the cash payments on holidays, etc., are not gifts or payments for services rendered, but strictly speaking *loans*. They may be recovered, anyhow in part. The Dubla can always earn money by piece work in the cotton picking season, and we were informed in Vadoli, where we enquired about these matters particularly, that the master may hope to get back half of the usual sum advanced yearly, if the Dubla does not fall sick. Even if nothing is recovered the advances are entered in the Dubla's account and *added to his value*. A Dubla who owes his master Rs. 150, say, is *worth* that amount, and if he is transferred to another master the latter will have to pay that amount for him. As Mr. Fernandes pointed out 30 years ago (first revision report on Bardoli, paragraph 32) it may well be doubted whether the Dubla is a sound economic proposition. If he dies, or runs away, the money spent on him is gone. But he persists, and presumably people find that on balance he is worth what it costs to keep him. We were assured, anyhow, that people are sufficiently anxious for his services to be prepared to purchase them at the cost of paying his debts. These are circumstances which cannot fairly be ignored. But the method of calculation we are discussing takes no account of them, and treats the advances to the Dubla as though they were money expended and lost.

115. In a considerable number of villages we were informed that no calculation of the unit or cost of production could be made, because the people cultivated a great deal of land in other villages, or because they lived in scattered hamlets and could not be got at, or because the yield varied to a marked degree according to the class of cultivator or the number of date palms on the land and so on. In the Kaliparaj villages it was not considered worth while to do anything more than estimate the value of the gross produce. We need not comment, however, on the fact that the method occasionally broke down. Although, as we have said, it appeared to be suggested at the beginning that the settlement officer needed no other method, that claim has not been persisted in. Mr. Bhulabhai in his final argument maintained that the data proved that the profits of agriculture are non-existent. But he admitted that there is an obligation to pay something for the right of occupancy in any case; and he also admitted that the cost of cultivation method affords no means of determining *what* ought to be paid. For his definite

proposals the settlement officer must look to the rental statistics. We are not prepared to admit, for the reasons above given, that the cost of production data do establish the fact that there are no profits of agriculture. We can only say that our enquiry into these matters on the whole supports the conclusion to which we have come as the result of our examination of rental transactions and other factors, namely, that there is no good case for the heavy increases in the assessment which have so far been recommended. But it is not sufficient for us to say that the assessment ought to be moderate, and it would also be superfluous, seeing that that is the declared land revenue policy of the Government of India. We have to group the villages and to fix the rating for each group. For that purpose, obviously and admittedly, the method we have been discussing has no practical value, and we must find the basis for our proposals in some other direction.

116. It will be relevant to this part of our report to mention that we have examined the results of a series of crop experiments (on cotton and jowari) carried out by officers of the Government Farm at Athva, near Surat, in the years 1922-23 to 1926-27. As the official reports are available to Government it is unnecessary for us to give details. These experiments have great value, undoubtedly, for certain purposes, particularly as showing the actual out-turn of grain, fodder, etc., with different varieties of seed. But for settlement purposes, that is as a means of ascertaining the profits of agriculture, we are bound to say that we cannot regard them as satisfactory. The fields selected for the experiments are all in close proximity to the Farm. The area dealt with in most cases was 10 gunthas only, and in no case exceeded 20 gunthas. Mr. Narhari Parikh, who made enquiries of the owners of some of the fields, has alleged (1) that the best portion of a field was usually selected for the test, (2) that the owners were not consulted on the subject of their expenditure, (3) that some of the plots had in fact been manured, though no expenditure on manure has been allowed for, (4) that some of them had been ploughed up by the Farm tractor before the experiment, though this again has not been taken into account. We can make no comment on these assertions. We could not easily have spared the time to verify them, and it appeared to us to be unnecessary. It is obvious, we think, that if crop experiments are to have any practical value, for the purpose of ascertaining agricultural profits, they must be carried out on a much larger scale. The cost of cultivation cannot be worked out properly for a single acre; still less can it be deduced from the results of an experiment on a plot of 10 gunthas. For satisfactory results the basis of calculation can hardly be less than the unit of area which can be cultivated with a single plough and pair of bullocks. In that respect the representatives of the people were certainly working on the right lines. That is one point. The other is that, if crop experiments are to have any general utility, from the settlement point of view, they should not be confined to a single locality, but should be representative of the whole taluka.

117. Before we leave this subject we may be permitted a brief digression. There is a great deal of rather loose argument nowadays about the "uneconomic holding," and the alleged need for relieving small holders from the burden of the assessment. We have nothing to add to what Mr. Anderson has said ("Facts and Fallacies," Chap. VI) about the unreasonableness of a man expecting a year's living in return for half a year's work. But we do think it worthwhile to stress one point. The arguments we are referring to are usually supported by statistics showing the number of persons with holdings not exceeding 5 acres; statistics derived from the village and taluka records, such as are quoted by Mr. Jayakar in paragraph 49 of his Bardoli report. Now if there is one thing which our enquiries into the cost of cultivation can be said to have demonstrated more clearly than anything else, it is that these statistics are completely misleading and useless. The basis of the calculation is the village. The figures merely show how the land in particular villages is distributed among various owners and khatedars. But a man may, and quite commonly does, hold land in several villages, and though in each of these he may be shown as a holder of 5 acres or less, the total area he holds may be quite considerable. Suppose Rama Daji has 5 acres in Sarbhon, 4 acres in Shapur and 4 acres in Tajpur. He has nearly, if not quite, an economic unit, that is a one-plough unit, and obviously this is a single case of a holding in the category 6-25 acres. The statistics, however, would show 3 cases of holdings in the category 1-5 acres. Then again, to make a holding economic, that is to ensure that a man has sufficient work for himself

and his bullocks throughout the year, it is not essential that all the land should be owned by the cultivator. He may, and ordinarily does, rent the extra land that he requires. No mere enumeration of khatas taken by villages can therefore have any value. The occupied area of Mohoni is 798 acres, but the people of that village own or lease, mostly own, 530 acres in neighbouring villages, British or Gaikwadi. The people of Amroli, who have only 663 acres available for cultivation in their own village, cultivate 1,164 acres in Variao and elsewhere. The people of Bhatha cultivate, in addition to their own lands, land in Bet, Ichhapur, Pal, Kavas, Asarna, Kundal and Palanpur. The point could be illustrated in almost every village we visited, and in no single village that we visited was it ever suggested that any large number of genuine agriculturists, persons owning the necessary minimum of a pair of oxen and a plough, were actually cultivating much less than the unit given for the village. That unit, we may repeat, was obtained by dividing the arable land actually cultivated (including land cultivated in other villages) by the number of pairs of plough oxen, and the very foundation of the method adopted was that the unit so found was *typical* of the course of agriculture. We were expressly told that no reliance could be placed on the talati's list of holdings. It is quite clear, therefore, that any scheme for reducing or remitting the assessment on "uneconomic" holdings would, in this part of the country at any rate, benefit a very much smaller number of people than the exponents of these theories appear to suppose, and would in fact mainly benefit people who do not properly belong to the agriculturist class at all.

#### THE INDEBTEDNESS OF THE PEOPLE.

118. As a sort of corollary to the "loss per unit" data, we were supplied wherever we went with nominal statements purporting to show the amount of indebtedness in the village. The total for 43 villages in Bardoli came to over 33 lakhs. No total for the taluka was mentioned, but in the memorial which Rao Bahadur B. R. Naik submitted to Government in 1927, it was estimated to be above a crore of rupees. What use we were expected to make of these figures we do not exactly know. It was represented to us that we could test them by questioning the debtors themselves and examining the books of their savkars. No doubt we might have done so, but we should have had no time left for enquiries about other matters. If we had gone further and had made an attempt to ascertain what proportion of the total amount of indebtedness could in fairness be attributed to the unprofitableness of agriculture, it is impossible to say how long the investigation would have lasted. But it should be sufficiently obvious that it is only to that extent that such figures can be said to be relevant at all. We have not obtained, and we were not in any way assisted to obtain, even the roughest approximation to an analysis of the indebtedness under different heads. It is admitted, however, for one thing, that quite a large part of it is the result of speculation during the period of boom prices. It is not easy to see how a farmer whose attempt to "get rich by cotton" has reduced him to insolvency can put forward any better argument in favour of a reduction in the standard of taxation than a business man who has gambled away his profits in the share bazar. Extravagant expenditure on house-building has also increased indebtedness to a material degree, as we found for instance in Bamni. When we were examining sale transactions in Varad we came across the case of a man who had paid the exorbitant price of Rs. 2,000 for a small plot (33 gunthas) of dry-crop land, which he coveted because it was adjacent to his holding. He had not got the money to buy it, but his son in South Africa sent him something towards the price, and the rest he just borrowed. Then one need only mention what has always been one of the chief sources of indebtedness, the lavish expenditure on marriages, dowries, caste dinners and such things; and in another stratum of society the money wasted on drink goes indirectly to swell the total. Extravagance and incontinence apart, the rise in the standard of living itself has had its effect in the same direction.

"The present men, as they live less laborious lives, so they have more expensive tastes than their forbears, and to gratify them will resort to the savkar, if there is no money in the house. Formerly the ordinary cultivators to a man wore country cloth; now they must have it of finer texture from Manchester. Cheap local rice, *dal* and *gul* were enough for the daily food; now vegetables, imported rice and refined sugar are in demand. A more luxurious generation seeks after *pan-supari*, cheroots, hired servants, sweetmeats and American watches." So wrote the Collector of Surat in 1896; and the social reformer of 1928 has still to preach from the text—"Thou shalt not eat *ladus* until free from debt."

119. Even if it were possible to eliminate all irrelevant factors and to ascertain the volume of debt which is due to *bona fide* agricultural losses, we should not prove that agriculture cannot be carried on at a profit, but actually the contrary. If it be true, as Captain Prescott said in his report in 1865, that the ryots of Bardoli were then out of debt—Sir Frederick Lely suggested that that was probably an exaggeration—it would not follow that they were well off, or that they were necessarily better off than in 1896, when the total agricultural debt of the taluka was estimated by the Mamlatdar at Rs. 33,76,000. (This, curiously enough, is almost precisely the same figure which we have been given for 43 villages; but we do not know what the Mamlatdar meant by *agricultural* debt). At any rate, neither the growth or increase of indebtedness between 1865 and 1896, nor any increase which has taken place since then, can legitimately be used as an argument to show that agriculture does not pay. The existence of debt borrowed on the security of the land is itself evidence that the land is good security. The extent of the debt is an indication of the value of the security. We do not think we need elaborate this aspect of the question. If any further argument is desired we may refer to Sir Frederick Lely's report on the first revision settlement (paragraphs 6 and 7) and to Mr. Anderson's "Facts and Fallacies," Chap. VII.

120. Although it has frequently been asserted that the land revenue is the cause of the ryots' indebtedness, we have found little or nothing to support such a theory in the course of our enquiry. That the assessment is not the only, or even the main cause, seems to be a fair deduction even from the figures of yield and the cost of production which we have just been discussing. Take the case of Timberva. The assessment on the unit of  $17\frac{1}{2}$  acres, which would be Rs. 70 according to the average assessment of the village, is not 10 per cent. of the estimated cost of production, and only 20 per cent. of the alleged loss on the unit. Or, to take a more normal case, in Singod the assessment on the unit would be Rs. 88·4, which is a little more than 10 per cent. of the estimated cost of cultivation, and a little more than half of the alleged loss. Assuming for the sake of argument that agriculture is bankrupt, it would be bankrupt just the same if the assessment were not levied. But we see no reason to admit that the assessment which has been levied hitherto in these talukas has been to any material extent a cause of the prevailing indebtedness. Nor do we believe that any lowering of the assessment below a fair standard rate would have any effect in curing it. After all the experiment has been tried in Bardoli itself, in the Kaliparaj villages, and Mr. Fernandez has described the result—

"When all is said, not even the most determined opponent of the survey system will deny that the wretched state of the people concerned is due, almost entirely, to their want of ordinary intelligence. It is easy to imagine how natural it must be to them to fall ready victims to the superior intellect of the money-lenders, who, evils though they are, are necessary evils, without whom the condition of the people would become intolerable. In the last settlement every allowance was made for their inferiority to the people of the higher castes, in the way of keeping down their assessments as low as possible, by adopting irregular grouping of villages, greatly reduced maximum rates, and lowering for distance from village at a more rapidly increasing rate than usual. But all this sacrifice on the part of Government has had little or no effect in raising the status of these people. So far as my observations and enquiries go, this sacrifice of revenue during the last 30 years has only enriched the money-lenders. . . . Ought this sacrifice to be continued on its present scale for another generation, when, as I have shown, it entirely fails to attain its benevolent end? I have given much thought to this question, and have come to the conclusion that it ought not to be so continued. Among the many arguments that influenced me the one that weighed most was that the lowness of the assessments has largely tempted the money-lenders to transfer to themselves the lands of the people indebted to them; the people after the transfer becoming practically their slaves, *for they then cultivate the lands, hitherto their own, at a rental higher than the assessment, and they cannot break away from their masters for the chain of indebtedness which holds them.*"

There seems to be no good reason to suppose that the position has changed materially since those days. Much the same view of the positive danger of an unduly light assessment was taken by the Indian Taxation Enquiry Committee; see paragraph 96 of their report. The report of that Committee (paragraph 89) may also be quoted in support of the further point that, as the land revenue is essentially a tax on things, and not on persons, the canon of ability (to pay) can have only a limited application.

Since, for the above reasons, we take the view that indebtedness is rather a problem for the social reformer than for the settlement officer, we do not propose to discuss it further.

## PART IV.

## THE PROPOSED RE-SETTLEMENT.

121. For reasons explained in Part II of this report, we propose to start afresh from the old (first revision) settlements of these talukas in making our proposals. In both talukas, more conspicuously perhaps in Bardoli, the old grouping proves to be largely in accordance with the salient facts, and shows how successfully the principles laid down in the Joint Report could be applied by an officer really conversant with his material. The grouping was, of course, relative to the rates then adopted, and any changes in the rates of groups necessarily involve some rearrangement of villages; but in our own proposals we have kept in view the desirability of respecting the former grouping as far as possible in order to avoid the abrupt enhancements which, in the revision settlements already sanctioned, have so often resulted from the double advance of group and rate. The changes of grouping which we now propose are usually more in the nature of a readjustment to different rates than of corrections in the original grouping; but a few changes of the latter kind have been thought desirable, chiefly in the third and fourth groups of the Chorasi Taluka.

122. The general economic position of these talukas, particularly as regards communications, marketing facilities and prices, has already been examined in that section of Part II of our report which deals with the data relied upon by the settlement officer. In so far as the results of this examination have an indirect bearing on the settlements they have naturally been taken into account in our proposals. Generally speaking, however, these features do not show any material alteration which would strongly affect the grouping. The evidence more directly bearing on the proposals which we have to make has been examined in Part III, where it has been found that the indications yielded by the method of calculating the profits of cultivation, and by the evidence of indebtedness, are too far negative to afford a basis for re-settlement. We are thus left with the evidence of the value of land, and more particularly the rental evidence, as the main basis for our recommendations, and our discussion of the many direct indications contained in Appendices E and F, and to a less extent Appendix G, will already have anticipated the main lines upon which our proposals have been framed. It is true that these statistics cover far less than the whole of either taluka, but the local knowledge gained in the course of many inspections makes it possible to recognise homogeneous tracts and to apply the data of one village to another with very fair confidence. Indeed, almost every local circumstance, geographical, physical, agricultural or economic, is relevant to the interpretation of these statistics, and it is only by a study of all the facts on the spot that any officer is qualified to apply them.

We now proceed to explain our proposals for each taluka separately.

## BARDOLI

123. *Dry-crop.*—The following table gives a summary of our proposals, compared with the old (first revision) settlement, and the second revision settlement as sanctioned by Government. The percentage of increase or decrease is shown in comparison with the former:—

*Dry-crop.*

First revision.			Second revision.			Proposed re-settlement.			Increase or decrease per cent.
Group.	Villages.	Maximum rate.	Group.	Villages.	Maximum rate.	Group.	Villages.	Maximum rate.	
I	40	Rs. a. 6 0	I	34	Rs. a. 7 4	I	34	Rs. a. 6 8	+8·3
			II	6	6 0				II
II	32	5 0	I	16	7 4	II	27	5 8	+10·0
			II	16	6 0				III
III	35	4 0	II	9	6 0	III	23	4 12	+18·8
			III	26	4 12				IV
IV	30	3 0	III	8	4 12	IV	3	4 0	+33·3
			IV	22	3 10				V
	137			137			137		



First revision.			Second revision.			Proposed re-settlement.			Increase or decrease per cent.
Group.	Villages.	Maximum rate.	Group.	Villages.	Maximum rate.	Group.	Villages.	Maximum rate.	
Abstract of Groups :—									
		Rs. a.			Rs. a.			Rs. a.	
I	40	6 0	I	50	7 4	I	34	6 8	
II	32	5 0	II	31	6 0	II	33	5 8	
III	35	4 0	III	34	4 12	III	28	4 12	
IV	30	3 0	IV	22	3 10	IV	15	4 0	
						V	27	3 4	

Maps (IV and V) illustrating the grouping under each settlement are among the accompaniments. Map VII shows our present proposals.

