

# *Farmers' Handbook on Farm Record & Accounts*



**Assam Small Farmers' Agri-Business Consortium**

**Agriculture Campus, Khanapara, Guwahati-781 022**

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# FARM RECORD & ACCOUNTS

( FOR THE YEAR 2005-06 )

Name of the Farmer .....

Name of the Farm Women.....

Village..... Gaon Panchayat .....

Community Development Block / Anchalik Panchayat :..... Civil Sub-Division.....

District :..... Total Area in Bigha.....

- Enterprise :
- |    |         |                          |
|----|---------|--------------------------|
| 1. | Crop    | <input type="checkbox"/> |
| 2. | Dairy   | <input type="checkbox"/> |
| 3. | Poultry | <input type="checkbox"/> |
| 4. | Duckery | <input type="checkbox"/> |
| 5. | Fishery | <input type="checkbox"/> |
| 6. | Piggery | <input type="checkbox"/> |
| 7. | Others  | <input type="checkbox"/> |

**Assam Small Farmers' Agri-Business Consortium (Assam SFAC).**

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*The Assam SFAC encourages Institutions, NGO and Corporate to print and circulate this handbook in local language, among farmers under qualified guidance on regular basis/adequate orientation, so as to popularise and inculcate book keeping habit ; with formal intimation and acknowledgement to Assam SFAC and by keeping CEO, Assam SFAC preface in prints.*

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Wazed Ali Choudhury  
Minister of State , Agriculture (Ind.)  
Assam



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### MESSAGE

Agriculture and allied activities are the major economic activities of our state. Any growth and development of these economic activities depend upon sagacious decision making of millions of farmers, besides other factors. At farm level the farmer is badly in need of supporting tools for appropriate decision making so that farm enterprise is profitable and sustainable.

In this regard I am very happy that the Assam Small Farmers' Agri-Business Consortium (Assam SFAC) has come up with a '**Farmers' Handbook on Farm Record and Accounts**' in a very simple language and easy to maintain style. To start with this Handbook is intended to be circulated among two progressive farmers under the direct supervision of each Agricultural Development Officer and Village Level Extension Worker in the state. Based on response this will be scaled up.

Thus I call upon my beloved farmer friends of the state to use this handbook for better farm management. Further I here by request my Department officials and field functionaries to extend all assistance to the farmers in practicing this handbook so that farm business is run on sound principles and make more farm incomes on sustainable basis.

For any improvement, kindly offer your suggestions based on practice to Assam SFAC.

Jai Kisan

  
( Wazed Ali Choudhury )



## Assam Small Farmers' Agri-Business Consortium

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Dr. M. Ariz Ahammed, IAS,  
Chief Executive Officer, Assam SFAC  
[arizahmed@yahoo.com](mailto:arizahmed@yahoo.com)



### Farmers' Handbook on Farm Record and Accounts--- A decision Making tool for the Farmer

Farming comprises Agriculture, Horticulture, Animal Husbandry, Fishery, Sericulture and other sectors, based on land. Each of these sectors comprises a number of enterprises. To illustrate Horticulture comprise enterprises viz., Fruits, Vegetables, Floriculture, Medicinal and Aromatic Plants etc. In practice, most of these vocations are being practiced since time immemorial generation after generation. In the state many a time it is observed that the farmer has been taking up a particular enterprise for continuity for various reasons viz., household tradition, ignorance about new opportunities and alternatives offered by various technologies and markets, inadequate extension etc.

The Assam SFAC conducted some sample Benefit Cost Ratios for various farms ; it is shockingly observed that there is no net benefit in most of the cases. During the study it is also observed that most of the farmers are not maintaining their (i) resource inventories, (ii) production accounts and (iii) income and expenses. Even the progressive farmers are keeping operations inadequately. Surprisingly there is no Farm Account / Record Book available in the Market, while computer softwares are being used by the farmers in advanced states and the countries. This made the Assam SFAC to take up the Farm Book Keeping seriously and to come up with this handbook, the need of which has been felt for very long both by the Progressive Farmers and Government Field Functionaries but not available in the market or at any other source.

Good records do not ensure farm successful, but success is unlikely without them on long run. Farm records are like report cards students receive in School. With Farm Book Keeping one can tell how one is managing farm operation and can get to know the strengths and weaknesses, so that necessary follow up action can be taken up for more farm income with sustainability. This is particularly important in the increasingly globalising economy of the nation and the state.

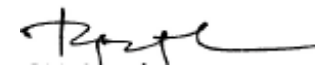
Basically this Handbook serves as a tool for judicious decision making in farm operations and to determine net worth. The Handbook addresses four sector enterprises viz., Agriculture, Horticulture, Animal Husbandry and Fishery on annum basis touching upon the major heads (i) resource inventories, (ii) production accounts (iii) income and expenses and (iv) farm business analysis. The resource inventory includes both assets and liabilities. With up-to-date inventory one can consider options for growth and diversification more carefully and efficiently. Production accounts are used to measure the performance of crop and livestock enterprises on the farm. This Handbook offers Benefit Cost ratios - crop / enterprise wise, season wise and year wise so that right decision can be made appropriately. Every effort has been made to keep this handbook simple and easy to practice by the farmer as a first step to any advanced accounting. Of course in the process many issues have been compromised. Overtime and with practice it is expected that the farmers could feel the need for more advanced accounting and the market too responds with services.

