

PREFACE.

IN July 1890, Lord Connemara entrusted to me the task of examining whether the economic condition of the Madras Presidency has, on the whole, improved or deteriorated during the last 40 or 50 years of British administration and of writing a memorandum on the subject. I was given to understand that the conclusions arrived at should be based not only on information officially on record but also on the results of independent inquiries. To ascertain whether any and what improvement has taken place in the condition of the masses of the population, it was, of course, necessary that an idea should be formed as to their condition in the past, and, for this purpose, I had to collect and read up a great mass of old reports. This took up a deal of time, and I was able to write only the preliminary portion of this memorandum before the end of 1890. The departure of Lord Connemara to England and pressure of other official work led to the preparation of this memorandum being laid aside for some time, and I was able to resume the work only in the latter half of 1891. Since then I have been more or less engaged on it, but as the work has had to be carried on in addition to my other official duties, it has not been possible to finish it earlier. The interval, however, has been utilized for collecting information on such matters as prices of commodities, wages of labour, &c., in order that it might be used for testing information obtained from official sources. The Government has permitted me to add another section to this memorandum containing suggestions as to certain special measures to be adopted for the amelioration of the agricultural classes in connection with land settlements, agricultural banks, agricultural and industrial education, &c., and to revise the statistics given in the appendices to the memorandum with reference to the results of the last census. This will be done as soon as the results of the census become available, which will be very shortly, and the memorandum will then be issued in a complete form.

2. I have endeavoured to make the statistics given in the memorandum as accurate as possible, but I can scarcely hope that I have fully succeeded. The information given as regards the state of things in former centuries, though derived from sources which are the best available, is admittedly imperfect, but this does not invalidate in any way the general conclusions arrived at.

3. The subject being many-sided, it is, of course, not possible in a first attempt to do more than break ground as regards the various questions dealt with. I have, therefore, printed as appendices to the memorandum such official and other papers as throw light on the questions discussed, for purposes of easy reference in subsequent inquiries. This accounts also for the large quantity of statistical information and the large number of quotations given in the earlier portions of my memorandum. Much of this information is new to the generation that is growing up, though not new to the generation that is passing away.

4. In conclusion, I wish to point out that the subject dealt with is the improvement in the *material* condition of the Presidency, and though there are other points of view from which the question of national well-being has to be considered, improvement in the *material* condition is the foundation on which improvement in other respects should be built up. I venture to think that if the question be impartially considered, there can be no two opinions as to the very great advance made by the country during the last 40 years.

MADRAS,
11th April 1892.

S. S.

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SECTION I.—THE STATE OF THE COUNTRY AND THE CONDITION OF THE PEOPLE IN FORMER CENTURIES.

(A.)—*Sketch of the Dynasties of Southern India extracted from "Lists of Antiquities, Madras," by Mr. R. Sewell, M.C.S.*

In the earliest days of which we have any knowledge as to the sovereignties ruling the Continent of India, it appears that the great Maurya dynasty held the north, while the south was divided amongst the Pāndiyans of Madura, who governed the extreme south, the Cholas, who held the country to their north and east, and the Cheras (Keralas), who ruled over the tracts to their north and west. This was in the fourth century B.C. I say "it appears" because, although we are certain of the Mauryas (probably B.C. 325—188) and the Pāndiyans as existent in the time of Megasthenes (B.C. 302), we have only the fact of the Cholas and Keralas (or Cheras) being mentioned in the inscriptions of Asoka (B.C. 250) to verify their existence at that still earlier period. But tradition mentions no earlier kingdoms than those of Pāndiya, Chola and Chera in the south of India, and always speaks of them as contemporary. As we are certain of the Pāndiyans, therefore, in B.C. 302, we may safely place the Cholas and Cheras as far back as that date. The Keralas appear to have occupied the whole Western Coast under the Gāts, and it is probable that the Eastern Coast was also inhabited almost throughout its entire length; but there is no evidence of any kingdom having been in existence throughout the Dakhan, and it is quite possible that almost the whole of its entire area was waste (the *Dandakaranya*) or inhabited only by a few half-wild tribes under their own chiefs, such as those so often mentioned in the *Puranas*. It is necessary for students of history to remember that very large areas now cultivated and populated were absolutely waste—mere barren tracts of rock, forest, and wild plains—till comparatively modern times, and this seems especially to have been the case with the Dakhan country. It must not be forgotten, however, that the earliest Buddhist legends speak of the Kingdom of Kalīṅga as then in existence.

At some period subsequent to that of Asoka, the Pallavas appear to have grown into importance on the Eastern Coast, and they gradually increased in power till they constituted themselves a great kingdom, with extensive foreign trade, and proved a source of danger to the Cholas and their other neighbours. They appear to have held the entire Eastern Coast from Conjeeveram to the borders of Orissa. At present there is no evidence as to when they arose from obscurity into the dignity of a kingdom, but they seem to have been one of the principal southern powers when the first Chālukyas immigrated from Northern India about the fifth century A.D.

To the Mauryas in the north succeeded the Sanga dynasty (B.C. 188—76) and this was followed by the short Kanva dynasty (B.C. 76—31). The last of these kings being murdered, the Andhra or Andhrabritya dynasty succeeded, and ruled from B.C. 31 to A.D. 436. They were Buddhists, and it was by them that the magnificent marble *stupa* at Amarāvati was erected. About this period, i.e., the fifth century A.D., began to grow into importance the Chālukyan sovereignty of the Western Dakhan, and it is in connection with the early Chālukyas that we hear of the Nalas (probably a Western Coast tribe), the Mauryas (possibly descendants of the earlier Mauryas) who inhabited part of the Konkana, the Sendrakas, Mātangas (apparently a barbarous tribe, perhaps aboriginal), the Katachohuris, the Gangas of Maisūr, and the Alupas or Aluvās, a tribe or dynasty apparently living to the south or south-west of the present Bombay Presidency. Early Chālukyan grants mention a number of other tribes, such as the Lātas (of *Lātadesa* in the north of Bombay), Mālavas (of Malwa), Gurjaras (of Guzerāt), &c.

The Chālukyas divided into two branches in the beginning of the seventh century, an eastern branch conquering the Pallava kings of the Vengī country, or tract between the Krishnā and Godāvāri rivers, and settling in that locality which they governed till A.D. 1023, the western remaining in their original home in the Western Dakhan.

The Chinese pilgrim Hiwen Thsang, who visited India A.D. 629 to 645, gives a graphic account of the state of the country in his time.

The Kadambas now began to grow into importance, and they fought with and defeated the Pallavas of Kañchi and were perpetually at feud with the Chālukyas and their other neighbours. Their territory was in the south-west Dakhan and north Maisūr. About the same period we find the Rāshtrakūtas giving great trouble to the Chālukyas. It is as yet uncertain whether these Rāshtrakūtas were "an Aryan Kshatriya, i.e., Rājput, race which immigrated into the Dakhan from the north like the Chālukyas or a Drāvidiyan family which was received into the Aryan community after the conquest of the Dakhan" (*Dr. Bühler*). The wars with the Rāshtrakūtas seem to have resulted in the complete downfall for two centuries (A.D. 757-58 to 973-74) of the Western Chālukyas and the consequent accretion of great power to the Rāshtrakūtas. The latter do not appear, however, to have attempted any conquests in the south. They were completely overthrown by the Western Chālukyas in A.D. 973-74, when the latter

once more rose to great eminence. The overthrow of the Rāshtrakūtas, too, enabled the Ratta *Māhāmandalēsvaras* to assert themselves, and their dynasty lasted till about A.D. 1253. About the same period we find the Silāhāras and Sindas rising into importance, and, like the Rattas, establishing independent dynasties which lasted for several centuries. The Silāhāras were overthrown by the Yadavas of Devagiri about A.D. 1220, and the Sindas ceased to be heard of about A.D. 1182-83.

Little is known of the history of Southern India for two or three centuries immediately preceding the sudden rise of the Cholas to great power, which took place in the middle of the eleventh century. At the beginning of that century the Eastern Chālukyas held all the country along the Eastern Coast from the borders of Orissa as far south as the borders of the Pallava country. The Pallava kingdom was a powerful one, possessing the coast from its junction with the Chālukyas down to the northern border of the Chola territories, *i.e.*, just south of Kañchi. The Cholas remained within their own borders and the Pāndiyans in theirs, while the Kongu kings, who governed (apparently) the old Chera country east of the Malayālam tracts along the coast, although they were still independent and powerful, were beginning to feel the effect of the attacks of the little kingdom of the Hoysāla Ballālas, then rising into power and destined to subvert many of the surrounding monarchies.

In A.D. 1023, by an intermarriage between the two dynasties, the Chola sovereign acquired possession of the whole of the Eastern Chālukyan dominions. This was followed, apparently at the beginning of the reign of his successor, Rājendra Kulottunga Chola (1064—1113), by the complete subversion of the Pallavas by the Cholas, and the annexation to the latter kingdom of their possessions. Rājendra also conquered the Pāndiyans, and established a short dynasty of "Chola-Pāndiyan" kings at Madura. A little later the Hoysāla Ballālas entirely overthrew the Kongu kings and seized their territories, so that the whole of the south of India passed at that time through a period of great political disturbance, which resulted in the Cholas obtaining almost universal sovereignty for a short period, checked, however, by the power of the Hoysāla Ballālas above the ghāts in Maisūr.

This latter power was increased in importance by its conquest of the Kādambas and Kālachuris to its immediate north about the beginning of the thirteenth century, and by the downfall of the great Western Chālukyan dynasty about A.D. 1184, which was caused partly by its wars with the Kādambas and partly by the rise of the Ballālas. A little later the Cholas lost their northern possessions, which were seized by the Ganapatis of Orangal.

We now find ourselves in the thirteenth century, the three great southern powers being the Cholas and Pāndiyans—both seemingly losing strength—and the Hoysāla Ballālas, rapidly growing in power. What might have occurred it is needless to enquire, though imagination readily depicts the impetuous Ballālas sweeping down from the ghāts and succeeding in subverting the ancient dynasties of the plains; but a new power now appears on the scene, which was destined to acquire universal dominion in course of time—the power of the Musalmāns.

Delhi had been captured by the Ghazni Ghōrians in 1193, and a dynasty established there which lasted till A.D. 1288. The Khiljis succeeded (1288—1321), and Alaū-d-din Khilji despatched the first Muhammadan expedition into the Dakhan in A.D. 1306. Four years later the Musalmān armies under Malik Kāfur swept like a torrent over the peninsula.

Devagiri and Orangal were both reduced to subjection, the capital of the Hoysāla Ballālas was taken and sacked, and the kingdoms both of the Cholas and Pāndiyans were overthrown. Anarchy followed over the whole south—Musalmān Governors, representatives of the old royal families, and local chiefs being apparently engaged for years in violent internecine struggles for supremacy. The Ballālas disappeared from the scene, and the kingdoms of Devagiri and Orangal were subverted. A slight check was given to the spread of the Muhammadan arms when a confederation of Hindu chiefs, led by the gallant young Ganapati Rāja, withstood and defeated a large Muhammadan army; and the aspect of affairs was altered by the revolt of the Dakhāni Musalmāns against their sovereign in A.D. 1347, which resulted in the establishment of the Bāhmani kingdom of the Dakhan. But the whole of Southern India was convulsed by this sudden aggression of the Muhammadans, and all the old kingdoms fell to pieces.

This period, then, about the year A.D. 1310, is to be noted as the second great landmark in South Indian history, the first being about the period 1023—1070, when the Cholas became almost supreme over the south.

While the Bāhmani rebels were consolidating their kingdom in the Dakhan, another great power was being formed south of the Krishnā. This was the kingdom of Vijayanagar. Established on the ruins of the Hoysāla Ballālas and the other Hindu sovereignties, it speedily rose to a height of power such as no southern kingdom had yet aspired to, and it held the Muhammadans in check for two centuries. From 1336 till 1564 A.D. we have merely to consider, roughly speaking, two great powers—that of the Musalmāns north of the Krishnā and that of Vijayanagar to the south.

The Bāhmani kingdom fell to pieces at the close of the fifteenth century, being succeeded by five separate kingdoms founded by rival Musalmān leaders. Their jealousies aided the Vijayanagar sovereigns in their acquisition of power. In 1487 Narasimha of Vijayanagar completely subverted the Pāndiyan country, Chola having fallen long before, and by the close of the fifteenth century the power of Vijayanagar was acknowledged as paramount through the

entire peninsula. Small principalities existed, such as that of Maisūr, the Reddi chieftainship of Kondavidu south of the Krishnā (which lasted from 1328 till 1427), and the always independent principality of Travancore, but Vijayanagar was supreme. At the beginning of the sixteenth century Krishnadeva Rāya of Vijayanagar further extended the power of his house by the reduction of refractory chiefs far and wide, till his dynasty arose in his day to its greatest height of glory.

In 1564 (the third landmark) all this collapsed. The Muhammadan sovereigns of the Dakhan combined, and in one grand effort swept over Vijayanagar, sacked the capital, put to death the powerful chief who had ruled over the destinies of the empire, and for ever crushed out all semblance of independent Hindu power from the south of India. Even the very family that governed Vijayanagar divided, so that it becomes almost impossible to trace their history, and for a second time the whole of the peninsula was thrown into confusion.

Naturally the minor chiefs seized this opportunity for throwing off all fealty to their sovereign, and throughout the peninsula arose a large number of petty Poligars and small chieftains, whose quarrels and wars and struggles for supremacy kept the whole country in confusion for two and a half centuries. The only chiefs that attained to real power were the Madura Nāyakkas, formerly Viceroys of Vijayanagar, who speedily became independent and reduced to subjection almost the whole of the old Pāndiyan kingdom, their compatriots, the Nāyakkas of Tanjore, holding sway over *Oholadēsa*. The Rajahs of Maisūr, too, became independent, and established a kingdom, though not a very powerful one.

Over all this distracted country the Muhammadans gradually pressed downwards, securing the dominion of the countries south of the Tungabadra, and eastwards to the sea, and encroaching southwards till they had reached the southern confines of the Telugu country, by the middle of the seventeenth century, and by the beginning of the eighteenth were in power far south. The Mahrattas had established themselves in Tanjore in 1674 and remained there till the English supremacy. In 1736 the Musalmāns obtained possession of Madura.

The English, settled at Madras since 1639, now began to acquire more and more territory and power, and in the course of the century had conquered almost the whole of the south of India, the defeat of the Maisūr Musalmāns under Tipū Sultan in 1799 finally laying the peninsula at their feet.

(B.)—Orissa under Hindu and British Administrations.

Practically, the revenue-paying parts of Orissa under the Gangetic dynasty stretched from the Hugli to the Chilka, and from the sea to the Tributary States; a compact territorial entity of twenty-four thousand square miles. The province continues the same size to this day, having lost three thousand square miles on the north, towards the Hugli, and gained about an equal extent on the west, towards Central India. In the twelfth century, when the Gangetic Line obtained the kingdom, it yielded a revenue of £406,250³²⁶ a year. Besides the doubtful southern strip, they added 12,000 square miles of unproductive hill territory; and when in the sixteenth century they sunk beneath the Musalmāns, the revenue remained about £435,000. An early Muhammadan Geographer of the sixteenth century gives the income of the parts of Orissa already subjugated by the Musalmān arms at £368,333³²⁷; and the official survey made by Akbar's Minister, *Circ*, 1580, gives the entire revenue of the province, including the tribute from the Hill States, at £435,319³²⁸. As the Muhammadans more firmly established their power, they gradually increased the taxation, and in the seventeenth century a detailed list of the Orissa fiscal divisions shows a revenue of £537,495³²⁹. However the revenues might be deranged from year to year by tumult or rebellion, the nominal demand remained the same in the Imperial account books; and the Père Thieffenthaler, amid the Mahratta anarchy of the eighteenth century, was still informed that the province yielded £570,750³³⁰.

The revenue under the Gangetic line (1132—1532 A.D.), its last independent dynasty, may therefore be set down at £435,000 a year from the twenty-four thousand square miles of Orissa Proper. The southern strip had long ceased to yield any income to the Orissa kings. The present province, comprising an equal area, yields to the British Government, in round numbers, £450,000³³¹. But while the actual revenue remains about the same, its purchasing power

³²⁶ 1,500,000 Mārhas of gold. See note 309, p. 316. That is to say at the close of the Sivaite Dynasty. The area was only 11,000 square miles; but of the territory since added to it to make up the present province, about 12,000 square miles are Hill States paying a tribute of only about £6,000 a year. The few hundred square miles added on the north in Balasor are more productive, and the total revenue of the province may now be put down at £450,000.

³²⁷ Sicca Rs. 3,400,000, or Company's Rs. 3,683,333. *Haft Iklim*, a Persian MS., *apud* Professor Blochmann.

³²⁸ 160,733,237 dāms, which, at the official rates of conversion under Akbar, equal Sicca Rs. 4,018,330, or Company's Rs. 4,353,191. Prinsep's Tables; Thomas' Pāthān Kings; As. Res. XV.

³²⁹ Sicca Rs. 4,961,497, or Company's Rs. 5,374,955, under Shāh Jahān, 1627—1658; As. Res. XV. 213.

³³⁰ *Selon Manouchi*, As. Res. XV. 212. This sum may possibly have included outstanding arrears. Mr. Stirling, without stating any grounds, conjectures that it included also the revenue of the Northern Circars; but such a conjecture is opposed to the historical facts of the time, and to the recorded statistics about the Orissa revenue.

³³¹ The area is 23,907 square miles, but it has lost the fertile tracts towards the Hugli and received in place of it an addition to its hill territory. In 1870 the total revenue was £464,861, but this included the extraordinary income-tax. £450,000 is a fair average in round numbers.

has completely altered. Under the native dynasty, it sufficed to maintain a gorgeous court, a vast army, innumerable trains of priests, and to defray the magnificent public works of the Gangetic kings. Under the English it barely pays the cost of administering the province. The charges for collecting the revenue and protecting person and property amount to £339,696; the interest on one of the local public works, the Orissa canals, comes to £65,000 a year³²²; a single native regiment at Cuttaok costs £17,000; and a petty balance of £28,000 is all that remains over after paying the merely local charges of holding the Province. Orissa contributes scarcely anything to the general expense of Government. It does not pay its share of interest on the public debt; it contributes nothing to the cost of defending the Empire; and hardly does more than support the charges of the local administration. Under the native dynasty, the same revenue sufficed to support an administration infinitely more minute, and, as regards its higher officials, infinitely higher paid. None of the English governing body in Orissa ever hopes to make a fortune; under the Hindu princes, Government employ was synonymous with assured opulence. Sixteen great ministers regulated the kingdom, with seventy-two deputies, and thirty-six separate departments of State. Under the English, the revenue of Orissa with difficulty maintains seven hundred sepoy; under the Hindu princes it supported, besides a peasant militia of 300,000 men, a regular army of 50,000 foot, 10,000 horse, and 2,500 elephants. About a vast militia being attached to the soil there can be no doubt; and if Hindu chroniclers have magnified the number of the regular troops, we know from the Musalmán annalists, that the Orissa king could at a moment's warning take the field with 18,000 horse and foot. But the public works of the Hindu dynasty attest the magnitude of their resources in a way that admits of no dispute. Thirty or forty thousand pounds were not considered extravagant for an ordinary temple. The accumulations of one monarch³²³ are stated at £1,296,750³²⁴ and from this he set apart £406,250³²⁵ for the holy edifice of Jagannáth. A similar magnificence surrounded the private life of the Orissa kings. Their five royal residences (*Kataks*) still live in popular tradition; and although the story of the prince³²⁶ who died just as he had married his sixty-thousandth wife is doubtless a fable, yet it is a fable that could only be told of a great and luxurious court.

How came it that the same amount of revenue which made the Orissa kings so rich, now leaves the English Governors of the province so poor? I have already shown that the great influx of silver which European trade poured into India, so decreased the value of that metal that it sank from $\frac{1}{10}$ th the value of gold in the twelfth century, to $\frac{1}{17}$ th or $\frac{1}{18}$ th six hundred years later. But even this decrease would not explain the affluence of the Hindu rulers of Orissa as compared with the poverty of the English. It is when we consider the value of silver as expressed, not in gold, but in food, that the explanation becomes clear. Nothing like a regular record of prices under the Gangetic dynasty (1132—1532) exists. But fortunately the maximum prices of food during the great famines which in almost each generation decimated Orissa, have come down to us, with the proportion which those prices bore to the ordinary rates. In the famine at the beginning of the fourteenth century, unhusked paddy rose to sixty times its average rate, and sold from six shillings and eightpence to nine shillings per hundredweight³²⁷. In the next century, under King Kapilendra (1452—1479 A.D.), paddy rose to 62½ times the ordinary price, and fetched from 6s. 11½d. to 9s. 11d. per hundredweight³²⁸. Stirling, one of our first Commissioners in Orissa, obtained an ancient paper showing the exact rates under the Gangetic dynasty. According to it, unhusked paddy sold from just under a penny to 1½ of a penny per hundredweight³²⁹, husked rice at 2½d. to 3d. per hundredweight³³⁰, and cotton at from 2s. 1½d. to 3s. 0½d. per hundredweight³³¹.

³²² 1½ millions sterling had already been spent on 31st March 1871.

³²³ Rájá Anang Bhim Deo.

³²⁴ 4,788,000 Máshas of gold.

³²⁵ 1,500,000 Máshas of gold. Purushottama Chandriká, As. Res. XV.

³²⁶ Purushottama, in the Solar List of Kings, described on a previous page.

³²⁷ The following calculation, the first of the kind in Lower Bengal history, is submitted with diffidence to Indian statisticians. While I believe that the data here collected are absolutely correct, it will be seen that several elements of uncertainty exist. In the famine at the beginning of the fourteenth century, paddy rose to 120 *káhans* per *bharan*. The Orissa *bharan* will be found fully explained in my Stat. Acc. of Puri, App. 1, p. 16. The paddy *bharan* contains nominally about 9½, but practically 9 cwt. A *káhan* is 1,280 cowries, and 4 *káhans* or 5,120 cowries, were taken as the official rate of exchange per rupee when we first obtained Orissa (in 1803). Afterwards this rate was complained of, on the ground that a rupee cost 6 or 7 *káhans* instead of 4; and this formed one of the alleged causes of the Khurdha rebellion in 1817. (Mr. Commissioner Ewer's Report to Chief Secretary to Government, dated Cuttaok, 13th May 1818, para. 95, Q.R.). At present the rate is 3,584 cowries to the rupee, the great difference being due to the fall in the value of silver which has rapidly gone on since we obtained Orissa; and so far as I can judge, the rate officially fixed in 1804 of 5,120 cowries per rupee was considerably under the actual rate of exchange. 120 *káhans* per *bharan* of 9 cwt. would be 6s. 8d. per cwt. at the rate of 4 *káhans* or 5,120 cowries per rupee, thus: 120 *káhans* = 30 rupees or 60 shillings; and if 60 shillings buy 9 cwt., the price of 1 cwt. will be 6s. 8d. On the other hand, if we take the lower or present rate of exchange at 3,584 cowries per rupee, 120 *káhans* per *bharan* will equal 9s. 6d. per cwt. If we take the exchange at the alleged old rate of 6 *káhans* or 7,680 cowries to the rupee, which I believe to be nearer the truth, the price would be reduced to 4s. 6d. per cwt. But in this and the following calculations I have taken the rates of exchange which would give the highest possible prices in the fourteenth century, so as to avoid the risk of overstating the rise in prices since then.

³²⁸ 125 *káhans* per *bharan* of 9 cwt., i.e., 6s. 11½d. at 4 *káhans* or 5,120 cowries per rupee; and 9s. 11d. at the lower rate of exchange of 3,584 cowries per rupee.

³²⁹ Two *káhans* per *bharan* of 9 cwt., i.e., just under a penny, at 6 *káhans* per rupee; 1½d. at 4 *káhans*; and 1½ of a penny at 3,584 cowries per rupee.

³³⁰ Ten cowries per Cuttaok seer of 105 tolas.

³³¹ One *pan* and 10 *gandas* per seer. If, as seems possible, the rate in ancient times was at six or seven instead of 4 *káhans* to the rupee, these prices would be a full third less; and the depreciation in the value of silver would be about one-twelfth instead of one-eighth of its former purchasing power.

From the above calculations we cannot take the price of paddy under the Gangetic-line (1132—1532 A.D.) at above 1½d. per hundredweight. It was probably less. Paddy now costs on the field in Orissa a shilling per hundredweight, or at least eight times its ancient price. An almost equal depreciation in the value of silver has gone on in other parts of India. Thus, in Upper Hindustan, under Alá-ud-din (1303—1315 A.D.), the officially fixed rate of barley was a little under sixpence per hundredweight³⁴², and of peas fourpence half-penny a hundredweight³⁴³. In the latter part of the century, under Féroz Sháh (1351—1388 A.D.), the price of barley remained exactly the same, viz., sixpence per hundredweight³⁴⁴. But no sooner did the tide of European trade set in, than the value of silver fell, and at the time of Akbar (1556—1605 A.D.) the price of barley rose to 9½d. per hundredweight³⁴⁵. The price of barley in the same localities is now on an average, about three shillings and sixpence per hundredweight retail, or seven times what it was throughout the fourteenth century.

We may therefore fairly assume that, as estimated in the staple food of the country, the value of silver in Orissa has fallen to ¼th of its purchasing power. Wages were regulated then, as now, by the price of rice, and in fact were mostly paid in grain. The Gangetic dynasty of Orissa (1132—1532 A.D.), with a revenue nominally the same as our own³⁴⁶, were therefore, as regards the home products of the country, and their ability to keep up armies and pompous retinues, eight times richer than we are. The reason clearly appears why a revenue which now barely defrays the charge of collection and the cost of protecting person and property, with one or two absolutely necessary public works, formerly supported a great standing army, a wealthy hierarchy of priests and ministers of State, and a magnificent royal court. As the native dynasty had practically eight times more revenue to spend than we have, so they practically took eight times more from the people. That is to say, their revenue represented eight times the quantity of the staple food of the province which our own revenue represents.

The truth is, that a whole series of intermediate rights has grown up between the ruling power and the soil. I shall show in the next volume how the native kings of Orissa enjoyed the undivided ownership of the land. Instead of a long line of part-proprietors stretching from the Crown to the cultivator, as at present, and each with a separate degree of interest in the soil, the *plenum dominium* was firmly bound up and centred in the hands of the Prince. The growth of these intermediate rights forms the most conspicuous phenomenon in the history of Orissa under its foreign conquerors. For centuries, under the Musalmáns and Marhattas, the unhappy province knew no Government but that of the sword; yet the very roughness of the public administration allowed private rights to spring up unperceived, and to harden into permanent charges upon the soil—charges which its native Princes would never have tolerated. Thus from long anarchy and misery a fair growth of rights has blossomed forth, and the magnificence which the Hindu Princes of Orissa concentrated upon themselves, is now distributed in the form of moderate prosperity among a long-descending chain of proprietors, each with his own set of rights in the land.

It is to such miscellaneous imposts as the stamp revenue and salt tax that the British Government of India has to look for the means of carrying on the administration. The native dynasties trusted almost entirely to the land revenue. They managed to raise an annual income variously stated at from £406,250 to £570,750, or say £450,000 a year, between the twelfth and the eighteenth centuries. This almost exactly corresponds, in figures, to the total revenue which, by a great machinery of miscellaneous imposts, we now collect from the province. In actual purchasing power, it amounted to seven times our present revenue, and supported the magnificence of a Hindu Court, with a standing army, an opulent hierarchy, and a costly civil list. Under British rule, the Orissa revenue barely suffices for the charges of the local administration.

Had we dealt with the land as the Native rulers did, and considered it the inalienable property of the State, the land-tax might possibly still have sufficed. But under our more liberal policy of developing private rights in the soil, at the expense of the public burdens upon it, the land-tax has become wholly inadequate to the cost of Government. In 1829-30, the land revenue of Orissa amounted to £158,965. In 1836-37, the Government leased out the province for thirty years; and in 1867 the Legislature renewed that settlement for another period of thirty years. It now amounts to £168,286, and no further increase can be hoped for till the end of the century. Meanwhile, the bare cost of Local Government amounts to £422,000 a year; and before the end of the century it will in all probability exceed half a million. Before the

³⁴² Four *jitals* per *man*. The *jital* was ¼ of the silver Tanká of 175 grains; or say ½ of the present rupee, or a farthing and a half. The *man* of that period contained 38·8 lbs. avoirdupois. As barley cost 4 *jitals* or six farthings per 28·8 lbs., the price was a little under six pence per cwt. For a full discussion of these weights, see Mr. Thomas' *Pathán Kings of Delhi*, p. 161, ed. 1871.

³⁴³ Three *jitals* per *man*.

³⁴⁴ Four *jitals* per *man*.

³⁴⁵ 8 *dáms* per *man*. The *dám* was officially reckoned at ⅓ of a rupee; the *man* then contained 55·467 lbs. avoirdupois.

³⁴⁶ The revenue under the Gangetic line may in round numbers be set down at \$435,000, and under the English at \$450,000 a year. With regard to the present price of paddy, the people consider eight annas a cheap rate for a Cuttack *man*, containing 107 lbs. avoirdupois; or as nearly as may be, a shilling a hundredweight. This is the rate on the field; and as will be seen in my *Statistical Accounts* (Appendices I, II, and IV), the retail price varies in different localities. In Puri district I found that an ordinary rate in good seasons was 210 lbs. for two shillings. In Balasor town the price has varied from 240 lbs. per rupee in 1850, to 140 in 1870. These are the prices of the common sort of unhusked paddy, the staple food of the people.

expiry of the present leases, the land-tax will yield less than one-third of the merely local expenditure. If, therefore, the province is to pay its way, Government will be under a constant necessity of raising additional revenue by means of the miscellaneous imposts which are so distasteful to an Indian people.

This difficulty was partly inevitable. No materials have come down showing the precise proportion of the produce of the soil which the ancient Orissa Dynasties took. Many conflicting traditions exist on the subject, and doubtless the proportion varied in different parts of the country. The rich delta of Orissa could afford to pay a larger share to the Prince than less productive arid tracts; and, as a matter of fact, the Rájá of Parikud, who still maintains his fiscal independence, takes exactly three-fifths of the crop. He, however, like other Hindu Princes, dealt with the cultivators direct. We, on the other hand, have allowed a whole series of intermediate holders, each with his own set of rights, to grow up between the State and the actual husbandmen; and practically not one-tenth of the harvest reaches the public treasury. The following figures will, I think, establish this fact. The three Orissa districts contain 7,723 square miles, or 4,942,720 acres. At least one-half of this, or say two million and a half of acres, are under cultivation. The value of the ordinary crops varies from 10*s.* to £1 16*s.* Taking the low average of 15*s.*, the total value of two million and a half of acres would amount to £1,875,000; and a land-tax of ten per cent. would yield £187,500. Now the actual land-tax from all sources amounts to £168,286. While, therefore, a Hindu Prince like the Rájá of Parikud takes three-fifths as his share of the annual produce of the soil, the British Government obtains not one-tenth of it.

This difference is partly due to the liberality of our land settlement, partly to the growth of intermediate holders; but it is also in a large degree due to the fact that we take our rent in money and not in kind. The rent-roll of an Orissa estate, when offered for sale in the market, is now found, as a rule, to be double its Government land-tax. Of course, extreme instances occur on both sides, but native gentlemen and native officers have alike assured me that this is below rather than above the average. In settling with the landholders in 1837, the Company allowed gross reductions to about one-third of the rent for the charges and risks of collection²⁴⁷. The extension of cultivation, with the natural rise in rents, has doubled the landholder's profits during the past thirty-three years; so that, as above stated, the proprietor now generally realizes at least as much again as he pays to Government. The landholder, in his turn, collects from the cultivator as rent from one-half to one-quarter of the actual yield of the land, or say one-third. Government, therefore, as it only receives at most one-half of the landholder's collections, cannot get more than one-sixth of the net yield of the soil. In reality it receives much less. For it takes its share, not in grain, but in silver, which is constantly depreciating in value. This circumstance further decreases by nearly one-half the share which the State actually obtains, and reduces its one-sixth to one-tenth or one-twelfth of the produce of the land. I have shown, on what I believe to be irrefragable evidence, that the purchasing power of silver in India has fallen during the last five hundred years to one-seventh of what it was in the thirteenth century. I propose, very briefly, to prove that this decline, at least in Orissa, is still going on, that it has proceeded at a rapid rate during the present century, and that at the present moment it continues unchecked.

The period of anarchy which preceded our accession in Orissa in 1803, has left few memorials behind it. But I have brought together, from the archives of the adjoining district of Ganjam, a series of papers which illustrate the state of prices a hundred years ago. My materials commence with the year 1778, and they show the average price of unhusked rice, except in years of famine, to have been about 8*d.* a hundredweight, and the price of husked rice 1*s.* 4½*d.*²⁴⁸. In Orissa the cost was always about one-third less, and indeed Ganjam imported a large portion of its rice-supply from Puri and Cuttack. This would show the price of paddy in Orissa to have been under 6*d.* a hundredweight; and when we obtained the province in 1803, 6*d.* a hundredweight was considered rather a high price. A shilling per hundredweight is now reckoned a cheap rate for paddy bought on the field at harvest time. In 1771 a bullock sold for 10*s.* which would now cost at least 24*s.*, and a sheep from 1*s.* 3*d.* whose present price would be at least 4*s.* The whole evidence to be derived from the official records shows that the average price of staple commodities towards the end of the last century was less than one-half their present rates. The wages of laborers bore the same proportion, and palanquin-bearers cost 4*s.* a month who now receive 8*s.*

We have, however, another means of ascertaining the decline in the purchasing power of silver. From time immemorial Orissa, like some other parts of India, has used a local currency of *couries*.

²⁴⁷ The theoretical allowance was ten per cent., but the various extra allowances raised it to between thirty and forty per cent. in Orissa—*vide* Vol. I, p. 63.

²⁴⁸ In 1778 the price of paddy in Ganjam varied from 7*d.* to 7½*d.* per cwt.;
 " 1779 7*d.* to 7½*d.*;
 " 1780 7½*d.* to 8½*d.*;
 " 1781 (a year of scarcity) it rose to 8½*d.*;
 " 1782 9½*d.*;
 " 1783 from 9½*d.* to 9½*d.*;
 " 1784 (a year of famine) it sold at the almost nominal rate of 11*d.*;
 " 1785 it fell to 8*d.*;
 " 1786 8½*d.*;
 " 1787 8½*d.* to 9½*d.* After that year followed a series of famines and disturbances, which completely disorganized prices, and for a time put a stop to importations. The years from 1789 to 1792 are still spoken of as the period of the first Ganjam famine under our rule.

When the province passed into our hands in 1803, the public accounts were kept and the revenue was paid in these little shells. In granting liberal leases to the landholders, however, we stipulated that they should henceforth pay their land-tax in silver, and fixed the rate of exchange at 5,120 *cowries* to the rupee. For many years after our accession the proprietors bitterly complained that the rupee was worth much more than this rate, and that, in order to make up their revenue in silver, they had to pay the village banker from 6,400 to 7,680 *cowries* per rupee. This was alleged as one of the causes of the Khurdhá rebellion in 1817; and although the hardships may have been exaggerated, the common rate seems to have been from 6,000 to 7,000 *cowries* per rupee. But during the last seventy years the value of silver has steadily declined, and a rupee now only purchases 3,584 of these little shells²⁴⁹. In 1804 the official exchange was 5,120, and the practical rate of exchange from 6,460 to 7,680.

The purchasing power of silver in Orissa has, therefore, declined to one-half during the last seventy years, whether estimated in the local currency or in the staple food of the province. The depreciation has of late been accelerated by the vast amount of specie expended upon the irrigation enterprises, and by the large payments in silver which have been made to Orissa for rice and other products since the canals opened up the seaboard. These great works practically date from the year 1860, and during the twenty years between 1850 and 1870 prices have risen from one-third to one-half. Thus to take the town of Balasor, which exhibits the rise in its extreme degree. In 1850 the best unhusked paddy sold at 168 pounds per rupee; in 1870 at 84 pounds, or just one-half. Fine cleaned rice was 100 pounds per rupee in 1850; 80 pounds in 1860; and 40 pounds in 1870. Common rice has not risen quite so much, as the cultivation has in the meanwhile extended. It was reported at 120 pounds per rupee in 1850; 100 pounds in 1860; and 70 pounds in 1870. Wheat sold at 33 pounds per rupee in 1850; 29 in 1860; and 18 in 1870.

The rate of wages has risen in proportion. In Balasor, unskilled laborers earned a penny halfpenny a day in 1850; they now get from twopence halfpenny to threepence. Carpenters' wages were in 1850 threepence a day; they are now fivepence farthing. Smiths and bricklayers could be had at threepence three farthings in 1850; they now earn sixpence. If we take the two other large cities in Orissa, Cuttack and Puri, the same results appear. In Cuttack, day-laborers received twopence farthing in 1850; they now obtain threepence three farthings. Smiths got fourpence halfpenny in 1850; they now earn sixpence. Bricklayers' wages have risen more rapidly, or, from twopence farthing in 1850, to sixpence in 1870. In Puri, the money wages are officially returned at the following rates; unskilled laborers in Puri town, fourpence a day; in the rural parts twopence halfpenny. Their wages twelve years ago were twopence halfpenny in the town, and three halfpence in the country. In 1860, smiths and carpenters got threepence three farthings in the town, and twopence in the country; they now get sixpence a day in the town and threepence three farthings in the country. Bricklayers, who used to get fourpence halfpenny in the town twelve years ago, now get sevenpence halfpenny.

Within the last twenty years, therefore, the price of food in the large city of Balasor has almost doubled; and throughout the whole province, so far as statistics exist, it has risen by about one-third. The rates of wages have also increased by upwards of one-third during the same period. That these results are due, not to any altered degree of pressure of the population on the land, or in their demands on the food of the province, is clear from the following fact. While town wages, which are paid in money, have thus risen, agricultural wages, which are paid in kind, have remained absolutely the same. The field-laborer has always earned a lower wage than unskilled workmen in the towns. In 1850 he received from twelve to fifteen pounds of unhusked paddy per diem according to the locality; and at the present day he receives exactly twelve to fifteen pounds according to the locality. *All wages that are paid in money have risen by more than one-third; all wages that are paid in kind remain the same.*

These, it should be remembered, are the results of only twenty years. During this brief period, silver has lost more than a third of its purchasing power, whether expressed in wages, or in the staple food of the people. Indeed, one District officer reports to me that the price of food has doubled within twelve years. The public revenues have been depreciated to at least one-third of their former purchasing power, whether expressed in wages or in grain. I have already shown that the value of silver, as estimated in the popular or cowrie currency, has fallen thirty per cent.²⁵⁰ since 1804, even calculated at the rate of exchange which Government then arbitrarily fixed in its own favour. If computed according to the actual rate of exchange then current, it has decreased by one-half. Had our first administrators contented themselves with taking payment in silver at the current rate of the cowrie exchange, the Orissa land-tax would now have been double what it is at present. But had they resolved to collect it at a grain valuation, according to Akbar's wise policy, it would now be more than double; for the prices of food have rather more than doubled since 1804. The system of paying the land-tax by a grain valuation appears to me to be the best means of giving stability to the Indian revenues. In Orissa, it would have enabled us to reduce the salt duty to the easy Madras rate; it would have saved the necessity of an income-tax altogether; and by shorter leases, it would now yield as large an income as the total which we extract by a variety of vexatious burdens.

²⁴⁹ The rate, of course, varies, but I am informed that 14 *gandas* or 66 *cowries* per pice has of late been the ruling exchange in the larger marts. This gives 3,584 to the rupee.

²⁵⁰ i.e., $\frac{3,584}{5,120} = 70$ per cent., showing a decrease of 30 per cent.

The experience of the past few years shows that the fall in value of silver still continues. Every morning the Government of India wakes up poorer than when it went to bed the night before. A lakh of rupees in 1850 represented a great deal more in actual purchasing power than a lakh of rupees in 1860; and a lakh of rupees in 1860 represented a great deal more than it did in 1870. Apart, therefore, from the cost of increased efficiency in the Administration, the English in India must inevitably go on increasing the miscellaneous public burdens so obnoxious to the people, as long as the land-tax is calculated in silver. The one remedy is a grain valuation, either struck annually or revised at intervals of about five years. It might be possible to suggest several sources of revenue, such as a duty on *Pān*, the aromatic leaf that the people chew instead of tobacco, which would be less unpopular than the income-tax. But miscellaneous imposts, however unobjectionable in themselves, are mere makeshifts and stop-gaps in a fiscal system like that of Bengal. The secret of making India pay is the due conservation of the land-tax; and in order to conserve the land-tax, it must be estimated, not, as in Orissa, upon the so-called rent of the landholder, but upon the actual produce of the soil. Until this necessity is realized and acted upon, every few years will bring a fresh set of financial embarrassments. Under the present system, without adding a single Judge, or Magistrate, or officer of any sort to the Civil List; without granting one of the administrative improvements which India's rapid advance in civilisation suggests; without undertaking any of the rural public works which a tropical country so urgently requires; without allowing a rupee for bringing our materiel of war up to the modern European standard; the Indian Government will find at the end of each ten years the revenue which sufficed at the beginning of the decade, altogether insufficient at the close of it.—*Hunter's "Orissa."*

(C.)—Extract from the Article on "India" in Hunter's "Gazetteer of India."

REVENUES of the Moghul Emperors at thirteen various periods, from 1593 to 1761,* from a smaller area and population than those of British India.

Moghul Emperors.	Authority.	Land revenue.	Revenue from all sources.
1. Akbar, A.D. 1593	Nizām ud-dīn; not for all India	₹	₹
Do. " "	Allowance for Provincial Troops † (<i>bumi</i>) .. .. .	..	82,000,000
			† 10,000,000
			Net 42,000,000
2. Akbar, A.D. 1594	Abdul Fazl, MSS.; not for all India	Net 16,574,388	..
3. Do. " "	Official documents; not for all India	" 16,582,440	..
4. Do. " 1605	Indian authorities quoted by DeLāst	" 17,450,000	..
5. Jehāngīr, A.D. 1609—11	Captain Hawkins .. .. .	..	Net 50,000,000
6. Do. " 1628	Abdul Hamīd Lāhorī	Net 17,500,000	..
7. Shāh Jehān, A.D. 1648—49	Do. " " "	" 22,000,000	..
8. Aurangzeb, A.D. 1655	Official documents	Gross 26,743,970	..
		Net 24,056,114	..
9. Do. " 1670 (†)	Later official documents	Gross 35,841,431	..
		Net 34,505,890	..
10. Do. " 1695	Gemelli Careri .. .. .	..	Net 80,000,000
11. Do. " 1697	Manucci (Catron)	Net 33,719,400	..
12. Do. " 1707	Ramusius	" 30,179,692	..
13. Shāh Alum " 1761	Official statement presented to Ahmad Shāh Abdali on his entering Delhi.	" 34,506,640	..

* The above table is reproduced from Mr. Edward Thomas' *Revenue Resources of the Moghul Empire*, published in 1871, and has been revised by him from materials which he has collected since that date.—I insert the words *net* and *gross* by his direction.

† This is the lowest estimate at which the *Bumi* or Landwehr, in contradiction to the Royal Army, can be reckoned.—Mr. Thomas' *Revenue Resources of the Moghul Empire*, page 12.

The following statement shows the revenues from the provinces of the Delhi Empire under Emperor Shāh Jehān, 1648-49 :—

In India.

Provinces.	Land-tax.
	Rs.
1. Delhi	25,000,000
2. Agra	22,500,000
3. Lahore	22,500,000
4. Ajmere	15,000,000
5. Daulatabad	13,750,000
6. Berar	13,750,000
7. Abraedabad	13,250,000

In India.

Provinces.	Land-tax. Rs.
8. Bengal	12,500,000
9. Allahabad	10,000,000
10. Behar	10,000,000
11. Malwa	10,000,000
12. Khandeish	10,000,000
13. Oudh	7,500,000
14. Telingana	7,500,000
15. Multan	7,000,000
16. Orissa	5,000,000
17. Tatta (Sind)	2,000,000
18. Baglanah	500,000
Total for all India ...	207,750,000
19. Kashmere	3,750,000
20. Kabul	4,000,000
21. Balkh	2,000,000
22. Kandahar	1,500,000
23. Badakhshan	1,000,000
Total ...	220,000,000

Aurangzeb.—All Northern India except Assam and the greater part of Southern India paid revenue to Aurangzeb. His Indian Provinces covered nearly as large an area as the British Empire at the present day, although their dependence on the central Government was less direct. From these provinces his net land revenue demand is returned at 30 to 38 millions sterling, a sum which represented at least three times the purchasing power of the land revenue of British India at the present day. But it is doubtful whether the enormous demand of 38 millions was fully realized during any series of years, even at the height of Aurangzeb's power, before he left Delhi for his long southern wars. It was estimated at only 30 millions in the last year of his reign, after his absence of a quarter of a century in the Deccan. Fiscal oppressions led to evasions and revolts, while some or other of the provinces were always in open war against the Emperor. The table given below exhibits the Moghul empire in its final development in 1697, just before it began to break up. The standard return of Aurangzeb's land revenue was *net* £34,505,890; and this remained the nominal demand in the accounts of the central exchequer during the next half century, notwithstanding that the Empire had fallen to pieces. When the Afghan invader, Ahmad Sháh Duráni, entered Delhi in 1761, the Treasury officers presented him with a statement showing the land revenue of the Empire at £34,506,640. The highest land revenue of Aurangzeb, after his annexations in Southern India and before his final reverses, was 38½ millions sterling; of which close on 38 millions were from Indian Provinces. The total revenue of Aurangzeb was estimated in 1695 at 80 millions and in 1697 at 77½ millions sterling. The gross taxation levied from British India, deducting the opium excise, which is paid by the Chinese consumer, averaged 35½ millions sterling during the ten years ending 1879.

Land revenue of Aurangzeb in 1697 (according to Manucci).		Land revenue of Aurangzeb in 1707 (according to Ramusis).	
	Rs.		Rs.
1. Delhi	12,550,000	1. Delhi	30,548,753
2. Agra	22,203,550	2. Agra	28,669,003
3. Lahore	23,305,000	3. Ajmere	16,308,634
4. Ajmere	21,900,002	4. Allahabad	11,413,581
5. Guzerat	23,395,000	5. Punjab	20,653,302
6. Malwa	9,906,250	6. Oudh	8,058,195
7. Behar	12,150,000	7. Multan	5,361,073
8. Multan	5,025,000	8. Guzerat	15,196,228
9. Tatta (Sind)	6,002,000	9. Behar	10,179,025
10. Bakar	2,400,000	10. Sind	2,295,420
11. Orissa	5,707,500	11. Doulatabad	25,873,627
12. Allahabad	7,738,000	12. Malwa	10,097,541
13. Deccan	16,204,750	13. Berar	15,350,625
14. Berar	15,807,500	14. Khandeish	11,215,750
15. Khandeish	11,105,000	15. Bedur	9,324,359
16. Baglana	6,855,000	16. Bengal	13,115,906
17. Nande (Nandair)	7,200,000	17. Orissa	3,570,500
18. Bengal	40,000,000	18. Hyderabad	27,834,000
19. Ujain	20,000,000	19. Bijapur	26,957,625
20. Rajmahal	10,050,000		
21. Bijapur	50,000,000		
22. Golconda	50,000,000		
Total ..	379,534,552	Total ..	292,023,147
23. Kashmere	3,505,000	20. Kashmere	5,747,734
24. Kabul	3,207,250	21. Kabul	4,025,983
Grand Total ..	386,246,802	Grand Total ..	301,796,364
	or		or
	£38,624,680		£30,179,686

The above lists have been taken from Edward Thomas' Resources of the Moghul Empire, pages 46 and 50.

(D.)—*Excerpt from the Journal of the Archaeological Survey of India, Vol. IV.*

Translation of a copper-plate grant, dated the 23rd year of Rajendra Chola (probably A.D. 1046).

Hail to Kōvirājakēsaripanna, the *Chakravartī* Śrī Kulōttungaśōladēva, swaying his sceptre over all the directions of the west sea of Vikklar and Siṅgalar (Ceylon). He, in the twentieth year of his reign, while graciously seated on *Kāṅgarāyan*, the temple throne placed in the *Tirumañjanasālai*¹ inside the temple of the town of Ahavamallakulakaraipuram otherwise called Ayirattali, was requested by the king of Kidāra to exempt the villages belonging to the temple of Rājendrasōlaperumballi and Rājarājaperumballi which were built in Sōlakulavallipattana, situated in Paṭṭanakkūrru division of the fertile country of Keyamaṅikkavalanādu from the taxes of *antarāya*,² *vīraṭṭishai*,³ *panmaipandaveṭṭi*⁴ and *kundāḷi*⁵ and to permit the exchange of the possession of lands from the old inhabitants to the temple. Thus at the request of the king of Kidāra which was reported by his messengers, we graciously issue this order to our agent, Rājarājamūvēndavelān, to execute copper-plate document to this effect. The lands and produce belonging to the temple of Rājarājaperumballi, which was built in Sōlakulavallipattana in the division of Paṭṭanakkūrru of the fertile country of Keyamaṅikkavalanādu; ninety-seven and three-eighths and a-hundred-and sixtieth⁶ (*vēḷi*⁷) of land in Ānaimaṅgalam of Paṭṭanakkūrru are now fixed in the possession of the temple in exchange of the owners with the calculated⁸ paddy produce of 8,943 *kalams*, 2 *tūṇis*, 1 *kuruni*, and 3 *nāḷis*, and the settled⁹ paddy produce of 4,506 *kalams*; 12 $\frac{2}{5}$ (*vēḷis*) of lands given to Brāhmana of Ānaimaṅgalam with the calculated produce of 400 *kalams* and the settled paddy produce of 560 *kalams*; 27 $\frac{1}{2}$ and $\frac{3}{5}$ and $\frac{1}{15}$ (*vēḷis*) of land in Muñjikkudi of this country with the calculated paddy produce of 2779 *kalams*, 1 *tūṇi* and 4 *nāḷis* and the settled paddy produce of 1,806 *kalams*; 106 $\frac{1}{5}$ (*vēḷis*) of land in Āmūr of Tiruvār division, with the calculated paddy produce of 10,606 *kalams*, 2 *tūṇis* and 2 *kurunis* and settled produce of 5,850 *kalams*, 70 $\frac{2}{5}$ and $\frac{2}{5}$ (*vēḷis*) of land in Nānalūr, otherwise called Vadaḷakudi of the country of Alanādu, with the calculated paddy produce of 6,514 *kalams*, 5 *kurunis* and 1 *nāḷi* and the settled paddy produce of 2,840 *kalams*. 10 $\frac{2}{5}$ and $\frac{1}{5}$ and $\frac{1}{15}$ and $\frac{1}{15}$ and $\frac{1}{15}$ (*vēḷis*) of land of Kīḷachandirappādi of this country with the calculated paddy produce of 1,012 *kalams* and 5 *kurunis*; 60 $\frac{1}{5}$ (*vēḷis*) of land given as donations to the Brahmans of Palaiyūr of this country with the calculated paddy produce of 1,000 *kalams* and the settled paddy produce of 1,500 *kalams*. 87 $\frac{1}{2}$ (*vēḷis*) of land in Puttakudi of Kurumbūr division of the fertile country of Jayaṅkondaśōlavalanādu with the calculated paddy produce of 8,720 *kalams* and the settled paddy produce of 6,107 *kalams*; 3 $\frac{3}{5}$ (*vēḷis*) of land in Ūdayamārttāndanallūr of Idaikkalinādu of the fertile country of Vijayarājendrasōlavalanādu with the calculated paddy produce of 12 *kalams* and 5 *kurunis* and the settled paddy produce of 135 *kalams*, 3 *kurunis* and the settled dry land paddy produce of 78 *kalams* and 5 *kurunis* as favorably fixed during the settlement of taxes. Half of this the above stated lands and produce shall be in the enjoyment of this temple and the other half shall cover the several expenses of *antarāya*, *panmaipandaveṭṭi*, and other taxes incurred in money or paddy by this village. Thus for the exemption from taxation and for the exchange of the lands from the former owners to the temple we issue this order.

Thus 31 $\frac{2}{5}$ and $\frac{2}{5}$ and $\frac{1}{15}$ (*vēḷis*) of land within the four boundaries with all the taxes of *antarāya* and *panmaipandaveṭṭi* and others exempted we give to the temple.

The following extract from a grant, dated A.D. 1084 by Kulothungachola shows the taxes and seigniorial dues levied in the times of the Cholas in the Tanjore district.

may you enjoy the several trees and the enjoyment and cultivation of mango trees; may you have the privilege of opening up big oil-presses; may you enjoy the upper irrigation and straining in the channels that, passing through this village, irrigate other villages; may you enjoy the upper irrigation and straining in the channels that, passing from other villages, come to this village. The cocoa and palmyra trees cultivated in this village shall not be climbed up by the

Notes.—The terms "calculated produce" and "settled produce" in the above inscription probably refer to the gross produce and the portion of it representing Government share. If this surmise be correct, the Government share, it will be seen, exceeded a half in some cases. In one or two cases there must be a mistake in the transcription of the inscription as the "settled produce" given exceeds the "calculated produce." It is assumed that the figures representing the superficial contents of lands denote "vēḷis"—a vēḷi being equivalent to 6 $\frac{1}{2}$ acres. "vēḷi" is an ancient measure and there is no tradition current in the Tanjore district showing that either the extent of a vēḷi has been altered or that any other land measure was at any time in use.

¹ The apartment in the temple where water is stored for bathing the idol.

² It may possibly be interpreted import duties.

³ Fees given to the temple at marriages—a practice which in all Hindu societies continues to this day.

⁴ Fee for the use of old paths.

⁵ *Kundāḷi* is an axe for cutting wood (generally fuel wood for use in the houses). It is not plain whether by this the ancient Chola kings also levied a tax on the use of arms, or whether it is a tax on cutting firewood in forests.

⁶ The Tamil way of expressing fractions. The mode of expression would be lost if it were translated 97 $\frac{1}{15}$ instead of 97 $\frac{1}{5}$ and $\frac{1}{15}$.

⁷ The measurement of land is not given. The grant being in the Tanjore district, according to the way of calculation there we may roughly translate *vēḷis*.

⁸ and ⁹. Calculated and settled paddy produce. Even now the lands have these 2 systems, the former calculated produce having been fixed in past times.

*Īgarar*¹⁰; may you enjoy the privilege of the planting of (pillars for) *toranas*¹¹ as befitting your position. For the enjoyment of the above rights; may you enjoy also the *nādāṭchi*, the *ñvāṭchi*, one *nāli* (of rice collection) for every *vatti* (platter) one *nāli* (of rice collection) on (the days sacred to) the manes, the tax on weddings, the (tax on) washermen's stones, the tax on potters, the rent on water, the leaves collection^{12(a)} cloth for (every) loom, the brokerage, the taxes on goldsmiths, the tax on neatherds, the tax on sheep, the good cow, the good bull, the watch of the country, the guana, tortoise, frog and others of the kind in the common embankments inside (the village); may you enjoy the right of sowing *Kār*, the supreme management, the *ikudi* petitions and other rights even without the exception of the lands used for raising good crops. For the enjoyment of the above rights, may you enjoy also the right of irrigating by obstructing the water by embankments, of straining and allowing the flow of the current. May you enjoy the right of the upper irrigation and straining in the channels irrigating this land; in these channels none (else) shall enjoy the right of cutting up branch channels, of obstructing the water, of shutting up the lower sluices, of raising up the water by obstructions, and of lifting up water by baskets. Let none obstruct the common running water or use that water for purposes of irrigation by obstructing its course. Let none raise round-about storeyed houses and mansions or sink unwalled wells or enjoy the proceeds of the coconut trees yielding (coconuts), *damanakam*¹³, *marū*¹⁴, *iruvēli*¹⁵, *senpaka*, the blue lily, mango, jack, areca-nut, palmyra.

¹⁰ Literally the polluted, by which term is meant the *śāḍars* or *śāḍars*, commonly called the toddy-tree climbers.

¹¹ The gate of a house in Sanskrit, but it also means festoons strung of green leaves, generally mango leaves.

¹² For manure or to be used as dishes for eating in taking meals.

¹³ and ¹⁴ Fragrant shrubs.

¹⁵ *Iruvēli* is a shrub, the roots of which are very fragrant.

SECTION II.—THE CONDITION OF THE PRESIDENCY AT THE END OF THE
18TH CENTURY WHEN MOST OF THE PROVINCES OF SOUTHERN
INDIA WERE ACQUIRED BY THE BRITISH.

↓ (A.)—*Extracts from official reports showing the condition of the several districts at the time they came under British administration.*

*Northern Circars—Ganjam, Visagapatam, Godávári (acquired from the Nizam in 1766), Kistna (acquired from the Nizam in 1759 and 1768), Palnad (acquired from the Nabob of Carnatic in 1801).—*The zemindary lands are situated in the hill country of the western frontier, and in the plains between the hills and the sea. The hill zemindars, secure in the woody and unwholesome heights which they inhabited, and encouraged by the hope of an eventual asylum in the dominions of the Nizam or of the Rajah of Berar, had often furnished examples of successful depredation and unpunished revolt. They were surrounded by military tenants, whose lands were held on stipulations of personal service, and whose attachment to their chiefs was increased by the bond of family connection. These zemindars consisted of three classes: First, the *Velmas* of Tellinga origin, who were driven from the Carnatic in the year 1652 by the Muhammadan arms, and who established themselves on the borders of the Kistna. Second, the *Rachewars*, of the race of ancient sovereigns of Orissa, who were also compelled by the Muhammadans to relinquish the plains of the Circars, and retired to the highland woods that formed their western frontier. Their possessions are principally situated to the north of the Godávári. Third, the *Wooriars* being petty chieftains of the military tribe, who, after the overthrow of the empire of Orissa by the Muhammadans, were enabled, from their local situation, to acquire an independent jurisdiction. Their possessions are chiefly situated in the highlands in the northern division of Chicacole.

The zemindars in the plains could boast of no higher extraction than being descended from the officers and revenue agents of the sovereigns of Orissa, who were employed by the Musalmán conquerors in the management of their new acquisitions, and who appear to have first acquired lands and influence, after the conquest of Aurangzeb, and during the distracted administration of his children.

The military force of the zemindars, like that maintained by the Poligars in the modern possessions under the Madras Government, consisted of three descriptions. First, the *Common* peons, who were paid in money and whose constant attendance was expected. Secondly, the *Mocassa* peons, who were paid by grants of land, subject to a quit-rent only. Thirdly, the *Mannoverly* peons, who consisted of military tenants of a higher order, and who were bound to bring their adherents with them to the field. At the time the Circars came into the hands of the Company, the zemindars were, for the most part, in a very irregular state of subjection to Nizam Ally. During the weakness of his Government and that of his predecessors, they had embraced every opportunity to extend their power, and to assume a degree of independence incompatible with any other character than that of tributary chiefs. In the pursuit of these views, they were assisted by the successive wars and contentions for empire, which followed the death of Aurangzeb in 1707. Amidst these convulsions arose a dispute for the succession to the soubahship of the Deccan, in which Nizam-ul-Mulk, by maintaining himself in opposition to the orders of the Mogul, excited the zemindars to disregard an authority, which then possessed not the means of enforcing their obedience. During the period of Nizam-ul-Mulk's usurpation, little progress was made in reducing these countries to a state of order; and a second contest for the Government of the Deccan arising upon his death in 1749, the confusion of the internal Government was continued and increased. Such was the state of the Northern Circars when obtained by the French. At the commencement of their administration, they made the Zemindars feel the weight of their power; but being called upon to march their troops into different parts of the country, for the purpose of supporting Salabut Jung, before their authority was established, they were soon driven to the necessity of temporizing with those they had attempted to subdue, and disorders ensued, which prevailed from the time the French were expelled the Circars. They reverted to the Government of the Nizam, under whom they continued to the period, when they were transferred to the English East India Company. In that interval, the whole system of internal management had become disorganized. Not only the forms, but even the remembrance of civil authority, seemed to be wholly lost.

By the custom of the Hindoo Government, the cultivators were entitled to one-half of the paddy produced (that is, grain in the husk) depending upon the periodical rains. Of the crops from the dry grain lands, watered by artificial means, the share of the cultivator was about two-thirds. These were the proportions which generally obtained; but particular castes were allowed a larger share, as well as strangers, that is, those ryots who were not fixed residents in the villages. Before the harvest commenced the quantity of the crop was ascertained in the presence of the

inhabitants and village servants, by the survey of persons unconnected with the village, who, from habit, were particularly skilful and expert in judging of the amount of the produce, and who, in the adjustment of this business, were materially aided by a reference to the produce of former years, as recorded by the accountants of the villages. The cultivators were at liberty, if they thought it necessary, to make another survey by people of their own; and if any material difference appeared in the two estimates, a third account was taken, under the orders of the village officers. The quantity which belonged to the Government being thus ascertained, it was received in kind or in money. Before the division took place, certain deductions were made from the gross produce, which the Committee will hereafter explain. Of the plantation or garden culture, which was of greater value than the other descriptions of produce, no larger portion was demanded from the ryots than one-fourth to one-eighth of the entire yearly crop, according to the additional expense, trouble and time required in bringing such articles to maturity, and the distance and hazard of carrying them to market. The rule with respect to these superior articles, as well as small grains, was to assess them with a fixed money-rent, not liable to fluctuation, as the produce might be more or less.

Such were the rights of the ryots according to the ancient usage of the country. In consequence, however, of the changes introduced by the Muhammadan conquest, and the many abuses, which later times had established, the share really enjoyed by the ryots was often reduced to a sixth, and but seldom exceeded a fifth; for instead of the former usage, the expedient of an impost originally founded on a measurement of the arable land, and of additional assessments in proportion to that impost, was generally adopted, and the amount of such additional assessments had no bounds, but those which limited the supposed ability of the husbandman. In those parts of the country where the practice of receiving rents in kind, or by a monied valuation of the actual produce, still obtained, the cultivators were reduced to an equally unfavorable situation by the arbitrary demands and contributions to which they were subjected beyond the stipulated rent. The effects of this unjust system were considerably augmented by the custom which had become common with the zemindars, and to which your Committee have already alluded, of sub-renting their lands to farmers, whom they armed with unrestricted powers of collection, and who were thus enabled to disregard, whenever it suited their purpose, the engagements they entered into with the ryots, besides practising every species of oppression, which an unfeeling motive of self-interest could suggest. If they agreed with the cultivators at the commencement of the year for a rent in money, and the season proved an abundant one, they then insisted on receiving their dues in kind. When they did take their rents in specie, they hardly ever failed to collect a part of them before the harvest time had arrived and the crops were out, which reduced the ryots to the necessity of borrowing from money-lenders at a heavy interest of 3, 4 and 5 per cent. per month, the sums requisite to make good the anticipated payments that were demanded of them. If from calamity or other cause the ryots were the least remiss in the discharge of their rents, the officers of the renters were instantly quartered upon them, and these officers they were obliged to maintain until they might be recalled, on the demand being satisfied. It was also a frequent practice with the renters to remove the inhabitants from fertile lands, in order to bestow them on their friends and favourites; and to oblige the ryots to assist them, when they happened to be farmers, in the tilling of their lands, and to furnish them gratuitously with laborers, bullocks, carts and straw.

In addition to the assessment on the lands, or the shares of their produce received from the inhabitants, they were subject to the duties levied on the inland trade, which were collected by the renters under the zemindars. These duties, which went by the name of Sayer, as they extended to grain, to cattle, to salt and all the other necessaries of life passing through the country, and were collected by corrupt, partial, and extortionate agents, produced the worst effects on the state of society, by not only checking the progress of industry, oppressing the manufacturer, and causing him to debase his manufacture, but also by clogging the beneficial operations of commerce in general, and abridging the comforts of the people at large. This latter description of imposts was originally considered as a branch of revenue too much exposed to abuses, to be entrusted to persons not liable to restraint and punishment. It was, therefore, retained under the immediate management of the Government. The first rates were easy, and the custom-houses few; but in the general relaxation of authority prevailing in the Circars, this mode of raising revenue for the support of Government was scandalously abused. In the course of a little time, new duties were introduced under the pretence of charitable and religious donations, as fees to the chokedars or account-keepers, guards and other officers at the stations; as protection money to a zemindar, or as a present to those who farmed the duties. Not only had the duties been from time to time raised in their amount, and multiplied in their number, at the discretion of the zemindars, and the renters under them, but they were at length levied at almost every stage, and on every successive transfer of property. Uniformity in the principles of collection was completely wanting; a different mode of taxation prevailing in every district, in respect of all the varieties of goods and other articles subject to impost. This consuming system of oppression had, in some instances, been aggravated by the Company's Government, which, when possessed of a few factories, with a small extent of territory around them, adopted the measure of placing chokies or custom stations in the vicinity of each, for the purpose of ascertaining the state of trade within their own limits, as well as to afford them a source of revenue. Under the head of Sayer revenue was also included a variety of taxes indefinite in their amount, and vexatious in their nature, called *noturpha*; they consisted of imposts on houses

on the implements of agriculture, on looms, on merchants, on artificers, and other professions and castes. (*Extract from the Fifth Report of the Parliamentary Committee for East India affairs, 1813.*)

Nellore District (acquired from the Nabob of Carnatic in 1801).—The district of Nellore did not suffer much in comparison with the rest of the Carnatic in the wars which took place in the latter half of the 18th century; and being exempt from the presence of armies, was saved from the devastation and drain on the population inseparable therefrom. Its proximity to the seat of Government, however, exposed it in a peculiar degree to the abuse and mis-government which characterised the Nabab's durbar. The mass of the people were cultivators who were ground down by the renters and left nothing but their ploughs and cattle. There was no monied class. The head inhabitants who had been sub-renters had amassed some wealth, which they hoarded. Persons who lived by trade were few. . . . Roads, properly so called, there were none and the lines of traffic were infested by robbers and dacoits. The trade of the district was unimportant and the only outlet for it was by the sea. The chief commodities were grain and tobacco and some cloth, while cattle were exported in some quantity principally to Hyderabad. The trade in cloth was the most considerable at one time. There were a number of Mogul merchants who bought for the market in Bassora and the Persian Gulf, but the English obtained access to those markets about 1800; and the Indian merchandise being undersold, the trade declined. The grain traffic was not great. The demand was chiefly in the southern districts and the only means of transport by sea on native craft; and the winds prevailing at the harvest season being contrary, the transport was precarious and the trade small. The enormous expense of land carriage was prohibitive. Carts were not obtainable. All goods were conveyed on bullocks (the cost of transporting 1 putti of grain was 1 star pagoda and 5 fanams for every 8 miles in 1805. This is about one-third of the average price of that quantity ruling throughout the district). These difficulties, combined with oppressive customs and other taxation and the insecurity of the roads, completely paralysed trade. The confusion and uncertainty of the revenue system; the oppression of the renters, themselves the victims of the rapacity of the Nabobs and compelled to recoup themselves by exactions from their people; the fraud and venality which had infected all ranks; the poverty of the cultivators who were nine-tenths of the community; their ignorance and apathetic indifference to their own improvement; the stagnation of trade and manufacture consequent on restrictive taxation and general insecurity; the depredations of Poligars and Kavalgars, the supposed guardians of the public security; the total want of a system of judicature; all these combined to produce a state of things wretched in the extreme, and from which it would be vain to hope for sudden or rapid improvement. (*The Nellore District Manual.*)

Ceded Districts—Bellary and Cuddapah (acquired from the Nizam in 1800).—The state of the district in 1800, when it was ceded by the Nizam, has been thus described: Probably no part of Southern India was in a more unsettled state or less acquainted either by experience or by tradition in the blessings of settled Government, the collection of the revenue being entirely entrusted to zemindars. Poligars and potails each of these became the leader of a little army and carried on destructive feuds with the villages immediately contiguous to him. Bands of robbers wandered through the country, plundering and murdering such travellers as refused to submit to their exactions, while the Government, conscious of its weakness, scarcely attempted to interfere. It is computed that in the year 1800, when the Ceded districts were transferred to the Company's rule, there were scattered through them, exclusive of the Nizam's troops, 30,000 armed peons; the whole of them, under the command of 80 Poligars, subsisted by rapine and committed everywhere the greatest excesses.

Kurnool (acquired from the Nabob of Kurnool 1838).—It is impossible to draw out any history of the revenue management of the country during the time of the Nabobs. There were no laws between the governing and the governed, the taxer and the taxed, except the ruler's own will. The little that we can learn of the internal economy of the country, before the immediate rule of the British, shows us that the manner of imposition of the revenue was most arbitrary and the collection most iniquitous. The whole known history, with the honorable exception of Manauwar Khan's rule, is but a series of acts of oppression and violence on the part of the Nabob, and passive resistance or flight on the part of the people. Mr. Blane, the Commissioner, on the assumption of the country, constantly mentions these facts and shows that the population was about one-half in proportion to that of the surrounding districts. There are, however, now few records of those times extant. The story of their destruction is amusing. The British soldiers who were employed in installing Manauwar Khan on the throne took a fancy to the cloths in which the records were wrapt and pilfered them, throwing the records into inextricable confusion. When Manauwar Khan was fairly seated on the throne, he tried to re-arrange them; but finding the trouble too great, he employed all his elephants and camels for some days to throw them into the river. That flowing tide carried down in its bosom the evidence of many a deed of oppression and many a by-gone story of woe! This act of Manauwar Khan the Mild has effectually thrown the cloak of oblivion over the doings of his ancestors. In this oblivion we perforce must leave them.