The lack of mutual proportion among the old maximum rates caused some difficulty, the intervals between groups IV—III, III—II, and II—I being 33·3, 25 and 20 per cent. respectively. Such disproportion makes it difficult to apply similar percentage increases to all groups without involving unequal treatment of villages moved from one group to another in different parts of the scale, and this, for instance, is the reason why the villages moved from old group IV to revised group III suffered such a specially heavy increase. It is desirable to take advantage of the revision of rates to rectify this state of things as far as possible, and the rates which we now propose are much nearer to a proportional scale. In the existing circumstances we decided that the division of the taluka into five groups would be the only way to enable a moderate increase or decrease, where desirable, while giving a better selection of intervals and thus facilitating more accurate grading of villages.

124. Group I consists of the villages of the old group I with the elimination of 6 villages which are not up to the required standard. Three of these, Kharad, Kuvadua and Chhitra, are among those which Government\* reduced from group I to group II in a reconsideration of their case. The inferior rental figures shown by Isroli and Tajpur Bujrag have already been noticed in our comments on Appendix E, and Pati is a similar village, representing the rather inferior line of country which follows the course of the Mindhola river, and accounts also for the westward advance of the boundary between groups II and III in the centre of the taluka.

\* G.R., R.D., No. 7259/24-  
dated 30th March 1928.

Group II comprises most of the villages of the old group II, with the addition of the 6 villages reduced from group I, and the exclusion of 5 other villages for similar reasons. Of these last, Bhatlav Moti has been mentioned in dealing with Appendix E and Kikvad, which was also visited, is similar to it. All these villages form part of an inferior tract, much intersected by ravines, which are never in this taluka associated with the best soil or type of cultivation. Timberva, one of the villages retained in our group II, is among those reduced by the later orders of Government quoted above, and inspection showed how fully these orders were justified. Among other villages retained in this group the satisfactory rental figures of Mangrolia and Pardi Kadod have already been noticed, and it is clear from Appendix E that the group can bear the increase of 10 per cent. proposed for it.

In discussing Appendix E we have already pointed out that the old group III contains two types of villages, the better represented by Manekpur or Vadhvania and the worse by Balda. The former are more analogous to the villages of the old group II, while the latter prove to be little above the level of the old group IV. It is here that the fifth group which we have introduced into this taluka has its origin, since our proposed groups III and IV practically represent a sub-division of the old group III, as increased by the villages brought down from group II, and the old group IV stands almost unaltered as our proposed group V.

Group III, therefore, in our proposals represents the upper division of the old group IV, with the addition of the 5 villages from group II. The villages forming the new group III largely belong to the central cotton plain of the taluka, and some of the most important, Kamalchhod, Manekpur, Titva and Syadla, lie in the tract

opened up by the new Madhi-Valod road. Madhi itself has developed into a considerable trading centre as a result of the railway. The increase of 18·8 per cent. proposed for these villages therefore seems to be appropriate.

Group IV includes the remaining villages\* of the old group III, with their rates unaltered. To these have been added only 3 villages of the old group IV, Ambach, Degama and Vedchhi. We have inspected the former two villages and passed through the last, and it is evident from the standard of cultivation which we observed that the rental figures are correct in placing these villages well above the plane of the rest of their former group. The increase of 33·3 per cent. involved in moving these villages to the higher group is more than we have usually allowed ourselves : but their

rice rates will remain unchanged and the dry-crop rate of the group to which they are raised is the same as under the old settlement.

Group V consists of the remaining villages of the old group IV. They fall into two blocks, one in the North-east and the other in the South-east of the taluka. We have inspected a number of these villages and have found none in which an appreciable rise of assessment would be justified. It is to be noted that the increase of 8·3 per cent. in the dry-crop maximum rate proposed for this group will be counterbalanced, in proportion to the rice areas present, by the proposed reduction of the rice rate of the group.

125. Three points have come to our notice in connection with the classification of dry-crop lands. One is the individual case of Supa, where the average dry-crop assessment of the whole village was Rs. 7·1 under a maximum rate of Rs. 6. Some of the lands of this village were formerly classed as garden, but were reclassified as dry-crop partly at the first revision settlement and partly again on the application of the villagers in 1910. But even survey numbers which were never *bhatta* lands are found with assessments of Rs. 8 and Rs. 9 an acre, and inspection of the lands did not reveal any reason for this high classification. There is little use in correcting errors in the garden class if the lands reclassified as dry-crop continue to bear what is practically a garden assessment. We recommend that the classification of this village should again be thoroughly overhauled.

126. A second point which has very frequently been noticed is that the great majority of agricultural wells are and have long been in disuse. From the report of the first revision survey settlement it appears that the presence of these wells must have been taken into account when classing lands for subsoil water advantages ; and although we gathered from the account of the operations given in the Survey and Settlement Manual that this form of assessment is not conditioned by actual use of the advantages assessed, it would seem natural to suppose that what is no longer used has ceased to be an advantage capable of bearing assessment. We recommend therefore that the suitability of the subsoil water assessment should be re-examined in the light of present conditions.

127. A third and somewhat analogous point concerns the classification of " New Rice ". We notice that only a very small proportion of the lands so classed are ever used for rice cultivation and we have met with many complaints on this score. We examined such lands ourselves in several villages, and in most cases found them indistinguishable from ordinary dry-crop either in their appearance or in the nature of the crops grown. Many of these lands are used only for grass. While the argument that rice is not grown is not in itself valid, in view of the system of classification, we think that considering the very fine line of distinction which often exists between even old rice and dry-crop in this tract, it was somewhat superfluous to differentiate yet another class of lands still nearer to the dry-crop margin. We therefore recommend that New Rice lands which cannot be shown to have grown rice (other than the *Kavchi* variety) during the last five years should be re-classed as dry-crop.

We noticed that in the villages, such as Palsod, which had been raised to group I for dry-crop but reduced to group III for rice in the sanctioned settlement, new rice lands, which of course are subject to the dry-crop soil rate, were actually assessed more highly than rice lands proper. This effect was probably not thought

of when these proposals were made by the Settlement Commissioner, but it illustrates the impossibility of having entirely different groupings for rice and dry-crop. The mistake is rectified by our present proposals.

128. *Rice*.—Our proposals are summarised in the following table, where they are compared with the results of the first and second revision settlements :—

*Rice.*

First revision.			Second revision.			Proposed re-settlement.			Increase or decrease per cent.
Group.	Villages.	Maximum rate.	Group.	Villages.	Maximum rate.	Group.	Villages.	Maximum rate.	
		Rs. a.			Rs. a.			Rs. a.	
I	38	12 0	I	28	15 0	I	33	12 0	....
			II	10	13 2	II	5	10 0	-16.6
II	26	10 8	I	6	15 0	I	8	12 0	+14.3
			II	7	13 2	II	14	10 0	-4.8
			III	13	11 4	III	4	8 8	-19.0
III	34	9 0	III	25	11 4	III	23	8 8	-5.5
			IV	9	9 6	IV	11	7 8	-16.6
IV	30	7 8	III	5	11 4	IV	3	7 8	....
			IV	25	9 6	V	27	6 8	-13.3
	128			128			128		
Abstract of groups :—									
I	38	12 0	I	34	15 0	I	41	12 0	
II	26	10 8	II	17	13 2	II	19	10 0	
III	34	9 0	III	43	11 4	III	27	8 8	
IV	30	7 8	IV	34	9 6	IV	14	7 8	
						V	27	6 8	

According to the latest information which we have been able to get, there is no rice land proper in Pati and Shahpur Sarbhon of the old group I, in Khali, Piparia, Sarethi, Tajpur Khurd, Tajpur Valod and Utara of the old group II, and in Tigra Valod of the old group III. With the exception of these nine villages the grouping under the first revision settlement was the same as for dry-crop. In the second revision settlement as sanctioned, the grouping for rice was altogether different from the dry-crop grouping, and the results are separately shown in Map VI.

129. We have already (paragraph 71) ventured to doubt the correctness of the principle by which entirely different groupings were assigned to rice and dry-crop. Moreover, unless the groupings were the same, or practically so, it would not be possible to give systematic effect to the object suggested by Appendix E, viz., a partial transfer of the weight of assessment from rice to dry-crop. Our grouping for rice, therefore, follows that proposed for dry-crop in all villages except the following eight :—

Afva.	Palsod.
Akoti.	Pardi Kadod.
Kantali.	Ruva.
Khoj.	Samthan.

All these villages belonged to the old group II, and we have retained them in that group for the purpose of dry-crop, but propose that they should be subject to the maximum rate of group I for rice only. With the exception of Afva, which is noted for its cultivation of the superior *kolam* rice, all these villages are situated in the best portion of the great rice plain which surrounds the Bardoli-Kadod road, and if there is any part of their cultivation which places them above the level of their group it is their rice, on which most of their assessment is paid. Had these villages been promoted to group I for all purposes, it would have meant an increase of 30 per cent. for dry-crop, and the principal enhancement would thus have fallen on the class of land least responsible for their promotion, as it did to an

even more marked extent under Mr. Anderson's grouping. Our proposals will subject them to an increase of 14·3 per cent. for rice and of 10 per cent. for dry-crop, and in so far as the treatment is an exception to our usual principle, it is justified by the special facts.

130. The soil and water rates under the first and second revision settlements, and those which we propose, are compared in the following table :—

First revision.			Second revision.		Proposed.		
Group.	Soil.	Water.	Soil.	Water.	Group.	Soil.	Water.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.		Rs. a.	Rs. a.
I	6 0	6 0	7 8	7 8	I	6 8	5 8
II	5 0	5 8	6 4	6 14	II	5 8	4 8
III	4 0	5 0	5 0	6 4	III	4 12	3 12
IV	3 0	4 8	3 12	5 10	IV	4 0	3 8
					V	3 4	3 4

It will be noticed that the soil rates under the first revision settlement were the same as those of the dry-crop groups. In the second revision, as sanctioned, the soil rates for rice are in all cases higher than those for dry-crop, since while Government accepted the proposals for rice they reduced the suggested dry-crop rates, which under Mr. Anderson's proposals were to be even higher than the soil rates recommended for rice except in the last group. We think that the only intelligible principle is to base the rice maximum rates on the same soil rates as for dry-crop, and we have accordingly returned to this system in our proposals, adjusting the water rates so as to give the desired degree of relief when the two rates are consolidated. In fact the real meaning of the unfavourable incidence of assessment on rice land compared with dry-crop is that the water advantage of wet cultivation has been over estimated, and this is the item to be rectified. It will be seen that our proposals for these two kinds of land practically amount to this, that the dry-crop rates are graded upwards from the existing lowest figure, while the rice rates (consolidated) are graded downwards from the existing highest figure, the result tending to equalise the present disproportionate incidence.

131. As in the case of New Rice, there is a rather general complaint that many of the lands classed as Old Rice are capable only of growing dry crops. We have been given a list of such lands in which 629 survey numbers are mentioned measuring altogether 665 acres in 15 villages, and assessed at Rs. 5,118. We have not been able to verify many of these instances, but have no reason to doubt their general correctness, more especially in view of the close resemblance between rice and dry lands in some of these villages. Occasionally cotton seems to be cultivated from choice, but this cannot be suspected of jowari or grass. We think that it should be left to individuals to apply for relief, and that such applications should be carefully investigated where the crop record shows that no rice has been grown for the last 10 years.

132. *Garden.*—If we can rely on the information supplied to us, there are 10 garden villages in the taluka, including Algat and Golan in addition to the villages specified in the orders of Government. We see no reason to propose any change in the rates already sanctioned, *viz.*, Rs. 8 for villages of the old first group, Rs. 7 for villages of the old second group and Rs. 5 for villages of the old fourth group, including the two above mentioned. We wish, however, to add the qualification that these lands (which are not numerous), should be carefully examined with a view to the exclusion of those which are not rightly classed as garden. In Chhitra, while we found some genuine *bhatta* lands growing excellent crops, other lands classed as garden were on a high level, uneven, and fit only for growing grass. One of these fields had long been used as a burial ground, and it was impossible to imagine any reason why it should ever have ranked as garden. The remarks made with reference to Supa (paragraph 125) will apply to any reclassification which may be undertaken in this and other villages.

## CHORASI.

133. *Dry-Crop*.—The following table gives a summary of our proposals compared with the first and second revision settlements, and shows the resulting percentages of increase or decrease in comparison with the former :—

*Dry Crop.*

First revision.			Second revision.			Proposed re-settlement.			Increase or decrease per cent.
Group.	Villages.	Maximum rate.	Group.	Villages.	Maximum rate.	Group.	Villages.	Maximum rate.	
		Rs. a.			Rs. a.			Rs. a.	
I	35	7 8	I II III	27 5 3	9 0 7 12 6 8	I II	16 19	8 8 7 8	+13.3 ....
II	4	7 0	I	4	9 0	II	4	7 8	+7.1
III	20	6 8	I II III	1 13 6	9 0 7 12 6 8	II III IV	3 16 1	7 8 6 12 6 4	+15.4 +3.8 -3.8
IV	18	6 0	II	18	7 12	III IV	10 8	6 12 6 4	+12.5 +4.2
	77			77			77		
Abstract of groups:—									
I	35	7 8	I	32	9 0	I	16	8 8	
II	4	7 0	II	36	7 12	II	26	7 8	
III	20	6 8	III	9	6 8	III	26	6 12	
IV	18	6 0				IV	9	6 4	

The 77 villages comprised in the above statement include 3 Sharakati villages, Bhanodra, Deladva and UMBER; 2 surveyed inami villages, Dindoli and Vanz (of which Dindoli also contains some Government khalsa lands); and one unsurveyed inami village, Sonari, containing some Government lands. They also include the four villages transferred from the Olpad taluka, in which the revision settlement is due for introduction in 1929-30. Maps I to III among the accompaniments show the former, the sanctioned and the proposed groupings.

134. The first revision settlement left the taluka with three groups, corresponding to the first, third and fourth as they existed immediately before the second revision. The extra group was the result of the transfer of the Olpad villages with a rate midway between the original first two groups. The four groups which we now propose have no reference to this arrangement of grouping, which was merely accidental; our last three groups correspond to the original three, and commence with the same maximum rate of Rs. 7-8-0, but we have now added a group above these to differentiate what, in dealing with Appendix F, we have described as the inner circle of villages, comprising the most valuable lands close to Surat and Rander.

Group I therefore, consists of a comparatively small number of what we regard as the best villages selected from the former first group. They comprise the following sixteen :—

Adajan	Majura
Anjna	Navagam
Athva	Pisad
Dabholi	Rander
Jehangirabad	Singanpur
Jehangirpura	Tunki
Katargam	Umarvada
Khatodra	Ved.

Most of these villages are small; we inspected the two largest, Adajan and Katargam, and these, together with Singanpur, cover 40 per cent. of the whole

area involved. We have, if anything, erred on the side of caution in selecting villages for this group, and it may safely be assumed that the high values discovered in those inspected are generally typical of this small and compact area. Having regard, however, to the nature of the statistics, which we have already explained, we think that the increase of 13·3 per cent. which we have proposed for these villages will be more justifiable than the increase of 20 per cent. already sanctioned.

Group II, as proposed, includes the remaining villages forming the outlying portions of the old group I, in which the rental indications suggest that there is no room for any further increase of assessment at present. These villages accordingly remain with their rates unchanged, and to them are added the four villages of the former group II with an increase of 7·1 per cent. The latter show high but somewhat intractable rental statistics, and their communications are too bad to allow them to rank with the best villages of the taluka. Three other villages, Althan, Bhatar and Deladva have been added to the group out of the former group III. We have already commented on the high rental indications of Althan, and Bhatar groups with it. Deladva appears to group naturally with Dindoli, and by its inclusion in the second group gets much the same increase as the villages of the old group IV further east, which we are advancing to our proposed group III.

The division of the remaining villages of the taluka between old groups III and IV at the first revision was, broadly speaking, on the right lines in so far as it recognised the rapid deterioration of villages southwest and south of Surat in the direction of the sea ; but as it was complicated by the principle of basing the grouping to some extent on proximity to Sachin, it did not make sufficient allowance for the real superiority of the inland villages, even in the outlying parts of the taluka. We have already drawn attention to this difference in commenting on the rental figures, and in our view there is no present reason for retaining the eastern and south-eastern groups of villages, represented by Mohoni and Kapletha, in the fourth group, along with such villages as Magdalla and Vadod. It is possible that the development of cotton cultivation may have influenced the matter, but as things now are, we think that group III should be a large one, embracing the majority of the villages excluded from our second group, and leaving for group IV only the few villages which are distinctly under the influence of the coastal conditions.