This handbook has been developed in a team comprising Mr. Someswar Prasad Verma, M.Sc. (Agri.) in Agril. Economics & Farm Management, ADO (Jute), Dhubri (Ph. No. 03662-281386) ; Mr. Nripen Das, M.Sc. (Agri.), ADO, Sonapur (Kamrup) (Ph. No. 0361-2789095) ; Mr. Tapas Kr. Saha, M.Sc. (Agri.), ADO, Alomganj (Dhubri) ; Mr. Ramesh Medhi, ABM (HQ), ASC Ltd., Guwahati ; Mr. Ranjit Mishra Bhagawati, Manager (Business Development), Assam SFAC ; Mr. B.M. Buzarbarua, Manager (Value Addition), Assam SFAC ; Mr. Bhaskar Kalita, Manager (Entrepreneurship Development), Assam SFAC ; Mr. Pankaj Nav Das, ADO (Micro-Biology) ; Mr. Mazam Ali Akanda, ADO (Publicity) ; Mr. Bhabananda Deka and Mr. Dhyanjyoti Das, VLEW of Sonapur Circle (Kamrup) ; Mr. Piyush Kanti Sarkar, VLEW of Alomganj Circle (Dhubri) ; Mr. Prasenjit Duara (Photographer) and Mr. Champak Sarma under Assam SFAC supervision. In the preparation a number of Progressive Farmers, Dr. (Mrs.) Anuva Saikia, Professor & HOD, Department of Agricultural Economics, Assam Agricultural University, Jorhat ; District Agricultural Officers ; Field Functionaries ; Sadou Assam Pathar Parichalana Samiti and NGOs were consulted. Most importantly the module has been field tested in several farms before finalizing. Nevertheless the Assam SFAC believes that there is still room for improvement after practice in wider scale and thus encourages you all to practice this handbook and submit your valuable suggestions for further improvement.

To start with this Handbook is intended to be circulated among two progressive farmers under the direct supervision of each Agricultural Development Officer and Village Level Extension Worker in the state.

Thus the District Agricultural Officers and Sub-Divisional Agricultural Officers are requested to conduct an orientation programme for all the ADOs and VLEWs so that they further guide the farmers on this Handbook maintenance on continuous basis. Further the DAOs and SDAOs are requested to maintain the list of farmers who are given this handbook so that he/she can monitor the performance at regular intervals. Further the DAOs, SDAOs, ADOs and VLEWs are requested to popularize and inculcate the habit of the Farm Accounts and Record Keeping among the farmers. Based on demand the DAO or ADO or VLEW can coordinate with local Printing Press/Company and can get the book printed for further purpose in successive years. One can also down load the book from Assam SFAC website- Farmer/ Entrepreneur Corner ([www.assamagribusiness.nic.in](http://www.assamagribusiness.nic.in)) directly or with modification.

It is expected that farmers start using this handbook from the current agricultural year with Sali crop/season seriously.



(M. Ariz Ahammed)  
Chief Executive Officer, Assam SFAC

## **1. Introduction :**

Given its high unpredictability due to weather, market & other factors Farming is a challenging profession cum business. As on date the most hard working workforce engaged in any business is Farmer. He invests a lot with an expectation of getting a handsome return. Often he continues to loose money year after year without knowing the fate of his valuable investment. His inability in stating the status of his business at a point of time or over the years is due to his inability in identifying the weak points of his business. Weak points in a business cannot be identified without interpreting the records and accounts of business in a systematic way. No business is worthy without keeping accounts , and agriculture cannot be an exception to this. However, regrettably the farming is still not run based on business principles.

The Primary objective of this booklet is : to make the farmer realize the farming as a business and assist him to run the enterprise on business principles.

The other objectives of this handbook are to assist the farmer : –

- (1) To know the profitability of investment in an enterprise.
- (2) To help the farmer in identifying the strong and weak points of his / her business for taking corrective measures.
- (3) To help in giving recognition to the farmer as a progressive innovator by various developmental departments / institutions / organizations.
- (4) To help the farmer in winning the trust and confidence of the banker and thus improving his credit worthiness to meet his credit needs.

The follow up corrective measures for improving return on his investment may need –

- Change / Diversification of enterprises.
- Change in technology e.g. adoption of HYV / Improved seed , Farm Mechanization , Crop Diversification , Use of Irrigation etc.
- Improving the skill of family labour.
- Judicious resource allocation.
- Utilizing the surplus labour in other farm / non-farm productive activities.
- Identification of better market for his produce.

### **Purpose :**

- (1) To make the farmer understand the necessity and importance of maintaining farm records.
- (2) To enable his ability to handle a set of records and accounts.
- (3) To improve the analytical ability of the farmer from the recorded data.

**2. Farmers' Details :**

**2.1 Personal details :**

- (A) Name of the Farmer : .....
- (B) Name of the Farm Women : .....
- (C) Name of the Head of the Farm Family : .....
- (D) Father's Name of the Head of the Farm Family : .....
- (E) Village : .....
- (F) Gaon Panchayat : .....
- (G) Development Block : .....
- (H) Police Station : .....
- (I) Civil Sub-Division : ..... Agriculture Sub-Division : .....
- (J) District : .....
- (K) Village Level Extension Worker's Eleka : .....
- (L) Agricultural Development Officer's Circle : .....
- (M) Member of Producers' Organisation : .....
- (N) Name of Pathar Parichalana Samiti / SHG / Cooperative Society : ..... Regn. No. : .....
- (O) Area in Bigha : ..... Dag No : ..... Patta No : .....
- (P) Social Classification : ( Please Put Tick Mark )
- |                             |                          |
|-----------------------------|--------------------------|
| * Scheduled Caste           | <input type="checkbox"/> |
| * Scheduled Tribe           | <input type="checkbox"/> |
| * Other Backward Class      | <input type="checkbox"/> |
| * More other Backward Class | <input type="checkbox"/> |
| * General                   | <input type="checkbox"/> |
| * Others                    | <input type="checkbox"/> |
- (Q) Geographical Classification : ( Please Put Tick Mark )
- |                          |                          |
|--------------------------|--------------------------|
| * Plain - Flood Free     | <input type="checkbox"/> |
| * Plain - Flood Affected | <input type="checkbox"/> |
| * Hilly                  | <input type="checkbox"/> |
| * Forest Village         | <input type="checkbox"/> |
| * Char (Riverine Island) | <input type="checkbox"/> |
| * Others                 | <input type="checkbox"/> |



(B) Main occupation of the family – Cultivation / Business / Service / others (Specify.....)

(C) Economical Status of the family – Landless Farmer / Marginal Farmer / Small Farmer / Big Farmer

- (I) Landless Farmer ( 0 - 3 Bigha ) ( 0 - 0.4 Ha. )
- (II) Marginal Farmer ( 3 – 7.5 Bigha ) ( 0.4 – 1.0 Ha. )
- (III) Small Farmer ( 7.5 – 15 Bigha ) ( 1.0 – 2.0 Ha. )
- (IV) Big Farmer ( More than 15 Bigha ) ( More than 2.0 Ha. )

(D) Number of family member(s) engaged in Agriculture / Farming : Male..... Female.....