It will be, however, as well to record a few of the acts of the last Nabob, to show the state of the country when it was at first assumed. The revenue administration was in the greatest disorder and was carried on without any system whatever. No public accounts were kept except by the village officers, and the amount of remittances was carried straight into the Nabob's

senana, that being his only treasury. The amount to be paid by each village was changed according to the caprice of the Nabob, and he would increase his demand without any ostensible reason. When his demands passed all bounds, the people would fly. Then the Nabob would allure them back with promises, and give them a cowle to re-assure them, but as soon as the crops were ready to be out, he would seize the produce, breaking through his word without scruple. In Nandyál, where there is some valuable cultivation under a fine tank, he played the people this trick for two or three years, until at last they threw up the land, leaving the Pariah servants of the village to carry on the cultivation as best they could for the Nabob. In another village, Nannur, he added Rs. 5,000 to the demand, because a horse of that value died there. The inhabitants fled and left the Nabob to continue the cultivation with his own servants and bullocks. (*Mr. Morris' Report on the settlement of the Kurnool district.*)

Chingleput (acquired in 1763 and 1801).—The Jaghire was twice invaded by Hyder Ali; in 1768, and in the war of 1780, when he entered it with fire and sword. On the termination of the latter war, in 1784, hardly any other signs were left in many parts of the country of its having been inhabited by human beings, than the bones of the bodies that had been massacred, or the naked walls of the houses, choultries, and temples, which had been burnt. To the havoc of war succeeded the affliction of famine; and the emigrations arising from these successive calamities nearly depopulated the district.

The system of management in the Jaghire, while it was rented by the Nabob, was of the same oppressive and unjust character which marked the administration of affairs in his own territory, the Carnatic. It exhibited throughout a scene of boundless exaction and rapacity on the part of the Government and its officers; of evasion on that of the inhabitants; or of collusion between them and the public servants; while the revenue diminished every year with the cultivation. The husbandman was entitled to a certain standard share of the crop, but a considerable proportion of it was extorted from him under the varied devices of *usual assessment, fixed assessment and additional assessment, durbar khirsh*, and by private contributions levied by the revenue officers for their own use. (*Extract from the Fifth Report of the Parliamentary Committee for the East India affairs, 1813.*)

Trichinopoly (acquired in 1792).—Under the Nawab's Government, the revenue had been collected in the irrigated taluks by a division of the produce with the ryots. As a general rule, the crops were equally divided between the Government and the cultivators, after a deduction of 5 per cent. of the gross produce had been made for reaping expenses. This was the ordinary rate of division (*váram*), but in lands irrigated from tanks and also in those which, from their position, were liable to have the crops damaged by inundations, the ryots were allowed to take 55 to 58 per cent. of the gross produce. In newly formed wet lands the cultivator's share (*kudivaram*) was 60 per cent. and in those irrigated by picottahs and other mechanical contrivances, it varied from 65 to 68½ per cent. The allowances (*sutantrams*) paid to the village artificers, karnams, watchers, cultivating slaves (*Pallars*), and others varied from 23 to 28 per cent. of the gross produce, and were paid by the inhabitants alone out of their share.

In the dry portions of the country, the revenues were collected in some villages according to the sorts of grains cultivated, while in others the assessment varied according to the nature of the soil. The demands were, however, made in a most arbitrary manner, and were invariably increased if the outturn of the crops happened to be better than usual. The collections in these villages were made in money, and not in kind, as in the wet villages.

The sale of grain was a strict monopoly, the price being fixed by the manager. All importation was forbidden, and it was an offence, punishable by exorbitant fines, even to lend a neighbour such small quantities of grain as he might require for his immediate support. The grain was taken from the cultivators at the rate of 7 and 8 fanams* per kalam,† and sold back to them from Government granaries kept up in different parts of the district at 9 and 10 fanams per kalam.

In some remarks that he makes on the system of government prevailing in Trichinopoly before the English got possession of the country, Mr. Wallace remarks that, under the system then in force, the people never knew when the demands on them would cease. The so-called fixed assessments seemed to have been imposed merely with the view of inducing the ryots to cultivate, in the hope that nothing beyond the settled amount in money or grain would be exacted from them. In this hope they were, however, invariably disappointed, and he asserts that, if in any one year the revenues were actually collected according to the fixed rates, this was done merely with the view of inducing the ryots, by this apparent moderation, to increase the extent of their cultivation in the succeeding year, and thus give the managers or their sub-renters an opportunity of doubling their exactions.—*Trichinopoly District Manual.*

Tinnevely (acquired in 1792 and 1801).—Colonel Fullerton in 1783 wrote:—"The last, but not the least, considerable of your southern territories is Tinnevely. It is a hundred and fifteen miles in length and seventy miles in breadth. A ridge of inaccessible mountains divides it on the north from the wild valleys of Watrap and Outumpollam, belonging to Tippoo Sultan. It stretches to the confines of Madura and Ramnad on the north-east and east, reaches to the sea upon the south, and borders on the west with the Rajahship of Travancore, both terminating

* There were 30 fanams to the pagoda, so that one fanam equalled 1 anna 10½ pies of our present currency.

† The kalam contained 39 measures of 100 cubic inches.

near Cape Comorin. Nature has been bountiful to this province. Its surface is generally flat, from the sea-coast, till it approaches the mountains on its northern boundary. The rivers by which it is intersected ensure luxuriant crops of rice, and the driest parts yield cotton in abundance. The productions of the neighbouring island of Ceylon would flourish here, and thus render us the rivals of the Dutch in the cinnamon trade; but the peculiar tenure under which the country has been held, the convulsions it has endured from the first intrusions of the Mussalmans in the course of this century, and the depravity of its rulers, have counteracted the benefits of nature. Even when a native Rajah governed Tinnevely, the flat and open country only was reduced. This was let for specific sums to great renters, who were invested with despotic powers and harassed the peaceful subjects, while various leaders who possessed considerable territory maintained armed forces and withheld their stipulated tribute on the first appearance of disturbance. These chiefs, as well as their subjects, are called Poligars; they amount at present to 32, capable of bringing 30,000 brave, though undisciplined, troops into the field. They have also fortified towns and strongholds in the mountains, whither they retire in cases of emergency. Besides the territory that these Poligars possess under the range of hills that form the northern boundary of Tinnevely, many of them hold ample tracts in the flat and cultivated country. Adverse to industry, they suffer their own possessions to remain waste, while they invade each other and plunder their industrious neighbours. Such is the dread of these ravagers, that every district in the province has been forced to purchase their forbearance by enormous contributions."

Of the renters employed to collect the revenue, Colonel Fullerton gives the following account:—

"It was not possible for the English Government entirely to repress the misconduct of inferior instruments who are eager to perpetuate oppression and to enforce unusual measures by unprecedented means. The situation of the country rendered it necessary to continue the practice of renting extensive districts to the highest bidder; although every precaution was adopted to prevent the abuse of power, still the collections could not be enforced unless an unrestrained authority were vested in the renter. His object, too, frequently is to ransack and embezzle that he may go off at last enriched with the spoils of his province. The fact is, that in every part of India where the renters are established, not only the ryot and the husbandman, but the manufacturer, the artificer, and every other Indian inhabitant, is wholly at the mercy of those ministers of public exaction."

"The established practice throughout this part of the peninsula has for ages been to allow the farmer one-half of the produce of his crop for the maintenance of his family and the recultivation of the land, while the other is appropriated to the circar. In the richest soils, under the cowle of Hyder, producing three annual crops, it is hardly known that less than 40 per cent. of the crop produced has been allotted to the husbandman. Yet renters on the coast have not scrupled to imprison reputable farmers, and to inflict on them extreme severities of punishment, for refusing to accept of sixteen in the hundred, as the proportion out of which they were to maintain a family, to furnish stock and implements of husbandry, cattle, seed and all expenses incident to the cultivation of their lands. But should the unfortunate ryot be forced to submit to such conditions, he has still a long list of cruel impositions to endure. He must labour week after week at the repair of water-courses, tanks, and embankments of rivers. His cattle, sheep and every other portion of his property is at the disposal of the renter and his life might pay the forfeit of refusal. Should he presume to reap his harvest when ripe, without a mandate from the renter, whose peons, conicopillays and retainers attend on the occasion, nothing short of bodily torture and a confiscation of the little that is left him could expiate the offence. Would he sell any part of his scanty portion, he cannot be permitted while the circar had any to dispose of; would he convey anything to a distant market, he is stopped at every village by the Collectors of Sunkum or Gabella (transit duties), who exact a duty for every article exported, imported, or disposed of. So unsupportable is this evil, that between Negapatam and Palghautcherry, not more than 300 miles, there are about 30 places of collection, or in other words, a tax is levied every ten miles upon the produce of the country; thus manufacture and commerce are exposed to disasters hardly less severe than those which have occasioned the decline of cultivation."

"But these form only a small proportion of the powers with which the renter is invested. He may sink or raise the exchange of specie at his own discretion; he may prevent the sale of grain, or sell it at the most exorbitant rates; thus, at any time he may, and frequently does, occasion general famine. Besides maintaining a useless rabble, whom he employs under the appellation of peons, at the public expense, he may require any military force he finds necessary for the business of oppression, and few inferior officers would have weight enough to justify their refusal of such aid. Should any one, however, dispute those powers, should the military officers refuse to prostitute military service to the distress of wretched individuals, or should the Civil Superintendent (the 'Superintendent of Assigned Revenues', the Collector of that time), remonstrate against such abuse, nothing could be more pleasing to the renter; he derives from thence, innumerable arguments for non-performance of engagements, and for a long list of defalcations. But there are still some other not less extraordinary constituents in the complex endowments of a renter. He unites, in his own person, all the branches of judicial or civil authority, and if he happens to be a Brahmin, he may also be termed the representative of ecclesiastical jurisdiction. I will not enlarge on the consequences of thus huddling into the person of one wretched mercenary of those powers that ought to constitute the dignity and lustre of supreme executive authority."—*History of Tinnevely by Bishop Caldwell.*

Salem (acquired in 1792 from Tippu Sultan)—That the generality of the peasants who inhabit the Bauramahl are extremely indigent is a truth of which daily experience convinces us. The system of oppression, which obtained in the last Government, and the frequency of destructive wars, have entailed upon them a state of poverty from which nothing but the operation of time, under the fostering influence of moderate taxation, mild laws and the impartial distribution of justice, can relieve them. Far removed from the seat of Government and seldom obtaining substantial redress, even though their complaints should reach the throne, patient of injury because hopeless of relief, and rarely possessing the means by which the venal award might be procured, they were subjected to the unrestrained hand of oppression, which, insatiable in its grasp, preyed indiscriminately on their property, palsied the very nerve of industry, and implanted in their minds a distrust of the intentions of their rulers, which better treatment and more attention to their circumstances have scarcely been able to eradicate. The undistinguishing ravages of war, ever fatal to the industrious husbandman, brought with them an accumulation of distress. Exposed from their central situation to the incursions of contending armies and the depredations of unprincipled Poligars, equally mistrusting the power that invaded and the friends who ought to protect them from violence, they had no safety but in flight, no security but what was afforded by inaccessible mountains, from the tops of which they beheld the destruction of their former habitations.—*Mr. Graham, Assistant Collector, Salem District—1797.*

Malabar (acquired in 1792 from Tippu Sultan).—"Malabar," says Mr. Brown, Commercial Resident, "when Hyder invaded it, was divided into a number of petty Rajahships, the government of which being perfectly feudal, neither laws nor a system of revenue were known amongst its inhabitants. Owing to the quarrels between the different rajahs and the turbulent spirit of the Nair chiefs, who were frequently in arms against each other, the state of the country was little favorable to the introduction of order or good government. Malabar, however, was then a country very rich in money. For ages the inhabitants have been accumulating the precious metals that had been given them for the produce of their gardens. Hyder's only object, in the countries that he conquered, was to acquire money, and, provided he got plenty of that, he was very indifferent as to the means which his officers took to obtain it. Immediately after the conquest of Malabar, vast sums were extorted from its inhabitants by the military officers and by the Canarese Brahmins placed over the revenues. Of these extortions Hyder received a share; and no want of a system of revenue was felt until these sources began to fail. When he found the assets from Malabar fall short of its charges, he listened to proposals from the rajahs to become tributaries. An estimate of the revenue was made by the abovementioned Brahmins, who, as many of them were to remain with the rajahs as spies on their actions, took care that the estimate should be so formed as to leave a large sum to be divided between them and the rajahs. By this new order of things, these latter were vested with despotic authority over the other inhabitants, instead of the very limited prerogatives that they had enjoyed by the feudal system, under which they could neither exact revenue from the lands of their vassals, nor exercise any direct authority in their districts. Thus the ancient constitution of government (which, although defective in many points, was favorable to agriculture from the lands being unburdened with revenue) was in a great measure destroyed, without any other being substituted in its room. The rajah was no longer, what he had been, the head of a feudal aristocracy with limited authority, but the all-powerful deputy of a despotic prince, whose military force was always at his command, to curb or chastise any of the chieftans who were inclined to dispute or disobey his mandates. The condition of the inhabitants under the rajahs thus reinstated in their governments was worse than it had been under the Canarese Brahmins, for the rajahs were better informed of the substance of individuals and knew the methods of getting at it. In short, the precarious tenures by which the rajahs held their station, joined to the uncontrolled authority with which they were vested, rendered them to the utmost degree rapacious; and not even a pretence was set up for exacting money from all such as were known to have any. There were no laws; money insured immunity to criminals; and innocent blood was often shed by the rajahs' own hands under the pretence of justice. In the space of a few years many of them amassed treasure to an amount unknown to their ancestors; and had it not been for the dread that they entertained of Hyder's calling them to an account of their ill-gotten wealth, their situation under them was better than that which they held before the invasion. The country, however, was daily declining in produce and population, insomuch so that, at the accession of Tippoo, I have reason to conclude, from my own observations, and from the inquiries which I then made, that they were reduced to one-half of what they had been at the time of Hyder's conquest. But still greater calamities were reserved for the unfortunate inhabitants of this country in the reign of the Sultan. During the government of his father, the Hindus continued unmolested in the exercise of their religion, the customs and observances of which, in many very essential points, supply the place of laws. To them it was owing that some degree of order had been preserved in society during the changes that had taken place. Tippoo, on the contrary, early undertook to render Islamism the sole religion of Malabar. In this cruel and impolitic undertaking he was warmly seconded by the Moplays, men possessed of a strong zeal and of a large share of that spirit of violence and depredation which appears to have invariably been an ingredient in the character of the professors of their religion in every part of the world where it has spread. All the confidence of Sultan was bestowed on Moplays, and in every place they became the officers and instruments of government. The Hindus were

everywhere persecuted and plundered of their riches, of their women, and of their children. All such as could flee to other countries did so; those who could not escape took refuge in the forests, from whence they waged a constant predatory war against their oppressors. To trace the progress of these evils would carry me too far. I mention them only for the purpose of showing how the ancient government of this country was at last completely destroyed, and anarchy was introduced. The Moplays never had any laws or any authority except in the small district of Cannanore, even over their own sect, but were entirely subject to the Hindu chiefs, in whose dominions they resided. Tippoo's code was never known beyond the limits of Calicut. During this period of total anarchy, the number of Moplays was greatly increased, multitudes of Hindus were circumcised by force, and many of the lower orders were converted. By these means, at the breaking out of the war conducted by Lord Cornwallis, the Hindu population was reduced to a very inconsiderable number. The descendants of the rajahs were then invited to join the Company's forces; and, when Tippoo's army had been expelled from Malabar, many Nairs returned from their exile in Travancore; but their number was trifling compared with what it had been at the commencement of the Sultan's reign.

"From this short sketch it is evident that this province, at the time it was ceded, had really no form of government, and required a new system to be framed for its use. The feudal system was broken; and no other kind of administration was known to the rajahs who laid claim to their respective districts than that which they had exercised or witnessed under Hyder, and which was a compound of corruption and extortion. To these men, however, the most unfit that could have been selected, was the whole authority of government over the natives entrusted. Two evils of great magnitude were the consequence of this measure; the extortions and corruptions of the preceding administrations were continued, while the ancient feudal institutions of military service were revived, and all the Nairs thereby attached to the different chieftains, and these again to the rajahs. Nothing could exceed the despotic rapaciousness of these men to oppose which there was no barrier; for it is well known that none of the inhabitants dare complain against a rajah, whatever injuries they may have sustained, assassination being a certain follower of complaint. It is not surprising that under such rulers agriculture did not flourish, and that the fields now cultivated (which in some districts bear but a small proportion to those that are waste) should yield but very indifferent crops."

South Canara (acquired from Tippoo Sultan in 1799).—Canara has, however, now completely fallen from this state of prosperity. The evils which have been continually accumulating upon it since it became a province of Mysore have destroyed a great part of its former population, and rendered its remaining inhabitants as poor as those of the neighbouring countries. Its lands, which are now saleable, are reduced to a very small portion and lie chiefly between the Kundapur and Chandragiri rivers, and within five or six miles of the sea. It is not to be supposed, however, that the whole of this tract can be sold, but only that saleable lands are scattered throughout every part of it, thinner in some places, and thicker in others, particularly in the Mangalore district. There is scarcely any saleable land, even on the sea-coast, anywhere to the northward of Kundapur or anywhere inland from one end of Canara to the other, excepting on the banks of the Mangalore and some of the other great rivers. In the vicinity of the ghâts, the lands are not only unsaleable, but the greater part of them is waste and overgrown with wood. It is reckoned that the population of the country has been diminished one-third within the last forty years; and there can be little doubt but that its property has suffered a much greater reduction. Garisappa, Ankola, and Kundapur, formerly flourishing places, contain now only a few beggarly inhabitants; Honawar, once the second town in trade after Mangalore, has not a single house; and Mangalore itself is greatly decayed.

It may be said that this change has been brought about by the invasion of Hyder; by the four wars which have happened since that event; by Tippoo himself destroying many of the principal towns upon the coast and forcing their inhabitants to remove to Jamalabad and other unhealthy situations near the hills; by his seizing in one night all the Christians, men, women and children, amounting to above sixty thousand, and sending them into captivity to Mysore, from whence one-tenth of them never returned; by the prohibition of foreign trade; and by the general corruption and disorder of his government in all its departments. These circumstances certainly accelerated the change, but taken altogether, they probably did not contribute to it so much as the extraordinary augmentation of the land rent.

A moderate land rent carries in itself such an active principle of prosperity that it enables a country to resist for a long time all the evils attending a bad government, and also to recover quickly from the calamities of war. When it is fixed and light, the farmer sees that he will reap the reward of his own industry; the cheerful prospect of improving his situation animates his labours, and enables him to replace in a short time the losses he may have sustained from adverse seasons, the devastations of war and other accidents. But when an oppressive rent is superadded to all the other mischiefs of a tyrannical Government, the country, however flourishing it may ever have been, must sink under them at last, and must hasten to ruin at a more rapid pace every succeeding year.

Hyder ruined Canara, a highly improved country, filled with industrious inhabitants enjoying a greater proportion of the produce of the soil and being more comfortable than those of any province under any native power in India; but instead of observing the wise and temperate conduct which would have secured to it the enjoyment of these advantages, he regarded it as a fund

from which he might draw, without limit, for the expenses of his military operations in other quarters. The whole course of the administration of his deputies seem to have been nothing but a series of experiments made for the purpose of discovering the utmost extent to which the land rent could be carried, or how much it was possible to extort from the farmer without diminishing cultivation. The savings accumulated in better times enabled the country to support for some years the pressure of continually increasing demands, but they could not do so for ever; failures and outstanding balances became frequent before his death.

The same demand and worse management increased them in the beginning of Tippoo's reign. He was determined to relinquish no part of his father's revenue. He knew no way of making up for failures, but by compelling one part of the ryots to pay for the deficiencies of the other; he made them pay not only for those which arose upon the cultivation of the current year, but also for those which arose from the waste lands of dead and deserted ryots which were annually increasing. Severity and a certain degree of vigilance and control in the early part of his government, kept the collections for sometime nearly at their former standard, but it was impossible that they could remain so long, for the amount of land left unoccupied from the flight or death of its cultivators became at last so great, that it could not be discharged by the remaining part of the inhabitants; and the collections before the end of his reign fell short of the assessment from ten to sixty per cent. The measure which he adopted for preserving his revenue was that which most effectually destroyed it; he forced the ryots, who were present, to cultivate the lands of the dead and absent; but as the increased rent of their own lands required all their care and labour, by turning a part of it to these new lands the produce of their own was diminished, and they became incapable of paying the rent of either. The effect of this violent regulation was to hasten the extinction of the class of ancient proprietors or landlords; for, many, who might still have contrived to have held that rank, had they been permitted to confine their stock to the cultivation of their own lands, when they were obliged to employ it in the cultivation of those of other people, and when the consequent decrease of the produce left no surplus after paying the rent of Government, sunk to the state of laborers. Nothing can more strongly indicate the poverty of a country than when its lands, so far from being saleable, must be forced upon the cultivators, but this practice prevails more or less throughout Canara, and is very general everywhere to the northward of Kundapur.—*Sir Thomas Munro.*

(B.)—*A list of Moturpha taxes levied in the village of Singanallur in the Coimbatore district taken from the records kept by the karnam of the village.—The tax was levied on all persons with the exception of land-holders. The following are the rates at which some of the moturpha taxes were levied :—*

	RS.	A.	P.
Salt-tax on each kavali or pot	1	7	6
Tax on cloth-bazaars, first-class, 40 fanams	11	12	0
" on " second-class, 20 fanams	5	14	0
" on " third-class, 10 fanams	2	15	0
" on barbers, 8 fanams	2	5	8
" on blacksmiths, 8 fanams	2	5	8
" on carpenter, 8 fanams	2	5	8
" on double bullock cart, 8 fanams	2	5	8
" on weavers, 6 fanams	1	12	3
" on pack-bullock, 4 fanams	1	2	10
" on shanan (toddy drawer), 2 fanams	0	9	5
" on kurumbas (weavers in wool), 2 fanams	0	9	5
" on washerman, 8 fanams	2	5	8
" on pariahs, 8 fanams	0	14	2
" on neeladuppu (indigo vat), 8 fanams	2	5	8
" on chucklers, 8 fanams	2	5	8
" on oil-mill, 10 fanams	2	15	0

SECTION III.—THE CONDITION OF THE AGRICULTURAL CLASSES UNDER
BRITISH ADMINISTRATION DURING THE 1st HALF OF THE
PRESENT CENTURY.

(A.)—*Extract from the "Indian Economist."*

LAND REVENUE : PAYMENT IN KIND, OR IN MONEY.

The causes of the remarkable fall in prices which has almost invariably followed the transfer of territory from Native to British rule, have nowhere, we think, received so satisfactory an exposition as in a paper that appeared in the April number of the old *Bombay Quarterly Journal* in 1857. We shall make no attempt to recast what was there so well stated, but devote our present space to the reproduction of a part of that paper :—

"It seems to us that there are certain prominent characters by which the British system of revenue and finance is broadly marked and distinguished from that of all the Native Governments which have preceded it, and that in their peculiarities we shall find an adequate explanation of the remarkable phenomenon which we are now considering. The Anglo-Indian financial system differs from that of the Native Governments in the following most important particulars :—

"1stly.—The payment of the army, police and other public establishments in cash.

"2ndly.—The collection of the land tax in money instead of wholly or partially in kind.

"3rdly.—The transfer of a portion of the Indian revenues to England, for the payment of the Home charges, usually and correctly styled—"The Indian Tribute."

"4thly.—The creation of a funded public debt, of which the interest has to be paid in cash.

"The charges to be defrayed out of the Indian revenue, being of an inflexible character, could only be met in years of deficient collections by borrowing, and hence they involved the creation of a funded public debt. But they brought about more important consequences still, for, the payment of troops and establishments and the interest of the public debt in cash, of necessity, involved the collection of the revenue in cash too, and the latter measure, however little thought of at the time of its introduction by our Indian Land Revenue Collectors and Financiers, has produced a momentous revolution in the value of property and bearing of taxation in India far exceeding in degree, but similar in kind to that effected in England by the return to cash payments in 1819.

"Under Native rule the land tax was the chief source of revenue and was in great part either levied in kind, or assigned for the support of troops and establishments. There was only a small portion of the whole collected in money, and transferred from the local to the central treasuries. The standing military force kept and regularly paid by the Government was small. The bulk of the troops consisted of a kind of militia, furnished by jaghirdars and other landlords, to whom the collection of the taxes was assigned for the support of these levies and for conducting the civil administration of the districts placed under their jurisdiction. The troops or retainers of these feudatories were in great measure maintained on the grain, forage and other supplies furnished by the districts in which they were located. The land tax was in consequence either wholly or partially taken in kind and what was collected in money was generally paid away to parties on the spot, and thus quickly returned into circulation. The hereditary revenue and police officials were generally paid by grants of land on tenure of service. Wages of farm servants and agricultural laborers were paid in grain. Grain also was the common medium of exchange for effecting petty purchases in country towns. The farmer's or laborer's wife took a basketful of grain on her head to market instead of a purse of money, and therewith purchased her week's supplies. The people lived in a rude and simple fashion, having few wants, and knowing little of luxuries. In inland districts the chief imports were salt, metals, and a few luxuries for the better classes; but the value of the whole was inconsiderable and the exports with which these were purchased were, of course, correspondingly limited. In this state of things money was hardly wanted at all, and a small supply of coin sufficed for the realization of the public revenue and the settlement of commercial transactions. But while the quantity of coin in circulation was small, the prices of agricultural produce were well sustained, owing to the limited extent of land in cultivation and the large demand for food by the numerous body of the people employed unproductively as soldiers, retainers, and public officers of all kinds, and the difficulty of supplementing deficient harvests by importations from more favored districts, through the want of good roads or other facilities for the transport of bulky produce. The foreign commerce of the country at large was necessarily confined within very narrow limits. It was only the products of the coast districts and the more valuable commodities of the interior, such as indigo and manufactured goods, that could bear the expense of carriage to the ports of shipment so as to admit of being exported. India, at that

time, coveted few of the productions of foreign countries and her most important imports were the precious and common metals, broad-cloths, jewels, and other luxuries for the wealthy.

"The innovations made in the revenue and financial system by the British have, however, effected the most sweeping changes in all of these particulars, and we shall now endeavour to trace their operation on the territory of a native prince passing under the sway of the Company. The first steps taken were to substitute regularly-paid and disciplined troops, located in military stations, for the rural militia of the native feudatories, and a staff of European and native officials receiving fixed salaries, in place of the former mamludars and revenue farmers with their followers, who paid themselves by perquisites and other indirect gains, but received very trifling emoluments from the treasury of the State. The next and an all-important step in Anglo-Indian administration was to collect the land tax in money instead of realizing it in kind, according to the practice which had virtually, if not nominally, obtained to a great extent under native rule. The immediate and inevitable consequence of this general enforcement of money assessments was, that the amount of coin, previously circulating and sufficient for the adjustment of the limited transactions connected with revenue and commerce under the native system, proved quite inadequate for the settlement without a derangement of prices of the greatly enlarged transactions resulting from the British system. Under the native system, the sale for cash of a small part of the agricultural produce of a district sufficed to provide for all its liabilities connected with taxation and commerce. Under the British system, on the contrary, twice or, perhaps, three times the quantity of produce had to be so sold in order to provide for the same objects, owing to the whole amount of the land tax being demanded in coin. But the supply of coin remaining as before, the effect of this increased demand for it was of course to enhance its price. The coin in circulation had to perform double or treble the work it had accomplished before. The ryot requiring more cash to pay his money assessment had, of course, to bring more produce to market, which occasioned a glut and brought down prices. And this state of things was aggravated by the demand for grain and forage in the country markets being less than before, owing to the disbanding of the irregular force which had been kept up by the native jaghirdars and other functionaries of the former Governments and to the increased production due to an extension of cultivation by means of these disbanded levies. Prices fell more and more until, in many cases, our Collectors found it to be wholly impossible to collect the full land assessment, and large remissions had to be annually made. The village grain merchants, who are also the village bankers, deprived of a sufficient market at their own doors, were compelled, in order to find money to supply their constituents with, to seek more distant markets for the disposal of the produce left upon their hands in liquidation of advances previously made by them to the ryots. This awakened a spirit of greater enterprise and activity among the commercial classes, which was gradually communicated to the ryots, and laid the germ of that active foreign trade which now advances with gigantic strides, and has already penetrated into the remotest recesses of the interior. This collateral benefit, conferred by the British plan of administration, has fairly set free the spirit of progress long spell-bound in the native mind under the iron fetters of Asiatic customs, far more than compensates India for the period of suffering in which it originated.

"The sufferings of the rural population during this transition period were, without doubt, very severe. The revenue reports of our Collectors in newly-acquired territories abound with harassing descriptions of the depressed condition of the agricultural classes, and with representations of the difficulties they experienced in collecting the land assessment, owing to the great fall in the prices of all descriptions of agricultural produce. The assessments of Sir Thomas Munro in the Madras districts failed from this cause. So did the early Revenue settlement of the Bombay territories, and also the permanent settlement of Bengal, which occasioned the ruin of the first proprietors. And quite recently we have had a striking example of the same phenomenon in the case of the Punjab. It is stated in the report of the Board of Administration for the years 1849-50 and 1850-51, printed for the Court of Directors, that fixed money assessments were substituted in 1847 for the system we found in existence, and that in the whole of the Punjab a reduction of the land tax, equal to 25 per cent., has been effected. The demand for food has not decreased; it has probably increased; for although the army of the late Government has been disbanded, there are not, between the Sutlej and the Khyber, less than 60,000 fighting men with, perhaps, five times that number of camp followers. Hence there is a larger demand than before for food over the country generally, though the market round about Lahore is more limited. The labour employed on canals, roads, cantonments, and other public works must cause the circulation of large sums of money, and increase the demand for food. The pay of our army within the limits (of the Punjab) has been estimated to be equal to one million six hundred and fifty thousand pounds. The expenditure by the various civil establishments, the Commissariat and Executive departments, and the different works in progress under the Board, are probably equal to another million; so that nearly double the Punjab revenues are at present spent in the country. In despite, however, of large reductions (of assessment), the complaints during the past year on the part of the agriculturists have been loud and general. Prices (in many villages) have fallen a half. The cry of over-assessment is loud and general. There has been a very general demand among the agriculturists for a return to grain payments, and to a division or appraisal of the crops every season.

"It is clear from these statements of the Board of Administration that the specie in the Punjab must have been largely increased under our rule, even if we make the most ample allowance for the re-export of a portion of it, remitted by our sepoys and camp followers to their homes in the older provinces. And yet, in the face of this large increase of coin in circulation, prices have fallen nearly 50 per cent. The Board, following the example of our early Collectors, attribute this decline of prices to abundant harvest and extension of cultivation; but it may well be doubted whether the increase of production in the Punjab, up to the time referred to in the Board's report, had more than kept pace with the increased consumption due to the presence of our army, numbering with its camp followers nearly four hundred thousand souls. The phenomenon of a great and sudden fall of prices is not singular, or confined to the Punjab, but was equally observable in other parts of India when they first passed under the rule of the British Government. The fall in the former, as in the latter case, will be of a lasting character, and an explanation for it must be sought in some cause of wider and more enduring action than the casual state of the harvest, or the extension of land under tillage. These circumstances may have contributed to the effect, as already pointed out, but only to a very limited extent. It would also seem to be capable of demonstration that the cause in question cannot be a drain of bullion to meet the tribute paid by India to England, for in this particular instance of the Punjab, bullion was fast flowing into the country when prices were falling, and so of India at large. The tribute has been paid by means of exports of produce, without requiring the transmission of bullion to England, excepting on rare occasions; and the imports of bullion into India have, as already noticed, been, on the whole, very large; so that the metallic currency of all British India must have been rapidly increasing for many years past.

"This remarkable fall of prices, which has almost invariably followed the transfer of territory from Native to British rule, while neither capable of being accounted for by the state of the crops and extent of cultivation, nor by the annual tribute remitted to England, may yet be clearly traced to the extraordinary demand for money occasioned by our collecting the land assessment in cash, and conveying it away from the agricultural district to our large military stations for the payment of the troops located there. A much larger currency than before would clearly have been required under this change of system, in order to sustain prices at the old standard. It was, however, impossible to enlarge the currency so as fully to meet the change, and no attempt to do so was made, or apparently ever thought of. The consequence was, that in order to obtain money for the payment of his assessment, the ryot brought more produce to market than before; but as there was no corresponding enhancement of the demand for it, prices necessarily fell."

1 (B).—*Description of the Madras Ryot by Mr. Bourdillon in 1853.*

The ryots may be divided into two principal classes—those who are comparatively well-off, the few, and those who are poor, the many. The former in general are either those whose villages or lands were from any cause favorably assessed at the first; or those who have inam or rent-free land in addition to their rent-paying land; or those who have more extensive holdings than common, all of whom have good land and have more or less inam. Individuals of the favored classes, as they are called, who hold their land on easier terms than usual, because belonging to certain castes, are also necessarily better off than others; and, lastly, personal character has its own influence here as elsewhere; the careful and frugal will get rich, and so will the crafty and subtle, skilful to gain the favour of the tahsildar or to supplant a rival.

2. Even among this more wealthy class of agriculturists, the number of those who possess any considerable amount of property is very small. It is difficult to form or to convey an exact idea of their real means, but I will attempt it. I should say that if a man of this class is able to spend 15 or 20 rupees a month, or rather if he can command a value equal to that, for he will rarely see so much money, such a man, I say, may be accounted to be very well off; and that a net income from all sources to the value of from 30 to 50 rupees a month is very rare among the agricultural classes. Such an income, indeed, is far more in this country than the money amount indicates to English ears. The actual purchasing power of money in this country is sometimes estimated at four times what it is in England, sometimes at six times. Assuming the intermediate proportion of five to one, an income of 20 rupees a month will be equal to one of £120 a year in England; and 30 rupees and 50 rupees a month in this country will be the respective equivalents of £180 and £300 a year in England. In point of fact, indeed, the difference is greater, both because from the nature of the climate, the range of absolute necessities is here much abridged, and also because the general scale of incomes and style of living throughout all grades of society are so much lower here than they are in our own country. But though the incomes above specified undoubtedly raise their possessors far above want, still they appear small in extreme when regarded as the highest incomes from the possession of land in a very extensive country, and the largest of them certainly confined to an extremely limited number of instances.

3. The dwellings of this class certainly do not indicate much wealth; tiled houses are rarely seen, and masonry walls are still much more rare. The almost universal habitation has

mud walls and a thatched roof; the latter of a very flimsy order, and both often much dilapidated: and both walls and roof are the same within as without; the rooms have no ceiling, and their walls no sort of ornament or decoration; rarely even whitewash, and the floor is of simple earth beaten hard. The value of the residence of a ryot of the more wealthy class, of whom I am now speaking, probably rarely exceeds 200 rupees or £20. It may be urged that the habits of the people do not incline them to spend money on improving their dwellings, but that they rather invest savings in jewels or rich cloths for great occasions, or in cattle, or expend them on marriages and other family occasions. There is some truth in this; but though every family above actual poverty possesses some jewels, yet probably very few agricultural families possess to so large a value as 1,000 rupees or £100 for both jewels and clothes; and even supposing an equal value in agricultural stock (and so much would very rarely be met with), the whole aggregate value, £220, equal to £1,100 in England, is extremely small to represent the whole property (exclusive of land) of one of the most wealthy members of the land-holding class; and it is the most wealthy only who possess as much as this.

4. And if we look within their houses, we still find few evidences of wealth, or even of what we should consider comfort. I have already described the interior of the house itself; and as to its contents, there is nothing of what is commonly called furniture. There are no chairs, or tables, or couches, or beds; sometimes there is seen a single rude cot which would be dear at 2 rupees. The inmates for the most part sleep on the earthen floor, with nothing else below them but a mat or a small cotton carpet. They sit on the floor, and from it take their food, which is served in a few brass dishes, or perhaps by preference and not from poverty on a simple plantain leaf. Their usual clothes are simply of cotton, and cost little; and when going a distance to the Tahsildar's or Collector's catcherry, for example, they generally travel on foot or, in exceptional cases, usually of age or infirmity, on a pony not worth above 7 or 8 rupees.

5. It may, perhaps, be replied to all this that such are the simple habits of the country, and that the people are satisfied, and require no more. This is no doubt true as a fact; to this extent at least that, in the absence of sufficient promise of success, these people abstain from active effort to better their circumstances. But if it be meant that they choose to be poor when they might be rich; that they are satisfied with the necessaries of life when they might command some of the comforts and luxuries; that they are content to have only their physical wants supplied when they might rise to the perception and enjoyment of intellectual pleasures; then I deny the truth of the assertion. And I must add that, if true in any degree, it would only prove the ignorance and debasement of the people to whom it relates.

6. The foregoing description refers to the better class of ryots, men who are above the world and well off; but the condition of the great majority is much worse. From the official list of puttahs for the Revenue year 1848-49, it is seen that out of 1,071,588, the total number of puttahs (excluding joint puttahs) in the fourteen principal ryotwar districts,* no fewer than 589,932, being considerably more than half, are under 10 rupees each; and in fact average only a small fraction above 4 rupees each; that 201,065 are for amounts ranging from 10 rupees to 20, and in fact averaging less than $14\frac{1}{2}$ rupees each; and that 97,891 are for amounts between 20 rupees and 30, and in fact averaging only $24\frac{1}{2}$ rupees; and thus that 888,888 puttahs, out of a total of 1,071,588, or considerably more than three-fourths, are for amounts under 30 rupees, and in fact averaging less than $8\frac{1}{2}$ rupees.

7. Now it may certainly be said of almost the whole of the ryots paying even the highest of these sums, and even of many holding to a much larger amount, that they are always in poverty and generally in debt. Perhaps one of this class obtains a small sum out of the Government advances for cultivation, but even if he does, the trouble that he has to take and the time he loses in getting it, as well as the deduction to which it is liable, render this a questionable gain. For the rest of his wants he is dependent on the bazaarman. To him his crops are generally hypothecated before they are reaped, and it is he who redeems them from the possession of the village watcher by pledging himself for the payment of the kist. These transactions pass without any written engagements or memoranda between the parties, and the only evidence is the Chetty's own accounts. In general, there is an adjustment of the accounts once a year, but sometimes not for several years. In all these accounts interest is charged on the advances made to the ryot on the balance against him. The rate of interest varies with the circumstances of the case and the necessities of the borrower; it is probably seldom or never less than 12 per cent. per annum, and not often above 24 per cent.; of course the poorest and most necessitous ryots have to pay the highest.

8. A ryot of this class of course lives from hand to mouth; he rarely sees money except that obtained from the Chetty to pay his kist; the exchanges in the out-villages are very few and they are usually conducted by barter. His ploughing cattle are wretched animals not worth more than from $3\frac{1}{2}$ to 6 rupees each (7 to 12 shillings) and those perhaps not his own, because not paid for. His rude and feeble plough costs, when new, no more than 2 or 3 shillings; and all the rest of his few agricultural implements are equally primitive and ineffi-

* Chingleput.
Salem.
Madura.
Nellore.
North Arcot.

South Arcot.
Tanjore.
Trichinopoly.
Tinnevely.
Bellary.

Cuddapah.
Coimbatore.
Canara.
Kurnool.

cient. His dwelling is a hut of mud walls and thatched roofs, far ruder, smaller, and more dilapidated than those of the better classes of ryots above spoken of, and still more destitute, if possible, of anything that can be called furniture. His food and that of his family is partly their porridge made of the meal of grain boiled in water, and partly boiled rice with a little condiment; and generally the only vessels for cooking and eating from are of the coarsest earthenware, much inferior in grain to a good tile or brick in England, and unglazed; brass vessels, though not wholly unknown among this class, are rare.

9. The scale of the ryots descends to those who possess a small patch of land, cultivated sometimes by the aid of borrowed cattle, but whose chief subsistence is derived from cooly labour, either cutting firewood and carrying it for sale to a neighbouring town, or in field labour. The purely laboring classes are below these again, worse off indeed, but with no very broad distinction in condition. The earnings of a man employed in agricultural labour cannot be quoted at more than 20 rupees a year, including everything; and this is not paid in money, but in commodities. As respects food, houses, and clothing, they are in a worse condition than the class of poor ryots above spoken of. But I will endeavour to describe their circumstances a little more particularly.

10. The regular agricultural laborers are usually engaged at the commencement of the season for the whole year. It is customary to advance them a small sum, about 5 or 10 rupees, as a sort of retainer, which, however, is to be repaid when the connection ceases. Frequently they remain without change for years; when a man desires to engage with another master, as he will rarely have been able to accumulate money to pay off the advance received, the sum advanced by the new master goes to pay off the old one. These yearly laborers receive a certain allowance of grain every month, which is usually fixed by the custom of the locality; and at particular seasons, some regular, others occasional, the master makes the servant a small present, also fixed by the local custom. When the wife or children of the laborer work in the fields at weeding, &c., they receive daily hire in grain; and laborers not engaged for the whole year, but only at particular times, are paid in the same manner. The rates of hire are very low. The daily rate varies in different parts of the country from 8 pies (one penny) to 1 anna (3 half-pence); it is rarely or never above the latter sum for purely agricultural labour, and this is paid not in money but in grain. The occasional presents to the yearly laborers are partly in money and partly in clothes; the entire earnings of a laborer engaged for a year do not exceed from 16 to 20 rupees for that whole term.

11. It appears from the foregoing detail that the condition of the agricultural laborer in this country is very poor. Taking his earnings at the highest rate, viz., 20 rupees a year, this would be equivalent in real value, using the same standard of comparison as above, to £10 a year in England. The English field laborer earns on the average not less than £28 a year, including his extra grains in harvest time; and thus it appears that the real wages of a field laborer in regular employ, his command of the necessaries and conveniences of life, are in this country little more than a third of what they are in England. It is no doubt true that some things are necessaries there which are not so in so high a degree here; the laborer in this country does not need to spend so much on firing, clothing or shelter from the weather as in England; in other words, an equal amount of physical comfort in those respects may be purchased here at a smaller outlay. But making full allowance for this difference, the laborer here will still be found to be much the worse off. In fact, almost the whole of his earnings must necessarily be consumed in a spare allowance of coarse and unvaried food and a bare sufficiency of clothing. The wretched hut he lives in can hardly be valued at all. As to anything in the way of education or mental culture, he is utterly destitute of it.

SECTION IV.—NARRATIVE OF THE PRINCIPAL FACTS BEARING ON THE
CONDITION OF THE AGRICULTURAL CLASSES FROM THE MIDDLE OF
THE PRESENT CENTURY TO THE PRESENT TIME.

(A.)—Statement showing the permanent reductions made in different branches of revenue in all
the districts during 15 years from 1841.

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
				Rs.
Ganjam ..	A.D. 1844-45 ..	Tax on priests	Moturpha ..	40
	Do. ..	Tax on shepherds	Do. ..	38
	Do. ..	Tax on fishermen	Do. ..	10
	Do. ..	Tax on sale of dry fish	Do. ..	8
	1852-53 ..	Tax on cutting and bringing wood from the Colanpoonjah jungle.	Sundry small farms and li- censes.	113
	Do. ..	Tax on cutting and bringing wood from the Chundanes jungle.	Do. ..	426
	Do. ..	Tax on cutting mango and tamarind trees in the Moherry fort.	Do. ..	59
	1844-45 ..	Land Customs	Land Customs ..	21,310
	1846-47 ..	Duty upon articles imported from ports within the territory of the Honorable Company.	Sea Customs ..	1,040
	1847-48 ..	Half of the tonnage duty at 1 anna formerly levied upon the several dhonies and vessels.	Do. ..	414
	Do. ..	Duty upon British goods exported and im- ported.	Do. ..	32,171
1851-52 ..	One-fourth of the duty upon every ton of the foreign and American vessels.	Do. ..	63	
		Total ..	....	56,692
Godávári ..	1844 ..	Inland and town duties	Land Customs ..	90,706
	1848 ..	Monopoly of weighing goods in each village in certain taluks annually rented.	Moturpha ..	6,880
	Do. ..	Gold dust rent on monopoly of purchasing ashes of the furnaces of goldsmiths.	Do. ..	1,590
	1854 ..	Duties on goods exported from or imported into the Nizam's dominions.	Land Customs ..	4,317
		Total ..	....	1,03,493
Kistna ..	1841-42 ..	Tax on sheep and goats	Moturpha ..	6,410
	1856-57 ..	Do. on do.	Do. ..	2,686
	1854-55 and 1855-56	Do. on horned cattle in the Nizampatam Circars.	Do. ..	1,255
	1846-47 ..	Do. on the looms of Pariahs	Do. ..	810
	1843-44 ..	Bootpoorshes or tax on certain classes	Do. ..	3,256
	1853-54 ..	Town duty or tax on grain brought for sale at Mangalagiri bazaar.	Do. ..	124
	Do. ..	Nuzzerans on looms in the Ancomully village.	Do. ..	6
	1854 ..	Tax on washing green	Do. ..	368
	1856 ..	Do. on shepherds	Do. ..	4,536
	1843-44 ..	Bootpoorshes levied on the huts of toddy- drawers.	Sundry small farms and li- censes.	250
	1856-57 ..	Tax on dates (small) used for making baskets.	Do. ..	200
	1844 ..	General inland and town duties	Land Customs ..	56,076
	1854-55 ..	Frontier do. do.	Do. ..	1,742
	1844 ..	Transit duty	Do. ..	81,820
	1854 ..	Frontier duty	Do. ..	43,202
	1847-48 ..	Duty on cotton exported to Nizam's territory.	Do. ..	692
	Do. ..	Do. on goods exported to and imported from British ports.	Sea Customs ..	1,949
	1853-54 ..	Do. on paddy, &c., imported at any of the ports in the district.	Do. ..	2,076
	1854 ..	Tax on exports and imports	Do. ..	11,740
1856-56 and 1856-57.	Poollary or grazing tax	Miscellaneous ..	76,625	
1856-57 ..	Tax on firewood cut in certain jungles on the coast.	Do. ..	300	
Do. ..	Reduction of assessment in the Mangalagiri taluk.	Do. ..	29,080	
Do. ..	Reduction of assessment in certain villages on the sea coast.	Do. ..	22,531	
1855-56 ..	Abolition of Toonga rent in Churala village ..	Do. ..	642	
1847-48 ..	Rush and rattan rents paid by basket-makers.	Do. ..	74	
Do. ..	Rent of fishing creeks	Do. ..	58	
Do. ..	Tax on collecting cow-dung in two villages ..	Do. ..	6	
Do. ..	Paid by petty shopkeepers during the digging of cheyroot.	Do. ..	8	
Do. ..	Fee on gathering (banian) leaves for platters in the village of Pedda Lanka.	Do. ..	3	

Statement showing the permanent reductions made in different branches of revenue in all the districts during 15 years from 1841—continued.

Districts.	Year.	Items.	Head to which the item belongs.	Amount.	
				Rs.	
Kistna—cont.	1847-48	Toonga, Relloo, Awara—Rents of different kinds of grass.	Miscellaneous ..	678	
	Do.	Tax on spades for digging cheyroot	Do. ..	7	
	1854-55	Do. on fruit trees grown in ryots' fields (estimated).	Do. ..	400	
	These are petty exactions originated rather by the subordinate officers of Native Governments than by authority although acknowledged and maintained as customary payments.	1852	1. Presents made to zemindars, &c., in the Dasara feast.	Land Revenue.	816
			2. Presents made to the landlord by the farmers for permission to cut the crop.	Do. ..	1,688
			3. Proportionate contribution on assessment to zillahdars or petty revenue officers.	Do. ..	1,304
			4. Charges of a purgana or division of estate ..	Do. ..	991
			5. Fees to shroff or money-changer	Do. ..	140
			6. Village charges	Do. ..	586
			7. Extra assessment collected by zemindars for palan expenditure.	Do. ..	2,679
			8. Fees to the writer or accountant	Do. ..	8
			9. Grain allowance to village goddess	Do. ..	78
			10. Do. to a person employed to watch the produce.	Do. ..	216
			11. Puttah in the name of village goddess ..	Do. ..	68
			12. Two handfuls of grain to village servants ..	Do. ..	61
			13. Fees to the revenue accountant	Do. ..	138
			14. Increase of the price of the Government share of the produce.	Do. ..	51
			15. Sundry charges	Do. ..	71
			16. Fee for measurement	Do. ..	22
			17. Allowance for reaping or cutting the crop ..	Do. ..	2
			18. Grain allowance to Brahmins of Peishcars ..	Do. ..	23
			19. Grain to peons who watch the produce ..	Do. ..	26
20. Grain to village-watcher			Do. ..	68	
21. Fees to zemindars			Do. ..	10	
22. Pagoda fees			Do. ..	42	
1853	Jungle tax	Do. ..	115		
1856	Grain allowance	Do. ..	430		
		Inams	Do. ..	2,002	
		Total ..	....	3,68,599
Nellore	1855	Goldsmiths' ashes	Moturpha ..	179	
	1844	Inland duties	Land Customs..	1,07,109	
	1848	Duties on exports and imports	Sea Customs ..	13,000	
	1855	Reduction Mooloom and Jarib or garden assessment.	Land Revenue ..	50,718	
	Do.	Do. dry land assessment	Do. ..	65,921	
		Total ..	....	2,36,927
Cuddapah	1844-45	Duty levied on articles of consumption ..	Land Customs..	1,90,980	
	1848-49	Goldsmiths' ashes	Sundry small farms and licenses.	1,519	
	1842-43	Pagoda offerings	Do. ..	1,601	
	1844-45	Loss in the exchange of Canteroy pagodas ..	Miscellaneous ..	32,000	
	1855-56	Reduction in assessment of waste lands ..	Land Revenue..	7,597	
		Total ..	....	2,33,697
Bellary and Anantapur.	1855-56	Reduction of "wet" land rates above Rs. 18 for a single crop and Rs. 27 for two crops to those rates respectively.	Land Revenue..	1,131	
	1842-43	"Goodivaram" on money collected at the native pagodas.	Moturpha ..	681	
	1854-55	Sheep tax levied from other classes than shepherds cultivating land.	Do. ..	1,311	
	1843-44	Town duties	Land Customs..	71,387	
	Do.	Inland duties	Do. ..	1,31,817	
	Do.	Inland duties on the frontier of Kurnool ..	Do. ..	13,567	
	1845-46	Inland duties on the Soondoor frontier ..	Do. ..	838	
	1844-45	Do. on the Mysore do. ..	Do. ..	1,01,388	
	1844-45	Do. on the Nizam's do. ..	Do. ..	6,567	
	1854-55	Do. on the do. do. ..	Do. ..	5,186	
	1848-49	Sundry collections made on small farms and licenses.	Sundry small farms and licenses.	599	
		Total ..	....	3,34,472

Statement showing the permanent reductions made in different branches of revenue in all the districts during 15 years from 1841—continued.

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
Kurnool	1850-51	Skins	Moturpha ..	rs. 404
		Vegetable-sellers	Do. ..	640
	1852-53	Indigo vats	Do. ..	174
		Skins	Do. ..	198
	1853-54	Lime-kilns	Do. ..	40
		Butchers	Do. ..	600
	1854-55	Kabob cooks	Do. ..	30
		Contractors for safe delivery of carts, horses, &c., at Hyderabad.	Do. ..	85
	.....	Cattle-grazers	Do. ..	37
	.....	Measurers	Do. ..	104
	.....	Tax on Mahomedans' houses	Do. ..	276
	.....	Butchers	Do. ..	778
	.....	Toddy shops	Do. ..	1,288
	.....	Reduction of assessment	Land Revenue ..	2,595
	.....	Customs	Land Customs ..	11,267
		Total ..	.....	18,403
Chingleput	1843	Higher rate of ryots' share	Land Revenue ..	677
		Remissions at 12½ per cent.	Do. ..	661
		Do. at 11 do.	Do. ..	114
		Do. at 2 do.	Do. ..	2
		Do. from the usual fixed assessment	Do. ..	137
		Permanent cowle	Do. ..	304
		Dasabandam on remission of a portion of public revenue to those who created sources of irrigation.	Do. ..	51
		Fixed money cowle	Do. ..	582
		Total ..	.....	2,528
North Arcot	1818	Tax on persons selling betel in the Chittoor and Kaveripak taluks.	Moturpha ..	19
		Do.	Do. ..	147
	Do.	Daily tax on the bazaars, &c., in Ranipet ..	Do. ..	5
		Tax on catching water-fowls in the Kaveripak tank.	Do. ..	32
	1841	House-tax on bearers in the Satghur taluk ..	Do. ..	34
		1848	Tax collected from the bazaars at Tirupati and Trichanoor under the denomination of "Viralum Amavasya Punnoo" or new moon tax.	Do. ..	32
	Do.	Tax collected from the weavers in Tirupati under the denomination of "Parsay Cutnum."	Do. ..	292
		1849	Tax on houses collected in Tirupati under the denomination of "Illoovarapannoo."	Do. ..	3
	Do.	Tax on skins in the Chandragiri taluk ..	Do. ..	57
		Do. in the Kangundi division	Do. ..	6
	1850	Tax on Congoes of villages collected under the denomination of "Congoetundagem."	Do. ..	66
		Do.	Tax on iron foundries in the Kangundi division.	Do. ..	18
	Do.	Tax on shepherds collected under the denomination of "Coorootaree" in the Kangundi division.	Do. ..	209
		1855	Davastanam obayem (festival) tax in the Chittoor, Tiruvallam and Tirvattoor taluks.	Do. ..	37
	1856	Tax on the manufacture of saltpetre in the Tiruvallam taluk.	Do. ..	32
		Do.	Tax on the privilege of collecting fuller's earth.	Do. ..	8
	1848	Tax collected from the Pariahs in the Satghur taluk under the denomination of "Maala Sumkeyalum."	Do. ..	1
		1849	Tax on the privilege of cutting and selling grass in the Chandragiri taluk collected under the denomination of "Pilloovaree."	Do. ..	25
	1840	Tax on sellers of vegetables	Do. ..	70
		1849	Collecting honey and wax	Do. ..	15
Do.	Tax on the privilege of digging for pipe clay.	Do. ..	40	
	1855	Tax on digging for sandal stone	Do. ..	11
1849	Tax on the privilege of cutting wood for building houses.	Do. ..	1,12,221	
	1844	For the entire district	Land Customs ..	28,147
1845	Frontier customs	Do. ..	39	
	1854	Tax on betel-sellers in Walajapat	Moturpha ..	37
Do.	Tax collected from the villages of Dasoor in the Wandiwash taluk under the denomination of "Summarathum" or community of small traders.	Do. ..		

Statement showing the permanent reductions made in different branches of revenue in all the districts during 15 years from 1841—continued.

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
North Arcot— <i>cont.</i>	1854	Caval Cundayem tax in the Wandiwash taluk.	Moturpha ..	Rs. 49
	Do.	Tax on shepherds collected in the Wandiwash taluk under the denomination of "Gollacaurum."	Do. ..	11
	Do.	Tax on betel-sellers in the town of Chittoor ..	Do. ..	22
	....	Temporary remission of assessment in anticipation of remission in progress.	Land Revenue..	3,49,900
			Total ..	..	4,91,578
South Arcot	1st September 1854.	Duties on various articles liable to Land Customs.	Land Customs ..	1,41,735
	Do.	On tobacco, betel-nut, bhang and godank ..	Do. ..	17,062
	July 1848	Fee on stamping weights and measures in Cuddalore town.	Do. ..	327
	....	Frontier customs on various articles	Do. ..	31,851
	July 1848	On cotton wool	Do. ..	1,111
	July 1851	Various petty articles of consumption	Do. ..	3,722
	1848	Equalizing the duty on goods imported and exported on foreign bottoms with that levied on British bottoms.	Sea Customs ..	2,500
	Do.	Tax on temporary shops	Moturpha ..	12
	1856	Other petty items	Do. ..	110
	Do.	Washermen's earth	Sundry small farms and licenses.	22
	Do.	Rattan rent	Do. ..	221
	1853	Chank rent	Do. ..	50
1854	Jungle produce, dyeing bark, bees' wax, honey, &c.	Do. ..	35	
	1854 to 1856 ..	Land-tax assessment, &c., and water-rates ..	Land Revenue 9,63,723. Sundry small farms and licenses 988.	9,64,711
		Total ..	..	11,63,469
Tanjore	1844	Total ..	Land Customs.	2,89,112
Trichinopoly	1852-53	Tax on bamboos	Sundry small farms and licenses.	1,402
	1853-54	Taxes on trees	Do. ..	3,790
	....	Roosooms	Miscellaneous ..	3,275
	....	Sader war	Do. ..	6,183
	....	Cawnyvary	Do. ..	7,721
	....	Nanyarvuttum	Do. ..	10,989
	....	Yarymera	Do. ..	151
	....	Kunemera	Do. ..	46
	1855-56	Land tax	Land Revenue..	2,37,602
	1844-45	Land Customs on cloths and sundries	Land Customs ..	98,748
		Total ..	..	3,69,907
Madura	1843-44	Tobacco monopoly	Tobacco ..	63,660
	Do.	Betel	Do. ..	96,250
	Do.	Customs on drugs, piece-goods, &c.	Land Customs..	1,14,761
	1852-53	Kallar Caval fees	Stamp Revenue.	35
	....	Rents of honey and bees' wax	Do. ..	276
	1854-55	Reduction of assessment on tobacco gardens ..	Land Revenue..	6,432
	Do.	Do. on nunjah gardens	Do. ..	4,596
	Do.	Do. on punjah gardens under wells	Do. ..	16,506
1856-57	Abolition of wet lands in Settanandal villages in Rampad.	Do. ..	156	
		Total ..	..	3,02,672
Tinnevelly	1851-52	Assessment upon 37 descriptions of trees ..	Land Revenue..	4,454
	1853-54	High level nunjah lands watered by means of picottahs, &c., exempted from payment of a moiety of the usual nunjah tax.	Do. ..	9,088
	1854-55	Revenue derived from petty hill products ..	Do. ..	5,780
	1856-57	Nelawary or grazing tax collected from the Nattamygars and shepherds of a few villages in certain taluks.	Do. ..	106
	1855-56	Abolition of special assessment on trees in inam and pattah land.	Do. ..	14,673

Statement showing the permanent reductions made in different branches of revenue in all the districts during 15 years from 1841—continued.

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
Tinnevely—cont.	1842-43	Arupogootah of seeking for jewels, bits of precious metal, &c., dropped on the roads.	Moturpha ..	Rs. 65
	1843-44	Land Customs	Land Customs ..	88,557
	Do.	Betel farm rented	Do. ..	37,120
	Do.	Tobacco rent	Do. ..	25,336
	Do.	Rent of the duty on cheyroot	Do. ..	2,700
	1853	Frontier export duty on piece-goods, rape seed, &c., reduced from 5 to 3 per cent.	Do. ..	24,555
	Do.	Frontier export duty on cocconut, &c., reduced from 5 to 3½ per cent.	Do. ..	622
	1847-48	Frontier export duty on cotton wool exported.	Do. ..	3,996
	1850-51	Do. on sundry articles	Do. ..	762
	1847-48	Export duty on cotton wool	Sea Customs ..	44,596
Do.	Do. on sundry articles	Do. ..	13,882	
		Total ..	....	2,76,291
Coimbatore	1844 to 1849	Duty on piece-goods, &c.	Land Customs ..	1,80,164
	1853-54	Calacachadam or tax on persons selling tobacco, betel, &c., in the fields during harvest.	Moturpha ..	393
	1850 and 1851	Muduroutty or tax on basket-makers and house tax on Pariah, &c.	Do. ..	1,211
	1850 to 1854	Tax on palmyras	Miscellaneous ..	22,033
	1850 to 1855	Tax on fruit trees	Do. ..	3,901
	1851 and 1854	Honey rent, tax on dyeing root, hill-rent	Do. ..	4,378
	1854 and 1855	Reduction of assessment at 12 and 16 per cent. on old gardens.	Land Revenue ..	65,067
	Do.	Reduction of assessment at ¼rd of the fixed assessment.	Do. ..	50,548
	Do.	From gardens classed with first-rate punjah	Do. ..	38,969
	1856	On nunjah lands over-assessed	Do. ..	3,027
		Total ..	....	3,72,686
Salem	Board's Proceedings, dated 28th March 1844.	Inland duties on goods	Land Customs.	1,15,946
		Farms of betel and tobacco		
	17th March 1845	Transit duties levied on the Mysore frontier	Do. ..	17,010
	17th March 1851	Tax on cocconut trees in Putcut lands	Land Revenue ..	1,284
	2nd October 1854	Tax on other trees in Putcut lands	Do. ..	1,953
	By sanction of Government, dated the 10th July 1854.	Land assessment in the Paramatti taluk	Do. ..	1,662
	By sanction of Government, dated the 20th December 1855, conveyed in Board's Proceedings, dated 24th January 1856.	Assessment on well garden lands in the Talaghaut taluk.	Do. ..	13,310
By order of Government, dated 31st May 1855 (Board's Proceedings, dated 29th October 1855).	Tax on scattered trees in unoccupied lands	Do. ..	2,965	
		Total ..	....	1,59,130
Canara	1841-42	Tax levied from blacksmiths, carpenters, and weavers.	Moturpha ..	450
	April 1844	Duty levied on frontier trade and the Halut duty on betel-nut, pepper and cardamoms.	Land Customs ..	2,55,554
	Do.	Duties sayer levied on exports of betel-nut, pepper, cardamoms, &c.	Sea Customs ..	2,37,641
	1852	Government tobacco monopoly	Tobacco ..	2,91,141
	1854-55	Duty levied on the manufacture of jaggery from toddy of palmyra and cocconut trees.	Moturpha ..	323
	1857-58	Tax fixed by herdmen	Sundry small farms and Licenses.	40
		Total ..	....	7,85,049

Statement showing the permanent reductions made in different branches of revenue in all the districts during 15 years from 1841—continued.

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
Malabar ..	1852-53	Jungle produce	Sundry small farms and licenses.	Rs. 1,171
	1853-54	Do.	Do.	803
	1854-55	Do.	Do.	1,814
	1848-49	Addakally or tax on betel-nut dyers	Moturpha	821
	1846-47 and 1847-48.	Teyathera or tax on Teeyars	Do.	93
	1848-49 and 1849-50.	Vannan Jemmem or tax levied from dhobies or washermen.	Do.	23
	1851-52	Tax on houses below 1 silver fanam or 3 annas and 2 pies.	Do.	5,002
	1852-53	Tobacco monopoly	Tobacco	5,66,112
	1843-44	Land custom, except frontier duty	Land Customs	1,02,524
	1846-47	Frontier duty	Do.	4,599
		Total	6,82,462	
Madras ..	1852	Quit-rent on certain holdings	Land Revenue.. .. .	58
	1855	Ground rent on lime-kilns	Do.	756
	Do.	License fee on do.	Do.	72
	1844	Land customs	Land Customs.. .. .	5,84,963
	1853	Frontier customs	Do.	199
		Total	5,86,048	
		Grand Total	68,32,216	
		Total for the Presidency	Land Revenue.. 19,42,806 Moturpha .. 50,951 Sea Customs .. 3,60,872 Land Customs .. 32,28,365 Sundry farms and licenses. 15,108 Abolition of tobacco monopoly. 10,17,168 Miscellaneous.. 2,21,955	68,32,216
		Grand Total	68,32,216	

(B.)—Extracts from Dr. Buchanan's "Journey from Madras through Mysore, Canara and Malabar in 1800."

Bhavani, Coimbatore district.—The hinds, or servants hired for the year by the farmers, are here called *Pudiyals*, and are on the same footing with the *Batigas* of *Karnata*. They sometimes bind themselves for a number of years, in which case the master advances money for their marriage expenses, and deducts so much from their monthly pay, until he is repaid. Unless tied down by some stipulation of this nature, they may change their service whenever they please. A servant gets from his master a house, and from fifteen to twenty *Gopáláy fanams* or from 5s. to 6s. 8d. a year, with a monthly allowance of twenty *Vullas* or $1\frac{1}{4}$ bushel of grain. Their wives, when they are able to work, have daily wages. Day laborers at harvest time, whether men or women, get daily one *Bulla* and a half (rather more than $\frac{1}{2}$ bushel) of the grain called *Cumbu*. At weeding the crops, the daily wages are one *Bulla* of *Cumbu*, or about $\frac{1}{2}$ of a bushel. A man working with a hatchet or pickaxe gets one *Gopáláy fanam* (about 4d.) a day; carrying earth in baskets, or the like, he gets $\frac{2}{3}$ of a *Gopáláy fanam*, or 3d.; and porters, for carrying a load eight *Urnalioullies*, or *Malabar* hours' journey, get two *Gopáláy fanams* or nearly 8d.

On the houses of the Natives in Coimbatore district.—I went ten *Malabar* hours' journey to *Navaputty*; that is, the nine villages, having formerly been the principal of nine adjacent hamlets. It is a sorry place, containing about 20 houses. The huts of the country, called *Chera*, are like beehives, and consist of a circular mud wall about three feet high, which is covered with a long conical roof of thatch. Contrary to what might have been expected in a hot climate, but agreeably to the custom of almost all *Hindus*, one small door is the only outlet for smoke, and the only inlet for air and light. Each family has a hut for sleeping, another for cooking, and a third for a store-house. Wealthy men add more huts to their premises, but seldom attempt at any innovation in the architecture of the country.

On the condition of the people (Northern division of Coimbatore).—The cultivators and peasantry continue exactly in the same dress, and same houses, that they used in *Tippoo's*

government, and have a prejudice against changes. Major Macleod thinks that their women are beginning to wear more gold and silver ornaments than they formerly did. The merchants and manufacturers are evidently improving in their manner of living, are forsaking their pyramidal or conical huts, and are erecting tiled houses. To enable them to do this, Government, without charging interest, advances money which is repaid by instalments.

On the poverty of the peasantry (Dhárápúram, Coimbatore district).—Mr. Hurdis thinks that the present rents are greatly too high; and no doubt, the peasantry here, as well as in almost every part of India, are miserably poor. I am inclined to think, however, that other causes contribute more to this than the greatness of the rents. Mr. Hurdis says that all the land which is not cultivated is by no means unlet (*Tirai*); but owing to the want of rain and of stock, the farmers are not able to cultivate the whole of what they rent. This, in my opinion, shows that the fields are by no means over-assessed; and that the farmers, if they would not grasp at more than they have stock to manage, might be in a much more comfortable situation. One great cause indeed of the poverty of the farmers, and consequent poverty of crops in many parts of India, is the custom of forcing land upon people who have no means of cultivating it. Thus all the lands are apparently occupied; but it is in a manner that is worse than if one-half of them were entirely waste. I believe every intelligent farmer in England will say that one acre fully improved will give more profit than two that are half cultivated.

On servants employed in agriculture (Dhárápúram).—The servants employed here in agriculture are hired in the beginning of the year for twelve months. They may change their service when their term expires if they be not in their master's debt; but as he generally advances money for their marriages and other ceremonies, they are seldom at liberty to go away. They get twenty *bullas* of rough rice (*paddy*) a month with four *fanams* and one *sitiga* of rough rice yearly, and their master pays their house-rents. The whole is about 81 bushels of rough rice, of which one-half is husk, with two shillings in money, besides the house-rent which will not exceed one or two shillings a year. These servants generally have one wife, who at seed time and harvest works for the master for daily wages. A woman's daily wages are four *puddies* of grain worth about nine-tenths of a penny. A man gets six *puddies* of grain. A servant with these wages can once or twice a month procure a little animal food. Milk is too expensive. His common diet consists of some boiled grain, with a little salt and capsicum, and perhaps some pickles. His drink is the water in which the grain was boiled. He has very little clothing, and that little is extremely dirty; his house is a hovel, and he is commonly overrun with vermin and cutaneous disorders. The women, although not clean, are fully clothed.

On servants and price of labour (Polláchi, Coimbatore).—There are here two kinds of servants employed by the farmers to cultivate the lands; they are called *pudiyal* and *pungal*. The *pudiyals* receive yearly 3 *podis* of grain (29 bushels), worth 48 *Vir-Raya fanams*, with 10 *fanams* in money, and a house. The 58 *fanams* are equal to £1. 8s. 9½d. The wife and children of the *pudiyal* are paid for whatever work they perform. He is hired by the year; but if he contracts a debt with his master, he cannot quit the service till that be discharged.

The *pungals* go to a rich farmer, and for a share of the crop undertake to cultivate his lands. He advances the cattle, implements, seed, and money or grain that is necessary for the subsistence of the *pungals*. He also gives each family a house. He takes no share in the labour which is all performed by the *pungals*, and their wives and children; but he pays the rent out of his share on the division of the crop, which takes place when that is ripe. If a farmer employs six *pungals* to cultivate his land, the produce is divided into 15 portions, which are distributed as follow:—

To the farmer, or <i>punnadi</i> , for rent, seed, &c.	6
To do. do. for profit	1
To do. do. for interest of money advanced	2
To the <i>pungals</i> or laborers	6

15 portions.

Out of their portions the *pungals* must repay the farmer the money which he has advanced for their subsistence. The farmers prefer employing *pudiyals*, when they can be procured; but among the laborers the condition of the *pungals* is considered as preferable to that of the *pudiyals*. Six-fifteenths of the whole produce is indeed a very large allowance for the manual labour bestowed on any land, and as the farmer can afford to give it, the rents must be moderate.