Our proposed group III, therefore, contains all the villages of the old group III which have not been advanced to group II, except UMBER, which is reduced to group IV on the principle indicated above. The villages retained in group III will meet with an increase of 3·8 per cent. in place of the increase of 19·2 per cent. already sanctioned for most of them, but the figures of Talangpur, and Pandesara do not indicate appreciable under-assessment and, as already explained, we do not place much reliance on those of Kharvasa. So far as we could see, the country from Kharvasa to Mohoni is perfectly homogeneous and all these villages must be grouped together. The remainder of our group III consists of the following 10 villages forming the eastern and south-eastern blocks of the old group IV, which, as noticed above, appear to have been underestimated :—

Gangva.	Isroli.
Khambasla.	Kachholi.
Mohoni.	Kapletha.
Sania Kande.	Pardi Rakeb.
Timberva.	Samrod.

The dry-crop rates of these villages will undergo the moderate increase of 12·5 per cent., which their figures and general conditions, so far as examined, will easily justify. Under the sanctioned settlement all these villages would have had to bear an increase of 29·1 per cent.

Group IV contains the remaining 8 villages of the old fourth group, which will thus have an increase of 4·2 instead of 29·1 per cent. The group is completed by the addition of UMBER from old group III, as already mentioned.

195. It will be noticed that the jnami village of Vanjz is now replaced in group III. Its inclusion in group I under the second revision settlement was apparently due to a mistake. In paragraph 42 of his report Mr. Jayakar bracketed it with Dindoli as a village to be "retained" in group I, but in fact the two villages were respectively in groups I and III. Mr. Anderson (paragraph 16 of his remarks) accepted this recommendation without comment, and it was

sanctioned without further explanation. Of the other inami villages, Dindoli will have its old rate in our proposed group II, while, for the purpose of the Government lands included in it, Sonari will rank as in group III.

136. *Rice*.—Rice land exists in only 39 villages of this taluka, where its area is usually insignificant and its quality poor. Such rental indications as are available point to a high incidence of assessment (*see* paragraph 99). We have therefore followed the principle adopted in Bardoli, and have graded the (consolidated) maximum rates downwards from the existing highest figure to a somewhat lower minimum. Under our proposals the grouping and the soil rates will be the same as for dry-crop and the water rates will thus have to provide for any relief given. The lower water rates proposed for all the groups are certainly justified by the paucity of second crops in rice lands of this taluka. The soil and water rates which we propose for villages falling under the several dry-crop groups are exhibited below, in comparison with the rates existing under the first revision settlement and those sanctioned at the second revision :—

First revision.		Second revision.		Proposed.	
I. S.	7 8	I. S.	9 0	I. S.	8 8
W.	6 0	W.	8 0	W.	5 0
	<hr/> 13 8		<hr/> 17 0		<hr/> 13 8
II. S.	7 0	II. S.	7 12	II. S.	7 8
W.	6 0	W.	6 0	W.	4 8
	<hr/> 13 0		<hr/> 13 12		<hr/> 12 0
III. S.	6 8	III. S.	6 8	III. S.	6 12
W.	5 8	W.	5 0	W.	4 0
	<hr/> 12 0		<hr/> 11 8		<hr/> 10 12
IV. S.	6 0			IV. S.	6 4
W.	5 0			W.	3 12
	<hr/> 11 0				<hr/> 10 0

It will be seen that the rates now proposed will not involve an enhancement of rice assessment in any village. The rice rates will either remain the same, or be slightly reduced, in the villages raised for dry-crop.

137. *Garden*.—Land classed as *bagait* is reported to exist in only 18 villages, of which 16 belonged to the old group I, where they had a maximum rate of Rs. 12. The exceptions are Amroli, one of the Olpad villages forming old group II, which was also rated at Rs. 12, and Kapletha in the old group IV, which was apparently the sole village rated at Rs. 10.

The rates sanctioned by Government in the second revision settlement are Rs. 16 for villages in the *old* dry-crop group I (except Pal) and Rs. 12 for Pal and the remaining villages (consisting of Amroli and Kapletha as abovementioned). These orders purport to have been based on the Settlement Commissioner's recommendations, but they are not in fact what he recommended as regards villages transferred from the old group I to his third group\*, and it is not clear what he did mean to recommend in the case of the villages similarly transferred to his second group. The statement of garden rates appearing in the accompaniment to G. R. No. 7544/24 dated 19th July 1927 does not appear to be based on anything either in the Settlement Commissioner's proposals or in the Resolution itself. It is therefore doubtful what the sanctioned rates really are for some of these villages, but the general effect of the orders is that garden rates of Rs. 16 and Rs. 12 will co-exist in each of the three groups as now sanctioned.

138. The rates which we propose are :—

For all villages in our proposed group	I	Rs.	13
“ “ “ “ “	II	..	10
“ “ “ “ “	III	..	8

\* See Chorasi Report page 61, paragraph 13 *ad fin*.

There are no garden lands in the proposed group IV. Group III, as proposed, contains only one garden village Kapletha.

139. The methods adopted at the survey make garden lands rather difficult to assess so as to produce the desired effect. The line distinguishing garden from dry-crop was always so thin that the classers evidently interpreted the definition in different ways. Thus in Adajan and Bhatha lands classed as garden were found to be exactly similar to the better classes of "gorad" land treated as dry-crop, and both sorts were used for similar purposes. Where such land has been treated as garden, it has an assessment usually ranging from Rs. 16 to over Rs. 17 an acre in Bhatha, and from Rs. 14 to nearly Rs. 18 an acre in Adajan, in both cases under a maximum rate of Rs. 12. At the same time the best "gorad" lands in the *jirait* class are frequently found assessed at about double the dry-crop maximum rate, and the assessment per acre of lands of this quality commonly ranges from Rs. 13 to nearly Rs. 16 per acre. Why some of these lands were treated as *jirait* and others as *bagait* it is impossible now to say, and all that can now be done is to adjust the two maximum rates so as to yield about the same assessments. In Katargam, on the other hand, all land of this description is treated alike as *jirait*, and is frequently assessed at over Rs. 14 an acre under a maximum rate of Rs. 7-8-0, while the garden class is confined to real *bhatta* land fringing the Tapti river, which is found to bear a similar actual rate of assessment.

In Kumbharia, again, we find real garden land, clearly distinguished by its soil, and growing high class vegetables under well irrigation. This land is correctly classed as garden, and is usually assessed at Rs. 14 or Rs. 15 an acre under the maximum rate of Rs. 12. In Kosad, on the other hand, a somewhat similar type of land in which chillies and other vegetables are grown under irrigation is throughout treated as *jirait*, and in order to produce an effect similar to the *bagait* rates it is assessed at from Rs. 10 to over Rs. 12 an acre, under a maximum rate of Rs. 7.

Elsewhere, again, we find true *bhatta* land classed as garden. This is low-lying land situated almost within the river bed, and shows the most varying rates of assessment. In Amroli much of it is assessed at only Rs. 3 an acre under the maximum rate of Rs. 12, while in Kapletha it runs to over Rs. 13 an acre under a maximum rate of Rs. 10.

140. We have also found cases similar to that of Chhitra in Bardoli (paragraph 132) in which what was clearly only *jirait* land had been mistaken for *bhatta* or garden by the classers, and was in consequence greatly over-assessed. In Kapletha such land was situated high on the river bank, beyond the reach of floods, and grew only grass and babul trees. At Kumbharia again, among lands properly treated as garden, we found a number of fields which had never grown irrigated crops, and were obviously incapable of doing so since they consisted of ordinary black soil. The only remedy in such cases is re-classification, which we hope will be undertaken in due course.

141. In discussing Appendix F (paragraph 101) we have already stated our general conclusions that any increase of garden assessment must be confined to the best villages. The maximum rate of Rs. 13 which we have proposed for villages selected for our new group I is merely intended to preserve, as far as possible, the balance between the actual assessments of similar lands classed indiscriminately as *jirait* or *bagait*. Since a dry-crop maximum rate of Rs. 7-8-0 yields a usual assessment of about Rs. 15, the new rate of Rs. 8-8-0 will result in actual assessments of about Rs. 17. An increase of the garden maximum rate from Rs. 12 to Rs. 13 will be sufficient to equalise matters, since there is no reason why lands of the same description should, as now, bear a somewhat higher assessment merely on account of their description as garden.

The villages of our group II, for which a maximum rate of Rs. 10 is proposed, are, with the exception of Amroli, those of the old group I in which the dry-crop maximum rate has been kept unchanged at Rs. 7-8-0. Bhatha, Kumbharia and Nana Varachha are types of such villages in Appendix F, and we have already expressed our opinion that the present level of assessment cannot be maintained in view of the high incidence disclosed by the rental figures. In cases such as that of Bhatha, where the very high classification of such lands has already been noticed, the proposed reduction of the garden rate while the dry-crop rate remains



unchanged will have the desired effect of equalising the actual assessments of similar lands.

The only village which, under our proposals, will be reduced from Rs. 10 to Rs. 8 is Kapletha, where the incidence of garden assessment is already 53 per cent.

142. A few general remarks are suggested by our own observations regarding survey matters in the Chorasi Taluka. We have already commented upon the confusion which apparently existed at the time of classification between *bagait* and *jirait* lands, and we have, as far as possible adjusted our proposed rates to the existing conditions, but we do not regard the resulting position as altogether satisfactory. The case of Kosad (*see* paragraph 139) suggests that there is certainly room for a *bagait* class, the ordinary *jirait* rates being inadequate to express the difference of value when land capable of growing crops under irrigation is actually used for that purpose. But where no such distinction is possible in the field "gorad" lands of the best quality should all rank together, whether as *bagait* or *jirait*, so that all would be subject to the same maximum rate, and the resulting actual assessment would be conditioned only by their relative quality.

143. Almost everywhere in this taluka we have noticed a tendency of the actual assessment per acre to be far in excess of the maximum rate, as a result of the system of classification adopted. This tendency is not confined to any particular kind of land, as the following instances will show :—

		Kind of land	Maximum rate	Average assessment per acre of the village
			Rs. a. p.	Rs.
Katargam	..	.. Dry-crop ..	.. 7 8 0	11·32
Fulpada	..	.. Garden ..	.. 12 0 0	14·76
Kapletha	..	.. Rice ..	.. 11 0 0	12·9

Where, as in these cases, the average of all the village lands exceeds the maximum rate, it means that individual survey numbers show a still larger excess, as may easily be seen from the graphs of Adajan, Amroli and Bhatha (graphs V, VI, VII.) In some villages, for instance Kharvasa, fields apparently quite typical of the ordinary lands of the village were found assessed well above the nominal maximum rate. Thus in this taluka it means little to speak of "maximum" rates, since often enough they afford no clue to the actual rates of assessment, and in several of the villages we have seen it would be more correct to describe them as "minimum" rates. This method of classification to some extent conceals the real height of the assessments in this taluka, and it would certainly be more convenient for settlement purposes, and especially for comparison with other districts, if a system of classification could be devised by which assessments could be expressed in terms of a *real* maximum rate.

144. Apart from this peculiarity, the facts discovered in this taluka and illustrated by several of the graphs have revealed a fundamental lack of correspondence between the classification scale and the scale of rental values. Such a state of things may have little importance where the general level of assessments is comparatively low, but it cannot be ignored where their level, as in these talukas, is already high compared with the rest of the Presidency, and, while it exists, it must remain a serious handicap to the adjustment of assessment in accordance with fuller standards.

#### FINANCIAL RESULTS.

145. Information regarding the first and second revision settlements may be obtained, with sufficient accuracy for present purposes, from the Appendices L as printed in either settlement report. Later figures supplied to us by the Mamlatdars do not tally, but as, apparently, taluka offices have no information regarding the areas and assessments of different kinds of land in each village, time was insufficient to get the figures re-verified. We have not attempted to work out *villagewar* figures on the lines of Appendix L to show the results of our present proposals, since such figures can only be approximate and are not necessary in order to ascertain the total result. We have, however, given in our Appendices J and K, for the Bardoli and Chorasi talukas respectively, lists of villages arranged according to our proposed grouping, in which the old (*i.e.*, first revision) group of each village is shown, together with the proposed maximum rates for each kind

of land if present in the village. This information will enable the assessments to be worked out in detail.

146. In Appendices L (Bardoli) and M (Chorasi) we have worked out the approximate result of our proposals collectively for each batch of villages similarly treated. This arrangement enables the effects of the proposals on different kinds of land to be seen in all combinations which actually occur, together with the net result. The latter is valuable as indicating the real extent to which villages will be raised or lowered as a result of the combined rates: thus the villages of the Bardoli taluka for which a dry-crop increase of 33 per cent. was proposed are found to have a net increase of only 25 per cent. Other instances may be seen by comparing Appendices L and M with the tables appearing in the text at paragraphs 123 and 133, where the arrangement of villages is similar to that of the appendices.

147. *Bardoli Taluka*.—Appendix L shows that the result of our proposals is a net total increase of Rs. 30,806, or 6 per cent. over the *old* assessment of the taluka. The resulting total assessment will thus be about Rs. 5,41,271. Compared with the second revision settlement as sanctioned (for which our latest figures give a total of Rs. 6,30,650), there will be a decrease of about Rs. 89,379. The total increase under our proposals is the result of a net increase of Rs. 34,853 for dry-crop, and of net decreases of Rs. 3,834 for rice and Rs. 213 for garden, the latter being the figure resulting from the sanctioned revision settlement. Apart from the three villages referred to above in which the net increase is 25·37 per cent. the highest net increase in any batch of villages is 12·63 per cent., and the largest decrease is 10·12 per cent.

148. *Chorasi Taluka*.—Appendix M shows that our proposals will result in a net total increase of Rs. 17,842, or 5·24 per cent. over the *old* assessment. The total assessment of the taluka will thus be raised to about Rs. 3,58,500, giving a decrease of about Rs. 49,465 compared with the second revision settlement as sanctioned (taking the figure resulting from the latter as Rs. 4,07,965). The total increase now proposed is the result of a net increase of Rs. 21,200 for dry-crop, and of net decreases of Rs. 397 for rice and Rs. 2,961 for garden. The greatest increase in any batch of villages is 14·82 per cent. (three villages only) and the increase in the villages forming our proposed group I stands next at 12·45 per cent. The remaining villages of the old group I have a net decrease of 3·77 per cent. owing to the reduction of garden, but elsewhere the rice and garden areas are insufficient to outweigh the increase under dry-crop, and except in one village there is a moderate net increase generally.

149. In the two talukas taken together the second revision settlement already sanctioned imposed an increase of Rs. 1,87,492, or 22 per cent. Our proposals, on the other hand, result in a total increase of Rs. 48,648 or 5·7 per cent., which will bring the aggregate land revenue demand to a figure closely approaching 9 lakhs. Our experience of these talukas does not suggest that they will be under-assessed at this figure, nor does the evidence which we have collected appear to justify a larger increase at the present time; and we trust that the facts which we have attempted to set forth in this report will recommend our proposals to Government as just and reasonable.

B. S. BROOMFIELD.

R. M. MAXWELL.

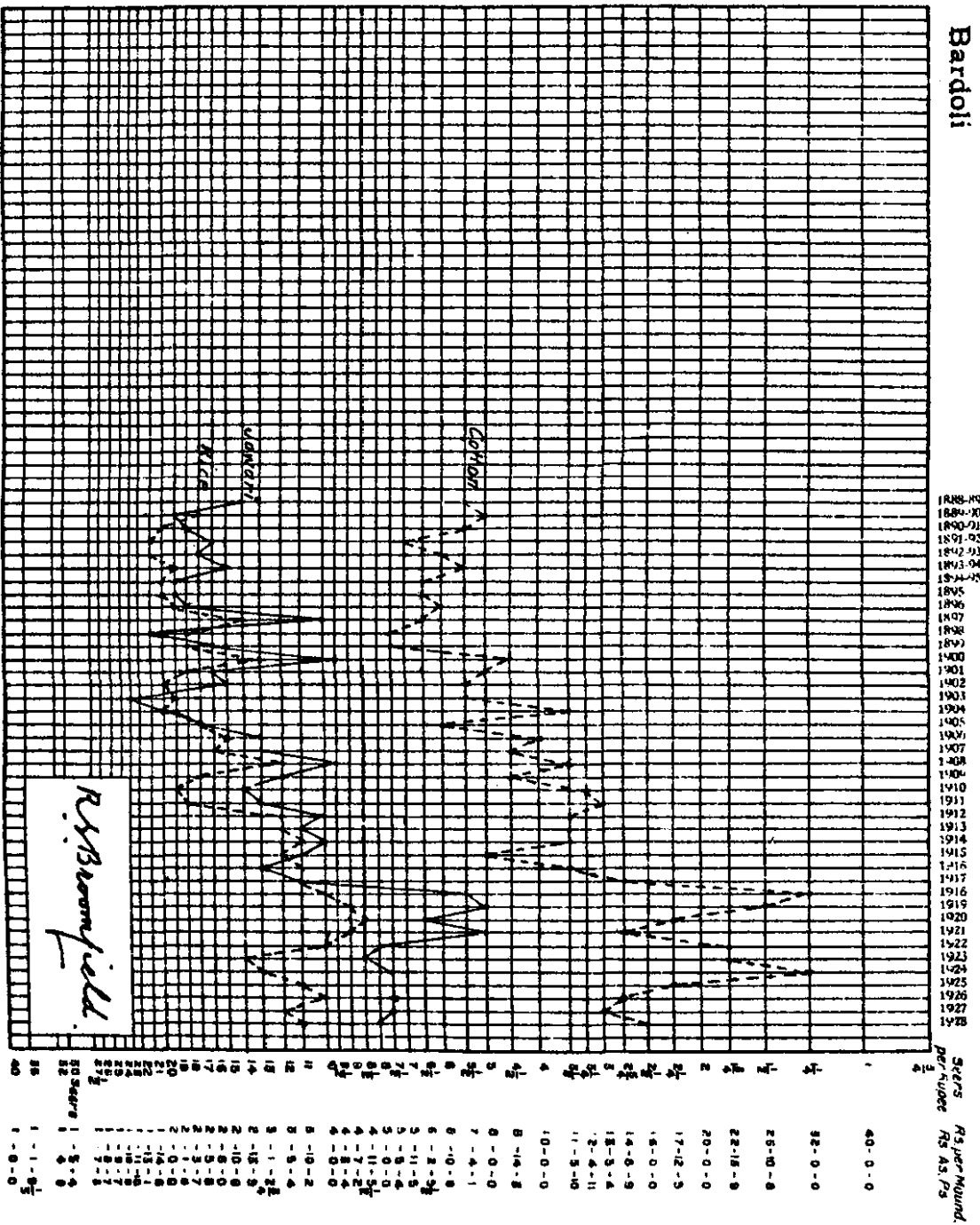
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## **APPENDICES**

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# APPENDIX A.