(E) Average number of days engaged in Agricultural activities per month / per year : Male..... Female.....

**2.3 Land Details :**

(A) Total Land (Bigha)..... Cultivable Land (Bigha)..... Land under Garden/ Orchard (Bigha).....  
 Homestead Land (Bigha)..... Fallow Land (Bigha)..... Waste Land (Bigha).....  
 Land under Plantation Crop / Bamboo bush (Bigha)..... Forest Land (Bigha)..... Area under Watershed (Bigha).....  
 Land under Animal Husbandry : Cow Shed..... Poultry..... Piggery.....Fishery (Bigha).....Land under other use (Bigha).....

**(B) Land Classification :**

Type of land Upland / Medium / Low Land	Slope	Dag No.	Patta No	Type of Soil Loamy / Sandy Loam / Clay / Clay Loam/ etc	Source of Irrigation	Drainage	Crops grown for the last five years

**(C) Latest Soil Health Report :**

Date of Report	Name of Laboratory / Institute	Report Details							
		Soil pH	CN Ratio	Organic matter (%)	Availability of Nutrients (Kg. Per Bigha)				
					N	P <sub>2</sub> O <sub>5</sub>	K <sub>2</sub> O	Zn	Bo

**2.4 Other than Crop Enterprise Details :**

Enterprises									
	Milch Cattle	Piggery	Broiler	Layer	Duckery	Goatery	Sheep	Fishery	Others
No. of units									
Land utilised									

**2.5 Market Details :**

Enterprises							
Crop			Livestock			Fishery	
Items	Nearest Market with distance	High price Market with distance	Items	Nearest Market with distance	High price Market with distance	Nearest Market with distance	High price Market with distance

**2.6 Contact Numbers (if any) :**

Functionary & Partner	Name & Address	Phone (Mobile)	Phone (Office)	Phone (Residence)
<b>A. Agriculture Department</b>				
1. VLEW				
2. Jr. Engineer (Agri.)				
3. ADO				
4. SDAO				
5. Executive Engineer (Agriculture)				
6. DAO				
<b>B. Agricultural Institutions</b>				
1. Training Centre (KVK, RARS,AAU)				
2. Nearest Soil Testing Laboratory				
3. Agmark Laboratory				
4. Plant Health Clinic				
<b>C. Vety. Department</b>				
1. VFA				
2. VS				
3. SDVO				
4. DVO				
5. Training Institutions				
<b>D. Fishery Department</b>				
1. Fishery Extension Officer				
2. District Fishery Dev. Officer				
3. Training Institutions				
<b>E. Sericulture</b>				
1. Demonstrator				
2. Supervisor				
3. Extension Officer				
4. Assistant Director				

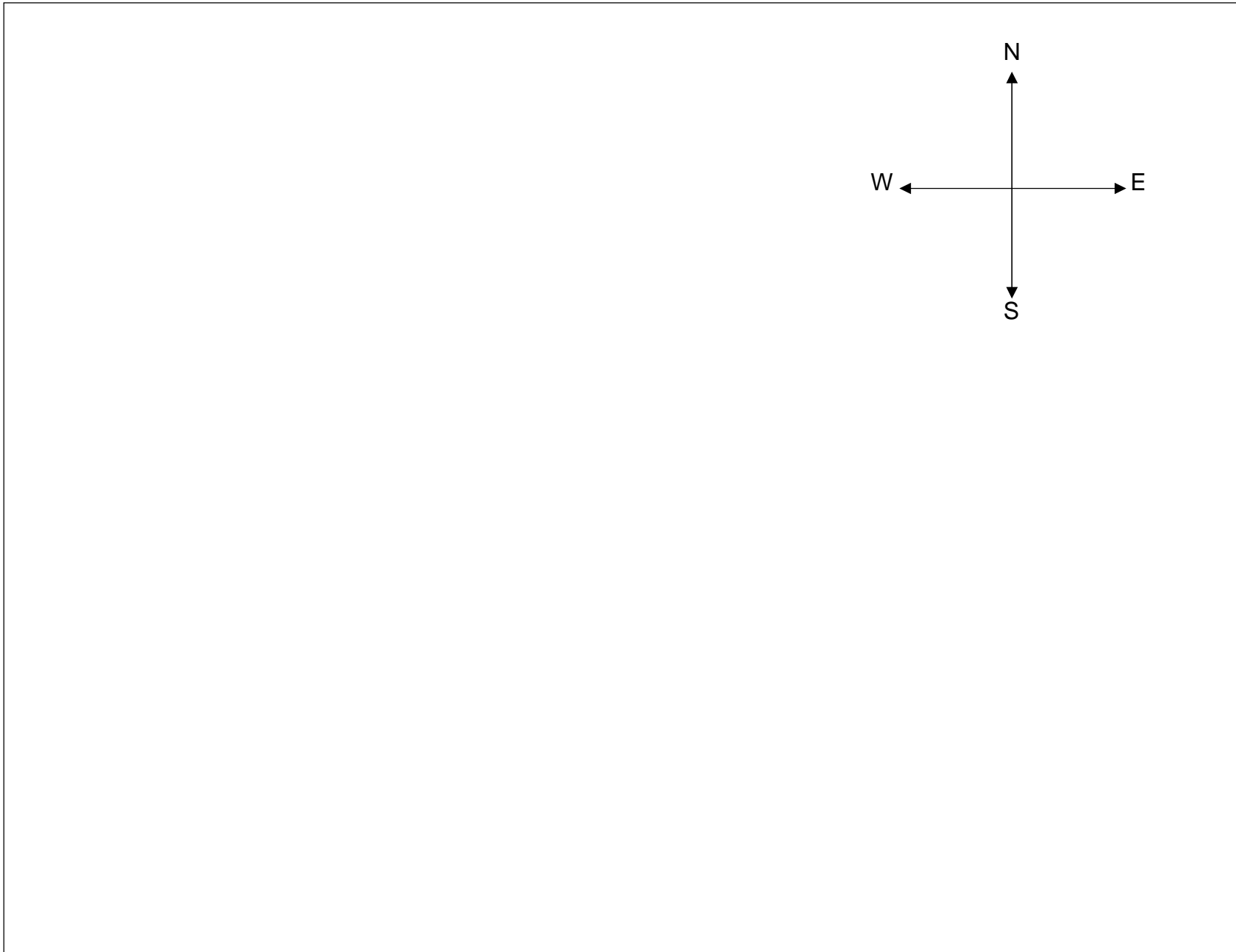
<b>F.</b>	Block (P & RD Department )			
1.	GP President			
2.	GP Member			
3.	AP Member			
4.	President, Zilla Parishad			
5.	Extension Officer (Credit)			
6.	Block Development Officer			
7.	Project Director (DRDA)			
<b>G.</b>	Community Information Centre (CIC)			
<b>H.</b>	Dealers			
1.	Seeds			
2.	Fertilizers / Pesticides etc.			
<b>I.</b>	Producers & Other Organisation			
1	Producers' Organisation / Growers' Society			
2.	Pathar Parichalana Samiti / Co-operative Society / Self Help Group			
3.	Non Govt. Organisation (NGO) / Mahila Samiti			
<b>J.</b>	Market / Godown / Processing			
1.	Regulated Market			
2.	Other Market			
3.	Cold Storage			
4.	Godowns (Private)			
5.	FCI			
6.	Processing Unit			
<b>K.</b>	Financial Institutions (Bank etc.)			
<b>L.</b>	Others			
1.	Agricultural Machinery Service Centre			
2.	Electricity Control Room			
3.	Police Station			
4.	Police Control Room			
5.	Fire Service Station			