Pálghat, Churmars, or Slaves.—By far the greater part of the labour in the field is performed by slaves or *churmars*. These are the absolute property of their *devaras*, or lords, and may be employed on any work that their masters please. They are not attached to the soil, but may be sold or transferred in any manner that the master thinks fit; only a husband and wife cannot be sold separately, but children may be separated from their parents, and brothers from their sisters. The slaves are of different castes, such as *Parriar*, *Vullam*, *Canacun*, *Erilay*, &c., and the differences in the customs by which the marriages of these castes are regulated occasion a considerable variation in the right of the master to the children of his

slaves according to the casts to which they belong. The master is considered as bound to give the slave a certain allowance of provisions: a man or woman, while capable of labour, receives two edangallis of rice in the husk weekly, or two-sevenths of the allowance that I consider as reasonable for persons of all ages included. Children and old persons past labour get one-half only of this pittance, and no allowance whatever is made for infants. This would be totally inadequate to support them; but the slaves on each estate get one-twenty-first part of the gross produce of the rice in order to encourage them to care and industry. A male slave annually gets 7 cubits of cloth, and a woman 14 cubits. They erect for themselves small temporary huts that are little better than large baskets. These are placed in the rice-fields while the crop is on the ground, and near the stacks while it is thrashing.

There are three modes of transferring the usufruct of slaves. The first is by *jennum*, or sale, where the full value of the slave is given, and the property is entirely transferred to a new master, who is, in some measure, bound by his interest to attend to the welfare of his slave. A young man with his wife will sell for from 250 to 300 fanams, or from £6 4s. 1½d. to £7 8s. 11½d. Two or three young children will add 100 fanams, or £2 9s. 7½d. to the value of the family. Four or five children, two of whom are beginning to work, will make the family worth from 500 to 600 fanams or from £12 8s. 3d. to £14 17s. 11d. The second manner of transferring the labour of slaves is by *kanom* or mortgage. The proprietor receives a loan of money, generally two-thirds of the value of the slaves; he also receives annually a small quantity of rice, to show that his property in the slaves still exists; and he may reassume this property whenever he pleases to repay the money borrowed, for which in the meanwhile he pays no interest. In case of any of the slaves dying, he is held bound to supply another of equal value. The lender maintains the slaves and has their labour for the interest of his money and for their support. The third manner of employing slaves is by letting them for *patom*, or rent. In this case, for a certain annual sum, the master gives them to another man; and the borrower commands their labour and provides them with their maintenance. The annual hire is 8 fanams (3s. 11½d.) for a man and half as much for a woman. These two tenures are utterly abominable; for the person who exacts the labour and furnishes the subsistence of the slave is directly interested to increase the former and diminish the latter as much as possible. In fact, the slaves are very severely treated, and their diminutive stature and squalid appearance show evidently a want of adequate nourishment. There can be no comparison between their condition and that of the slaves in the West India islands, except that in Malabar there are a sufficient number of females who are allowed to marry any person of the same caste with themselves, and whose labour is always exacted by their husband's master, the master of the girl having no authority over her so long as she lives with another man's slave.

Manapuram, Malabar.—At Manapuram a slave, when 30 years old, costs about 100 fanams, or £2 14s. 7d.; with a wife he costs double. Children sell at from 15 to 40 fanams, or from 8s. 2½d. to 21s. 10d. A working slave gets daily three-tenths of a poray of rough rice, or about 36½ bushels a year. He also gets annually 1 fanam for oil and 1½ fanams for cloth, which is just sufficient to wrap round his waist. If he be active, he gets cloth worth 2 fanams, and at harvest time from 5 to 6 porays of rough rice. Old people and children get from one to two-thirds of the above allowance, according to the work which they can perform.

Támracheri, Northern division of Malabar.—The daily allowance here established for slaves is of rough rice—

	Cubical inches.	Bushels.
To able-bodied men, 6 nallis heaped	= 148½	yearly 25½
To able-bodied women, 6 nallis streaked	= 103½	„ 17½
To old persons and children—3 nallis heaped	= 74½	„ 12½

The average, allowing one child and one old person to every two men and two women in the prime of age, will be 18¼ bushels, of which one-half is husk. When the scarcity that usually happens every year prevails, they get part of their allowance in yams (*Dioscoreas*), jacks (*Artocarpus*) or plantains (*Musa*). When harvest is over, they receive each, according to their activity, a present of 3 or 4 porays of rough rice, or from 1 to 1¼ bushels, which will make the annual average about 9½ bushels of rice. Their masters give them also some salt, oil and pepper, and they are allowed to keep fowls. Each person has annually three pieces of cloth. The slaves say, what indeed cannot be doubted, that they are much better used by their own masters than when they are let out on mortgage (*kanom*) or hire (*patom*).

Tellicherry, Malabar.—The farmers (*cudians*), whether cultivating rice ground or plantations, according to Mr. Rodriguez, live very poorly, although they get almost four-fifths of the grain, and at least one-third of the produce of the taxable trees. They mostly labour with their own hands, there being few slaves. The hired servants, who are chiefly *Tiars*, work only from half-past six in the morning until noon, and get as daily wages 2½ edangallies of rough rice. All the afternoon they labour for themselves. The edangally containing 108 cubical inches, a man by half-a-day's work, allowing one-seventh of his time for holidays, can gain 39½ bushels of grain. Although the *cudians* may therefore live in a very inferior condition to an English farmer, it is impossible that they should live scantily; while a day laborer by working only half of the day can procure so much grain.

Cherikal, Malabar.—In Cherikal and Cotay-hutty there are slaves, chiefly of the Poliar and Pariar castes; but the greater part of the cultivation is carried on by panicar or hired men, who are Nairs, Moplays and Tiars. These panicars are at liberty to change their service whenever they please, unless they be indebted to their master; and about one-half of them are in that state. They work from morning to noon, when they are allowed an hour for breakfast. They then work until evening, and all night they watch the crops. The master gives the servant a hut, a piece of cloth twice a year, from 6 to 12 silver fanams (27½ to 55 pence) annually for oil and salt, and a daily allowance of rice, which is larger than that given to the slaves. When the servant is in debt, stoppages from this allowance are made. The panicars are frequently flogged; and as their masters are not bound to provide for them in old age, or during famine, they seem to be in a worse condition than the slaves. Their wives and children, if they do any work for their master, get wages.

Mangalore, South Canara.—The cultivation is chiefly carried on by culialu or hired servants; but there are also some muladalu, bought men or slaves. A hired man gets daily 2 haries of clean rice or annually 21½ bushels, together with 1½ rupee's worth of cloth, a pagoda in cash, and a house. A hired woman gets 1½ rupees for cloth, and three-fourths of the man's allowance of grain. In the planting season the woman hired by the day gets 2 haries of rice, or 128½ cubical inches. These wages are very high, and may enable the hired servants to keep a family in the greatest abundance. It is evident from this that the stock required to cultivate eight morays of land was excessively exaggerated by the proprietors. The wages in grain alone would amount to 156½ morays of rice for 8 morays sowing, so that to pay even them would require at least 40 seeds. We may safely allow 6 morays for each plough fully wrought; but the number of ploughs in the whole district amount to rather less than 1 to 3 morays of rice ground in actual cultivation according to the revenue accounts, owing, probably, to a want of cattle and other stock. At the end of the year, the hired servant may change his service, if he be free from debt; but that is seldom the case. When he gets deeply involved, his master may sell his sister's children to discharge the amount, and his services may be transferred to any other man who chooses to take him and pay his debts to his master. In fact, he differs little from a slave, only his allowance is larger, but then the master is not obliged to provide for him in sickness nor in old age.

A male slave is allowed daily 1½ hany of rice, or three-fourths of the allowance of a hired servant; a woman receives 1 hany. The man gets 1½ rupee's worth of cloth and 2 rupees in cash; the woman is allowed only the cloth. They receive also a trifling allowance of oil, salt, and other seasonings. A small allowance is given to children and old people. When a slave wishes to marry, he receives 5 pagodas (2 guineas) to defray the expense. The wife works with the husband's master. On the husband's death, if the wife was a slave, all the children belong to her mother's master; but, if she was formerly free, she and all her children belong to her husband's master. A good slave sells for 10 pagodas, or about 4 guineas. If he has a wife who was formerly free and two or three children, the value is doubled. The slave may be hired out, and the renter both exacts his labor and finds him subsistence. Slaves are also mortgaged; but the mortgagor is not obliged to supply the place of a slave that dies, and in case of accidents the debt becomes extinguished, which is an excellent regulation. Free men of low caste, if they are in debt or trouble, sometimes sell their sisters' children, who are their heirs. They have no authority over their own children who belong to their maternal uncles.

Honavar, in Canara.—In the farms of the Brahmans most of the labor is performed by slaves. These people get daily 1½ hany of rice; a woman receives 1 hany. Each gets yearly 2½ rupees' worth of cloth, and they are allowed time to build a hut for themselves in the cocoanut garden. They have no other allowance, and out of this pittance must support their infants and aged people. The woman's share is nearly 15 bushels a year, worth rather less than 14½ rupees; to this if we add her allowance for cloths, she gets 16½ rupees a year, equal to £1. 16s. 8½d. The man's allowance is 22½ bushels, or 28½ rupees, or £2. 3s. 0½d. A male free servant, hired by the day, gets 2 haries of rice; both work from seven in the morning until five in the evening; but at noon they are allowed half-an-hour to eat some victuals that are dressed in the family as part of their allowance, and every caste can eat the food which a Brahman has prepared.

Sersi, North Canara.—In this country a few slaves are kept; but most of the labor, even in the grounds of the Brahmans, is performed by the proprietors, or hired servants. The Haiga Brahmans toil on their own ground at every kind of labor, but they never work for hire. The hired servants seldom receive any money in advance, and consequently at the end of the year are free to go away. No warning is necessary, either on the part of the master or of the servants. These eat three times a day in their master's house, and get annually one blanket, one handkerchief, and in money 6 pagodas, or 24 rupees, or £2. 8s. 4½d. Their wives are hired by the day and get 1½ seers of rough rice and 3 dudos, of which 49½ are equal to 1 rupee. In so poor a country these wages are very high. A male slave gets daily 2 pukka seers of rough rice, with annually one blanket, one handkerchief, a piece of cotton cloth, and some oil, tamarinds, and capsicum. He gets no money, except at marriages; but these cost 16 pagodas, or £6. 8s. 11½d., for, the woman must be purchased. She and all her children of course become the property of her husband's master. The woman-slave gets daily 1½ seers of rough rice,

a blanket and annually a piece of cotton cloth, and a jacket. Children and old people get some ready-dressed victuals at the house of the master, and are also allowed some clothing. The men work from sunrise till sunset, and at noon are allowed one Hindu hour, or about 24 minutes, for dinner. The women are allowed till about 8 o'clock in the morning to prepare the dinner, which they then carry to the fields and continue to work there with the men until sunset.

Soonda, in Canara.—A farmer who has five ploughs is esteemed a rich man. With these he must keep 6 men and 6 women and 10 laboring cattle, and at seed-time and harvest he must hire additional laborers. Farmers who are not Brahmans, unless their farms be large, work the whole with their own families; but rich men must hire servants, or keep slaves, and to hold their plough Brahmans must always have people of the low castes. This is a kind of work that even a Haiga Brahman will not perform.

A man-slave gets daily 2 seers of rough rice, or yearly about 26 bushels, worth £1. 2s. 0½d., a handkerchief, a blanket and a piece of cloth worth 2 rupees (4s. 0½d.), a pagoda in money (8s. 0½d.), 6 candacas of rough rice at harvest (14s. 6d.); total £2. 8s. 7½d. The women get one piece of cloth annually, and a meal of ready-dressed victuals on the days that they work, which may amount annually to 8s. 1d. Hired men get four seers of rough rice a day, worth less than three half-pence.

Nagara.—Most of the cultivation is carried on by the families of the cultivators; there are very few hired servants, but a good many slaves, by whom, on the farms of the Brahmans, all the ploughing is performed. A slave gets annually 1½ rupees for a blanket, 3 rupees' worth of cotton cloth, quarter rupee for a handkerchief, 6 candacas of rough rice worth 4 rupees to procure salt, tamarinds, &c., and daily 1½ colaga of rough rice, or annually 27½ candacas (or almost 49 bushels) worth £1. 16s. 11½d.; add the annual allowances 17s. 7½d., the total expenses of maintaining a male slave one year is £2. 14s. 7½d. A woman-slave gets as follows: 365 colagas of rough rice, one daily, and 3 candacas at harvest, in all 21½ candacas or 36½ bushels, worth 14½ rupees; 2 rupees' worth of cloth, and quarter rupee for a jacket, in all nearly 16½ rupees or £1. 13s. 2d. The marriage of a slave costs 10 pagodas; or about 4 guineas. The wife belongs to the husband's master. A master cannot hinder his slave girl from marrying the slave of another man, nor does he get any price for her. The widow and children, after a slave's death, continue with his master. If a slave has no children by his first wife, he is allowed to take another.

Harihar.—The greater number of the farmers here have only one plough each; but all such as have not more than three ploughs are reckoned poor men, and are in general obliged to borrow money to pay the rent, and to carry on the expenses of cultivation. The crop is a security to the lender, who is repaid in produce at a low valuation. Farmers who have 4, 5, or 6 ploughs are able to manage without borrowing, and live in ease. Those who have more stock are reckoned rich men. Each plough requires one man and two oxen, and can cultivate two marts of land, or about 17 acres: In seed-time and harvest, some additional laborers must be hired. All the farmers, and their children, even those who are richest, Brahmans excepted, work with their own hands, and only hire so many additional people as are necessary to employ their stock of cattle. A servant's wages are from 6 to 9 jimshiry pagodas a year, together with a blanket and a pair of shoes. The jimshiry pagoda is four duds worse than that of Ikeri, which is rather less than 1½ per cent. The wages are therefore from £2. 7s. 10d. to £3. 11s. 9d. Out of this they find everything but the shoes and blanket. Men laborers get daily half a fanam or 3½d., and women receive one-half of this hire, which is seldom paid in money, but is given in Jola at the market price. The man's wages purchase daily about a quarter of bushel. The people here work from eight in the morning until sunset, and in the middle of the day are allowed 24 minutes to rest and eat. The cattle work from eight in the morning until noon. They are then fed for an hour, and work until about 5 o'clock.

Heriuru (Mysore.)—At Heriuru there are no slaves. Most of the labor is performed by the families of the tenants; but a few hire men-servants by the year, and in seed-time and harvest employ women by the week. A man gets from 50 to 70 fanams a year, or from £1. 11s. 2½d. to £2. 3s. 8½d. This is paid entirely in money, without addition, except that for himself and family he generally obtains room in his master's house. Women get 1 fanam, or 7½d. a week. Advances to servants are not common, and of course they are entirely free.

The hours of labor in this country are from eight in the morning until noon, and from 2 o'clock till sunset; in all, about eight hours. The laborers get up about sunrise; but an hour is spent in ablutions, prayer, marking their faces with consecrated ashes or clay, and in eating their breakfast. They eat three times a day, their principal meal being at noon.

Bailuru (Mysore.)—In the Malayar there are no slaves. Most of the labor is carried on by the farmers and their own families. Servants are hired by the year, month, or day. A man's wages, when hired by the year, are annually 3 pagodas, a pair of sandals, a blanket, and daily a meal of ready-dressed rice, worth altogether about 5 pagodas, or about £2. He eats another time daily, but this is at his own expense. A servant hired by the month gets half a pagoda, or about 4 shillings, without any addition. The daily hire is one-third of a Canter-Raya fanam or 2½d. Hired servants work from eight in the morning until six in the afternoon; but half an hour's intermission is granted to give them time to eat some ready-prepared victuals.

Cauanhully (Mysore).—Most of the cultivation is performed by the hands of the farmers and of their own families. A few hired servants, but no slaves, are employed. A man-servant gets annually of ragi 4 candacas of 200 seers of 72 inches, or nearly 26½ bushels, worth at an average 28 fanams, with 12 fanams in money. In all, he receives 40 fanams, or £1. 4s. 11½d. The hours of work are from 6½ in the morning until noon, and from two in the afternoon until sunset. The number of holidays allowed is very small; but the servant occasionally gets four or five days to repair his house. At seed-time and harvest, a day-laborer gets from one-third to one-fourth of a fanam, or from 2½d., to rather more than 1½d. a day. Women get daily from one-fourth to one-fifth of a fanam or about 1½d.

Killamangalam, Salem District.—Most of the labor is performed by the farmers and their own families. A few rich men hire yearly servants; and at seed-time and harvest additional daily laborers must be procured. There are no slaves. A ploughman gets annually 3½ candacas of ragi (20 bushels), worth 28 fanams, with a hut and 16 fanams in money. His wages, beside a hut, are therefore £1. 7s. 5½d. The additional expense attending a plough is 3½ fanams for implements, and 2 seeds for the hire of day-laborers, or one candaca of grain, worth 8 fanams, for what the plough will cultivate; in all 55½ fanams. Add 30 fanams for the rent of the dry field, and we have 85½ fanams of expense, besides the interest of the value of the two oxen, which, however, is a mere trifle. In an ordinary year, the produce, after deducting the seed and the Government's share of rice with the stoppages for village officers, according to the farmers, will be —

	Fanams.
Ragi 45 colagas, worth	22
Avaray 19 colagas	10½
Rice; Hainu crop, 85 colagas	35
Rice, Caru crop, 57½ colagas	23
	90½

This amounts to just about the expense; but I have mentioned that the produce of the dry grains is in this account underrated by at least one-half, and I have not brought into the account the half produce of the 5 colagas which the farmers are compelled to cultivate, and which costs little or no additional expense.

The farmers in general consent to advance money to their servants for marriages and other ceremonies. This money is repaid by instalments out of the wages that are given in cash; for the people here are not anxious to keep their servants in bondage by a debt hanging over them. A day-laborer, whether man or woman, gets daily one-eighth colaga of rough rice or $\frac{3.5}{100}$ parts of a bushel. Of this, it must be observed, one-half is composed of husk.

The following is an account of the wages now (1891) prevailing at the places visited by Dr. Buchanan in 1800:—

Bharáni.—The rates of wages of the agricultural laborers have not much altered since the beginning of the century. There are no slaves now. The wages of the agricultural laborers, who are termed *padiyals* and *parniats*, are 20 *bullahs* in kind per month and from Rs. 2 to Rs. 3 in money. Their wives get wages as other ordinary laborers.

Day-laborers at harvest, whether men or women, get one to one and-a-half *bullah* of grain according to season and demand. For weeding, transplanting and planting, the laborers are paid from half to three-fourths of a *bullah*. A laborer working in the field with a hatchet, or carrying earth or manure is paid one *bullah* in kind or As. 2 in cash.

A porter taking a load is paid one *bullah* of grain or As. 2 for a whole day.

Dhárápúram, Coimbatore District.—Agricultural laborers are hired in the beginning of Chithirai (April) for a year. They change their service when their term expires. They seldom borrow from their masters, but when they do, they repay the loan at the end of their term by the sale-proceeds of their cattle. A male laborer gets 20 *bullahs* of paddy for labor on wet lands in towns, and 16 *bullahs* of dry grain in husk for labor on dry lands in villages as his monthly wages. A laborer on wet lands gets also annually a *salagay* of paddy with a present of one or one and-a-half rupees or cloths of equivalent value for approved service. Where the laborer does not own a house in the village in which he is employed, the master provides for him a thatched hut to live in, to be surrendered to the employer on the termination of the period of service. The laborer's wife works in the master's fields at seed-time and harvest and elsewhere at other times. A woman's daily wages are one *bullah* of dry grain in husk worth about one *anna*. For reaping, a man gets 6 *puddies* and a woman 5 *puddies* a day.

The laborer's diet consists of boiled grain and soup prepared of mochai or avarai (beans) with coriander and capsicum ground into a paste mixed with salt. A rag is his clothing and hut his home. The laborers are strong and hardy and are not overrun with vermin and cutaneous disorders as a class. The women, although untidy, are fully clothed.

Polláchi.—There are now two kinds of servants, called *padiyals*, employed by the farmer to cultivate the lands and *pungals*. The *padiyals* are engaged for a year, the year running from Chittirai to Chittirai (April) in some places and Thai to Thai (January) in others. The

padiyals invariably receive an advance of money varying from Rs. 10 to Rs. 30, which they have to repay on quitting the master's service. The advance is taken by the padiyals out of necessity and partly in order that they might have a hold on their employers against summary dismissal of their services at the pleasure of the masters. The padiyals are paid monthly in kind. Persons between 12 and 18 years of age are paid from 12 to 16 *bullahs* of grain according to age and nature and efficiency of work. Those over 20 years of age receive 18 *bullahs*. Besides the wages in grain, each padiyal is provided with a cumbly or As. 8 to Rs. 1-8-0 for the purchase of one. He is also supplied with 2 pairs of slippers. The wife and children of the padiyal are paid for whatever work they perform, the wages of a female for transplanting being 8 pies or one *bullah* of grain. If the padiyals leave their masters' service before the expiry of the term of their service, the masters seize their cattle and sell them and recoup themselves for the money advanced to the laborers. If, on the other hand, the master dispensed with the services of the padiyals, they cannot recover the loans before the full year of engagement expires.

The *pungal* goes to a rich farmer and for a share of the crop undertakes to cultivate his lands. The farmer advances the cattle, implements, seed and money or grain that is necessary for the subsistence of the *pungal*. He also gives each family a house. He takes no share in the labor, which is all performed by the *pungal* and his wife and children, but he pays the rent out of his share on the division of the crop which takes place when that is ripe. If a farmer employs a *pungal* to cultivate his lands, the produce is divided into two equal portions, one-half going to the share of the farmer as *nilavaram*. Of the remaining half, *i.e.*, *yearivaram*, in proportion to the number of ploughs owned by the farmer and *pungal*, the shares are divided at the rate of a share for each plough. For example, if the farmer owns three ploughs and the *pungal* one plough, half the produce above referred to (*yearivaram*) will be divided into 4 portions, 3 going to the share of the farmer and the remaining one to the latter. Every *pungal* should contribute a plough or two or else he will not be considered as such, but will be treated as a mere *padiyal*. The *pungal* should pay from his share of the produce to the farmer the money which he received for his subsistence. The farmers are better off with *pungals* than with *padiyals*; the greater portion of the responsibility is shoved on the *pungals*, who have equal, if not better, interest in the cultivation of the land. The farmer has therefore less anxiety and greater profit when he employs a *pungal* than when he employs a *padiyal*.

Pálghat, Malabar District.—The greater part of the labor on the field is performed by *churmars*. Persons of other castes are also engaged for the labor when necessity arises on payment of higher wages. The *churmars*, who were once slaves, are now ordinary coolies. The tenants and landlords have now no absolute control over them, nor do they maintain the *churmars* when their services are not required. The *churmars* are at perfect liberty to proceed wherever they choose and obtain subsistence. They receive 2 paras of paddy and two pieces of cloth a year so long as they remain in the service of their masters. They also obtain some pecuniary and other assistance when a marriage, death or other contingency occurs in their families. The daily wages of a *churmar*, both male and female, are 2 *edangallies* of paddy and one *edangally* for a boy or girl. The daily wages of laborers other than *churmars* are 4 *edangallies* for males, 3 for females, and 1½ for boys and girls.

Támraçhéri, Malabar District.—The daily wages paid in grain to agricultural laborers in 1891 were much the same as those paid in 1800. The rates generally given are—

	CUB. IN.
To able-bodied men, 1½ <i>dangallis</i> of paddy or 6 <i>nallis</i> heaped ...	148½
To able-bodied women, 1½ <i>dangallis</i> of paddy or 6 <i>nallis</i> streaked ...	103½
To old persons and children of paddy, 3 <i>nallis</i> heaped ...	74½

They get a present of 3 paras of paddy during the harvest and 3 or 4 pieces of cloth. In times of scarcity, which generally happens in the months of July and August, their masters give them yams, jacks, plantains, &c. This year when there was a general failure of jacks, yams, &c., the starving populace were driven to the necessity of extracting aliment from fan-palm and date-palm and subsisting upon the cakes formed out of the juice obtained. The rates above given are higher than the rates given for the laborers who receive advances of money and are required to work out the advance by contributing manual labor.

Tellicherry, Malabar District.—The *audians*, *i.e.*, tenants, are now worse off than in 1800. They get at the most only one-half of the produce of paddy fields they lease out, and as for plantations, if the trees have not been paid (*kuyikanom*) price by the *jenmies*, the tenants get two-thirds of their produce; in other cases they scarcely get one-third, the rest being appropriated by their *jenmies*. All tenants, whether of paddy flats or of *parambas*, have the same complaint to make, that they gain little or no profit from tilling or holding lands and *parambas* under the tenures now obtaining in Malabar.

These tenants are mostly workmen themselves; and all able-bodied men and women of their household work in and for the interest of the farm. But if at all any extra labor is wanted, they hire other men and women at the usual rates of wages. The tenants do not now possess slaves, though it cannot be denied that in remote parts *praedial* slaves are covertly leased out with the farms. The hired servants are chiefly *Tiars*, *Nairs*, *Moplays* and *Polayars* (who were slaves in 1800). *Polayars* are hired as day-laborers. The working hours are now as in 1800,

almost the same, viz., 7 A.M. to 1 P.M., and the rates of wages now only 2 edangallies of paddy against 2½ in 1800. All the afternoon the tenants work for themselves.

The edangally in West Malabar, familiarly known as McLeod's seer, contains—

	CUB. IN.
In Cherakal	100.84
In Kóttayam	97.75
In Kurumbranad	97.75 ₂₁

The total earnings, at the present rates, of a day-laborer in Malabar for a whole year may be taken at 626 dangallis of paddy, or Rs. 37½ in money at the present market rates. This gives Rs. 3-2-0 a month for a laborer working half a day.

Cherakal, Malabar District.—The following castes were once slaves in this taluk: (1) Polayars, in the plains near the sea coast and (2) Maviloms, (3) Karimbalans and (4) Vettuvars on the hills. There are now no slaves in the sense that their women and children are not now openly sold, mortgaged or leased with the lands to which they are attached. But the master or jenmi takes particular care that they are not taught to read and write. In remote parts they are even now covertly sold, mortgaged and leased with the lands by word of mouth. In such parts the old allowances are still paid to them, viz., a hut, two pieces of cloth annually and the daily allowance of rice or paddy. The annual money allowance for oil and salt is not now given.

The panicurs or agricultural laborers are generally Nairs, Moplays and Tiars. Though the master does not now give the servant a hut to live in, yet many have become kuyikanom tenants of the former. They are not bound to render gratuitous service to their masters. For all work done to the masters, they are paid the same wages as are given to non-tenants.

In cases of indebtedness, the debts are not recovered by deductions from wages, but in due course of law. No annual presents are given to the laborers nor are they flogged on any account.

The rates generally given are—

For tilling (work done till 1 P.M.)	2 McLeod seers of paddy.
Do. (the whole day)	3 seers with breakfast.
For ploughing (work done till 12 noon)	1½ seers of paddy.
For weeding (women) whole day	1½ nalis of rice or ⅔ seers of rice.
For reaping (women)	10 sheaves for every 100 sheaves brought to the threshing ground.
For turning up parambas (till 1 P.M.)	As. 2-6 in money or 2 seers of paddy.
Cooly work (full day) in urban parts	As. 4 with 6 pies extra for noon-meal if the latter is not supplied by the employer.

(C.)—*Abstract of the Proceedings of the Board of Revenue, dated 25th November 1819, on the subject of agricultural slavery.*

Salem.—There was no vestige whatever of slavery in the district nor had any such practice obtained from the time the district came into the possession of the Company.

Madura and Dindignl.—Slavery had existed during the Muhammadan Government and the slaves were sold at the pleasure of their masters. Since the assumption of the country by the Company, some slaves had continued with their masters; others had left them and even enlisted as sepoys. The Collector could not discover that any Puller had sold himself as a slave. Indeed slavery seemed gradually disappearing.

Coimbatore.—Slavery existed in the district in but a very few villages and the number of slaves was always inconsiderable.

Tanjore.—Slavery existed in the district, but it was founded in the first instance upon a voluntary contract. The condition of the slaves differed very little from that of the common laborers, and the treatment of both was nearly the same. The system of slaves attached to the soil and transferable by purchase, as appendage to the land, did not obtain in the district.

Tinnevelly.—Slavery existed in the district. It was usual for slaves to be sold or mortgaged, either with the land or separately, at the pleasure of the proprietor. The slaves were afforded subsistence on the lowest scale of allowance, being generally no more than 2 measures of paddy a day on working days. They were also entitled at the time of harvest to a small deduction from the gross produce, which generally amounted to 2½ per cent. It was usual for the masters to assist the slaves with necessary funeral expenses, and to grant them presents on occasions of marriages, births and festivities.

South Arcot.—The system of slavery founded in the first instance on contract existed in the district, the number of slaves amounting to 17,000. The owners were required to provide the slaves with food and clothing, and to defray their wedding expenses and to assist them

with presents on the occasion of births of children and to defray funeral charges. The food given was always sufficient for subsistence, but the clothing was very scanty. The owners were bound to protect the slaves in sickness and old age.

Ohingleput.—The system of slavery, originally founded on contract, existed in the district. The slaves were given a certain prescribed grain allowance and a proportionate subsistence for each of their children or others of the family. They were also housed and clothed and during the principal festivals certain other allowances were made to them both in money and in articles requisite for their ceremonies; their marriages were also performed at the charge of their masters and when reduced by infirmity they were also supported by their proprietors. The condition of this description of people, composing the chief part of the Pariahs of the district, had, of late, considerably changed, in consequence of the vicinity of the town of Madras where many of them obtained employment and their proprietors found it difficult to reclaim them.

Trichinopoly.—Slavery existed in the district, the number of slaves amounting to 10,600. They were usually sold with the land and sometimes mortgaged. They were supposed to be entirely supported by their masters in sickness and in health. Their marriages were made at the expense of the mirasidars and the expenses of their funerals were also defrayed by them. The slaves enjoyed some little gratuity at every birth and received a certain established sum at the principal Hindu festivals. A list of the yearly emoluments which a slave was properly entitled to receive is noted below. They were not treated harshly.

The quantity of land to be cultivated by a slave is an extent capable of yielding 150 cullams of paddy.

	Cullams.	Gifts.
Waram of a Pullen	8 5 $\frac{1}{2}$	
Do. Pullichu	6 6 $\frac{1}{2}$	
	15 $\frac{1}{2}$	
Batta for ploughing	2 0	4
Sotuntrums for sowing	0 6	...
Reaping share at 5 per cent.	7 6	...
Thrashing	1 0	...
Pongal feast	1 0	...
Deepavali ... ..	...	$\frac{1}{2}$
Gramadavada ... ..	...	1 $\frac{1}{2}$
Total annual	26 $\frac{1}{2}$	5 $\frac{1}{2}$ fanams.
For a marriage	4 0	8 rupees.
Do. birth	0 2	2 fanams.
Do. death	0 2	2 do.
Total	30 4 $\frac{1}{2}$	Rs. 9 1 $\frac{1}{2}$ fanams.

Canara.—Slavery existed in the district, the number of slaves amounting to 82,000. The right of sale was the master's exclusive privilege, with or without the land. The slaves could also be let on hire. They were fed and clothed by their masters, who also presented them with a small sum of money on their marriages or on occasions of particular ceremonies. The average quantity of food and clothing given was—

Food.	Clothing.
For a man— 1 $\frac{1}{2}$ Canara seer coarse rice, 2 rupees' weight of salt, a little betel-nut and leaf.	2 pieces of canthy, 6 cubits in some taluks, a cumbly and a roomal.
For a woman— 1 seer	1 piece of cloth, 7 cubits.
For a child— $\frac{1}{2}$ seer	1 piece of cloth, 4 cubits.

The slaves were not cruelly treated.

Malabar.—There were slaves in the district numbering 100,000. They were frequently transferred by sale, mortgage or hire. The measure of subsistence to be given by the proprietor was fixed, and he was bound by the prescribed customs of the country to see it served out to the slaves daily. (The slaves were in more comfortable circumstances than any of the lower and poorer class of natives.)

(D.)—*Extracts from the Report of the Commissioners for the investigation of alleged cases of Torture in the Madras Presidency, 1855.*

Many a witness has declared to us that the people would be satisfied if the demands of the Revenue Officers were restricted to the just Government dues; we entertain no doubt but that the extortion, of what are erroneously termed "Bribes," is universal, and that when payment cannot be obtained by fair means, foul will be resorted to. Then is brought into play all that perfect but silent machinery which combines the forces of Revenue demands and Police authority; the most ingenious artifices which the subtlety of the native mind can invent are had recourse to; and it seems highly probable to us that it is a common practice with the native officers to give their own illicit demands precedence, when pecuniary means being more plentiful or easily procurable, the process of extraction is more readily complied with, under hopes and promises of future services, perhaps that of assisting in cheating Government among others, expressly with a view to keep the revenue demand as a *corps de reserve* to fall back upon, the practice of oppression and violence to extract that, being not so apparent an injustice in the eyes of the people as the application of the same measures for mere private personal purposes.*

The descriptions of violence commonly in vogue for revenue and private extortion purposes, which have been spoken to in the course of this inquiry, are as follows:—Keeping a man in the sun; preventing his going to meals or other calls of nature; confinement; preventing cattle from going to pasture by shutting them up in the house; quartering a peon on the defaulter who is obliged to pay him daily wages; the use of the kittee; Anundal; squeezing the crossed fingers with the hands; pinches on the thighs; slaps; blows with fist or whip; running up and down; twisting the ears; making a man sit on the soles of his feet with brickbats behind his knees; putting a low caste man on the back; striking two defaulters' heads against each other, or tying them together by their back hair; placing in the stocks; tying the hair of the head to a doukey's or buffalo's tail; placing a necklace of bones or other degrading or disgusting materials round the neck; and, occasionally, though very rarely, more severe discipline still.

Some stress seems to have been laid upon the existence of "instruments" of torture, and many of the gentlemen who have sent in reports to Government state their belief that the kittee has become obsolete in their districts.

That the "Anundal" (in Telugu *gingeri*) or tying a man down in a bent position by means of his own cloth or a rope of coir or straw passed over his neck and under his toes is generally common at the present day, is beyond dispute; and we see no reason to doubt that the kittee (in Telugu *cheerata*) is also in frequent use. It is a very simple machine, consisting merely of two sticks tied together at one end, between which the fingers are placed as in a lemon squeezer; but in our judgment it is of very little importance whether this particular form of compression be the one in ordinary use or not, for an equal amount of bodily pain must be produced by that which has superseded the kittee, if anywhere it has gone out of vogue, the compelling a man to interlace his fingers, the ends being squeezed by the hands of peons, who occasionally introduce the use of sand to gain a firmer gripe; or making a man place his hand flat upon the ground and then pressing downward at either end a stick placed horizontally over the back of the sufferer's fingers. Independently of the general testimony to its use deposed to before us by the complainants whom we have personally examined, we find its use believed in by Mr. G. Forbes, and admitted by the Sheristadar, who says—"Kittees are sometimes kept in both taluks and villages; if they are not forthcoming in places where they are required for use, the village carpenter is immediately ordered to procure the required number of kittees, which order is implicitly obeyed;" and in the case of Akki-nary Appana, we find a Tahsildar tried and sentenced to six months' hard labor in irons and a fine of Rs. 200 for having applied this instrument known in Telugu districts by the name of *cheerata* to the fingers of the complainant so lately as the middle of the last year.

It is quite certain that the practice of torture prevails in a much more aggravated degree in Police cases than for realizing the revenue. The modes resorted to in the former appear to be more acute and cruel, though we doubt if anything like an equal number of persons is annually subjected to violence on criminal charges as for default of payment of revenue.

We have instances of torture being freely practised in every relation of domestic life. Servants are thus treated by their masters and fellow servants; children by their parents and schoolmasters for the most trifling offences; the very plays of the populace (and the point of a rude people's drama is its satire) excite the laughter of many a rural audience by the exhibition of revenue squeezed out of a defaulter coin by coin through the appliance of familiar "provacatives" under the superintendence of a caricatured Tahsildar; it seems a "time-honoured" institution, and we cannot be astonished if the practice is still widely prevalent among the ignorant uneducated class of native public servants.

* Note.—Mr. Forbes, Collector of Tanjore, writes as follows:—"The people of India draw a wide distinction between oppressive acts practised with a personal motive, and those, which, however erroneously, they connect with a public duty: they will make complaint upon complaint and appeal upon appeal for the redress of a private wrong, when they will at the same time tacitly submit to a greater injury received in a public act: the motive of the one they see to be personal, and attach no personal motive to the other."

Among the principal tortures in vogue in Police cases we find the following : twisting a rope tightly round the entire arm or leg so as to impede circulation ; lifting up by the moustache ; suspending by the arms while tied behind the back ; searing with hot iron ; placing scratching insects such as the carpenter beetle, on the navel, scrotum and other sensitive parts ; dipping in wells and rivers till the party is half suffocated ; squeezing the testicles ; beating with sticks ; prevention of sleep ; nipping the flesh with pincers ; putting pepper or red chillies in the eyes ; these cruelties occasionally persevered in until death sooner or later ensues.

In the course of this investigation there is one thing which has impressed us even more painfully than the conviction that torture exists ; it is difficulty of obtaining redress which confronts the injured parties.

In stating this melancholy fact we are very far from seeking to cast any unfounded imputation upon either the Government or its European officers. We think that the service is entitled to the fullest credit for its disclaimer of all countenance of the cruel practices which prevail in the Revenue as well as in the Police department. We see no reason to doubt that the native officials from the highest to the lowest are well aware of the disposition of their European superiors ; and although very many of the parties, who have appeared before us in reply to our inquiry why they have not made an earlier complaint, have asked what is the use of appealing to the Collector. We have seen nothing to impress us with the belief that the people at large entertain an idea that their maltreatment is countenanced or tolerated by the European officers of Government. On the contrary all they seem to desire is that the Europeans in their respective districts should themselves take up and investigate complaints brought before them. The distances which the natives will often travel at great personal loss and inconvenience to make complaints even of a very petty nature to the Collector or Sub-Collector is of itself a proof of the confidence which they place generally in those officers. The abstinence of the native officials from such practices in or near stations where Europeans, be they civilians, surgeons, commissariat or other officers, reside and the prevalence of torture increasing in proportion as the taluk appears less exposed to European scrutiny, are strong arguments in favor of a consciousness on the part of the native officials that they cannot with impunity resort to illegal and personal violence when it admits of easy and speedy substantiation before the European authorities of the district ; and the whole cry of the people which has come up before us is to save them from the cruelties of their fellow natives, not from the effects of unkindness or indifference on the part of the European officers of Government.

What then, it may be asked, are the reasons on which we found our opinion that while the natives have confidence in their European superiors, they do not promptly seek redress at their hands in every instance of abuse of authority ? They are as follows : In the first place the infliction of such descriptions of ill-treatment in the collection of the revenue as we have above specified has, in the course of centuries, come to be looked upon as "Mamool," customary, a thing of course, to be submitted to as an every day unavoidable necessity.* It is generally practised probably only on the lower order of ryots, whose circumstances least permit of their making any complaints on the one hand, whilst their ignorance and timidity render them more submissive on the other ; such is the native character that very often those able and ready to pay their dues will not do so unless some degree of force be resorted to. "I brought 14 rupees from my house," says a ryot, in a deposition referred to by Mr. Lushington, "but only paid 6. I brought the said money to pay, but as no violence was used towards me, I did not do so. Had I been compelled, I would have paid them."* And in all these cases, it is probable that a sense of the justness of the claim operates in their minds against seeking redress for ill-treatment, which, but for their own stubbornness, they might have avoided. The violence ordinarily used is not of such a character as to leave those marks upon the person which might be appealed to in incontestable corroboration of the truth of the sufferer's story, and we cannot abstain from reiterating our opinion that the great proportion of the acquittals and the lightness of the punishments consequent upon such cases as appear to have been substantiated to the satisfaction of the magistracy, may have had a serious effect in deterring the ryots from bringing forward more numerous complaints.

The distances which those who wish to make complaints personally to the Collector have to travel ; the fear that their applications by letter if permitted to reach head-quarters unadulterated by misinterpretation will be returned with the ordinary endorsement of a reference to the Tahsildars ; the expense and loss of time which a visit to, and more or less prolonged attendance upon, the Collector's office entail ; the utter hopelessness after all is said and done, of the European authorities personally investigating the case, generally speaking ; the persuasion that a reference of the petition to the Tahsildar is likely to end in a nullity ; the immense power wielded by the native servants in the districts and those in the Collector's office, who work together in concert to

* Mr. Forbes, Collector of Tanjore, writes as follows :—"The ryot will often appear at the catcherry with his full liabilities in his possession, tied up in small sums about his person, to be doled out, rupee by rupee, according to the urgency of the demand, and will sometimes return to his village having left a balance undischarged, not because he could not pay it, but simply because he was not forced to do so."

render all complaints to the superior European officials nugatory; the probability that if any trial takes place before the Tahsildar the complainant's witnesses will either be bribed and bought off or intimidated, or, if they appear, that their statements will not be believed, or will be garbled, and an unfavourable report upon them returned to the Collector; above all perhaps, the conviction that he who seeks redress at the hands of the European is thenceforth a marked man amongst the native officials; that his whole future peace and safety are jeopardized by this attempt, and that every means of annoyance and of oppression, even to false accusations of felony, will be brought into play against him, until his own ruin and that of his family are sooner or later consummated; some or all of these circumstances unite in every case, in more or less forcible combination to render redress not only difficult, but in many instances almost impossible; at the same time it is to be remarked that the authority of the Tahsildar must be supported by his European superiors against the numerous false charges which are unsparingly preferred by the intriguing ryots.

The character of the Native Police has been drawn by more than one writer in the reports furnished to Government.

Mr. Mackenzie writes as follows:—"I have no hesitation in stating that the so-called Police of the mofussil is little better than delusion. It is a terror to well disposed and peaceable people, none whatever to thieves and rogues, and that if it was abolished *in toto* the saving of expense to Government would be great, and property would be not a whit less secure than it now is."

Mr. Saalfelt says:—"The Police establishment has become the bane and pest of society, the terror of the community, and the origin of half the misery and discontent that exist among the subjects of Government. Corruption and bribery reign paramount throughout the whole establishment; violence, torture and cruelty are their chief instruments for detecting crime, implicating innocence or extorting money. Robberies are daily and nightly committed, and not unfrequently with their connivance. Certain suspicious characters are taken up and conveyed to some secluded spot far out of the reach of witnesses; every species of cruelty is exercised upon them; if guilty, the crime is invariably confessed and stolen property discovered; but a tempting bribe soon releases them from custody. Should they persist in avowing their innocence, relief from suffering is promised by criminating some wealthy individual, and in the agony of despair he is pointed to as the receiver of stolen goods. In his turn he is compelled to part with his hard earned coin to avert the impending danger. Even the party robbed does not escape the clutching grasp of the heartless peon and duffadar; he is threatened with being torn from his home, dragged to the outcherry and detained there for days or weeks to the actual detriment of his trade or livelihood, unless he point out the supposed thieves. The dread of, or aversion to, the outcherry is so great that the owner would sooner disavow the stolen article and disclaim all knowledge of the property, though his name be found written upon it in broad characters; while such is the actual state of things, and while the people entertain such a lively horror of the Police, it is not possible to expect a single victim of torture to come forward and arraign his tormentors; or to bring the charge home to any one of them after the deed has been perpetrated in some ruined fort or deep ravine situated miles away from the town or village."

Mr. J. Mackenzie, merchant of Bimlipatam, gives the following account:—"Since the receipt of your communication, however, I have made it my duty to inquire into the subject as far as my opportunities permitted, and the result of my inquiries leads me to the conclusion that the charge has been greatly exaggerated, and that although the use of torture or coercion in the collection of the revenue cannot be denied, its practice is of very rare occurrence, and not at all of the deep and atrocious nature alleged, and I can confidently state, that it is not had recourse to in order to collect an immoderate kist, or, as some writers in the *Athenæum* assert, to screw out of the ryot, over and above his kist, a further sum for the benefit of the revenue servants. I am convinced that this charge is quite unfounded at least as regards the district of Vizagapatam. It is not in this way that the revenue servants make money. I believe that I can explain when torture is made use of. There is a class of ryots known as Nadars, whom a faulty revenue system has taken out of their proper position and converted into ryots, whereas they were never intended for any other position than that of laborers or servants to Mootabar ryots. Now these Nadars are compelled to undertake the cultivation of lands which the Mootabar ryots are not disposed to take up. It is unsafe to make them such advances as would give them the means of well cultivating their lands; they cannot be trusted; they are not to be made honest or respectable; their lands are consequently badly cultivated and their crops scanty, and scanty as they are, they generally endeavour to make away with them and to evade the payment of their kist, as they really live by what they can pilfer. Now it is in such cases that punishment, or, as it is called torture, is had recourse to. The Tahsildar knows that crop has been made away with, and that the ryot has the proceeds concealed on his person, he refuses to pay. What is the Tahsildar to do? Sell his property? He has no tangible property. Send him to jail to be well lodged and fed at the expense of Government? He does neither; he flogs him or coerces him in some other way, and rupees by rupees, anna by anna, drop out of unexpected places. One such

case is noised about, and the example serves for a long time. This I believe to be the true statement of the torture used in this district. I need not say that it is difficult to prove. The Tahsildar takes good care that no witnesses who are likely to give evidence against him are present. No laws can eradicate it, it has been the practice of the country from time immemorial; the natives in general think it all right; the very nature of the people must first be changed."

(E.)—*The Madras Ryot by Mr. R. A. Dalryell in 1866.*

During the ten years preceding 1866, the price of all the agricultural produce has nearly doubled, and that consequently the agricultural proprietor was much better off at the beginning of 1866 than he was at the beginning of 1856, and that there was a still greater improvement in his position as compared to what it had been in 1846. As nearly the whole of his outgoings, whether for food or wages, are mere deductions from the gross produce of the land, as his family subsist on the grain raised and wages are paid in the same commodity, his surplus produce has remained nearly the same in quantity during the twenty years, whereas the market value of that surplus has increased threefold, if no allowance be made for the depreciation of the value of the precious metals which has taken place during this period.

In order to the better understanding of the extraordinary improvement that has taken place in the position of the agricultural interest, it will be advisable to consider the nature of the tenures on which land is held in the Madras Presidency. As already stated, a very large proportion of the cultivated area is held direct from Government by peasant proprietors termed Government ryots. According to the statistical returns, there were no less than a million and three-quarters of these persons entered in the registers as land-holders, and their holdings are usually infinitesimally small. Only 420 paid 100£ and upwards as Government land-tax, which is supposed to represent half the net produce of the land. Upwards of a million and a half paid less than Rs. 31 or £3-2-0, and of these latter, upwards of a million paid less than Rs. 10 or 1£. As has been already shown, the cultivated land held by the registered ryots is about 18 million acres, the average extent of the holdings is therefore 9 acres, but if the million sub-tenants who are entered in the returns as holding under these registered ryots be taken into account, the average size of the holdings will be reduced to 6 acres, supposing, of course, that every registered ryot who sub-lets land retains an equal quantity for his own use. This minute sub-division of the land into small holdings has often been advanced as the great objection to ryotwari system of tenure, but after all it should be remembered that this objection applies equally to the zemindari system, and that, notwithstanding the difference in the value of money, only a few years back there were nearly two millions of small landed proprietors in France whose holdings in no case exceeded 5 acres; that in the present Kingdom of Prussia, out of a population of nine millions dependent on agriculture, there are upwards of two million proprietors of land, and that upwards of a million of these do not possess more than 3 acres; and that in Ireland, in 1861, there were 39,210 persons holding land less than an acre in extent as proprietors or tenants, 75,141 holding between 1 and 2 acres, and 164,000 from 5 to 15 acres.

* * * * *

Unfortunately the share of Government was generally fixed too high, and the result of this over-assessment, increased as its pressure has been by the fall in the value of produce since the settlement was made, has never allowed the system a fair trial. Various restrictive rules also led to much interference with the ryots, though they were far from being a necessary consequence of the system. These restrictions are now being removed and the reductions recently made, or in progress, and the correct survey, classification and re-assessment of the land now in contemplation, will do away with these disadvantages, and it may be expected that the superiority of a system which encourages industry and enterprise, by being based on individual proprietorship, will be more clearly evinced.

* * * * *

The position of every description of landholder, whether ryot, zemindar, or inamdar, must have improved very materially during the last 15 years. So far as the first class was concerned, the fall in prices, which had taken place between the early part of the century, when the money rates of land-tax payable to Government were fixed, and the year 1850, had had such a serious effect upon their resources, that very liberal reductions were then made in the assessment of all the ryotwari lands in those districts where the rates pressed with severity upon the ryots or where they were so high as to keep land out of cultivation altogether. A special department for the re-assessment of all districts on liberal and scientific principles was also organized. The position of the Government ryot was consequently at once much improved and the steady rise in prices, which has taken place since that period, has, of course, still further benefited him, but this latter benefit has also been obtained by the holders of land on

other tenures, the zemindar and the iramdar, and their respective tenants. It has been already shown that an acre of unirrigated land produces on the average 190 Madras measures, or

1856—	Rs.	
Value of the produce of 6 acres of dry land	..	50
Do. do. of 2 „ of wet „	..	55
		105
Deduct tax (say)	..	20
		85
1866—	Rs.	
Value of the produce of 6 acres of dry land	..	104
Do. do. of 2 „ of wet „	..	105
		209
Deduct tax (say)	..	20
		189

about 5 cwt. of grain, and that an acre of irrigated land produces 370 Madras measures or 10 cwt. of rice. The Government ryot, therefore, who held, say, 6 acres of "dry" land and 2 acres of "wet," for which he paid, say, Rs. 20 per annum to Government as land-tax, obtained for the produce Rs. 105 in 1856 and Rs. 209 in 1866 as noted in the margin. On the other hand, the ryot holding the same extent of land under a zemindar or inamdar, after giving half the produce to his landlord, obtained in 1856 only Rs. 52-8-0, the price of 15 cwt. of dry grain and 10 cwt. of rice in 1856, and in 1866 Rs. 104-8-0, the price of the same quantity of grain in that year, the zemindar, or inamdar, in this case, taking

the balance of advantage obtained by the Government ryot. This improvement in the position of the agriculturist has manifested itself in the very large increase in the area of land under cultivation, for, whereas, even in 1856, there were less than 10 millions of acres held by registered Government ryots, there were upwards of 16 millions of acres so held in 1865.

* * * * *

The position of the agricultural laborer and, indeed, of all those dependent upon wages had not, at any rate, seriously deteriorated during the 10 years preceding 1866, though the enormous increase, which has taken place in the price of food, must press hardly upon those trades for which the remuneration is fixed, by custom, at a certain rate in money. When reporting on this subject about three years ago, the Board of Revenue, after communicating with the Collectors of districts, stated that, as a rule, all agricultural laborers were still paid in grain, and that these grain wages had not risen materially during late years. As to other classes of laborers who were paid in coin, they observed that their wages had risen considerably, and that the increase had then kept full pace with the enhanced price of food. Compared with former rates, the wages were stated to be, in some cases, double of what they formerly were, but the general proportion of increase was 50 per cent., and only in a few cases had the increase been as small as 25 per cent. These conclusions are borne out by the increase which has taken place, during the last 15 years, in the pay of all domestic servants in the families of Europeans in India.

The position of that portion of the population whose wealth is derived from mercantile operations has improved, at any rate, in an equal ratio with that of the agriculturist, if we may judge by the progress which has taken place in the trade of the Presidency. The principal portion of this trade is carried on at the port of Madras, that is, about one-half of the export trade and two-thirds of the import trade. The greater part of the balance of the export trade is from the ports of Cocanada, Negapatam and Tuticorin, on the East Coast, and from Calicut, Cochin, and Mangalore, on the Western Coast. Large exports of cotton take place from Cocanada and Tuticorin, and of grain from Negapatam, whereas the principal articles of export from the western ports are coffee and oil-seeds. The principal item of import at most of these ports is piece-goods, though grain is also largely imported into the Malabar district.

On the whole, then, it is impossible to arrive at any other conclusion than that the mass of the population of the Madras Presidency have considerably progressed in wealth during the 10 years previous to the famine of 1866. The whole of the agricultural interest, which includes certainly three-fourths and perhaps four-fifths of the population, were in twice as good a position at the end of this period as they had been at its commencement, and a large number of them had made enormous gains during the cotton famine in England, the ryots of the district of Bellary alone having, it is estimated, obtained an increase to their capital of nearly a million and a-half sterling on this account. The mercantile class, or, at any rate, such portions of them as were interested in the over-sea trade, had doubled their business, and the position of the poorest classes had certainly not deteriorated. Further, while private wealth had increased to this extent, taxation had been augmented by less than 25 per cent., so that, certainly, three-fourths of the increased profits obtained by the population were enjoyed tax free. At the commencement of the distress the people were, consequently, in a better position than they had ever occupied in any previous year of famine.

(F.)—Results of the enquiries made by the Board of Revenue as to the condition of the labouring classes in 1872 (Proceedings of the Board of Revenue, dated 11th November 1872, No. 2179).

Board of Revenue—Labourers.—(The general opinion was that the condition of the labouring classes was rapidly improving. Mr. Brandt and Mr. Stuart took the opposite view, but they evidently referred to farm labourers, the old prædial slaves.) Wages paid in grain, like those of farm labourers, continued almost stationary, and the rapid increase in money wages was to a great extent neutralized by as rapid a rise in prices. The labouring classes had, however, fully shared in the general improvement which was visible everywhere, and in many places large public works, increasing trades, and improved facilities for emigration had made their advance more rapid than that of other classes.

Honorable V. Ramaiyengar.—(The agricultural labourers in Tanjore called "pannials" were a kind of semi-serfs squatting on the estates to which they were attached. According to the practice of the district, 40 goolies of dry land out of the holdings of a mirasidar were exempted by Government from assessment and made over to each "pannial" working under him. The mirasidar supplemented this with a grant of 60 goolies, of which he himself paid the assessment. He further granted to each labourer 50 goolies of "nunjah" land free of assessment. The 100 goolies of dry land was calculated to yield 7 kallams* of ragi, besides vegetables and enough of ground-nut to supply him with oil for the use of the family. The 50 goolies of wet land were computed to yield 5 kallams of paddy. His wages for daily work consisted of a Madras measure of grain per diem and this for about nine working months in the year would give him 9×30 or 270 measures = $11\frac{1}{2}$ Tanjore kallams. His *calavassam* on the threshing floor at the time of harvest gave him about 11 kallams more. The pannial's wife earned, by beating paddy and separating the husk from the grain on the mirasidar's estate, about 6 kallams of grain a year at the rate of 12 measures a month, so that the total earnings of the family in one year were as below :—

	KALLAMS.								
Yield of dry land	7
„ of wet land	5
Daily wages	11
Calavassam	11
Earnings of the labourer's family	6
									—
									Total ... 40

which at an average price of one rupee a kallam was equal to about Rs. 40 in money. The labourer generally earned something by working as cooly during three months in the year in which he was not employed in the field, and including this and the presents he got on festival days, the total earnings of the family were Rs. 4 a month. A non-agricultural labourer and his family in the rural parts of the district earned about the same sum at the rate of three annas per diem.)

The agricultural labourers in other districts did not earn so much as in Tanjore. In some districts, their wages were, on an average, but two Madras measures of grain per diem, or 60 measures a month, equal to 12×60 or 720 measures or 90 marakals per annum. This was worth Rs. 30 or Rs. $2\frac{1}{2}$ per month. Taking the whole Presidency, he was of opinion that it would probably not be much wide of the mark to assume the average earnings of unskilled labourers to be about Rs. 3 a month. There was no doubt that the wages of labour had increased since fasli 1263 (1853-54) though not in proportion to prices, the latter having risen by 100 per cent. while the former rose by about 50 per cent. So far the condition of the labouring classes must be held to have improved.

Mr. P. Chentsal Row.—The money wages of labourers everywhere nearly doubled, but wages to agricultural labourers were paid in grain and continued unaltered. A full grown labourer in Nellore (of which Mr. Chentsal Row was a native and a landholder) got from $1\frac{1}{2}$ to 2 tooms † of paddy or one toom of jonna or ragi monthly with a cumbly and a pair of slippers a year. This was all that had been always paid. The condition of the agricultural labourers had not materially or at all improved, excepting in towns and villages in the vicinity of the railway.

Mr. Wedderburn, Collector of Coimbatore.—Wages were good and employment general; in some places skilled labour, such as, that of the carpenter, the mason, &c., was very high owing to the extension of the railway.

* A Tanjore kallam = 3 Madras marakals or 24 measures, each containing 133 tolas of rice.

† A toom = 37.1 Madras measures; its value in the country was about Rs. $1\frac{1}{2}$.

There was an increase in money wages; grain wages were the same as to quantity; but more valuable relatively to money.

	Unskilled field labour, in cash or kind.			
	30 years ago.		At present.	
	Rs.	A. P.	Rs.	A. P.
Per day—				
Man	0	1 4	0	3 6
Woman	0	0 10	0	1 8
Per month—				
Man	1	12 0	4	0 0

The cultivators or field-hands of the irrigated lands working for the landlords remained in much the same condition; ryots cultivating their own lands, in other words, owners of dry land, had, by the sinking of wells at their own cost, without being charged for the improvement, as was usual under the old native system, advanced in wealth and

comfort. The ryot proprietor and his sons worked their well, tended the cattle, and ploughed the fields; all worked who had not the means to be idle; the females also spun.

Next there were the lowest classes in every village who earned their subsistence by cutting grass, weeding fields, &c.; except in unfavorable seasons when grass failed or cultivation was not carried on, they maintained themselves according to their own standard; when there was no thought of the morrow and people multiplied without the restraints which better circumstances or higher standards of living entail, there was no likelihood of much advancement. But though emigration agents were beating up for recruits in every village and bazaar, and promised food, clothing and Rs. 5 per mensem, apparently they met with limited success; 90 in a population of 1½ millions appeared before him as magistrate, to be attested, in the course of 12 months from November 1871 to November 1872. There was neither fear of the sea nor of distant travel and those that went had usually no local tie.

Mr. Venkatesiah, Deputy Collector, Ohingleput District.—The wages or earnings of the labouring classes were then nearly double of what they were some fifteen years before, owing partly to the rise in the price of grain and partly to the liberal rates at which they were paid by the Railway Company and the Public Works Department. A common labourer working at the roads got as much as three annas a day, while his wife got an anna and-a-half. Thus a family consisting of a wife and a husband made up about Rs. 80 a year exclusive of non-working days; whereas their annual income in former days had not exceeded half the latter sum.

Mr. Chase, Collector of Kurnool.—Agricultural labourers were generally paid in grain and as the rates of payments seldom changed, their condition had been stationary and had made no perceptible improvement. The wages of non-agricultural labourers, however, had considerably increased, owing to the operations of the Irrigation Company and the general rise of prices; but after the completion of these works in 1870 and the fall in prices, especially in that of cotton, the rates of wages had a downward course, and the condition of the labourers at that time was not much better than what it was 15 years before; and any increase in the rate of wages was nearly counterbalanced by the enhancement of prices, so much so that when coolies were wanted for road work at a time when field work was available, they invariably preferred the latter, which was paid for in grain, to the former, which was paid for in money. Their food and clothing were of the same kind as what they were before. They ate the same coarse grain and used as condiments the same *chatney* composed of hemp-leaves or tamarind fruit. They wore the same coarse clothes and slept on the same rope cots. The women put on no more jewels than they did in former days; he mentioned this because it was a well known fact that when a native was improved in condition, the first thing he did was to purchase jewels for his wife and children.

Mr. Sribaliah, Deputy Collector, South Arcot.—The position of the labouring classes had improved. In the South Arcot district indigo cultivation had increased enormously. Indigo vats were found everywhere. The rate of daily wages to labourers in fields had almost doubled in the past years when there had been a rise in prices. There was a demand for labourers in every direction. A labourer in the field got his wages in kind at the time of harvest and in money at other times. In cash it was two annas and in grain a little more than three Madras measures. Labourers working in the indigo vats obtained three annas a day; but they were not employed all the year round. He estimated their monthly income at Rs. 3½ or Rs. 42 per annum. There was another class of labourers who worked for monthly wages in kind. Their monthly wages were 27 Madras measures of paddy or ragi, besides one meal every day. They also got about 7 or 8 per cent. of the outturn at the time of harvest called *calavassam* and also a rupee in cash. If the approximate outturn of a field managed by one servant were 100 kallams, the labourer's income would be—monthly wages=324 Madras measures, *calavassam*=252 Madras measures, and this at a rupee for 30 measures would be Rs. 20; adding to this one rupee in cash and also the money value of one meal every day, which at 6 or 8 pies a day amounted to one rupee in the month or 12 rupees in the year, the total wages would amount to Rs. 33 and it was more or less this sum that the labourer got from his master every year. This did not include the wages of his wife.

Mr. Puckle, Collector of Tinnevely.—The wages of labour in this district were high. Four annas a day for men coolies had been the general rate for the previous 10 years. At harvest time everywhere and throughout the year in the northern taluks the rate had been as high as six annas a day, but latterly there was a decrease and during the non-cultivation

season of 1872 any quantity of labour was procurable at Palamcottah at from three annas to three annas and-a-half per diem. At the cotton screws at Tuticorin men coolies were receiving four annas a day, and in the coffee estates on the hills the same rates prevailed. (The agricultural *pullars* attached to the land received their wages in kind as formerly.) The position both of the free labourers and the *pullars* in this district was remarkably good; they were better fed and clothed than similar classes in any of the districts south of Madras, and their houses as a rule were superior to and were very different from the squalid huts that were to be found elsewhere.

Mr. Brandt, Sub-Collector of Tinnevely.—The following was the result of his experience and of enquiries made unofficially among those personally acquainted with the matter, and among some of the labourers and coolies themselves. (The hereditary cultivating peasants, *pullars* as they were there called, who not many years previously had been absolute slaves and whose condition was but little above slavery, were invariably paid in grain, whether in zemindaries or lands held by other landowners. The working season was about 8 or 9 months in the year, of which some 60 days they were employed in cultivation and some 40 days in harvesting operations; during the rest of these 8 or 9 months they got some odd work in the way of baling water and so on.

The earnings of a *pullan* and his wife during the working season in the Valliyur division of the Nángunéri taluk were as follows :—

	Kotahs.	Marakals.	Measures.
Two measures of rice a day or for 9 months ...	3	4	4
Harvest allowances	1	10	4
Gleaning	1	0	0
Special allowances called <i>swatantrams</i> or <i>nalla-nashtam</i> (allowances for good or for bad) as in the case of a birth, marriage, maturity of a child or death in the family	0	6	0
Calculating the kotah at Rs. 6 in money this was Rs. 36 in the year.			

The expenditure was as follows :—

	Rs.
Value of diet and household expenses	24
Drink, without which they would not work	6
Clothing	6
Total	36

	Kotahs.	Marakals.	Measures.
In Shermádevi in the Ambásamudram taluk, a <i>pullan</i> was reckoned to get about a measure and-a-half and his wife a measure a day in the working season or	1	10	3
Allowances at peshanam harvest	0	10	4
Do. at kar harvest	0	7	4
Swatantram	0	1	3
By other field labour	2	10	0
Gleaning	0	4	0
Extra jobs	2	0	0
	7	0	0

equivalent to Rs. 42 per annum. The expenditure was fully equivalent to the income. For a considerable part of the year these labourers could not take a full meal at all.)

A cooly or day labourer's wages varied from two annas to three annas four pies per diem and his wife's earnings were taken at from one anna four pies to two annas, according to the nature of the work; for mere carrying and light jobs the lower rates were given; for the higher, such work as erecting mud walls, rude building operations and so on, was exacted. The higher rate was that usually paid by the Public Works Department. They were paid sometimes in kind and sometimes in money. Allowing for feast days, days in which religious ceremonies, bathing in oil, &c., were performed, a cooly would not work more than two-thirds of a month and the working season could not be put down at more than 8 months; the earnings of a cooly and his wife might accordingly be taken at between Rs. 48 and Rs. 60 a-year, according to the nature of their work, and taking their expenditure as equivalent to 7 kotahs of paddy (or at Rs. 6 a kotah) equivalent to Rs. 42 or at the higher rate as equivalent to Rs. 55 a year, there was a margin of saving which, however, was actually but seldom put by. There was, however, no doubt that this class was better off than the hereditary farm servants.

The *shanars* or palmyra-climbers simply got a share of the sweet toddy and the jaggery or coarse sugar which they collected, from their employers. One *shanar* could not extract the produce of more than 30 trees in the working season and from this he got a share and sold such of the jaggery as he did not require for consumption. The working season comprised some 8 months and his earnings could not be more than Rs. 3 or Rs. 3-8-0 per mensem, or in

other words Rs. 24 or Rs. 28 a-year. They had only one meal a day, consisting of rice or other grain, with some toddy or jaggery during the daytime.

On the whole, the labouring classes could earn little more and often not enough to keep them in the bare necessities of life; where a man and his wife had children not old enough to contribute their small quota of labour, they were still more hardly pressed; when their children were old enough to labour, their family earnings would be more, while their expenditure was not proportionately increased. There had been no increase in the wages of the hereditary farm labourers nor was there any likelihood of its increase. These people were destitute of any wish, or, at all events, any idea as to how to better themselves; they had no inclination to emigrate, as many of the cooly class did. If they could live and marry in a condition short of absolute destitution, that was enough for them. In the earnings of day labourers there had been a rise as calculated in money as there had been still more markedly in the remuneration of more skilled labour, such as that of carpenters, goldsmiths, ironsmiths, &c.; but these have not been, in the case of the former at all events, more than commensurate with the diminished purchasing power of money.

In the condition of the farm-labourers there had been one decided improvement, of which they themselves were aware, that their employers could not ill-treat them and overwork them with impunity, and they knew that they could have redress and to whom to apply for it; and compulsory labour was at an end. But so strong was the feeling of dependence on their employers and so potent the influence of the latter, that in consideration of a small present, cases of serious ill-usage and violence were even then hushed up. They were, moreover, very often in debt to their employers, for grain advanced for some family ceremony or for necessities in times of want; from this additional enthrallment they could hardly ever expect to free themselves.

Mr. O. T. Longley, Collector of Salem.—Labour in the Salem district was of two kinds—ordinary and agricultural. The first represented labour employed on tanks, roads and other public works and the second, labour connected with cultivation.

Ordinary labour.—Both men, women and children of both sexes (above 7 years of age) were employed on ordinary labour. Their wages were as follow:—

								Per diem.
								ANNAS.
A man cooly	...	...	...	...	...	...	...	2 to 4
A woman cooly	...	...	...	...	...	...	...	1 to 2
A boy or girl	...	...	...	...	...	...	...	1 to 1½

The rates of wages varied according to the demand, but the average might be set down as follows:—

								Per diem.
								AS. P.
A man cooly	...	...	...	...	...	...	...	2 6
A woman cooly	...	...	...	...	...	...	...	1 4
A boy or girl	...	...	...	...	...	...	...	1 0

The classes chiefly employed on ordinary labour were *Vellalas, Pullies, Pullans, Pariahs* and *Reddies*. Muhammadans were also employed as labourers, but not extensively. The classes employed on ordinary labour were mostly those that had no lands or craft. But the women and children of the ryots were frequently employed on ordinary labour, when they had no work on their own fields. When agricultural operations were extensively carried on, especially at sowing of the wet crop, labourers for ordinary labour were very scarce owing to wages of agricultural labour being much higher.

Agricultural labour.—Agricultural labour may be divided into two kinds, viz., ordinary and extraordinary.

Ordinary agricultural labour.—Every ryot whose holding was larger than he could cultivate with the assistance of members of his own family was obliged to call in the assistance of labourers known as pannials (*panniam* means cultivation and *al*, labourer). These *pannials* were paid in two ways—

(1st) by a monthly grain fee varying from 24 to 40 measures of either cholam, cumbu or ragi, besides an annual ready money allowance of Rs. 2 to 5.

(2ndly) by a monthly payment in money of Rs. 2½ to 4.

The first mode of payment was the one universally observed in all purely agricultural villages, i.e., those which had no trade, like the Canvery villages.

Extraordinary agricultural labour.—Extraordinary agricultural labour was chiefly required for irrigated cultivation. The labour consisted of ploughing, sowing, weeding and harvesting. The wages were high. Females as well as children were employed. Men ploughed, made ridges, and levelled fields; the children trod in leaves for manure, whilst women took out the seedlings from their nursery and transplanted them over the field at a distance of about two inches apart. This was at the commencement of the rice cultivation in September and

October. A month subsequently females only were employed for transplanting and weeding. They were paid from one-and-a-half to two annas in ready cash. At the harvest time the labourers would not receive payment in money, but demanded it in grain. They were paid from 3 to 4 Madras measures per diem, two annas six pies or three annas four pies at the commutation rate.

Increase in the number of labourers.—The extension of cultivation and the prosecution of works of public and private enterprise had to a great extent increased the number of labourers. Besides the labouring classes already mentioned, there was a third class, the purely cooly, who had no lands or other means of livelihood. They had no houses of their own and they generally emigrated to places where they could get housed as well as earn wages. They were employed chiefly on the Shevaroy hills, where they occupied the cooly lines of the planters and were paid at the rate of a rupee for 6 days' labour.

Condition of the purely cooly class.—The condition of the purely labouring classes had certainly improved during the previous 10 years. They were better clad, wore some ornaments, and sought for more comforts and better living. Their condition, however, depended on the different castes to which they belonged. For instance, the *Vellalan* was frugal and saving in the extreme. His hard-working wife knew no finery and was content to wear for the whole year one, or at the utmost two blue cloths. The husband lived on the cheapest of dry grains and it was only at high festivals that a platter of rice and a little meat were prepared. On the other hand *Pullies* and *Pullars* were the very reverse, especially the latter. They were improvident of the morrow; "sufficient unto the day" was their motto. They spent their money as fast as they got it. They lived upon rice and meat as often as they could and delighted in gay clothes and ornaments.