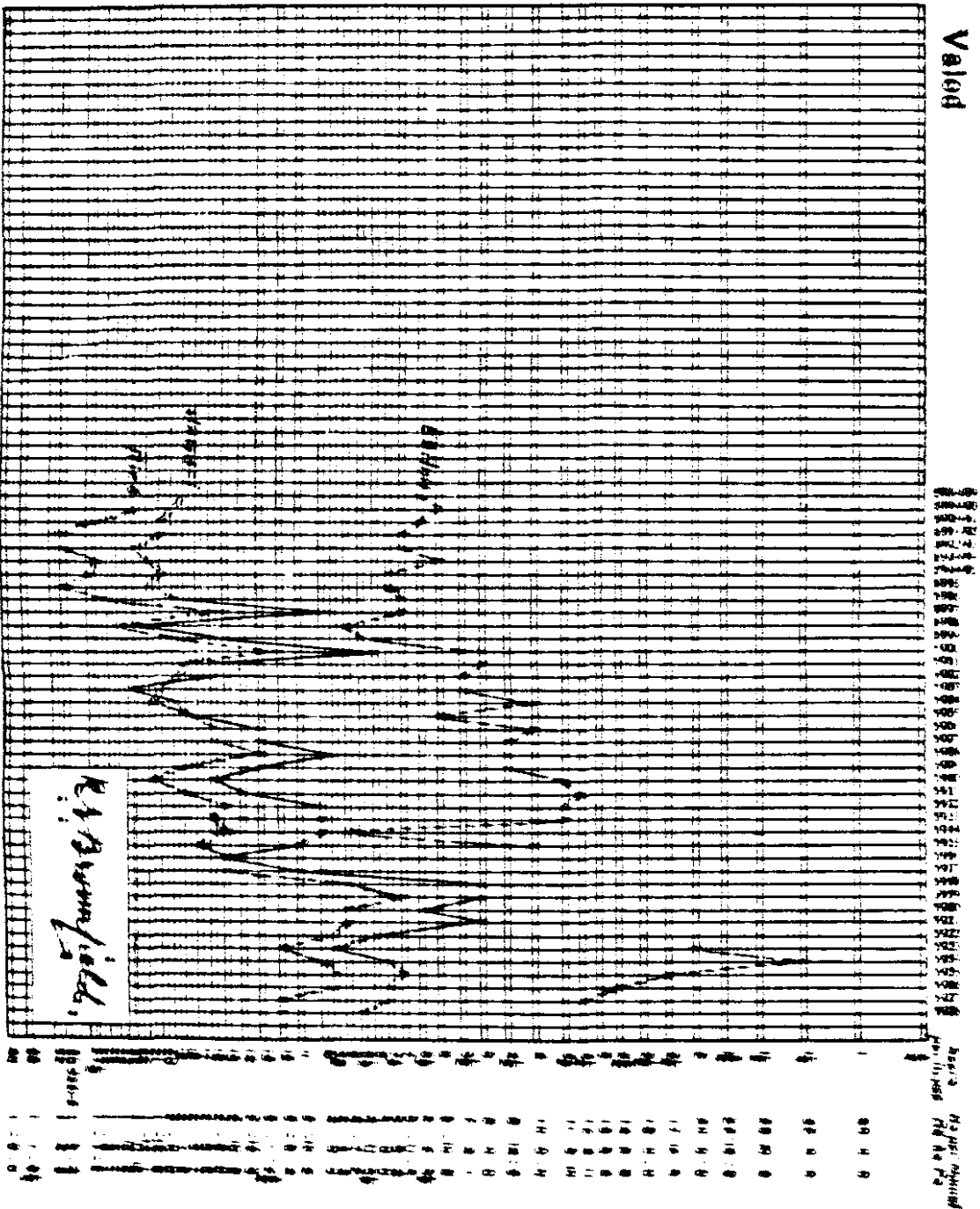
## PRICES : BARDOLI.



Price for rice for the year 1898-99 is not available.  
 Compiled from the statistics supplied by the Director of Agriculture.

APPENDIX B.

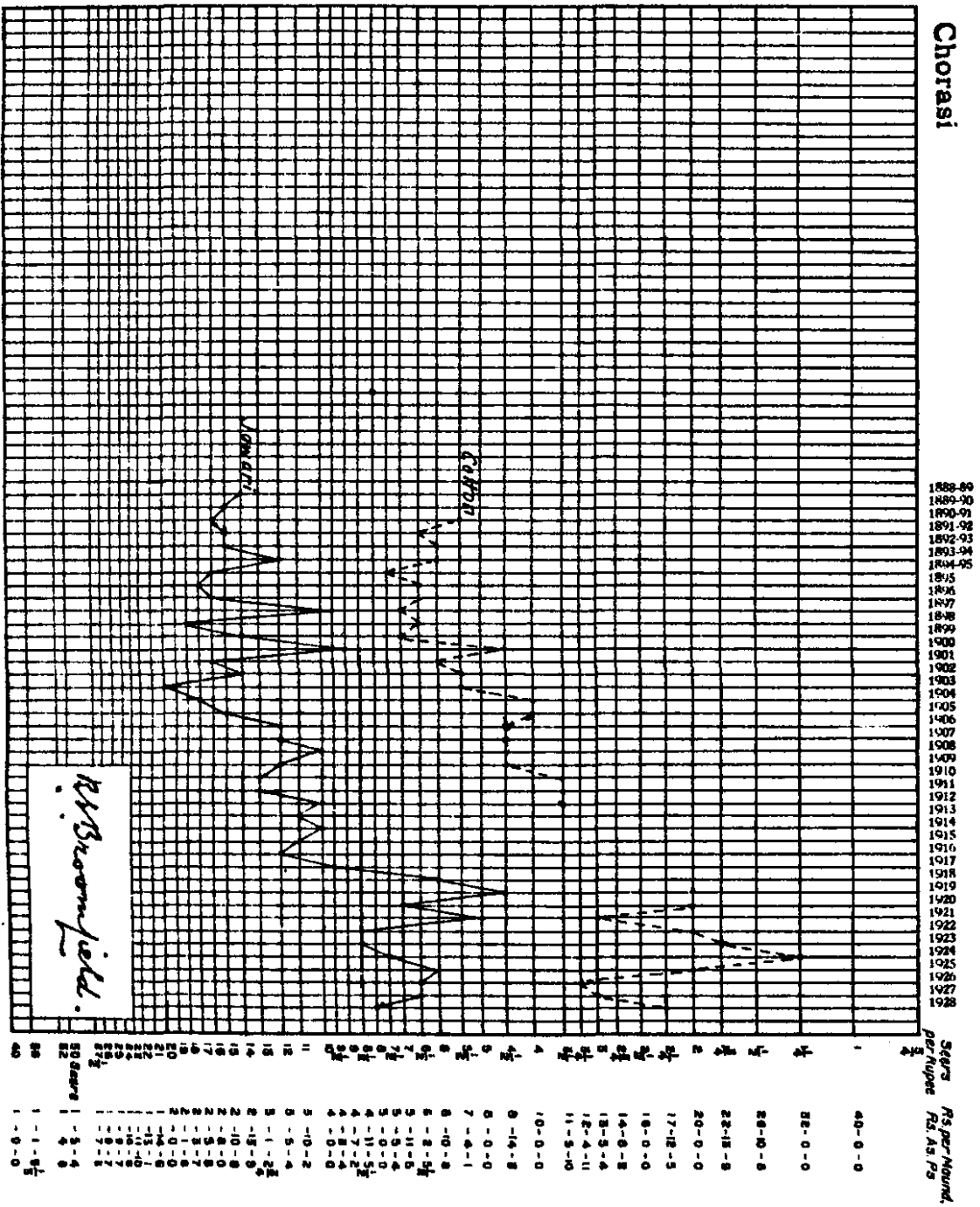
PRICES AND VALUES.



Prices for cotton for the years 1918 to 1919, 1920 to 1927 and 1928, and for rice for the year 1928-29 are not available.  
 Compiled from the statistics supplied by the Director of Agriculture.

# APPENDIX C.

## PRICES : CHORASI.



## • APPENDIX D

(See paragraph 62)

*Analysis of leasing in Kamalchhod village, taluka Bardoli, during the six years 1922-23 to 1927-28.*

No. of cases.	Nature of transaction.
<b>A. Cases rejected.</b>	
14	Restricted tenure lands leased without permission and subsequently forfeited by Prant Officer.
5	Tenant was previous owner and rent=interest on his debt to landlord.
2	Including lands of other villages.
2	Parties absent and circumstances requiring further verification.
1	Domestic arrangement (for maintenance of children of a leper).
1	Other reasons making inadmissible.
<hr/> 25	Total cases rejected.
<b>B. Cases noted.</b>	
2	Restricted tenure lands leased with permission, but apparently not for fair value.
1	Speculative lease taken by an insolvent.
2	Village lands leased to pay expenses of filling water trough.
1	Temple land leased by a worshipper to a follower of the sect.
2	Lands manured by landlord before leasing.
1	Grass land newly brought under plough by landlord in year previous to lease.
1	Subsequent lease of the same land to a Chodra for an obviously impossible rent.
1	Grazing land taken by owner of adjacent grazing to prevent trespass of outside cattle on his own land.
2	Extra bad lands, leased practically for payment of assessment only.
1	Landlord obtained possession in satisfaction of a debt, and leased to former owner who had his hut on the land.
1	Lease for 4 years, converted to lease on $\frac{1}{2}$ share after first year.
<hr/> 15	Total cases noted.

## APPENDIX

Leases—

Village and old group.	Years examined.	Kind of land.	Lands covered by leases recorded.				Average (old) A. P. A. of village.
			No. of S. Nos.	Area.	Assessment (old).	Average A. P. A.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>GROUP I.</b>							
Chhitra .. ..	1922-28 ..	J	4	11 32	55 3	4.87	4.68
		K	1	1 15	15 0	10.92	10.6
		M	3	2 38	22 1	7.47	....
Isroli .. ..	1922-28 ..	J	14	76 8	306 10	4.02	3.91
		K	2	1 0	11 0	11.0	10.3
Mota .. ..	1922-28 ..	J	3	27 10	109 10	4.02	4.23
Puni .. ..	1925-28 ..	J	4	6 11	32 1	5.11	5.06
		K	10	5 19	68 8	12.51	12.06
Sarbhon ..	1927-28 ..	J	11	32 23	152 9	4.68	4.74
		K	16	10 3	128 4	12.73	12.74
Supa .. ..	1925-28 ..	J	7	13 27	98 12	7.22	7.1
		K	4	1 37	21 2	10.97	11.32
Tajpur Bujrag ..	1924-28 ..	J	9	47 6	175 2	3.71	3.8
Vadoli .. ..	1925-28 ..	J	8	22 17	103 0	4.59	4.55
		K	16	4 14	56 7	12.96	12.12
Total, Group I ..		J	60	237 14	1,032 15	4.35	....
		K	49	24 8	300 6	12.4	....
		M	3	2 38	22 1	7.47	....
<b>GROUP II.</b>							
Afva .. ..	1922-28 ..	J	4	19 35	71 10	3.6	3.87
		K	2	1 17	11 1	7.76	8.6
Bamni .. ..	1922-28 ..	J	4	4 22	18 6	4.04	4.03
Bhatlav Moti ..	1925-28 ..	J	2	9 21	32 15	3.46	3.47
Haripura ..	1922-28 ..	K	25	21 13	178 8	8.37	9.46
Mangrolia ..	1922-28 ..	J	27	102 1	347 7	3.4	3.15
		K	10	6 28	62 8	9.32	9.07
		M	15	34 10	151 12	..	....
Palsod .. ..	1922-28 ..	K	1	0 8	2 0	10.0	9.63
		M	10	4 34	36 3	4.43	....
Pardi Kadod ..	1922-28 ..	J	6	18 6	78 10	4.33	4.2
		K	8	7 31	83 7	10.73	10.48
Timberva ..	1922-27 ..	K	5	3 21	29 8	8.37	8.77
Uchhrel .. ..	1922-28 ..	J	8	11 11	42 4	3.75	3.52
		NK	1	0 32	6 0	7.5	6.45
		K	10	11 2	98 13	8.94	9.21
Vaghecha Kadod ..	1922-28 ..	J	22	35 5	136 0	3.87	3.72
		K	5	3 33	33 6	8.72	8.98
Vankaner ..	1918-25 ..	J	13	57 38	250 7	4.32	4.13
		K	9	7 30	66 5	8.55	8.67
Total, Group II ..		J	86	258 19	977 11	3.78	....
		K	75	63 23	565 8	8.89	....
		M	25	39 4	187 15	4.81	....
		NK	1	0 32	6 0	7.5	....



E.

## Bardoli Taluka.

Number of rents representing multiples of old assessment :-					Actual rents per acre in normal cases.		Percentage of col. 8 on col. 16.	Remarks.
Below	Upwards of				Total range.			
2	2	3	4	5	From	To		
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
..	..	2	5	1	16.7	22.4	..	..
..	1	..	..	..	..	26.9	..	..
..	..	1	..	..	..	..	..	..
..	11	7	2	..	10.7	15.6	13.19	29.6
1	3	..	..	..	20.8	23.5	..	..
..	1	..	2	2	11.5	21.3	..	..
..	..	..	2	4	20.9	50	..	..
2	4	3	..	..	25	40	30.58	39.4
..	3	3	3	..	13.2	22.3	16.61	28.5
2	6	1	..	..	20	40	30.14	42.3
2	..	3	..	1	12.1	29.6	19.72	36.0
2	1	..	..	..	..	..	..	..
..	8	6	..	..	8	12.5	10.48	36.2
..	..	1	1	4	25.9	43.2	..	..
2	1	6	2	1	40	47.1	41.86	30.5
2	23	21	15	12	..	..	..	..
9	16	10	2	1	..	..	..	..
..	..	1	..	..	..	..	..	..
..	..	..	1	2	10.9	22.8	..	..
..	..	..	..	1	..	39.6	..	..
..	..	..	..	2	30.3	32.2	..	..
..	1	1	..	1	9.5	14.4	..	..
2	14	..	..	..	15.6	21.2	17.9	52.8
..	1	7	1	14	11.4	23.9	17.74	17.8
1	2	4	2	..	15.7	40	28.8	31.3
..	..	..	..	3	..	..	..	..
2	..	..	..	..	..	..	..	..
..	..	1	..	..	..	..	..	..
..	1	1	..	10	20.9	33.3	26.4	15.9
..	2	..	4	4	26.6	62.6	50.66	20.7
..	1	2	..	..	21.5	36	..	..
..	..	4	2	5	11.8	22.2	16.3	21.6
..	..	1	..	..	..	26.2	..	..
3	6	3	..	..	16.2	30.9	21.1	43.7
3	3	2	8	7	11.7	22.5	16.5	22.5
1	2	..	..	..	16.8	26.4	..	..
..	5	1	4	3	8	20.8	14.83	27.8
..	4	7	..	2	23.9	33.3	28.25	30.7
3	11	16	16	44	..	..	..	..
9	30	16	6	7	..	..	..	..
..	..	1	..	3	..	..	..	..
..	..	1	..	..	..	..	..	..