**2.7 List of Fixed Assets ( Land, Farm Building , Farm Machineries and Implements etc.) :**

Sl. No.	Item	Brand	Specification	Date of purchase	Name of dealer	Period of	Value(Rs) Warranty / Guaranty	Insurance Premium (Rs)	Name of the Insurance Company	Approx. annual depreciation (Rs.)	Current year Repair / Maintenance charges

Total

**3. Farm Map :**



**Legend :-**

- 1. Farm Boundary
- 2. Farm House
- 3. STW
- 4. Irrigation water channel
- 5. Cow Shed
- 6. Poultry
- 7. Others.....
- .....
- .....

**4. Cropping Pattern :**

Production year .....

1 <sup>st</sup> Crop				2 <sup>nd</sup> Crop				3 <sup>rd</sup> Crop			
Season & Length of months	Crop	Variety	Area (Bigha)	Season & Length of months	Crop	Variety	Area (Bigha)	Season & Length of months	Crop	Variety	Area (Bigha)

$$\text{Cropping Intensity (\%)} = \frac{\text{Gross Cropped Area}}{\text{Net Cropped Area}} \times 100$$

- N.B. :*
1. Gross cropped area is the total area under different crops in different seasons in a year.
  2. Net cropped area is the actual cultivated area in a year.

**5. Crop & Season wise Cost of Cultivation Practices :**

**5.1.1 Seed / Planting Material :**

**Season-I**

Season	Crops	Area in Bigha	Recommended Rate of Seed / Planting Material (Kg. / Nos. )	Seed / Planting Material used		Source (own / purchased / scheme)	Rate per unit	Total Value (Rs.)
				Hybrid / other variety	Quantity ( Kg. / Nos.)			
SUMMER	1.							
	2.							
	3.							
	4.							
	5.							

Total

*N.B : 1. Annual Crops are like Sugarcane, Pine apple, Banana, Papaya and ; Perennials are Crops like Coconut, Orange, Lemon, Mango and other fruits. The cost of different Inputs used for these crops are to be recorded in the respective season in which the Inputs are actually used.*

*2. Summer Crops are Boro Paddy, Ahu Paddy, Jute, Sesum, Arahara, Summer Pulses and Summer Vegetables etc.*

**5.1.2 Seed / Planting Material :**

**Season-II**

Season	Crops	Area in Bigha	Recommended Rate of Seed / Planting Material (Kg. / Nos. )	Seed / Planting Material used		Source (own / purchased / scheme)	Rate per unit	Total Value (Rs.)
				Hybrid / other variety	Quantity ( Kg. / Nos.)			
<b>WINTER</b>	1.							
	2.							
	3.							
	4.							
	5.							

*N.B : 1. Winter Crops are Sali Paddy, Wheat, Mustard, Winter Vegetables, Pea, Lentil, Green Gram, Black Gram etc.*

**Total**

**5.2.1 Land Preparation/ Ploughing / Field Operations :**

Season-I

Season	Crops	Area in Bigha	Implements / Machinery used	Own / Hired	Date of Plough	No. of Ploughs	Fuel			Hire Charge of Implements / Machinery	Rate / plough (fuel + hire charge)	Total cost of Ploughing (Rs.)
							Type (Petrol / Diesel / Kerosine)	Quantity used (Ltr)	Value (Rs.)			
<b>SUMMER</b>	1											
	2											
	3											
	4											
	5											
	6											

Total

**5.2.2 Land Preparation/ Ploughing / Field Operations :**

Season-II

Season	Crops	Area in Bigha	Implements / Machinery used	Own / Hired	Date of Plough	No. of Ploughs	Fuel			Hire Charge of Implements / Machinery	Rate / plough (fuel + hire charge)	Total cost of Ploughing (Rs.)
							Type (Petrol / Diesel / Kerosine)	Quantity used	Value (Rs.)			
<b>WINTER</b>	1											
	2											
	3											
	4											
	5											
	6											

Total

**5.3 Irrigation :**

Season	Crops	Source STW / LLP / DTW / ELI / flow Irrigation	Duration (hours)	Hire Charge of machine and other accessories	Fuel Used			Total Cost of Irrigation (Column5 + Column8) (Rs.)
					Qty. Consumed (Ltrs.)	Rate / Liter (Rs.)	Total fuel cost (Rs.)	
1	2	3	4	5	6	7	8	9
<b>SUMMER</b>	1.							
	2.							
	3.							
	4.							
	5.							
<b>WINTER</b>	1.							
	2.							
	3.							
	4.							
	5.							
	6.							
	7.							
	8.							