Mr. J. F. Price, Sub-Collector of Salem.—Artisans were usually paid by the day, but they sometimes did piece-work. The exception was the village blacksmith who was paid sometimes in charcoal, but custom in this respect varied and in all large villages this workman was either paid by the job or by the day. *Wodders*, who did stone and earth work, usually made a contract, and the chief man and his gang united to do the work and divided the sum paid for it among themselves. When they worked for daily hire, their charge was from 4 to 5 annas a day. For ordinary coolies the payment ranged from 3 annas for the best labourer to 9 pies for a small boy of about ten years of age. Women ordinarily got one anna six pies and young girls 6 pies per diem. The customary arrangement as regards farm labourers was that the master gave from 3 to 4 rupees a year, from 3 to 4½ kandagams (180 Madras measures each) of ragi, and if he was a wealthy and liberal man, a couple of coarse cloths at the Pongal. Boys were hired by the year, and the arrangement was that the master gave them their food, a place (usually the stable) to sleep in, an ordinary handkerchief for the head, a small cloth and a cumbly. When Mr. Price first joined that district, the regular rate of hire of farm labourers had been a pagoda for a year, and from one and-a-half to three kandagams of ragi. The terms for boys had not altered, but there was then a tendency to ask for a small money payment, a rupee or so, in addition to food and clothing. The rates for daily coolies, when he first went there, ranged from 2½ annas to 6 pies for males and from one anna to 4 or 5 pies for females. The wages of artisans were on the same scale; a bricklayer who claimed 12 annas a day only got 9 previously and that was the charge for the best class of workmen. The increase in the price of labour dated from the time of the famine, when the cost of the necessaries of life of every kind was so great that the Government officials had to increase the wages paid by them to labourers. Since then though ragi, for instance, had fallen from Rs. 26 to Rs. 2½ per kandagam, which latter was its price at that time, it was impossible to reduce the rates. Coolies could get work almost everywhere, and in order to be able to retain them during the weeding and harvesting seasons, when the ryots paid the Government rates and added to them a measure or a couple of measures of ragi a day, besides food, the Government was obliged to pay the same price all the year round. Mr. Price once tried to reduce the pay of the coolies, and they nearly all struck and brought his road work to a standstill at the most important part of the season.

There had been a marked improvement in the condition of both the labouring and artisan classes during the previous 5 years. The famine had given them an opportunity for increasing the rates paid to them, and they had never, though there had been a considerable period of cheapness and plenty, allowed these to retrograde. The labourer then received three annas instead of two annas and-a-half and he paid only Rs. 2½ instead of Rs. 26 a kandagam for ragi, which was his chief article of food. It was manifest, therefore, that if he could have lived on his two annas and-a-half when ragi was sold at Rs. 26 a kandagam or even Rs. 12 or 15 at which it had stood for some time, he must have either saved or spent something on extra articles or luxuries when he received 3 annas and spent only Rs. 2½ for a kandagam of ragi, which would last for some two months. His personal observation fully bore out this view. The carpenter dressed better than he used to do; occasionally he wore a laced turban instead of the invariable red cloth handkerchief of former days; was sleek and fat; had often land of his own and was careless in his work. The labourer too was to be seen with a decent cloth instead of a dirty rag round his waist; he occasionally went away at cropping time to sow his small patch of land and returned to cooly work when there was no cultivation going on. He was independent and would not be beaten down in his wages; and there were fewer beggars or

persons who stole from want, than there used to be. Any able-bodied man or woman cooly got work, and the difficulty was not to select coolies from a large number of applicants, but to get them at all.

Mr. Macgregor, Collector of Malabar.—Except in the neighbourhood of large towns, wages were paid in kind and averaged two Madras measures of rice for a first-class cooly. The women and children earned proportionately less. The great majority of agricultural labourers were permanently entertained by the landowners, and these were paid a measure and-a-half per diem whether they worked or not. This rate of pay was very little more than enough for a bare subsistence. It admitted of an occasional drink. From a report drawn up by his predecessor in 1868, there was little difference perceptible since then in the rate of wages.

There was no marked improvement in the position of the agricultural labourers during the thirteen years he had experience of the district. They were slaves in everything but name and up to no very distant period had invariably been sold with the land. There were abundant opportunities for this class to better themselves by going to work in Wynaad, but comparatively few availed themselves of this, because they preferred the freedom from anxiety which the protection of a landowner afforded.

In the towns there had been a marked increase of the rate of wages, which was four annas. This class was not much better off than it had been previously as the price of food had also increased.

Mr. Foster, Collector of Godávári.—The ordinary labourers in the Godávári district got 3 or 4 annas a day; they were almost entirely paid in money; before the anicut was made, the daily wage of common labourers was one anna and that was sufficient to maintain them. The cultivating labourers were usually kept as private servants by the pattadars and were given food, &c., all the year round and about two *putties* of grain at the harvest, which, if paddy, would be worth about Rs. 40. Many of these labourers had of late years become pattadars themselves, employing in their turn hired labourers. In the Bellary district the practice of hiring labourers to cultivate was not so common as in the Godávári district; the poorer classes there had small holdings and all the members of the family assisted in cultivating the land; but in the delta taluks of this district the landholder and his family seldom took any part in the actual cultivation of the land; they did not let it out so much as cultivate it by their own private servants maintained all the year round, so that the position of these labourers was much better in Godávári than in poorer districts; but this was the case in the years preceding 1872, after the anicut was made. In the food the labouring classes ate and in the clothes and jewellery they wore there had been a great improvement since that time.

Mr. A. J. Stuart, Sub-Collector of Rajahmundry.—The ordinary rate of wages obtained by a labourer was 3 annas a day or Rs. 67½ per annum, if he managed to find employment every day, which probably was rarely possible. The price of rice then was an anna a seer in Rajahmundry and 3 annas would have done little more than feed 4 or 5 people. Occasional expenses, such as a shred of clothing for men and a common cloth for women, would have disposed of any balances and there was always the toddy shop at hand if there was any unusual balance. The farm labourer was paid chiefly in grain; his earnings were less than the above, but more certain, and he had a master to depend upon in case of any unexpected expenses, or for such outlay as was incurred in marriages or funerals; the earnings might be estimated in the delta at about 2 *putties* of paddy worth Rs. 50. It was paid in various ways, but amounted on the average to about 2 *putties*, just sufficient for the support of his family. On the whole, by far the greatest part of the population was poor and had little beyond food, clothing and shelter; in no country in the world was the taxation so high in proportion to the income of the people it was raised from; and little or no advance was observable in the condition of the masses and certainly none in that of the labouring classes.

Mr. H. E. Sullivan, Collector of South Arcot.—The full and interesting account furnished by Mr. Sullivan regarding the condition of the labouring classes in the South Arcot district is given below:—

As regards the present condition of the labouring class, there is not the least doubt that it has materially improved during the last twenty years. It is somewhat difficult to estimate the *annual* earnings of a labourer, as the majority are not employed on the same work or remunerated in the same manner all the year round. Agricultural labourers may be divided into two classes: those who form the regular farm staff and who are engaged at the rate of one man per plough and the occasional hands who are taken on when required.

(When the first description of labourers is engaged, it is usual for the employer to make him an advance of money, varying from Rs. 7 to Rs. 35, which is known as the "Mothakadan" or first loan, which binds him to the service of his master. Neither this loan nor any subsequent advances, which, on the same principle, he may receive from his employer, bear interest nor is repayment of the capital sum demanded unless the labourer elects to quit the service. This class of labourers, although they are attached to the farm under the system above described, are not employed on it all the year round, and during certain months of the year their services are dispensed with, and they are at liberty to take employment elsewhere,

being bound, however, to come back whenever required. Whilst regularly employed on the farm which is generally from June to November they are paid monthly and in kind, never in money. The following are the ordinary rates :—

45 Madras measures of varagu,
11 " " of ragi,

or occasionally thirty-four measures of paddy are substituted for the varagu. When taken on again for the harvest, which commences in December, the labourers employed receive as their remuneration 5 per cent. of the grain harvested. This is called callavasam, the labourers receiving five callams out of every 100 callams got in.)

The extra hands who are taken on when agricultural operations are in full swing are paid daily wages, either in money or kind or both. If in money, the wage is one anna per diem and two meals of congee; if in kind two Madras measures of paddy, besides the congee.

(Going back again to the permanent farm labourer or as he is known in the south the "padial" or "padiachy," it would not appear at first sight that his lot was a very prosperous one. The value of the grain which he receives as wages from June to November does not exceed, even at present prices, Rs. 2 per mensem. Twenty years ago, however, it did not represent a rupee, so that although he receives now the same quantity as he formerly did, he is certainly better off (for he cannot consume it all) than he was then. But he makes a great haul at the harvest and in addition he occasionally cultivates a small portion of his employer's estate on his own account. He receives, moreover, at the different festivals small presents from his employer, and on the occasion of a marriage or other ceremony in his own family a loan to meet the necessary expenses is rarely refused. It is true that this system must more or less tend to prevent the labourer from ever emerging from that position, but this is not universally the case. Instances not unfrequently occur of these men setting up as independent farmers, although whether their condition is thereby ultimately benefited may admit of question. One bad season generally suffices to ruin them, and then they go back contentedly to their old place. I use the expression advisedly, for it is within my own tolerably varied experience that a bond of union exists in India between the landholder and his labourers, which prevents the latter, as a rule, from following the example of their brethren at home in striking for higher wages just at the time when their services are most needed. But the laws of supply and demand are inexorable, and though the landholder in India is prudent enough not to create an inconvenient precedent by raising the rate of wages whenever labour is in greater request than usual, he is still sufficiently alive to the requirements of the times by a judicious enhancement of loans and presents during the period of pressure to secure himself against the difficulties which at this moment beset the farmers in England. There is, moreover, in this country a feeling of sympathy between the employer and his men, which is not to be found in European countries, where the latter are regarded as so many machines out of which a certain amount of work is to be got, and that done, the bargain is at end. A mistaken philanthropist might make great capital at a public meeting in England out of the figures which I have given above, but (my experience leads me to believe that the "padial" in India, with his comparatively scanty wage, is better off than the farm labourer at home with his 9s. or 10s. a week.)

The wages of unskilled labour other than agricultural have advanced about 25 per cent. during the past twenty years, but the price of food has gone up in proportion. It is not, therefore, to this that we must look for the cause of the undoubted amelioration in the condition of this class of the population evinced by their dwelling in better houses, eating more animal food, and indulging in other luxuries (drinking, I am afraid, amongst the number) to a greater extent than formerly. It is due mainly, I think, to the steady and ever-increasing demand for labour throughout the year, so that the man or woman who is willing to work need never want. This is caused partly by the area of cultivation extending year by year, the development of trade and by public and private works of utility being carried out on a large scale throughout the country. In this respect the expenditure of Local Funds plays no unimportant part, and those who contribute them are repaid with interest in an indirect manner. In former days, within my own recollection, it was a very difficult matter for the labouring classes to tide over those months of the year during which agricultural operations were at a standstill. Public works were few and far between, and those who wished to obtain employment on them had often to travel and encamp many miles away from their homes to earn sufficient to save themselves from starvation. Now the work is brought up to their doors, and when the demand for agricultural labour is slack, employment is always to be obtained on imperial or local works. I believe this Presidency to be at present in the most hopeful condition, and no better evidence can, I think, be adduced in support of the position than the undoubted fact that the labouring classes, by whose aid the bulk of the revenue of the State is produced, are in a happy and prosperous condition, although, as before observed, the figures above quoted might provoke an opposite conclusion.

SECTION V.—STATISTICS SHOWING THE IMPROVEMENT IN THE
CONDITION OF THE PEOPLE SINCE 1850.

(A.)—Population.

(a.)—Statement showing the population of the Madras Presidency—000 omitted.

Districts.	1871.	1881.	1891.	Percentage of increase or decrease of the population of 1881 over that of 1871.	Percentage of increase or decrease of the population of 1891 over that of 1881.	Percentage of increase or decrease of the population of 1891 over that of 1871.
Ganjam	1,520	1,750	1,894	+ 15.10	+ 8.24	+ 24.58
Visagapatam	2,159	2,481	2,795	+ 16.09	+ 12.64	+ 29.45
Godavari	(a) 1,621	1,795	2,081	+ 10.73	+ 15.39	+ 29.38
Kistna	1,452	1,549	1,853	+ 6.82	+ 19.67	+ 27.59
Nellore	1,377	1,220	1,462	+ 11.37	+ 19.81	+ 6.18
Cuddapah	1,351	1,121	1,269	- 17.03	+ 13.19	- 6.09
Bellary	1,653	722	901	- 19.77	+ 21.26	- 2.71
Anantapur		604	708			
Karnool	915	679	817	- 25.79	+ 20.48	- 10.59
Madras	398	406	450	+ 2.09	+ 10.87	+ 13.17
Chingleput	938	981	1,137	+ 4.6	+ 15.89	+ 21.22
North Arcot	2,015	1,823	2,178	- 9.8	+ 19.5	+ 8.08
South Arcot	1,756	1,816	2,160	+ 3.36	+ 18.94	+ 23.
Tanjore	1,974	2,131	2,227	+ 7.94	+ 4.53	+ 12.85
Trichinopoly	1,201	1,215	1,377	+ 1.22	+ 13.36	+ 14.73
Madura	2,267	2,169	2,611	- 4.32	+ 20.38	+ 15.17
Tinnevely	1,694	1,700	1,918	+ 0.34	+ 12.82	+ 13.2
Coimbatore	1,763	1,658	1,999	- 5.99	+ 20.62	+ 13.39
Nilgiris	(b) 75	91	100	+ 21.33	+ 9.63	+ 33.33
Salem	1,967	1,593	1,963	- 18.68	+ 23.21	- 22
South Canara	918	959	1,055	+ 4.48	+ 10.01	+ 14.93
Malabar	(c) 2,236	2,365	2,651	+ 5.75	+ 12.10	+ 18.55
Total	31,249	30,827	35,606	- 1.35	+ 15.5	+ 13.94

(a) Inclusive of the population of the Bhadrachalam and Rékapalle taluks transferred to the Madras Presidency in 1874.

(b) Inclusive of the population of the South-East Wynaad transferred from Malabar in 1877.

(c) Exclusive do. do. do. do. to the Nilgiris in 1877.

Notes.—1. The population entered in this statement does not include the population of Sandūr, Banganapalle and the Pudukota States.

2. The percentage of increase of the population in 1891 was small for the Tanjore district. But if the net loss by emigration between the 18th February 1881 and 26th February 1891, amounting to 97,237 persons, be added to the population, the total increase comes to 9.10 per cent.

(b.)—Statement showing the civil condition of the population as per census of 1881—000 omitted.

Madras Presidency.

Ages.	Males.				Females.			
	Single.	Married.	Widowed.	Total.	Single.	Married.	Widowed.	Total.
0—14	5,760	102	3	5,865	5,058	652	32	5,742
15—19	1,111	189	5	1,305	299	866	53	1,218
20—24	687	518	15	1,220	77	1,264	145	1,486
25—29	331	871	31	1,233	37	1,106	192	1,335
30—39	191	1,920	102	2,213	45	1,515	606	2,166
40—49	42	1,303	117	1,462	24	697	734	1,455
50—59	18	737	118	873	13	268	677	958
60 and upwards	13	536	180	729	10	88	806	904
Total	8,153	6,176	571	14,900	5,563	6,456	3,245	15,264

England and Wales.

Ages.	Males.				Females.			
	Single.	Married.	Widowed.	Total.	Single.	Married.	Widowed.	Total.
0—14	4,728	..	..	4,728	4,740	..	..	4,740
15—19	1,262	6	..	1,268	1,248	32	..	1,278
20—24	864	245	..	1,111	809	402	5	1,216
25—34	577	1,218	26	1,821	576	1,344	52	1,972
35—44	195	1,171	52	1,418	234	1,165	124	1,523
45—54	99	860	74	1,033	136	810	194	1,140
55—64	60	563	100	723	88	471	252	811
65 and upwards	41	314	180	535	68	213	372	653
Total	7,826	4,377	434	12,637	7,897	4,437	999	13,333

(c.)—Statement showing the birth and death-rates in different countries per mille of the population.

Countries.	Birth-rate.	Death-rate.	Population per square mile.
England and Wales	35.35	21.27	446
France	26.1	23.6	180
Germany	39.8	27.1	217
Austria	39.9	30.8	158
Hungary	42.6	38.9	312
Holland	35.4	24.6	480
Belgium	31.7	22.7	127
Denmark	31.2	19.2	27
Sweden	31.2	19.2	247
Italy	37.2	29.9	185
India	50.4 *	44.6 *	221
Madras Presidency			

* Estimated by Mr. Hardy—Vide Census Report of British India, 1881.

(d.)—Table showing the expectation of life and the number of survivors at different ages out of every 100 persons.

Ages.	Madras Presidency.				Whole India.				England.			
	Expectation of male life.	Expectation of female life.	Survival of males in every 100.	Survival of females in every 100.	Expectation of male life.	Expectation of female life.	Survival of males in every 100.	Survival of females in every 100.	Expectation of male life.	Expectation of female life.	Survival of males in every 100.	Survival of females in every 100.
0 years	YEARS. 22.35	YEARS. 24.18	NO. 100	NO. 100	YEARS. 23.67	YEARS. 25.58	NO. 100	NO. 100	YEARS. 41.92	YEARS. 45.25	NO. 100	NO. 100
5 "	34.65	34.32	55	60	36.01	35.63	57	62	51.47	53.65	74	76
10 "	32.92	32.39	50	55	34.00	33.42	52	57	48.16	50.32	71	74
15 "	30.10	29.70	47	51	30.99	30.56	49	53	43.94	46.15	70	73
20 "	27.86	27.77	42	46	28.55	28.44	45	48	39.86	42.10	68	71
25 "	25.74	26.05	38	41	26.19	26.50	41	43	36.05	38.36	66	69
35 "	21.36	22.36	30	31	21.38	22.33	33	34	28.88	31.12	61	64
45 "	16.62	17.90	23	24	16.41	17.56	25	26	22.34	24.21	53	57
55 "	11.88	12.78	16	17	11.52	12.32	17	19	16.09	17.37	43	49
65 "	7.50	7.87	8	10	7.20	7.54	9	11	10.79	11.55	30	36
75 "	4.12	4.28	2	3	3.99	4.03	2	3	6.52	7.04	15	19
85 and upwards ..	2.01	2.03	1	2	1.94	1.94	1	2	3.78	4.15	3	5

NOTE.—The life table for the Madras Presidency and the whole of India has been taken from the Census Report of British India, 1881.

(e.)—Table showing the proportion of population of various countries grouped according to ages per 1,000.

Countries.	From 0 to 15 years.	From 15 to 60 years.	60 years and upwards.
France	275	617	108
Belgium	302	610	108
Holland	329	691	80
Sweden	333	697	80
Saxony	342	584	69
England	354	573	78
Russia	353	577	70
United States, white population	377	579	44
Do. colored (free)	338	606	56
Slaves	424	541	35
Total, India	492	559	39
	{ Males	404	552
	{ Females		44
Madras Presidency	{ Males	409	551
	{ Females	411	544

NOTE.—The particulars relating to European countries have been taken from Guyot's Social Economy.

(B.)—Cultivation.

Statement showing the extent of Ryotwar land cultivated in the several districts of the Madras Presidency (South Canara and Malabar excepted)—000 omitted.

Districts.	1852-53.			1870-71.			1880-81.			1889-90.			Percentage of increase or decrease in 1880-81 over the area cultivated in 1870-71.			Percentage of increase or decrease in 1889-90 over the area cultivated in 1880-81.			Percentage of increase or decrease in 1889-90 over the area cultivated in 1870-71.			Percentage of increase or decrease in 1889-90 over the area cultivated in 1852-53.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.
Ganjam	76	124	200	110	181	291	164	149	313	188	167	345	49	17	7	14	5	9	71	18	18	147	26	72
Visagapatam ..	10	11	21	53	22	75	53	23	76	63	32	95	14	1	1	19	28	20	19	45	26	530	191	352
Godavari	1,414	272	1,686	269	238	507	241	292	533	238	355	593	10	22	5	1	21	11	11	50	17	5	128	27
Kistna	276	99	375	644	181	825	578	172	750	670	174	844	10	5	9	1	1	14	4	9	106	65	98	
Nellore	1,208	83	1,291	1,160	101	1,261	911	101	1,012	1,020	107	1,127	21	..	20	12	6	11	12	6	10	15	29	10
Bellary and Ananta- pur.	1,889	84	1,923	2,237	146	2,383	1,777	92	1,869	2,118	105	2,223	20	37	21	19	14	19	5	28	6	15	25	15
Kurnool	493	7	500	1,135	26	1,161	866	22	888	1,066	26	1,092	28	15	23	23	18	23	6	..	6	118	271	118
Chingleput ..	65	173	238	197	238	435	141	288	429	109	306	505	28	21	1	46	6	18	1	28	16	206	76	112
North Arcot ..	253	166	409	456	193	649	363	192	555	457	230	687	20	5	14	26	20	24	..	19	6	80	47	68
South Arcot ..	470	165	635	922	270	1,192	822	275	1,097	954	293	1,247	10	2	8	16	4	14	3	9	5	102	77	96
Tanjore	229	708	937	234	705	939	218	711	929	225	752	977	7	1	1	3	6	5	4	6	4	2	6	4
Trichinopoly ..	305	125	430	808	129	937	666	129	795	656	130	816	17	..	15	3	1	2	15	1	14	125	4	97
Madura	446	85	531	665	131	796	531	128	659	724	151	875	20	2	17	36	18	33	9	15	10	62	77	65
Tinnevelly ..	618	129	747	818	156	974	794	175	969	858	176	1,032	3	12	8	8	5	6	4	13	8	38	36	39
Coimbatore ..	1,642	70	1,612	1,849	79	1,928	1,723	81	1,804	1,869	84	1,973	7	2	6	9	3	9	2	6	2	26	28	26
Nilgiris	667	51	718	1,088	68	1,156	810	84	894	1,028	88	1,116	26	23	23	27	5	25	6	29	3	54	72	55
Total	9,911	2,342	12,251	14,127	3,917	17,144	11,967	3,102	15,059	13,638	3,438	17,076	16	2	12	14	10	13	3	14	4	37	47	39

NOTE.—For remarks—vide next page.

REMARKS.—In comparing the figures given in the above statement for different years, the following facts should be borne in mind :—

1. The taluks of Cumbum, Mārkapur and Koilkuntla were transferred from the Cuddapah to the Kurnool district in 1857-58.
2. Ninety-seven villages were transferred from the Kurnool to the Nellore district in 1863.
3. Forty-nine villages were transferred from the Chingleput to the Nellore district in 1863.
4. A portion of the Sattiavedu division was transferred from the North Arcot to the Chingleput district in 1860.
5. Several of the districts were surveyed since 1852-53 and the survey showed that the areas entered in the old accounts were below what they ought to be. The percentage of the excess area discovered by the survey to the area entered in the old accounts was as follows:—

Districts.	Year in which the settlement was introduced.	AREA IN THOUSANDS OF ACRES.		Percentage of increase.
		Old accounts.	By survey.	
Ganjam	1877-78	281	336	20
Godāvāri	1862 and 1865	Not available.		
Kistna	1866-67 and 1873-74	1,683	1,794	7
Nellore	1873-74 and 1874-75	910	910	..
Cuddapah	1874-75	1,162	1,259	8
Kurnool	1864-65, 1872-73, 1873-74 and 1878-79.	1,122	1,226	9
Chingleput	1873-74 to 1878-79	489	544	11
North Arcot	1883	627	708	13
Trichinopoly	1864-65	647	764	18
Madura (3 taluks)	1883-87	503	544	8
Tinnevely	1873 to 1878	1,299	1,397	7
Coimbatore	1881	2,193	2,336	7
Salem	1870-71 to 1873-74	1,048	1,209	15
Total ..		11,964	13,026	8

Applying the rates given above to the areas under cultivation in 1852-53, the correct area is found to be 13,231 thousands of acres. Up to a recent period, the area under cultivation included portions of fields left waste and the extent on this account may on a rough calculation be taken to be 2 per cent. of the cultivated area. The net area, after deducting the area of portions of fields left waste, under cultivation, is thus 12,967 thousands of acres, or about $\frac{1}{4}$ of a million of acres in excess of the area entered in the statement.

6. In the column headed "Dry" is included the area of lands irrigated by private sources of irrigation, such as wells, &c. The areas thus irrigated in each district for the years 1852-53 and 1889-90 are:—

Districts.	1852-53.	1889-90.
Ganjam	21	..
Vizagapatam .. .. .	..	..
Godāvāri	15	2
Kistna	17	48
Nellore	46	71
Cuddapah	25	50
Bellary and Anantapur	3	15
Kurnool	2	6
Chingleput	3	105
North Arcot	2	54
South Arcot	42	2
Tanjore	31	39
Trichinopoly	6	92
Madura	9	89
Tinnevely	175	357
Coimbatore	10	77
Nilgiris .. .. .	..	..
Salem .. .. .	..	..
Total ..	407	1,007

7. The extent of lands irrigated under the principal systems of irrigation are as under:—

Irrigation systems.	Old irrigation.	1888-89.	Percentage of increase.
Godāvāri delta system	28	302	978
Kistna do.	19	246	1,195
Pennér anicut	28	48	72
Sangam project	41	45	9
Cauvery delta	622	790	27
Srīvaikuntham anicut	13	21	61
Pālār anicut	37	59	60
Chembrambakam tank	2	11	450
Kurnool-Cuddapah canal .. .. .	..	35	..
Pelandurai anicut	1	4	300
Madras water-supply and irrigation project	4	6	50
Total ..	795	1,567	97

(C.)—Prices.

(a.)—Table showing the prices of second sort rice in terms of seers of 80 tolas per rupee (averages for quinquennial periods excluding famine years).

Districts.	Average of 5 years from 1809 to 1813.	Average of 5 years from 1819 to 1823.	Average of 5 years from 1828 to 1832.	Average of 5 years from 1849 to 1853.	Average of 5 years from 1861 to 1865.	Average of 5 years from 1870 to 1874.	Average of 5 years from 1883-84 to 1887-88.
1. Ganjam	43.9	39.6	49.1	54.1	18.3	29.9	17.2
2. Vizagapatam	35.6	32.4	41.4	46.8	15.7	17.3	15.0
3. Godavari (Rajahmundry)	25.6	25.8	34.2	39.7	16.9	20.0	15.4
4. Kistna (Masulipatam)	21.0	23.1	31.3	29.7			
Guntur	20.6	19.4	25.6		13.6	15.9	14.7
5. Nellore	22.1	24.7	28.6	35.0	13.8	17.6	15.0
6. Cuddapah		19.6	24.1	30.2	10.8	16.0	15.3
7. Anantapur							
8. Bellary	22.2	20.1	26.3	31.6	11.0	15.6	15.2
9. Kurnool				27.9	11.1	13.7	13.8
10. Madras		26.5				15.1	14.1
11. Chingleput	22.6	26.4	26.3	32.4	13.3	17.6	16.2
12. North Arcot	22.1	21.4	21.9	39.8	13.7	18.8	16.3
13. South Arcot	22.9	25.7	26.2	34.5	14.1	18.5	16.2
14. Tanjore	28.9	31.3	31.3	33.7	14.8	16.9	16.0
15. Trichinopoly	28.6	29.5	30.3	35.3	12.8	16.5	14.9
16. Madura	26.4	27.6	26.1	30.4	11.6	14.5	15.0
17. Tinnevely	31.4	25.7	28.4	28.1	11.5	13.1	13.4
18. Coimbatore	23.4	22.5	24.7	31.8	11.2	14.3	14.7
19. Nilgiria						10.2	11.8
20. Salem	24.1	24.5	27.2	35.0	11.4	17.0	15.7
21. South Canara	24.5	26.2	30.0	30.7	13.8	14.7	14.8
22. Malabar	43.6	30.1	36.6	31.6	12.3	13.7	14.1
Average for the Presidency	27.2	26.0	29.9	34.9	13.2	16.1	14.9
Index numbers representing average prices taking the average for the years 1849 to 1853 = 100	128	134	117	100	264	216	234

(b.)—Table showing the prices of cholam in terms of seers of 80 tolas per rupee.

Districts.	Average of 5 years from 1809 to 1813.	Average of 5 years from 1819 to 1823.	Average of 5 years from 1828 to 1832.	Average of 5 years from 1849 to 1853.	Average of 5 years from 1861 to 1865.	Average of 5 years from 1870 to 1874.	Average of 5 years from 1883-84 to 1887-88.
1. Ganjam					28.5	30.1	27.8
2. Vizagapatam	45.5	40.6	56.5	58.7	28.3	30.1	26.6
3. Godavari (Rajahmundry)	40.9	37.0	50.2	62.0	27.6	33.9	26.6
4. Kistna (Masulipatam)	31.6	25.7	37.1				
Guntur	40.8	27.4	38.2	38.4	23.1	24.1	22.6
5. Nellore	33.2	35.1	43.3	49.2	23.5	28.3	24.8
6. Cuddapah	39.5	29.4	42.6	43.7	18.1	27.2	28.9
7. Anantapur							
8. Bellary	36.1	32.1	51.1	45.3	18.6	30.2	30.8
9. Kurnool				47.1	19.4	26.5	28.8
10. Madras		30.5				24.1	21.8
11. Chingleput	30.9	32.7	35.3	44.6	21.1	32.6	22.8
12. North Arcot	33.0	31.2	36.9	62.3	21.1	31.3	28.6
13. South Arcot	33.1	38.4	42.3	49.6	26.6	36.2	31.9
14. Tanjore	30.8	32.7	38.3	48.2	25.0	28.3	26.7
15. Trichinopoly	38.3	37.2	36.3	52.2	22.8	32.7	40.6
16. Madura	50.5	51.6	55.1	73.9	21.9	33.0	32.7
17. Tinnevely		51.1	55.6	51.2	18.1	24.5	25.0
18. Coimbatore	49.6	40.3	44.6	54.8	19.7	24.8	23.3
19. Nilgiris						18.3	20.9
20. Salem	45.8	50.7	51.9	57.7	24.3	33.4	28.7
21. South Canara							
22. Malabar							24.8
Average for the Presidency	33.6	36.8	44.4	51.8	22.3	28.4	27.4
Index numbers representing average prices taking the average for the years 1849 to 1853 = 100	135	141	118	100	227	182	189

(c.)—Table showing the prices of ragi in terms of seers of 80 tolas per rupee.

Districts.	Average of 5 years from 1809 to 1813.	Average of 5 years from 1819 to 1823.	Average of 5 years from 1828 to 1832.	Average of 5 years from 1849 to 1853.	Average of 5 years from 1861 to 1865.	Average of 5 years from 1870 to 1874.	Average of 5 years from 1883-84 to 1887-88.
1. Ganjam	48.8	52.6	67.2	75.5	82.8	35.4	31.8
2. Vizagapatam	49.2	46.0	63.6	71.1	28.8	31.1	28.7
3. Godavari (Rajahmundry)	38.4	38.1	54.5	70.6	29.4	35.7	29.9
4. Kistna (Masulipatam)	34.1	35.0	47.0	47.5	25.8	29.9	29.7
Guntur	47.3	32.8	41.7				
5. Nellore	33.7	38.5	46.6	51.3	25.7	32.0	29.0
6. Cuddapah	35.2	30.6	43.6	46.3	19.1	29.9	32.9
7. Anantapur	45.3	35.4	53.4	50.2	20.3	35.0	33.7
8. Bellary							
9. Kurnool .. .. .	..	..	..	28.7	20.2	27.8	29.3
10. Madras	31.5	30.1	32.0	41.8	20.1	28.5	27.2
11. Chingleput							
12. North Arcot	32.2	30.7	34.3	53.9	22.4	34.1	31.6
13. South Arcot	37.3	39.7	44.2	49.1	25.6	34.7	30.3
14. Tanjore	35.0	43.3	52.0	63.9	27.9	33.0	29.2
15. Trichinopoly	40.5	39.0	48.7	58.4	24.6	33.6	30.3
16. Madura	45.0	48.3	49.6	65.5	22.5	31.7	30.7
17. Tinnevely	64.9	50.4	57.5	54.8	19.1	25.8	27.0
18. Coimbatore	53.4	44.3	50.8	63.6	21.9	31.1	29.1
19. Nilgiris .. .. .	..	..	..	..	..	21.0	22.0
20. Salem	50.5	47.1	55.0	62.7	25.4	37.9	31.9
21. South Canara	33.5	36.4	46.0	49.1	19.5	24.2	20.6
22. Malabar .. .. .	..	..	..	..	..	..	23.4
Average for the Presidency ..	42.0	39.9	49.3	55.8	24.0	31.1	29.1
Index numbers representing average prices, taking the average for the years 1849 to 1853 = 100 ..	133	141	114	100	233	180	192

(d.)—Table showing the prices of cumbu in terms of seers of 80 tolas per rupee.

Districts.	Average of 5 years from 1809 to 1813.	Average of 5 years from 1819 to 1823.	Average of 5 years from 1828 to 1832.	Average of 5 years from 1849 to 1853.	Average of 5 years from 1861 to 1865.	Average of 5 years from 1870 to 1874.	Average of 5 years from 1883-84 to 1887-88.
1. Ganjam .. .. .	..	..	..	..	31.8	31.0	33.6
2. Vizagapatam	50.8	44.8	64.5	73.4	29.7	31.5	30.1
3. Godavari (Rajahmundry)	59.1	43.1	61.5	81.7	32.7	37.4	29.2
4. Kistna (Masulipatam)	37.0	31.5	49.9	44.5	22.8	25.6	23.2
Guntur	43.3	31.2	37.0				
5. Nellore .. .. .	..	..	..	41.1	24.1	27.6	24.2
6. Cuddapah	34.1	28.5	41.5	41.9	17.9	27.5	29.6
7. Anantapur	38.1	32.2	46.6	41.0	17.4	26.7	27.7
8. Bellary							
9. Kurnool .. .. .	..	..	..	41.1	17.7	24.0	24.9
10. Madras	37.9	36.2	39.2	46.3	20.7	24.8	23.4
11. Chingleput							
12. North Arcot	32.4	31.8	36.0	50.9	20.8	31.2	27.0
13. South Arcot	34.7	39.2	41.9	46.7	24.9	32.7	29.5
14. Tanjore	37.9	43.2	55.5	58.3	26.1	32.1	26.7
15. Trichinopoly	38.8	33.4	45.6	49.2	23.1	32.2	27.5
16. Madura	47.6	45.5	48.8	62.2	23.1	29.6	28.6
17. Tinnevely	57.2	43.8	48.8	45.6	17.5	21.4	22.8
18. Coimbatore	50.4	41.8	54.1	63.9	22.9	39.0	27.9
19. Nilgiris .. .. .	..	..	..	..	..	19.3	17.8
20. Salem	43.8	49.0	52.3	59.3	25.3	35.1	27.7
21. South Canara .. .. .	..	..	..	..	..	..	..
22. Malabar .. .. .	..	..	..	..	..	..	..
Average for the Presidency ..	42.9	38.6	48.3	53.0	23.4	28.6	26.4
Index numbers representing average prices, taking the average for the years 1849 to 1853 = 100 ..	123	137	110	100	227	186	200

(e.)—Statement showing the number of padies of paddy sold for a rupee at Pálghat for a number of years compiled from the accounts preserved in the family of a rich landlord in Malabar.

Years.	Number of padies.	Years.	Number of padies.	Years.	Number of padies.
1820	77	1844	59	1868	21
1821	79	1845	57	1869	22
1822	77	1846	59	1870	22
1823	77	1847	58	1871	24
1824	77	1848	59	1872	25
1825	80	1849	63	1873	24
1826	77	1850	61	1874	23
1827	80	1861	60	1875	22
1828	80	1852	57	1876	21
1829	79	1853	55	1877	10
1830	81	1854	32	1878	13
1831	75	1855	25	1879	17
1832	77	1856	31	1880	20
1833	79	1857	30	1881	21
1834	79	1858	29	1882	20
1835	76	1859	22	1883	26
1836	75	1860	22		
1837	76	1861	20		
1838	66	1862	20		
1839	70	1863	21		
1840	71	1864	17		
1841	70	1865	19		
1842	68	1866	15	1890	16
1843	65	1867	21		

(f.)—Statement showing the prices of certain articles of food in 1853 as compared with their current prices at Pálghat (compiled from the household accounts kept by a large landholder in Malabar).

Articles.	Quantity.	PRICE IN		Percentage of increase or decrease.
		1853.	1891.	
Rice	430 paras or 2,866½ padies.	RS. A. P. 153 2 2	RS. A. P. 430 0 0	+ 180
Plantain fruits	20,000	28 9 2	50 0 0	+ 79
Green plantains	12,005	16 1 2	24 0 4	+ 50
Brinjals	5,000	5 11 6	12 8 0	+ 90
Cocoanuts	1,261	25 4 0	37 12 0	+ 50
Cocoanut-oil	133½ padies.	39 2 4	70 0 0	+ 78
Gingelly-oil	6½ do.	1 0 0	3 14 3	+ 289
Lamp-oil	33½ do.	5 9 2	16 4 0	+ 191
Sugar-candy	12½ lb.	1 3 6	0 14 0	- 28
Green-gram	21½ padies.	1 2 4	3 4 0	+ 184
White pea	33½ do.	1 12 7	5 0 0	+ 180
Red-gram	22 do.	1 2 4	3 2 4	+ 175
Horse-gram	2 do.	0 1 2	0 4 0	+ 243
Salt	100 do.	4 5 10	18 12 0	+ 329
Pepper	50 lb.	2 0 0	14 0 0	+ 600
Mustard	17½ padies.	1 4 7	3 9 9	+ 180
Saffron	3½ do.	0 13 9	1 4 0	+ 45
Dry chillies	40 do.	0 13 9	1 12 0	+ 103
Curd	773½ do.	24 13 9	33 2 4	+ 33
Milk	173½ do.	5 11 5	32 8 0	+ 468
Ghee	10 do.	4 4 7	15 0 0	+ 250
Betal-leaves	3,750 bundles.	24 0 0	37 8 0	+ 56
Areca-nut	225 lb.	31 11 5	63 0 0	+ 56
Tobacco	50 do.	2 2 11	10 0 0	+ 358

NOTE.—One padi is a measure of capacity containing 130 tolas of rice.
One para = 6½ Macleod seers containing 128 tolas of rice each.

(g.)—Statement showing the prices of different articles of food, &c., at Súlur (a large village 7 miles from Coimbatore) compiled from the village accounts preserved by an old kurnam or village accountant in the Coimbatore district.

Articles.	Years.	Quantity.	Price.	Articles.	Years.	Quantity.	Price.
			RS. A. P.				RS. A. P.
Rice	1820-21 .	13 Madras measures.	1 0 0	Tobacco ..	1822-23 .	One maund ..	0 8 0
	1832-33 .	Do. ..	0 11 7		1832-33 .	Do. ..	0 8 0
	1846-47 .	Do. ..	1 1 4		1888-89 .	Do. ..	2 0 0
	1851-52 .	Do. ..	0 11 7	Dholl or red-gram.	1851-52 .	18½ Madras measures.	1 0 0
	1853-54 .	Do. ..	0 13 0		1888-89 .	Do. ..	2 10 0
	1854-55 .	Do. ..	1 2 6	Jaggery ..	1834-35 .	One maund ..	0 14 0
	1888-89 .	Do. ..	2 2 8		1839-40 .	Do. ..	0 11 0
1820-21 .	13 vallams or 26 Madras measures.	1 0 0	1841-42 .		Do. ..	0 9 7	
1829-30 .	Do. ..	0 5 4	1888-89 .		Do. ..	1 0 0	
Cholum ..	1834-35 .	Do. ..	0 14 3	Gingelly-seed..	1853-54 .	16 Madras measures.	1 0 0
	1840-41 .	Do. ..	0 6 6		1888-89 .	Do. ..	2 0 0
	1845-46 .	Do. ..	0 6 6	Gingelly-oil ..	1851-52 .	One small padi.	0 2 3
	1846-47 .	Do. ..	0 12 3		1888-89 .	Do. ..	0 5 4
	1855-56 .	Do. ..	0 13 0		Castor-oil ..	1851-52 .	One small padi.	0 2 8
1888-89 .	Do. ..	1 10 0	1888-89 .	Do. ..		0 6 8	
Ragi	1847-48 .	33 Madras measures.	1 0 0	Cotton ..	1822-23 .	One maund ..	0 11 2
	1856-57* .	Do. ..	2 1 0		1834-35 .	Do. ..	0 6 5
	1888-89 .	Do. ..	2 1 0		1840-41 .	Do. ..	to 0 8 0
	1845-46 .	32 Madras measures.	1 0 0	1852-53 .	Do. ..	0 12 0	
Horse-gram ..	1847-48 .	Do. ..	0 13 6	1853-54 .	Do. ..	0 10 0	
	1888-89 .	Do. ..	2 0 0	1862-63 .	Do. ..	1 6 5	
	1843-44 .	16 Madras measures.	1 0 0	1888-89 .	Do. ..	1 9 7	
Bengal-gram ..	1853-54 .	Do. ..	1 5 4				
	1862 .	Do. ..	2 14 6				
	1888-89 .	Do. ..	2 0 0				

* (Famine year).

(h.)—Statement showing the prices of food-grains at certain stations in the Coimbatore district obtained from certain old cadjan accounts kept by merchants and landholders.

Grains.	Quantity.	Years.	Price.
<i>Karúr.</i>			
Paddy	One kalam (36 Madras measures).	1830-31, a famine year ..	0 12 0
		1835-36	0 8 0
		1890	2 10 7
<i>Dhárspuram.</i>			
Paddy	51 Madras measures	Prior to 1840	1 0 0
		1888	3 7 10
Cholum	48 Do.	Prior to 1840	1 0 0
		1888	1 12 7
Ragi	54 Do.	Prior to 1840	1 0 0
		1888	2 0 4
<i>Palladam.</i>			
Cholum	One podi (230 Madras measures).	1837-38	5 0 0
		1838-39	6 2 9
		1839-40	6 8 0
		1888-89	14 6 0
Ragi	One podi	1837-38	5 0 0
		1888-89	14 6 0

(i.)—Statement showing the prices of articles of food, &c., in 1890 as compared with those about 1800 in the village of Singánallúr (5 miles from Coimbatore) compiled from the accounts preserved by the kurnam or accountant of the village.

Articles.	Quantity.	Price in 1800.		Price in 1890.	
		RS.	A. P.	RS.	A. P.
Paddy	1 salagai or 60 measures of Rs. 140 weight.	1	7 6	5	0 0
Cholum	Do.	1	1 7	5	0 0
Cumbu	Do.	1	1 7	4	8 0
Ragi	Do.	1	1 7	4	8 0
Horse-gram	Do.	1	1 7	5	0 0
Ghee	1 padi	0	8 0	1	4 0
Dry chillies	12 measures	0	3 0	0	2 0
Tobacco	1 bundle, Rs. 200 weight.	0	2 0	0	8 0
Cotton	1 maund	0	0 9	0	1 6
Gingelly-oil	1 measure	0	4 0	0	10 8
Lamp-oil	Do.	0	4 0	0	13 4
Brass	1 seer or Rs. 24 weight.	0	8 0	0	5 0
Copper	Do.	0	10 0	0	6 0
Lead	Do.	0	4 0	0	8 0
Gold .. .. .	....	..	..	..	..
Bullocks	Each	20	0 0	70	0 0
		to	25 0 0	to	80 0 0
Sheep and goats	Do.	0	13 0	5	0 0
		to	1 4 0	to	7 0 0

(j.)—Statement showing the mahanam prices of paddy per Tanjore kalam for a series of years in the Tanjore District.

Years.		Price.	Years.		Price.	Years.		Price.
		RS. A. P.			RS. A. P.			RS. A. P.
1823	..	0 13 6	1844	..	0 8 4	1865	..	1 7 9
1824	..	0 13 8	1845	..	0 11 2	1866	..	1 8 4
1825	..	0 8 7	1846	..	0 10 5	1867	..	1 4 0
1826	..	0 5 11	1847	..	0 7 4	1868	..	1 4 6
1827	..	0 5 9	1848	..	0 6 2	1869	..	1 0 4
1828	..	0 9 8	1849	..	0 7 1	1870	..	0 12 9
1829	..	0 8 0	1850	..	0 7 3	1871	..	1 0 6
1830	..	0 7 4	1851	..	0 7 4	1872	..	0 15 1
1831	..	0 7 3	1852	..	0 7 7	1873	..	1 3 5
1832	..	0 10 0	1853	..	0 12 10	1874	..	1 1 0
1833	..	0 12 0	1854	..	0 10 6	1875	..	1 0 7
1834	..	0 8 7	1855	..	0 12 10	1876	..	1 15 11
1835	..	0 7 4	1856	..	0 10 4	1877	..	1 12 5
1836	..	0 11 9	1857	..	1 0 3	1878	..	1 12 10
1837	..	0 8 6	1858	..	1 4 8	1879	..	1 1 5
1838	..	0 8 10	1859	..	0 12 4	1880	..	1 0 7
1839	..	0 8 5	1860	..	1 1 0	1881	..	0 13 8
1840	..	0 6 3	1861	..	1 1 10	1882	..	0 13 3
1841	..	0 4 4	1862	..	0 13 10	1883	..	0 15 3
1842	..	0 6 1	1863	..	1 3 4	1884	..	1 5 0
1843	..	0 8 0	1864	..	1 6 1			

The mode of calculating the average current selling price for each mahanam is as follows:—Paddy grown in Tanjore consists of two main species—kar, the early crop, and pasanum, the later crop; the cultivation of kar constitutes about one-fifth of the entire wet cultivation of the Tanjore delta and the practice is therefore to make up the general average by taking one-fifth of the average price of kar and four-fifths of that of pasanum. The averages are struck from actual sales in villages belonging to each mahanam; for kar from 1st November to 31st January and for pasanum from 1st February to 20th May. The village sales are returned by the kurnam every five days, and from them the Tahsildar compiles a return every 10 days and transmits it to the Collector's office, where the averages are struck. These returns of sales were prescribed with a view to determine the village prices for the purpose of fixing the demand under the olungu system under which the land revenue demand depended on the price of grain every year. After the abolition of the olungu system the returns were continued for the purpose of calculating the value of Melvaram share of the grain due to the Tanjore Ranees in the villages belonging to them. As the Collector is now no longer Receiver of the Rajah's estate, the returns appear to have been since discontinued.

(D.)—Trade.

(a.)—Foreign trade :— Value of exports and imports in million sterling.

Years.	Exports from					Total, Indian Empire.	Imports to					Total, Indian Empire.
	Madras.	Other parts of Indian Empire.					Madras.	Other parts of Indian Empire.				
		Bengal.	Burma.	Bombay.	Total.			Bengal.	Burma.	Bombay.	Total.	
<i>Average of five years ending</i>												
1838-39	1.1	6.1	..	4.1	10.2	11.3	..	3.3	..	3.4	6.7	7.4
1843-44	1.3	8.2	..	4.7	12.9	14.2	..	5.4	..	4.3	9.7	10.5
1848-49	1.7	9.7	..	5.6	15.3	17	1.1	6.3	..	4.6	11.1	12.2
1853-54	1.8	10.6	..	7.6	18.2	20	1.3	7.9	..	6.7	14.6	15.9
1858-59	2.3	13.1	..	10.5	23.6	25.9	2.2	13.2	..	11.4	24.6	26.8
1863-64	4.3	14.9	* 1.5	23.1	38.9	43.2	3.4	16.1	* 5	21.1	37.6	41
1868-69	5.7	19.5	2.2	30.3	52	57.7	4	20.2	1	24.1	45.3	49.3
1873-74	6.4	24	2.9	24.5	51.4	57.8	4	18.7	1.4	17.2	37.3	41.3
1878-79	6.8	27	4.1	25.2	56.3	63.1	4.1	20.8	2.4	21	44.2	48.3
1883-84	8.1	33.8	6.5	32	72.3	80.4	4.6	24.1	3.6	29.5	57.2	61.8
1888-89	9.3	35.4	6.3	39.2	80.9	90.2	5.7	25.6	4.5	39.4	69.5	75.2

* Average for three years.

Total exports and imports in million sterling.

Years.	Madras Presidency.	Other parts of Indian Empire.				Total, Indian Empire.
		Bengal.	Burma.	Bombay.	Total.	
<i>Average of five years ending</i>						
1838-39	1.3	9.4	..	7.5	18.7	
1843-44	2.1	13.6	..	9	24.7	
1848-49	2.7	16	..	10.5	29.2	
1853-54	3.1	18.5	..	14.3	35.9	
1858-59	4.5	26.3	..	21.9	52.7	
1863-64	7.7	31	* 2	44.2	84.2	
1868-69	9.7	39.7	3.2	54.4	107	
1873-74	10.4	42.7	4.3	41.7	99.1	
1878-79	10.9	47.8	6.5	46.2	111.4	
1883-84	12.7	57.9	10.1	61.5	142.2	
1888-89	15	61	10.3	76.6	165.4	

* Average for three years.

(b.)—Statement showing the growth or increase of Sea-borne Trade in relation to the Revenue derived from Customs duties therefrom, and of the quantity of salt sold and exported with the rates of sale per maund of 80 lb. in relation to the receipts derived therefrom in the Madras Presidency from 1800-01.

Official years.	Customs and land transit duties.	Value of sea-borne trade.			Salt.			Remarks.	
		Foreign trade.	Coasting trade.	Total.	Receipts.	Sale rate per Indian Maund of 82½ lb.	Quantity sold and exported.		
1	2	3	4	5	6	7	8	9	
1900-01	£ 194,835				£ 19,352				
1801-02	312,493	No information			20,932				
1802-03	349,227	£ 1,942,678	£ 2,476,131	(a) 4,418,809	31,797				
1803-04	395,367	2,591,520	2,152,849	(a) 4,744,369	27,768			(a) In the original returns, the trade is given in Sicca rupees and transposed into English money at the rate of 2s. 3d. as shown in columns 3, 4, 5, from 1802-03 to 1810-11.	
1804-05	544,322	1,639,250	2,495,462	(a) 4,137,712	39,771				
1805-06	352,481	1,959,795	2,449,262	(a) 4,409,057	185,897				
1806-07	256,061	1,354,070	2,276,461	(a) 3,630,531	215,848	9 annas 4 pies equal to 0.70 farthing per lb.	309,726,400		
1807-08	245,827	1,615,845	3,415,365	(a) 5,031,210	258,990		398,755,200		
1808-09	298,946	1,435,802	2,028,041	(a) 3,463,843	262,803		409,651,200		
1809-10	333,753	1,249,641	2,015,346	(a) 3,264,989	278,640		321,350,400		
Average of 1st Decade..	333,311	1,723,575	2,413,990	4,137,665	134,180		359,620,800		
1810-11	423,170	2,046,482	1,693,594	(a) 3,740,076	339,610		354,105,600		(b) From 1811-12 to 1818-19 the returns are given in Arcot rupees which are here calculated at 2s. 3½d, 3¼ Arcot rupees being held equal to a pagoda which is equivalent to 8s.
1811-12	436,532	2,194,679	1,174,253	(b) 3,369,132	342,593		376,636,800		
1812-13	458,720	1,510,269	1,707,979	(b) 3,218,245	370,643		365,035,200		
1813-14	472,276	1,802,337	1,380,156	(b) 2,682,493	533,821	14 annas a maund equal to 1 farthing per lb.	367,843,200		
1814-15	541,286	1,484,903	1,228,809	(b) 2,713,712	313,388		299,313,600		
1815-16	514,300	1,668,188	1,020,909	(b) 2,709,697	312,666		263,472,000		
1816-17	519,067	1,481,844	1,071,807	(b) 2,553,651	295,716		249,177,600		
1817-18	506,660	1,742,968	1,072,245	(b) 2,815,213	295,917		292,809,600		
1818-19	507,716	1,639,394	1,142,703	(b) 2,782,097	356,660	322,742,400			
1819-20	538,659	1,259,455	1,130,338	(c) 2,389,843	363,627	330,069,760	(c) From 1819-20 to 1834-35 inclusive, the returns are rendered in Madras rupees, which varies but slightly from an Arcot rupee. The transposition has been calculated at 2s. 1d.		
Average of 2nd Decade..	491,839	1,685,072	1,262,284	2,897,856	332,416	321,520,576			

Statement showing the growth or increase of Sea-borne Trade in relation to the Revenue derived from Customs duties therefrom, &c.—cont.

Official years.	Customs and land transit duties.	Value of sea-borne trade.			Salt.			Remarks.
		Foreign trade.	Coasting trade.	Total.	Receipts.	Sale rate per Indian Maund of 82½ lb.	Quantity sold and exported.	
1	2	3	4	5	6	7	8	9
1820-21	£ 670,567	£ 1,323,000	£ 1,059,105	(e) 2,382,105	£ 313,755	9 annas 4 pies maund, equal to 0.70 farthing per lb.	LR. 385,391,840	(e) From 1819-20 to 1834-35 inclusive, the returns are rendered in Madras rupees, which varies but slightly from an Arcot rupee. The transposition has been calculated at 2s. 1d.
1821-22	630,769	2,005,395	1,147,029	(e) 3,152,424	364,087		470,158,080	
1822-23	624,888	1,828,875	962,744	(e) 2,791,619	336,005		445,829,920	
1823-24	573,793	1,807,883	1,278,299	(e) 3,086,182	356,330		457,515,680	
1824-25	536,810	1,947,485	2,269,781	(e) 4,217,266	327,719		472,086,800	
1825-26	557,609	2,308,133	2,287,084	(e) 4,595,217	359,397		472,417,680	
1826-27	545,818	1,707,020	1,836,878	(e) 3,543,898	330,839		428,036,560	
1827-28	566,729	2,367,396	1,283,919	(e) 3,671,315	346,192		500,015,440	
1828-29	610,006	2,049,664	1,527,960	(e) 3,577,624	404,416		382,471,760	
1829-30	590,726	2,375,855	1,582,751	(e) 3,958,606	469,530		408,670,240	
Average of 3rd Decade .	580,772	1,974,071	1,523,555	3,497,626	360,827	442,250,400		
1830-31	581,516	1,515,246	1,295,185	(e) 2,810,431	443,864	381,640,080	(d) From 1835-36 to date the returns are made out in Company's rupees which have always been taken at 2s.	
1831-32	455,689	1,885,049	1,540,122	(e) 3,425,171	355,816	376,865,520		
1832-33	419,072	1,859,556	1,481,562	(e) 3,341,118	339,360	393,851,440		
1833-34	382,865	1,494,329	2,221,193	(e) 3,715,522	372,416	530,717,920		
1834-35	420,180	1,717,592	1,685,636	(e) 3,403,228	376,408	465,377,360		
1835-36	419,076	1,738,057	2,080,747	(d) 3,818,804	353,848	366,830,720		
1836-37	469,445	2,024,402	2,273,659	4,298,061	372,892	368,132,680		
1837-38	405,679	1,805,107	1,909,632	3,714,739	379,207	360,582,720		
1838-39	407,306	1,890,256	2,103,894	3,994,150	402,953	361,485,520		
1839-40	410,387	2,161,628	2,260,591	4,412,219	398,858	383,888,800		
Average of 4th Decade .	437,099	1,808,123	1,885,222	3,693,344	378,962	400,917,296		

Statement showing the growth or increase of Sea-borne Trade in relation to the Revenue derived from Customs duties therefrom, &c.—cont.

Official years.	Customs and land transit duties.	Value of sea-borne trade.			Salt.			Remarks.
		Foreign trade.	Coasting trade.	Total.	Receipts.	Sale rate per Indian Maund of 82½ lb.	Quantity sold and exported.	
1	2	3	4	5	6	7	8	9
1840-41	£ 427,685	£ 1,970,546	£ 2,613,193	£ 4,583,739	£ 378,082	14 annas a maund, equal to 1 farthing per lb.	LB. 367,405,600	(e) Land transit duties abolished by Act VI of 1844. New Customs Tariff introduced.
1841-42	415,791	2,168,562	2,296,948	4,465,800	399,239		427,963,920	
1842-43	427,672	1,987,902	2,245,609	4,233,511	399,761		484,872,960	
1843-44	423,545	1,997,760	2,258,692	4,258,452	432,160		417,334,000	
1844-45	(e) 200,166	2,941,971	2,598,651	5,540,622	452,560		386,765,280	
1845-46	165,105	2,409,193	2,232,101	4,731,294	470,641		402,332,060	
1846-47	151,040	2,618,320	2,166,364	4,779,684	455,635		403,830,960	
1847-48	135,984	2,600,376	2,000,670	4,601,046	485,721		406,739,040	
1848-49	92,876	2,011,582	1,553,006	4,564,588	450,797		408,582,800	
1849-50	102,710	2,372,964	2,456,189	4,829,153	464,592		422,412,720	
Average of 5th Decade.	254,252	2,416,457	2,241,842	4,658,299	438,916	407,830,936		
1850-51	110,725	2,829,050	2,204,790	5,033,840	477,630	417,587,760	1 rupee a maund equal to 1·2 farthings a lb.	
1851-52	115,680	3,078,411	2,323,446	5,401,857	483,427	437,604,240		
1852-53	120,797	3,575,382	2,599,454	6,174,836	504,265	422,942,320		
1853-54	126,528	3,612,545	3,274,045	6,886,590	480,214	425,396,160		
1854-55	117,200	3,350,218	2,497,725	5,847,943	487,459	476,327,760		
1855-56	180,714	4,242,275	2,868,184	7,110,459	507,734	525,268,240		
1856-57	137,728	4,953,898	3,186,378	8,140,261	503,994	483,250,960		
1857-58	141,174	5,196,238	4,432,242	9,628,480	572,597	491,878,640		
1858-59	154,102	4,869,582	3,615,351	8,484,933	601,954	537,667,440		
1859-60	255,577	5,500,870	3,692,486	9,193,356	647,115	544,833,920		
Average of 6th Decade.	141,022	4,126,846	3,069,409	7,190,255	526,639	476,276,344		

Statement showing the growth or increase of Sea-borne Trade in relation to the Revenue derived from Customs duties therefrom, &c.—001

Official years.	Customs and land transit duties.	Value of sea-borne trade.			Salt.			Remarks.
		Foreign trade.	Coasting trade.	Total.	Receipts.	Sale rate per Indian Maund of 82½ lb.	Quantity sold and exported.	
1	2	3	4	5	6	7	8	9
1860-61	₹ 295,388	₹ 6,073,863	₹ 4,403,720	₹ 10,477,583	₹ 706,789	1 rupee 2 annas a maund equal to 1·35 farthings per lb.	550,369,040	
1861-62	232,522	6,900,756	4,718,332	11,619,088	868,323	1 rupee 8 annas a maund equal to 1·8 farthings per lb.	524,129,920	
1862-63	196,498	8,512,982	4,658,325	13,166,307	912,770		529,514,400	
1863-64	229,852	11,487,604	7,381,847	18,819,451	899,272	1 rupee 11 annas a maund equal to 1·9 farthings per lb.	548,674,400	
1864-65	203,878	11,200,075	6,294,281	17,494,356	1,036,670		580,218,320	
1865-66	208,553	12,698,280	6,178,420	18,871,700	1,012,760	1 rupee 11 annas a maund equal to 1·9 farthings per lb.	646,433,360	
1866-67 (f)	193,539	6,498,307	5,237,027	11,735,334	1,047,573		598,679,360	
1867-68	251,902	7,984,632	4,844,215	12,828,847	1,098,802	1 rupee 11 annas a maund equal to 1·9 farthings per lb.	533,664,960	
1868-69	276,591	10,218,718	5,361,353	15,586,066	1,107,253		574,997,840	
1869-70	276,485	10,158,834	4,848,565	15,007,369	1,164,738		564,575,120	
Average of 7th Decade ..	236,521	9,167,905	5,392,108	14,560,013	985,495		564,915,672	
1870-71	304,897	9,377,075	5,179,939	14,567,014	1,264,230	2 rupees a maund equal to 2·4 farthings per lb.	544,469,040	
1871-72	313,228	11,148,896	4,644,639	15,798,535	1,307,841		561,550,640	
1872-73	398,742	10,357,029	4,214,871	14,572,700	1,235,019	2 rupees a maund equal to 2·4 farthings per lb.	548,338,080	
1873-74	836,152	11,119,204	4,964,871	16,821,900	1,295,186		535,162,480	
1874-75	321,025	10,947,318	3,391,050	14,338,368	1,331,569	2 rupees a maund equal to 2·4 farthings per lb.	592,184,000	
1875-76	307,982	12,272,982	5,557,896	17,820,860	1,353,789		570,428,160	
1876-77	246,738	11,243,785	4,612,679	15,858,661	1,291,953	2 rupees 11 annas a maund equal to 3·2 farthings per lb.	524,784,480	
1877-78	203,350	9,926,179	3,903,285	13,832,714	1,142,186		476,117,120	
1878-79	206,632	10,091,237	7,249,173	17,229,027	1,463,215	2 rupees 11 annas a maund equal to 3·2 farthings per lb.	438,259,040	
1879-80	232,446	11,424,029	7,137,790	14,275,589	1,573,338		473,154,640	
Average of 8th Decade ..	286,617	10,790,778	6,545,747	17,336,520	1,330,833		526,444,768	

(f) For eleven months only, the closing date of the financial year having been changed from 30th April to 31st March.

Statement showing the growth or increase of Sea-borne Trade in relation to the Revenue derived from Customs duties therefrom, &c.—cont.

Official years.	Customs and land transit duties.	Value of sea-borne trade.			Salt.			Remarks.
		Foreign trade.	Coasting trade.	Total.	Receipts.	Sale rate per Indian Maund of 82½ lb.	Quantity sold and exported.	
1	2	3	4	5	6	7	8	9
	£	£	£	£	£		LB.	
1880-81	248,805	11,904,234	{ 5,347,783 3,717,637	17,261,967 3,717,637	1,564,336	} 2 rupees 11 annas a maund equal to 3·2 farthings per lb.	466,163,760	
1881-82	198,724	12,385,541	{ 5,849,915 2,783,369	17,985,456 2,783,369	1,472,917		469,725,120	
1882-83	104,580	13,537,194	{ 5,198,450 3,542,583	18,735,844 3,542,583	1,390,853	} 2 rupees 3 annas a maund equal to 2·6 farthings per lb.	511,162,640	
1883-84	115,860	14,320,485	{ 6,148,883 3,854,771	20,469,368 3,854,771	1,385,513		551,517,120	
1884-85	99,713	14,220,576	{ 6,431,500 4,162,237	20,652,076 4,162,237	1,379,879	} 2 rupees 3 annas a maund equal to 2·6 farthings per lb.	540,517,680	
1885-86	93,366	13,325,056	{ 6,539,341 5,019,995	19,864,397 5,019,995	1,448,227		560,765,600	
1886-87	125,736	15,233,767	{ 6,698,635 4,098,917	22,132,402 4,098,917	1,425,022	} 2 rupees 11 annas a maund equal to 3·2 farthings per lb.	553,128,400	
1887-88	155,850	15,787,350	{ 6,955,663 4,690,009	22,744,013 4,690,009	1,448,971		560,767,680	
1888-89	172,401	16,508,203	{ 6,933,500 4,739,211	23,441,803 4,739,211	1,649,893	} 2 rupees 11 annas a maund equal to 3·2 farthings per lb.	581,833,360	
1889-90	180,928	18,226,491	{ 6,786,858 4,582,794	25,013,349 4,582,794	1,756,818		578,827,040	
Average of 9th Decade ..	149,596	14,539,890	{ 6,289,158 4,119,152	20,829,048 4,119,152	1,492,243		537,440,790	

NOTE.—From 1800-1801 to 1844-45, the duties derived from land transit are not shown separately from those levied on the import and export trade of the Presidency, whether by sea or passing from British to foreign territory, and *vice versa*. Act VI of 1844 abolished the land transit duties and a new customs tariff was introduced. Since 1844, and up to the present date the customs tariff has undergone constant revision.

2. The total value of foreign and coasting trade has been extracted from the commercial returns of each year from the earliest date for which such records exist. The information, however, in the original returns was given in different kinds of rupees, but notes are inserted in the column of remarks, explaining the rates at which they have been converted into sterling value for the different periods. Trade with British ports within the Presidency were not recorded for years prior to 1871-72; of the two sets of figures entered in the column "coasting trade" against the years subsequent to 1870-71, the upper figures are exclusive of the trade with British ports within the Presidency. The lower figures are those of British ports within the Presidency.

3. The district of North Canara was transferred from the Madras to the Bombay Presidency in 1832.

(c.)—Statement showing the quantity and value of the principal articles of trade exported from and imported into the Madras Presidency by sea for a series of years (quantity and value are given in millions).

Years.	Exports.																			
	Cotton wool.		Hides and skins.		Coffee.		Indigo.		Sugar.		Seeds.		Spices.		Rice.		Paddy.		Cotton piece-goods.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1855-56	21	2.5	3	.7	9	.9	2.9	4.3	.49	3.2	.61	1.7	29	2.4	2.6	5.5	.22	.25	..	2.1
1856-57	54	7.2	3	1.4	9	.9	2.8	4.7	.54	3.8	.71	2.4	21	1.9	2.4	5.1	.29	.36	..	2.
1857-58	55	8.8	4	2.2	8	.8	2.	3.9	.45	4.1	1.23	2.9	25	2.4	2.6	5.8	.29	.38	..	2.1
1858-59	39	6.1	5	1.8	11	1.2	1.9	3.6	.84	2.7	.62	2.5	23	1.9	1.8	4.4	.22	.48	..	2.4
1859-60	63	9.6	4	1.6	15	1.9	2.5	4.6	.43	3.1	.36	1.5	38	2.2	2.1	5.2	.27	.48	..	2.1
1860-61	79	11.3	4	1.7	19	3.2	1.5	2.8	.4	2.9	.62	2.3	27	2.9	2.8	6.2	.21	.36	..	1.9
1861-62	88	17	3	1.4	21	4.7	2.3	4.9	.32	2.5	.67	2.3	28	3.3	1.5	4.6	.21	.39	..	2.1
1862-63	62	23.8	4	1.9	20	5.4	2.4	5.2	.26	2.3	.89	3.7	23	2.2	1.3	4.5	.21	.42	..	3.
1863-64	72	44.7	4	2.1	27	6.6	2	4.	.41	3.3	.63	2.7	22	2.4	1.5	5.9	.3	.6	..	1.6
1864-65	73	40.4	4	1.9	31	7.7	1.5	3.3	.38	3.2	.72	2.8	22	2.6	1.4	6.1	.3	.86	..	1.6
1865-66	120	48.4	4	2	35	7.8	1.6	3.5	.42	2.7	.59	2.3	24	2.6	1.4	6.6	.28	.7	..	2.
1866-67	24	9.4	5	2.4	17	4.2	.6	1.4	.28	1.9	.10	.5	6	2.1	1.5	8.4	.24	.65	..	2.4
1867-68	49	12.4	5	2.9	36	8.1	2.2	4.2	.12	.9	.64	3.4	23	2.6	1.7	7.	.27	.65	..	3.4
1868-69	94	21.4	6	3.2	47	10.8	2.6	6.1	.23	1.4	1.07	5.1	25	2.8	1.8	6.9	.31	.78	..	2.3
1869-70	68	19.1	6	3.6	37	8.8	3	7.5	.24	1.7	.88	5.	23	2.6	1.5	5.9	.25	.6	..	2.2
1870-71	42	10.6	7	4.1	35	8.3	3.8	8.5	.2	1.4	..	4.9	24	2.6	2.1	7.4	.28	.55	..	2.2
1871-72	75	17.2	8	4.7	57	13.8	5.2	12.1	.33	2.0	..	5.8	34	3.5	2.4	8.5	.31	.6	..	2.5
1872-73	68	15.9	11	6.7	42	11.3	2.9	6.9	.47	3.0	..	4.	32	2.9	2.1	8.8	.29	.59	7.7	2.6
1873-74	62	12.8	10	6.2	41	15.2	4.2	8.8	.22	1.2	..	5.	25	2.7	3.5	12.4	.36	.71	9.1	2.8
1874-75	80	16.3	8	5.6	37	13.6	2.8	5.7	.46	2.5	..	5.4	28	3.4	3.1	10.9	.27	.65	9.8	2.9
1875-76	82	16.5	10	10.8	48	16.6	2.5	4.7	.4	1.9	1.36	5.9	30	4.1	2.4	8.9	.29	.68	7.6	2.8
1876-77	54	10.7	11	12.9	36	14.3	3.1	5.6	.49	2.5	.90	4.9	27	3.7	1.5	6.2	.23	.54	7.	3.2
1877-78	17	3.5	12	15.7	33	13.6	1.9	3.9	.41	2.7	.56	3.5	18	2.9	.8	4.7	.17	.63	5.5	2.8
1878-79	46	10.	10	11	38	15.6	2.9	5.9	.23	1.4	.39	2.5	25	4.2	1.3	7.4	.21	.75	5.2	2.5
1879-80	57	13.2	11	11.6	38	15.3	4.9	9.5	.31	1.9	1.37	7.7	28	4.3	2.2	9.9	.22	.55	5.3	2.2
1880-81	44	10.2	12	13.7	39	15.2	2.8	6.2	.54	3.3	1.49	7.7	30	4.1	2.8	10.	.47	.88	6.3	2.6
1881-82	45	9.8	14	16.2	36	13.6	5.9	12.6	.91	6.1	1.47	7.1	35	4.6	1.7	5.6	.3	.55	6.9	3.
1882-83	73	16.5	15	19.3	38	13.5	3.8	7.8	1.25	7.6	1.40	6.5	32	5.4	1.5	4.5	.16	.29	8.3	3.3
1883-84	78	15.2	..	18.4	38	14.5	5.8	11.7	1.48	8.1	2.1	10.3	31	5.9	2.2	6.2	.17	.32	11.2	4.
1884-85	66	14.3	13	16.9	36	12.5	4.7	9.5	1.10	6.1	1.86	8.8	37	7.6	1.9	6.4	.29	.64	13.1	4.8
1885-86	41	9.5	15	19.3	41	13.5	5.1	10.5	1.25	6.2	1.82	8.6	34	7.4	1.4	5.8	.27	.58	15.4	4.3
1886-87	67	14.7	16	19.4	41	15.2	4.3	8.7	1.13	6.7	2.01	9.4	43	8.8	1.9	7.1	.28	.49	13.6	4.6
1887-88	78	18.	17	21.3	30	15.3	4.9	10.	1.13	6.7	2.27	10.6	36	8.1	1.8	6.6	.26	.54	14.6	4.7
1888-89	69	16.7	18	21.8	37	13.6	5.5	10.9	1.03	6.	1.74	9.7	41	8.8	1.9	7.3	.36	.70	13.3	4.4
1889-90	98	25.4	18	20.7	26	15.7	6.1	11.9	1.35	8.6	1.92	11.9	38	7.1	2.1	8.3	.30	.62	13.6	4.5

Statement showing the quantity and value of the principal articles of trade exported from and imported into the Madras Presidency by sea for a series of years (quantity and value are given in millions)—cont.