## APPENDIX

Leases—

Village and old group.	Years examined.	Kind of land.	Lands covered by leases recorded.				Average (old) A. P. A. of village.
			No. of S. Nos.	Area.	Assessment (old).	Average A. P. A.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>GROUP III.</b>				A. g.	Rs. a.		
Balda .. ..	1922-28 ..	J	17	39 27	104 2	2.62	2.98
		NK	2	2 10	10 0	4.44	4.53
Delvada .. ..	1922-28 ..	NK	1	0 21	2 8	4.76	5.5
		K	3	4 2	25 0	6.17	7.41
Kamalchhod .. ..	1922-28 ..	J	6	7 26	24 1	3.14	3.17
		K	7	5 22	41 12	7.52	7.46
		M	11	42 29	169 4	3.96	..
Manekpur .. ..	1922-28 ..	J.	12	34 30	96 1	2.76	3.12
Nansad .. ..	1922-29 ..	J	10	56 24	184 6	3.26	3.21
		K	7	4 27	31 4	6.68	7.2
Orgam .. ..	1922-28 ..	K	2	0 36	6 8	7.21	7.6
Sejvad .. ..	1922-28 ..	J	2	8 6	25 0	3.07	3.02
		K	3	2 10	15 8	6.89	6.8
		M	12	42 13	136 7	3.22	..
Singod .. ..	1922-28 ..	J	1	1 22	6 14	4.43	3.17
		K	12	12 14	93 1	7.53	8.03
		M	6	6 22	35 12	5.45	..
Uva .. ..	1922-28 ..	J	10	47 31	137 15	2.89	3.1
		NK	1	1 30	7 1	4.03	4.74
		K	7	3 27	26 14	7.31	7.43
		M	1	6 13	18 6	2.9	..
Vadhvania .. ..	1922-28 ..	*J	17	105 18	324 2	3.07	2.88
		K	21	21 2	157 11	7.48	7.74
Valod .. ..	1924-28 ..	NK	4	4 30	27 3	5.46	4.42
		K	22	17 31	117 1	6.59	6.58
<b>Total, Group III</b> ..		J	75	301 24	902 9	2.99	..
		NK	8	9 20	46 12	4.92	..
		K	84	72 11	514 11	7.12	..
		M	30	97 37	359 13	3.67	..
<b>GROUP IV.</b>							
Adyapur .. ..	1923-28 ..	J	2	4 33	12 14	2.67	2.42
Ambach .. ..	1922-28 ..	J	7	34 11	92 3	2.69	2.49
		NK	2	2 22	11 6	4.46	4.15
		K	3	1 29	10 0	5.79	5.97
Buhari .. ..	1922-28 ..	J	2	3 0	8 8	2.83	2.68
		K	3	3 19	14 8	4.17	5.57
Dadaria .. ..	1922-28 ..	J	3	13 3	15 4	1.17	2.39
		K	4	1 22	7 8	4.84	6.09
Degama .. ..	1922-28 ..	J	10	54 6	101 8	1.87	2.16
		K	7	6 19	36 0	5.56	5.55
		M	8	20 8	53 10	2.65	..
Kiher .. ..	1922-28 ..	J	21	67 8	140 12	2.09	2.8
		M	4	14 27	50 0	3.41	..
Kosambia .. ..	1922-28 ..	J	16	79 25	197 4	2.48	2.16
		M	5	10 34	31 0	2.86	..
Mordevi .. ..	1922-28 ..	J	7	52 17	90 0	1.72	1.78
		K	5	3 19	17 8	5.04	5.53
		M	18	30 39	70 4	2.27	..
Ranveri .. ..	1922-28 ..	J	18	97 38	210 6	2.15	2.17
Vanskui .. ..	1922-28 ..	J	20	49 0	110 6	2.26	2.22
<b>Total, Group IV</b> ..		J	106	406 21	979 1	2.41	..
		NK	2	2 22	11 6	4.46	..
		K	22	46 28	85 8	5.12	..
		M	35	76 28	204 14	2.67	..

E—contd.

Bardoli Taluka.

Number of rents representing multiples of old assessment :—					Actual rents per acre in normal cases.			Percentage of col. 8 on col. 16.	Remarks.
Below	Upwards of				Total range.		Mean yearly.		
2	2	3	4	5	From	To			
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
4	6	8	5	1	3.6	13.8	8.55	34.8	
..	1	1	..	..	10.7	15	..	..	
..	..	1	..	..	..	14.3	..	..	
..	..	1	..	1	22.4	40.2	..	..	
1	4	..	..	4	16	16.2	..	..	
1	2	1	1	1	15.6	33.5	..	..	
..	..	..	..	2	..	..	..	..	
..	..	3	5	8	10	18.2	13.79	22.6	
..	2	2	4	1	5.5	17.7	12.62	25.4	
..	4	..	..	..	15.4	18.8	16.42	43.8	
..	2	..	..	..	17.4	19.4	..	..	
..	1	..	..	1	..	17.1	..	..	
1	1	..	1	..	..	29.2	..	..	
1	..	1	1	..	..	..	..	..	
..	..	..	1	..	..	..	..	..	
2	6	1	1	..	11.2	23	17.66	45.5	
..	2	..	..	..	..	..	..	..	
..	5	3	..	..	6.6	9.9	8.31	37.3	
..	..	..	1	..	..	16.6	..	..	
..	1	5	1	1	18.6	32.7	25.1	29.6	
..	..	1	..	..	..	..	..	..	
..	2	4	7	7	7	15.6	12.6	22.8	
6	6	2	..	..	11.1	20	15.3	50.6	
1	..	..	4	..	11.5	25.4	..	..	
4	13	2	1	..	10.8	18.2	14.78	44.5	
4	20	20	22	22	..	..	..	..	
1	1	2	5	..	..	..	..	..	
14	35	12	5	3	..	..	..	..	
2	2	2	1	2	..	..	..	..	
1	1	..	..	..	..	7.5	..	..	
1	3	2	2	2	6.4	15.6	11.18	22.2	
..	2	1	..	..	8.6	15.9	..	..	
..	1	1	1	1	12.3	23.8	..	..	
..	1	1	..	..	7.6	9.6	..	..	
..	1	..	..	1	..	..	..	..	
1	1	..	..	1	..	..	..	..	
1	1	..	1	..	..	..	..	..	
2	..	1	..	12	6.2	21.2	13.86	15.6	
..	1	3	1	1	13.7	26.6	19.5	28.5	
..	..	..	..	1	..	..	..	..	
1	5	10	3	7	4.8	9.3	6.72	32.4	
3	1	..	..	..	..	..	..	..	
..	6	7	2	6	4.2	17.4	9.5	22.7	
..	1	3	1	..	..	..	..	..	
2	3	4	1	1	3.1	9.8	5.97	29.8	
1	2	2	1	..	9.3	21.4	14.27	38.7	
..	1	..	..	..	..	..	..	..	
2	7	5	7	3	2.9	13.6	7.64	28.4	
2	4	6	7	6	3.5	14	7.82	28.4	
12	31	36	22	38	..	..	..	..	
..	2	1	..	..	..	..	..	..	
2	6	6	4	3	..	..	..	..	
3	3	3	1	1	..	..	..	..	

## APPENDIX

Leases—

Village and old group.	Years examined.	Kind of land.	Lands covered by leases recorded.				Average (old) A. P. A. of village.
			No. of S. Nos.	Area.	Assessment (old).	Average A. P. A.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TOTALS OF EACH KIND.				A. g.	Rs. a.		
Groups.							
Dry-crop	I II III IV	J	60	237 14	1,032 15	4.35	....
		J	86	258 19	977 11	3.78	....
		J	75	301 24	902 9	2.99	....
		J	106	406 21	979 1	2.41	....
				327	1,203 38	3,892 4	..
New Rice	I II III IV	NK	..	..	..	..	....
		NK	1	0 32	6 0	7.5	....
		NK	8	9 20	46 12	4.92	....
				2	2 22	11 6	4.46
			11	12 34	64 2	..	....
Rice	I II III IV	K	49	24 8	300 5	12.4	....
		K	75	63 23	565 8	8.89	....
		K	84	72 11	514 11	7.12	....
				22	16 28	85 8	5.12
			230	176 30	1,466 0	..	....
Mixed	I II III IV	M	3	2 38	22 1	7.47	....
		M	25	39 4	187 15	4.81	....
		M	30	97 37	359 13	3.67	....
				35	76 28	204 14	2.67
			93	216 27	774 11	..	....
Taluka total, all kinds			661	1,610 9	6,197 1	..	....

E—concl.

## Bardoli Taluka.

Number of rents representing multiples of old assessment :—					Actual rents per acre in normal cases.			Percentage of col. 8 on col. 16.	Remarks.
Below	Upwards of				Total range		Mean yearly.		
2	2	3	4	5	From	To			
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
2	23	21	15	12					
3	11	16	16	44					
4	20	20	22	22					
12	31	36	22	38					
21	85	93	75	116					
..	..	..	..	..					
..	..	1	..	..					
1	1	2	5	..					
..	2	1	..	..					
1	3	4	5	..					
9	16	10	2	1					
9	30	16	6	7					
14	35	12	5	3					
2	6	6	4	3					
34	87	44	17	14					
..	..	1	..	..					
..	..	1	..	3					
2	2	2	1	2					
3	3	3	1	1					
5	5	7	2	6					
61	180	148	99	136					

Note.—Abbreviations in column 3 :—

J = Jirayat.

K = Kyari.

NK = New Kyari.

M = Mixed.

## APPENDIX

Leases—

Village and old group.	Years examined.	Kind of land.	Lands covered by leases recorded.				Average (old) A.P.A. of village.
			No. of S. Nos.	Area.	Assessment (old).	Average A.P.A.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>GROUP I.</b>				A. g.	Rs. a.		
Adajan .. ..	1927-28 ..	J	33	67 19	785 3	11.64	11.31
		B	20	43 7	646 14	13.42	14.06
Bhatha .. ..	1927-28 ..	J	56	78 28	718 1	9.12	8.0
	1925-28 ..	B	14	17 3	238 1	13.98	} 8.98
		B	3	73 6	216 1	2.95	
Dindoli .. ..	1922-28 ..	J	33	167 18	992 0	5.92	6.32
Fulpada .. ..	1922-28 ..	J	36	67 16	389 8	5.78	7.14
		B	1	5 33	86 0	14.76	14.76
Katargam .. ..	1927-28 ..	J	49	88 37	953 2	10.72	11.32
		B	2	1 33	26 0	14.24	15.56
Kumbharia .. ..	1922-28 ..	J	4	5 10	37 10	7.16	7.28
		B	10	9 17	136 4	14.44	14.67
Nana Varachha .. ..	1922-28 ..	J	28	94 5	578 0	6.14	5.94
		B	3	20 25	196 5	9.52	9.52
Simada .. ..	1922-28 ..	J	20	80 21	489 2	6.07	6.23
Singanpur .. ..	1922-28 ..	J	25	64 22	604 11	9.33	11.78
Umra .. ..	1922-28 ..	J	31	97 18	613 12	6.3	6.83
<b>Total, Group I</b> .. ..		J	315	811 34	6,161 1	7.58	..
		B	53	176 4	1,545 9	8.77	..
<b>GROUP II.</b>							
Amroli .. ..	1922-28 ..	J	41	54 32	362 2	6.73	6.85
		B	17	242 10	748 1	3.09	3.51
				293 32	1,263 9	4.3	..
Kosad .. ..	1922-28 ..	J	34	65 23	529 8	8.07	} 7.63 {
		J	6	20 26	249 1	12.06	
<b>Total, Group II</b> .. ..		J	81	141 1	1,140 11	8.09	..
		B	17	242 10	748 1	3.09	..

F.

## Chorasi Taluka.

Number of rents representing multiples of old assessment :—					Actual rents per acre in normal cases.			Percentage of col. 8 on col. 16.	Remarks
Below	Upwards of				Total range.		Mean yearly.		
	2	3	4	5	From	To			
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
2	8	6	6	5	14.3	100.0	..	..	Columns 14 and 15 show absolute range of rents, normal range being doubtful.
1	3	4	2	4	26.1	114.7	..	..	
12	17	5	5	4	10.7	36.9	22.05	36.27	Ordinary bagayat lands. Salt bhatha lands. Column 17 shows incidence of average actual assessment.
5	4	2	..	..	19.3	51.4	31.91	43.8	
3	..	..	..	..	3.1	7.7	..	..	
4	1	2	1	3	9.5	24.3	14.34	44.07	Whole bhatha area of village.
5	9	15	12	12	10.0	32.7	18.23	39.16	
..	1	2	2	..	38.6	65.3	51.9	28.44	Column 17 shows actual incidence only.
1	10	10	10	6	14.3	80.8	43.42	24.7	
..	1	..	..	..	..	34.5	..	41.27	
2	1	3	..	..	12.7	28.4	..	..	Whole bhatha area of village.
4	2	2	..	1	22.2	51.0	32.19	45.6	
3	8	7	2	6	9.0	30.7	17.66	33.65	Whole bhatha area of village.
4	..	2	..	..	14.6	36.4	22.87	41.62	
1	5	6	5	7	13.7	33.6	21.5	28.95	Unirrigated.
1	8	12	5	4	21.9	69.7	33.3	30.75	
4	11	10	6	5	10.1	36.2	19.63	34.8	With irrigation. Column 17 shows incidence of actual average assessment (column 7).
35	76	76	52	52	..	..	..	..	
17	11	12	4	5	..	..	..	..	
5	4	10	6	13	19.6	33.5	26.93	25.44	Area and assessment of measured S. Nos. only. Approximate area and assessment of land actually leased, including alluvion subsequently measured. Columns 5 to 17 are based on actual facts of leases so far as ascertainable.
..	..	..	..	..	..	..	..	..	
..	..	..	1	5	20.4	32.3	27.0	15.93	
4	12	9	3	2	14.4	41.9	26.3	30.7	Unirrigated.
..	1	2	3	4	35.6	93.3	53.5	22.52	
9	17	21	12	19	..	..	..	..	With irrigation. Column 17 shows incidence of actual average assessment (column 7).
..	..	..	1	5	..	..	..	..	

## APPENDIX

Leases—

Village and old group.	Years examined.	Kind of land.	Lands covered by leases recorded.				Average (old) A.P.A. of village.
			No. of S. Nos.	Area.	Assessment (old).	Average A.P.A.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>GROUP III.</b>							
Althan .. .. .	1922-28 ..	J	35	107 32	667 4	6.10	6.13
Kharvasa .. .. .	1922-28 ..	J	20	58 1	341 3	5.88	5.09
Pandesara .. .. .	1922-28 ..	J	10	42 16	203 3	4.79	4.7
Talangpur .. .. .	1922-28 ..	J	16	31 36	155 5	4.86	5.07
		K	4	0 29	9 4	12.75	11.9
<b>Total, Group III</b> .. .. .		J	81	240 5	1,366 15	5.69	..
		K	4	0 29	9 4	12.75	..
<b>GROUP IV.</b>							
Kapletha .. .. .	1928-29 ..	J	13	18 25	119 7	6.4	6.7
		K	13	4 26	61 4	13.16	12.9
		B	10	9 1	99 13	11.06	11.62
Magdalla .. .. .	1922-28 ..	J	8	50 8	180 3	3.59	3.77
		M	3	9 13	37 1	3.98	..
Mohoni .. .. .	1922-28 ..	J	5	18 4	71 5	3.94	4.08
Rundh .. .. .	1922-28 ..	J	14	100 5	301 10	3.01	4.12
Vadod .. .. .	1922-28 ..	J	10	61 26	251 0	4.07	4.29
<b>Total, Group IV</b> .. .. .		J	50	248 28	923 9	3.71	..
		K	13	4 26	61 4	13.16	..
		B	10	9 1	99 13	11.06	..
		M	3	9 13	37 1	3.98	..
<b>TOTALS OF EACH KIND.</b>							
<i>Groups.</i>							
Dry-crop	I	J	315	811 34	6,161 1	7.58	..
		J	81	141 1	1,140 11	8.09	..
		J	81	240 5	1,366 15	5.69	..
		J	50	248 28	923 9	3.71	..
			527	1,441 28	9,592 4	..	..
Rice	III	K	4	0 29	9 4	12.75	..
		K	13	4 26	61 4	13.16	..
	IV		17	5 15	70 8	..	..
Garden	I	B	53	176 4	1,545 9	8.77	..
		B	17	242 10	748 1	3.09	..
		B	10	9 1	99 13	11.06	..
	II		80	427 15	2,393 7	..	..
Mixed	IV	M	3	9 13	37 1	3.98	..
<b>Taluka total, all kinds</b> .. .. .		..	627	1,883 31	12,093 4	..	..



F—concl'd.