Total

**5.4.1 Fertilizer / Plant Protection Chemicals and Bio Agents :**

Season-I

Season	Crop	Area in Bigha	Name of Fertilizer and P.P items used (FYM, Urea, SSP,MOP,DAP) Pesticides, other chemicals and Bio Agents	Recommended Dose / Bigha	Date of application	Quantity used (Kg)	Trade Name / Brand	Source Dealer/Trader	Rate per unit (Rs.)	Total cost (Rs.)
<b>SUMMER</b>	1.		FYM Fertilizer P.P. Chemicals Bio Agents							
	2.		FYM Fertilizer P.P. Chemicals Bio Agents							
	3.		FYM Fertilizer P.P. Chemicals Bio Agents							
	4.		FYM Fertilizer P.P. Chemicals Bio Agents							

Total

Season-I

Season	Crop	Area in Bigha	Name of Fertilizer and P.P items used (FYM, Urea, SSP,MOP,DAP) Pesticides, other chemicals and Bio Agents	Recommended Dose / Bigha	Date of application	Quantity used (Kg)	Trade Name/ Brand	Source Dealer/Trader	Rate per unit (Rs.)	Total cost (Rs.)
<b>SUMMER</b>	5.		FYM Fertilizer P.P. Chemicals Bio Agents							
	6.		FYM Fertilizer P.P. Chemicals Bio Agents							
	7.		FYM Fertilizer P.P. Chemicals Bio Agents							
	8.		FYM Fertilizer P.P. Chemicals Bio Agents							

Total

**5.4.2 Fertilizer / Plant Protection Chemicals and Bio Agents :**

Season-II

Season	Crop	Area in Bigha	Name of Fertilizer and P.P items used (FYM, Urea, SSP,MOP,DAP) Pesticides, other chemicals and Bio Agents	Recommended Dose / Bigha	Date of application	Quantity used (Kg)	Trade Name / Brand	Source Dealer/Trader	Rate per unit (Rs.)	Total cost (Rs.)
<b>WINTER</b>	1.		FYM Fertilizer P.P. Chemicals Bio Agents							
	2.		FYM Fertilizer P.P. Chemicals Bio Agents							
	3.		FYM Fertilizer P.P. Chemicals Bio Agents							
	4.		FYM Fertilizer P.P. Chemicals Bio Agents							

Total

Season-II

Season	Crop	Area in Bigha	Name of Fertilizer and P.P items used (FYM, Urea, SSP,MOP,DAP) Pesticides, other chemicals and Bio Agents	Recommended Dose / Bigha	Date of application	Quantity used (Kg)	Trade Name / Brand	Source Dealer/Trader	Rate per unit (Rs.)	Total cost (Rs.)
WINTER	5.		FYM Fertilizer P.P. Chemicals Bio Agents							
	6.		FYM Fertilizer P.P. Chemicals Bio Agents							
	7.		FYM Fertilizer P.P. Chemicals Bio Agents							
	8.		FYM Fertilizer P.P. Chemicals Bio Agents							

Total

**5.5 (i) Labour Cost :**

Season.....Crop-1 (Seasonal / Annual / Perennial).....Area.....Bigha

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Nursery bed preparation, Manuring & Sowing												
2.	Preparation of main Field												
3.	Fertilizer application * Main Field * Top Dressing 1 2 3												
4.	Uprooting of Seedlings Carrying & Transplanting												
5.	Interculture 1 2 3.												
6.	Irrigation 1 2 3												

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
7.	Plant protection 1 2 3												
8.	Harvesting & Carrying												
9.	Threshing & Winnowing												
10.	Drying, Bagging & Storing												
11.	Marketing												
12.	Others I. II. III. IV.												
	Total												

*\* Should be recorded for individual Crop separately.*

**5.5 (ii) Labour Cost :**

Season.....Crop-2 (Seasonal / Annual / Perennial).....Area.....Bigha

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Nursery bed preparation, Manuring & Sowing												
2.	Preparation of main Field												
3.	Fertilizer application * Main Field * Top Dressing 1 2 3												
4.	Uprooting of Seedlings Carrying & Transplanting												
5.	Interculture 1 2 3.												
6.	Irrigation 1 2 3												

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
7.	Plant protection 1 2 3												
8.	Harvesting & Carrying												
9.	Threshing & Winnowing												
10.	Drying, Bagging & Storing												
11.	Marketing												
12.	Others I. II. III. IV.												
	Total												

*\* Should be recorded for individual Crop separately.*

**5.5 (iii) Labour Cost :**

Season.....Crop-3 (Seasonal / Annual / Perennial).....Area.....Bigha

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Nursery bed preparation, Manuring & Sowing												
2.	Preparation of main Field												
3.	Fertilizer application * Main Field * Top Dressing 1 2 3												
4.	Uprooting of Seedlings Carrying & Transplanting												
5.	Interculture 1 2 3.												
6.	Irrigation 1 2 3												

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
7.	Plant protection 1 2 3												
8.	Harvesting & Carrying												
9.	Threshing & Winnowing												
10.	Drying, Bagging & Storing												
11.	Marketing												
12.	Others I. II. III. IV.												
	Total												

\* *Should be recorded for individual Crop separately.*

**5.5 (iv) Labour Cost :**

Season.....Crop- 4 (Seasonal / Annual / Perennial).....Area.....Bigha

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Nursery bed preparation, Manuring & Sowing												
2.	Preparation of main Field												
3.	Fertilizer application * Main Field * Top Dressing 1 2 3												
4.	Uprooting of Seedlings Carrying & Transplanting												
5.	Interculture 1 2 3.												
6.	Irrigation 1 2 3												

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
7.	Plant protection 1 2 3												
8.	Harvesting & Carrying												
9.	Threshing & Winnowing												
10.	Drying, Bagging & Storing												
11.	Marketing												
12.	Others I. II. III. IV.												
	Total												

*\* Should be recorded for individual Crop separately.*

**5.5 (v) Labour Cost :**

Season.....Crop-5 (Seasonal / Annual / Perennial).....Area.....Bigha

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Nursery bed preparation, Manuring & Sowing												
2.	Preparation of main Field												
3.	Fertilizer application * Main Field * Top Dressing 1 2 3												
4.	Uprooting of Seedlings Carrying & Transplanting												
5.	Interculture 1 2 3.												
6.	Irrigation 1 2 3												