Years.	Exports—cont.								Imports.										
	Oils.		Cocoanuts and kernels.		Coir, yarn and rope.		Tobacco.		Cotton piece-goods.		Cotton twist.		Paddy.		Rice.		Metals.		
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	
	GALS.	RS.	NO.	RS.	CWT.	RS.	LB.	RS.	YDS.	RS.	LB.	RS.	CWT.	RS.	CWT.	RS.	CWT.	RS.	
1855-56	..	2.3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1856-57	..	2.5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1857-58	..	1.6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1858-59	..	2.7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1859-60	..	2.4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1860-61	..	2.5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1861-62	..	1.8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1862-63	..	2.8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1863-64	..	3.8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1864-65	..	2.8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1865-66	..	1.6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1866-67	..	1.1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1867-68	..	1.8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1868-69	..	2.6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1869-70	..	2.8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1870-71	..	1.9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1871-72	..	4.2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1872-73	..	4.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1873-74	..	2.3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1874-75	..	2.8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1875-76	..	3.1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1876-77	..	3.9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1877-78	..	2.4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1878-79	..	2.7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1879-80	..	3.6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1880-81	..	3.8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1881-82	..	3.5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1882-83	..	2.9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1883-84	..	4.1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1884-85	..	4.9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1885-86	..	3.9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1886-87	..	3.7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1887-88	..	4.2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1888-89	..	4.9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1889-90	..	4.9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* Particulars of kernels not available for these years.

(d).—Statement showing the traffic by Rail and by Canal of the Madras Presidency with other British Provinces, French Territory, Native States and the Chief Sea-port Towns in 1889-90 (in Millions of Indian Maunds and in Millions of Rupees).

Articles.	Rail-borne external trade.						Rail-borne internal trade.			Total Rail-borne trade.	Trade by canals.	Value of traffic with the French Territory (in millions of rupees).
	Imports into			Exports from			Madras Presidency excluding the sea-port towns.	Madras sea-ports.	Total.			
	Madras Presidency excluding the sea-port towns.	Madras sea-ports.	Total.	Madras Presidency excluding the sea-port towns.	Madras sea-port towns.	Total.						
IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	RS.	
Coal and coke	·04	..	·04	·02	·86	·88	·4	·04	·44	·86	..	·08
Cotton, raw	·07	·06	·13	·04	..	·04	·04	·87	·91	1·08	·64	·15
Cotton, manufactured	·04	·01	·05	·05	·07	·12	·5	·06	·56	·73	·07	1·71
Drugs and chemicals .. .. .	..	..	..	..	..	..	·05	·06	·11	·11	..	·02
Dyes and tans	·06	·07	·13	·03	·01	·04	·14	·27	·41	·58	·1	·19
Grain and pulse	1·55	·81	1·86	·85	·08	·88	2·96	3·15	6·11	8·85	5·1	2·84
Hides and skins	·06	·28	·82	..	·01	·01	·12	·17	·29	·62	·01	·14
Jute	·03	..	·03	·02	·03	·05	·13	·09	·2	·28	·11	..
Liquors	·03	..	·03	·03	·04	·07	·06	·03	·09	·19	..	·05
Metals	·03	·01	·04	·02	·13	·15	·57	·05	·62	·81	·08	·18
Oils	·01	..	·01	·01	·05	·06	·16	·23	·89	·46	..	2·2
Oil seeds	·27	·13	·40	·08	·02	·10	·33	2·07	2·43	2·98	2·47	6·53
Provisions	·07	·19	·26	·26	·02	·28	·62	·85	1·47	2·01	..	·23
Salt	·02	..	·02	·11	·27	·38	2·46	..	2·46	2·86	2·28	·01
Spices	·08	·01	·09	·06	·01	·07	·34	·12	·46	·62	..	·81
Stone and lime .. .. .	..	·01	·01	·04	·01	·05	·09	2·41	2·5	2·56	..	..
Sugar	·1	·05	·15	·14	..	·14	·6	·76	1·36	1·65	·45	·08
Tobacco .. .. .	..	..	..	·07	..	·07	·11	·06	·17	·24	·17	·17
Other articles	·14	·07	·21	1·24	·18	1·42	3·14	1·68	2·78	4·41	10·56	7·16
Total ..	2·6	1·18	3·78	3·07	1·24	4·31	10·86	12·9	23·76	31·85	21·44	21·5

(e.)—Statement showing the average prices in Madras of the staple commodities of trade.

Articles.	1844-48.	1849-53.	1854-58.	1859-63.	1864-68.	1869-73.	1874-76.
<i>Imports.</i>							
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Shirtings, per piece	6.88	6.15	7.25	7.87	12.16	8.41	6.06
Grey shirtings, per 8½ lb. .. .	..	..	..	..	9.56	6.12	5.36
Mule twist, No. 40, per bundle ..	2.81	2.64	2.8	3.94	5.74	3.69	3.24
Turkey red, Nos. 40 to 60, per bundle of 12 lb.	15.46	13.52	14.5	..	..	..	..
Turkey red, Nos. 40 to 60, per bundle of 10 lb.	16.22	..	..	21.87	22.26	17.7	15.94
Orange, Nos. 40 to 60, per bundle ..	..	4.28	..	6.	6.68	4.9	4.54
Do. Nos. 30 to 60, do. .. .. .	..	3.72	3.78	3.52	..	..	..
Copper sheathing, 16 to 32 oz., per candy	255.3	258.65	321.8	275.7	249.85	212.	..
Copper sheathing, per candy .. .. .	..	..	..	..	..	..	265.42
Iron, assorted, per candy	23.69	19.8	30.3	22.14	21.63	23.28	..
Do. spelter, do.	63.43	42.8	71.16	57.16	62.4	58.5	..
<i>Exports.</i>							
Hides, buffalo, per 100	55.5	42.25	58.75	60.	93.35	133.75	..
Indigo, ordinary, per maund .. .. .	..	32.	39.9	45.05	51.7	50.75	40.
Do. good .. .. .	..	30.37	45.25	51.5	62.35	63.31	..
Sugar, per candy	49.35	33.	28.53	27.37	36.9	38.97	27.42
Linseed, per candy	13.2	12.87	22.37	19.31	26.	24.3	..
Rice, per garce	209.	159.1	246.	304.	360.6	296.	332.5

REMARKS.—Taken roughly, it will be seen that the nominal prices of the articles of import in 1874-76 are about the same as in 1860. From Mr. O'Connor's report on the trade of India for 1890-91, it appears that the prices of staple imports at Calcutta have fallen since 1873 as shown below, taking the prices in 1873 to be represented by 100.

	Grey shirtings, 8½ lb.	Mule Twist.		Copper sheathing.	Iron, flat bolt, &c.	Total.
		White, No. 40.	Turkey red, No. 40.			
March 1873	100	100	100	100	100	500
June 1874	97	92	106	95	108	498
March 1875	86	92	102	103	93	476
„ 1876	86	90	92	99	79	446
January 1877	78	90	85	92	67	412
„ 1878	73	78	87	86	60	384
„ 1879	76	75	78	80	56	365
„ 1880	81	84	75	83	73	396
„ 1881	82	82	69	81	56	370
„ 1882	78	84	69	89	71	391
„ 1883	82	74	54	80	60	350
„ 1884	75	74	62	77	62	350
„ 1885	76	72	58	64	54	324
„ 1886	84	67	57	57	50	315
„ 1887	81	62	57	65	53	318
„ 1888	79	75	59	90	61	364
„ 1889	81	75	57	98	65	376
„ 1890	76	74	57	69	79	355
„ 1891	74	70	56	71	62	333
August 1891	76	66	57	75	61	335

Information regarding variations in the Madras prices is not available, but there is little doubt that prices in Madras have fallen in about the same proportions as in Calcutta.

(f.)—Statement showing the value of certain articles of export and import deduced from the declared values of the articles entered in the sea-borne trade returns of the Madras Presidency.

Years.	Rice and Paddy—Exports.			Cocoanuts and Kernels—Exports.			Cotton Twist—Imports.	
	Value of rice per cwt.	Value of paddy per cwt.	Rate of export duty.	Number of cocoanuts per rupee.	Value of kernels per cwt.	Rate of export duty.	Value—Rupee per lb.	Rate of duty.
1855-56	2-04	1-13	....	75	3-92	....	577	
1856-57	2-12	1-26	....	75	3-94	....	539	
1857-58	2-17	1-29	....	75	3-99	....	612	
1858-59	2-36	1-93	....	75	3-97	....	576	14th March 1859 to 11th March 1860— 5 per cent. <i>ad valorem</i> .
1859-60	2-41	1-57	2 annas per maund of 82½ lb.	76	3-96	3 per cent. (<i>ad valorem</i>)	564	
1860-61	2-21	1-69	Do. do.	55	6-21	Do. do.	552	12th March 1860 to 22nd April 1862— 10 per cent.
1861-62	3-01	1-85	Do. do.	39	8-68	Do. do.	616	
1862-63	3-50	1-93	Do. do.	40	8-77	Do. do.	642	23rd April 1862 to 9th March 1862—3½ per cent.
1863-64	3-21	1-99	Do. do.	40	7-93	Do. do.	649	
1864-66	4-19	2-91	Do. do.	39	8-22	Do. do.	962	From 10th March 1862—free.
1865-66	4-56	2-47	3 annas per maund (12th April to 14th July 1865). 2 annas per maund (15th July 1865 to 5th March 1867).	36	10-31	Do. do.	1-097	
1866-67	5-54	2-69	3 annas per maund from 6th March 1867.	..	12-96	Do. do.	1-096	
1867-68	4-01	2-39	Do. do.	..	..	Free from 6th March 1867	906	
1868-69	3-92	2-48	Do. do.	39	10-10	....	907	
1869-70	4-	2-45	Do. do.	35	10-59	....	793	
1870-71	3-62	1-99	Do. do.	35	10-76	....	808	
1871-72	3-16	1-92	Do. do.	40	8-72	....	809	
1872-73	4-07	2-03	Do. do.	48	7-28	....	750	
1873-74	3-57	2-04	Do. do.	43	9-13	....	785	
1874-75	3-57	2-42	Do. do.	45	8-62	....	769	
1875-76	3-63	2-36	Do. do.	41	..	....	773	
1876-77	4-02	2-38	Do. do.	41	..	....	688	
1877-78	5-74	3-68	Do. do.	32	..	....	691	
1878-79	5-69	3-48	Do. do.	29	..	....	673	
1879-80	4-55	2-54	Do. do.	44	..	....	731	
1880-81	3-54	1-86	Do. do.	48	8-46	....	721	
1881-82	3-22	1-84	Do. do.	47	8-27	....	622	
1882-83	2-95	1-80	Do. do.	41	10-14	....	637	
1883-84	2-90	1-86	Do. do.	35	10-82	....	695	
1884-86	3-45	2-17	Do. do.	46	8-40	....	645	
1885-86	4-06	2-15	Do. do.	40	9-01	....	622	
1886-87	3-76	1-89	Do. do.	42	9-45	....	643	
1887-88	3-60	1-90	Do. do.	40	9-95	....	637	
1888-89	3-73	1-96	Do. do.	43	8-60	....	686	
1889-90	3-94	2-08	Do. do.	43	9-27	....	683	

(g.)—Statement showing the net imports of Gold and Silver into India for a series of years (In Million £).

Years.	Net imports.			Years.	Net imports.		
	Gold.	Silver.	Total.		Gold.	Silver.	Total.
1834-35	1.8	1866-66	..	..	5.7
1835-36	2.1	1866-67	..	..	18.7
1836-37	1.8	1867-68	..	..	7.9
1837-38	2.3	1868-69	..	..	10.2
1838-39	2.8	1869-70	..	..	8.6
1839-40	1.5	1870-71	..	..	13.8
1840-41	1.4	1871-72	..	..	12.9
1841-42	1.7	1872-73	..	..	3.2
1842-43	3.2	1873-74	..	..	10.1
1843-44	3.8	1874-75	..	..	3.2
1844-45	3.1	..	..	..	3.9
1845-46	1.9	..	..	..	6.6
1846-47	2.2	Total ..	93.0	174.6	267.6
1847-48	0.5	1875-76	..	..	3.1
1848-49	1.7	1876-77	..	..	7.4
1849-50	2.4	1877-78	..	..	15.2
	Total ..	..	34	1878-79	..	..	3.1
1850-51	3.3	1879-80	..	..	9.6
1851-52	4.1	1880-81	..	..	7.5
1852-53	5.8	1881-82	..	..	10.2
1853-54	3.4	1882-83	..	..	12.4
1854-55	0.7	1883-84	..	..	11.9
1855-56	10.7	1884-85	..	..	11.9
1856-57	13.2	1885-86	..	..	14.4
1857-58	15.0	1886-87	..	..	9.3
1858-59	12.2	1887-88	..	..	12.2
1859-60	15.4	1888-89	..	..	12.1
1860-61	9.5	1889-90	..	..	15.6
1861-62	14.3	Total ..	42	113.9	156.9
1862-63	19.4	1890-91	..	..	19.8
1863-64	21.7	Grand Total from 1850-51 ..	140.6	302.7	443.3
1864-65	19.9				

(h.)—Statement showing the number of Factories in the Madras Presidency in 1889-90.

Nature of Industry.	Number of mills or factories.	Nominal capital (if a joint-stock company).	Number of spindles.	Average daily number of persons employed.		Annual outturn.	
				Throughout the year.	In the working season.	Quantity.	Value.
Cotton mills worked by steam ..	8	Rs. 51,00,500	1,69,128	5,647	..	1,81,052 cwts. of cotton worked up.	..
Jute mills ..	1	..	1,548	711	..	38,266 cwt. of jute.	..
Breweries ..	2	..	..	..	..	4,47,404 gallons ..	..
Bone crushing factories ..	6	..	..	..	..	150 tons ..	7,237
Coffee works ..	23	..	..	1,429	6,166	* Lb. 18,506,465 ..	9,834,449
Cement works ..	1	..	..	198	233	Cwt. 60,000 ..	1,20,000
Cotton presses and weaving establishments (other than mills) ..	41	..	..	1,120	1,929	Lb. 95,725,531, yards 2,23,850.	..
Flour mills ..	1	..	..	20	..	..	15,000
Ice factories ..	2	..	..	34	20	Tons 874 ..	46,359
Indigo factories ..	6	..	..	27	580	Maunds 158 ..	34,775
Indigo vats ..	6,393	..	..	863	88,225	" 47,762 ..	50,88,958
Iron and brass foundries ..	5	..	..	349	..	Cwts. 12,051 ..	1,11,819
Mineral and aerated water factories ..	12	..	..	114	20	80,386 bottles ..	66,762
Oil mills ..	17	..	..	780	..	Cwts. 90,463 ..	10,10,482
Rice mills ..	1	1,17,500	..	..	80	Cwt. 61,865 ..	64,600
Rope works ..	4	..	..	61	116	Lbs. 1,76,767, 1,200 to 1,800 bales of coir yarn and fibre, and 1,098 rolls of coir matting.	41,000
Silk filatures ..	1	95,000	..	60	..	Lb. 1,920 ..	21,120
Sugar factories ..	6	..	..	1,313	746	Cwt. 27,922 ..	371,258
Tanneries ..	7	..	..	505	20	Cwt. 13,336 ..	11,55,544
Timber mills ..	3	..	..	126	..	..	90,700
Tobacco farms and factories ..	..	..	..	1,203	454	30,119,992 cigars.	714,110

* Also 3,932,244 lb. of cinchona, cardamoms, pepper, ginger, &c., valued at Rs. 6,48,946.
 Note.—This statement cannot be considered complete or strictly accurate.

(E.)—Taxation.

(a.)—Statement exhibiting the growth of Revenue or Taxation from 1800-01 in the Madras Presidency.

Official years.	State Revenue or Taxation.										
	Land revenue.	Moturpha or tax on trades, houses, &c.	Abkari farms and excise.	Tobacco monopoly in Malabar and Canara.	Customs and land transit.	Salt receipts.	Stamps.	Income, license and assessed taxes.	Total, excluding miscellaneous, columns 2 to 9.	Miscellaneous.	Total, including miscellaneous, columns 10 and 11.
1	2	3	4	5	6	7	8	9	10	11	12
1800-01		2,458,777			194,835	19,352	..	..	2,672,964	867,304	3,540,268
1801-02		3,815,851			312,493	20,932	..	..	4,149,276	580,533	4,729,809
1802-03		4,014,204			349,227	31,797	..	..	4,395,228	329,676	4,724,904
1803-04		3,909,792			395,367	27,768	..	..	4,332,927	318,817	4,651,744
1804-05		3,989,892			544,107	39,771	..	..	4,573,770	323,370	4,897,140
1805-06		4,146,941			352,481	185,897	..	..	4,685,319	329,174	5,014,493
1806-07		3,803,506			256,061	215,848	..	..	4,275,415	327,306	4,602,721
1807-08		4,043,186			245,837	258,990	..	..	4,548,015	379,504	4,927,519
1808-09		4,047,014			298,946	262,803	..	..	4,608,763	359,558	4,968,321
1809-10		4,164,081			383,753	278,640	12,215	..	4,838,689	534,502	5,373,191
Average, 1st Decade ..		3,839,325			333,311	134,180	12,215	..	4,308,337	434,974	4,742,991
1810-11		3,988,023			423,170	339,610	28,679	..	4,779,482	459,094	5,238,576
1811-12		3,901,338			436,532	342,593	26,147	..	4,706,610	450,107	5,156,717
1812-13		3,966,047			458,720	370,643	29,196	..	4,824,606	466,521	5,291,127
1813-14		3,986,489			472,276	333,321	31,556	..	4,823,642	473,446	5,297,088
1814-15		3,889,555			541,286	313,388	35,530	..	4,783,059	539,105	5,322,164
1815-16		3,609,668			514,300	312,666	40,155	..	4,476,789	629,318	5,106,107
1816-17		3,826,107			519,067	295,716	38,168	..	4,679,058	681,162	5,360,220
1817-18		3,856,433			506,660	295,917	47,444	..	4,706,454	674,853	5,381,307
1818-19		3,799,410			507,716	356,680	46,507	..	4,710,313	651,119	5,361,432
1819-20		3,791,931			538,659	363,627	51,919	..	4,746,136	660,868	5,407,004
Average, 2nd Decade ..		3,861,500			491,839	332,416	37,860	..	4,723,615	568,559	5,292,174
1820-21		3,738,460			570,567	313,755	62,243	..	4,685,025	718,481	5,403,506
1821-22		3,708,404			630,769	364,087	64,744	..	4,768,004	789,025	5,557,029
1822-23		3,769,369			624,898	336,005	64,513	..	4,794,775	790,435	5,585,210
1823-24		3,741,100			573,790	356,330	62,340	..	4,733,563	765,202	5,498,765
1824-25		3,765,212			536,810	327,719	62,640	..	4,692,381	748,362	5,440,743
1825-26		3,978,682			557,609	359,397	61,504	..	4,957,182	757,733	5,714,915
1826-27		3,699,312			545,818	330,839	56,907	..	4,632,876	1,378,805	5,981,681
1827-28		3,605,226			566,739	346,192	56,260	..	4,574,407	773,421	5,347,828
1828-29		3,649,012		74,487	610,006	404,416	56,636	..	4,794,557	780,492	5,575,049
1829-30		3,522,100		71,208	590,726	469,530	52,870	..	4,706,434	709,153	5,415,587
Average, 3rd Decade ..		3,732,257			580,772	360,827	60,066	..	4,733,920	821,111	5,552,031

NOTE.—The blank spaces indicate that either the item did not exist or that separate information is not obtainable.

Statement exhibiting the growth of Revenue or Taxation from 1800-01 in the Madras Presidency—cont.

Official years.	Other than State Revenue or Taxation.					Grand Total.		Population against the years or date of latest information.	Remarks.	
	Village service fund.	Local funds, general.	Local funds, special.	Municipal taxation.	Total, columns 13 to 16.	Excluding miscellaneous, columns 10 and 17.	Including miscellaneous, columns 12 and 17.			
	13	14	15	16	17	18	19			20	21
1800-01	2,672,964	3,540,288	..	
1801-02	4,149,276	4,729,609	..	
1802-03	4,395,228	4,724,904	..	
1803-04	4,332,927	4,651,744	..	
1804-05	4,573,770	4,897,140	..	
1805-06	4,685,319	5,014,498	..	
1806-07	4,275,415	4,602,721	..	
1807-08	4,548,016	4,927,519	..	
1808-09	4,608,763	4,968,321	..	
1809-10	4,838,689	5,373,191	..	
Average, 1st Decade	4,808,337	4,742,991	..	
1810-11	4,779,482	5,238,576	..	
1811-12	4,706,610	5,156,717	..	
1812-13	4,824,606	5,291,127	..	
1813-14	4,823,642	5,297,088	..	
1814-15	4,783,059	5,322,164	..	
1815-16	4,476,789	5,106,107	..	
1816-17	4,679,058	5,360,220	..	
1817-18	4,706,454	5,381,307	..	
1818-19	4,710,313	5,361,432	..	
1819-20	4,746,188	5,407,004	..	
Average, 2nd Decade	4,723,615	5,292,174	..	
1820-21	4,685,026	5,403,506	..	
1821-22	4,768,004	5,557,029	..	
1822-23	4,794,776	5,585,210	(a) 13,476,928	
1823-24	4,733,563	5,498,765	..	
1824-25	4,692,381	5,440,743	..	
1825-26	4,957,182	5,714,915	..	
1826-27	4,632,876	5,981,681	..	
1827-28	4,674,407	5,347,828	..	
45 1828-29	4,794,557	5,575,049	..	
1829-30	4,706,434	5,415,587	..	
Average, 3rd Decade	4,733,920	5,552,031	..	

(a) According to Census taken in this year.

NOTE.—The blank spaces indicate that either the item did not exist or that separate information is not obtainable.

Statement exhibiting the growth of Revenue or Taxation from 1800-01 in the Madras Presidency—cont.

Official years.	State Revenue or Taxation.										
	Land revenue.	Moturpha or tax on trades, houses, &c.	Abkari farms and excise.	Tobacco monopoly in Malabar and Canara.	Customs and land transit.	Salt receipts.	Stamps.	Income, license and assessed taxes.	Total, excluding miscellaneous, columns 2 to 9.	Miscellaneous.	Total, including miscellaneous, columns 10 and 11.
1	2	3	4	5	6	7	8	9	10	11	12
1830-31		3,460,329		86,503	581,516	443,864	48,610	..	4,600,822	767,438	5,368,260
1831-32		3,252,117		63,049	455,689	355,816	39,236	..	4,166,907	306,230	4,472,137
1832-33		2,940,703	Average 3,217,342	65,177	419,072	333,360	88,673	..	3,796,985	811,076	4,608,061
1833-34		3,176,708		68,879	382,885	372,416	35,120	..	4,036,008	322,199	4,358,207
1834-35		3,256,855		68,918	420,130	376,408	40,001	..	4,162,307	317,718	4,480,025
1835-36		3,297,602		100,255	167,294	73,380	419,076	853,648	42,116	4,453,671	145,690	4,599,261
1836-37		2,893,849	96,908	170,733	76,531	469,445	372,892	45,468	4,124,824	493,485	4,618,309
1837-38		3,149,782	103,468	178,020	80,732	405,679	379,207	46,443	4,343,331	476,459	4,819,890
1838-39		3,237,301	104,759	184,657	82,334	407,206	402,953	48,201	4,467,411	485,659	4,953,070
1839-40		3,225,600	102,208	232,552	84,586	410,287	598,858	48,356	4,502,477	474,138	4,976,615
Average, 4th Decade ..		3,160,827	101,519	186,651	72,908	437,099	378,962	43,225	4,265,354	409,009	4,674,364
		3,406,078									
1840-41		3,279,085	102,482	188,433	82,744	427,635	378,052	49,982	4,508,413	466,226	4,974,639
1841-42		3,294,596	104,066	194,354	81,137	415,701	399,239	47,614	4,536,817	478,400	5,015,217
1842-43		3,274,072	109,610	209,783	94,842	427,672	399,761	47,548	4,563,236	523,523	5,086,759
1843-44		3,263,784	110,670	224,863	84,100	423,545	432,160	44,616	4,583,688	490,507	5,074,195
1844-45		3,378,188	112,845	227,952	85,144	(a) 200,166	452,560	36,456	4,493,311	503,018	4,996,329
1845-46		3,460,104	115,088	230,388	90,075	165,105	470,641	23,254	4,554,055	451,893	5,006,048
1846-47		3,589,910	111,472	219,525	88,585	151,040	455,635	24,812	4,640,979	493,065	5,134,044
1847-48		3,654,805	114,394	228,631	89,596	135,984	485,721	30,130	4,739,261	471,106	5,210,367
1848-49		3,645,695	112,942	243,157	71,388	92,876	450,797	36,824	4,673,679	477,775	5,151,454
1849-50		3,472,437	115,519	245,613	88,106	102,710	464,592	42,036	4,538,013	467,937	5,005,950
Average, 5th Decade ..		3,431,968	110,911	221,265	87,572	254,252	438,916	38,327	4,583,205	482,295	5,065,500
		3,849,710									
1850-51		3,515,969	114,942	242,066	83,792	110,725	477,680	47,092	4,692,216	495,117	5,087,333
1851-52		3,610,646	119,257	241,840	89,677	115,680	463,427	49,868	4,710,415	522,817	5,233,232
1852-53		3,687,811	118,461	242,157	63,162	120,797	504,265	48,287	4,784,940	533,138	5,318,078
1853-54		3,402,385	110,236	249,086	8,958	126,528	480,214	52,819	4,430,178	557,459	4,987,635

ALP 1

(a) Land transit duties abolished by Act VI of 1844. Customs tariff revised by Act VI of 1844, Act VII of 1859, Act X of 1860, Acts XI and XXIII of 1862, Act XXVI of 1863, Act XXIII of 1864, Acts XVII and XXV of 1865, Act XVIII of 1866, Act XVII of 1867, Act XVII of 1870, Act XIII of 1871, Act XVI of 1875, Act IX of 1882, Act II of 1888 and Act XII of 1890.
 Note.—The blank spaces indicate that either the item did not exist or that separate information is not obtainable.

Statement exhibiting the growth of Revenue or Taxation from 1800-01 in the Madras Presidency—cont.

Official years.	Other than State Revenue or Taxation.					Grand Total.		Population against the years or date of latest information.	Remarks.
	Village service fund.	Local funds, general.	Local funds, special.	Municipal taxation.	Total, columns 13 to 16.	Excluding miscellaneous, columns 10 and 17.	Including miscellaneous, columns 12 and 17.		
	13	14	15	16	17	18	19		
1830-31	4,600,822	5,358,260	..	Famine year. Including 480,000 for the acquisition of Kurnool.
1831-32	4,166,907	4,472,137	..	
1832-33	3,796,965	4,108,061	..	
1833-34	4,036,008	4,358,207	..	
1834-35	4,162,307	4,480,026	..	
1835-36	4,453,571	4,599,261	..	
1836-37	4,124,824	4,618,309	(a) 13,967,395	
1837-38	4,343,331	4,819,890	..	
1838-39	4,467,411	4,953,070	..	
1839-40	4,502,477	4,976,615	..	
Average, 4th Decade	4,265,354	4,674,384	..	
1840-41	4,508,413	4,974,639	..	
1841-42	4,536,817	5,015,217	..	
1842-43	4,583,236	5,086,759	..	
1843-44	4,583,688	5,074,195	..	
1844-45	4,493,311	4,996,329	..	
1845-46	4,554,655	5,006,048	..	
1846-47	4,640,979	5,134,044	..	
1847-48	4,739,261	5,210,387	..	
1848-49	4,673,679	5,151,454	..	
1849-50	4,538,013	5,005,950	..	
Average, 5th Decade	4,583,205	5,065,500	..	
1850-51	4,592,216	5,087,333	..	
1851-52	4,710,415	5,233,232	(b) 22,031,697	
1852-53	4,784,940	5,318,078	(b) 22,857,855	
1853-54	4,467,467	5,024,916		
		37,281	..	..	37,281			

NOTE.—The blank spaces indicate that either the item did not exist or that separate information is not obtainable.
 (a) According to Census taken in this year. (b) See pp. 2, 3 and 9 of Census Report, 1871.

Statement exhibiting the growth of Revenue or Taxation from 1800-01 in the Madras Presidency—cont.

Official years.	State Revenue or Taxation.										
	Land revenue.	Moturpha tax on trades, houses, &c.	Abkari farms and excise.	Tobacco monopoly in Malabar and Canara.	Customs and land transit.	Salt receipts.	Stamps.	Income, license, and assessed taxes.	Total, excluding miscellaneous, columns 2 to 9.	Miscellaneous.	Total, including miscellaneous, columns 10 and 11.
1	2	3	4	5	6	7	8	9	10	11	12
1854-55	\$ 3,384,636	\$ 108,281	\$ 243,388	\$..	\$ 117,200	\$ 487,459	\$ 54,313	\$..	\$ 4,495,277	\$ 434,069	\$ 4,929,346
1855-56	3,414,611	101,889	231,594	..	130,714	507,734	66,855	..	4,453,397	833,932	5,287,329
1856-57	3,592,766	101,643	230,907	..	137,728	503,994	70,358	..	4,637,994	827,336	5,465,330
1857-58	3,678,862	107,326	275,410	..	141,174	572,597	75,540	..	4,850,909	827,366	5,678,275
1858-59	4,175,268	111,247	284,414	..	154,102	601,954	80,617	..	5,407,602	852,243	6,259,845
1859-60	4,093,345	109,242	292,647	..	255,577	647,115	93,041	..	5,490,967	1,060,013	6,550,980
Average, 6th Decade ..	3,655,625	110,252	253,351	61,397	141,022	526,639	63,941	..	4,785,389	694,340	5,479,738
	4,043,787										
1860-61	3,974,730	100,539	307,125	..	295,388	706,789	152,555	101,427	5,638,663	1,031,767	6,670,430
1861-62	4,158,293	The Moturpha tax was relinquished 1st August 1861 in favor of a license tax.	333,466	..	232,522	868,323	310,458	284,958	6,133,020	832,059	7,015,079
1862-63	4,240,031	..	372,757	..	196,498	912,770	212,558	231,943	6,174,557	759,573	6,934,130
1863-64	4,299,792	..	405,165	..	229,852	899,272	236,342	164,960	6,237,383	791,896	7,029,279
1864-65	4,184,845	..	396,054	..	203,878	1,036,670	269,409	147,867	6,238,523	768,076	7,006,599
1865-66	4,306,505	..	414,718	..	208,553	1,012,760	306,485	72,399	6,401,420	657,597	7,059,017
1866-67	3,652,026	..	427,452	..	193,539	1,047,573	282,553	1,346	5,604,489	650,362	6,254,851
1867-68	4,244,396	..	506,491	..	251,902	1,098,802	353,725	88,695	6,544,011	968,866	7,512,877
1868-69	4,068,789	..	490,843	..	276,591	1,107,253	372,347	63,581	6,379,404	1,127,877	7,507,281
1869-70	4,492,706	..	570,022	..	276,485	1,164,736	406,432	135,423	7,035,854	1,043,778	8,079,632
Average, 7th Decade ..	4,160,691	100,539	422,409	..	236,521	985,495	290,492	129,260	6,243,732	863,165	7,106,898
	4,593,164										

NOTE.—The blank spaces indicate that either the item did not exist or that separate information is not obtainable.

Statement exhibiting the growth of Revenue or Taxation from 1800-01 in the Madras Presidency—cont.

Official years.	Other than State Revenue or Taxation.					Grand Total.		Population against the years or date of latest information.	Remarks.
	Village service fund.	Local funds, general.	Local funds, special.	Municipal taxation.	Total, columns 13 to 15.	Excluding miscellaneous, columns 10 and 17.	Including miscellaneous, columns 12 and 17.		
	13	14	15	16	17	18	19		
1854-55	£ 37,006	£ 37,006	£ 4,532,283	£ 4,969,352	} (a) 22,857,855	
1855-56	43,290	..	..	..	43,290	4,496,687	5,330,819
1856-57	46,482	..	..	..	46,482	4,684,476	5,511,812
1857-58	42,783	..	..	..	42,783	4,893,692	5,721,058
1858-59	62,320	..	..	19,580	81,850	5,489,462	6,341,695
1859-60	62,960	..	..	17,013	79,973	5,570,940	6,630,963
Average, 6th Decade ..	47,445	18,276	52,666	4,822,256	5,516,605	(a) 24,656,509	
1860-61	59,766	19,456	79,221	5,717,884	6,749,661	} (a) 28,539,052	Excluding £ 147,500 for transfer of North Canara to Bombay.
1861-62	55,446	..	..	19,494	74,940	6,257,960	7,090,019
1862-63	65,864	..	..	26,443	92,307	6,266,862	7,026,437
1863-64	65,920	22,645	1,704	26,764	117,033	6,354,416	7,146,312		
1864-65	60,074	27,440	28,501	27,740	133,755	6,372,279	7,140,364		
1865-66	64,530	32,063	36,007	29,910	162,510	6,563,930	7,221,527		
1866-67	89,194	43,302	33,503	35,097	201,096	5,805,585	6,455,947		
1867-68	77,193	136,757	42,344	169,257	365,551	6,909,582	7,878,428		
1868-69	92,348	218,712	43,498	118,720	468,278	6,847,682	7,975,359		
1869-70	136,083	233,973	50,313	107,970	528,339	7,564,193	8,607,971		
Average, 7th Decade ..	75,642	102,128	33,696	51,585	222,303	6,466,035	7,329,201			(a) 31,597,872	Year of 11 months only.

NOTE.—The blank spaces indicate that either the item did not exist or that separate information is not obtainable.

LXXVI

Statement exhibiting the growth of Revenue or Taxation from 1800-01 in the Madras Presidency—cont.

Official years.	State Revenue or Taxation including Provincial Rates.											
	Land revenue.	Moturpha tax on trades, houses, &c.	Abkari farms and excise.	Tobacco monopoly in Malabar and South Canara.	Customs and land transit.	Salt receipts.	Stamps.	Incoms-tax and assessed taxes.	Forests.	Provincial rates.	Registration.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
1870-71	£ 4,397,803	£ ..	£ 589,266	£ ..	£ 394,897	£ 1,264,230	£ 399,686	£ 252,726	£ ..	£ ..	£ 28,203	£ 7,236,711
1871-72	4,440,313	..	570,892	..	318,228	1,307,841	399,025	110,817	41,886	..	35,475	7,219,477
1872-73	4,693,469	..	616,344	..	338,742	1,385,019	426,591	72,895	41,854	..	32,640	7,563,054
1873-74	4,451,489	..	608,946	..	336,153	1,295,166	471,469	4,380	44,983	..	33,119	7,246,724
1874-75	4,635,487	..	605,892	..	331,025	1,331,569	492,378	177	36,433	..	37,181	7,460,642
1875-76	4,545,013	..	633,901	..	307,962	1,353,789	501,971	60	42,635	..	38,023	7,423,354
1876-77	3,296,575	..	558,369	..	346,738	1,201,953	499,336	115	41,531	..	39,200	5,973,815
1877-78	3,494,834	..	471,069	..	393,350	1,142,186	439,221	14	40,434	..	44,553	5,885,711
1878-79	4,965,648	..	587,926	..	306,832	1,483,215	530,135	79,955	60,679	611,899	52,088	8,558,027
1879-80	4,949,438	..	619,332	..	332,446	1,573,338	534,603	80,762	62,617	691,741	53,016	8,797,843
Average, 8th Decade ..	4,387,007	..	586,394	..	366,617	1,330,823	474,481	60,190	41,305	130,364	39,345	7,336,536
1880-81	4,673,446	..	627,888	..	348,805	1,564,336	546,990	50,857	73,683	553,030	57,153	8,396,193
1881-82	4,688,862	..	648,382	..	398,724	1,472,917	544,024	47,725	80,690	618,765	58,821	8,358,910
1882-83	4,820,840	..	645,842	..	304,580	1,390,853	520,537	46,036	90,644	638,912	57,945	8,316,469
1883-84	4,852,293	..	661,199	..	315,860	1,385,513	562,486	48,627	95,370	668,518	63,206	8,451,072
1884-85	4,482,607	..	773,263	..	397,713	1,379,879	564,903	43,278	116,892	613,374	75,841	8,149,548
1885-86	4,901,742	..	882,992	..	333,366	1,443,227	589,950	43,368	119,865	681,984	92,635	8,854,129
1886-87	4,849,124	..	916,658	..	325,738	1,425,022	582,068	154,345	124,691	649,692	87,122	8,914,456
1887-88	4,937,184	..	973,906	..	355,850	1,448,971	597,161	168,146	137,492	687,490	90,762	9,197,262
1888-89	4,852,726	..	1,047,482	..	372,401	1,649,893	613,595	169,108	151,500	699,012	95,833	9,451,550
1889-90	5,033,936	..	1,140,205	..	380,928	1,756,818	650,168	183,416	155,763	761,731	102,746	9,965,711
Average, 9th Decade ..	4,809,306	..	831,762	..	349,596	1,492,243	577,218	95,290	114,640	657,251	78,206	8,805,532

LXVIII

NOTE.—(1) Since 1878-79, the Local funds, General and the Village Service fund, are incorporated in the General Financial Accounts, and revenue under these heads are entered a portion under Land Revenue, and the remainder under Provincial rates. Since 1878-79, the figures entered in columns 11 and 12 are the totals of columns 13, 18 and 19 and of columns 15, 18 and 19, respectively.
 (2) The figures entered in column 13 since 1878-79, represent the collections of the Cattle Pound fund, which has not been incorporated in the Financial Accounts.
 (3) Prior to 1870-71, the receipts from forests and registration have been included in the statement under Miscellaneous (column 14).

Statement exhibiting the growth of Revenue or Taxation from 1800-01 in the Madras Presidency—cont.

Official years.	State Revenue or Taxation.		Other than State Revenue or Taxation.				Grand Total.		Population against the years or date of latest information.	Remarks.	
	Miscellaneous.	Total, including miscellaneous.	Village Service fund.	Local funds, general.	Special funds.	Municipal taxation.	Total.	Excluding miscellaneous.			Including miscellaneous.
	14	15	16	17	18	19	20	21			22
1870-71	£ 970,589	£ 8,207,300	£ 158,238	£ 210,620	£ 50,754	£ 110,360	£ 629,970	£ 7,766,681	£ 8,737,270	31,597,872	Famine years.
1871-72	872,950	8,092,427	185,882	255,248	47,871	116,040	605,041	7,824,518	8,697,468		
1872-73	636,356	8,499,410	198,750	397,433	52,218	122,937	769,338	8,332,392	8,968,748		
1873-74	944,302	8,191,028	209,224	390,950	48,686	121,021	769,881	8,016,605	8,960,907		
1874-75	913,184	8,373,826	210,620	403,955	48,767	111,927	775,269	8,235,911	9,149,095		
1875-76	937,134	8,360,488	226,955	386,966	57,675	120,952	792,548	8,215,902	9,153,036		
1876-77	1,077,322	7,051,137	195,026	319,214	41,429	122,797	678,466	6,652,281	7,729,608		
1877-78	1,100,727	6,986,438	201,148	319,717	37,997	130,052	688,912	6,574,625	7,675,362		
1878-79	1,350,052	9,908,079	219,083	431,962	21,497	128,525	801,067	8,709,049	10,058,101		
1879-80	1,310,452	10,108,295	260,478	470,930	19,868	161,575	912,851	8,979,286	10,289,738		
Average, 8th Decade ..	1,011,307	8,347,843	208,340	358,699	42,076	124,619	712,334	7,930,625	8,941,932		
1880-81	1,166,045	9,562,238	258,604	421,412	20,527	158,582	859,125	8,575,302	9,741,247	30,827,158	The population according to the census taken in 1891, is 35,606,203.
1881-82	1,172,254	9,531,164	317,524	438,854	20,167	165,873	942,418	8,544,950	9,717,204		
1882-83	1,146,267	9,462,756	314,224	462,294	20,880	166,837	964,235	8,504,208	9,650,478		
1883-84	1,148,362	9,599,434	330,525	482,154	22,731	172,106	1,007,516	8,645,909	9,794,271		
1884-85	1,108,672	9,258,220	311,037	443,351	23,884	190,943	989,215	8,364,375	9,473,047		
1885-86	1,152,841	10,006,970	337,449	496,410	24,577	187,346	1,045,782	9,066,052	10,218,893		
1886-87	1,253,291	10,167,749	316,409	491,306	26,426	195,698	1,029,649	9,136,392	10,389,683		
1887-88	1,335,668	10,532,930	347,522	499,195	27,706	196,975	1,071,398	9,421,943	10,757,611		
1888-89	1,161,921	10,613,471	341,702	510,967	29,047	203,235	1,084,951	9,683,832	10,845,753		
1889-90	1,406,775	11,372,486	371,541	545,753	30,286	207,863	1,155,443	10,203,860	11,610,635		
Average, 9th Decade ..	1,205,210	10,010,742	324,654	479,169	24,623	184,527	1,012,973	9,014,682	10,219,892		

NOTE.—(1) Since 1878-79, the Local funds, General and the Village Service fund, are incorporated in the General Financial Accounts, and revenue under these heads are entered a portion under Land Revenue, and the remainder under Provincial rates. Since 1878-79, the figures entered in columns 21 and 22 are the totals of columns 13, 18 and 19 and of columns 15, 18 and 19, respectively.

(2) The figures entered in column 18 since 1878-79, represent the collections of the Cattle Pound fund, which has not been incorporated in the Financial Accounts.

(3) Prior to 1870-71, the receipts from forests and registration have been included in the statement under Miscellaneous (column 14).

(b.)—Statement showing the various kinds of Local and Municipal taxation from the year 1853-54 in the Madras Presidency.

Official years.	Village Service Fund.			Local Funds—General.				Local Funds—Special.				Municipal.			Grand total taxation, columns 4, 8, 12, 16.	Remarks.
	Prescriptive allowances.	Service cess in lieu of direct fees.	Total, columns 2 + 3.	Rate on rent value of land.	House-tax in villages for educational purposes.	Tolls and ferries.	Total, columns 5 + 6 + 7.	Pound fund.	Fishery rents.	Jungle conservancy.	Total, columns 9 + 10 + 11.	Taxation in the city of Madras.	Taxation of Provincial Municipalities.	Total, columns 13 + 14.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1853-54	₹ 37,281	..	37,281	..	..	..	..	..	..	..	..	..	..	..	37,281	
1854-55	37,006	..	37,006	..	..	..	..	..	..	..	..	..	..	..	37,006	
1855-56	43,290	..	43,290	..	..	..	..	..	..	..	..	..	..	..	43,290	
1856-57	46,482	..	46,482	..	..	..	..	..	..	..	..	..	..	..	46,482	
1857-58	42,783	..	42,783	..	..	..	..	..	..	..	..	..	..	..	42,783	
1858-59	62,320	..	62,320	..	..	..	..	..	..	..	..	19,530	..	19,530	81,850	
1859-60	62,960	..	62,960	..	..	..	..	..	..	..	..	17,013	..	17,013	79,973	
1860-61	59,766	..	59,766	..	..	..	..	..	..	..	..	19,455	..	19,455	79,221	
1861-62	55,446	..	55,446	..	..	..	..	..	..	..	..	19,494	..	19,494	74,940	
1862-63	65,864	..	65,864	..	..	..	..	..	..	..	..	26,443	..	26,443	92,307	
1863-64	65,920	..	65,920	11,912	..	10,733	22,645	..	1,704	..	1,704	26,764	..	26,764	117,033	
1864-65	50,074	..	50,074	13,992	..	13,448	27,440	15,221	5,111	8,169	28,501	27,740	..	27,740	133,755	
1865-66	64,530	..	64,530	17,622	..	14,241	32,063	16,575	9,998	9,434	36,007	29,910	..	29,910	162,610	
1866-67	89,194	..	89,194	30,452	..	12,850	43,303	14,443	7,763	11,297	33,503	35,097	..	35,097	201,096	
1867-68	77,193	..	77,193	121,993	..	14,764	136,757	17,070	9,879	15,395	42,344	44,175	65,082	109,257	365,551	
1868-69	92,348	..	92,348	204,363	..	14,349	218,712	19,243	9,489	14,766	43,493	43,902	69,818	113,720	468,278	
1869-70	136,083	..	136,083	216,510	..	17,463	233,973	20,726	10,384	19,203	50,313	35,917	72,053	107,970	528,339	
1870-71	158,236	..	158,236	192,827	..	17,993	210,620	22,037	10,543	18,174	50,754	39,740	70,620	110,360	529,970	
1871-72	147,343	36,539	183,882	234,572	33	20,643	255,248	22,160	9,622	16,089	47,871	44,043	71,987	116,040	605,041	
1872-73	141,421	41,053	182,474	269,907	5,402	22,124	297,433	22,798	11,685	17,735	52,218	41,636	81,301	122,937	769,338	
1873-74	137,691	43,673	181,364	264,458	3,803	22,689	300,950	20,938	11,059	16,689	48,686	40,192	80,829	121,021	769,881	
1874-75	144,989	53,091	198,080	271,309	7,454	25,192	303,955	22,062	10,546	16,159	48,767	40,690	71,237	111,927	775,269	
1875-76	134,372	54,081	188,453	260,324	121	26,521	308,966	22,537	9,981	25,157	57,675	45,238	75,714	120,952	792,548	
1876-77	123,312	52,024	175,336	298,704	..	20,510	319,214	23,632	†	17,797	41,429	48,883	73,914	122,797	678,466	Famine years.
1877-78	Details not available.	..	201,148	292,126	..	27,591	319,717	22,632	†	15,365	37,997	55,344	74,708	130,052	688,914	

* These figures do not make up the total of the previous columns for the reason that certain items (such as percentage on water rates) have been credited to the Village Service Fund, which had not been shown separately in the accounts under either head.

† Transferred to Irrigation Public Works Department.

Statement showing the various kinds of Local and Municipal Taxation from the year 1853-54 in the Madras Presidency—cont.

Official years.	Village Service Fund.			Local Funds—General.				Special Funds.				Municipal.			Grand Total, taxation columns 4, 8, 12 and 15.	Remarks.
	Prescriptive allowances.	Service cess in lieu of direct fees.	Total, columns 2+3.	Rate on rent value of land.	House-tax in villages for educational, &c., purposes.	Tolls and Ferries.	Total, columns 5+6+7.	Pound Fund.	Fishery rents.	Jungle Conservancy.	Total, columns 9+10+11.	Taxation in the city of Madras.	Taxation of Provincial Municipalities.	Total, columns 13+14.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1878-79	£ 150,966	£ 68,117	£ 219,083	£ 396,917	..	£ 85,045	£ 431,962	£ 21,497	£ 21,497	(a) £ 49,004	£ 79,521	£ 128,525	£ 801,067	(a) Receipts for 9 months from 1st April to 31st December 1878.
1879-80	157,112	103,366	260,478	437,229	83	33,618	470,930	19,868	..	..	19,868	(b) 78,701	87,874	161,576	912,851
Average for 10 years ending with 1879-80.	206,340	331,817	1,690	25,192	358,699	22,016	6,344	14,316	42,676	47,848	76,771	124,619	712,334	
1880-81	156,584	102,020	258,604	384,342	39	37,031	421,412	20,527	Transferred to Irrigation, Public Works Department.	Transferred to Forests.	20,527	(b) 67,198	91,384	158,582	859,125	(b) For calendar years. (c) For 15 months from 1st January 1884 to 31st March 1885.
1881-82	184,876	132,648	317,524	402,646	..	36,208	438,854	20,167			20,167	(b) 68,125	97,748	165,878	942,418	
1882-83	176,634	137,590	314,224	421,517	..	40,777	462,294	20,880			20,880	(b) 69,896	96,941	166,837	964,235	
1883-84	180,100	150,425	330,525	435,743	..	46,411	482,154	22,731			22,731	(b) 72,234	99,872	172,106	1,007,516	
1884-85	176,033	135,004	311,037	395,721	..	47,630	443,351	23,884			23,884	(c) 90,424	100,519	190,943	969,215	
1885-86	187,390	150,059	337,449	444,294	..	52,116	496,410	24,577			24,577	83,336	104,010	187,346	1,045,782	
1886-87	179,190	137,219	316,409	428,714	2,654	58,938	491,306	28,426			26,426	87,388	108,120	195,508	1,029,649	
1887-88	194,334	153,188	347,522	426,225	9,649	63,321	499,195	27,706			27,706	86,241	110,734	196,975	1,071,398	
1888-89	182,651	159,051	341,702	430,803	11,675	68,489	510,967	28,047			29,047	87,829	115,406	203,235	1,084,951	
1889-90	184,869	186,672	371,541	452,548	15,287	77,918	545,753	30,286			30,286	88,752	119,111	207,863	1,155,443	
47 Average for 10 years ending with 1889-90.	180,266	144,368	324,654	422,255	4,030	52,384	479,169	24,623	24,623	80,142	104,385	184,627	1,012,973	

[XXX]

(c.)—Statement exhibiting the growth of the Land Revenue and extension of occupied Area of Land fully assessed in the Madras Presidency.

Official years.	Land Revenue realised according to Financial statements presented to Parliament.	Current Land Revenue demand as given in the annual Revenue Returns, including Canara and Malabar.			Total cultivator's holding of fully assessed lands in Ryotwari tracts (column 3), showing their area in acres, and assessment thereon, according to the annual Revenue Returns, excluding the districts of North and South Canara in each year, but including the district of Malabar after 1865-66.										
		Revenue of Zemin-dari or permanently settled lands.	Revenue not permanently settled, including miscellaneous water-rates, &c.	Total columns 3 and 4.	Dry or unirrigated lands.			Wet or irrigated lands under consolidated assessment.			Extra assessment or additional revenue.		Total holdings in Ryotwari tracts.		
					Area.	Assessment.	Rate of assessment per acre.	Area.	Assessment.	Rate of assessment per acre.	Water-rate and charge for lands converted from dry to wet.	Charge for second crop on wet lands.	Area columns 6 and 9.	Assessment columns 7, 10, 12, and 13.	Rate of assessment per acre.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1852-53	£ 3,687,811	£ 498,251	£ 3,206,721	£ 3,703,972	ACRES. 8,266,426	£ 1,225,712	£ s. d. 0 2 7½	ACRES. 2,289,030	£ 1,485,074	£ s. d. 0 13 1	No information {		ACRES. 12,078,535	£ 3,022,422	£ s. d. 0 5 0
1853-54	3,402,335	497,405	2,919,527	3,416,932	8,324,498	1,169,710	0 2 7½	2,183,186	1,519,790	0 13 11	}		11,559,021	3,001,021	(a) 0 5 2½
1854-55	3,384,636	497,948	3,072,251	3,570,199	8,250,015	1,122,015	0 2 8½	2,686,426	1,777,728	0 13 2½	}		10,936,440	2,899,743	(b) 0 5 2½
1855-56	3,414,611	497,608	3,222,302	3,720,406	9,477,455	1,233,869	0 2 7	2,727,858	1,698,520	0 12 6½	64,582	43,505	12,205,313	3,040,470	0 4 11½
1856-57	3,592,766	497,482	3,353,819	3,851,301	9,894,644	1,275,519	0 2 6½	2,442,806	1,504,271	0 12 3½	73,829	59,666	12,964,668	2,913,084	0 4 6
1857-58	3,678,862	497,902	3,259,112	3,757,014	10,176,108	1,292,982	0 2 6½	2,406,331	1,549,015	0 12 10½	69,125	43,557	12,941,030	2,954,679	0 4 6½
1858-59	4,175,268	497,750	3,616,486	4,113,236	10,697,180	1,338,126	0 2 6	2,599,939	1,696,074	0 13 0½	70,440	80,689	13,639,430	3,186,329	0 4 8
1859-60	4,093,345	506,341	3,583,465	4,039,806	11,304,510	1,391,329	0 2 5½	2,702,142	1,481,155	0 10 11½	99,143	79,570	14,389,214	3,051,197	(c) 0 4 2½
1860-61	3,974,730	510,545	3,504,082	4,014,607	11,600,109	1,384,009	0 2 4½	2,682,392	1,441,795	0 10 9	106,447	51,490	14,669,960	2,983,741	0 4 0½
1861-62	4,084,040	510,396	3,718,651	4,229,047	12,224,006	1,431,249	0 2 4	2,802,775	1,519,102	0 10 10	102,925	59,273	15,420,153	3,112,549	0 4 0½
1862-63	4,206,040	510,148	3,776,029	4,286,177	12,821,125	1,454,471	0 2 0½	2,974,919	1,546,798	0 10 4½	144,089	67,080	16,196,929	3,212,438	(d) 0 3 11½
1863-64	4,299,792	512,948	3,829,173	4,342,121	13,111,153	1,458,815	0 2 2½	2,949,892	1,511,709	0 10 2½	157,482	66,639	16,461,419	3,194,645	0 3 10½
1864-65	4,184,645	512,166	3,739,969	4,252,135	13,659,063	1,504,244	0 2 2½	2,924,044	1,482,001	0 10 1½	165,833	50,874	16,778,662	3,202,952	(e) 0 3 9½
1865-66	4,306,505	513,324	3,800,277	4,313,601	14,459,368	1,607,626	0 2 2½	3,399,763	1,662,075	0 9 10½	209,104	53,895	17,859,131	3,532,700	(f) 0 3 11½
1866-67	3,652,026	512,662	3,898,240	4,410,902	14,940,078	1,625,491	0 2 2	3,574,520	1,730,160	0 9 8½	206,782	50,542	18,514,593	3,612,885	0 3 10½
1867-68	4,244,396	513,285	3,684,908	4,198,193	15,437,351	1,678,442	0 2 2	3,568,259	1,728,642	0 9 8½	208,744	47,673	19,005,610	3,663,501	0 3 10½
1868-69	4,068,789	514,652	3,792,846	4,307,498	15,640,120	1,692,944	0 2 1½	3,572,745	1,723,622	0 9 7½	213,382	53,229	19,212,865	3,683,177	0 3 10
1869-70	4,482,706	514,275	3,998,127	4,512,402	16,003,033	1,726,949	0 2 1½	3,609,345	1,723,626	0 9 6½	229,700	55,094	19,612,378	3,735,369	0 3 9½
1870-71	4,397,803	514,364	4,090,369	4,604,730	16,341,658	1,747,266	0 2 1½	3,645,029	1,734,297	0 9 6½	253,056	64,423	19,987,687	3,799,042	0 3 9½
1871-72	4,440,318	512,946	3,937,686	4,450,632	16,084,145	1,709,999	0 2 1½	3,601,793	1,692,748	0 9 4½	270,557	57,702	19,685,938	3,731,001	(g) 0 3 9½
1872-73	4,693,469	511,633	4,038,879	4,550,512	16,097,139	1,689,879	0 2 1	3,594,274	1,668,761	0 9 3½	284,985	67,515	19,691,413	3,710,840	0 3 9
1873-74	4,451,489	511,508	3,908,723	4,420,231	15,952,144	1,682,945	0 2 1½	3,680,292	1,685,348	0 9 1½	306,580	72,023	19,632,436	3,746,896	0 3 10
1874-75	4,635,487	513,299	4,135,728	4,649,027	16,232,415	1,713,100	0 2 1½	3,725,599	1,697,476	0 9 1½	351,412	91,637	19,958,014	3,853,625	0 3 10½
1875-76	4,545,013	513,887	3,903,255	4,417,142	16,278,655	1,724,246	0 2 1½	3,742,731	1,702,258	0 9 1½	313,262	55,910	20,021,386	3,795,676	(h) 0 3 9½

(a) Very disastrous year.
 (b) Assessments previously reduced in nine districts to the extent of 113,749½.
 (c) Ulungu method of adjusting the commutation prices of grain in Tanjore and Tinnevely abandoned for regular settlement.
 (d) North Canara transferred to Bombay; revenue demand 110,000½; cultivated area not known.
 (e) Rates of assessment reduced in Trichinopoly, and land watered from wells relieved of special water-rate.

(f) Area and assessment for Malabar first shown in the accounts in this year. Dry 373,650 acres assessment 58,340½, and wet 379,318 acres, assessment 37,932½; distinction of garden and other minor classification of lands disappear in the accounts from this date.
 (g) Unfavorable year.
 (h) Famine years; large remissions or suspensions of revenue demands in consequence.

Statement exhibiting the growth of the Land Revenue and extension of occupied Area of Land fully assessed—cont.

Official years.	Land Revenue realised according to Financial statements presented to Parliament.	Current Land Revenue demand as given in the annual Revenue Returns, including Canara and Malabar.			Total cultivator's holding of fully assessed lands in Ryotwari tracts (column 3), showing their area in acres, and assessment thereon, according to the annual Revenue Returns, excluding the districts of North and South Canara in each year, but including the district of Malabar after 1865-66.										
		Revenue of Zemindari or permanently settled lands.	Revenue not permanently settled, including miscellaneous water-rates, &c.	Total columns 3 and 4.	Dry or unirrigated lands.			Wet or irrigated lands under consolidated assessment.			Extra assessment or additional revenue.		Total holdings in Ryotwari tracts.		
					Area.	Assessment.	Rate of assessment per acre.	Area.	Assessment.	Rate of assessment per acre.	Water-rate and charge for lands converted from dry to wet.	Charge for second crop on wet lands.	Area columns 6 and 9.	Assessment columns 7, 10, 12, and 13.	Rate of assessment per acre.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	£	£	£	£	ACRES.	£	£ s. d.	ACRES.	£	£ s. d.	£	£	ACRES.	£	£ s. d.
1876-77	3,296,575	513,824	3,141,394	3,655,218	16,217,256	1,727,427	0 2 1½	3,739,600	1,693,709	0 9 0½	286,238	49,816	19,956,856	3,756,990	0 3 9
1877-78	3,494,884	514,008	3,959,035	4,473,038	16,175,062	1,714,808	0 2 1½	3,834,563	1,719,979	0 8 11½	326,090	93,782	20,009,615	3,864,659	0 3 10½
1878-79	4,965,500	513,929	4,097,144	4,611,073	16,015,154	1,711,257	0 2 1½	3,859,426	1,729,511	0 8 11½	361,873	84,203	19,904,680	3,886,844	0 3 10½
1879-80	4,949,500	513,580	4,031,931	4,545,511	15,298,047	1,650,158	0 2 1½	3,873,490	1,732,205	0 8 11½	370,228	83,022	19,171,537	3,835,613	0 4 0
1880-81	4,673,400	512,817	4,015,319	4,528,136	15,134,398	1,643,846	0 2 2	3,798,281	1,715,983	0 9 0½	365,984	86,303	18,932,679	3,806,616	0 4 0½
1881-82	4,688,900	513,138	3,945,833	4,459,021	14,980,275	1,637,463	0 2 2½	3,792,095	1,714,424	0 9 0½	358,440	67,277	18,772,370	3,777,605	0 4 0½
1882-83	4,820,800	508,937	4,010,881	4,519,818	15,291,319	1,666,763	0 2 2	3,804,548	1,718,968	0 9 0½	357,368	79,161	19,095,867	3,822,260	0 4 0
1883-84	4,852,300	508,545	4,119,319	4,627,864	15,496,866	1,677,798	0 2 2	3,830,041	1,732,184	0 9 0½	369,971	85,042	19,326,907	3,864,996	0 3 11½
1884-85	4,482,600	508,153	3,874,496	4,382,649	15,592,353	1,681,260	0 2 1½	3,845,921	1,738,691	0 9 0½	271,477	67,236	19,438,274	3,858,664	0 3 11½
1885-86	4,901,700	507,481	4,134,972	4,642,453	15,987,440	1,698,214	0 2 1½	3,888,310	1,750,654	0 9 0	268,823	82,470	19,875,750	3,800,161	0 3 9½
1886-87	4,849,100	508,185	4,232,051	4,740,236	16,393,138	1,723,577	0 2 1½	3,931,365	1,766,534	0 8 3½	288,496	86,079	20,324,503	3,834,686	0 3 9½
1887-88	4,937,500	507,801	4,280,859	4,788,660	16,516,236	1,724,754	0 2 1	3,982,901	2,001,660	0 10 0½	86,400	74,829	20,499,137	3,887,643	0 3 9½
1888-89	4,852,700	507,582	4,304,731	4,812,313	16,664,130	1,727,412	0 2 0½	4,059,099	2,032,007	0 10 0	80,317	84,551	20,723,229	3,924,149	0 3 9½
1889-90	5,033,900	504,057	4,341,377	4,845,434	16,936,222	1,745,905	0 2 0½	4,106,828	2,056,979	0 10 0	75,183	83,765	21,043,050	3,961,832	0 3 9½

LXXIII

This statement cannot be carried back before 1852-53, as the detailed information in columns 3 to 16 inclusive does not exist in a complete form prior to that year.

Column 2 shows the actual realisations of land revenue for each year, which are the same as the current demand for that year, column 5, minus any sums uncollected within the year, and plus collections of arrears of former years. This explains the discrepancies between columns 2 and 5.

Column 3 shows the fixed land revenue demand on the zemindari or permanently settled estates, assessed at a lump sum on each estate. The total area of these estates is about 31 million acres, but the area of cultivation within them not being known, they are excluded from columns 6 to 16 inclusive.

When zemindari lands receive water from Government works of irrigation they pay water-rate in addition to their fixed assessment. This water-rate now amounts to from 70,000/ to 80,000/ a year, and is included in columns 4, 12 and 15, as it is not distinguished in the accounts from water-rates on land not permanently settled. The figures for the recent years do not, however, include the water-rate on zemindari lands.

Column 4 comprises all items of land revenue demand other than the fixed assessment of zemindari estates. The principal item is that of the revenue of lands held at full assessments direct from Government or Ryotwari lands (columns 7 and 10); the other items are water-rates, &c. (columns 12 and 13); quit-rents on lands and villages partially exempt from assessment (in area about 7½ million acres), about 280,000/; and numerous minor items, such as sales of grazing on Government waste lands and the like, known as land revenue "miscellaneous," about 30,000/.

Columns 6 to 16 give the details of the land held subject to full rates of assessment on Ryotwari settlement or direct from Government. North and South Canara are excluded from these columns, as the areas of cultivation in these districts are not shown in the revenue returns, and also, for the same reason, the district of Malabar prior to 1865-66.

These lands are distinguished according to the main classification in use under the Madras revenue system, viz., into lands assessed as unirrigated (columns 6 to 8), and land assessed as irrigated (columns 9 to 11).

This classification, however, needs some explanation.

[Continued on next page.]

First.—Lands irrigated by works which are private property (as, for instance, wells constructed by the landholder) are assessed at unirrigated rates, and are consequently entered in column 6.

Secondly.—In order to exhibit the direct return from certain large irrigation works constructed by Government the charge for water supplied from them is in the returns shown as a water-rate (column 12) separately from the land assessment, and the lands irrigated are shown as assessed at dry rates, and have been entered under column 8. The principal of these works are those on the rivers Godavari and Kistna, and the areas of land classed as "dry" irrigated from them were in 1878 about 540,000 and 265,000 acres respectively.

From the above it will be seen that the area actually irrigable bears a much larger proportion to the total area of fully assessed occupied land than would appear from the proportion of the area classed as irrigated (column 9) to the total area (column 14).

And it must be observed that the areas given, columns 6, 9, 14, are of holdings, not of cultivation, of fully assessed lands. In ordinary years, about 88 per cent. of the area held on Ryotwari settlement is under the plough, and 12 per cent. fallow or pasture.

The water-rate on wet lands in the Godavari and Kistna deltas, amounting to about 200,000 and odd, has been included in the assessment on wet lands since 1887-88 instead of under water-rate as before.

Columns 7 and 10 show the regular ordinary assessment of the two classes of fully assessed lands, and columns 8 and 11 the average rate per acre of that assessment. But under certain circumstances, an extra charge on account of the use of water may be made either on dry lands, water-rate (column 12) as explained above, or on wet lands, an extra charge when a second crop is grown (column 13), because the ordinary "consolidated" assessment (so called as including both soil and water-rate) is calculated for one crop only.

Columns 14 to 16 show the total area, assessment, and rate of fully assessed lands; but these columns also need some explanation.

Prior to 1865-66 the returns showed separately from the main classes of "dry" and "wet" certain other classes of fully assessed lands, amounting altogether to 350,000 or 400,000 acres. The principal of these minor classes were "garden," or lands irrigated by wells. In 1865 lands watered by private wells were relieved of any impost beyond the "dry" rate and all lands were classified as either "dry" or "wet." This accounts for the area in column 14 showing more than the aggregate of columns 6 and 9 in the earlier years.

It has already been explained that the water-rate on Zemindari lands irrigated by Government works is included in column 12. The total assessment, column 15, of Ryotwari holdings is thus shown as higher by 70,000/ or 80,000/ a year (the amount of the Zemindari water-rate) than it really is, and the average rate of assessment (column 16) is also proportionately too high. The figures for recent years do not include the water rates on Zemindari lands.

(d.) Statement showing the value of land in certain districts of the Madras Presidency.

(1) Statement showing the average value of land per acre in the Tanjore District.

Years.	Wet lands.	Remarks.
1823-24	12	The values for the years up to 1862-63 have been deduced from the values entered in the deeds of sale and mortgage of lands paying revenue to Government, which passed through the Collector's office under the system of mirass registry, which formerly prevailed in the district. The selling prices for the years subsequent to 1862-63 have been deduced from the values given in the deeds of sale registered in the Registration offices.
1824-25	12	
1825-26	15	
1826-27	9	
1827-28	9	
1828-29	25	
1829-30	13	
1830-31	15	
1831-32	16	
1832-33	13	
1833-34	19	
1834-35	18	
1835-36	18	
1836-37	19	
1837-38	23	
1838-39	20	
1839-40	23	
1840-41	27	
1841-42	27	
1842-43	26	
1843-44	24	
1844-45	26	
1862-63	39	
1868-69	151	
1869-70	160	
1870-71	148	
1871-72	138	
1872-73	132	
1873-74	146	
1874-75	126	
1875-76	153	
1876-77	180	
1877-78	172	

(2) Table showing the selling prices of land in certain villages in the Tanjore District per acre.

Taluk.	Village.	1838-39.	1840.	1885-88.	Remarks.
		Rs.	Rs.	Rs.	
Shiyáli	Alakudi	21	25	235	The selling prices for the years 1838-39 and 840 are the values deduced from the prices for which lands were sold for arrears of revenue. Those for 1885-88 are the averages deduced from the sale deeds registered in Registration offices.
Do.	Valluvakkudi	8	20	170	
Do.	Kilanganar	31	38	300	
Do.	Keelayur	42	62	272	
Do.	Cadavasal	20	21	132	
Kumbakonam	Yaragraharam	47	48	433	
Do.	Kadichambadi	38	46	409	
Do.	Valangiman	12	30	244	
Do.	Tillayambur	11	72	392	
Tanjore	Perambuliyur	108	108	672	
Do.	Vaithinathampalli	42	129	547	

(3) Table showing the prices paid in the Tinnevelly District for the same lands at different sales ascertained from registration records.

Shermádevi, Ambásamudram Taluk.—Survey No. 1343, nunjah acres 0·74, sold in 1865 for Rs. 330, fetched Rs. 1,102-8-0 in 1890.

Shembaguvamapadi, Nángunéri Taluk.—Survey No. 120 (a) and (c), extent acres 0·64, sold in 1866 for Rs. 116, was resold in 1885 for Rs. 200.

Vadakkuvimananallur, Ambásamudram Taluk.—Survey No. 634, nunjah acres 0·30, sold in 1868 for Rs. 182, fetched Rs. 275 in 1889.

Anuppankulam, Sátúr Taluk.—Punjah field survey No. 9 (b), acres 3·3, sold in 1872 for Rs. 98, fetched Rs. 290 in 1889.

Gopalsamudram, Ambásamudram Taluk.—Nunjah field No. 286, 8 cents., sold in 1874 for Rs. 50, fetched Rs. 262-8-0 in 1882.

Shembayavampari, Nángunéri Taluk.—Survey No. 51 (b) and 112 (c), nunjah acres 1·21, sold in 1875 for Rs. 297, fetched Rs. 825 in 1889.

Anaikulam, Srivilliputtur Taluk.—Punjah No. 156 (b), acres 1·95, sold in 1870 for Rs. 50, fetched Rs. 100 in 1879.

(4) Table showing the prices paid in the Coimbatore District for the same lands on the several occasions when they changed hands, ascertained from Registration records.