## Chorasi Taluka.

Number of rents representing multiples of old assessment :—					Actual rents per acre in normal cases.			Percentage of col. 8 on col. 16.	Remarks.
Below	Upwards of				Total range.		Mean yearly.		
2	2	3	4	5	From	To			
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
..	2	11	8	11	14.2	33.4	24.42	25.1	Columns 14 to 17 are for the actual range of rents, normal range being doubtful.
..	1	3	2	6	20.6	33.8	27.8	18.3	
1	5	1	..	2	10.3	14.3	12.7	37.7	
5	6	6	..	1	4.5	30.0	14.83	34.17	
..	2	..	..	1	..	..	..	..	
6	14	21	10	20	..	..	..	..	
..	2	..	..	1	..	..	..	..	
1	10	3	1	..	11.2	24.9	19.48	36.25	
7	3	..	..	..	16.0	30.0	21.49	60.0	
5	4	..	..	..	18.2	27.0	21.91	53.0	
1	4	2	..	..	7.2	13.4	10.11	37.3	
..	..	1	2	..	..	..	..	..	
..	..	..	..	4	18.3	26.0	..	..	
..	4	2	1	7	10.4	23.3	15.32	26.9	
1	5	2	1	3	6.9	23.8	13.35	32.12	
3	23	9	3	14	..	..	..	..	
7	3	..	..	..	..	..	..	..	
5	4	..	..	..	..	..	..	..	
..	..	1	2	..	..	..	..	..	
35	78	76	52	52	..	..	..	..	
9	17	21	12	19	..	..	..	..	
6	14	21	10	20	..	..	..	..	
3	23	9	3	14	..	..	..	..	
53	132	127	77	105	..	..	..	..	
..	2	..	..	1	..	..	..	..	
7	3	..	..	..	..	..	..	..	
7	5	..	..	1	..	..	..	..	
17	11	12	4	5	..	..	..	..	
..	..	..	1	5	..	..	..	..	
5	4	..	..	..	..	..	..	..	
22	15	12	5	10	..	..	..	..	
..	..	1	2	..	..	..	..	..	
82	152	140	84	116	..	..	..	..	

Note.—Abbreviations in column 3 :—

J = Jirayat. B = Bagayat.

K = Kyari. M = Mixed.

Sales—

Village and old group.	Kind of land.	Lands sold.			No. of sales for multiples of assessment upwards of :—					
		S. Nos.	Area.	Assessment	20	50	100	150	200	300
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
GROUP I.										
Ambheti .. ..	J	8	16 1	66 5	..	2	3	..	1	1
	K	7	2 19	30 0	..	4	1	..	..	..
Puni .. ..	J	4	6 12	28 12	..	..	..	1	2	..
	K	2	1 18	12 4	..	1	1	..	..	..
Sarbhon .. ..	J	6	13 3	62 15	..	2	2	..	1	..
	K	2	1 34	24 0	1	..	..	..	1	..
	M	3	3 3	28 8	..	1	1	..	..	..
Supa .. ..	J	1	1 2	4 13	..	..	1	..	..	..
	K	2	2 1	19 4	2	..	..	..	..	..
Tajpur Bujrag .. ..	J	2	7 36	35 2	2	..	..	..	..	..
Varad .. ..	J	8	7 3	35 13	..	1	1	1	1	3
	K	5	3 3	33 0	..	3	..	..	1	1
	M	9	4 12	26 13	1	..	..	1	..	..
Total, Group I ..	J	29	51 17	233 12	2	5	7	2	5	4
	K	18	10 35	118 8	3	8	2	..	2	1
	M	12	7 15	55 5	1	1	1	1	..	..
GROUP II.										
Bamni .. ..	K	4	0 26	6 8	8	..	..	..	..	..
Palsod .. ..	J, NK	5	3 16	17 9	1*	..	..	1	..	1
	K	8	4 17	41 13	1	3	1	..	..	..
Samthan .. ..	J, NK	2	2 34	20 13	1*	..	..	..	..	1
	K	15	15 24	158 6	1	6	..	..	..	..
Timberva .. ..	K	15	8 29	69 11	1	3	1	..	1	..
Uohhrel .. ..	J	3	2 29	11 3	1	..	2	..	..	..
	M	6	5 10	29 10	..	1	..	..	..	..
Total, Group II ..	J	10	8 39	49 9	3	..	2	1	..	2
	K	42	29 16	276 6	11	12	2	..	1	..
	M	6	5 10	29 10	..	1	..	..	..	..
GROUP III.										
Kamalchhod .. ..	J	1	6 11	23 15	..	..	..	1	..	..
	M	5	7 28	33 8	..	3	..	..	..	..
Orgam .. ..	J, NK	11	43 13	112 6	..	1	2	..	5	..
	K	1	0 19	4 1	..	..	1	..	..	..
Sejvad .. ..	J, NK	12	41 38	133 3	1	1	..	3*	3	..
	K	6	2 8	11 12	..	..	1	2	..	..
Surali .. ..	J	20	52 36	140 3	11	3	2	..	..	..
	J	10	37 15	99 12	..	..	6	1	..	..
	K	3	2 36	22 0	1	1	..	..	..	..
Total, Group III ..	J	54	181 33	509 7	12	5	10	5	8	..
	K	10	5 23	37 13	1	1	2	2	..	..
	M	5	7 28	33 8	..	3	..	..	..	..

G.

*Bardoli Taluka.*

Number of sales for prices per acre upwards of Rs.								Years examined.	Remarks
50	100	200	300	500	700	1,000	1,500		
(12)	(13)	(14)	(15)	(16)**	(17)	(18)	(19)	(20)	(21)
..	..	1	2	2	1	1	..	1923-27	
..	..	..	..	1	2	2	..		
..	..	..	..	..	2	1	..	1922-28	
..	..	..	..	..	1	..	1		
..	..	..	1	3	..	1	..	1922-28	
..	..	..	..	1	..	..	1		
..	..	..	..	1	..	..	..	1922-28	
..	..	..	1	1	..	..	..		
..	2	..	..	..	..	..	..	1922-27	
..	..	..	1	..	2	..	4	1922-28	
..	..	..	..	..	2	1	2		
..	..	..	..	..	1	1	..		
..	2	1	5	5	5	3	4		
..	..	..	1	3	5	3	4		
..	..	..	..	1	1	2	..		
..	..	3	5	..	..	..	..	1924	
..	..	..	1*	..	1	1	..	1922-28	*New Rice.
..	..	1	..	2	1	1	..		
..	..	1*	..	..	..	1	..	1922-28	*New Rice.
..	..	..	1	3	2	1	..		
..	..	1	..	1	2	1	1	1922-28	
..	1	..	..	2	..	..	..	1922-28	
..	..	..	1	..	..	..	..		
..	1	1	1	2	1	2	..		
..	..	5	5	5	5	3	1		
..	..	..	1	..	..	..	..		
..	..	..	..	1	..	..	..	1923	
..	..	2	1	..	..	..	..		
..	..	1	2	4	1	..	..	1922-28	
..	..	..	..	..	1	..	..		
..	1	1	..	4*	2	..	..	1922-28	*Including one case of New Rice.
..	..	..	..	2	1	..	..		
5	8	2	1	..	..	..	..	1922-28	Unverified cases.
..	..	3	4	..	..	..	..		
..	1	..	..	1	..	..	..		
5	9	7	7	9	3	..	..		
..	1	..	1	3	2	..	..		
..	..	2	..	..	..	..	..		

## APPENDIX

Sales—

Village and old group.	Kind of land.	Lands sold.			No. of sales for multiples of assessment upwards of :—						
		S. Nos.	Area.	Assessment	20	50	100	150	200	300	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
<b>GROUP IV.</b>											
Adyapur .. ..	J	9	15 20	43 3	4	3	..	..	..	..	
	K	3	0 36	4 15	1	2	..	..	..	..	
	M	11	13 9	45 3	1	..	..	..	..	..	
Dadaria .. ..	J	9	22 26	53 9	2	5	1	..	..	..	
Total, Group IV ..	J	18	38 6	96 12	6	8	1	..	..	..	
	K	3	0 36	4 15	1	2	..	..	..	..	
	M	11	13 9	45 3	1	..	..	..	..	..	
<b>TOTALS OF EACH KIND.</b>											
<i>Groups.</i>											
Dry-crop ..	I	J	29	51 17	233 12	2	5	7	2	5	4
	II	J	10	8 39	49 9	3	..	2	1	..	2
	III	J	54	181 33	509 7	12	5	10	5	8	..
	IV	J	18	38 6	96 12	6	8	1	..	..	..
			111	280 15	889 8	23	18	20	8	13	6
Rice ..	I	K	18	10 35	118 8	3	8	2	..	2	1
	II	K	42	29 16	276 6	11	12	2	..	1	..
	III	K	10	5 23	37 13	1	1	2	2	..	..
	IV	K	3	0 36	4 15	1	2	..	..	..	..
			73	46 30	437 10	16	23	6	2	3	1
Mixed ..	I	M	12	7 15	55 5	1	1	1	1	..	..
	II	M	6	5 10	29 10	..	1	..	..	..	..
	III	M	5	7 28	33 8	..	3	..	..	..	..
	IV	M	11	13 9	45 3	1	..	..	..	..	..
			34	33 22	163 10	2	5	1	1	..	..
Taluka total, all kinds ..		218	360 27	1,490 12	41	46	27	11	16	7	

G—concl'd.

Bardoli Taluka.

No. of sales for prices per acre upwards of Rs.								Years examined.	Remarks.
50	100	200	300	500	700	1,000	1,500		
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2	5	..	..	..	..	..	..	1922-28	
..	1	1	1	..	..	..	..		
1	..	..	..	..	..	..	..	1922-28	
2	4	2	..	..	..	..	..		
4	9	2	..	..	..	..	..		
..	1	1	1	..	..	..	..		
1	..	..	..	..	..	..	..		
..	2	1	5	5	5	3	4		
..	1	1	1	2	1	2	..		
5	9	7	7	9	3	..	..		
4	9	2	..	..	..	..	..		
9	21	11	13	16	9	5	4		
..	..	..	1	3	5	3	4		
..	..	5	6	6	5	3	1		
..	1	..	..	3	2	..	..		
..	1	1	1	..	..	..	..		
..	2	6	8	12	12	6	5		
..	..	..	..	1	1	2	..		
..	..	..	1	..	..	..	..		
..	..	2	1	..	..	..	..		
1	..	..	..	..	..	..	..		
1	..	2	2	1	1	2	..		
10	23	19	28	29	22	13	9		

## APPENDIX H.

(See para. 112.)

## BUDGET NOTES OF A KHATEDAR OF SARBHON FOR 1927-28.

(Compiled from information furnished by himself.)

*Details of Holding.*

(1) In his own khata :—			(2) Rented :—		
(a) In Sarbhon—			(a) In Sarbhon—		
	A.	g.		A.	g.
3 Jirait Nos. .. ..	8	26	3 Jirait Nos. .. ..	5	20
1 Grass No. .. ..	1	25	1 Inam Nos. .. ..	0	30
5 Kyari Nos. .. ..	3	5			
1 Inam jirait No. .. ..	1	18			
(b) In Shahpur—			(b) In Shahpur—		
Grass land, half of a No. of 9 acres			2 Jirait Nos. .. ..	9	5
37 gunthas, the other half of which			Grass land .. ..	4	38
he rented .. ..	4	38			
Total, owned .. ..	19	32	Total, rented .. ..	20	13
	Rs.	a.		Rs.	a.
Assessment and judi .. ..	144	13		93	2

*Areas under different Crops.*

Cotton, 15 acres 27 gunthas. Jowari, 6 acres. Pulses, 2 acres 21 gunthas. Rice, 2 acres 38 gunthas. 2nd Crops (wal. castor, wheat), 2 acres 13 gunthas. Grass, 11 acres 17 gunthas.

*Outturn.*

Cotton, 4½ bhars, i.e., 108 maunds. Rice, 15 haras, i.e., 105 maunds. Jowari, 2 galis, i.e., 60 maunds. Wal, 14 maunds. Pulses, 4½ maunds. Grass, 25,000 half bundles. Jowari fodder, 1,200 bundles. Rice fodder, 3,000 bundles. Wal, gotar, 40 maunds.

Cotton sold through the Co-operative Credit Society for Rs. 186 per bhar. Nothing else sold.

Had 2 pairs of bullocks and 2 ploughs; 3 buffaloes and 1 young one; 4 cows and 3 calves. All work done by himself and 4 Dublas.

Had to buy for his bullocks, in addition to grass and fodder grown on the land, guvar, oil-cake, oil, ghee, salt, halad, jagri. Cost of these, per pair of bullocks, said to be Rs. 34 for guvar, Rs. 25 for oil-cake, Rs. 2-8-0 for salt and Rs. 10 for the rest.

Each Dubla received, in addition to food, Rs. 15 for clothes and shoes, and anything up to Rs. 25 in advances on special occasions (holidays, illness, guests, etc.).

Extra manure cost Rs. 42 (Rs. 35 for goat-folding and Rs. 7 for farmyard manure).

## APPENDIX I.

(See para. 112.)

## ACTUAL BUDGET OF A KHATEDAR OF KAMALCHHOD FOR 1927-28.

(As furnished to us by Messrs. Narhari Parikh and Mahadeo Desai.)

## INCOME.

		<i>Cash.</i>	<i>Agricultural.</i>		<i>Money value.</i>
Rs.	a.		Rs.	a.	
462	0	Cotton (86 maunds at the rate of Rs. 7 per maund).	91	14	Jowari (52½ maunds at Rs. 1-12 per maund).
			100	0	Rice (10 haras at Rs. 10 per hara).
			5	0	Wal (5 maunds at Re. 1 per maund).
			24	0	Tuvar (12 maunds at Rs. 2 per maund).
			33	0	Fodder.
					Rs. 9 Kadab. 9 Jowari litter. 10 Paddy fodder. 5 Wal gotar.
					33
			253	14	
			10	0	Value of bullocks' manure.
			263	14	
<hr/> <i>Non-agricultural.</i>					
255	0	Buffaloes' ghee (6 maunds at Rs. 42-8 per maund).	42	0	Ghee and milk consumed by the family.
			50	0	Buffaloes' manure.
			92	0	
<hr/> <i>Total Income.</i>					
462	0	Cash value of cotton.			
263	14	Money value of other crops and of the bullocks' manure.			
255	0	Cash value of ghee.			
92	0	Money value of milk and ghee consumed by the family, and of the buffaloes' manure.			
1,072	14				

## EXPENSES.

		<i>Cash.</i>	<i>Agricultural.</i>		<i>Money value.</i>
Rs.	a.		Rs.	a.	
159	4	Cost of maintaining bullocks—	5	0	Wal gotar for bullocks.
		100 0 Grass.			
		59 4 Guvar, bajri, ghee, salt, etc.			
		159 4			
30	0	Dubla's salary.	112	8	Food charges of the Dubla for the year at 5 annas a day.
12	0	Dubla's shoes and clothing.	23	6	Food charges of the labourers, 2 annas a day for one meal.
46	12	Cash payment to 187 labourers at 4 annas a day.	7	8	Jowar, rice, wal seed.
7	8	Cotton seed.	80	0	Manure.
24	0	Repairs of cart, implements and castor oil for lubricating, etc.	*234	0	Boarding charges of two working members of family.
279	8		542	6	
<hr/> <i>Non-agricultural.</i>					
112	8	75 maunds cotton seed at Rs. 1-8 per maund.	28	0	Jowari kadab, jowari litter and paddy fodder.
24	12	Guvar.			
8	0	Methi.			
6	0	Sesamum.			
10	0	Condiments, etc., for buffaloes when they calved: (a buffalo calving every alternate year).			
161	4				
<hr/> <i>Total Expenditure.</i>					
279	8	Actual agricultural expenses.			
542	6	Money value of other charges.			
161	4	Actual expenses on the buffaloes.			
28	0	Value of agricultural stuffs given to buffaloes.			
58	7	Assessment and local fund.			
1,069	9				

\* Note—by Mr. Narhari Parikh.—Not to complicate matters, instead of putting down in the cash column the cash expenses on foodstuffs, condiments, etc., incurred by the cultivator, we have debited in the money value column Rs. 234-0-0 as the boarding charges of the two working members of the family.

## APPENDIX J.

Statement showing grouping and maximum rates under proposed re-settlement in Bardoli.