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
7.	Plant protection 1 2 3												
8.	Harvesting & Carrying												
9.	Threshing & Winnowing												
10.	Drying, Bagging & Storing												
11.	Marketing												
12.	Others I. II. III. IV.												
	Total												

*\* Should be recorded for individual Crop separately.*

**5.5 (vi) Labour Cost :**

Season.....Crop- 6 (Seasonal / Annual / Perennial).....Area.....Bigha

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Nursery bed preparation, Manuring & Sowing												
2.	Preparation of main Field												
3.	Fertilizer application * Main Field * Top Dressing 1 2 3												
4.	Uprooting of Seedlings Carrying & Transplanting												
5.	Interculture 1 2 3.												
6.	Irrigation 1 2 3												

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
7.	Plant protection 1 2 3												
8.	Harvesting & Carrying												
9.	Threshing & Winnowing												
10.	Drying, Bagging & Storing												
11.	Marketing												
12.	Others I. II. III. IV.												
	Total												

*\* Should be recorded for individual Crop separately.*

**5.5 (vii) Labour Cost :**

Season.....Crop-7 (Seasonal / Annual / Perennial).....Area.....Bigha

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Nursery bed preparation, Manuring & Sowing												
2.	Preparation of main Field												
3.	Fertilizer application * Main Field * Top Dressing 1 2 3												
4.	Uprooting of Seedlings Carrying & Transplanting												
5.	Interculture 1 2 3.												
6.	Irrigation 1 2 3												

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
7.	Plant protection 1 2 3												
8.	Harvesting & Carrying												
9.	Threshing & Winnowing												
10.	Drying, Bagging & Storing												
11.	Marketing												
12.	Others I. II. III. IV.												
	Total												

*\* Should be recorded for individual Crop separately.*

**5.5 (viii) Labour Cost :**

Season.....Crop-8 (Seasonal / Annual / Perennial).....Area.....Bigha

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Nursery bed preparation, Manuring & Sowing												
2.	Preparation of main Field												
3.	Fertilizer application * Main Field * Top Dressing 1 2 3												
4.	Uprooting of Seedlings Carrying & Transplanting												
5.	Interculture 1 2 3.												
6.	Irrigation 1 2 3												

SL. No.	Particulars of field operation(s)	Dates	Number of labour used						Wage Rate		Total cost of labour		
			Own		Hired		Total		Male	Female	Male	Female	Total
			Male	Female	Male	Female	Male	Female					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
7.	Plant protection 1 2 3												
8.	Harvesting & Carrying												
9.	Threshing & Winnowing												
10.	Drying, Bagging & Storing												
11.	Marketing												
12.	Others I. II. III. IV.												
	Total												

*\* Should be recorded for individual Crop separately.*

**5.6 Carrying Charge of Harvested Produce :**

	Summer Crops			Winter Crops					Annual Crops / Perennial Crops	
	Crop-1 .....	Crop-2 .....	Crop-3 .....	Crop-1 .....	Crop-2 .....	Crop-3 .....	Crop-4 .....	Crop-5 .....	.....	.....
Date of carrying										
Quantity of carried goods										
Mode of carrying (Truck/ Thela/ Bullock Cart/ Others)										
Distance (Kms)										
Rate of Carrying										
Cost of Carrying (Rs.)										

Total cost of carrying all the crop products ( Season / Annum ) = Sum total of carrying all the crop products including annual and perennial crops

= .....

**5.7 Cost of Utilized Implements / Machinery :**

Season	Crops	Number of days of Implements used								Total Cost of utilised Implements/ Machinery			
		Seed drill	Sprayer	Duster	Weeder	Harvester	Winnowing	Thresher	Others	Hire charge	For owned Machinery / Implements		Total
											* Approx Depreciation (Rs.)	Repair & Maintenance Charges (Rs.)	
SUMMER	1.												
	2.												
	3.												
	4.												
	5.												
WINTER	1.												
	2.												
	3.												
	4.												
	5.												
ANNUAL/ PERENNIAL	1.												
	2.												
	3.												
	4.												
	5.												
	6.												
	7.												

**Total**

\* If the manufacturing company of Implement / Machinery did not provide standard depreciation for the particular year, please consult your local Agril. Engineering Official / ADO or use Diminishing Balance Method @ 10% or Reducing Fraction Method (Fraction for any year = The years of life remaining at the beginning of accounting period / The sum of the years of life of the asset.)

**5.8. Details of assistance received from various sources (Government / NGO / Institution etc.) :**

Sl No.	Scheme / Programme / Project with Financial Year	Source (Govt. Office / Institution which delivered assistance)	Assistance			Purpose of assistance including crop & season	Date of receipt	Target period for utilising the assistance	Assistance utilised by the targetted date (Rs.)	Achievement of the purpose of assistance and if assistance is not utilised fully, state the reason thereof.
			Cash (Rs.)	Kind						
				Item with qty	Value (Rs.)					
1	2	3	4	5	6	7	8	9	10	11

**N.B.** The assistance has not been considered in calculating the cost of cultivation and analysis of Farm business for simplicity. However, the farmers are requested to consider the assistance and the return from such investment for achieving the objectives of the scheme / programme / project.

**5.9.1 Credit :**

Season	Crop	Date of borrowing	Sources of borrowing Banker/Money Lender	Amount borrowed (Rs.)	Rate of interest (%)	Repayment (Rs.)				Balance Due (Rs.)
						Date	Principal	Interest	Total	
	1									
	2									
	3									
	4									
	5									
Total of Current Agricultural year										
Total of Last Year's outstanding										
Grand Balance Due	.....	.....	.....		.....	.....	.....	.....		