1. *Anuparpallayam*.—11·18 acres of punjah lands (survey Nos. 26, 37 and 38), were sold in 1860 for Rs. 225; a portion of the lands, i.e., survey No. 37, measuring 5·47 acres, was sold in 1882 for Rs. 500.

2. *Kumalapalayam*.—Survey Nos. 57, 58 and 59 (extent 6·1 acres) of nunjah lands, were sold in 1848 for Rs. 1,200. They were sold in 1877 and 1880 for Rs. 1,900.

3. *Kurichi*.—Survey Nos. 370, 452 and 454 (extent acres 8·42 of nunjah lands), sold in 1858 for Rs. 750, were resold in 1887 for Rs. 1,850.

4. *Devarayapuram*.—Survey Nos. 55 and 56, acres 8·62 of punjah lands, sold in 1847 for Rs. 200, were resold in 1876 for Rs. 300.

5. *Ramanathapuram*.—Survey Nos. 138, 143 and 153, extent 6·97 acres of nunjah lands, were sold in 1855 for Rs. 350. A portion of the lands (No. 143) measuring 2·87 acres, was sold in 1876 for Rs. 1,300.

6. *Vellalur*.—Survey Nos. 225 and 226, extent 9·10 acres of punjah lands, sold in 1849 for Rs. 30-8-0, were resold in 1885 for Rs. 200.

7. *Sanganur*.—Punjah land, Nos. 248, 249 and 250, sold in 1863 for Rs. 50, fetched Rs. 200 in 1884.

8. *Kumaralingam*.—Paimash Nos. 30 and 39, extent 2·2 cawnies, were sold in 1847 for Rs. 225. No. 39 alone was resold in 1876 for Rs. 550 and in 1890 for Rs. 900.

9. *Avalappampatti*.—Paimash No. 37, extent 3·14 vallams of punjah land, sold in 1852 for Rs. 716, fetched in 1881 Rs. 1,000.

10. *Kallapuram*.—Paimash Nos. 233 and 234, extent cawnies 2-14-2, sold in 1872 for Rs. 500, fetched in 1890 Rs. 1,500.

11. *Kallapuram*.—Paimash No. 248, sold in 1873 for Rs. 100, fetched in 1890 Rs. 600.

12. *Mevadi*.—Paimash Nos. 186, 116 and 38, sold in 1876 for Rs. 600, fetched Rs. 800 in 1890.

13. *Nunjahthothakurichi*.—Field No. 203, wet acres 0·75, was sold in 1876 and 1880 for Rs. 200 and in 1890 for Rs. 250.

14. *Nunjahthothakurichi*.—Field No. 31, wet acres 1·5, was sold in 1876 for Rs. 375 and Rs. 400 and in 1879 for Rs. 550 and Rs. 450.

(5) Statement showing the prices of lands per acre in the Coimbatore District deduced from the statistics relating to applications for transfer of revenue registry (extracted from the Coimbatore District Manual.

Years.	Erode taluk.			Coimbatore taluk.		Pollachi taluk.		Udamalpet taluk.	
	Wet.	Dry.	Garden.	Wet.	Dry.	Wet.	Dry.	Wet.	Dry.
1850-51	Rs. 23	Rs. 9	Rs. 69	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
1855-56	32	8	31	...	...	...	...	...	...
1860-61	111	7	89	...	...	...	...	...	...
1865-66	222	14	80	...	...	...	...	...	...
1870-71	296	15	130	...	...	86	20	271	28
1873-74	...	...	...	119	18	55	32	189	24
1875-76	364	16	90	200	18	66	18	276	32
1878-79	...	...	...	109	11	92	30	633	24
1880-81	285	14	77	155	17	163	33	185	28
1882-83	369	15	99	136	7	208	33	241	30

(6) Statement showing the average prices of lands per acre in the several taluks of the Coimbatore District, deduced from the sale deeds registered in the Registration offices from 1878-79 to 1882-83.

Taluks and divisions.	Wet.	Dry.	Garden.
	RS.	RS.	RS.
Aravakurohi	405	15	59
Avanashi	117	13	31
Bhavani	73	15	45
Dharapuram	500	11	34
Erode	366	25	88
Karur	277	14	83
Kollegal	113	37	...
Kangyam	100	16	73
Mettupalaiyam	123	8	55
Palladam	162	23	52
Perundurai	50	21	...
Pollachi	145	25	82
Satyamangalam	249	19	55
Udamalpet	294	22	57
Average for the district ...	266	20½	45

(7) Statement showing the prices of land per acre in the Kurnool District, deduced from the values entered in the sale deeds registered in the Registration offices during the years 1882-86.

Taluks and divisions.	Wet lands.			All lands.		
	RS.	A.	P.	RS.	A.	P.
Kurnool	47	3	2	10	11	7
Ramallakot	55	4	0	11	4	8
Pattikonda ... ..	.....			6	18	11
Pyapali	42	14	4	12	2	0
Koilkuntla	54	2	6	18	11	4
Owka	60	2	8	23	14	9
Sirvel	43	9	8	14	2	5
Nandyal	85	1	9	22	8	11
Atmakur	18	15	9	11	10	2
Nandikotkur	70	14	11	12	13	3
Kalwa	220	0	2	18	0	8
Mankapur	47	12	6	15	15	3
Cumbum	63	4	0	23	7	9
Giddalur	49	12	11	21	6	0
	.....			16	1	3

(8) Statement showing the sale value of lands per acre in the Anantapur District, deduced from sale deeds registered in the years 1878-79 to 1885-86.

	Wet.	Garden.	Dry.
	RS.	RS.	RS.
Whole district exclusive of Tadpatri ...	45	27	6
Tadpatri taluk	82	61	16
Whole district	47	33	10

(e.) Table showing the ratio of Government Assessment to gross produce of lands.

(1) Statement showing the average outturn of lands per acre (Class IV) on which the assessment was based by the Settlement Department.

Sorts.	Wet 3rd group, Madras measures.	Dry 1st group, Madras measures.	Remarks.
1st, Best	840	444	} Varagu and ragi.
2nd, Good	720	380	
3rd, Ordinary	600	316	
4th, Inferior	530	286	
5th, Worst	460	246	

The commutation rate for paddy was Rs. 105, for varagu Rs. 89, for ragi Rs. 142. The commutation price is taken at 12½ per cent. less than market prices.

(2) Statement showing the value of outturn per acre and the commutation rate of each class of land for wet and dry.

—	Value of outturn.	One-sixth deduc- tion.	Cultivation ex- penses.	Remainder.	Rate.
<i>Wet.</i>					
1st	Rs. A. P. 27 9 0	Rs. A. P. 4 9 6	Rs. A. P. 11 0 0	Rs. A. P. 11 15 6	Rs. A. P. 6 0 0
2nd	23 10 0	3 15 0	9 12 0	9 15 0	5 0 0
3rd	19 11 0	3 4 0	8 8 0	7 14 6	4 0 0
4th	17 6 3	2 14 4	7 8 0	6 15 11	3 8 0
5th	15 1 6	2 8 3	6 8 0	6 1 3	3 0 0
<i>Dry.</i>					
1st	15 8 6	3 14 1	5 8 0	6 2 5	3 0 0
2nd	13 8 6	3 4 10	5 0 0	4 14 8	2 8 0
3rd	10 14 7	2 11 8	4 10 0	3 8 11	1 12 0
4th	9 13 3	2 7 4	4 6 0	2 15 11	1 8 0
5th	8 6 1	2 1 6	4 2 0	2 2 7	1 0 0

(3) Statement showing the average yield, the cultivation expenses and the rent per acre in the United Kingdom and in the Madras Presidency.

—	United Kingdom.		Madras Presidency.	
	Wheat.	Barley.	Dry.	Wet.
	£ s. d.	£ s. d.	Rs. A. P.	Rs. A. P.
Value of produce	8 17 0	7 11 9	8 0 11	25 7 1
Cultivation expenses	5 2 2	4 1 8	3 3 10	9 8 0
Rent	1 14 9	1 11 1	1 3 2	5 1 9
Rates and taxes	0 2 4	0 2 3	.....	.....
Total	1 17 1	1 18 4	1 3 2	5 1 9
Ratio of rent to produce	19.63	20.48	14.87	20.08
Farmer's profit	1 17 9	1 16 9	3 9 11	10 12 7

(4) Statement showing the extent of Ryotwar lands leased out in the Coimbatore district in 1889, the Government assessment and the rent stipulated to be paid to the proprietors (prepared from registration statistics).

Names of Sub-district.	Dry.						Garden.						Wet.					
	Number of leases.	Extent of land leased.	Amount of Govern-ment assessment.	Amount of rent.	Assessment per acre.	Rent per acre.	Number of leases.	Extent of land leased.	Amount of Government assessment.	Amount of rent.	Assessment per acre.	Rent per acre.	Number of leases.	Extent of land leased.	Amount of Government assessment.	Amount of rent.	Assessment per acre.	Rent per acre.
		ACRES.	RS.	RS.	RS.	RS.		ACRES.	RS.	RS.	RS.	RS.		ACRES.	RS.	RS.	RS.	RS.
Kumarapalayam	4	58	57	109	1.1	2.1	8	18	18	81	1.4	6.2	1	1.8	6	5	3.8	2.8
Ganapathi	31	198	318	1,595	1.6	8.8	...	...	...	...	...	...	...	...	...	...	...	...
Gudalur	44	256	365	2,893	1.4	9.8	...	...	...	...	...	...	1	1	5	25	5	25
Mettupalaiyam	5	42	32	185	.8	4.4	...	...	...	...	...	...	7	39	231	1,579	6	40
Pollaohi	51	786	779	2,877	.99	8.4	...	...	...	...	...	...	24	286	930	6,401	8.2	22.8
Anaimalai	8	76	77	285	1	3.7	...	...	...	...	...	...	2	31	110	390	3.6	12.9
Udamalpet	73	1,049	1,187	5,699	1.1	5.4	...	...	...	...	...	...	10	34	185	1,311	5.4	38.6
Dharapuram	45	802	704	2,494	.9	8.1	...	...	...	...	...	...	3	8	73	268	9.1	36
Aravakuriohi	11	137	105	256	.8	1.9	...	...	...	...	...	...	...	...	...	...	...	...
Karur	16	121	100	410	.8	3.4	...	...	...	...	...	...	93	144	1,139	5,569	8	38.6
Kodumudi	21	184	170	709	.9	3.8	...	...	...	...	...	...	7	8	62	387	7.7	48.8
Erode	10	68	101	481	1.5	7.8	...	...	...	...	...	...	27	62	949	4,398	15	70.2
Perundurai	80	262	350	1,065	1.3	4.	...	...	...	...	...	...	...	...	...	...	...	...
Bavani	22	167	169	1,081	1.1	6.4	...	...	...	...	...	...	...	...	...	...	...	...
Gopichettipalayam	1	8	12	40	1.5	5.	2	8	8	71	1.8	11.8	4	17	148	547	8.7	32.2
Satiamangalam	6	35	44	887	1.3	11	1	17	12	130	.7	8.	3	7	71	261	10.1	37.3
Avanashi	14	149	171	644	1.1	4.8	6	56	76	407	1.4	7.3	...	...	...	...	...	...
Sulur	36	423	459	1,572	1.1	8.7	26	337	440	2,904	1.3	8.6	5	22	166	998	8.4	45.8
Palladam	132	1,471	1,492	7,006	1	4.8	...	...	...	...	...	...	...	...	...	...	...	...
Kanjayam	95	1,318	983	2,705	.7	2.1	...	...	...	...	...	...	...	...	...	...	...	...
Kollegal	4	18	18	50	1	3.8	...	...	...	...	...	...	24	40	295	1,269	7.4	30
Coimbatore	32	501	407	1,514	.8	3.2	...	...	...	...	...	...	24	109	689	2,594	6.8	25
Total	691	8,112	8,110	33,457,	.1	4.1	40	429	554	3,593	1.3	8.3	235	809.8	5,079	26,120	6.2	32.2

NOTE.—The Government assessment is paid by the lessor.

(5) Tables showing the cost of Cultivation, &c., for an acre of certain grains in the Sâtar Taluk, of the Tinnevely District, as ascertained by the Agricultural Inspector Pranatartihara Aiyar.

(a) Gingelly.

	RS.	A.	P.
3 ploughings requiring 4 pairs of cattle	2	0	0
Sowing	0	12	0
Seed	0	4	0
1 ploughing through the crop, 1 pair	0	8	0
Reaping, 6 men	1	0	0
Threshing for 3 days, 6 men	1	0	0
	5	8	0
Assessment	1	0	0
Total ...	6	8	0
Value of outturn (1½ kotahs or 144 measures at 7 measures a rupee)	20	8	0
Balance ...	14	0	0

(b) Cumbu following cumbu for a Sanghili or 3.64 acres.

3 ploughings, 14 pairs of cattle	7	0	0
Sowing, 4 pairs	3	0	0
Seed (cumbu, mochai, tattampayaru, kalluppayaru, green-gram, castor)	2	0	0
Bullock hoeing, 3 pairs	1	8	0
Reaping, 16 men	2	8	0
Watching	1	0	0
Total ...	17	0	0
Value of produce—			
6 kotahs of cumbu	48	0	0
1 kotah of pulses, &c.	7	0	0
4 cart-loads of straw	12	0	0
Total ...	67	0	0
Balance on 1 Sanghili ...	50	0	0
Or on one acre ...	14	0	0

(c) One Sanghili (3.64 acres) of cumbu after cotton.

Sowing, 4 pairs	3	0	0
Seed	0	8	0
Bullock-hoeing, 3 pairs	1	8	0
Reaping, 16 men	2	8	0
Watching	1	0	0
Total ...	8	8	0
Outturn—			
4 kotahs of cumbu	32	0	0
3 cart-loads of straw	9	0	0
Total ...	41	0	0
Balance on one Sanghili ...	32	8	0
On one acre ...	9	4	0

(d) One acre of cholam grown as a fodder crop.

Seed, 30 measures	2	0	0
Sowings	0	12	0
Reaping, 12 men	2	0	0
Total ...	4	12	0

Outturn—							RS.	A.	P.	
3 cart-loads at Rs. 4-8-0 each	...	...	...	...	...	...	13	8	0
Balance							...	8	12	0

(e) One acre of cholum grown as a grain crop.

3 ploughings, 4 pairs	...	...	...	...	...	...	2	0	0
Sowing	...	...	...	...	...	...	0	12	0
Seed	...	...	...	...	...	...	0	6	0
Ploughing the crop	...	...	...	...	...	...	0	8	0
Reaping, 6 men	...	...	...	...	...	...	1	0	0
Total							...	4	10	0
Outturn—										
Cholum, 2½ kotahs	...	...	...	...	...	...	15	0	0
3 cart-loads of straw	...	...	...	...	...	...	9	0	0
Total							...	24	0	0
Balance							...	19	6	0

(f) One Sanghili (3.64 acres) of varagu grown as a mixed crop.

3 ploughings	...	...	...	...	...	...	7	0	0
Sowing, 4 pairs	...	...	...	...	...	...	3	0	0
Seed—										
Varagu, 24 measures	...	...	...	...	...	...	1	8	0
Red-gram, 2½ measures	...	...	...	...	...	...	0	6	0
Castor, 2½ measures	...	...	...	...	...	...	0	6	0
Bullock-hoeing, 3 pairs	...	...	...	...	...	...	1	8	0
Weeding, 24 women	...	...	...	...	...	...	2	0	0
Reaping, 32 men	...	...	...	...	...	...	5	6	0
Threshing	...	...	...	...	...	...	2	8	0
Total							...	23	10	0
Outturn—										
20 kotahs of varagu	...	...	...	...	...	...	90	0	0
12 marakals of castor	...	...	...	...	...	...	5	0	0
12 marakals of red-gram	...	...	...	...	...	...	4	0	0
3 cart-loads of straw	...	...	...	...	...	...	9	0	0
40 bundles of castor plants	...	...	...	...	...	...	2	0	0
40 bundles of red-gram	...	...	...	...	...	...	2	0	0
Total							...	112	0	0
Balance for one Sanghili							...	88	6	0
Balance for one acre							...	25	0	0

(g) One acre of Bengal-gram.

2 ploughings, 3 pairs of cattle	...	...	...	...	...	...	1	8	0
Sowing, 2 pairs	...	...	...	...	...	...	1	8	0
Sower (1)	...	...	...	...	...	...	0	3	0
Seed, 7 measures	...	...	...	...	...	...	0	12	0
Harvesting, 6 men	...	...	...	...	...	...	1	0	0
Threshing	...	...	...	...	...	...	0	4	0
								5	3	0
Outturn—										
36 measures	...	...	...	...	...	...	15	0	0
Balance							...	9	13	0

(h) *One acre of horse-gram.*

								Rs.	A.	P.
Seed, 6 measures	...	...	...	...	...	...	...	0	8	0
Sowing, 1 pair	...	...	...	...	...	...	...	0	12	0
Harvesting, 6 men	...	...	...	...	...	...	...	1	0	0
Threshing, 2 men	...	...	...	...	...	...	...	0	6	0
								<hr/>		
							Total	2	10	0
								<hr/>		
Outturn—										
1 kotah of horse-gram	...	...	...	...	...	...	...	6	0	0
6 marakals of castor	...	...	...	...	...	...	...	2	0	0
Stems and pods	...	...	...	...	...	...	...	1	0	0
								<hr/>		
							Total	9	0	0
							Balance	6	6	0
								<hr/>		

(i) *One acre of Cotton.*

3 ploughing requiring 5 pairs	...	...	...	...	...	...	...	2	8	0
Seed	...	...	...	...	...	...	...	0	4	0
Manure ($\frac{1}{2}$ of the value of 20 cart-loads)	...	...	...	...	...	...	...	1	8	0
Sowing	...	...	...	...	...	...	...	0	12	0
3 weedings	...	...	...	...	...	...	...	1	8	0
Watching the crop	...	...	...	...	...	...	...	0	8	0
Clearing the plants	...	...	...	...	...	...	...	0	12	0
								<hr/>		
								7	12	0
Assessment	...	...	...	...	...	...	...	1	8	0
								<hr/>		
							Total	9	4	0
								<hr/>		
Outturn of uncleaned cotton $1\frac{1}{2}$ podis (of 328 lb. each) at										
Rs. 22 a podi	...	...	...	...	...	...	...	33	0	0
3 cart-loads of plants	...	...	...	...	...	...	...	1	8	0
								<hr/>		
							Total	34	8	0
							Balance or profit	25	4	0
								<hr/>		

Note.—The Government assessment of an acre of land as regards (b), (c), (d), (e), (f), (g) and (h) may be taken at one rupee.

(f.)—Remarks on the alleged increase in the price of Salt due to the Salt Excise System.

The evil features of the monopoly system of salt manufacture are the following.

2. Under the monopoly system the Government undertakes a work for which private agency is better fitted. The Government cannot by means of its officers manufacture salt as cheaply as private individuals, under the stimulus of self-interest, can. I do not put this on the *laissez faire* or any other abstract principle, but on the experienced results of the monopoly system when it was in force. There are certainly cases in which Government can advantageously undertake the supply of services to the community, such as for instance the Postal service, the Telegraph and perhaps in this country, even Railways. These are all cases in which the work to be done is spread over such large tracts of country, and is of such invariable routine character as to make its regulation by general rules issued by a Government department possible and desirable. In these cases, the work done by the officers of the department in different parts of the country is such that the failure or laxity on the part of one of them is liable to immediate detection and exposure by throwing out of gear almost instantaneously the work of those similarly employed in other parts. No one will maintain that salt manufacture is a business of this kind. As in agriculture, so in the manufacture of salt, profit to the manufacturer depends on the minute attention given to details at every stage of the process of production and on the small and individually almost inappreciable saving in cost effected in a hundred ways.

3. It may perhaps be argued that even under the monopoly system the Government employs the ryots to manufacture the salt and recognizes to some extent a right of occupancy in these ryots, who may be supposed to have an interest in making as much salt and as cheaply as possible. This, however, is not the case, and it is exactly in this respect that the monopoly system grievously fails. The quantity to be manufactured by each ryot is fixed at the commencement of the manufacturing season by a Government officer, and any outturn in excess of the quantity required by Government must be destroyed. The ryot has thus no certainty as to the quantity of salt he will be allowed to manufacture in coming years, or even as to whether he will be permitted to manufacture at all; for manufacture must be closed if the stocks in the factory in question and adjoining factories are sufficient. He cannot, therefore, look beyond the immediate present in any of his arrangements for carrying on manufacture and is practically reduced to the position of a labourer paid at a fixed rate on the quantity of salt which the Government chooses to take. The variableness of the seasons renders salt manufacture a somewhat precarious industry; and the monopoly system makes it still more precarious.

4. The salt, whether good or bad, must be taken by Government when it is not below a certain standard in quality; and in years in which the outturn, owing to unfavourable season is deficient, any salt that is delivered must be accepted. As the Government pays at the same rate for good and bad salt, the incentive to the production of good salt is weakened. It is to the interest of the Government officer having large stocks of bad salt to force it on the public by withholding the sales of good salt until the former are got rid of. This very frequently happened when the monopoly system was in force throughout the Presidency. It is no doubt true that the portion of the population which cares for good salt is at present a small one, but small as it is, it is increasing. Under the monopoly system there is no chance of the taste of the higher classes of the community for good salt at increased prices finding satisfaction, and the result must be that so long as the system is in force, the demand for good salt will be smothered, unless the Government undertakes to supply salt of different qualities at different costs to suit the tastes of the different classes of consumers. This, it is hardly necessary to say, will be a chimerical undertaking and lead to speculation and waste. That any part of the community should be debarred from getting salt of good quality when it is willing to pay for it is a considerable grievance, and the grievance is all the greater when it is remembered that good salt is really cheap salt too. For instance, A manufactures salt containing 96 per cent. sodium chloride and 4 per cent. impurities, while B turns out salt with 99 per cent. chloride of sodium and 1 per cent. impurities. Under the excise system if each man be allowed to sell the salt at such price as he can get for it, A may realize for his salt 3 annas and B 4½ annas over and above the duty of Rs. 2-8-0 paid to Government. As, however, B's salt contains a little over 3 per cent. more of sodium chloride than A's, the purchaser of A's salt saves in duty more than he loses in cost price, and, on the whole, gets a better article for a lower price. Under the monopoly system both kinds of salt would be sold at exactly the same price, 3 annas per maund ex-duty, and the person wishing to obtain by legal means the better kind of salt might chance to obtain it as a matter of favour, but could not get it for money.

5. The rates of kudivaram, that is, the prices paid by Government for salt delivered to it under the monopoly system, are fixed and to a great extent independent of the changes in the rates of wages for labour prevailing in the particular localities. This would not be a great grievance if the ryots were allowed to regulate production each year according to their own calculations as to probable demand, so that they might recoup the losses of one year from the gains of another. It is true that the rates of kudivaram have sometimes been raised, but this is done only after it is demonstrated to the satisfaction of the higher authorities that the ryots could not possibly manufacture and deliver salt at the rates in force. This is not an easy process. Moreover, there is considerable difference between costs of salt of pans situated near the platforms and of those at a great distance, the cost of carriage in the latter case being

higher than in the former. The Government officers cannot take into account all these differences and increase or decrease the kudivaram in the way in which private manufacturers can. I find from the last annual report of the Salt Department that Messrs. Arbutnot and Company and other firms who have entered into contracts with manufacturers in the Chingleput factories for short periods have agreed to pay in addition to the fixed kudivaram additional sums varying apparently with reference to the increased cost of manufacture in, or of transport of salt from, particular pans.

6. The selling of salt at a fixed price whether it is good or bad, light or heavy, gives room for the play of individual preferences or partialities and consequent demoralization of the subordinate officers in the factories. An example will make my meaning clear. It is a well known fact that traders prefer to buy light salt as they can make a greater profit out of it than out of heavy salt; the reason is that people purchase salt by the measure and light salt

* Note.—It appears from the administration report of the Salt Department for 1890-91, that eight factories in the Bombay Presidency have made special arrangements for the production of light salt in order to meet the demand for it in this Presidency.

measures more than heavy salt, the difference being sometimes* as much as 20 per cent. The sale of salt by measurement instead of weighment is sometimes erroneously ascribed to the machinations of traders who seek to earn a profit by deceiving ignorant purchasers

and giving them short weight. Traders do, no doubt, sometimes take undue advantage of the ignorance of purchasers, but in this instance it seems to me probable that even if they reformed their ways and attempted to sell by weighment, the purchasers who have long been accustomed to purchase by measurement would imagine that fraud was intended and would not take the salt. However desirable it may be that salt should be retailed by weight and not by measure, any attempt to bring about this result by coercive measures, rendering penal the sale of salt by measure in the thousands of petty bazaars throughout the Presidency, will be attended with great risk of oppression to the poorer classes of the population whose interests are intended to be safe-guarded; and the Government cannot undertake legislation of this kind with a light heart. This question is intimately connected with the scheme for the introduction of greater uniformity in the measures and weights in use in this Presidency, which, I believe, is now under the consideration of Government. If it is decided to take action in this direction, the measure will, I presume, be adopted tentatively in the larger towns at first and gradually extended to rural tracts, the duty of enforcing the regulations prescribed being entrusted to popular bodies, such as Municipal Councils and Local Fund Union Panchayats. However this may be, there is the fact that light salt finds greater favour with the trade than heavy salt, and this fact gives the former a higher value. Under the monopoly system, it was in the power of the subordinate officers of the department to sell the light salt to their friends and benefit them, while heavy salt fell to the lot of others. No doubt the heaps were sold in the order of the numbers assigned to them, but information as to which heaps contained light salt was not easily procurable by all intending purchasers, and it would be nothing strange if particular persons succeeded in getting the light salt to the exclusion of others. It comes then to this, viz., that, whereas under the monopoly system the additional, it may be adventitious, value borne by light salt was appropriated either by accident or by design by certain favored persons among purchasers, under the excise system it is enjoyed by the person who is justly entitled to it, viz., the producer.

7. While the monopoly system on the one hand throws upon Government the serious responsibility of adjusting supplies to demand with reference to the ever-shifting conditions of trade, it deprives Government of the only means of judging whether and when, such an adjustment is necessary, as it substitutes an artificial for a natural price which, under ordinary circumstances, serves as an unerring index pointing to the necessity of increasing or contracting supplies. This is an evil of great magnitude, and now that owing to the extension of communications and the cheapening of the cost of carriage, almost all parts of the country have been brought into trade relations with one another and rendered sensitive to trade influences, it seems to me to be perfectly idle for a Government department to undertake the duty of regulating salt production. To put the same thing in another way. The salt trade cannot be isolated from trade in other commodities, because salt is generally brought inland as a return load by traders who take grain or other articles to the coast, and a change in the demand for those articles reacts on the demand for salt. In private trade under natural conditions the adjustment of supplies to demand is automatic, that is to say, traders and manufacturers who may know nothing about the causes in the changes in the conditions of supply and demand all over the country of any commodity, set about making arrangements for increasing or diminishing supplies by simply taking as their guide the rise or fall in prices. The Government officers would need to be almost omniscient to perform this function efficiently without the aid afforded by the natural course of prices.

8. The Government by selling salt produced at different places at a uniform price, without reference to the cost of production or the conditions of demand and supply, bolsters up inferior factories and handicaps the better sources, the result being on the whole increase in the cost of salt and loss to the community.

9. The monopoly system has not the effect of steadying prices, as is commonly believed. On the contrary, though under it salt is sold at a uniform price when it leaves the factory,

outside the factory the prices are subjected to fluctuations all the more violent, because the factory price is kept down at an artificial level. The result is that the trader benefits at the expense of the producer, except in cases in which both occupations are combined in the same person. The truth of the above observations will be seen from the following example. Take 3 factories A, B and C, at a distance of 20 miles from each other north to south. When there are sufficient stocks in these factories and the facilities of communications are equal, each factory will supply all places within a distance of 10 miles north and south, besides tracts which are at less distance from it than from other factories. If stocks are deficient in A and the demand great, and Government continue selling salt at 3 annas a maund, there is sure to be a run on the factory. When the salt is all sold out, traders from A and the regions supplied by it will have to go to B, and though they may get the salt at 3 annas a maund, the cost of carriage will have increased. Meanwhile the factory at A having been denuded of salt, the retail prices at that station will have enormously risen. Under the excise system what would happen is this. When the stocks in A are insufficient to meet the demand, the price of salt in A will rise to such an extent as to make it profitable for traders in some of the tracts served by A to go to B for the salt. This will again affect the price in B and then in C and so on all along the line. The result is that no factory will be absolutely denuded of salt, producing panic and violent perturbations in retail prices, but stocks will be conserved as long as practicable, a diversion of trade being effected in various directions.

10. The above remarks, I repeat, are not based merely on theoretic considerations, but on actual experience. The report of the Salt Commission and the annual reports of the administration of the Salt Department are full of instances of factories having been denuded of salt in the manner pointed out.

11. In view of the grave evils inherent in the monopoly system, we should be justified in giving preference to the excise system, even if it were attended with some increase of price to the consumer; but has there really been an increase of price and over what? The cost price under the monopoly system has been assumed to be 3 annas for the last 30 years, and this rate has acquired in popular estimation a sort of prescriptive right to be regarded as the normal cost notwithstanding changes in the rate of wages, in the value of money, and in the conditions of trade. Even when the Salt Commission made their calculations, the cost of salt in Madras was found to be more than 3 annas, and salt was sold by Government at the Madras depôt really at a loss. Assuming, however, for the sake of argument, that 3 annas correctly represented the cost price of salt at the time when the monopoly system was displaced by the excise, it will be seen that no fair comparison can be made between that rate and present excise prices without taking the following considerations into account and making due allowances for them:—

1st.—Since 1881 the sales of salt in consequence of demand from tracts outside the Presidency, chiefly Orissa, and increase of population which amounts to 16·5 per cent., have increased from 56 to 69½ lakhs of maunds or by 24 per cent., while the number of factories at work was greatly reduced shortly before 1881. The increased produce would to some extent have had to be raised at more than proportionate cost, even if the monopoly system had been continued throughout the Presidency. That this must be the case is clear from statements contained in the administration reports of the Salt Department which go to show that the officers of the department find very great difficulty in procuring labour for working the extensions of factories recently sanctioned.

2nd.—The prices of excise salt include three items of charges which the monopoly rate of 3 annas excludes, though these charges fall eventually on the consumers under either system. The items are—

- (a) The additional price paid to the producer at the factory instead of to the trader on account of the inadequacy of stocks to meet the demand as pointed out in paragraph 9 *supra*.
- (b) The additional price paid for light salt (paragraph 6 *supra*).
- (c) The additional price paid for good salt (paragraph 4 *supra*).

For example, the price of excise salt at Surlá in the Ganjam district was 4 annas 3 pies in 1890-91. The high price was due to the restriction, owing to insufficient stocks, of inland sales at Ganjam (which by the way is a *monopoly* factory) and the consequent diversion of trade to Surlá. Salt at Ganjam is sold by Government at a fixed price of 4 annas (*not* 3 annas), and sales are allowed only on certain days and in restricted quantities to prevent depletion of stocks. The consequence is that traders have to go to Surlá and get their salt at an enhanced price incurring probably enhanced cost of carriage at the same time. All this enhanced cost is recouped by the traders by enhancing the price of salt to the consumers whether the salt has been obtained from Ganjam or Surlá. Nevertheless the factory price of a maund is only 4 annas at Ganjam, while that at Surlá is 4 annas 3 pies, and this shows that the factory price of excise salt may be higher than the monopoly rate though really the price paid by the consumer may be less under the former than under the latter system. Examples of cases of salt commanding higher or lower prices according as they are light or heavy abound in the Madras depôt, where the price of salt varies from 4 to 7 annas. The reason for the preference for light salt has already been explained. In the Madras retail market also salt sold at different prices with reference to the quality of the article.

12. What after all is the increase of cost of excise salt at present? The cost is 4 annas for the whole Presidency as compared with the hypothetical 3 annas under the monopoly system. In the Masulipatam division it is only 2 annas 8 pies. It seems to me that, making sufficient allowance for the considerations above pointed out, prices are really cheaper now than under the monopoly system. A comparison of retail prices in 1889 with the prices before 1880 shows that retail prices are in most places lower now than under the monopoly system. Moreover, a difference of one anna per maund of 80 lb. makes no difference in retail prices, as these are quoted at so much per Madras measure of say 4 lbs, and the increase of one anna per maund would be equivalent to only an increase of price of a Madras measure by less than one-half of a pie. This fact should be borne in mind in judging of the real effect of a sudden temporary pressure of demand on inadequate stocks and consequent rise of prices, which pressure of demand, be it noted, must happen quite as frequently if not more frequently under the monopoly than under the excise system.

13. It is now unnecessary to advert to the circumstances which led to the enhancement of the price of salt in 1885 and 1886, soon after the introduction of the excise system. The causes of the rise in price were fully investigated by Government in 1888, and though the views of the Salt Department have been at variance with those of Government on this matter, I am not aware that a single argument has been brought forward tending in any way to shake the conclusions arrived at by Government after full enquiry. As regards the measures adopted by Government to remedy the evils that had arisen, there can be but one opinion, viz., that the measures have been eminently successful. The retail price of salt to the consumer has not increased beyond what it was under the monopoly system. On the contrary, if an exact calculation were possible, it would probably be found that prices have gone below what they would be at the present time under the monopoly system. A fairer distribution of profits between the manufacturers and the traders has been brought about and the profits of middlemen have to some extent been cut down. The old argument that capitalists restrict production has been shown to be entirely unfounded, the "*dittam*" or regulation of the quantity manufactured being now found to have been fixed with a view to secure the *maximum* production and not with a view to restrict it. Many licensees work their salt pans independently of capitalists and store and sell salt on their own account. There is full competition among the capitalists themselves. This I believe is the case even in Madras where the average price is 5 annas 2 pies. Salt at this station always cost more than the monopoly price of 3 annas, and the additional 2 annas and 2 pies includes this excess as well as the extra value of light as well as of good salt as already explained. I do not think therefore that any material reduction in the price of salt at Madras can be looked for.

14. The monopoly system is sometimes defended on the ground that as the Government levies on salt a duty amounting to nearly 20 times the cost price, it is bound to see that the cost to the consumer is not unduly enhanced. The assumption underlying this statement is that under the monopoly system it is possible for Government to have control over the price of salt. This assumption, as I have above shown, is entirely unfounded. It seems to me that if the salt tax is an evil, it is an aggravation of that evil to levy it under the monopoly system. The Government has, however, with a view to prevent an undue enhancement of price by combinations of traders, accumulated reserve stocks, and these stocks have completely fulfilled their purpose. The necessity for this arrangement arose from the sudden substitution of the excise for the monopoly system which was in existence for over three-quarters of a century, and I believe that in the course of a few years more, their maintenance will be found to be unnecessary. The object is not to drive capitalists out of the salt trade; what is desired is that there should be sufficient competition among them. There is not likely to be any danger of extensive combinations among the capitalists, such as that which arose at Madras in 1885 and 1886 under very special circumstances. Temporary local combinations may of course occasionally occur, but their effect will be evanescent. The danger now seems to be rather in the direction of Salt Department imposing unnecessary restrictions on the prices charged by salt manufacturers or of bringing the reserve stocks to sale with a view to reduce prices below what they would be under natural conditions when there is full competition, instead of keeping the reserve for use as a heroic remedy on extraordinary occasions, such as, for instance, would justify Government in importing grain to tracts suffering from distress. Government reserve stocks under the excise system, though objectionable on principle and justifiable only as a temporary expedient to repair mistakes committed in the past, has not practically operated to the prejudice of the excise manufacturers, because the Government has not hitherto interfered with the course of salt trade and has allowed traders a large range of prices to base their calculations upon. The loss incurred by Government by maintaining the stocks is also very trifling when compared with the revenue derived by Government from the salt duty. If, however, Government were to enter into direct competition with excise manufacturers, it would simply lead to the extinction of the excise and to the rehabilitation of the monopoly system, which is a consummation greatly to be regretted in the interests of the public for the reasons I have already explained.

15. There are three conditions essential for the proper working of the excise system, viz., *first*, the restrictions imposed on manufacturers should not be greater than are absolutely necessary for the protection of the revenue; *secondly*, there should be no obstacles interposed

to the opening of new pans, and additional storages room should be provided on a liberal scale under adequate guarantees in all factories; *thirdly*, small traders should receive the same countenance and assistance as large traders from both salt and Railway officials when they want to purchase salt and send them by the railway. I do not know what the policy of the Salt Department in respect of these matters latterly has been, but I have no doubt that, if they are looked at from the point of view of the convenience of the producers as well as of the Salt Department and adequately provided for, the excise system will in the course of a few years be able to stand on its own legs, and to dispense with the artificial support of Government reserve stocks. The completion of the East Coast and other railways now in progress will also materially help to bring about this result. The excise system has now justified itself and what is wanted for its complete success is a continuity of policy. If this is ensured, there is no reason why Madras should not secure a large share in the Bengal salt trade, driving out Liverpool salt from thence. The question of substitution of excise for Government monopoly was first mooted by the Cheshire Salt Chamber of Commerce, in the hope that a market might thereby be opened in Madras for their salt, and the prejudice against the excise system is to some extent due to this circumstance. The probability, however, is that Madras salt will eventually drive out English salt from Bengal. Salt is sent from England to Bengal as ballast, but if a trade springs up between Madras and Bengal in Bengal coal, it would be profitable to send Madras salt as a return load. The Government would do well to do all that lies in its power to develop an export trade in Madras salt, and this can be done only under the excise system. If the English salt syndicate persists in artificially raising the price of English salt shipped to Bengal, it would be materially assisting the Madras manufacturers to compete in the Bengal market. Germany, Aden and Arabia have been sending salt to Bengal during the last 3 or 4 years; and Madras, which is so much nearer to Bengal than these countries and has so many facilities for the manufacture of good salt, ought, under proper arrangements, to be able to secure to itself the bulk of the Bengal salt trade.

STATEMENT No. I.

Quantity of salt manufactured and sold and the balance remaining in stock in the East Coast factories in each year from 1881-82 to 1890-91.

In lakhs of maunds. 1 maund = 82½ lb.

Years.	Manufac- ture.	Sale.	Stocks at the end of each year.
1881-82	60.42	56.00	75.89
1882-83	66.54	62.65	76.44
1883-84	59.83	65.35	63.28
1884-85	74.87	64.89	67.08
1885-86	57.20	67.34	51.27
1886-87	48.40	65.91	28.04
1887-88	85.67	68.24	47.03
1888-89	89.94	70.69	63.25
1889-90	92.42	71.68	80.21
1890-91	87.23	69.50	94.20

STATEMENT No. II.

Average factory price of salt per maund.

	1885-86.		1886-87.		1887-88.		1888-89.		1889-90.		1890-91.	
	AS.	P.	AS.	P.	AS.	P.	AS.	P.	AS.	P.	AS.	P.
Chattrapur	3	2	3	5.7	6	0.6	5	10.9	4	1	4	3.6
Chicacole	3	6.6	4	5.6	9	2.6	5	9.8	4	3	3	11.6
Masulipatam	3	6.6	4	9.5	4	11.09	3	11.2	3	3	2	8
Nellore	3	0	3	9.9	3	3.6	3	6.7	3	7	3	5.3
Chingleput	5	4.8	6	8.2	6	3.2	5	4.1	5	2	5	0.5
Negapatam	3	10.9	7	1.0	6	2.2	4	11.6	4	3	4	6
Tinnevely	5	0.9	6	1.0	6	1.7	4	4.3	4	3	3	7
Average .. .. .	..	..	5	7.3	6	1.1	4	9.8	4	4	4	0.2

Notes.—The excise system was introduced in a small number of factories in 1882-1884. In 1885-86 the system was brought into force in nearly all the Madras factories. The season in 1885-86 and 1886-87 was unfavorable for salt manufacture, and outturn in those years was very small as compared with the ordinary outturn. The result was depletion of stocks and consequent enhancement in the price of salt.

STATEMENT No. III.

Retail price of salt in seers of 80 tolas per rupee.

	1879.	1880.	1889.	1890.
Ganjam	11·85	11·81	12·33	11·40
Vizagapatam	10·24	10·68	11·69	11·70
Godavari	12·54	11·98	12·00	12·01
Kistna	12·91	12·80	13·19	13·11
Nellore	12·70	12·60	12·34	12·80
Cuddapsh	13·89	13·92	12·34	12·20
Anantapur	12·95	12·81	11·14	11·60
Bellary			11·87	11·90
Kurnool	12·06	12·53	11·36	11·60
Madras	13·88	13·75	12·31	13·00
North Arcot	12·12	12·33	11·31	11·40
South Arcot	14·09	14·28	11·58	11·60
Tanjore	12·27	12·62	12·62	12·80
Trichinopoly	12·20	12·13	12·46	12·42
Madura	13·80	13·64	13·47	13·48
Tinnevely	13·95	14·74	14·68	14·80
Coimbatore	11·78	12·12	11·98	12·50
Salem	11·82	11·94	13·43	13·28
South Canara	11·55	11·51	13·17	13·50
Malabar	10·55	9·79	11·69	11·70
Average ..	12·48	12·52	12·35	12·44

Notes.—From January 1878 to 10th March 1882, the duty on salt was Rs. 2-8-0 a maund, and on the latter date it was reduced to Rs. 2 a maund. The duty was again raised to Rs. 2-8-0 in January 1888 and continues at this rate at present.

(g.)—Remarks on the Abkari Administration of the Madras Presidency.

The principles formulated by the Secretary of State for India in regard to abkari administration and accepted by the House of Commons during the recent debate on this question are stated in the letter of the Government of India of 16th May last to be as follows:—

- (1) Any extension of the habit of drinking among Indian populations is to be discouraged.
- (2) The tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor.
- (3) Subject to the above considerations, a maximum revenue should be raised from a minimum consumption of intoxicating liquors.

2. The discouragement of drinking is thus the primary object aimed at in abkari arrangements. A *total prohibition* of the consumption of liquors among classes of people addicted to the use of them would, however, cause great hardship and be incapable of enforcement even if desirable. The drinking classes in such a case would almost to a certainty supply themselves with liquor by illicit distillation and smuggling, and get demoralized by law-breaking as well as drinking. The object in view is therefore sought to be attained by subjecting liquors to a high duty, so high as to act as a check on consumption, and yet not so high as to cause an outbreak of illicit distillation or smuggling, which cannot be coped with except by employing preventive establishments at enormous cost. The limit of taxation which satisfies the above conditions is not the same in all places but varies in different places, and even in the same place at different times, according to idiosyncrasies of race, taste and lawless habits, climatic differences, efficiency of prevention, facilities for illicit distillation and other circumstances; and the problem of excise administration consists in finding this limit for the different parts of the country and adjusting the duty with reference to it.

3. Revenue is not to be the main object in abkari arrangements, that is to say, it is not to be developed by lowering the duty and extending consumption of intoxicating liquors, but by enhancing the duty and restricting consumption. Subject to this condition, it is a desirable object to develop the revenue (1) by pushing up taxation to the limit already referred to, (2) by taking care that as little of the realizable revenue as possible is diverted from the coffers of the State and absorbed by middlemen or others to whom privilege of sale, &c., of liquors may be granted. The taxation of liquors has this great advantage over other forms of taxation of commodities in general consumption, viz., that while the latter are objectionable in that and in so far as they restrict consumption, the former is beneficial for that very reason.

4. The following facts will show that the principles and considerations above adverted to have been steadily kept in view in all abkari arrangements in this Presidency during the last 15 or 20 years, and that this Government may justly claim to have attained, in spite of difficulties met with at the outset, a very considerable measure of success in the application of those principles.

5. The Presidency contains an area of about 140,000 square miles with a population of nearly 31 millions. Of this area about 20,000 square miles, containing a population of nearly a

million, comprise what are called the Agency tracts in the Ganjam, Vizagapatam and Godávári districts. These tracts are hilly and jungly and inhabited by uncivilized, wild races; and it is not open to Government to adopt scientific methods of administration in these places. Throughout the Agency tracts, toddy (fermented palm juice) is now left untaxed. During the Rumpa rebellion in 1880, the oppressions of the toddy renters was alleged as one of the reasons for the *emeuta*. In Ganjam, Khonds are allowed to distil spirits for domestic consumption and not for sale. It was at one time thought that Uriya distillers in the Khond country were spreading drunkenness among the Khonds and steadily and surely winning their lands; and they (Uriyas) were prohibited from distilling or selling liquor there. Recent reports from the Collector, however, show that the Khonds do not distil liquor themselves, but employ clandestinely Uriya distillers to manufacture for them and that the prohibition above referred to has given rise to considerable illicit traffic in liquor. The question of allowing Uriyas to distil under proper safeguards and strict control is now under the consideration of the Abkári department. In Vizagapatam the Abkári privileges in some of the tracts are leased out to contractors, and in others kept under amani management, that is to say, the supply and sale of liquor is made under the supervision of Government officers. In the Rumpa country in the Godávári district little or no spirit is consumed. In some of the other Agency villages in this district the privilege of sale of spirit is leased out to contractors; in others again to the villagers themselves for lump sums. It will not be possible to control the traffic in liquor in the Agency tracts on the principles laid down by the Secretary of State, and these tracts must be put aside so far as the present inquiry is concerned. There is, however, no reason to think that drunkenness is on the increase in these regions.

6. Confining our attention to the portions of the Presidency (comprising an area of nearly 120,000 square miles with a population of about 30 millions) in which it is practicable to regulate the taxation of liquor on the principles laid down by the Secretary of State, the following very brief account will show the steps taken during the last 20 years for introducing sound methods of abkári administration. The liquors principally drunk in this Presidency are, 1st, country spirits, 2ndly, imported liquors and liquors manufactured in the country and excised at the customs rate of duty and otherwise dealt with for purposes of taxation in the same manner as imported liquors, and, 3rdly, toddy or fermented palm juice.

7. *Country spirits* consumed are distilled either from jaggery (crude sugar) or toddy (palm juice). Toddy spirit is in use in the Godávári, Malabar and South Canara districts and in the coast taluks of the Kistna district and the two taluks of the Kurnool district east of the Nallamalai hills, viz., Cumbum and Márkápúr. In some of the plain taluks of the Vizagapatam district spirit distilled from mowha flowers (*Bassia latifolia*) and also spirit distilled from rice are consumed. In the remaining portions, jaggery spirit is drunk.

8. Twenty years ago the systems of abkári administration in force were very primitive and the privilege of manufacturing and selling spirits in large areas, usually districts, was leased out to contractors for lump sums, and the spirit was manufactured in stills scattered all over the country according to the rude methods and appliances in use among native distillers. The liquor was sold in sanctioned shops, but practically there was no limit to the number of shops that might be opened. In accordance with the provisions of the Abkári Act, a minimum price was no doubt fixed below which liquor could not be sold, but as the minimum price was fixed without any reference to the alcoholic strength of the liquor sold, it was of no use whatever. In short, there was no attempt made to regulate taxation or to ascertain and control consumption, and contractors were practically allowed to do what they liked in the way of extending consumption.

9. The obvious remedy for this state of things was the substitution for the renting system of an arrangement under which out-stills could be suppressed and manufacture concentrated in large distilleries easily guarded, the revenue being realized by a duty of excise adjusted with reference to alcoholic strength on every gallon of spirit issued therefrom. Before, however, this system of central distilleries, known locally as the "excise system," could be introduced into any particular district, it was necessary to make sure of two conditions, viz., 1st, that when out-stills were suppressed distillers able and willing to construct the necessary buildings and manufacture spirit cheaply on a large scale by using scientific methods and appliances would be forthcoming, and, 2ndly, that the expenses of distribution of liquor from a central distillery to the outlying parts of districts in which facilities for illicit distillation were great did not so enhance the cost of liquor to the consumers as to drive them to supply themselves with it illicitly.

10. Accordingly, "the excise system" was first experimentally tried in selected districts between the years 1869—74. The results showed that no difficulty was likely to be experienced in finding distillers, provided that the areas over which they were given the privilege of selling liquor were sufficiently extensive to enable them to do a large business. In 1875-76, the "excise system" was introduced into further portions of the Presidency with certain modifications, the chief of which was that the distiller or contractor who was given the monopoly privilege of manufacture and sale within a district was required to guarantee a minimum revenue from the duty leviable on the spirit issued for consumption, the object in view being to prevent his making all his profit in the easily manageable portions of his farms, leaving the distant outlying portions to the illicit distiller and the smuggler. The contractor was charged with the

duty of maintaining sufficient establishments to prevent illicit practices and smuggling. He was bound to sell the spirit at certain maximum and minimum prices prescribed by Government. The minimum limit was intended to prevent the contractor lowering the price to such an extent as to unduly extend consumption, and the maximum limit to prevent his running up the price so high in particular localities as to cause hardship to the drinking classes and drive them to illicit practices in obtaining supplies of liquor. The minimum prices were fixed in such a manner as to leave a reasonable profit to the contractor after paying the duty and defraying the cost of liquor, of distillation, of establishments, of remuneration to vendors, &c., according to an assumed standard, and the maximum prices were fixed somewhat higher so as to leave a margin for the contractor to enable him to adapt prices to the actual circumstances of the different parts of his farm.

11. The concentration of distillation and the introduction of the guaranteed revenue system, as the system above described was called, was easy in all districts in which jaggery spirit was consumed, and it was extended in 1875 and 1878 to all the districts of the Presidency excepting those mentioned in paragraph 7 as districts in which toddy spirit is chiefly drunk. In the inland taluks of the Vizagapatam district in which mowha spirit is drunk, the excise system was introduced in 1875, but was withdrawn in 1878 as it did not work well there.

12. The guaranteed revenue system (which is still retained in Bombay) was in force until 1884-85, when the abkari arrangements were again completely remodelled with reference to the recommendations of the Abkari Committee, which was appointed by Government in 1884. It was found that this system had done its work in the way of introducing and familiarizing native distillers with improved methods and appliances in the manufacture of spirit, but was operating prejudicially to sound abkari administration in other respects. Its failure was mainly attributable to three causes, viz., *first*, the large size of the farms generally comprising entire districts, which shut out all but the largest capitalists from the competition for the contracts, and enabled a few rich European firms to combine to keep down the bids for the guaranteed revenue, and to make unduly large profits from the more easily managed portions of the farms, neglecting altogether the outlying parts; *secondly*, the realization of the revenue wholly in the shape of a uniform fixed duty throughout the farms without regard to the often widely varying conditions of the tracts comprised within them, and the artificial regulations imposed by Government as regards retail prices of liquor, which, as already observed, were based on hypothetical data as regards cost of liquor and other items liable to considerable fluctuations in different tracts of country and from year to year; and, *thirdly*, the entrusting to the contractors the duty of maintaining sufficient establishments for the prevention of illicit distillation, while at the same time no police powers were or could be conceded to these establishments which were not under official control and discipline. The large monopolists had very generally neglected to maintain the establishments they were bound to employ or to provide adequate facilities for the supply of liquor to the more difficult and less accessible portions of their farms; they had closed large numbers of shops previously existing, and in the remaining shops they had cut down the allowance of the retailers to such an extent as to drive them to seek their remuneration in illicit practices, such as giving short measure, dilution, &c.; and by charging the maximum prices in the populous portions of the farms and spending as little as possible on their management, they had reaped enormous profits, a very considerable portion of which should, under proper arrangements, have come to Government in the shape of taxation. The result was a considerable decline in the revenue, while at the same time there was reason to suppose that the real consumption had increased and not decreased.

13. The object of the reforms initiated in 1884 was to provide a remedy for these evils. To ensure sufficient personal attention being paid by the renters to all parts of the farms and to admit of the smaller capitalists with local knowledge competing for them, the size of the farms had to be reduced; but as it would, at the same time, have been distinctly a retrograde step to allow small renters to establish stills of their own for the supply of tracts served by central distilleries, the expedient was adopted of separating the privileges of manufacture and sale, which had hitherto been leased out conjointly. As regards the former, the policy has been to leave the manufacture and supply of spirits to licensed vendors "free" wherever possible, that is to say, to make it cease to be a monopoly and to permit any one, who chooses to embark in the business of distillation, to obtain a license to work a distillery and to sell the liquor manufactured to licensed vendors at prices mutually agreed upon between them from time to time and not fixed by Government. The existence of sufficient competition between distillers being essential to the success of this scheme, it was experimentally tried at first in a limited number of localities, and being found to answer was extended to all the districts brought under the excise system with the exception of a few special tracts where, owing to the absence of railway communications or other causes, the privilege of manufacture is still, for the present, granted as a monopoly. The principal advantages of the "free supply" system, as it is called, are that it affords encouragement to distillers to lay out capital in the adoption of the most recent improvements in the methods of manufacture, without the fear, so long as they comply with excise regulations, of having the right of distillation taken out of their hands after any definite period, as would be the case, when the privilege is granted as a monopoly; that by reducing the cost of liquor, it increases the margin left for the Government taxation out of the price realizable

from the consumers, and that it enables licensed vendors to exercise some choice as to the distillers from whom they can purchase their liquor, and thus to adapt the liquor supplied by them to some extent to the tastes of the consumers. The duty of maintaining preventive establishments has been undertaken by Government. As the realizable taxation varies, as already pointed out, in different parts of the country, depending as it does on the habits of the people, the price which they can pay and the facility with which illicit liquor can be made with impunity; in order to obtain the highest duty that it is possible to get in different localities, the taxation was divided into two portions; the first being the still-head duty payable when the liquor leaves the distilleries and fixed at rates sufficiently low to enable the renters of the vend farms to suppress the sale of illicit liquor where necessary, and the second being the lump sums paid for the privilege of sale by the vend-farmers and determined by public competition. By these arrangements the total taxation leviable in different places is intended to adapt itself to their varying circumstances by a natural process; and when, by the combined action of the preventive establishments maintained by Government and of the renters working in their own interest to displace illicit by licit consumption, unhampered by artificial restrictions as regards maximum and minimum prices, illicit dealings in liquor have been suppressed, it is expected that the way will be clear for equalizing the still-head duty throughout the country and levelling it up to the import rate; in other words, increasing the fixed and decreasing the variable portion of the total taxation. The intention is eventually to dispense altogether with middlemen with monopoly privileges for the sale of liquor also and to make the taxation consist of the still-head duty and shop rents. This plan has been adopted in towns, but as it is not possible to abolish middlemen all at once in rural tracts, the size of the vend farms has been gradually reduced in view to middlemen being finally got rid of.

14. Since 1884 very considerable progress has been made in bringing the improved

	Area in square miles.	Population.
Tracts under the excise system	106,000	25,425,000
Tracts in which the excise system has been ordered to be introduced from 1st April next	4,000	473,000
Total	110,000	25,898,000

excise system into force throughout the Presidency; it was of course introduced at once into the districts in which the "guaranteed revenue" system was in force; it was also extended to the Kurnool district with the exception of the Cumbum and Márkápúr taluks in 1885-86; to the upland taluks of the Kistna district in 1886; to the five Municipal towns of the Malabar district in 1886-87; to the inland taluks of the Vizagapatam district

and into Mangalore taluk of the South Canara district and into the taluks of Chirakal, Kottayam, Calicut and Pálghat of the Malabar district in 1888-89. It is under contemplation to introduce it into Cumbum and Márkápúr taluks of the Kurnool district and Gudiváda, Vissanapet and Núzvid taluks of the Kistna district from next April. Within the next two or three years it will probably be in force in all parts of the Presidency excepting, of course, the Agency tracts. The difficulty has hitherto been to devise arrangements under which the excise system can be worked in districts in which toddy spirit is consumed. In these districts distillation is practised by almost every toddy-drawer and its suppression requires large preventive establishments. Toddy required for distillation is, moreover, expensive to carry long distances and gets spoilt if kept long. The plan introduced into the taluks of the Malabar district at the suggestion of Mr. Galton may, however, be considered to have solved the problem. The plan is to establish distilleries in central localities, where palm-trees are abundant, and to permit the distiller to work subsidiary stills in the vicinity, from which weak spirits could be passed by the distillery officer to the central distillery for redistillation. Centralization of distillation of toddy spirit necessitates the employment of strong preventive establishments and it is found convenient to work it in connection with the tree-tax system (to be noticed in connection with toddy arrangements) which likewise requires strong establishments to work it.

15. The number of distilleries in the tracts under the excise system is 20, of which 17 are worked under the "free supply" and 3 under the "monopoly supply" system. In all these distilleries spirit is manufactured by the method of continuous "close distillation." It was at one time feared that Messrs. Parry and Company, who work a large distillery at Nellikuppam in the South Arcot district in connection with their sugar factory there and manufacture spirit cheaply from molasses, would be able under the "free supply" system to establish a practical monopoly and then enhance the price of liquor unduly and thus diminish the margin left out of the retail price for the Government duty. Experience has, however, since shown that there is keen competition among distillers for the custom of licensed vendors in "free supply" areas and that the danger apprehended is not likely to arise.

16. There can be no doubt that since 1883-84 both the duty realized and the price of liquor in excise districts have increased. The average duty for the districts in which the excise system was in force in 1883-84 was Rs. 3-2-6 per gallon of proof strength. In 1887-88 the duty realized in the same districts was Rs. 4-8-3 per gallon, of which Rs. 2-13-10 represented the duty levied at the still-head and Rs. 1-10-5 the incidence per gallon of the rents paid by vend farmers and shopkeepers for the privilege of sale. The highest excise duty leviable under law is Rs. 5 per proof gallon. For the current year the still-head duty has been

enhanced considerably in several districts and therefore a much larger portion of the taxation will be realized in the shape of still-head duty than in 1887-88.

17. To determine the effect of the excise system on consumption of liquor, the circumstances of the several districts must be separately examined. The following are the facts connected with each district :—

Ganjam, exclusive of Agency tracts.—The consumption in 1875-76 was 38,849 proof gallons, in 1883-84 it had increased to 41,836 gallons. Since then it has been rapidly diminishing; in 1886-87 it was 24,579 gallons; 1887-88, 24,170 gallons; and in 1888-89, 24,044 gallons. The duty per proof gallon which was Rs. 1-15-0 had increased to Rs. 3-11-9 in 1887-88 and to Rs. 3-6-4 in 1888-89.

Visagapatam, exclusive of Agency tracts.—The consumption in the coast taluks of the district was 16,905 gallons in 1875-76, 11,227 gallons in 1883-84, 26,479 gallons in 1886-87 and 29,133 gallons in 1887-88. The increase in these taluks in the later years is entirely due to the stoppage of smuggling from the inland taluks where liquor was sold cheaply by the contractors under the renting system. Under the old law the transport of spirit in quantities not exceeding one quart was permissible and considerable quantities were thus transported from the rented to the excise taluks with a view to evade the higher duty leviable in the latter. The Abkari Act of 1886 has enabled Government to put a stop to this practice by prohibiting the transport of liquor in however small quantities from the rented to the excise tract. The excise system having been introduced into the interior taluks also from 1888-89, the consumption for the whole district has declined from 68,472 gallons in 1887-88 to 36,323 in 1888-89. The duty realized in 1887-88 and 1888-89 was Rs. 3-4-10 and Rs. 5-7-1, respectively, per proof gallon against Rs. 2-10-0 in 1875-76.

Godavari.—No reliable statistics of consumption are available for this district which has not yet been brought under the excise system. In this as in other tracts in which the out-still system is retained the consumption is very large, being 80 proof gallons per 1,000 of the population, a rate nearly double of that in excise tracts. There is nothing to show that consumption has increased since 1875-76. When the arrangements for concentrating distillation of toddy spirit are introduced in this district, there will be an enormous decrease in consumption. Mr. Bliss has been directed to visit the Northern districts and submit proposals for placing the Abkari administration there on an improved footing, which, it is hoped, will be done at an early date.

Kistna.—The excise system was introduced into the upland taluks of this district only in 1886-87 and reliable statistics of consumption for previous years are not available. The consumption in 1887-88 was very high, 141 gallons per 1,000 of the population, but it must have been much higher under the out-still system. A reduction in the consumption should be brought about by a gradual enhancement of the still-head duty in this district. Since 1888-89 the duty has been raised from Rs. 1-1-2 to Rs. 1-14-0 per gallon London proof. As the upland taluks of this district are surrounded by tracts in which the renting system is still maintained, it is necessary, in order to prevent smuggling, that the duty should not be fixed very high at the outset, but when the coast taluks are also brought under the excise system, as it is hoped that they will shortly be, the duty can be considerably enhanced.

Nellore.—In 1875-76 the consumption was 27,403 proof gallons; it has been gradually increasing since 1883-84; in that year it was 38,859 gallons, in 1886-87, 39,813 gallons, and in 1887-88, 42,106 gallons. In 1888-89, however, it went down to 39,240 gallons. The increase, as compared with the earlier years is due to the suppression of illicit distillation and smuggling, which is known to have been prevalent chiefly in the zemindari portions, and this is shown by the fact that the consumption per head of the population* in this district is much lower than in the adjacent districts.

	Gallon per head of the population.
* North Arcot	60
Cuddapah	42
Kurnool	68
Nellore	32

The duty, which was Rs. 2-3-9 per proof gallon in 1875-76, amounted to Rs. 4-9-1 in 1887-88 and to Rs. 4-6-6 in 1888-89.

Cuddapah.—The excise system was introduced into this district in 1878. The consumption under renting system in 1875-76 was reported at 66,848 gallons. In 1878-79, the year after the famine during which this district had suffered very severely and lost more than one-fourth of its population, the consumption was 41,172 proof gallons. Since then the consumption has been 50,205 gallons in 1883-84, 43,614 in 1886-87, 46,703 in 1887-88 and 47,541 in 1888-89. The duty has risen from Rs. 3-1-2 per gallon in 1878-79 to Rs. 5-1-2 in 1887-88 and Rs. 4-14-9 in 1888-89.

Bellary Cantonment.—In 1875-76, the consumption was 33,460 gallons. In 1883-84 it had increased to 46,164 gallons; in 1886-87 it fell to 37,531 gallons; it rose in 1887-88 to 42,685 owing to favorable season and fell again to 38,487 gallons in 1888-89. The duty per gallon has risen from Rs. 3-13-6 in 1875-76 to Rs. 5-8-11 in 1887-88 and Rs. 5-0-1 in 1888-89. The consumption in this town fluctuates with the strength of the garrison.

Bellary district, exclusive of the Cantonment, and Anantapur district.—The excise system was introduced into these districts in 1878-79. If the consumption reported under the renting system in 1875-76 can be relied on, it must have been very high—119,375 proof gallons. In

1883-84, or 5 years after the famine in which these districts severely suffered, the consumption was 53,615 gallons; in 1886-87, 48,637 gallons; in 1887-88, 63,179 gallons; and in 1888-89, 50,990 gallons. The duty realized in 1888-89 amounted to Rs. 4-11-8 per gallon in the Bellary district including the cantonment and to Rs. 4-4-5 in the Anantapur district.

Kurnool District.—In the taluks west of Nallamalai hills the excise system was introduced in 1885-86. The consumption has been as follows:—1885-86, 35,438 gallons; 1886-87, 41,282 gallons; 1887-88, 38,798; and 1888-89, 28,022. The high consumption in 1886-87 appears to have been due to the large numbers of laborers employed on railway works which have since been completed. The duty realized in 1888-89 was Rs. 4-14-9 per gallon.

Madras Town.—The consumption of Puttai and Colombo arrack within the Municipal limits in 1875-76 was 114,402 gallons. In 1877-78, when the famine was at its height, the consumption rose to 127,101 gallons owing to the activity of the grain trade. In 1883-84 it was 126,628 gallons. In 1887-88 the consumption rose to 136,673 gallons owing to the strike among toddy-drawers during a portion of the year and consequent increase in the sales of arrack. In 1888-89 consumption fell to 129,802 gallons.

Chingleput District.—The consumption in the Chingleput district was in 1888-89, 57,483 against 57,795 gallons in 1875-76.

North Arcot.—The consumption in this district has been as follows:—90,765 gallons in 1875-76; 76,647 in 1883-84; 91,157 gallons in 1887-88; and 91,323 gallons in 1888-89. The duty realized has risen from Rs. 3-3-3 per gallon, London proof, in 1875-76, to Rs. 5 per gallon in 1888-89.

South Arcot.—The consumption in this district has been 50,437 gallons in 1875-76; 55,514 gallons in 1883-84; 74,981 gallons in 1886-87; 80,670 gallons in 1887-88; and 95,740 gallons in 1888-89. The rapid increase in the later years is entirely due to the employment of preventive establishments and other arrangements made with a view to put a stop to the smuggling of liquor which for several years past was going on from the French territory of Pondicherry into the adjoining taluks of the South Arcot district. In fact the French Government was deriving a large revenue from consumption of liquor in British territory. The French and British villages are so interlaced with one another that a large population in the British taluks were drinking French liquor which was sold at much lower prices than the British liquor. Partly owing to a rise in the price of French spirit and partly owing to fall in the price of spirit sold in shops within British territory, the latter spirit is now enabled to compete with the former, and much of the revenue which the French Government was illegitimately making from consumption in British territory now finds its way, as it ought to, into the British treasury.

The price* of British liquor consumed is, however, higher than the French liquor consumed before, and there is no reason to think that actual consumption has really increased. The rate of consumption in the South Arcot district (53 gallons per 1,000 of the population) is about the same as that in the adjoining district of North Arcot (50 gallons per 1,000 of the population), the conditions of which are similar to those of the former. The French Government are getting alarmed at the diminution of the revenue they have been deriving for several years and are thinking of imposing a high duty on country spirits as well as on imported brandies. If they do this, they will be benefiting their revenue and placing a check on the enormous consumption of liquors within their territory—a consumption which is little less than a scandal and has no parallel in any portion of the British territory. Until they see the wisdom of this policy the British frontier taluks must suffer as regards abkari administration by the proximity of the French territory. Negotiation with the French Government for an assimilation of the systems of abkari administration in their territory with that in force in British territory was tried before, but it led to no result, as the French Government returned evasive answers, being apparently loath to give up the revenue they were deriving from British consumption. Now that it has been shown to them that they can no longer rely on this revenue, it is to be hoped that they will see that, by working the abkari administration on sound principles, they can improve the revenue, and, at the same time, promote the interests of sobriety and morality.

Tanjore.—The consumption in this district has been as follows:—1875-76, 36,564 gallons; 1883-84, 33,875 gallons; 1887-88, 37,045 gallons; and 1888-89, 39,100 gallons. Much arrack is not drunk in this district, the favorite drink of the lower classes being toddy. The rate of consumption of arrack per head of the population is about one-third of that of the adjoining district of South Arcot. The duty realized in 1888-89 was Rs. 3-11-0 per gallon against Rs. 2-13-9 in 1875-76.

Trichinopoly.—The consumption has been—1875-76, 39,092 gallons; 1883-84, 36,314 gallons; 1887-88, 32,157 gallons; 1888-89, 35,282 gallons. The duty realized has risen from Rs. 2-12-11 in 1875-76 to Rs. 4-3-8 in 1888-89.

Madura.—In 1875-76, when the abkari of this district was managed under the renting system, the consumption of arrack was reported to have been 75,003 gallons. In 1883-84 the consumption under the excise system was 46,742 gallons; in 1887-88, 42,477 gallons; and in

Price per
gallon of 30°
under-proof.

	RS.	A.	P.
* In French shops	2	6	6
In shops on the British side of the frontier	2	4	0

* In French shops
In shops on the British side of the frontier

1888-89, 43,225 gallons. The rate of consumption per head of the population is less than that in the northern districts and there is considerable smuggling and illicit distillation in the zemindari portions. The increase in consumption in 1888-89 appears to be due to large numbers of laborers employed on the works connected with the Periyás project. The duty realized in 1888-89 was Rs. 4-5-1 per gallon.

Tinnevelly.—In this district also, the arrack revenue was managed under the renting system in 1875-76, when the consumption of arrack was reported by the renters to have been 73,794 gallons. In 1883-84, the consumption was 36,462 gallons; in 1887-88, 21,718 gallons; and in 1888-89, 26,506 gallons. The rate of consumption of arrack in this district is the lowest in the Presidency. The duty realized in 1888-89 was Rs. 3-15-4 per gallon.

Coimbatore.—The consumption in this district has been as follows:—1875-76, 59,944 gallons; 1883-84, 47,594 gallons; 1887-88, 38,183 gallons; and 1888-89, 46,148 gallons. The duty realized has risen from Rs. 2-9-10 per gallon in 1875-76 to Rs. 4-15-5 in 1888-89.

Nilgiris.—In this district the consumption of arrack has been as follows:—1875-76, 23,255 gallons; 1883-84, 37,217 gallons; 1887-88, 36,212 gallons; 1888-89, 31,918 gallons. The consumption in 1883-84 was considerably in excess of that in 1875-76, but the * principal towns in the district have been growing of late years. It is also understood that, as the cultivation of poppy, which was carried on to some extent by the Badagas, was suppressed when the Opium Act was introduced in 1880, they have taken to drinking liquors. Since 1883-84, however, there has been a decline in the consumption of country spirits. The duty realized has risen from Rs. 3-6-11 per gallon in 1875-76 to Rs. 6-0-8 in 1888-89.

	Population in 1871.	Population in 1881.
* Ootacamund	9,988	12,335
Coonoor	2,498	4,778

Salem.—The consumption in this district has been—1875-76, 76,127 gallons; 1883-84, 53,000 gallons; 1887-88, 54,171 gallons; 1888-89, 52,236 gallons. The duty has risen from Rs. 3-9-3 per gallon in 1875-76 to Rs. 4-10-1 in 1888-89.

Malabar and South Canara.—In Malabar, except in the Wynaad, the excise system was only recently introduced into some of the taluks. In South Canara the excise system has been introduced only into one taluk. The introduction of the excise system by raising the price of liquor has undoubtedly tended to check consumption, but reliable statistics are not available for previous years.