Villages according to proposed grouping	Old group	Proposed maximum rates			Villages according to proposed grouping	Old group	Proposed maximum rates				
		Dry-crop	Rice	Garden			Dry-crop	Rice	Garden		
<i>Group I</i>			Rs. a.	Rs. a.	Rs. a.	<i>Group II—contd.</i>			Rs. a.	Rs. a.	Rs. a.
Amalsadi ..	I	6 8	12 0	..	Pardi Kadod ..	II	5 8	12 0	..		
Ambheti ..	I	6 8	12 0	..	Patl ..	I	5 8	10 0	..		
Ancheli ..	I	6 8	12 0	..	Ruva ..	II	5 8	12 0	..		
Babla ..	I	6 8	12 0	..	Samthan ..	II	5 8	12 0	..		
Bardoli ..	I	6 8	12 0	..	Sarethi ..	II	5 8	10 0	..		
Bhuvasan ..	I	6 8	12 0	..	Tajpur Bujrag ..	I	5 8	10 0	..		
Goji ..	I	6 8	12 0	..	Tajpur Khurad ..	II	5 8	10 0	..		
Gosarda ..	I	6 8	12 0	..	Tajpur Valod ..	II	5 8	10 0	..		
Isanpur ..	I	6 8	12 0	..	Timberva ..	II	5 8	10 0	..		
Jakharda ..	I	6 8	12 0	..	Uchhrel ..	II	5 8	10 0	7 0		
Lakhanpur ..	I	6 8	12 0	..	Utara ..	II	5 8	10 0	..		
Malekpur ..	I	6 8	12 0	..	Vaghecha Kadod ..	II	5 8	10 0	..		
Mota ..	I	6 8	12 0	..	Vankaner ..	II	5 8	10 0	..		
Nijar ..	I	6 8	12 0	..	<i>Group III</i>						
Ninat ..	I	6 8	12 0	..	Allu ..	III	4 12	8 8	..		
Nogama ..	I	6 8	12 0	..	Bhatlav Moti ..	II	4 12	8 8	..		
Panda ..	I	6 8	12 0	..	Bhatlav Nani ..	III	4 12	8 8	..		
Pardi Pata ..	I	6 8	12 0	..	Bhansudla ..	III	4 12	8 8	..		
Pardi Vagha ..	I	6 8	12 0	..	Deivada ..	III	4 12	8 8	..		
Pathradfa ..	I	6 8	12 0	..	Hindolia ..	III	4 12	8 8	..		
Pera ..	I	6 8	12 0	..	Junvani ..	III	4 12	8 8	..		
Puni ..	I	6 8	12 0	..	Kamalchhod ..	III	4 12	8 8	..		
Rajpura Lumbha ..	I	6 8	12 0	..	Karachka ..	II	4 12	8 8	..		
Rayam ..	I	6 8	12 0	..	Kikvad ..	II	4 12	8 8	..		
Sankri ..	I	6 8	12 0	..	Madhi ..	III	4 12	8 8	..		
Sarbhon ..	I	6 8	12 0	..	Manekpur ..	III	4 12	8 8	..		
Shahpur Sarbhon ..	I	6 8	12 0	..	Masad ..	III	4 12	8 8	..		
Slod ..	I	6 8	12 0	..	Miyavadi ..	III	4 12	8 8	..		
Supa ..	I	6 8	12 0	..	Nagla ..	III	4 12	8 8	..		
Tarbhon ..	I	6 8	12 0	..	Nasura ..	III	4 12	8 8	..		
Tigra Sarbhon ..	I	6 8	12 0	..	Orgam ..	III	4 12	8 8	..		
Vadoli ..	I	6 8	12 0	..	Pardi Valod ..	III	4 12	8 8	..		
Vaghech Sarbhon ..	I	6 8	12 0	8 0	Piparia ..	II	4 12	8 8	..		
Varad ..	I	6 8	12 0	..	Rajvad ..	III	4 12	8 8	..		
<i>Group II</i>					Sejvad ..	III	4 12	8 8	..		
Afva ..	II	5 8	12 0	..	Siker ..	III	4 12	8 8	..		
Akoti ..	II	5 8	12 0	..	Singod ..	III	4 12	8 8	..		
Bamni ..	II	5 8	10 0	..	Syadla ..	III	4 12	8 8	..		
Bamroli ..	II	5 8	10 0	..	Titva ..	III	4 12	8 8	..		
Bhamsiya ..	II	5 8	10 0	7 0	Uva ..	III	4 12	8 8	..		
Bharampur ..	II	5 8	10 0	..	Vadhava ..	II	4 12	8 8	7 0		
Chhitra ..	I	5 8	10 0	8 0	Vadhvania ..	III	4 12	8 8	..		
Falod Moti ..	II	5 8	10 0	..	<i>Group IV</i>						
Gotasa ..	II	5 8	10 0	..	Ambach ..	IV	4 0	7 8	..		
Haripura ..	II	5 8	10 0	..	Balda ..	III	4 0	7 8	..		
Iaroli ..	I	5 8	10 0	..	Beldha ..	III	4 0	7 8	..		
Kalsad ..	II	5 8	10 0	..	Butvada ..	III	4 0	7 8	..		
Kanal ..	II	5 8	10 0	..	Degama ..	IV	4 0	7 8	..		
Kantali ..	II	5 8	12 0	..	Inma ..	III	4 0	7 8	..		
Khali ..	II	5 8	10 0	..	Khambhla ..	III	4 0	7 8	..		
Kharad ..	I	5 8	10 0	8 0	Nansad ..	III	4 0	7 8	..		
Khoj ..	II	5 8	12 0	..	Pavran ..	III	4 0	7 8	..		
Kuvadla ..	I	5 8	10 0	8 0	Shahpur Valod ..	III	4 0	7 8	..		
Mangrolia ..	II	5 8	10 0	..	Surali ..	III	4 0	7 8	..		
Palsod ..	II	5 8	12 0	..	Tigra Valod ..	III	4 0	7 8	..		



## APPENDIX J—contd.

Villages according to proposed grouping	Old group	Proposed maximum rates			Villages according to proposed grouping	Old group	Proposed maximum rates		
		Dry-crop	Rice	Garden			Dry-crop	Rice	Garden
		Rs. a.	Rs. a.	Rs. a.		Rs. a.	Rs. a.	Rs. a.	
<i>Group IV—contd.</i>				<i>Group V—contd.</i>					
Tokarva ..	III	4 0	7 8	..	Hathuka ..	IV	3 4	6 8	..
Valod ..	III	4 0	7 8	..	Jamania ..	IV	3 4	6 8	..
Vedchhi ..	IV	4 0	7 8	..	Kalamkuva ..	IV	3 4	6 8	..
<i>Group V</i>									
Adyapur ..	IV	3 4	6 8	..	Kanjod ..	IV	3 4	6 8	..
Agasla ..	IV	3 4	6 8	..	Kasvav ..	IV	3 4	6 8	..
Algat ..	IV	3 4	6 8	5 0	Kibar ..	IV	3 4	6 8	..
Bahaj ..	IV	3 4	6 8	..	Kosambia ..	IV	3 4	6 8	..
Bedkuva ..	IV	3 4	6 8	..	Kumbhia ..	IV	3 4	6 8	..
Bhimpur ..	IV	3 4	6 8	..	Mordevi ..	IV	3 4	6 8	..
Buhari ..	IV	3 4	6 8	..	Nalon ..	IV	3 4	6 8	..
Dadaria ..	IV	3 4	6 8	..	Nalotha ..	IV	3 4	6 8	..
Dhamodia ..	IV	3 4	6 8	..	Pelad Buhari ..	IV	3 4	6 8	5 0
Dumkhal ..	IV	3 4	6 8	..	Ranveri ..	IV	3 4	6 8	..
Godha ..	IV	3 4	6 8	..	Vanskui ..	IV	3 4	6 8	..
Golan ..	IV	3 4	6 8	5 0	Virpur ..	IV	3 4	6 8	..

## APPENDIX K.

Statement showing grouping and maximum rates under proposed re-settlement in Chorasi.

Villages according to proposed grouping	Old group	Proposed maximum rates			Villages according to proposed grouping	Old group	Proposed maximum rates		
		Dry-crop	Rice	Garden			Dry-crop	Rice	Garden
		Rs. a.	Rs. a.	Rs. a.			Rs. a.	Rs. a.	Rs. a.
<i>Group I</i>					<i>Group II—contd.</i>				
Adajan .. ..	I	8 8	12 8	13 0	Usra .. ..	I	7 8	12 0	10 0
Anjna .. ..	I	8 8	13 8	13 0	Utra .. ..	II	7 8	12 0	10 0
Athva .. ..	I	8 8	13 8	13 0	Vedehha .. ..	I	7 8	12 0	10 0
Dabholi .. ..	I	8 8	13 8	13 0	<i>Group III</i>				
Jehangirabad .. ..	I	8 8	13 8	13 0	Anthala .. ..	III	6 12	10 12	..
Jehangirpura .. ..	I	8 8	13 8	13 0	Bamroli .. ..	III	6 12	10 12	..
Katargam .. ..	I	8 8	13 8	13 0	Bhanodra .. ..	III	6 12	10 12	..
Khatodra .. ..	I	8 8	13 8	13 0	Bharthana Vesu .. ..	III	6 12	10 12	..
Majura .. ..	I	8 8	13 8	13 0	Bhedvad .. ..	III	6 12	10 12	..
Navagam .. ..	I	8 8	13 8	13 0	Dantora .. ..	III	6 12	10 12	..
Pisad .. ..	I	8 8	13 8	13 0	Eklara .. ..	III	6 12	10 12	..
Render .. ..	I	8 8	13 8	13 0	Gangva .. ..	IV	6 12	10 12	..
Siganpur .. ..	I	8 8	13 8	13 0	Govalak .. ..	III	6 12	10 12	..
Tunki .. ..	I	8 8	13 8	13 0	Isroli .. ..	IV	6 12	10 12	..
Umarvada .. ..	I	8 8	13 8	13 0	Kachholi .. ..	IV	6 12	10 12	..
Ved .. ..	I	8 8	13 8	13 0	Kapletha .. ..	IV	6 12	10 12	8 0
<i>Group II</i>					Kharvasa .. ..				
Aithan .. ..	III	7 8	12 0	10 0	Khambhasala .. ..	IV	6 12	10 12	..
Amroli .. ..	II	7 8	12 0	10 0	Mohoni .. ..	IV	6 12	10 12	..
Bet .. ..	I	7 8	12 0	10 0	Pali .. ..	III	6 12	10 12	..
Bharthana Kosad .. ..	II	7 8	12 0	10 0	Pandeara .. ..	III	6 12	10 12	..
Bhatar .. ..	III	7 8	12 0	10 0	Pardi Bakhob .. ..	IV	6 12	10 12	..
Bhatha .. ..	I	7 8	12 0	10 0	Pardi Kande .. ..	III	6 12	10 12	..
Deladva .. ..	III	7 8	12 0	10 0	Piplod .. ..	III	6 12	10 12	..
Dindoli .. ..	I	7 8	12 0	10 0	Samrod .. ..	IV	6 12	10 12	..
Dumbhal .. ..	I	7 8	12 0	10 0	Santa Kande .. ..	IV	6 12	10 12	..
Fulpada .. ..	I	7 8	12 0	10 0	Sonari .. ..	III	6 12	10 12	..
Kapadra .. ..	I	7 8	12 0	10 0	Talangpur .. ..	III	6 12	10 12	..
Karanj .. ..	I	7 8	12 0	10 0	Timberva .. ..	IV	6 12	10 12	..
Kosad .. ..	II	7 8	12 0	10 0	Vana .. ..	III	6 12	10 12	..
Kumbharia .. ..	I	7 8	12 0	10 0	<i>Group IV</i>				
Limbayat .. ..	I	7 8	12 0	10 0	Bhimrad .. ..	IV	6 4	10 0	..
Magob .. ..	I	7 8	12 0	10 0	Budia .. ..	IV	6 4	10 0	..
Nana Varachha .. ..	I	7 8	12 0	10 0	Khajod .. ..	IV	6 4	10 0	..
Pal .. ..	I	7 8	12 0	10 0	Magdalla .. ..	IV	6 4	10 0	..
Palanpur .. ..	I	7 8	12 0	10 0	Bundh .. ..	IV	6 4	10 0	..
Panas .. ..	I	7 8	12 0	10 0	Sontalav .. ..	IV	6 4	10 0	..
Parvat .. ..	I	7 8	12 0	10 0	Umber .. ..	III	6 4	10 0	..
Sabargam .. ..	I	7 8	12 0	10 0	Vadod .. ..	IV	6 4	10 0	..
Simada .. ..	I	7 8	12 0	10 0	Vanta .. ..	IV	6 4	10 0	..

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**APPENDIX L**

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## APPENDIX

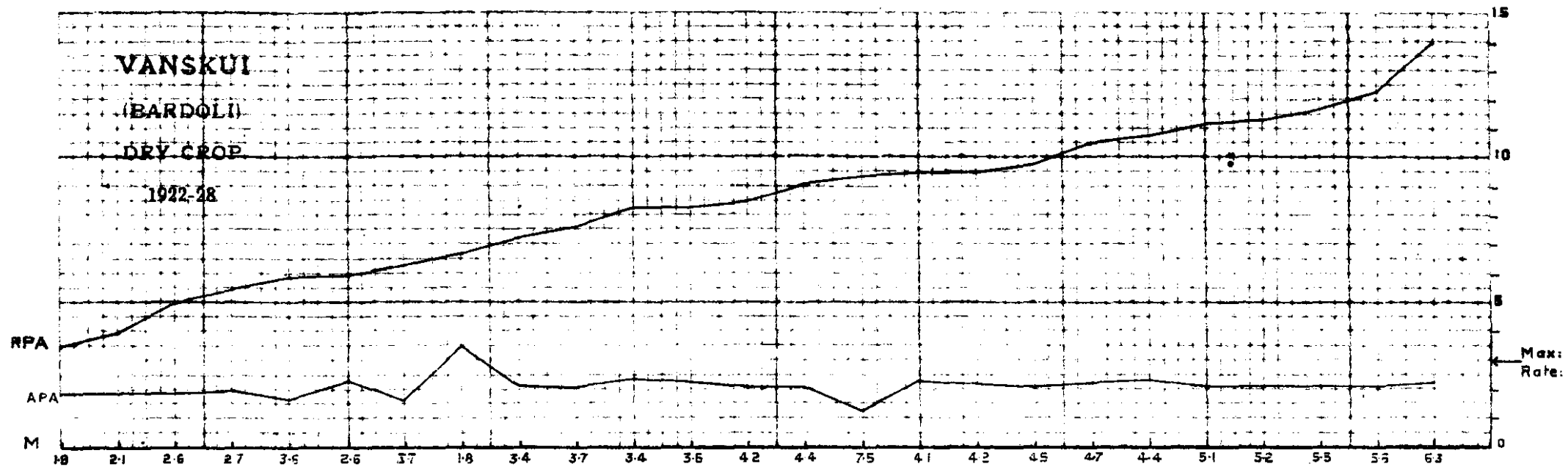
*Financial effect of the proposed*

Number of villages	Group		Maximum rate			Dry-crop			Old assessment
	Old	Proposed	Land	Old	Proposed	Old assessment	Increase	Decrease	
				Rs. a.	Rs. a.	Rs.	Rs.	Rs.	Rs.
34	I	I	J	6 0	6 8	1,11,063	9,255	....	....
			K	12 0	12 0	....	....	....	42,852
			B	11 0	8 0	....	....	....	....
6	I	II	J	6 0	5 8	12,238	....	1,019	....
			K	12 0	10 0	....	....	....	2,068
			B	11 0	8 0	....	....	....	....
27	II	II	J	5 0	5 8	61,190	6,119	....	....
			K	10 8	12 0	....	....	....	22,082
					10 0	....	....	....	19,759
			B	10 0	7 0	....	....	....	....
5	II	III	J	5 0	4 12	14,770	....	788	....
			K	10 8	8 8	....	....	....	2,842
			B	10 0	7 0	....	....	....	....
28	III	III	J	4 0	4 12	68,416	12,835	....	....
			K	9 0	8 8	....	....	....	23,058
12	III	IV	J	4 0	4 0	34,670	....	....	....
			K	9 0	7 8	....	....	....	11,482
3	IV	IV	J	8 0	6 0	12,144	4,048	....	....
			K	7 8	7 8	....	....	....	3,615
27	IV	V	J	8 0	8 4	52,239	4,858	....	....
			K	7 8	6 8	....	....	....	15,587
			B	7 0	5 0	....	....	....	....
Total ..						3,66,725	36,610	1,757	1,42,940
Net ..						....	34,858	....	....

L.