**5.9.2 Crop Insurance :**

Crop Insured	Date of Insurance	Name of Insurance Company with contact person and phone no.	Insurance No.	Insured Amount (Rs.)	Premium (Rs.)		
					Monthly	Quarterly	Yearly
1							
2							
3							
Total							

**6. Crop Damage Report :**

Season	Crop	Stage of Crop	Area of damage (Bigha)		Loss due to damage (Qtls./ M.T.)	Value of damage (Rs.)	Date of report to				Date of receipt of compensation from Insurance company in bank A/c with amount	Remarks
			Partial	Complete			ADO	Circle Officer	Banker	Forester		

**7. Crop Production and disposal :**

**7.1 Crop Main Product :**

Season	Crop(s)	Variety	Production (Kg / Qtls)	Disposal (Kg. / Qtls.)							Marketable Surplus			Total value (Rs.) (Value Col <sup>n</sup> .4 – Col <sup>n</sup> .9)
				Home Consumption	Seed purpose	Feed purpose	Kind Payment	Losses if any	Sold	Total	Qty. [4-(5+6+7 +8+9)]	Value per unit (Rs.)	Total Value (Rs.)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	1													
	2													
	3													
	4													
	5													
	6													
	7													
	8													
<b>Grand Total</b>														

**7.2 By Product :**

Season	Crop	By Product Item	Production (Kg./Qtls)	Home Consumption (Kg./Qtls)	Feed (Kg./Qtls)	Losses, if any (Kg./Qtls)	Sold (Kg./Qtls)	Marketable Surplus			Total Value (Rs.) (Value of Col <sup>n</sup> .4 – Col <sup>n</sup> .7)
								Qty [4-(5+6+7)]	Price per unit (Rs.)	Value (Rs.)	
1	2	3	4	5	6	7	8	9	10	11	12
	1										
	2										
	3										
	4										
	5										
	6										
	7										
	8										

Total

**8. Total Crop Production and Value :**

Season	Crop(s)	Crop Product		By Product		Total Value of Production (Rs) (Col <sup>n</sup> .4 + Col <sup>n</sup> .6)
		Production (qtls)	Value (Rs) Refer Table 7.1 column 15	Production (qtls)	Value (Rs) Refer Table 7.2 column 12	
1	2	3	4	5	6	7
SUMMER						
Sub Total						
WINTER						
Sub Total						
ANNUAL/PE- RENNIAL						
Sub Total						
Grand Total						

**9. Total Cost of Cultivation / Production (Refer table No. 5.1.1 to 5.9.2) :**

Season	Crop(s)	Seed / Planting Material (Rs) (Rs)	Ploughing (Rs)	Irrigation (Rs)	FYM / Fertilizer / P.P. Chemicals etc. (Rs)	Labour (Rs)	Carrying (Rs)	Machinery / Implements (Rs)	Interest on Credit (Rs)	Premium on Insurance (Rs)	Land Tax etc. (Rs)	Total (Rs)
		Table No. 5.1.1 & 5.1.2	T.N. 5.2.1 & 5.2.2	T.N. 5.3	T.N. 5.4.1 & 5.4.2	T.N. 5.5	T.N. 5.6	T.N. 5.7	T.N. 5.9.1	T.N. 5.9.2		
SUMMER												
WINTER												
ANNUAL/ PERENNIAL												

Total

**10. Benefit Cost Ratio :**

Season	Crop(s)	Total Value of Production (Rs)	Total Cost of Cultivation (Rs)	Benefit (Rs) ( Col <sup>n</sup> .3 – Col <sup>n</sup> .4)	Benefit Cost Ratio (Col <sup>n</sup> .5 ÷ Col <sup>n</sup> .4 )	Income Per Rs.100/- investment (Rs) (Col <sup>n</sup> .3 ÷ Col <sup>n</sup> .4) X 100
1	2	3	4	5	6	7
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					

**11. Animal Production Record :**

**11.1 Annual Value of different Livestock and Poultry :**

Enterprises	No. of Livestock / Poultry		Type of Breed		Market Value of Livestock / Poultry		Expected Life of Livestock /Poultry	Annual Expenditure for Livestock / Poultry (Market Value ÷ Expected Life)
	Owned	Purchased	Local	Cross Breed	Local	Cross Breed		
1. Cow								
2. Pig								
3. Poultry								
4. Goat								
5. Sheep								
6.								
7.								
8.								
Total								Say, A

**11.2 Feeds :**

Item	January		February		March		April		May		June		July		August		September		October		November		December		Total		
	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	
Home Prepared																											
*																											
*																											
Purchased																											
*																											
*																											
Fodder																											
Total																											Say, B

**11.3 Vety. Aids :**

Item	January		February		March		April		May		June		July		August		September		October		November		December		Total		
	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	
Vaccines																											
Medicines																											
Doctor's Fees																											
Total																											Say, C

**11.4 Marketing Cost of Animal Produce :**

Months	January	February	March	April	May	June	July	August	September	October	November	December	Total
Cost (Rs.)													Say, D

**11.5 Labour Cost of Animal Production :**

	No. of Family Member / Hired Labourer	Average No. of Mandays utilized in Livestock Production in a Year	Cost of Labour
Family Labour			
Hired Labour			
Total			Say(E)

TOTAL COST OF PRODUCTION = A + B + C + D+ E = Rs.....(Say, Rs. Y)

N.B. Total Cost of Labour includes wages (both in Cash & Kind) paid to Hired Labour along with the imputed cost of Family Labour based on Mandays engaged in a year.

**11.6 Total Production :**

Item	January		February		March		April		May		June		July		August		September		October		November		December		Total		
	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	
Livestock/ Poultry sale																											
Milk																											
Milk Products																											
* Curd																											
* Ghee																											
* Others																											
Eggs																											
Others																											
Total																											Say, x

**11.7 Disposal of Animal Products :**

Item	Home Consumption (No./ Kg./ Qntl.)	Sold (No./ Kg./ Qntl.)	Total (No./ Kg./ Qntl.)	Price per Unit (Rs.)	Market Value (Rs.)
Meat (Livestock / Polutry)					
Milk					
Curd					
Ghee					
Egg					
Others					

Benefit from Animals = X - Y = Rs. ....

$$\text{Cost Benefit Ratio} = \frac{X - Y}{Y}$$

**12. Fish Production and Cost incurred record :**

Area..... Bigha

Type of Fish.....

Year.....