18. From the foregoing it will be seen (i) that the "excise" system has been introduced since 1875-76 into the greater portion of the Presidency as rapidly as circumstances will permit; (ii) that the effect of the introduction has been to increase the taxation and with it the price of country spirits and to diminish the consumption much below what it was under the old renting system; (iii) that in most of the "excise" districts the consumption in 1888-89 was very much less than in 1875-76 with the exception of South Arcot and the Nilgiris; (iv) that in South Arcot the increase is due to the measures taken for enabling liquor in British shops to compete with and displace the cheap liquor sold in French shops and which was chiefly consumed in the taluks on the frontier of the Pondicherry territory, and that it does not indicate any increase in drunkenness; (v) that the increase in the Nilgiri district is more than accounted for by the increase in the population; and (vi) that in the Madras town, where it might be expected that consumption would have increased considerably owing to increase of population and other causes, the consumption in 1888-89, as compared with that in 1875-76, shows only a slight increase. As regards the increase in consumption in 1888-89 observable in a few districts, as compared with that in 1883-84, it should be remembered (i) that since then most portions of the Presidency have had a succession of very good seasons and the Presidency has rapidly recovered from the effects of the famine of 1876-78; and (ii) that, since 1886, the amendment of the Abkari law giving power to prohibit transport of liquor from Native States, &c., in quantities not exceeding a quart and the preventive establishments employed by Government have rendered it possible to displace illicit by licit consumption.

19. The above remarks refer to "country spirits," by which term is to be understood spirits manufactured in this country and on which the duty levied is below the rate prescribed by the customs tariff for imported liquors and which under present law is Rs. 5 per gallon of London proof strength and in proportion to strength for spirits of other strengths. Spirit manufactured in this country and taxed at the tariff rate is treated in all respects as imported spirit and permitted to be sold in the same shops as the latter. The object is eventually to assimilate the duty on the so-called "country spirit" to that on foreign spirits, that is to say, to abolish the distinction between "country spirit" and "foreign spirit," which is based simply on the rate of duty levied and not on the methods of manufacture. The so-called "country spirit" is in most distilleries manufactured by European process and is really rum and it is taxed at lower rates than the tariff rate, because it is believed that, if the duty were levied at the latter rate, considerable inducement would be offered to illicit distillation and smuggling. In the case of the Madras town and the Nilgiri district, it is possible now to raise the duty on country spirit

to the tariff rate and abolish the distinction between "country" and "foreign" liquors and this question is now under consideration.

20. *Foreign liquors.*—Liquors classed as "foreign" consist of (i) imported spirits, wines and malt liquors; (ii) spirit manufactured within the Presidency and excised at the customs tariff rate of Rs. 5 per gallon of proof strength; and (iii) beer brewed in the country and excised at the tariff rate of one anna per gallon. Formerly licenses for sale of "foreign liquors" used to be granted on payment of fixed fees, but licenses for the sale of liquors, except in hotels and refreshment rooms, are put up to auction and the liquors subjected to a heavier duty than before. There are two breweries on the Nilgiris and the consumption of the beer brewed is stated to be extending among the lower classes of natives at Ootacamund and other places on the hills, where toddy is not available and the price of country spirit is high.

21. *Toddy.*—The regulation of the taxation of toddy (fermented palm juice) presents great difficulties. The levy of an excise duty is impossible and the only means available for regulating the tax on this intoxicant with some reference to consumption is to impose a tax on each palm tree tapped, the rate of tax being based on an estimate of the average production of the several descriptions of toddy-producing trees. The tree-tax to some extent performs the function of an excise duty and enables Government to form some judgment as to increase or decrease in consumption from the number of trees tapped and to enhance the tax wherever it is found that consumption is increasing. The idea was borrowed from Bombay, but in working it care has been taken here to avoid the mistake which was committed in that Presidency of attempting to levy the duty not only on raw toddy but also on toddy spirit by means of the tree-tax. This necessitated the imposition of the tree-tax at rates so high (Rs. 18 annually per cocoanut tree) that they had the effect of suppressing the consumption of raw toddy altogether and compelling classes of the population accustomed to this beverage to drink spirit. The correct principle for working the tree-tax was stated by Mr. Galton when Abkari Commissioner in the following terms: "The true principle appears to be that the taxation in the form of a tree-tax should not exceed what the people can afford to pay upon the beverage, and where, as in some parts of Malabar, toddy constitutes an article of diet and is in fact the ordinary morning meal of some of the laboring classes, taxation must be moderate, or such classes would be deprived of their food. Shop rents serve to enhance the tax on toddy used as an intoxicant and when toddy is used for distillation taxation must be supplemented by other means; if possible by a still-head duty." The tree-tax in the portions of the Presidency in which it has been introduced has been worked strictly on the lines above indicated. The tax imposed, excepting in the town of Madras, amounts to Rs. 8 per cocoanut tree. The tree-tax at this rate is hardly equivalent to a duty of one anna per gallon of fermented toddy which contains sometimes as much as 8 per cent. of alcohol. When palm juice is drawn in vessels coated with lime, fermentation is prevented and the toddy thus drawn is used either for food or for the manufacture of crude sugar. This description of toddy is not taxed. In the Madras town the tree-tax is at the rate of Rs. 6 per cocoanut tree. This rate is not an unduly heavy one for the town of Madras, where considerable quantities of toddy are drunk for purposes of intoxication, and it is desirable to check consumption by raising the price of toddy. The tax was originally at the rate of Rs. 3 per tree and subsequently enhanced to Rs. 4-8-0; this enhancement did not cause any rise in the price of the beverage, but only reduced the profits of the toddy drawers. It has, therefore, been still further enhanced to Rs. 6 per annum during the current year in the town of Madras. It is believed that the increase in the duty levied on country spirit and consequent enhancement of its price have tended to increase the consumption of toddy and that this tendency requires to be checked to some extent. The tree-tax system, which is the only satisfactory system for taxing toddy on sound principles, is being gradually introduced. It has now worked well in the portions of the Presidency in which it is in force and its extension throughout the whole of the Presidency is only a question of time. It requires considerable establishments for marking the trees on which the tax is to be levied, and as the organization of the establishments entails considerable labour on the Abkari department the work has to be done gradually. In the tracts in which the tree-tax system is in force the toddy-shops are sold by auction every year, excepting in the Madras town and the Malabar district, where fixed fees are levied. In South Canara a regular tree-tax system has not been introduced, but the toddy-drawers are granted licenses to tap any number of trees they like on payment of fixed fees; the licenses are not transferable and tapping under them of trees by persons other than those whose names are specified in the license is not permitted. This plan is obviously inferior to the tree-tax system, as there is no limit to the number of trees tapped under each license and no reliable estimate can be formed of the quantity of toddy drawn or of the incidence of taxation. The only advantages of this system are that it renders the employment of expensive establishments for marking the trees tapped unnecessary and prepares the way for the introduction of the tree-tax. The fees levied on each license have gradually been enhanced, but they still fall far short of what would be payable if the tree-tax, such as exists in Malabar, were introduced. In other portions of the Presidency the old renting system as regards toddy is still retained, but the size of the toddy farms in like manner with arrack farms has been reduced everywhere in order to ensure the renters effectually coping with illicit tapping and unlicensed sale of toddy. In towns middlemen have been dispensed with and toddy shops are sold by auction.

Since 1883-84 it will be seen that the revenue has increased by 37·31 lakhs or 64 per cent.

25. The facts stated above will, I believe, place it beyond doubt that the abkari administration of this Presidency has for several years past been conducted on sound principles. The revenue has doubtless increased considerably, but it has been obtained by pushing up taxation and reducing consumption and not by pushing up consumption. The ascertainment of the limit, to which the taxation in the several parts of the Presidency can be carried, is a tentative process and it would be rash to assert that in no instance has a mistake been committed. On the whole, however, there is no reason to think that consumption is now higher than it was 15 years ago, and there is distinct evidence to show that in most parts of the Presidency it is very much less. The assertion, which one sometimes hears to the contrary, is not the result of a proper investigation of the conditions of the past or study of comparative statistics, but of a newly awakened consciousness to the evils of drinking in the abstract. It has been truly remarked: "Those who have lately become conscious of certain facts are apt to suppose that they have lately risen. After a changed state of mind has made us observant of occurrences we were before indifferent to, there often results the belief that such occurrences are more common than they were." I believe that most of the difficulties connected with abkari administration have now been surmounted and that very little remains to be done beyond persevering in the policy hitherto pursued. The excise system and the tree-tax system must of course be introduced into the remaining portions of the Presidency as quickly as circumstances will permit, and when this has been done, and the shops licensed have been reduced to the smallest number possible, consistently with the requirements of the population to be served, and the duty is enhanced from time to time in places, where the consumption shows a tendency to increase, the Government will have done in the way of reducing consumption all that it is possible for it to do. The consumption of liquor by the laboring classes fluctuates with the state of the agricultural season from year to year and in prosperous times shows a tendency to increase. This tendency can be checked only by the diffusion of elementary education among the lower classes. This being so, it is a question for consideration whether a fixed percentage of the increase of revenue (nearly 38 lakhs within the last 5 years) contributed chiefly by the working classes should not be set apart for advancing elementary education. The Government of India now take 75 per cent. of the revenue derived from excise.

26. There are three classes of persons who condemn the abkari arrangements in this Presidency. The first comprises philanthropists who, being impressed with the evils which the spread of drunkenness has wrought in England, feel anxious lest a similar state of things should be brought about by Government arrangements in India, more especially as religious prejudices among large classes of the population, which formerly told in favour of sobriety, are gradually wearing away. Their fears, so far as this Presidency is concerned, are not well-founded; and if they knew the facts they would doubtless be ready to admit that Government is working in the same direction as themselves. The second class of persons are the distillers and big monopolists who have had their enormous profits reduced by the new arrangements. Their dislike to the new order of things is, of course, very natural. The third class are the toddy-drawers and professional distillers who find their hereditary occupation going out of their hands and who have to seek new means of livelihood. They undoubtedly suffer hardship, but it is temporary, and their interests are opposed to those of the general public.

POSTSCRIPT.

The above note was written in November 1889 or just two years ago. I will briefly state below what improvements has since been effected in the abkari administration :—

- (1) Excluding the agency tracts, the "excise-system" (*vide* para. 14) is in force in about 110,000 square miles out of the 120,000 square miles comprised within the Presidency.
- (2) The tree-tax system (*vide* para. 21) has been further extended and it is in force in 28,000 square miles of country.
- (3) The average rate of duty per gallon of country spirits, proof strength, which was Rs. 2-13-7 in 1875-76 was Rs. 3-15-9 in 1888-89, Rs. 4-2-1 in 1889-90 and Rs. 4-6-1 in 1890-91.
- (4) The consumption of country spirits has fallen considerably during recent years and as compared with 1875-76 the consumption in 1890-91 was only 5 per cent. more notwithstanding an increase of more than 10 per cent. in the population.

Millions of proof gallons.

1875-76	...	...	...	...	...	...	...	1·27
1888-89	...	...	...	...	...	...	...	1·38
1889-90	...	...	...	...	...	...	...	1·43
1890-91	...	...	...	...	...	...	...	1·33

- (5) The number of shops both in the towns and in the rural tracts has been enormously reduced.

	1875-76.	1888-89.	1889-90.	1890-91.
Country spirit shops { 49 towns Rest of the Presidency ... ..	...	...	899 14,026	524 12,230
Total ...	20,062	17,532	14,925	12,754
Toddy shops	19,761	26,180	21,684	19,415
Grand Total ...	39,823	43,712	36,609	32,169

(6) The taxation per head of the population of duty on country spirits and on toddy has increased as shown below :—

Per head of population.

	1875-76	1888-89.	1889-90.	1890-91.
Country spirits	Rs. A. P. 0 1 10	Rs. A. P. 0 2 2	Rs. A. P. 0 2 6	Rs. A. P. 0 2 7
Toddy	0 1 1	0 1 10	0 2 0	0 2 4

(7) The revenue derived from country spirits and toddy has increased.

	In lakhs of rupees.			
	Country spirits.	Toddy.	Country spirits and toddy combined.	Total.
1888-89	46	40	8	94
1889-90	54	44	5	103
1890-91	57	51	1	109

(8) The consumption of imported liquors, including liquors manufactured in the country on the European method, in 1890-91 compares with that in 1875-76 as shown below :—

	In thousands of gallons.	
	1875-76.	1890-91.
Imported spirits	208	208
Wines	102	61
Malt liquor	196	540
Country brewed beer	80	379
Total ...	586	1,188

The above table shows that the consumption of spirits and wines has decreased, while that of malt liquors has considerably increased. Regarding the causes of the increase Mr O'Connor in his trade review for 1889-90, says: " Various causes in combination may be assigned for this remarkable augmentation. The character of the beer has changed and many are able to drink the lighter qualities now imported who were unable to drink the heavier beers of former years. There has been a great increase in the classes of European population accustomed to drink beer habitually,—artizans, workers in mills and factories, men employed on railways and in land and coasting steamers and so forth. There has also been created a taste for beer among the Madras coolies who work for high wages in Burmah and return annually to Madras with their earnings. The strength of the British army has been largely augmented and the prices of beer have materially fallen. But it is hardly likely that these causes alone can have brought about such a sudden development in consumption, and the most effectual cause may perhaps be sought in competition. The English brewers keenly felt the competition of the German and Austrian brewers, and actively sought to retain a market which seemed to be undermined from without by continental and from within by Indian beer." The total population of the Presidency has increased by 10 per cent. since 1871 and the European and Eurasian population by 11.4 per cent.

(9) On the whole, there has been great decrease in consumption by the introduction of the "excise system," and the assertion that drunkenness is spreading is entirely without foundation so far as this Presidency is concerned.

(h) 1.—Statement showing the Number of Offences reported in 1850 and 1890.

	1850.	1890.
1. Offences against person—		
(a) Affecting life	352	799
(b) Hurt	487	14,079
(c) Rape	75	82
(d) Assault	167,063	32,725
(e) Other offences ... ..	...	2,629
Total ...	167,927	50,314
2. Offences against property—		
(a) Robbery and dacoity	1,314	899
(b) Theft	14,715	19,424
(c) Other offences	6,541	23,948
Total ...	22,570	44,271
3. Other offences	7,263	19,447
4. Offences against special and local laws.	..	121,181
Grand Total ...	197,760	235,213

(h) 2.—Statement showing the Number of Cases instituted before Criminal Courts.

	1850.	1890.
Number of cases filed before the Village Police	12,678	11,529
Number of cases filed before the District Police (answering to the present 2nd and 3rd Class Magistrates)	171,534	169,490
Number of cases filed before the Magistracy (the present 1st-class Magistrates).	10,154	41,730
Number of cases committed to the Sessions Court	914	1,040
Number of cases committed to the High Court	115	51
Total ...	195,445	223,840

Note.—Out of 41,730 cases filed before 1st-class Magistrates in 1890, 35,606 were before the Presidency Magistrates.

(h) 3.—Statement showing the Number of Civil Suits instituted in the Presidency of Madras in 1850 and 1889.

	1850.	1889.
1. Village Panchayats	14	...
2. Village Munsiffs	11,107	53,733
3. District Panchayats	8	...
4. District Munsiffs	52,708	151,498
5. Revenue Courts ... ..	...	6,656
6. Cantonment Court of Small Causes ..	...	854
7. Agency Courts ... ..	...	912
8. Sudder Ameen	12,691	...
9. Subordinate Judges	4,816	14,017
10. District Judges	48	641
11. Presidency Court of Small Causes ...	...	26,824
12. High Court ... ..	...	871
Total ...	* 81,392	255,006
Number of suits for lands, houses and other fixed property	6,347	44,242
Number of suits for arrears of rent or revenue	1,239	6,656
Number of suits for money, allowances and personalities	70,841	204,108
Total ...	78,427	255,006
Total value of suits, Rs.	54,82,053	3,74,59,396
Average value, Rs.	70	146

* Includes suits "referred," for which particulars are not available.

(i.)—Statement showing the incidence of taxation in the Madras Presidency.

Heads of revenue.	Gross revenue in lakhs of rupees.			Incidence per head of the population.		
	1852-53.	1872-73.	1889-90.	1852-53.	1872-73.	1889-90.
Land revenue, including receipts from Forests and Tobacco monopoly ...	375.1	475.3	519	Rs. A. P. 1 8 0	Rs. A. P. 1 8 3	Rs. A. P. 1 7 3
Provincial rates, including Municipal taxation ...	...	75.1	107.9	.....	0 3 10	0 4 10
Salt ...	50.4	128.5	175.7	0 3 3	0 6 6	0 7 11
Excise (including Abkari and Opium) ...	24.2	61.7	114	0 1 6	0 3 4	0 5 4
Customs ...	12.1	39.4	18.1	0 0 9	0 2 1	0 0 9
Assessed taxes (Moturpha) ...	11.8	7.3	18.3	0 0 9	0 0 4	0 0 9
Stamps ...	4.8	42.6	65	0 0 3	0 2 2	0 3 0
Registration ...	...	3.3	10.3	.....	0 0 2	0 0 5
Total ...	478.4	833.2	1028.3	1 14 6	2 10 8	2 14 3

NOTE (1).—The incidence for 1852-53 has been arrived at by assuming the then population of the Presidency to have been 25,000,000.

(j.)—Statement showing the Expenditure of the Madras Presidency in 1889-90 as compared with that in 1849-50. 000 omitted.

Items.	1849-50.	Items.	1889-90.
1. Land Revenue, Sayer, Abkari and Tobacco—	Rs.	1. Land Revenue and Abkari—	Rs.
(a) Salaries and allowances to the Members of the Board of Revenue, officers of account, &c. ...	237	(a) Salaries and allowances to the Members of the Board of Revenue and Civil Officers of Account and Audit ...	404
(b) Charges of collecting the revenues, &c. ...	4,110	(b) Charges of collecting the revenue, &c. ...	4,217
(c) Purchase and charges of tobacco ...	265	(c) Revenue Survey and Settlement ...	930
(d) Tanjore sinking funds and interest on Tanjore bonds ...	493	(d) Land Records and Agriculture ...	56
(e) Allowances and assignments payable out of the revenues in accordance with treaties or other engagements...	5,112	(e) Inam Commission ...	14
Total ...	10,217	(f) Allowances to District and Village Officers ...	3,660
		(g) Assignments and compensations ...	1,240
		(h) Territorial and political pensions ...	918
		Total ...	11,439
2. Customs ...	215	2. Customs ...	212
3. Salt—		3. Salt—	
(a) Purchase of salt ...	234	(a) Salt purchase and freight ...	163
(b) Purchase of salt manufacturer's share ...	333	(b) Purchase of salt manufacturer's share ...	115
(c) Establishment and contingencies ...	233	(c) Establishment, contingencies &c. ...	1,324
(e) Compensation ...	13	Total ...	1,607
Total ...	813		
4. Assessed taxes ...	...	4. Assessed taxes ...	31
5. Forest ...	...	5. Forest ...	1,162
6. Stamps ...	50	6. Stamps ...	248
7. Registration ...	...	7. Registration ...	661
8. Mints ...	100	8. Mints ...	...

NOTE.—The figures for 1849-50 have been taken from Appendix [I] to the report from the Select Committee on Indian territories in 1852. The figures for 1889-90 are taken from the Financial and Revenue Accounts for that year.

(j.)—Statement showing the Expenditure of the Madras Presidency in 1889-90 as compared with that in 1849-50. 000 omitted—cont.

Items.	1849-50.	Items.	1889-90.
	RS.		RS.
9. Interest on loans and deposits including the Tanjore Redemption Fund ...	633	9. Interest	80
10. Post Office	434	10. Post Office	1,395
11. General administration	887	11. General administration, including charges on account of Local Fund and Municipal establishments	1,356
12. Residents and Political Agents	141	12. Political Agents	83
13. Ecclesiastical establishments	292	13. Ecclesiastical establishments	347
14. Education	113	14. Education, including Local Fund and Municipal expenditure	2,290
15. Courts of Law	2,361	15. Courts of Law	4,128
16. Police	977	16. Police (public safety)	3,987
17. Jails ... ..	...	17. Jails	800
18. Medical (hospitals, &c.)	124	18. Medical	3,397
19. Scientific and minor departments	30	19. Scientific and minor departments	350
20. Pensions, donations to charitable institutions, &c.	1,175	20. Pensions, donations to charitable institutions, &c.	1,350
21. Marine charges	123	21. Marine charges	83
22. Miscellaneous	220	22. Miscellaneous	2,480
23. Military charges including buildings	25,247	23. Military charges including buildings	34,750
24. Public Works—		24. Public Works—	
(a) Repairs to tanks, &c.	970	(a) Railways, working expenses and capital expenditure	5,021
(b) Buildings, roads, &c.	719	(b) Buildings and roads	5,813
		(c) Irrigation including capital outlay	4,574
		(d) Establishments, &c.	2,689
Total ...	1,689	Total ...	18,097
Grand Total ...	45,741	Grand Total ...	90,273

NOTE.—The figures for 1849-50 have been taken from Appendix 1 to the report from the Select Committee on Indian territories in 1852. The figures for 1889-90 are taken from the Financial and Revenue Accounts for that year.

(F.)—Statistics relating to the improvement or the reverse in the standard of living of the different classes of the population.

(a.)—Comparative table showing the number of persons (males) engaged in the several occupations in 1871 and 1881 in the Madras Presidency (extracted from the Report on the Census of 1881).

	Male population, 1871.	Male population exclusive of Pudukota, 1881.
1. Persons engaged in the general and local government of the country	126,104	193,450
2. Do. in defence of the country	34,319	22,882
3. Do. in learned professions, literature, art and science, with their immediate subordinates	154,848	185,070
4. Do. in entertaining or performing personal offices to man	36,277	104,639
5. Persons who buy, sell, keep or lend houses or goods of various kinds including bankers, money-lenders and money changers.	425,116	176,544
6. Persons engaged in the conveyance of men, animals, goods and messages	63,376	163,342
7. Persons possessing or working the land or engaged in producing grain, fruit, grasses, animals or other products	5,211,178	6,453,839
8. Persons engaged about animals	38,042	106,380
9. Do. in art and mechanical productions	89,585	150,337
10. Do. in working and dealing in the textile fabrics and dress	755,676	720,404
11. Do. in foods and drinks	223,520	391,048
12. Do. in animal substances	5,253	63,281
13. Do. in vegetable	58,906	153,617
14. Do. in minerals	288,001	416,934
15. Laborers and others (branch of labor undefined)	2,295,917	510,585

NOTE.—The classification of occupations in the Census of 1881 was different from that adopted in 1871. In framing the above table, attempt has been made to re-classify the population of 1871 on the principles adopted in 1881. The results cannot, however, be fully relied on.

2. The very considerable increase in the number of persons engaged in "Personal service," item 4, will be noted. In regard to this, the Census report says:—"Increased contact with western ways, the incidents of railway travelling, competition in business, have all led to the greater development of personal services as a group of industries. The words 'hotel' and 'club' have grown into the native language and the things they mean have come into existence within the last few years. For the well-to-do traveller, the shoultry of tradition has, with its gratuitous shelter (and sometimes gratuitous entertainment), given place in every town to the private hotel, where the traveller is entertained for payment; while the Brahmin traveller, who formerly crept up the coast ten miles a day and cooked his rice at the chattram, now readily embarks in a steamer and shares with his paid fellow-clerk (*sic*) the services of a travelling cook of his own caste." The number of persons engaged in "Personal service" is, however, still only 1 in 139 in the Madras Presidency, while it is 1 in 14 in England, and this to some extent affords an indication of the number of wealthy persons needing personal services in the two countries.

3. The great decrease observable in the mercantile men and general dealers, item 5, is attributed to erroneous classification. The figures for 1881 include—mercantile men 78,268, and other general dealers 107,902. The first head comprises 46,041 merchants, 21,544 money-lenders and money-changers and 3,707 brokers. The number of merchants is absurdly overstated, as there are only 16,000 merchants in England, the most commercial country in the world.

4. The increase in the number of persons engaged in connection with land, item 7, is merely nominal, as the figures of 1881 evidently include agricultural laborers shown under the head "Laborers and others (branch of labor undefined)" in the Census of 1871.

5. The decrease in the number of "Persons working and dealing in textile fabrics and dress," item 10, is the result of the declining condition of the weaving industry owing to the competition of the Manchester cotton goods and also, latterly, to some extent of the machine-made goods from Bombay. The imports of cotton twist, which amounted to 4 millions of pounds in 1855-56, increased to 13 millions in 1870-71 and they are now (1887-88) 21½ millions. The imports of piece-goods increased from 825,406 pieces and 311,815 yards in 1855-56 to 94,600,201 yards and 11,469½ dozens in 1870-71 and to 139,360,368 yards and 1,150,450 pieces in 1887-88. While the weaving trade is a poor industry, it affords employment to a large number of persons, probably half a million male, as the women and children of weavers' families all work in the looms. That this is not a profitable industry may be inferred from the fact that among the weaving castes only 3 in every 1,000 of the males are returned as subsisting by "property." In 1871, the Board of Revenue instituted inquiries into the state of the weaving industry in this Presidency and the results are given in their Proceedings, dated 28th June 1871, No. 2605. The conclusion then arrived at was that the weaving industry was in a fairly healthy condition. The number of looms at work (279,220) showed an increase of nearly 42 per cent. as compared with the number of looms at work between 1856-57 and 1860-61 and on which the moturpha tax was levied, but the returns for the earlier period were imperfect and not to be relied on. The Board estimated the real increase at between 20 and 25 per cent. and attributed this result mainly to the abolition of the vexatious and inquisitorial moturpha tax. The total quantity of twist worked up into cloth was taken at 31½ million pounds, of which 11½ millions, or 36½ per cent., was imported and the rest country-made.

Another inquiry was instituted in 1889 by the Board of Revenue on a reference from the Government of India calling for "fairly accurate statistics of the area and probable outturn of cotton" in the Madras Presidency, and the results are embodied in the Proceedings of the Board of Revenue, No. 39, dated 12th February 1890, Revenue Settlement, Land Records and Agriculture. The average area under the cotton crop was ascertained to be 1½ million acres, and the probable annual outturn was fixed at 87½ million pounds, or at 50 pounds of clean cotton per acre with reference to the quantity of cotton clothing required per head of the population and having regard also to the exports and imports of cotton and cotton cloth manufactured. The quantity of cotton used locally was estimated at 28½ million pounds, 13½ millions being used by the spinning and weaving mills at work in the Presidency and the remainder being used by the poorer classes for spinning into the thread used for making coarser cloths used by the rural population. The number of hand looms at work in the Presidency was estimated at 300,000, and the quantity of twist worked up into cloth at 34½ million of pounds, of which 19 millions, or 55 per cent., were imported, 1 million mill spun and the remaining 14½ millions hand spun in the country.

6. In the number of persons engaged in the other occupations specified in the statement, it will be seen that there has been a very large increase; that in items 6, 12 and 14 may be particularly noticed. The increased facilities of communication between different parts of the country has led to a great increase in the number of carts and other conveyances, and railways, here as elsewhere, have not in any way reduced their number, but on the other hand have since increased it. Under item 12, the fish-curing industry is gaining in importance since 1881 on account of new facilities granted for the use of duty-free salt in fish-curing operations. The large increase in the imports of metals (valued at 11 lakhs of rupees in 1855-56, 40 lakhs in 1870-71, and 54 lakhs in 1887-88) and the great reduction in the cost of the articles has led to an extension of the demand for them and the prosperity of the metal industry. Among the persons included under item 14, 76,469 were gold and silver smiths, or 1 male goldsmith for every 408 of the total population, while in England there is only 1 goldsmith for every 1,200 inhabitants.

(b.)—Statement showing the varieties of Tenure held direct from Government during the official year 1889-90.

Nature of tenure.	Number of estates.	Number of villages.	Number of holders or shareholders.	Gross area in acres.	Average area of each estate.	Average assessment of each estate.	
	NO.	NO.	NO.	ACRES.	ACRES.	RS.	
1. Great Zemindaries paying more than Rs. 50,000.	Held by individuals under law of primogeniture.	14	9,183	14	6,783,549	484,539	1,96,908
	Held by individuals and families under ordinary law.	1	269	1	116,102	116,102	59,928
2. Large Zemindaries paying from Rs. 50,000 to Rs. 5,000 revenue.	Under law of primogeniture.	50	9,837	51	8,280,030	165,601	14,363
	Under ordinary law.	78	1,475	124	1,088,943	13,961	20,511
3. Zemindaries paying from Rs. 5,000 to Rs. 100 revenue.		612	3,162	929	2,506,258	4,095	1,432
4. Small Zemindaries other than those of cultivating communities paying less than Rs. 100.		94	429	116	275,047	2,926	54
5. Peasant proprietors paying separately * ...		2,843,710	26,728	4,615,740	21,133,179	7	14
6. Holders of wholly or partially revenue free tenures.	In perpetuity ...	433,298	28,247	778,197	8,185,537	19	11
	For life or lives ...	5,961	1,121	8,949	102,237	19	8
7. Landholders who have redeemed the revenue.		550	181	651	4,767	9	1
8. Purchasers of waste lands ...		464	138	495	27,436	59	82
Total ...		3,289,232	80,770	5,405,267	48,453,085	15	16

* For details see statement below.

Classes of puttahs.	Number of single puttahs.	Joint puttahs.		Total number of puttahs.	Total assessment.	Average assessment for each puttah.
		Number.	Number of ryots holding them.			
Ryots paying under Rs. 10 ...	1,419,869	450,825	1,308,989	1,870,694	RS. 71,86,747	RS. A. P. 3 13 6
between Rs. 10 & 30 ...	443,678	227,712	810,068	671,390	1,12,90,515	16 11 5
Do. do. Rs. 30 & 50 ...	109,322	53,898	288,033	163,220	60,98,921	37 5 10
Do. do. Rs. 50 & 100 ...	68,397	32,630	143,152	101,027	67,49,781	66 12 11
Do. do. Rs. 100 & 250 ...	26,998	11,889	49,278	38,887	55,73,105	143 5 1
Do. do. Rs. 250 & 500 ...	4,701	2,011	9,403	6,712	21,74,052	323 14 6
Do. do. Rs. 500 & 1,000 ...	1,292	440	2,877	1,732	11,18,110	645 8 11
Do. do. Rs. 1,000 and upwards.	318	107	956	425	6,55,304	1,541 14 3
Total ...	2,074,575	779,512	2,612,706	2,854,087	4,08,46,485	14 4 11

(c.)—Statement showing the number of transfers of Revenue estates during the year 1889-90.

Nature of Estate.	Number of transfers.			Total area in acres transferred.		
	By order of Court	By sale for arrears of revenue.	By private contract or gift.	By order of Court.	By sale for arrears of revenue.	By private contract or gift.
Zemindaris or permanently-settled estates ...	4	2	32	36,571	2,675	54,908
Ryotwar holdings ...	971	5,140	107,424	7,409	13,070	356,374
Inam tenures ...	208	194	5,200	1,384	1,416	43,765
Total ...	1,183	5,336	112,656	45,314	17,161	455,047

(d.)—Statement showing the classification of the incomes on which the

Classified items.	Incomes from Rs. 500 to Rs. 2,000 per annum.						Incomes of Rs.	
	Districts.		Presidency Town.		Total.		District.	
	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.
PART I.								
(a) Salaries, &c., paid by Government.	3,971	Rs. 57,645	1,208	Rs. 15,665	5,179	Rs. 73,310	1,295	Rs. 1,31,778
(b) Do. by local authorities.	1,141	10,655	177	2,996	1,318	13,651	61	4,815
(c) Do. by Companies, &c.	2,645	33,793	1,010	16,393	3,655	50,186	533	39,573
Total, Part I ...	7,757	1,02,093	2,395	35,054	10,152	1,37,147	1,889	1,75,666
PART II.								
(a) Banking Companies ...	41	781	41	1,104	82	1,885	21	2,609
(b) All other Companies ...	4	102	6	181	10	289	18	14,259
Total, Part II ...	45	883	47	1,285	92	2,168	39	16,868
PART III.								
(a) Interest on securities of the Government of India.	...	99	...	861	...	960	...	11,962
(b) Do. on all other securities.	...	...	...	...	...	...	...	265
Total, Part III ...	...	99	...	861	...	960	...	12,227
PART IV.								
(a) Professions.								
(1) Fine Arts ...	33	591	3	50	36	641	...	...
(2) Barristers, pleaders, and other legal practitioners.	1,020	18,686	14	401	1,034	19,087	220	24,607
(3) Medicine ...	18	307	7	179	25	486	1	191
(4) Other professions ...	237	3,537	23	544	260	4,081	27	4,188
Total (a) ...	1,308	23,121	47	1,174	1,355	24,295	248	28,986
(b) Commerce.								
(1) Agents, brokers, bankers, and contractors.	974	18,172	58	1,939	1,032	20,111	229	30,765
(2) General merchants ...	3,152	46,213	...	62	3,152	46,275	235	85,819
(3) Piece-goods merchants ...	1,659	26,076	68	1,320	1,727	27,396	91	8,250
(4) Grain merchants ...	3,280	48,623	7	132	3,287	48,755	187	14,263
(5) Indigo merchants ...	439	6,096	3	90	442	6,186	15	1,147
(6) Salt merchants ...	125	1,909	...	...	125	1,909	19	4,753
(7) Money lending and changing.	13,329	2,01,487	56	1,555	13,385	2,04,042	1,210	1,46,761
(8) Other merchants ...	719	10,081	...	225	719	10,306	65	9,451
Total (b) ...	23,677	3,58,657	192	5,323	23,869	3,68,980	2,001	2,51,209
(c) Transport, &c.								
(1) Cart and carriage builders and owners and livery stable-keepers.	107	1,374	23	520	130	1,894	4	1,950
(2) Ship or boat owners ...	139	2,046	6	192	145	2,238	42	6,290
(3) Hotel and inn-keepers and others.	59	905	4	126	63	1,031	10	917
Total (c) ...	305	4,325	33	838	338	5,163	56	8,157
(d) Trade.								
(1) Dealers in agricultural produce.	1,816	24,943	78	1,710	1,894	26,653	41	10,605
(2) Dealers in animals, animal and vegetable substances, not food, food and salt.	1,328	18,010	34	1,061	1,362	19,071	32	3,329
(3) Dealers in precious stones, &c.	273	4,101	7	287	280	4,388	11	1,103

Income-tax was collected in the Madras Presidency during the year 1890-91.

2,000 and upwards per annum.				Total.						Remarks.
Presidency Town.		Total.		Districts.		Presidency Town.		Total.		
Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	
	Rs.		Rs.		Rs.		Rs.		Rs.	
682	78,975	1,977	2,10,753	5,266	1,89,423	1,890	94,640	7,156	2,84,063	
22	2,849	83	7,164	1,202	14,970	199	5,867	1,401	20,837	
323	33,340	856	72,913	3,178	73,366	1,333	49,733	4,511	1,28,099	
1,027	1,15,164	2,916	2,90,830	9,646	2,77,759	3,422	1,50,340	13,068	4,27,999	
21	24,643	42	27,252	62	3,390	62	25,747	124	29,137	
9	6,938	27	21,192	22	14,361	15	7,114	87	21,475	
30	31,576	69	48,444	84	17,751	77	32,861	161	50,612	
...	54,134	...	66,096	...	12,061	...	54,995	...	67,056	
...	3,116	...	3,381	...	265	...	3,116	...	3,381	
...	57,250	...	69,477	...	12,326	...	58,111	...	70,437	
...	65	...	65	33	591	3	115	36	706	
47	15,435	267	40,042	1,240	43,293	61	15,836	1,801	59,129	
7	1,488	8	1,679	19	498	14	1,667	33	2,165	
5	1,410	32	5,598	264	7,725	28	1,954	292	9,679	
59	18,398	307	47,384	1,556	52,107	106	19,572	1,662	71,679	
51	24,647	280	55,412	1,208	48,937	109	26,586	1,312	75,523	
14	22,762	249	58,581	3,387	82,032	14	22,824	3,401	1,04,856	
29	11,950	120	20,200	1,750	34,326	97	13,270	1,847	47,596	
...	197	137	14,460	3,417	62,886	7	329	3,424	63,215	
4	866	19	2,013	454	7,243	7	956	461	8,199	
2	251	21	5,004	144	6,662	2	251	146	6,913	
26	8,893	1,236	1,55,654	14,539	3,43,243	82	10,448	14,621	3,58,696	
...	57	65	9,508	784	19,532	...	282	784	19,814	
126	69,623	2,127	3,20,832	25,678	6,09,866	318	74,946	25,996	6,84,812	
2	1,238	6	2,248	111	2,324	25	1,808	186	4,132	
1	234	43	6,524	181	8,336	7	426	188	8,762	
3	771	13	1,688	69	1,822	7	897	76	2,719	
6	2,293	62	10,450	361	12,482	89	3,131	400	15,613	
2	208	43	10,813	1,867	35,548	80	1,918	1,987	37,466	
16	4,121	48	7,444	1,360	21,333	50	5,182	1,410	26,515	
2	4,659	13	5,767	284	5,209	9	4,946	293	10,155	

Statement showing the classification of the incomes on which the

Classified items.	Incomes from Rs. 500 to Rs. 2,000 per annum.						Incomes of Rs.	
	Districts.		Presidency Towns.		Total.		Districts.	
	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.
		Rs.		Rs.		Rs.		Rs.
(d) <i>Trade—cont.</i>								
(4) Dealers in spirits and opium.	314	4,780	7	2,421	821	7,201	19	1,633
(5) Dealers in dress, &c. ...	954	13,905	3	1,192	957	15,097	45	3,759
(6) Dealers in other articles.	3,931	54,765	232	6,479	4,163	62,244	123	15,128
Total (d) ...	8,616	1,20,504	361	13,150	8,977	1,33,654	281	35,516
(e) <i>Manufacture.</i>								
(1) Manufacture of cotton, silk and woollen goods.	1,199	15,986	...	...	1,199	15,986	38	4,039
(2) Builders and artisans ...	50	588	5	251	55	839	..	...
(3) Manufacture of salt ...	168	3,007	...	...	168	3,007	32	3,351
(4) Manufacture of spirits, &c.	1	15	...	...	1	15	1	417
(5) Manufacture of metals, &c.	328	4,716	9	193	337	4,909	29	3,304
Total (e) ...	1,746	24,312	14	444	1,760	24,756	100	11,111
(f) <i>Property.</i>								
(1) House proprietors ...	361	6,579	195	4,854	556	11,433	63	7,150
(2) Newspaper proprietors ...	3	75	...	42	3	117	...	...
(3) Printing press proprietors.	21	361	9	177	30	538	...	...
(4) Taxable Estate holders ...	7	126	...	...	7	126	17	3,396
Total (f)	392	7,141	204	5,073	596	12,214	80	10,546
Total, Part IV ...	36,044	5,38,060	851	26,002	36,896	5,64,062	2,766	3,45,625
Grand Total, Parts I, II, III, & IV.	43,846	6,41,185	3,293	63,202	47,189	7,04,337	4,694	5,50,866

Inclusive of Rs. 22 relating to the tax on salaries paid by local

Income-tax was collected in the Madras Presidency during the year 1890-91—continued.

2,000 and upwards per annum.				Total.						Remarks.
Presidency Town.		Total.		Districts.		Presidency Town.		Total.		
Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	
	Rs.		Rs.		Rs.		Rs.		Rs.	
3	4,623	22	6,321	338	6,473	10	7,049	348	13,522	Number of persons assessed to income-tax in 1890-91 ... 56,809 Total taxable income, Rs. ... 6,51,21,700 Average income assessed per head, Rs. 1,148 Average assessment per head, Rs. 28-10-6 Number of ryots paying assessments of Rs. 200 and upwards ... 8,809 Total assessment, Rs. 39,47,466 Average assessment per ryot, Rs. 445 Number of ryots paying assessments of Rs. 500 and upwards ... 2,157 Total assessment, Rs. 17,73,414 Average assessment per ryot, Rs. 823 Number of income-tax payers per 100,000 of the population ... 165 Number of ryots paying Rs. 200 and upwards per 100,000 ... 29 Number of ryots paying 500 and upwards per 100,000 ... 4
1	890	46	4,649	999	17,664	4	2,032	1,003	19,746	
35	6,194	168	21,322	4,064	69,893	267	12,673	4,331	82,566	
59	20,700	340	56,316	8,897	1,56,120	420	33,850	9,317	1,89,970	
...	...	38	4,039	1,237	20,025	...	...	1,237	20,025
1	117	1	117	50	588	6	368	56	956	
...	...	32	3,351	200	6,358	...	...	200	6,358
1	1,792	2	2,209	2	432	1	1,792	3	2,224	
...	...	29	3,434	387	8,020	9	323	366	8,343	
2	2,039	102	13,150	1,846	35,423	16	2,483	1,862	37,906	
54	8,729	117	15,879	424	13,729	249	13,583	673	27,312	
4	1,468	4	1,468	3	75	4	1,510	7	1,585	
2	221	2	221	21	861	11	398	32	759	
...	...	17	3,396	24	3,522	...	...	24	3,522
60	10,418	140	20,964	472	17,687	264	15,491	736	33,178	
313	1,23,471	3,078	4,69,096	38,810	8,83,685	1,163	1,49,473	39,973	10,33,158	
1,369	3,27,461	6,063	8,77,847	48,540	11,91,521	4,662	*3,90,685	53,202	*15,82,206	

authorities for which classwar particulars are not available.

(e.)—Statement showing the amount of Government stock (public debt) held by Europeans and Natives, respectively, in 1834, 1850 and 1888, throughout India.

		Europeans.	Natives.	Total.
		Rx.	Rx.	Rx.
1834	... ..	20,439,870	7,225,360	27,665,230
1850	... ..	21,981,447	12,271,140	34,252,587
1888 *	... ..	70,895,590	24,065,239	94,960,829

* The amounts entered for 1888 do not include the special loans from the Gwalior Durbar, &c.

(b) The amount of stock actually presented for payment of interest was Rx. 54,582,992, Rx. 36,857,560 by Europeans, and Rx. 17,925,432 by Natives. The amount of enfaced notes held in London was Rx. 21,682,105. The balance of principal not presented for interest, viz., Rx. 18,695,732, was rateably distributed among Europeans and Natives in the proportion of the amounts presented by each for payment of interest.

(f.)—Statement showing the transactions of the Presidency, District and Post Office Savings Banks in India.

Years.	Number of Deposits.			Amount of Deposits including interest in thousands of rupees.		
	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.
				Rs.	Rs.	Rs.
1857-58	...	...	...	...	...	3,898
1862-63	...	...	...	...	...	4,167
1867-68	12,565	16,310	28,875	3,165	3,907	6,772
1872-73	13,631	28,236	41,867	4,915	8,558	13,473
1877-78	17,208	48,378	65,586	5,113	12,172	17,285
1882-83	20,232	68,614	88,846	7,815	23,321	31,136
1889-90	53,416	343,790	397,206	11,562	57,393	68,955

NOTE.—District Savings and Post Office Savings Banks were established in 1871-72 and 1886-87 respectively.

(g.)—Statement showing the Number and Value of Money Orders issued.

Year.	Number of Orders.		Value of Orders in thousands of Rupees.	
	India.	Madras.	India.	Madras.
			Rs.	Rs.
1867-68	120,107	9,794	6,816	528
1872-73	269,435	30,086	12,921	1,131
1877-78	259,680	36,192	9,847	1,333
1882-83	2,594,364	554,939	66,231	8,315
1889-90	6,750,000	847,852	1,46,500	17,213

(h.)—Comparative statement of the rates of value of labour in the several districts of the Madras Presidency for certain years compiled from schedules of rates in force* in the Public Works Department.

Description of labour.	Per.	Ganjam.	Vizagapatam.	Godavari.	Kistna.	Nellore.	Cuddapah.	Bellary.	Kurnool.	Chingleput.	North Arcot.	South Arcot.	Tanjore.
		2	3	4	5	6	7	8	9	10	11	12	13	14
<i>Skilled labour.</i>													
Bricklayers ..	Each.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	{ 1859-60..	0 4 11½	0 4 1	0 4 5½	0 4 11½	0 5 9½	0 5 5½	0 6 3½	0 6 1½	0 6 6½	0 6 6½	0 6 2½	0 6 4½
	{ 1874 ..	{ 0 5 4	{ 0 6 0	{ 0 7 0	{ 0 8 0	{ 0 7 6	{ 0 10 0	{ 0 10 0	{ 0 10 0	{ 0 8 6	{ 0 9 0	{ 0 8 0	{ 0 9 0
Recent years since 1883 ..	"	{ 0 7 0	{ 0 5 6	{ 0 7 0	{ 0 6 0	{ 0 10 0	{ 0 8 0	{ 0 10 0	{ 0 10 0	{ 0 6 0	{ 0 8 0	{ 0 10 0	{ 0 8 0
Carpenters..	"	{ 0 8 0	{ 0 6 0	{ 0 8 0	{ 0 7 0	{ 0 6 0	{ 0 10 0	{ 0 12 0	{ 0 12 0	{ 0 8 0	{ 0 8 0	{ 0 10 0	{ 0 8 0
	{ 1859-60..	0 4 7½	0 3 11½	0 4 8½	0 5 1½	0 5 2½	0 5 7½	0 6 1½	0 6 4½	0 7 3½	0 7 2½	0 5 11½	0 6 7½
	{ 1874 ..	{ 0 6 0	{ 0 5 6	{ 0 7 0	{ 0 8 0	{ 0 10 0	{ 0 10 0	{ 0 8 0	{ 0 8 0	{ 0 7 0	{ 0 10 0	{ 0 10 0	{ 0 9 0
Recent years since 1883 ..	"	{ 0 7 0	{ 0 5 0	{ 0 6 0	{ 0 8 0	{ 0 12 0	{ 0 10 0	{ 0 10 0	{ 0 10 0	{ 0 8 0	{ 0 10 0	{ 0 10 0	{ 0 8 0
Smiths ..	"	{ 0 8 0	{ 0 5 6	{ 0 8 0	{ 0 12 0	{ 0 8 0	{ 0 12 0	{ 0 12 0	{ 0 12 0	{ 0 10 0	{ 0 8 0	{ 0 12 0	{ 0 10 0
	{ 1859-60..	0 4 2½	0 4 2	0 5 0½	0 5 1½	0 5 0½	0 5 4½	0 6 4½	0 6 5½	0 7 1½	0 7 1½	0 6 0½	0 6 7½
	{ 1874 ..	{ 0 6 6	{ 0 7 0	{ 0 7 0	{ 0 8 0	{ 0 10 0	{ 0 10 0	{ 0 8 0	{ 9 12 0	{ 0 9 0	{ 0 11 0	{ 0 8 0	{ 0 6 0
Recent years since 1883 ..	"	{ 0 5 4	{ 0 5 6	{ 0 6 0	{ 0 8 0	{ 0 7 0	{ 0 8 0	{ 0 12 0	{ 0 10 0	{ 0 8 0	{ 0 8 0	{ 0 9 0	{ 0 8 0
Unskilled labour.	"	{ 0 6 0	{ 0 7 0	{ 0 7 0	{ 0 8 0	{ 0 12 0	{ 0 10 0	{ 0 10 0	{ 0 14 0	{ 0 8 0	{ 0 8 0	{ 0 11 0	{ 0 8 0
	{ 1859-60..	0 1 4½	0 1 2½	0 2 0½	0 2 0	0 1 10½	0 2 0	0 1 11½	0 2 0½	0 2 4½	0 2 4½	0 2 0	0 2 6
	{ 1869 ..	..	..	..	0 3 1	0 2 6	..	..	..	..	..	..	..
Adult coolies ..	"	{ 0 2 0	{ 0 2 0	{ 0 3 0	{ 0 3 6	{ 0 2 6	{ 0 2 6	{ 0 4 0	{ 0 2 8	{ 0 3 0	{ 0 2 6	{ 0 4 0	{ 0 3 6
	{ 1874 ..	{ 0 1 4	{ 0 2 0	{ 0 2 6	{ 0 2 6	{ 0 2 6	{ 0 2 9	{ 0 2 0	{ 0 2 3	{ 0 2 2	{ 0 2 4	{ 0 2 6	{ 0 2 0
	{ 1878 ..	{ 0 1 8	{ 0 2 0	{ 0 5 0	{ 0 3 0	{ 0 3 0	{ 0 3 0	{ 0 3 0	{ to 0 4 0	{ 0 3 0	{ 0 2 8	{ to 0 4 0	{ to 0 4 6
Recent years since 1883 ..	"	0 2 0	0 2 0	0 3 0	0 3 6	to 0 4 0	0 4 0	0 3 0	0 3 0	0 3 0	0 2 6	0 3 0	0 4 0
Boys ..	"	0 0 9	0 0 8½	0 1 3	0 1 4½	0 1 0½	0 1 2½	0 1 2½	0 1 0½	0 1 2½	0 1 0½	0 1 6	0 1 4½
	{ 1859-60..	0 1 0	..	..	..	..	..	0 1 6	..	{ 0 1 8	..	..	0 2 0
	{ 1874 ..	{ 0 0 8	{ 0 0 8	{ 0 1 0	{ 0 1 0	{ 0 1 0	{ 0 1 0	{ 0 1 0	{ 0 1 3	{ 0 1 0	{ 0 1 1	{ 0 1 2	{ 0 0 9
Recent years since 1883 ..	"	{ 0 0 9	{ 0 0 10	{ 0 1 3	{ 0 2 6	{ 0 1 3	{ 0 1 6	{ 0 1 6	{ 0 1 4	{ 0 1 4	{ 0 1 3	{ 0 1 6	{ to 0 2 0
Women ..	"	0 1 0	0 1 0	0 1 6	0 1 6	0 1 3	0 1 6	0 1 6	0 1 6	0 1 6	0 1 3	0 1 6	0 2 0
	{ 1859-60..	0 0 11½	0 0 10½	0 1 6	0 1 4½	0 1 3½	0 1 3½	0 1 2½	0 1 3½	0 1 4½	0 1 2½	0 1 3	0 1 0
	{ 1874 ..	{ 0 1 3	{ 0 3 0	..	..	..	..	0 2 0	..	{ 0 1 6	{ 0 1 6	..	{ 0 1 6
Recent years since 1883 ..	"	{ 0 0 10	{ 0 0 10	{ 0 1 6	{ 0 1 6	{ 0 1 4	{ 0 1 3	{ 0 1 4	{ 0 1 8	{ 0 1 8	{ 0 1 8	{ 0 2 0	{ 0 3 0
..	"	{ 0 1 3	{ 0 1 4	{ 0 2 0	{ 0 2 6	{ 0 2 0	{ 0 2 0	{ 0 2 0	{ 0 1 9	{ 0 2 0	{ 0 2 0	..	{ 0 1 6
	{ 1878 ..	{ 0 0 10	{ 0 0 10	{ 0 1 6	{ 0 1 6	{ 0 1 4	{ 0 1 3	{ 0 1 4	{ 0 1 8	{ 0 1 8	{ 0 1 8	..	{ 0 1 6
	{ 1878 ..	{ 0 1 3	{ 0 1 4	{ 0 2 0	{ 0 2 6	{ 0 2 0	{ 0 2 0	{ 0 2 0	{ 0 1 9	{ 0 2 0	{ 0 2 0	..	{ 0 1 6
Recent years since 1883 ..	"	0 1 6	0 1 0	0 1 6	0 2 3	to 0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
					0 3 0						0 1 6	0 1 6	

Comparative statement of the rates of value of labour in the several districts of the Madras Presidency for certain years, &c.—cont.

Description of labour.	Par.	Trichinopoly.	Madura.	Tinnevely.	Coimbatore.	Salem.	North Canara.	South Canara.	Malabar.	Civil Architect (Madras).	Garrison Engineer.	Wellington (Núlgiris).	Bangalore.
	15	16	17	18	19	20	21	22	23	24	25	26	27
<i>Skilled labour.</i>													
Bricklayers	Each.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
	1859-60 ..	0 5 11½	0 5 6½	0 5 0½	0 6 8½	0 6 11½	0 6 9½	0 7 0½	0 6 5½	0 7 1½	0 7 6	0 9 6	0 5 10½
	1874 ..	0 6 0	0 12 0	..	{ 0 10 0	{ 0 8 0	..	{ 0 14 0	0 12 0	{ 0 7 0	..	{ 0 10 6	0 8 0
	Recent years since 1883 ..	{ 0 8 0	0 10 0	0 8 0	{ 0 9 0	{ 0 10 0	..	{ 0 12 0	{ 0 10 0	{ 0 6 6	..	{ 0 15 0	0 9 0
Carpenters	1859-60 ..	0 6 11½	0 4 11½	0 4 1½	0 6 11½	0 6 8½	0 7 2½	0 7 0	0 6 3½	0 7 3	0 9 0	0 10 6	0 5 10½
	1874 ..	0 6 0	0 12 0	{ 0 8 0	{ 0 12 0	{ 0 8 0	..	{ 0 14 9	0 10 0	{ 0 7 6	..	{ 0 10 6	0 8 0
	Recent years since 1883 ..	{ 0 12 0	0 8 0	{ 0 6 0	{ 0 9 0	{ 0 10 0	..	{ 0 12 0	{ 0 8 0	{ 0 8 0	..	{ 1 0 0	0 8 0
	1859-60 ..	0 6 3½	0 4 10½	0 3 9½	0 5 10½	0 6 4½	0 6 7½	0 6 6½	0 5 5½	0 6 9	..	0 11 0½	0 6 10½
Smiths	1874 ..	{ 0 12 0	0 12 0	{ 0 12 0	{ 0 10 0	{ 0 9 0	..	{ 0 12 0	0 10 0	{ 0 7 6	..	{ 0 10 6	0 10 0
	Recent years since 1883 ..	{ 0 8 0	0 10 0	{ 0 8 0	{ 0 8 0	{ 0 10 0	..	{ 0 10 0	0 12 0	{ 0 8 0	..	{ 0 12 0	0 9 0
	1859-60 ..	0 6 0	0 12 0	0 12 0	0 10 0	0 9 0	..	0 10 0	0 12 0	0 8 0	..	0 10 0	0 12 0
	Recent years since 1883 ..	{ 0 40 0	0 9 0	{ 0 7 0	{ 0 9 0	{ 0 10 0	..	{ 0 14 0	0 8 0	{ 0 8 0	..	{ 1 4 0	0 10 0
<i>Unskilled labour.</i>													
Adult coolies	1859-60 ..	0 1 10	0 2 0	0 1 11½	0 2 1½	0 2 0½	0 2 8½	0 2 4½	0 2 8½	0 3 6	0 3 7½	0 3 6	0 3 0
	1869 ..	0 2 0	..	..	0 3 1½	..	..	0 3 4	0 4 8	..	..	..	..
	1874 ..	{ 0 2 6	0 4 0	{ 0 2 0	{ 0 4 0	{ 0 2 6	..	0 3 3	0 5 0	0 3 6	..	0 6 0	0 3 0
	Recent years since 1883 ..	{ 0 3 6	0 2 6	{ 0 3 0	{ 0 4 0	{ 0 2 0	..	{ 0 2 9	0 4 0	{ 0 2 6	..	0 5 0	0 3 0
Boys	1859-60 ..	0 1 0½	0 1 0	0 1 0½	0 1 1½	0 1 0½	0 1 7½	0 1 6	0 1 5½	0 2 0	0 2 2½	0 2 3	0 1 2
	1874 ..	0 1 6	0 2 0	{ 0 1 0	{ 0 2 0	{ 0 1 0	..	..	..	0 1 0	..	0 4 6	..
	1878 ..	..	to 0 2 3	{ 0 1 0	0 0 10	{ 0 1 0	..	{ 0 2 0	0 1 6	{ 0 1 9	..	{ 0 2 0	..
	Recent years since 1883 ..	{ 0 1 0	0 1 3	{ 0 2 0	{ 0 1 6	{ 0 1 3	..	{ 0 3 0	to 0 4 0	{ 0 2 6	..	{ 0 3 0	0 2 0
Women	1859-60 ..	0 1 1	0 1 0	0 1 0½	0 1 1½	0 1 0½	0 1 7½	0 1 4½	0 1 5½	0 2 6	0 2 7½	0 2 6	0 1 2
	1874 ..	0 2 0	0 2 0	{ 0 2 0	{ 0 3 0	{ 0 2 0	..	..	..	0 2 0	..	0 3 0	..
	1878 ..	0 2 0	0 1 3	{ 0 1 6	{ 0 1 6	{ 0 1 2	..	{ 0 2 0	0 1 6	{ 0 1 6	..	{ 0 3 0	0 1 3
	Recent years since 1883 ..	{ 0 1 6	0 2 3	{ 0 2 3	{ 0 2 6	{ 0 2 0	..	{ 0 2 6	0 2 0	{ 0 2 0	..	{ 0 3 0	0 2 0

(i.)—Statement showing the pressure of population on the land in the several districts of the Madras Presidency.

Districts.	Number of persons to a square mile according to the Census of 1891.	Average size of a ryotwar holding.	Average assessment of a ryotwar holding.	Proportion of dry and wet acreage to total ryotwar holdings.		Proportion of unoccupied waste to total ryotwar holdings.	Average rate of assessment per acre of occupied land.		Average rate of assessment per acre of unoccupied land.		Ratio of working population to total population.	Ratio of agricultural to working population.	Ratio of females to total agricultural and working population.
				Dry.	Wet.		Dry.	Wet.	Dry.	Wet.			
Ganjam	226	ACRES. 7·8	RS. 11·8	54	46	17	RS. A. P. 1 4 5	RS. A. P. 2 14 6	RS. A. P. 1 0 3	RS. A. P. 2 5 7	54	60	40
Visagapatam	164	12·6	29·0	68	32	7	0 5 11	5 5 3	1 10 10	4 14 10	70	65	42
Godavari	235	10·2	19·6	39	61	15	1 13 8	2 12 10	0 6 9	1 12 3	49	59	26
Kistna	220	11·8	17·4	85	15	17	1 7 5	3 12 3	0 15 4	4 14 3	50	62	29
Nellore	166	9·2	18·5	76	24	29	1 3 8	4 7 10	0 9 9	4 4 9	53	63	33
Cuddapah	145	7·4	9·5	90	10	30	0 12 3	7 1 3	0 6 4	4 14 7	61	71	40
Anantapur	184	14·6	11·2	93	7	45	0 10 2	5 0 3	0 11 6	4 2 1	60	74	40
Bellary	151	15·1	13·1	97	3	39	0 10 2	5 0 3	0 7 0	3 9 5	59	69	40
Kurnool	109	11·6	12·6	97	3	30	0 15 4	6 7 1	0 8 10	4 15 8	64	59	33
Madras	15,515	..	..	..	..	..	..	..	..	..	34	7	21
Chingleput	400	7·0	18·0	38	62	19	1 8 7	3 13 0	0 14 5	2 11 2	50	61	25
North Arcot	286	3·6	9·5	66	34	29	1 6 4	5 12 5	1 0 9	4 14 4	52	69	33
South Arcot	414	3·8	9·4	77	23	41	1 11 5	5 5 10	1 9 1	4 5 3	49	78	31
Tanjore	600	6·6	25·1	25	75	8	1 4 0	4 15 2	1 0 1	2 8 4	48	64	32
Trichinopoly	379	6·2	8·3	84	16	20	0 15 6	4 6 9	1 0 10	3 4 6	58	73	36
Madura	271	5·5	9·6	83	17	23	1 5 1	4 4 2	0 15 8	3 6 0	59	71	45
Tinnevely	356	7·1	12·9	83	17	6	0 13 3	10 4 10	0 8 8	5 3 9	52	63	37
Coimbatore	254	10·8	12·0	96	4	16	0 14 7	7 7 1	0 9 7	4 11 10	58	64	44
Nilgiris	104	26·6	19·0	97	3	40	0 8 7	2 4 0	0 10 9	2 14 10	61	63	37
Salem	260	6·6	9·6	92	8	31	1 2 3	5 14 6	0 13 9	3 13 11	60	67	46
South Canara	270	..	..	..	..	18	..	..	..	..	55	74	43
Malabar	475	4·1	9·4	49	51	41	..	..	..	..	47	53	39
Average	251	7·2	12·9	79	21	26·86	1 1 3	4 11 8	0 11 2	4 2 2	61	70	42

REMARKS.—1. The number of persons to a square mile entered for Ganjam, Visagapatam and Godavari is inclusive of the Agency Tracts in these districts; excluding the Agency Tracts, the number is 326, 452 and 407 respectively.

2. The figures in the last 3 columns refer to the population of 1881, similar information as per Census of 1891 not being available yet.

3. A comparison of the average rates of assessment of occupied and unoccupied cultivable lands will show whether the land available is of very inferior quality or not.

4. The extent to which women are employed in field labour may, to some extent, be taken as a measure of the standard of living in the district.

(k.)—*Extracts from Dr. Maclean's Manual of Administration on the economic condition of the labouring classes.*

Arcot, North.—The population is mainly rural. The ordinary agriculturist is strongly attached to his native village and rarely leaves it except to attend some religious festival. The railway has worked very considerable changes, and by raising the value of agricultural produce has materially improved the condition of the cultivating classes along the line. In the towns stone houses are not uncommon, but all the villagers and the vast majority of the urban population live in mud buildings. The household furniture of the ordinary cultivator, herdsman and small trader consists merely of a bed of wooden planks (*visoopalagay*), a bench and one or two boxes. The land under cultivation is reported at 578,731 acres (dry 377,715 and wet 201,016) or only 13 per cent. of the district area. Most of the individual holdings are very small, paying less than Rs. 25 per annum. A cultivator paying more than that may be called a moderately large holder, while those paying more than Rs. 100 per annum are few in number and wealthy. The profits derivable from a holding of 5 acres average from Rs. 8 to Rs. 10 per mensem. From *ragi* the people make porridge (*sankaty*) which constitutes the ordinary food of the masses. Rice, though sometimes mixed as a luxury with the cheaper grains, is eaten as a regular meal only by the wealthy. Male labourers earn from Annas 2 to Annas 2-8 per diem and females about half as much. The wages of a working goldsmith or blacksmith are 6 annas a day; of carpenter or bricklayer 6 annas to 8 annas. The rate of interest for money lent on personal security varies from 12 to 36 per cent. per annum. On the security of personal goods it averages 12 per cent. and with a lien on crops 18 per cent. From 6 to 8 per cent. is considered a fair return for money invested on land.

Arcot, South.—With a holding of 5 acres, the peasant is not so well off as a retail shop-keeper, making a net income of Rs. 8 a month. The mass of cultivators, however, hold less, and although the expenses of an ordinary cultivator with a wife and 3 children may be calculated at only Rs. 3-0-0 to Rs. 4-8-0 per mensem, they are as a rule in debt. Twenty acres would be considered a large holding; less than 2 acres reduces the cultivator to a hand-to-mouth subsistence. Under the regulations in force, cultivable waste is being annually taken up for casuarina and cashewnut. Agricultural and day-labouring males earn Annas 2-8 to Annas 3-4 per day and females about half as much. Smiths, bricklayers, carpenters obtain 6 annas a day on the average. Since 1850 wages have risen 50 per cent., in some cases 75 per cent. A comparison of prices of food-grains in the years 1850-51, 1860-61 and 1870-71, all average years, shows a general rise in the second decade with a fall in the third decade. The district contains a large number of field labourers called *pudyauls* of the Pariah caste, who receive payments in kind and are, as a rule, farm hands engaged by the season, but sometimes permanently attached to the estate. The mass of cultivators are tenants with rights of occupancy terminable at their own option. On private estates the cultivators, where not *pudyauls*, are tenants-at-will, paying rent to the intermediate landlord, sometimes in cash but often in kind and liable to ejection at the end of the season. The rates of interest vary from 12 to 24 per cent. on the security of personal goods; from 6 to 9 per cent. on large transactions and from 12 to 18 per cent. on personal security with a lien on a crop. 5 to 6 per cent. would be considered fair return for money invested on land.

Bellary and Anantapur.—Prices have for many years been steadily rising, and, where money payments obtain, agricultural labourers and ordinary artisans now receive double and even treble the wages given before 1850. The field labourers, however, are as a rule paid in kind and the rise of prices has not affected them. In other cases the cultivator class has benefited; the cotton-growers notably, many of whom during the American war made considerable fortunes. Rice during 1840-50 averaged 24 lb. for Annas 8, between 1850-60 rose to 20 lb., and since 1860 has averaged 10 lb. for Annas 8; cholam during the same period rose from 58 to 38 and 23 lb. for Annas 8; and *ragi* from 62 to 46 and 25.

Canara, South.—The ruling retail prices of food-grains, &c., in 1883-84 per garce of 9,600 lb., were for best rice Rs. 400; paddy Rs. 148; gram Rs. 237. The wages of day labourers have increased since 1850, an ordinary male labourer being now paid Annas 3 and a female Annas 2 a day instead of Annas 2 and Annas 1½, respectively, in 1850. Smiths and bricklayers who in that year obtained Annas 4 now get Annas 8 and carpenters now get Annas 8 who then got Annas 6. The *Holeyas*, answering to the Pariahs of Madras and the *Ruhan* of Bombay, are a class who live by hire as unskilled labourers. They are paid in paddy or rice, and their wages are subject to deductions on account of debts contracted to meet the expenses of marriage. In gathering the harvest and storing it up they are not paid so much per day but receive ⅓ of the crop; so also for preparing rice from paddy, they receive 6 lb. of rice for preparing 84 lb. At the time of transplanting and reaping, females are largely employed and are generally paid 4 lb. of rice per day. Before the British rule the *Holeyas* were the slaves of the *Wurgdars* and even to this day they remain in a state of modified serfdom; but the coffee estates are drawing large numbers from their original homes and labour market is being largely ruled by the ordinary laws of supply and demand.

Godavari.—In 30 years the population has doubled, and, thanks to the splendid system of navigable irrigation works, the agriculture and commerce of the district are in a most prosperous condition. Great improvement has taken place of late years in the quality of the food-

grains raised in the district owing to the extension of irrigation by canals. A farm, 100 acres in extent, would be considered a large holding for an agriculturist, one of 30 acres a middle-sized one, and one of 5 acres a very small one. Government tenants have a permanent right of occupancy so long as they pay the Government assessment. In zemindary estates, on the other hand, the cultivators are mostly yearly tenants. A number of landless labourers are employed in cultivation, paid sometimes in money and sometimes at a fixed rate in grain, but never by a regular share of the crop. Wages have more than doubled since 1850. A carpenter, smith or bricklayer now earns Annas 8-1 in towns and Annas 7-5 in villages and an agricultural labourer 3 annas. Women employed in weeding and transplanting are paid at from one-half to two-thirds of the rates for men, while the children receive a lower rate. Paddy or unhusked rice, which in 1850 was returned at Rs. 24 per garoe (9,860 lb.), is now (1884) worth Rs. 68 per garoe.

Kistna.—The people of the district are generally poor, but an exception must be made in the case of the ryots of the delta, who are, as a rule, very well off. Throughout the delta the houses are, as a rule, built with brick-walls and tiled or terraced roofs; in other parts they are of mud walls with terraced roofs. Rice is the food of all classes in the delta, but only the well-to-do people use it in other parts of the district. The total monthly expenditure of a prosperous shopkeeper's family, consisting of 5 persons, would be about Rs. 14 and that of an ordinary peasant about Rs. 8. The district contains numerous wells. The daily wages of coolies and agricultural labourers in 1850 were from Anna 1 to Annas 2; in 1876 from Annas 1-3 to Annas 4 and Annas 1-4 to Annas 3, respectively. Bricklayers and carpenters from Annas 4 to Annas 6 and Annas 5 to Annas 8 a day, respectively, while 16 years ago they earned Annas 2-6 to Annas 4 and Annas 2 to Annas 4, respectively. In 1883-84 skilled labourers—average, Annas 7, others, Annas 4.

Malabar.—The peasantry of Malabar are no exception to the general rule, dividing this class into those who borrow and into those who lend. The borrowers among the actual cultivators are much more numerous than the lenders, and borrowing, owing to certain characteristics in the prevailing tenure, is rapidly on the increase. The wages of artisans and labourers have been steadily increasing. Coolies, who in 1800 earned 1 anna and in 1850, 2 annas, earned in 1876-77, 5 annas a day, and skilled workmen, whose wages in 1850 varied from 5 to 6 annas earned in 1876-77 from 8 to 10 annas. Agricultural labourers are always paid in kind at the daily rate of 5 lb. of rice for a man and 4 lb. for a woman.

Tanjore.—Wages of agricultural labour are almost invariably paid in grain. The ordinary rates are three-fourths of a merkai or 3.87 lb. of paddy (giving about 2½ lb. of clean rice) per diem for a trained labourer, male or female, and one-half merkai for inferior adult labourers; boys and girls receive half the rates. In towns, wages are paid in money, the ordinary daily rate for an adult male being Annas 4-4³/₈ in 1841-42 to Rs. 1-13-0* in 1876-77, for children

* Sic.

1 anna each. Skilled labourers, such as bricklayers, stone-masons, carpenters and smiths are paid according to the nature of the work from 5 to 8 annas a day. The money wages in all these cases are generally twice as high as it was twenty-five years ago and in some cases the increase is still greater. Prices of all articles of food have risen in about the same ratio. The village sales of paddy, the staple produce of the district, on which the original commutation rate for the assessment of irrigated land was calculated, show that the average price of the Tanjore kalam equal to 12 merkals or 62 lb. has varied from Annas 7 in 1850-51 to Rs. 1-7-0 in 1875-76. Landless labourers constitute about one-half the adult male population of the district and of these nearly two-thirds are engaged in agriculture. They are chiefly Pullers and Pariahs who are permanently attached to the farms. The remainder are low-caste Sudras, who have immigrated from time to time from the Marava country lying between the Cauvery delta and Cape Comorin.