*re-settlement in Bardoli Taluka.*

Rice		Garden			Total, old assessment	Net		Increase or decrease per cent.
Increase	Decrease	Old assessment	Increase	Decrease		Increase	Decrease	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	.....	.....	1,53,941	9,248	.....	+6'01
.....	.....	.....	.....	.....				
.....	.....	26	.....	7				
.....	.....	.....	.....	.....	14,832	.....	1,507	-10'12
.....	844	.....	.....	.....				
.....	.....	586	.....	144				
.....	.....	.....	.....	.....	1,03,161	8,294	.....	+8'04
.....	.....	.....	.....	.....				
8,154	.....	.....	.....	.....				
.....	.....	.....	.....	.....	17,152	.....	1,196	-6'98
.....	941	.....	.....	.....				
.....	.....	180	.....	38				
.....	.....	.....	.....	.....	91,474	11,553	.....	+12'03
.....	446	.....	.....	.....				
.....	.....	40	.....	12				
.....	.....	.....	.....	.....	46,102	.....	1,905	-4'12
.....	1,282	.....	.....	.....				
.....	.....	.....	.....	.....				
.....	.....	.....	.....	.....	15,959	4,048	.....	+25'37
.....	.....	.....	.....	.....				
.....	.....	.....	.....	.....				
.....	.....	.....	.....	.....	67,844	2,271	.....	+3'85
.....	2,070	.....	.....	.....				
.....	.....	68	.....	12				
3,154	6,938	800	.....	213	5,10,465	35,414	4,608	
.....	3,834	.....	.....	213	.....	30,806	.....	+6'03



Nandawalk

M 2.0 3.0 3.4 3.4 3.0 3.5 3.0 5.9 5.3 3.7 5.6 6.1 6.1 4.8 6.3 6.0 6.0 5.7 7.3 5.9 7.6 6.4 9.0

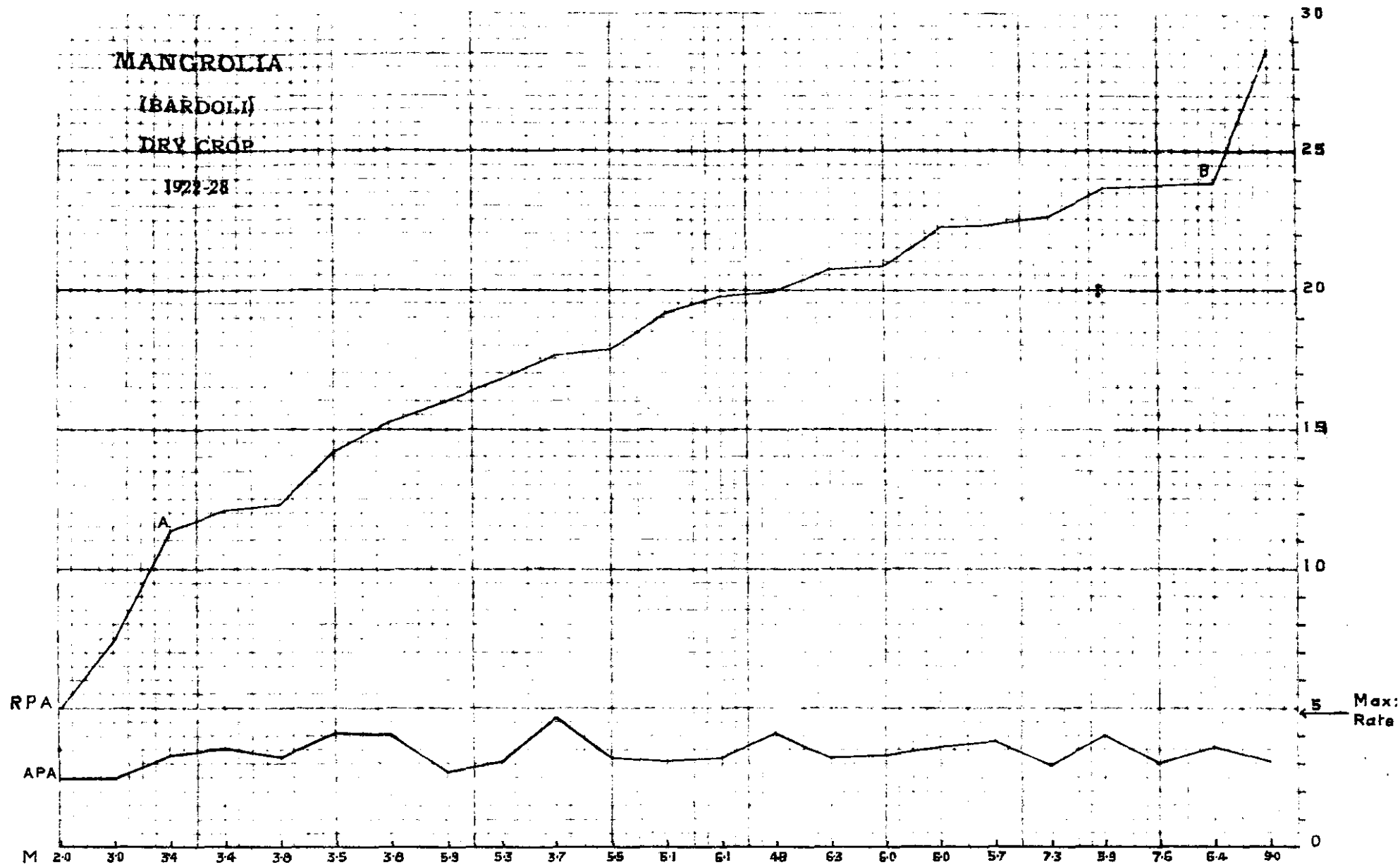
Nandawalk

MANGROLIA

(BARDOLI)

DRY CROP

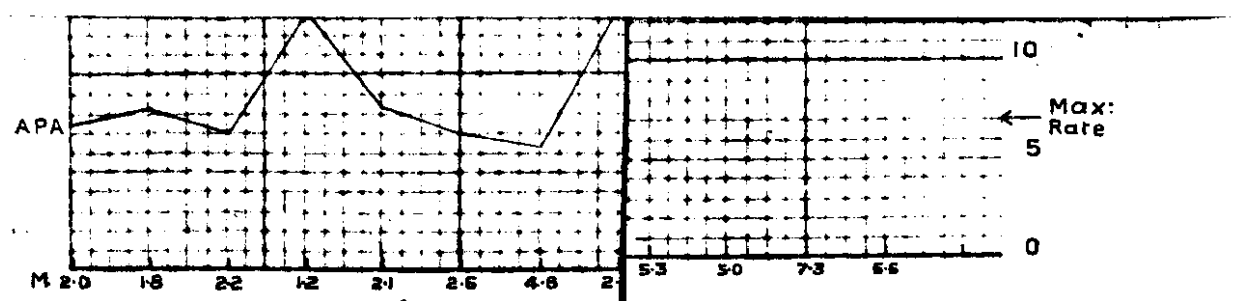
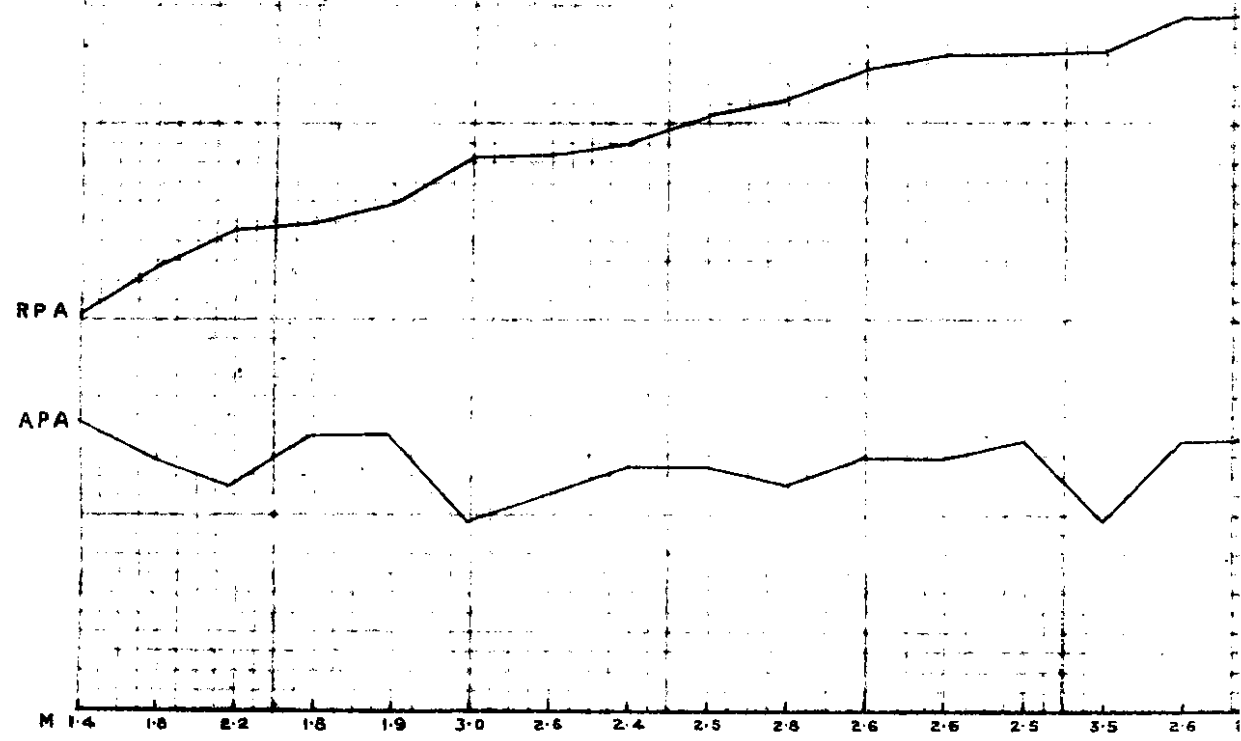
1922-28



*Handwritten signature*

UMRA  
(CHORASI)  
DRY CROP

1922-28



Anderson



Anderson

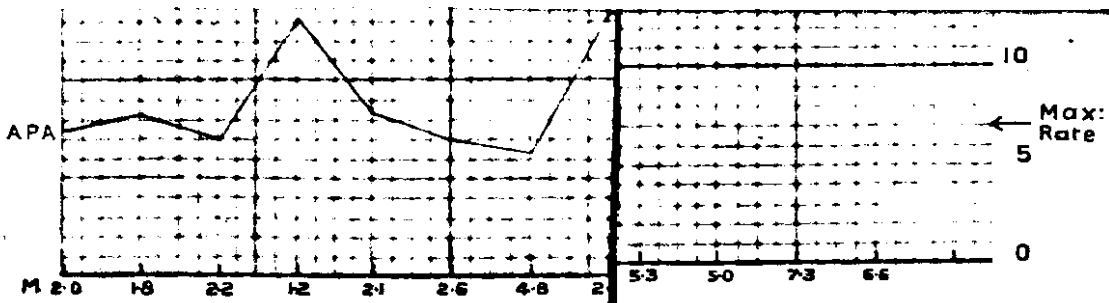
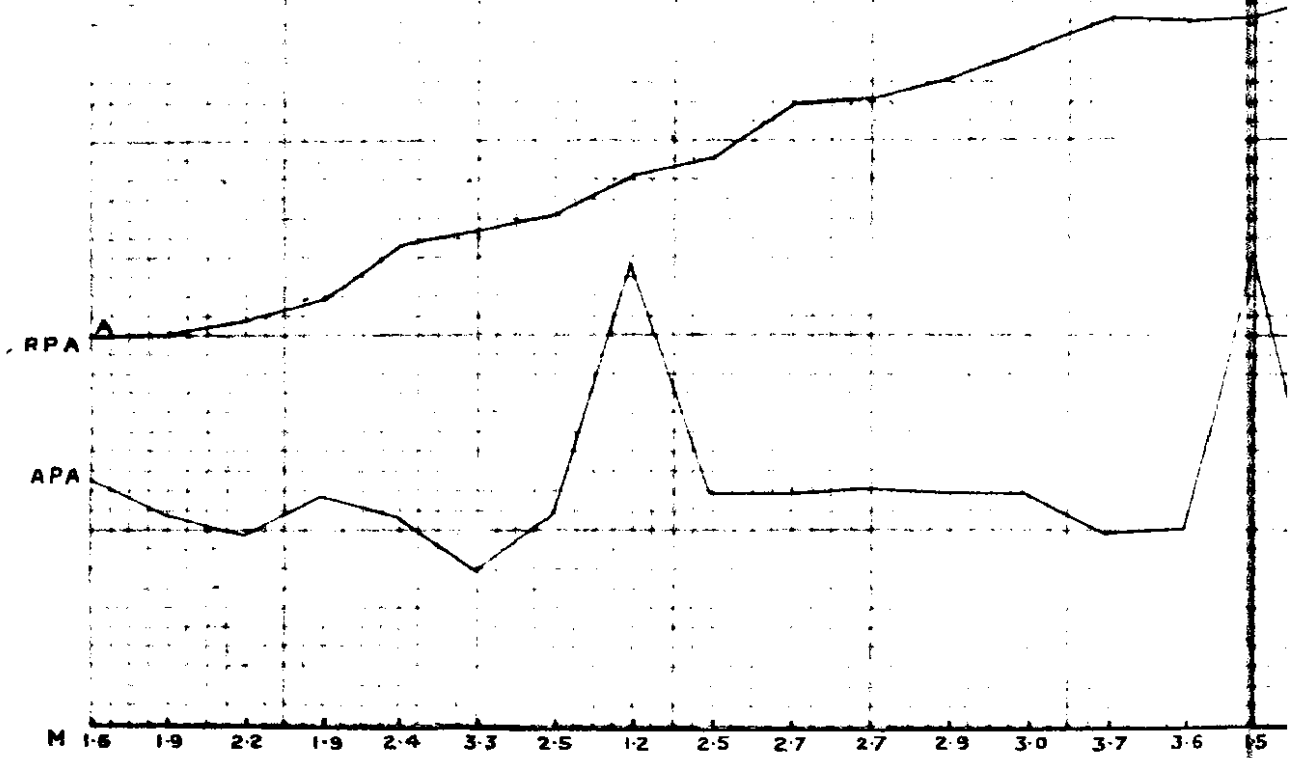


FULPADA

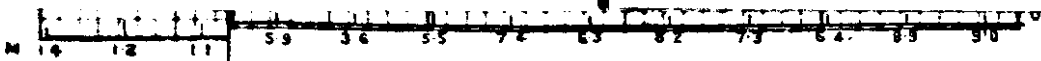
(CHORASI)

DRY CROP

1922/23



Ammanah



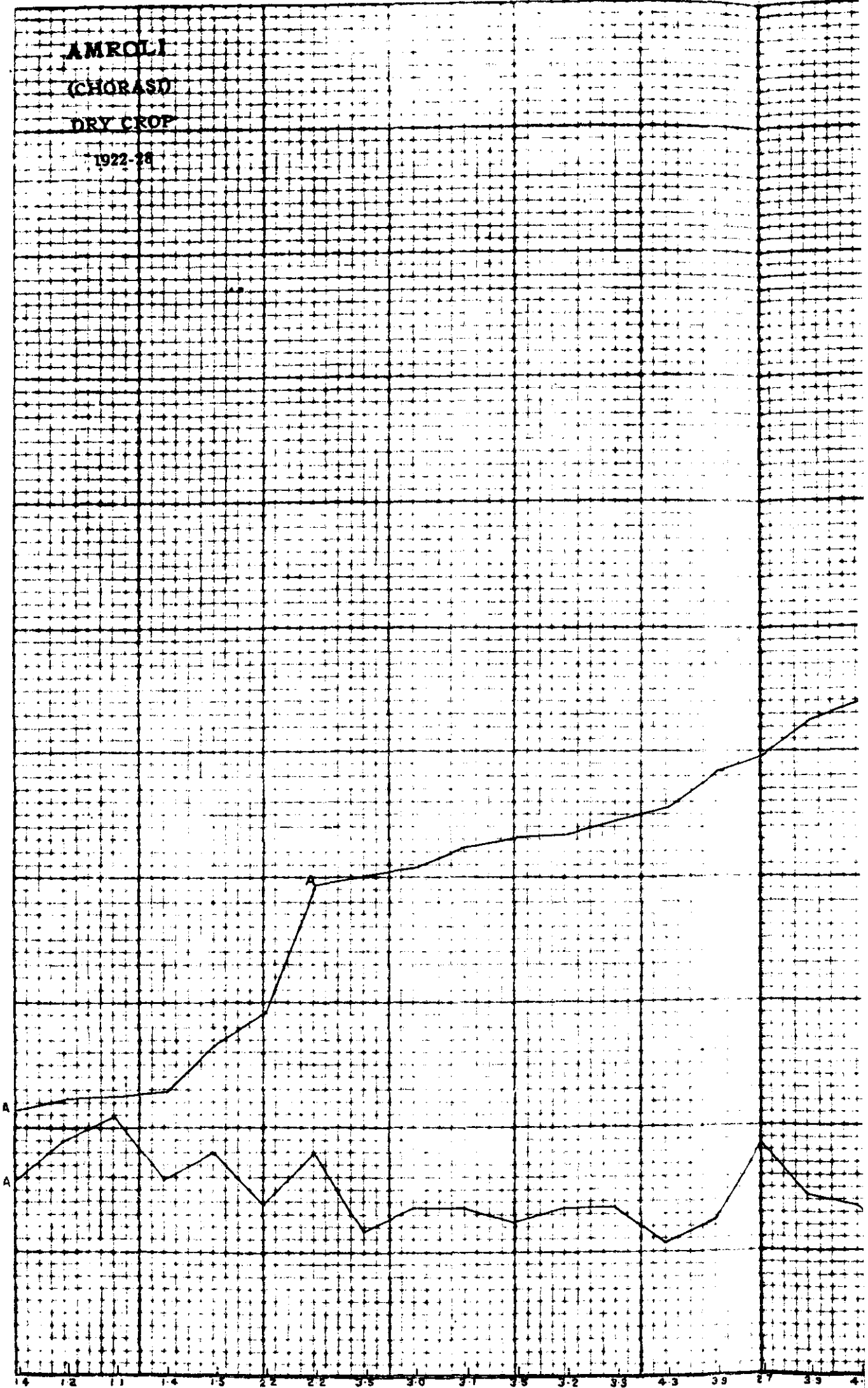
Ammanah

AMROLI

(CHORAS)

DRY CROP

1922-23



**BHATHA**

**(CHORASI)**

**DRY CROP**

**1927-28**