**(A) Input Used and Cost Incurred**

Inputs	January		February		March		April		May		June		July		August		September		October		November		December		Total		
	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	qty	value	
a) Lime																											
b) Raw Cow dung																											
c) Urea																											
d) S.S.P.																											
e) Fish Seed																											
f) Feed *Rice bran *Mustard oil cake																											
g) Prophylactic measures (medicines)																											
h) Trace elements																											
i) Others																											
Total																											
Total Fish Production * Fish * Fingerlings																											
Total																											

(B) Maintenance/ Repairement and Cleaning	:	Labour required ----- Mds	Cost incurred Rs.....
(C) Netting for health and Size checking	:	Labour required ----- Mds	Cost incurred Rs.....
(D) Fingerlings (Fish Seed)	:	Labour required ----- Mds	Cost incurred Rs.....
(E) Harvesting	:	Labour required ----- Mds	Cost incurred Rs.....
(F) Marketing	:	Labour required ----- Mds	Cost incurred Rs.....

TOTAL COST OF CULTIVATION = A + B + C + D + E + F = Rs..... (Say, Y)

Annual Net Income = Gross Income - Total Cost of Cultivation = X - Y

$$\text{Cost Benefit Ratio} = \frac{X - Y}{Y}$$

### 13. Farm Inventory :

It is the list of all the physical property of a business along with their value at a specified date. It is the complete list of farmer's assets. Farm inventory reveals the changes in net worth through comparison of a farm inventories taken at the beginning of the year with another at the end of the year. The inventory provides a basis for computing growth in net worth. It help also to work out the value of last year's take over of stocks and current year's left over. It also helps in computing net farm income.

The best time to take farm inventory is at the beginning of the agricultural year, on or near 1<sup>st</sup> July. ( Farmers are requested to take the begining inventory on the first day of recording this Hand Book).

#### Process of taking Farm Inventory :

Taking an inventory involves physical counting and valuation of physical assets. The physical count is necessary to verify numbers, weights and measurements. Next the farmer should place value on each item (cost or market price whichever is lower/ net selling price/ cost – depreciation in case of implements and machineries based on the number of years used so far). The closing inventory for a year is the opening inventory for the next year.

13. Farm Inventory of Sri.....on (Date).....) and (Date).....

SL.No.	Items	Beginning of the year (Date.....)		End of the year (Date.....)	
		Qty.	Value (Rs)	Qty.	Value (Rs)
I	Non Depreciable assets :				
	a) Crop Produce (MT)				
	b) Seeds (Qtls)				
	c) Fertilizers (Qtls)				
	d) Standing Crops (Ha)				
	e) Marketable Livestock (No.)				
	f) Others				
	Sub - Total				
II	Depreciable assets :				
	a) Farm Machineries (No.)				
	* Tractor				
	* Power Tiller				
	* Power Pump				
	* Tube Well				

SL.No.	Items	Beginning of the year (Date.....)		End of the year (Date .....	
		Qty.	Value (Rs)	Qty.	Value (Rs)*
	* M.B. Plough				
	* Sprayer/ Duster				
	* Deshi Plough				
	* Others				
	b) Farm Buildings				
	c) Livestock's (No.)				
	* Cow				
	* Pig				
	* .....				
	* .....				
	d) Land (Ha)				
	Sub Total				
III	Cash Assets				
	a) Cash in hand				
	b) Cash in bank				
	d) Share in Co-op. Society or others				
	e) Other Properties				
	Sub Total				
	<b>G R A N D T O T A L</b>				

Change in Inventory :

(a) Beginning Total Rs.....(Grand total of Column-4)

(b) Closing Total Rs.....(Grand total of Column-6)

Changes (a - b) = Rs.....

## Farm Business Analysis :

Farm records are seldom kept just for the sake of keeping records. Mere keeping records will be of no help unless being analysed and interpreted. Analysis of year's record point out the strong and weak points of the business so that the business operations in future can be adjusted to result in higher net earning of the farmer. The analysis of farm record is necessary for.

(I) To know the achievement of farmer in terms of net income and gross income as compared to his expectation.

(II) To make changes in the farm business according to nature of changing technology.

After Knowing the family labour earning, it will be easy on the part of the farmer in taking decision to determine the actual need of family labour strength for the next year. This in turn will minimize the unemployment and underemployment. The productivity of family labour can be increased by utilizing the surplus family member in some other productive work. Similarly, Returns to Management will improve his managerial ability in managing the different farm activities properly along with the optimum utilization of resources available with him. This will also help in selecting the best possible activities/ operation/ enterprises from the different alternatives to increase farm earnings.

### 14. Farm Business Analysis :

Particulars and Efficiency Measures	Year : 2005 – 2006 (Rs)
Net Cash Income from Production	
(i) <b>Cash Receipts during the year</b>	
Sale of Summer Crops	
Sale of Winter Crops	
Sale of Horticultural Crops	
Sale of Milk	
Sale of Eggs	
Miscellaneous Sales	
Sub Total	

Particulars and Efficiency Measures	Year : 2005 – 2006 (Rs)
<p>(ii) <b>Cash Expenses during the year</b></p> <p>Labour for Summer Season Crops - Family Labour Hired Labour</p> <p>Labour for Winter Season Crops - Family Labour Hired Labour</p> <p>Labour for Hort. Crops - Family Labour Hired Labour</p> <p>Labour for Livestock - Family Labour Hired Labour</p> <p>Labour for Fishery - Family Labour Hired Labour</p> <p>Seeds / Planting Materials</p> <p>Fertilizers</p> <p>Purchase of Feeds</p> <p>Purchase of Chemicals/ Medicines</p> <p>Miscellaneous Expenses</p>	
Sub Total	
(iii) Changes in Inventory (Refer table No. 13)	
(iv) Farm Privileges (Farm Products used at home)	
(v) Interest charges on Capital used during the year	
(vi) Imputed value of family labour	

A. Net Cash Income (i – ii)	
B. Net Farm Income (A + iii)	
C. Farm Earnings (B + iv)	
D. Family Labour Earnings (C – v)	
E. Returns to Management (D – vi)	
Conclusion :	
VLEW's Comment with Signature and Date :	
ADO's Recommendation with Signature and Date :	
Action taken by the Farmer :	

Farmer's Signature:.....

Date :.....