Coimbatore.—Agriculture day-labourers or coolies earn 3 annas per diem, women 2 annas and children 1 anna. Blacksmiths, bricklayers, carpenters receive from Annas 6 to Annas 14 per diem. Since 1850 the rate of wages for skilled labour has risen from 25 to 80 per cent. and prices of food have doubled. Rice which in 1850 was selling at Rs. 1-8-0 per maund (80 lb.) now sells at Rs. 3; cholam formerly Annas 10-8 per maund now costs Rs. 1-6-0; wheat once Rs. 1-8-0 per maund now sells at Rs. 3-4-0; salt has risen from Rs. 2-1-8 per maund to Rs. 2-15-3; and country liquor (arrack) now sells from Rs. 3-4-0 to Rs. 4-4-0 per gallon.

Kurnool.—The ryots, as a rule, cultivate their own lands. Owners of very large holdings sublet some of their lands and employ labourers on others. The wages of day labourers and artisans are usually paid in kind. When paid in cash, coolies receive from Annas 2-6 to Annas 3 a day; blacksmiths, bricklayers, carpenters Annas 4 to Annas 12. The average price of best rice in 1883-84 was Rs. 3-3-8 and of cholam Rs. 1-4-1 per maund of 80 lb.

Nellore.—The average prices of produce per maund (80 lb.) were rice Rs. 3, inferior food-grains Re. 1, indigo Rs. 149, cotton Rs. 15. The daily rates of wages are, skilled labour 12 annas at Ongole and Kanigiri, 6 annas in most places, and 4 annas in some; for unskilled, Annas 6 at Atmakur, Annas 2-6 in most places and Annas 1-6 in some.

Salem.—On a holding of 2 acres *wet* and 3 acres of *dry* land the net profit would not probably exceed Rs. 60 per annum or Rs. 5 a month. The mass of the peasantry are in debt. The habit of indebtedness is so ingrained in their nature that if they all started fair tomorrow,

50 per cent. would be in debt again in a year. One man is held to be sufficient for the ordinary daily labour on a farm of 3 acres of wet or 6 acres of dry land, if assisted in the heavy work of planting, weeding, reaping and threshing. His wages would be 480 measures of grain per annum = Rs. 12-8-0 plus an annual money payment of Rs. 3, the wages in the northern being lower than in the southern taluks. Twenty-seven measures of seed are required for an acre of wet and 6 measures for an acre of dry land. The highest Government wet rate in the district is Rs. 14 per acre and the lowest is Rs. 11-9-0, exclusive of local cesses; the highest for dry lands being Rs. 5 and the lowest Annas 4. The customary rates of wages for unskilled labour are, for men Annas 2; for women Annas 1-6; for children, male or female, Pies 10. The Wodder or Naway caste get twice as much, but they do generally task work, by which they gain more than by daily wages. The wages of a working goldsmith vary with the value of the materials, but may be taken on an average to be Annas 8 per diem. A blacksmith gets Annas 8; a carpenter from Annas 8 to Annas 10; bricklayers from Annas 6 to Annas 10. During the 10 years ending 1874, the prices at Salem town per garce or 9,360 lb. in February and March, when the ryots sell, averaged Rs. 108 for rice and Rs. 115 for cholam or great millet.

Tinnevely.—In 1883-84 the average rates of wages were for unskilled labour in towns Annas 2-10 and in villages Annas 2-4 a day. The price of rice in the same year was Rs. 3-12-11 per maund (80 lb.) and of cumbu, the staple food of the district, Rs. 1-9-2.

Trichinopoly.—Agricultural labourers are generally paid in grain. From 1881-82 to 1883-84 their money wages averaged Rs. 5-5-0 a month. The wages of common masons, carpenters and smiths averaged Rs. 15-2-1 a month. The average price of second-sort rice during the 5 years ending 1883-84 was 15-23 imperial seers for 1 rupee; in 1879-80, 12-05; in 1880-81, 14-34; in 1881-82, 16-31; in 1882-83, 16-10; in 1883-84, 17-36 seers for 1 rupee. Similarly the price of cumbu (the staple food) in the 5 years ending 1873 varied from 15 to 43; in 1879 from 15 to 23; in 1880 from 23 to 30; in 1881 from 24 to 34; in 1882 from 28 to 39; in 1883 from 30 to 43 seers for 1 rupee. An imperial seer equals 2-2046 lb.

Vizagapatam.—Prices of grain have risen very considerably during the last few years. The rate of wages has also risen, but not in the same proportion.

✓ (1.)—*Opinions of certain gentlemen on the present economic condition of the people as compared with their past condition.*

(1) *Note by C. Nagojee Row, Esq., B.A., Inspector of Schools, Northern Division.*

People who talk of the poverty of India do so in a very vague way. The country is poorer than it was 30 years ago; it is poorer than England, France or Germany; it is not so rich as it might be under more favorable conditions—are three distinct propositions having no necessary connection with each other, but newspaper writers and others who write about the poverty of our country now mean one thing and now another, and do not, I fear, carefully distinguish between these different propositions.

One may admit the two latter propositions without admitting the truth of the first, but even with regard to the proposition that India is poorer than most European countries, I wish to state that drawing inferences from the production or value of production per head of population is not quite safe. The necessities of the people of different countries, the climatic conditions under which they live, the sort of house accommodation, and the kind and quantity of food, &c., they require for comfortable living, should also be taken into account in judging of the relative riches of different communities, and if these things and the distribution of wealth among the various classes are considered, I doubt very much whether the bulk of the Indian population is very badly off compared with the bulk of the English people. Dr. Dhanakoti Raju, who has just returned from Europe, is of opinion that the condition of the lower classes in India is really much better than that of corresponding classes in England.

With regard to the proposition that India might be richer than it is, I must say it might be. If the cost of administration were less, home manufactures were encouraged, and our interests were not sacrificed, as they sometimes are, to English interests, the people more energetic, more intelligent and more enterprising, the country would be very much wealthier than it is at present.

About the first proposition I can only give my general impressions and what appear to me to be reasonable deductions from well-known facts. I shall at first consider the condition of the land-owning classes. It is admitted that Government had the greatest difficulty formerly in collecting revenue and in inducing people to keep lands under cultivation. The reason was that prices were so low that the ryots found the greatest difficulty in realizing by the sale of the surplus produce of their lands sufficient to meet the Government or Zemindar's demand. The land also consequently had little or no value. Now, no such difficulty is experienced, every inch of good land is under cultivation and the price of produce and land, I am informed, has quadrupled itself during the last 30 years. The opening out of the country by means of roads, railways and canals and steamer communications have brought the markets of the world within the reach of the Indian ryot, and he has no difficulty in disposing of the produce of the land which remain over and above his requirements. Assuming that the ryots of the present day are not more extravagant

than their fathers, and admitting that every year they grow more than they require for their consumption, it follows, as a matter of course, that they should be richer now than they were 40 years ago. Security of property is one of the inducements to lay by money, &c. When an individual or a community gets richer, there is generally perceptible a rise in the standard of their living, and this is noticeable everywhere among the agricultural classes, but notably in the Godavari and Kistna, which are exceptionally favored. An intelligent friend, who remembers the state of things 40 years ago, states that, while then ryots lived in poor mud huts, had nothing better than earthen pots, no jewels and no furniture, they now live in tiled houses, wear better and more clothing, have a number of silver and gold ornaments, and even some furniture. This, he says, is a certain proof of some wealth. The staple food of the people is now rice, whereas it was formerly ragi or cholam; another sign of prosperity is that the better class of ryots, instead of selling produce immediately after harvest to pay Government and other demands, generally store it up, and sell it when prices go up. They have credit, too, now; and find no difficulty in raising loans when they wish to do so. With them agricultural laborers, especially in these parts (I hear Tanjore is an exception) have prospered. They get plenty of work in the cultivating season; and in the dry weather in executing the necessary repairs to, and clearance of, the numerous irrigation and navigation channels in the district. The prosperity of the agricultural community implies also the prosperity of the trading community. Against this, however, is to be set the pressure which the landless and old manufacturing classes are feeling. The condition of the weavers is everywhere lamentable. Their occupation is gone; and they have not had time enough to reconcile themselves to their new lot and to adapt themselves to changed circumstances. The extinction of native manufactures means, I suppose, the loss of so much wealth to the community and suffering to the manufacturing classes; but the net result of British administration up to now has been an increase, and not a decrease of national wealth. This is the impression of most people whom I have consulted. I have no figures at hand to establish this.

It is true the cost of administration has considerably increased of late, the public debt has swelled, and the fall in the value of the rupee is telling heavily on our finances; making allowances for these and the increase in taxation they imply, the country, owing to the security it enjoys and the facilities afforded for transport of produce and goods, is very much better off than in 1850.

The increase in the area of land under tillage, the starting and successful working of spinning and weaving mills, and the discovery of coal in several parts of the country, are all factors in the question.

(2) *Note by S. Seshaiyar, Esq., B.A., Professor, Government College, Kumbakonam.*

I examined some bundles of old accounts in the possession of some of the merchants of this town. The information to be gathered from them is not as satisfactory as one could wish it were. Still there does not appear to be any doubt about certain broad facts.

1st.—Brass and copper vessels are much cheaper now than they were between 30 and 40 years ago. The average price of brass wrought into vessels, such as தாம்பாளம் and கங்காளம், &c. was 8 annas a seer, or, in other words, 7 seers for a pagoda, whereas now it is 11 or 12 seers, and 4 years ago before the Paris Syndicate raised by compact the price of copper it sold at 14 seers the pagoda. Copper was likewise dearer in the same ratio. Roughly it may be said that the price of brass and copper vessels has cheapened by between 30 and 40 per cent. This is due, of course, to the enormous importation of metallic sheets from Europe. Formerly they had to make brass here. It is a mixture of copper and tin. And there is the notion that brass pots and other vessels of those days were purer in quality and more durable. Everywhere, even in villages, and among the lower classes of the population, the journeymen laborers included, brass pots, plates and bronze cups have taken and are taking the place of the earthen vessels. Even for cooking purposes they use the metallic vessels.

2nd.—As regards clothing, there is no doubt that Manchester goods are steadily driving out of the market the home-woven cloths, and this because of the great cheapness of the former. It is difficult to compare the prices of these days with those that obtained thirty years ago. Still, roughly, it may be estimated that cloths of nearly the same quality are cheaper by 40 per cent. Then a ten, six, as it is called a தேவத்தி and அக்கவஞ்சிரம், of rough kind could not be had for less than Rs. 1-12-0; 8 yards of jaconet will do for it, and you can get it at annas 2 and pies 3 a yard, i.e., Rs. 1-2-0 the whole. Country-spun cloths are dearer than Manchester manufactures or those of Bombay mills; but even for them the yarn is all English. In towns, at all events, 80 per cent. of the male population buy Manchester cloths. The higher classes of females in this part of the country wear country manufactures of the silk and colored kind. Comparison of prices here seems almost hopeless; fashion has changed so enormously during these 30 or 40 years. Looking into a large bundle of sales of cloths, I find that female cloths, 99 per cent. of them, varied in price between Rs. 3 and 7. These cloths have been substituted by others whose average price may be put down at least at Rs. 10. These, of course, are much prettier in appearance, and contain far more of silk. I am not prepared to say that cloths of the same quality would be cheaper now than in those days. What of cheapness in the material used may be made up by the increased rates of wages, but one thing is certain that the better classes wear clothing now nearly three times as costly as those worn by their grandmothers. This

fact may in itself be worth noting. The lower classes, including the working classes—by *lower* I don't mean lower by caste, but chiefly by wealth—are much more decently clothed than they ever were. For Rs. 1-12-0 or Rs. 2 they get a female cloth, of cotton entirely—the work of Bombay mills or English; they get a cloth of the same pattern as the *Qasrur* cloth. Within my own knowledge in this town, *i.e.*, during the last 20 years, the dress of the lower classes has vastly improved; and this improvement is more than half of it due to cheapness of clothing.

And just a few words on the economic question you are busy with. I have no idea of the results you have arrived at, or even of the exact lines on which you have been working. Still I shall venture to say a few words although I know that the question has to be looked at from various points of view.

I have a pretty vivid recollection of how things were in South Arcot and in this district 35 years ago when a boy. I had opportunities of travelling through South Arcot and Tanjore. I have travelled, too, over the same parts of the country recently. In the villages, substantial brick-built houses have now taken the place of thatched houses of old; brass and copper vessels, as also of bronze and tin, are used where earthen and wooden vessels were used; clothing is decidedly better, far more elegant and costly; and five-times at least more of gold and silver jewellery than in former days. I am not prepared to say that everywhere in the country it is so. But it is so in most places I have visited. Whether people are more wealthy or not, there is far more display of wealth now than there was in days when I was a boy of ten. And almost every intelligent elderly man I have conversed with has told me the same as his observation. Another significant fact is the rise in the price of land in this district as elsewhere. Forty years ago a relation of mine who owned lands near Karikal, sold 15 velies or 100 acres of land for Rs. 2,000, and the same would sell now at Rs. 20,000, *i.e.*, ten-fold. Confining ourselves to the last 50 years only, I am not inclined to believe in the cry of increasing poverty of the country. Beyond a shadow of doubt, people are now better fed, better clothed and better housed. Whether the country might not be far richer, were it not for this or that, is another question which it is needless to enter into. But at the same time I may mention there are certain vices which are rapidly developing and which need arresting—1st, falsehood, 2nd drunkenness, 3rd, want of thrift. These vices are not confined to towns, but are on the increase in villages also. On the bearing of these on the future economy of the country it is useless for me to dwell on.

(3) *Change in Godavari District since the construction of Anicut.—Noted by S. Nathamunni Mudaliar, Esq., Pensioned Tahsildar, Godavari District.*

The construction of the anicut across the Godavari is a great boon to this part of the country. This mighty work was commenced in 1846 and completed in about 1850. Previous to its construction, the district depended on rain and rain-fed tanks and the fitful supply of water from the river. Paddy was not so plentiful as now. The cultivation of paddy varied with the diversity of the season. In years of drought, famine was the inevitable lot of the people and both men and cattle suffered. Since its construction, the district is intersected with canals, useful not only for purposes of agriculture, but also for navigation. There are two main canals in the Western delta—the Ellore and Narsapur canals. In the Central delta, there is one—the Amalapore canal. In the Eastern, there are five—the Samalcottah, Cocanada, Coringa, Mandapeta and Bank canals. There is also a Bank canal in each of the other deltas. All these are navigable, and from these proceeds a number of irrigation channels and paddy transplantation has immensely increased. Sugar plantation, which was rare in this district, is now to be seen almost everywhere. The extent of cultivation is acres 794,829 as given in the jamabandi report for fasli 1297 (1887-88).

2. For the transport of produce thus plentifully raised, there is considerable facility afforded by the introduction of canals, and this has resulted in the increase of price of every article. In 1854, when the Western canals were only in progress, and I first went to Narsapur, the price of paddy on that side was only Rs. 6 or 8 for a putty of 200 kunchams (533 Madras measures or 66 marakals). Now it is Rs. 20 and it sometimes rises to Rs. 24. In the famine of 1876 and 1877, the price rose to Rs. 50, there having arisen a great demand for it from different parts of the country. The introduction of coasting steamers in addition to navigable canals afforded easy passage for transshipment of goods. The wealthier classes were much benefited and the condition of ryots was so much improved by the general high prices that instead of being in the hands of sowcars, they were sowcars themselves. Even now, the majority of them are not in their hands. They have enough to pay for Government dues. The rich ryots lend money largely on inam lands, taking them on long leases. The inamdars in general being poor Brahmins, are not capable of cultivating the lands themselves, while the ryots have means enough for carrying on extensive cultivation. They have enough of cattle, ploughs and laborers. The famine of 1876 and 1877 brought in a considerable number of poor people from the neighbouring districts of Vizagapatam and Ganjam, who found employment here in various ways. They engaged themselves as field laborers, coolies, palanquin bearers and domestic servants. This rendered labor cheap. Most of them have remained here permanently, and some are so far improved in their condition as to become farmers themselves.

3. Besides the staple article of paddy, there are other crops, such as gingelly and ragi, which take canal water when timely rains fail. Chillies, turmeric, onions and garlic also take canal water and are charged as wet crop. Tobacco is another article which is largely raised in these parts. The finest tobacco is from the Lankas (islands) in the river. This is exported to Moulmmein and other places. The Lankas are sold by auction for 3 or 5 years for considerable sums. They are so sold periodically because of the baneful or beneficial effects of inundation almost every year. Some are swept away, while others are enlarged and enriched by accretions and rich deposit of alluvial soil.

4. The vast increase in agriculture by irrigation has very materially improved the condition of ryots. They have learnt to build substantial and fashionable houses and upstairs buildings unlike their former thatched and slovenly ones. There has been considerable improvement in the manufacture of jaggery. Iron mills for extracting juice from sugar-cane are in general use now in the place of wooden ones, which are not so effective in getting out all the juice. There has not been any improvement in the implements of tilling. The ploughs of old are still in use, which do not furrow the land deep. Some years back, the Swedish plough was brought into this district and several experiments were made, but this was found too heavy for the ordinary bullocks here and the attempt to introduce it failed. Even the richer ryots found no use with it, for the land here requires no great tilling; it is flooded with canal water for some time before tilling and the land easily turned up and transplanted. A second crop is also raised, but it is of inferior quality. It is only of 3 months' growth from February to April and is chiefly used by the laboring classes. The land has become very valuable. An acre of land sells from Rs. 100 to Rs. 300, and the inams from Rs. 200 to Rs. 500.

5. Prior to anicut, the joint-rent system was in use. Each village was rented out jointly to the ryots of the village, and the leading men and men of substance were held responsible for the payment of Government dues. On account of paucity of produce owing to failure of rain, the Amarakam, as the leasing out was called, was a matter of very great difficulty. Nobody used to come forward to take up the village or a portion of it, and the Tahsildars used to force it on some men of substance. It was really a painful sight. Now, the land has acquired so much value by irrigation that almost every inch of land is taken up and the Government dues easily paid. There is great competition among ryots to secure a right to the land. They come forward with darkhasts even at the end of the fasli, offering to pay the assessment for the whole year, though they could derive no benefit in that year. The renting system has entirely disappeared except in the hill tracts, and the ryotwari has taken its place. By this system, each ryot deals directly with the Government and reaps all the benefit of his labor. He commands more respect now, enjoys more comforts, wears better clothes and lives in a more comfortable way.

6. In the hill tracts, the joint-rent system is in use, but the villages are given away for a fixed sum and not rented out for a term of years as was the case before the disturbance of 1879. The condition of the people in these parts is also much improved. The rioting of 1879 compelled the Government to clear the jungles and lay roads. The communication to the hill tracts being more easy now, the hillmen have come more in contact with the people in the plains and learnt the real value of things which they used to dispose of at a very cheap rate in their own places or in the periodical markets on the outskirts near the plains. Tamarind, myrobolams, soapnuts, hill-oranges, timber, honey and wax are the chief products of those parts. The price of these articles has risen considerably, and the hillmen are in a much better condition than before. Paddy is also in use in these parts, the clearance of jungles and communication by roads having rendered cart traffic easy. The food in general use here is chiefly paste from tamarind seeds, mango seeds and toddy from jiluga trees, which yield toddy abundantly. Jonna is also in use in some parts. Transplantation of paddy is carried on under tanks in some places, the people having learnt it from those in the plains. Survey and settlement are also begun to be made. This will gradually find its way into the more interior and the people will become more settled. Their education is also attended to now. Local Fund schools are established in certain localities and there is also a Superintendent of Hill schools.

7. The Local Fund Act has greatly added to the convenience of the people everywhere. Roads have multiplied; the indigenous schools considerably improved and their number increased; sanitation attended to; tanks and wells dug even in remote places. The number of village schools has so considerably increased that there are now four Deputy Inspectors (Sub-Assistants) and one Assistant Inspector for the whole district in the place of one Deputy Inspector some 7 or 8 years ago. There is besides an Inspecting Schoolmaster for each taluk. The Sub-Assistant Inspectors are stationed, one at Narsapur, another at Ellore, a third at Rajahmundry and a fourth at Cocanada. The district is considerably in advance in this respect also.

8. The improvement in all directions which has been the source of happiness to the people has also been the source of great litigation. Much of people's money goes to swell the revenue of civil courts and to fill the pleaders' purse. People are more reckless in their proceedings and squander away their money, caring only to win their cause, good or bad. The country is in every way in a prosperous condition and it is quite unlike what it was prior to the construction of the anicut. Sir Arthur Cotton, to whose genius this gigantic work owes its existence, seems to have estimated the land revenue of the district at 22 lakhs and expected to realize 50 or 60 lakhs when the whole project was complete, as will be seen from the Manual of the district.

Now, from the jamabandi report for fasli 1297, the land revenue appears to be 38 lakhs and odd. Other cesses, peishoush from zemindari estates, quit-reat on inam and inam villages, come up to 14 lakhs and odd. Salt, abkari, opium, ferry fund and income-tax amount to upwards of 6 lakhs. The grand total of the revenue of the district from all sources reaches nearly that amount which the great benefactor, Sir Arthur Cotton, roughly estimated some 40 years ago. The present project of Lord Connemara of connecting this part of the country with Madras by means of railroads will still more develop the resources of the country and secure that felicity to the ill-favored aborigines of Ganjam and Vizagapatam districts which their southern fellow-beings invariably enjoy.

9. The only class that seems to have suffered is the weaver class. Cloths of different descriptions are being imported from foreign countries, and as they are cheaper being machine made, the demand for country cloths is much lessened. Only coarser cloths are now woven here. The finer sorts of Uppada are also not in so much use. Calcutta cloths find a more ready sale.

(4) *Note by K. Subbarayadu, Esq., Deputy Collector, Bellary District.*

I have finished the jamabandi of the division by the end of June last and my examination of section I of the famine analysis village registers has also been nearly completed. The result of the enquiries made by me is that, as compared with their state 30 or 40 years back, both the agricultural and trading classes seem to have made an advance, and not retrogression, on the whole. Many an old ryot has informed me that 40 or 50 years back there was much more jungle and waste about this part of the country than is the case now, and they attribute the gradual spread of cultivation to gradual increase in population. Of course, this part of the country cannot be said to be a densely-populated one even now, but there seems no doubt whatever that the population has been steadily increasing year after year; and but for the sudden and terrible check it received during the famine of 1876—78, when a good proportion of the then existing population died, there is no doubt that the present population of this part of the country would have been much more than what it now is.

Many of the old people I have talked to on the subject have expressed an opinion that, although the extent under occupation is growing with the population, the lands have not been yielding as much now as they used to do some 40 or 50 years back; and, when questioned as to what could be the reason for the reduction in the yielding power of land, they explain that when they were young they observed that the agricultural classes were constantly changing their holdings at intervals of 2 or 3 years, giving up old lands and taking up new ones, as there were then immense extents of jungle and waste available all round, whereas they cannot and would not do it now; so that there is more permanency about holdings now than 40 or 50 years ago. The above explanation given by the ryots for reduction in the yielding power of land seems quite reasonable, as the same piece of land if cultivated year after year without intermission cannot naturally be expected to yield as much as if left waste for an interval or as a piece of virgin soil.

People say that another main feature of change now apparent is that, whereas about 40 or 50 years ago there used to be only a few important ryots and sowcars scattered here and there in villages and taluks, each having at times a number of families depending upon him as so many parasites, the present aspect is that wealth and importance are more generally distributed over the part of the country, thus showing that all classes are now enjoying more independence than before, and that the sweets of liberty have been tasted even by the lowest orders. Even in other respects, the people on the whole seem to be enjoying more material comforts than in days past. The introduction of the machine-made goods into the market, although it has more or less interfered with some of the native industries such as weaving, &c., has no doubt done the masses and the public at large a world of good by placing cheap and ready-made goods almost at their doors. The fact, moreover, that, unlike in former days, people now dare to enjoy any wealth they possess more freely and openly, also bears testimony to the fact that there is now more peace prevailing about the country than in the old days when, some people say, people would not dare to wear even the jewels they possess or build big and comfortable houses to live in, for fear of robbers and dacoits. It seems also quite a fact that the bulk of the peoples' wealth—both cash and jewels—used to be under ground in former days and not in current use as now, and the fact that we are still coming across instances of hidden treasure and valuables here and there all over the province goes to show that in times past people thought their safes could only be under ground and never above it.

The opening of the railways and telegraph lines and postal communications have also been a source of great relief and alleviation to the people in several ways.

As regards the condition of an *average* ryot in this part of the country, my own experience and impression is that, provided the country is not visited with anything like a severe drought or famine necessitating the grant of dry remissions, he gets on tolerably well without any kind of distress, living easily from hand to mouth. And had it not been for the heavy expenses they have to incur now and then in connection with marriage ceremonies occurring in their families, there is no doubt the condition of the average ryots in this part of the country would have been much better. Many an old ryot has told me that occasional marriages occurring in a ryot's family from time to time have been draining away from his pocket more than anything else,

and that, however miserly and economical an average ryot may be at other times, he will be obliged to spend some hundreds of rupees, never less than two, as I am given to understand, for a daughter or a son's marriage. They say the figure generally ranges from Rs. 200 to Rs. 500 in the case of an ordinary ryot. It appears that these costly marriages generally necessitate borrowing, and the ryot, though with much reluctance, is obliged to go and open an account with the ever-safe sowcar on account of these marriages. Debts incurred by ryots from sowcars are oftener conditioned to be liquidated *in kind* by annual instalments, and the rates of prices fixed on the produce supplied by him being at times even lower and cheaper than what are colloquially termed *ᱥᱟᱨᱟᱝ* or the harvest season rates, the ryot necessarily loses a good deal in this direction also in the long run. As he is dunned by the sowcar for the payment of the instalment due at the harvest season, the ryot cannot think of laying by any excess quantities of grain, &c., produced on his lands until he finds high prices ruling in the market, so that the fruit of the ryot's labor is in several instances really enjoyed more by the sitting sowcar than by the plodding ryot. It is thus that ryots generally find themselves entangled in the sowcar's hands; and once a ryot is so entangled, it seems really a very difficult matter for him to get out again. The account once opened generally continues to run on, and occasional unfavourable seasons and slight droughts, which seem to be more common in the Ceded Districts than elsewhere, tend to contribute to the permanency of the connection formed by the ryot with the sowcar so that the sowcar seems to have become a necessary evil with the average ryot.

As I have already stated before, the ryot class people have no doubt made an advance on the whole and not retrogression, and enjoy more material comforts now than before, but there seems to be a change in only one point which they do not seem to relish at all. I mean the severity of the forest law, which they seem to complain has curtailed many a concession they were enjoying before in that direction. In fact, they had no restraint whatever in that direction in times past either under grazing or under fuel or timber. The ryot class people, however, do not seem to understand the ultimate good that the forest law is intended or expected to do to the country.

Now, as regards the trading classes, there does not, to my mind, seem the least doubt that, as compared with times past, they have grown both in quantity and quality. The method of business that a sowcar or merchant adopts in these rural parts seems to me to be such that, once starting in business, he hardly experiences a failure. They generally undertake to deal in different things, and what little they rarely lose in one is generally more than counterbalanced by their gain in others. They are, moreover, a proverbially economical and simple class of people in these parts, and are generally unknown to luxuries of any kind. Traders, unlike the agricultural classes, are, furthermore, people who gain throughout all seasons. They have not that distinction between a good and a bad season which a ryot has, and, in fact, a bad season or a regular famine does a trader more good than a favourable one. The enclosed memorandum, containing statistics as far as available, as regards income to the Adóni Municipality from professional tax and tolls as also the number of cotton bales pressed in the three cotton presses here, would also show that, excepting bad seasons, trade here has been on the increase on the whole.

As regards recovery of this part of the country from the effects of the famine of 1876-78, my humble opinion is that it has very nearly recovered. Compared with the extent of Government assessed land under occupation before the last famine of 1876-78, similar extent now under occupation in this division consisting of the Alóni and Alúr taluks is about 28,500 acres less. But of this difference as much as nearly 19,000 acres is already under "Sivajama" or unauthorized cultivation, and there seems no doubt whatever that that, as well as even the still outstanding difference, will come under *permanent* holding before long. In this connection it is also to be remembered that some extents of assessed land under occupation previous to the famine of 1876-78 have since been included in the forest reserves formed, and that some of the lands so included are such as would have already been under occupation had they not been so included in reserves.

Statement showing income to the Adóni Municipality from professional tax and tolls.

Years.								Income from tax on arts.	Income from tolls.
								RS.	RS.
1880-81	...	...	...	...	...	...	2,881	3,112
1881-82	...	...	...	...	...	...	3,146	2,650
1882-83	...	...	...	...	...	...	3,354	3,991
1883-84	...	...	...	...	...	...	3,872	3,700
1884-85	...	...	...	...	...	...	3,577	4,350
1885-86	...	...	...	...	...	...	3,710	3,200
1886-87	...	...	...	...	...	...	4,729	3,950
1887-88	...	...	...	...	...	...	4,200	4,249
1888-89	...	...	...	...	...	...	* 3,748	5,870
1889-90	...	...	...	...	...	...	4,856	5,615

* Reduction due to some amount having been left uncollected at the close of the year which, however, is included in the figure for 1889-90.

Statement showing number of bales pressed at the Cotton Presses in Adoni.

Year.	Number pressed at the two presses of Messrs. Dymes and Co. and Sabapathy Mudaliar and Co.	Number pressed at all the three presses including the press of Messrs. Framjee and Co.	Remarks.
1881	10,263	3rd Company's not available.	
1882	17,506	Do.	
1883	15,838	Do.	
1884	14,863	20,964	Particularly bad season.
1885	4,268	5,946	
1886	17,202	20,667	
1887	18,982	22,090	
1888	15,485	18,899	
1889	26,832	38,095	
1890	13,309	17,735	Up to 30th July 1890.

N.B.—The price of a pressed bale of cotton ranges between Rs. 80 and Rs. 90.

(5) Note by A. Sabapathy Mudaliar, Esq., Bellary.

The condition of the agricultural population two or three years before the famine was the best that was ever known owing to the high prices of cotton which ruled during the American war. But after the famine, with a few exceptions, they (people) were reduced almost to beggary. During the past 4 or 5 years they have been gradually recovering their lost position.

Dry land was then sold at Rs. 50 to 100 per acre; now the price of wet land is Rs. 30 to 40 for lands irrigated by the Hagari, and Rs. 100 to 150 for lands irrigated by the Tungabhadra.

This year (1890) the cotton and cholam crops having been exceptionally favourable and the cotton crops having ripened simultaneously in almost every place, the laboring classes have benefited thereby to an enormous extent. The wages which were paid were three times as high as those ordinarily paid. This was the only year in which it was known that the laborers were not found to be enough in number to cope with the work. The extension of cultivation and the railways running through the district have enhanced wages cent. per cent. as compared with ordinary times before the current year. Wages are low as compared with what they were before the famine.

The condition of the agricultural classes as a whole has not generally improved in the same way as that of laboring classes owing to deficient rainfall in the Bellary district, which is due to the denudation of forests; with the exception of the agricultural classes, the commercial and artisan classes are better off than they were before. The agricultural classes have to pay higher wages to coolies.

The increase in the number of cotton presses and mills in the surrounding districts has been the cause of giving technical knowledge to lots of males and females, who are able to earn exceptionally high wages, i.e., 10 to 15 rupees per man per month and 6 to 10 rupees per woman, who do work on the piece-work system. The position of the artisan class is also very much improved, such as masons, stone-dressers, carpenters and blacksmiths, who are required in large number to meet the demand from the factories and the railways. In their case also the wages have gone up quite 50 per cent., if not more. The ordinary wages for masons, carpenters and blacksmiths used to be 8 annas, but it is now over 12 annas according to capacity and qualifications.

The prosperity of the people in general is shown by the large demand there is for both imported and locally-manufactured goods. The starting of the mills in India has been the cause of cheapening the prices of piece-goods and yarn by at least 30 per cent. as compared with what it was about 10 years ago.

Imported cloth goods now chiefly consist of the finer varieties, not the coarser kind generally used by the people.

The weaving industry is going down. The higher classes use the finer varieties of imported cloth, and the lower classes prefer locally-manufactured mill cloth.

In the Bellary Spinning and Weaving Mill, there are 100 looms, but only 50 are being now worked. In course of time the whole number will be utilized. The whole number will produce on an average 1,000 lb. of manufactured cloth every day. The production of yarn will be about 4,000 lb. daily, of which 1,000 lb. will be made into cloth if all the looms are worked.

Prices.

	Before the recent rise in exchange.	Ten years ago.	Twenty years ago.
	RS. A. P.	RS. A. P.	RS. A. P.
Cloth for males, better sorts.	4 1 0	3 12 0	3 8 0
Cloth for males, coarse ..	0 9 0	0 7 0	0 6 0
Dungary cloth	1 13 0	1 4 0	1 2 0
Cloth for females, coarse, colored.	2 2 0	1 12 0	1 10 0
Brass and copper vessels per seer of 21 tolas.	4 to 4½ annas.	5½ annas.	7 annas.
Iron, per 20 maunds or 500 lb.	17 to 17½ rupees up to the year before last. For 11 months last year, 23 to 30 rupees.	..	About 20 years ago, 35 rupees.
Glassware	From ½ to ¼ of what it was before.	..	..

(6) Note by R. Subbramania Aiyer, Esq., B.A., District Registrar, Tinnerelly.

Changes in the value of land.—There is no ready and easy means of tracing out the various sales to which particular lands are subjected in the course of the past 25 years. The only course open was to see by going through a good number of instruments of sale in the registers whether they contained any references to previous sales affecting the same properties. Even this was not attended with complete success. The lands mentioned in the previous and subsequent sales are not wholly identical. Prior to 1874, the lands were not described by their Survey numbers, and there is no means of knowing as to what Adangal numbers correspond to the present Survey numbers. Besides, the price of the same land is not distinctly ascertainable in all the years, as such lands are found intermingled with others in subsequent transactions, or only a portion detached and alienated. In ascertaining the price of one acre of average nanjah and punjah, recourse was had to the method of ascertaining the price of any piece of land in one year, and finding out the value of the same land in subsequent years, or of lands in proximity to it, bearing the next previous or succeeding number. The fluctuation in prices is noticed to be not based on any principle, and the only explanation which can be rendered for this is that the price varies according to the grain produced by it, *i.e.*, in famine years and those of ordinary scarcity the value of grain being rather high, the productive lands go for a very high price, and others fetch only an inconsiderable amount. Further, it appears that there is a general tendency for the increase in the number of landholders, which means diminution in the extent held by individuals, and consequently each man is able to devote better attention to lands under his care, which, therefore, in their improved condition, rise in value. As civilization advances, the artisans, such as carpenters, bricklayers, smiths, &c., find enough of work for them, and an increasing demand for them has tended to increase the rate of their wages nearly three-fold during the last 25 years. Persons who were allowed 3 annas a day before, now earn 8 to 10 annas. Most of these people who can earn money by hard labor are in a position to save enough to purchase lands and live comfortably.

On account of increase in population, there is undoubtedly an increase both in the number of agriculturists and in the extent of land cultivated, as most of the waste lands are now rendered cultivable for ordinary nanjah crops. And the bigger vakils and other well-to-do people, instead of hoarding up their money or lending it out on interest, prefer investing it in lands which they consider safe. Moreover, the chief agricultural classes of Southern India have been impoverished by their constantly running into debts on account of their lavish expenditure on the occasions of marriages and deaths, when their agricultural resources are stinted, and when they are too lazy or too uncondescending to take to other industrial professions. The result is the higher classes, who were sole landholders before, have now to give up their land little by little, whereas the poor laboring classes have acquired land by dint of their economical savings. As agricultural profession is found to be more safe and secure by the lower classes, they lay out their earnings on landed property. It is this tendency that partly causes the rise in the value of land in spite of deficiency of its yield.

The gradual increase in population, a population depending entirely upon agriculture for their livelihood, contributes as much to this rapid increase in the value of lands as the artificial improvements brought to bear from time to time upon the productiveness of the lands themselves. More than 30 years ago changes in the ownership of holdings will compare by an extreme minimum if viewed in connection with the rapidly-increasing divisions of property at the present day, and the nature of the tenures under which they are held. The causes seem

to be more or less due to the increased resources of the country, to the enterprise of the enlightened section of the community, and to the hard competition of the times. There has been more accumulation of capital, and more of the nature of sinking funds than what the history of a past age will teach us. In certain directions, the increased value of land is due to the improved productive nature of the soil, and to the facilities afforded by irrigational works. The idea of acquisition helps the idea for permanent property, and owing to competition in the same market, the values are generally very high. The value of the land in general has thus increased, and the increase is due to the desire for permanent property in some shape at any cost. In short, accumulation of wealth, increased investment, competition, and over-population contribute to the rise in the value of land.

In what directions the agricultural class has progressed.—The agricultural class embraces three sets of people —

- (1) Landholders who do nothing more than let their lands and collect the rents.
- (2) Those who have some lands of their own which they cultivate themselves, and who also take up lands from others on lease, if circumstances would permit it.
- (3) Those who have no lands of their own, but only cultivate the lands of others on different terms of leases.

Those coming under the second and third class have improved their status by yearly fresh acquisition of land, and by converting waste lands into cultivable ones. With the exception of a small percentage who are engaged in trade, the major portion of those falling under the first class are by degrees growing poorer and poorer by selling or mortgaging their property. And it is the cry of this section of the population that is likely to be the cause of the general impression that the condition of the agricultural classes is going down.

The general feeling of the agricultural classes is one of satisfaction with their lot; this satisfaction can be said to be unalloyed if the rigour of the forest laws were mitigated, and nature were less fickle in the matter of water-supply—rain. The general want of rain in season has driven these classes to the necessity of sinking wells. Lands that were 30 years ago wastes overgrown with shrubs, &c., are now under cultivation. The extension of railway and other communications has not failed to bring in their train to the cultivator advantages which were wanting 30 years ago. He now carries the products to the market, where he secures the highest price possible. He is no more under the painful necessity of parting with the fruits of his labor for a nominal price. The mode of cultivation, the mechanism employed in the act of raising water and of turning up the soil, &c., have, however, remained practically the same as they were 30 years ago. The conservative instinct of the Indian cultivator abhors all innovation in these directions, and he rightly or wrongly prefers *his* mode and mechanism to all others.

The people are happy in the safety they enjoy under the good Government of the country. A good Government has brought along with it safety, and hence property has been rendered more secure, and there is nothing of that dread of life or of the prospect of losing property, which places the ryot in eternal anxiety, in the absence of an organized form of Government.

In what directions the agricultural class has deteriorated.—The causes of deterioration are—

- (1) Heavy marriage expenses.
- (2) Factionous spirit and the consequent expensive litigation.
- (3) The ignorance of the ryots to give rest of no sort to the cultivable lands.
- (4) The lands are not as of old well manured, the consequence being a low yield with increased population.

Notwithstanding the safe and peaceful situation of the country, there has been some diminution among the agricultural masses. To be a ryot is considered among the so-called enlightened section something akin to being a serf in an enslaved country. Various other professions have been called in aid, and agriculture has been partially abandoned among the gentry who have taken to the renting system. Many of the population have gone to other places in pursuit of varieties of trade or professions. Reservation of callings to one particular set is gradually dying out. And with the spread of education, less regard is paid to aristocratical authority, and the village panchayat system has almost ceased to be an institution of the country.

Given the same laws, the same situation, and the same form of Government as that of a highly advanced country, what will be the situation of the ryot now if he does not go in for the foreign importations of the market for the desire of keeping up appearances, for the interchange of callings, or for the affectation of the many foibles which now attend on him? One other great feature which adds to his misery is the laxity of the *abkari* rules, the spread of stills and shops, and the encouragement given to wholesale and retail systems, which place the juice at the door of the ryot at cheap rates. Again there are the forest and salt laws, the one depriving him of the use of the forest, and the other stinting the supply of the necessity of life to himself and to his cattle. In this aspect of the question, the condition of the ryot may fairly be said to have deteriorated.

Other industries.—As regards other industries, some show improvement, some are stationary, and others show decline. The mason, the carpenter, the blacksmith, and the brass-smith are now prosperous more than before. The potter has remained in the same position as 30 or 25 years ago. It is in the case of the weaver that one finds almost complete collapse. The weaver

stands helpless before the gigantic array of machines and machine-made cloths of the mighty Manchester, and realizes in the application to India of the principles of free-trade the plain fact that his ruin is not far off, and cries for protection.

Native industrial arts have generally declined. They were in times gone by held in deservedly high esteem and every encouragement was given to the proprietors by the former rulers of the country. With the beginning of English rule, and the importation of machinery, from the cooking stove to the locomotive engine, native industrial arts received a death-blow, and there are now glasses for lotas, and the shining chintz for the thick elegant cotton fabric of the native dealer. Government seems to have felt the necessity of reviving them wherever possible. In this district, trade in senna leaves, jaggery, and cotton seems to be the most flourishing at present, as the labor bestowed on them is attended with more profit.

General Remarks.—That the agricultural classes are on the whole improving there is no doubt. There are larger areas now under cultivation. Greater number of people find a living in agriculture. Larger varieties of things are grown. Large landed properties found accumulated in a few hands are now split up and spread over a larger number of hands. The condition of the actual cultivators is much better than what it was some twenty years ago; some big mirasidars may perhaps be seen ruined here and there; but it is no proof of the agricultural classes as a whole going down.

Before the beginning of the present generation, the agricultural population of the country was divisible into only two sections—the landlords and the tillers of the soil. The relation between these two classes was anything but satisfactory. The landlord had the “lion’s share” of the produce of the soil; and he allowed only a pittance just to keep the body and the soul together of the toiling cultivator. The landlord maintained the cattle, supplied the expenses of cultivation, seed, manure, &c., while all the manual labor was done by the cultivator, and he was paid at the harvest season about a twelfth of the produce (குறுக்கி ஆறுபடி for a kottah), as it is called in this portion of the country. This, together with a pittance of other சுவதந்திரம், would not give a family of three or four souls more than 8 kottahs a year of paddy at the highest, which quantity is barely sufficient to maintain the family. For this payment, the landlord exacted other work too from him. He must do all the menial services for the landlord’s well-being utterly unconnected with cultivation. The landlord would usurp anything found with his tenant which would be of any use to him. In fact, the landlord would get everything for his living without paying anything for the same—labor and materials for his well-being.

Thus the condition of the cultivator was far worse than what it is at present, while that of the landlord was undoubtedly far better. In addition to this comparatively larger share in the income, the landlord’s domestic economy was much greater. Luxuries were unknown. Expenses of litigation far less. Differences of civil rights settled in the village panchayat without much cost. The less complicated laws of the Revenue Department placed redress at a much less cost to the landlord. Thus the landlord was a great saving party, while the cultivator was only a toiling machine, without any saving of his own.

The work of the present generation is the complete change of this state of the relation between the landlord and the cultivator, and the creation, or more appropriately the increase and strengthening, of a middle class of people who are landlords and cultivators in one. The original landlords have grown now lazier by their frequent visits to towns and the importations to his very door of the luxuries of the town, &c.; his life has become more expensive. His uncalled for luxuries, unnecessary litigation, the complicated and expensive laws, all these expenses combined with the reduced income noted below has brought down the condition of the landlord on the one hand, and on the other hand, the daily increasing independence of the cultivator, his boldness to refuse to give the landlord anything more than his actual due, using his time and labor to more profitable things, his savings, &c., has enabled him to buy cattle of his own to meet the expenses of cultivation from his own pocket without depending on the mercy of his usurious landlord, who, saved of these services, is paid a much less share of the produce.

The said cultivators have gone on further. They began to advance sundry sums to their landlords, and have bought, in most cases, small bits of lands of their own, which they cultivate themselves, and obtain all the produce without a sharer. Many working people of other professions and castes have invested their savings in purchasing lands, and they have taken to cultivation in addition to their original profession.

The second class of people; besides cultivating their own lands, take a lease of the lands of the first class of ryots, and cultivate them and obtain a share of the cattle they maintain, and of the cultivator if they can. In many cases, these men sub-rent such lands to the third class of people, and obtain a profit on both sides by this bargain. The second class of people, being men of some substance, have greater credit with the first class of people on the one hand, and being fellow workers on the field, are found to be less oppressive and more convenient for the third class to deal with; and hence they are used as middlemen by the first and the third classes. It is this second and third classes of people that reap the full benefits of the advantages of the British rule, and it is those falling under the first class, if they do not pursue other ways

of getting money, and if they waste their time, energy and money in useless luxury, &c., that are going down.

All the advance made during this generation is in no way proportionate to the intentions of the Government and their trouble and expenses in establishing colleges and training institutions at the Presidency towns to introduce into the country the scientific modes of cultivation of the Western nations. The country has adopted only such portions of the advantages which the force of the surrounding circumstances in their natural course have driven the people to adopt, and nothing more. It is still left to the future politico-economic statesmen to find suitable ways to introduce into the country the more profitable modes of scientific cultivation, and to the sympathising scientist to devise means suitable to the low state of the poor country to induce and lead its children step by step to reap the advantages of a scientific agriculture.

That trade, manufacture, and handicrafts have increased a great deal during the present generation no one would dare to oppose. The introduction of the railways, the improved roads, and easy communications, the establishment of the village post offices, the increased demand and supply, have tended to increase every class of trade from the petty retail sales in the streets and villages to wholesale commerce. The variety of things bought and sold in these days, and their quality, and quantity compared with those found in the markets some twenty years ago, show a great deal of advance. A larger number of people are employed now in these trades. Persons of every caste take up the trades suitable to their means and ability. The first class of agricultural population noted above are seen here and there using their time and money to their advantage in trading. Those of the second and third classes, too, carry on petty inland trades during the time they are free from their work on their lands. Persons of other ancestral professions have cast off their prejudices, and freely take up trading if they find it more convenient and paying than those of his forefathers.

Manufacture and handicraft.—Here again the quality and the quantity of the work turned out, and the variety of such work done in these days, are far higher than what they were during the last generation. The caste which, in the majority of cases among the natives, distinguishes the professions, is now fast fading away. It is needless here to enumerate the several branches of industry that are improved, and that are newly started and starting up. Suffice it to say that our artisans and manufacturers successfully imitate the works of the western nations, and produce the necessary articles nearly equal in quality and durability to those of their teachers and sell them much cheaper. The hands that used to be idle or to be content with the making of rude articles and low prices now find ample work and good samples, and a ready sale to pay their labors.

In conclusion, it may safely be stated that the state of the country is much better than what it was some twenty or twenty-five years ago in every respect—agriculture, manufacture, and commerce. The tillers of the soil, the artisans, the manufacturers, and the traders—petty and wholesale—are, as shown above, getting strengthened day after day in their natural course. Whatever may be said of the proportion of increase under these heads to the attempts, inducements, and training afforded by Government, and whatever may be thought about the causes of the shortcomings in this proportion, the fact lies bare to every observer that the lower and middle classes, *i. e.*, the working classes, are now much better off than what they were during the last generation, though not as much as they ought or would be expected to be under the particular attention paid by our Western rulers to improve their condition by the establishment of several colleges and training institutions all over the country. The fault is not of the poor classes, but it is due to the indifference of their richer brethren, who, instead of teaching and leading them, look to their own selfish ends, or spend their energies and wealth in questionable directions.

CONDITION OF THE WEAVING INDUSTRY IN MADURA. ✓

(7) *Notes by V. Rajagopala Chariar, Esq., B.A., B.L., District Registrar, Madura.*

Number of silk weavers' houses.—The town of Madura is divided into ten Municipal wards. Of these ten wards the silk weavers occupy the 1st, 2nd, 3rd, 4th and 9th wards, and the number of silk weavers' houses may be roughly estimated at 5,000 or so. Houses are multiplying in these wards and the fresh additions are generally thatched huts occupied by the laboring classes. It would appear that weavers from other parts of the district, finding no occupation in their respective places, have migrated to the town of Madura and settled themselves down here. The records of the Municipal office show that about 281 new houses have been erected in these wards.

2. *Number of silk weavers in the town.*—The silk weavers as a class are a very prolific people. They are said to multiply more rapidly than the other classes. Fixing, therefore, the inmates of each house to be from 4 to 5, the silk weavers' population of the town of Madura may be roughly estimated to be between 20,000 to 25,000 including females and children. Of these, about 10,000, including females, may be said to belong to the actual cooly class who earn their living by daily wages. Next to these come the petty traders who number from 400 to 500 families. Some of these sell threads, having purchased them in retail from the bigger merchants; some again sell lace in retail; some advance small sums of money to the holders of looms and order a

small supply of cloths and sell them to the richer merchants. Some are brokers who collect cloths manufactured in the town and sell them either to the merchants in the town or to those abroad and very few are capitalists who have any very large trading concerns. The last class may almost be counted on one's fingers and it is said they are likely to be only between 10 and 20 on the whole. It is the brokers who form a comparatively large number. Some of the silk weavers have become agriculturists, finding that the profession of weaving does not pay. Their holdings are small and they only eke out their maintenance from the results of the agricultural labor. Some are said to keep carts and bulls and to be employed in collecting sand from the river for building purposes.

3. *Their average income.*—Of the class of merchants, those who get a profit of about Rs. 100 and more per month are only 5 or 6; about 20 or 30 get from Rs. 50 to Rs. 100 and those who get from Rs. 5 to Rs. 20 are about 400 or 500. The profession of brokers is not very remunerative. A broker makes a profit of one anna on every rupee, but to earn a profit of 30 or 40 rupees in a month he has to employ two agents—one to go about the town and watch the progress of the cloths entrusted to the laborers and another to keep accounts. Very often he has to borrow money and pay the weavers in advance.

The average income of a cooly family is Rs. 5 a month and it never goes higher than Rs. 10 a month. Females also work; some are employed in preparing the threads for weaving, some in the dyeing of cloths and others in the marking of spots or what is called sundadis. Boys of 12 years and more also earn wages and generally get from one rupee upwards.

4. *The quantity of cloths manufactured in the town, their different kinds and the average value thereof.*—The number of looms in the town is about 3,500. About four cloths can be woven from a loom in a month. This gives a total of 14,000 cloths per month for the whole town.

The different kinds of cloth manufactured are the following :—

Pulukka selais—Of the value of Rs. 2 to 3½.

Urumals—Of the value of Rs. 1 to 6 per tau or tari, consisting of 8 each.

Plain male cloths with silk borders—Of the value of Re. 1 to Rs. 4.

White luced head kerchiefs dyed—Of the value of Rs. 7 to Rs. 12, the charge for dyeing being Rs. 2 or Rs. 3 in excess.

Chittadais—Of the value of Rs. 3 to Rs. 8.

Female cloths of sorts.—The ordinary ranging from Rs. 6 to 20 and special cloths from Rs. 40 to Rs. 80.

Upper cloths—Of the value of Rs. 10 to 15.

Rupees 500 is the highest value of a cloth which has ever been made in Madura. Merchants of their own accord do not order for cloths of more than Rs. 80 to 100. The cloths made ordinarily range from Rs. 6 to Rs. 10 only.

The introduction of cotton twist from England, of lace from France, as well as of even the dyeing stuff from Bombay has considerably affected the value of the cloths made in the town and necessarily the wages to the coolies and the profits to merchants. Of the 14,000 cloths above mentioned as being made in a month in the town, for 7,000 to 10,000 cloths the inferior brass lace is used and the value of these do not go over Rs. 6 at the utmost. Their average price may be fixed at Rs. 2½ per cloth and this gives the sum total of Rs. 17,500 or Rs. 20,000. The average value of an ordinary cloth with good lace may be fixed at Rs. 7 and supposing that good lace is used for the remaining 4,000 cloths, their approximate value amounts to Rs. 28,000. Thus the total value of cloths made in the town in a month may be fixed at Rs. 50,000 to Rs. 60,000.

To get an impression of how much of this sum of Rs. 60,000 actually benefits the townsmen and how much goes to other countries and places, what are the component parts of a Madura cloth must be examined. Let me take for illustration an ordinary white cloth which is sold in the town for Rs. 10. The different items which go to make this sum of Rs. 10 may be described as follows :—

	RS.	A.	P.
Value of the thread	1	0	0
Cost of preparing the same for weaving	0	2	0
Profit earned by the merchant who sells the thread	0	1	0
Cost of fastening the thread to the loom	0	1	0
Wages for weaving thread into a cloth	1	4	0
Value of the lace	6	0	0
	<hr/>	<hr/>	<hr/>
Merchants' profits including brokerage	1	8	0
	<hr/>	<hr/>	<hr/>
Total ...	10	0	0

When this cloth is dyed the excess charge is as follows :—

	RS.	A.	P.
For the first and rough coloring	0	12	0
For the making of spots	0	12	0*
For dyeing them over again	0	12	0
Miscellaneous	0	4	0
Total ...	2	8	0

Thus the great portion of the value of a cloth goes for the lace which is manufactured in France. Then by the cotton twists used; it is the English merchants who are benefited. The dye is also prepared abroad and the greater portion of Rs. 1-12-0 spent for dyeing goes also to other hands. The portion of Rs. 12-8-0 which actually circulates among the townsmen may be taken at the highest to be from Rs. 4 to 5 or one-third of the value of the cloth. This calculated with reference to the Rs. 60,000 worth of cloth yields a total amount of Rs. 24,000 to 30,000 and this amount may roughly be fixed to be the sum earned from the industry by cooly upwards to the richest merchant. Deducting again Rs. 5,000 or so as being the profits earned by merchants, there remains Rs. 25,000 to be distributed amongst 5,000 families, giving an average of Rs. 5 per family, the amount mentioned above, as being the average income of a family. Generally speaking the industry is becoming day by day less profitable to the actual working classes. The causes thereof are not far to seek. Prior to the importation of cotton twist, some fifty years ago, it would appear there were in the town of Madura 2,000 to 3,000 families employed in spinning out threads. This vocation has entirely ceased now. Again, prior to the importation of lace there were 500 Mussulman families engaged in making lace, and in their place there are, it would appear, only 10 families employed in making country lace. The preparation of coloring materials was at least done locally till a year or two ago, but this too has been superseded by the Bombay article. As a necessary result of the cessation of all these vocations, the labor is now directed entirely in one direction towards weaving, and it is in consequence very cheap. What used to be paid for at Rs. 2 in former years is now remunerated by 1 rupee only.

Even as regards the merchant class, the general complaint is that the trade does not pay. It may be that a larger number of cloths are now made than before, but what merchants make as profit by reason of the cheapness of the commodity and keenness of competition seems to be considerably less than what it was in former years. A cloth which was sold for Rs. 60 is now sold for only Rs. 30.

As a curious illustration of how the importation of the English-made goods has affected the local weaving industry, it may be mentioned that the weavers themselves of the town of Madura do hardly use the cloths woven by them. Mulls and piece-goods have taken the place of the home-made articles and if the richer class should seek for some country cloths, it is the Conjeeveram cloths that are made use of. The females likewise use the *Thombu*, and if they seek for some better country-made cloths, they purchase the Koranadu cloths. Thus it happens that one or two per cent. of the town-made articles are sold in the town itself and the rest are sent abroad.

The habits and manners of the silk weavers as a class.—Silk weavers as a class lead a simple life. Their food is simple and consists of cholom, kambu and other dry grains. Rice is used by comparatively few persons only. Their clothing is simple. The females wear a cloth of Rs. 2 worth only, except on occasions, when they wear the Kuranadu cloths. House accommodation is necessary for their profession, and each endeavours, therefore, first, to secure a house for himself. They are not also without the desire for ornaments. Even the poorest household are mentioned to have some gold jewels. A silk weaver's property consists generally of his house and ornaments. Marriage is costly with them. About Rs. 68 must be paid to the bride even by the poorest man. To meet this item of expenditure, almost every cooly before he enters on his profession begins to subscribe to some CHIT transaction or other and to eke out from his hard earned wages 1 rupee or so to be paid monthly for a series of years extending from five to seven. Before he earns his prize in his turn, necessity, however, often compels him to borrow, mortgaging his chit amount and the house owned by him. It is such documents that are registered in large numbers in the town offices of Madura. There is another peculiarity about these silk weavers. They seldom borrow from other than their castemen. In case of loans of large sums, probably they may resort to the Nattukkottai chetti, but all ordinary loans are contracted from one of their own community.

In addition to the town of Madura, the weaving industry is carried on in the following places in the district—Dindigul, Paramakudi, Palni, Tirumangalam and Aruppukota. In Dindigul only laced cloths are made to the value of Rs. 10 or so. In other places rough country cloths only are made. In all the stations, the industry is said to be declining so much so that weavers from these places come up to Madura for employment and overcrowd the market.

(m.)—Tables showing the Income, Expenditure, Scale of Diet, &c., in different Countries.

(1) Statement showing the amount of Imports and Exports of all Nations measured by value (extracted from Mulhall's "History of Prices").

	Millions Sterling.					Per inhabitant in 1884.
	1850.	1860.	1870.	1880.	1884.	
	£	£	£	£	£	£
Great Britain	198	376	547	698	686	19.0
France	75	167	227	339	315	8.4
Germany	105	180	212	315	331	7.0
Russia	32	46	100	121	114	1.3
Austria	29	51	83	128	137	3.6
Italy	26	46	74	96	99	3.4
Spain and Portugal	20	30	41	64	74	3.5
Holland	44	56	71	121	144	34.2
Belgium	35	48	64	116	116	20.3
Scandinavia	17	30	42	55	66	7.4
Europe	576	1,010	1,461	2,053	2,082	7.0
United States	64	137	172	309	276	4.9
South America	38	62	85	101	104	3.9
India	18	69	104	138	157	.8

For India 10 Rs. = 1 £.

(2) Table showing the Income, the Amount of Taxes paid and the proportion of Taxes to Income in some of the European Countries (Mulhall's "History of Prices").

	Income, Millions Sterling.			Percentage of Agricultural to Total Income.	Taxes, Millions Sterling.	Ratio of Taxes to Income.
	Agricultural.	Non-agricultural.	Total.			
	£	£	£		£	
United Kingdom	268	984	1,247	21	88	7.1
France	435	530	965	44	142	14.7
Russia	482	366	848	57	92	10.8
Italy	174	171	345	52	62	18.0
Spain	133	85	218	60	35	16.0
Europe	2,476	3,102	5,578	44	632	11.3

(3) Table showing the Wages of the Working Classes and the National Income in France (extracted from the article on "the wages of the working classes and the national income in France," published in the Journal of the Royal Statistical Society for March 1891).

Average wages per diem.				Men.		Women.	
				s.	d.	s.	d.
Country districts ... ..	...	...	...	2	1	1	4
Provincial towns ... ..	...	...	...	2	10	1	5
Paris ... ..	...	...	...	4	6	2	2
				Millions.		Production. Million £.	
Agricultural population ... ..	...	...	...	17.7		400	
Non-agricultural population ... ..	...	...	...	19.3		435	
				<u>37.0</u>		<u>835</u>	

Distribution of Incomes.

Millions.	Working classes.	Million £.
3.4	Agricultural labourers	80
3.8	Industrial and commercial workmen	144
1.1	Employés and other persons receiving wages	40
2.0	Domestics	56
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10.3	Total wages and salaries	320
3.7	Small landowners, artizans, transport agents, soldiers, sailors, minor functionaries, schoolmasters, &c., whose resources do not exceed the maximum wages of the ouvrier	160
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Capitalists properly so called.		
1.7	Landowners	} 420
1.0	Manufacturers, merchants, &c.	
1.0	Rentiers and members of the liberal professions,	
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17.7 Total	900

The capitalist classes get £112 per family after payment of the services of domestics and of taxation:

(4) *Table showing the Distribution of Incomes of Great Britain and Ireland. (Mr. Giffen).*

	Persons. Millions.	Incomes.		
		Agricultural. Million £.	Non-agricultural. Million £.	Total. Million £.
I.—Great Britain.				
Income-tax incomes	1.4	90	486	576
Upper and middle classes below income-tax	1.5	23	84	107
Manual labourers	11.6	70	445	515
Total	14.5	183	1,015	1,198
II.—Ireland.				
Income-tax incomes	0.1	10	16	26
Upper and middle classes below income-tax	0.3	7	4	11
Manual labourers	1.6	20	15	35
Total	2.0	37	35	72
Grand Total	16.5	220	1,050	1,270

(5) *Statement showing the Cost of living per inhabitant (extracted from "Mulhall's Dictionary of Statistics.")*

Daily Expenditure.

	Pence per inhabitant.					
	Food.	Clothing.	Rent.	Taxes.	Sundries.	Total.
United Kingdom	9.0	2.6	2.2	2.4	4.6	20.8
France	7.0	2.2	1.8	2.7	1.7	15.4
Germany	6.5	1.8	1.2	1.9	1.4	12.8
Russia	4.1	1.0	0.4	0.8	0.3	6.6
Austria	5.8	1.6	0.8	1.2	0.7	10.1
Italy	4.2	1.0	0.6	1.4	0.4	7.6
Spain	4.6	1.2	0.7	1.5	0.4	8.4
Belgium and Holland	6.7	2.1	1.1	1.7	2.2	13.8
Scandinavia	6.0	1.6	0.9	1.2	1.4	11.1
Europe	6.0	1.6	1.1	1.6	0.9	11.2
United States	7.0	3.1	1.8	2.0	1.7	15.6

(6) Table showing the Cost of living of the English Labourer and Mechanic per annum (Mulhall's Dictionary of Statistics).

Items.	Labourer.			Mechanic.		
	1792.	1823.	1883.	1792.	1823.	1883.
Bread, meat, &c.	£ 16	£ 17	£ 20	£ 18	£ 20	£ 22
Groceries	£ 2	£ 3	£ 5	£ 4	£ 6	£ 8
Rent	£ 2	£ 3	£ 4	£ 3	£ 4	£ 6
Clothing, &c.	£ 7	£ 8	£ 8	£ 17	£ 22	£ 24
Total	£ 27	£ 31	£ 37	£ 42	£ 52	£ 60

(7) Statement showing the relation between wages and food (extracted from "Mulhall's Dictionary of Statistics").

	Shillings per week.		
	Wages.	Food.	Ratio of food expenses to wages earned.
			PER CENT.
Great Britain	31	14	45
France	21	12	57
Germany	16	10	62
Belgium	20	12	60
Italy	15	9	60
Spain	16	10	62
United States	48	16	33
Australia	40	11	27

(8)—Statement showing the scale of diet prescribed in Jails in the Madras Presidency (Jail Code).

(a) The daily diet scale for European and East Indian long-term prisoners is as follows:—

Articles.	Labouring prisoners.	Females and non-labouring male prisoners.
Bread Oz.	18	16
Meat, uncooked "	4½	3
Potatoes "	8	6
Vegetables "	6	6
Flour "	5	...
Suet "	½	...
Salt "	1	½
Rolong or syce meal "	2	...
Dholl meal "	1	1
Coffee Pint	1	1
Tea "	1	1
Sugar Oz.	2½	1½
Onions "	1	1
Pepper "	½	½
Mint and parsley "	½	½
Rice Oz.	5	5

On Mondays, Wednesdays and Sundays, vegetables and dholl meal are not given and rice is reduced to 4 oz. in the case of labouring prisoners and increased to 6 oz. in the case of non-labouring prisoners. On these days meat is increased to 7 oz. in the case of the first and to 4 oz. in the case of the second. On Saturdays instead of potatoes three additional ounces of rice are given, and ½ oz. of curry-powder is substituted for mint, parsley and pepper. The allowance of firewood is 2 lb. per diem.

(b) The daily diet scale for Native Convicts is as follows :—

Grain—		Labouring prisoners.		oz.
Ragi	} sifted flour or without husk	...	...	24
Cholum		...	...
Cumbu		...	...
Dholl	...	...	...	2
Butter-milk, tyre	...	...	...	10
Three days a week, not mutton days.				
Ghee or oil	...	...	...	$\frac{1}{2}$
Tamarind	...	...	...	$\frac{1}{2}$
Salt	...	...	...	$\frac{2}{4}$
Curry-powder...	...	...	...	$\frac{1}{2}$
Vegetables	...	...	...	4
Onions	...	...	...	$\frac{1}{2}$
Garlic	...	...	...	30 grains on mutton days.
Mutton or fish	...	...	...	5 oz. without bone or 2 $\frac{1}{2}$ oz. of salt fish three days in the week.
Firewood	...	...	...	lb. 1 $\frac{1}{2}$.

Remarks.—Females and non-labouring male prisoners get 20 oz. of grain instead of 24 oz. and 4 oz. of mutton instead of 5 oz. Any of the three grains may be used. 25 oz. of cumbu is to be considered as equivalent to 24 oz. of ragi or cholum. Labouring prisoners are to have two substantial meals before going to work, and on returning from it, with a third light meal at midday. No rice less than six months' old is to be issued to prisoners. Dholl must be carefully husked. The allowance of fresh vegetables may be increased on the recommendation of the medical officer to any reasonable extent that can be supplied by the Jail garden. The weight of vegetables must be calculated after the stalks, skins and refuse have been separated, and only good succulent vegetables are to be used. The allowance of salt may, in times of epidemic cholera, be increased by order of the medical officer. The allowance of meat must be estimated without bone. Good ordinary grass-fed mutton or goats' flesh should be supplied. When dried or salt-fish is used, 2 $\frac{1}{2}$ oz. will be considered=5 oz. of fresh fish. Brahmins and other non meat-eating castes may be allowed 1 oz. of ghee or oil or 2 oz. of dholl with 10 oz. of butter-milk on meat days in lieu of mutton. In districts where cocoanuts are plentiful, 2 oz. of copra may be given in lieu of $\frac{1}{2}$ oz. of oil or ghee. Mango pickles may be substituted for tamarind when procurable. All kinds of grain used must be good, of thin kind and nutritious, not too new nor too old, and the quantity should be a fair average of the produce of the local markets. All unripe, mildewed or mevil eaten grain must be rejected and the grain should be free from all external impurities.

(9) The particulars noted below have reference to the scale of diet in use among the ryot-population in a village near Coimbatore.

The cost of food of Brahmin and other high castes per male adult in villages may be taken to be Rs. 3-12-0 per mensem or 2 annas per diem. Among labourers of the lower castes, the ordinary cost is about Rs. 1-12-6, or 1 anna per head per diem. The particulars are shown below :—

Higher castes.		Lower castes.	
Rs. A. P.		Rs. A. P.	
Rice	2 0 0	Cholum	1 0 0
Salt	0 1 6	Horse gram	0 1 0
Dholl	0 1 6	Salt	0 1 6
Chillies	0 0 6	Chillies	0 0 6
Tamarind	0 1 0	Onions	0 0 6
Black gram (powdered)	0 2 0	Sundries	0 1 0
Butter-milk	0 2 6	Kerosine-oil	0 1 6
Ghee	0 5 0	Gingelly-oil	0 2 0
Kerosine-oil for light	0 2 6	Tamarind	0 0 6
Gingelly-oil	0 2 0	Betel leaves, areca nut and tobacco	0 4 0
Firewood	0 8 0		
Vegetables	0 1 0		
Total	3 11 6	Total	1 12 6

Vegetables, firewood, &c., are seldom purchased.

(10) *Scale of weekly diet to Soldiers and Convicts (Mulhall).*

	Ration.	Nitrogenous.	Carbon.
	LB.	LB.	LB.
British soldiers in England	25·7	2·46	4·84
British soldiers in India	20·0	2·33	4·52
English convicts } in England	22·3	1·33	4·99
Farm labourers }	23·1	1·82	5·11

The 25·7 lb., the allowance of British soldier in England, is made up as follows :—

	LB.
Bread	7·0
Cooked meat	3·5
Vegetable	7·0
Sugar	0·7
Sundries	7·5
Total	25·7

(11) *Frankland's table of food required to lift a male adult (weighing 10 stones) 10,000 feet.*

	LB.	D.
Milk	8·02	15
Apples	7·82	12
Fish	6·37	25
Potatoes	5·07	4
Beef	3·58	36
Ham	3·00	38
Bread	2·35	5
Rice	1·34	5
Flour	1·31	4
Arrowroot	1·29	15
Oatmeal	1·28	3
Cheese	1·15	12

(12) *(Lyons' food tables).—The following is the quantity of cereals and pulses required by an adult weighing 110 lb. (the average weight of labourers in this country) for his nourishment. To cereals ½ oz. of fat or oil or ghee and not less than ¼ oz. of salt should be added.*

	Hard labour diet.	Light labour diet.	Subsistence scale.
	oz.	oz.	oz.
(1) Rice	18·61	14·77	14·91
Pulses	7·11	5·97	3·78
	23·72	20·74	18·69
(2) Cholam	17·85	15·86	16·03
Pulses	5·87	4·88	2·66
	23·72	20·74	18·69
(3) Cumbu	19·66	17·46	15·55
Pulses	4·16	3·28	3·14
	23·72	20·74	18·69

	Hard labour diet,	Light labour diet.	Subsistence scale.
(4) Ragl	oz. 18.54	oz. 16.46	oz. 14.63
Pulses	5.18	4.29	4.06
	23.72	20.74	18.69
(5) Wheat	23.72	20.74	18.69
(6) Wheat	12.80	10.40	10.98
Rice	8.30	7.39	7.46
Pulses	3.12	2.95	0.90
	23.72	20.74	18.69

The above tables are based on the nourishment required by a labourer in England whose average weight is 150 lb. It is assumed that the work done and the nourishment required vary directly as the weight and no allowance is apparently made for the smaller quantity of food required in hot climates.

In finding the cost of food, the value of rice may be taken to be 30 lb., of the dry grains 50 lb., of wheat 15 lb., and of dhol 25 lb. per rupee.