PREFACE

Being born and brought up in the rural environment in West Bengal, I became conversant with the different aspects of rural life, agriculture in particular, since my boyhood. Land reforms and the introduction of new techniques in farming encourage the hope of revitalisation of agricultural farming in India in general and in West Bengal in particular since mid-seventies. But the idea that haunted me is that in an agricultural economy dominated by marginal and small farmers, awareness to cost effectiveness, cost control and profitability analysis are most essential in making agricultural farming lucrative and market oriented.

Thus in order to focus on these very aspects I was nourishing with the idea of undertaking a research work on the profitability analysis of agricultural farming in West Bengal after completing my M.Phil from the University of Calcutta in 1991. Professor Bhabatosh Banerjee, University of Calcutta, Editor, Indian Accounting Review, Past President, Indian Accounting Association, Former Director of Research, Institute of Cost and Works Accountants of India very kindly agreed to supervise me inspite of his other academic pre-occupations. I am therefore deeply indebted to him for his valuable guidance. This work would not have been completed but for his strenuous supervision. All my teachers in the Department of Commerce, University of Calcutta, encouraged me to complete my research work. I have no words to express my gratefulness to each one of them.

I am extremely grateful to the University Grants Commission for granting me one year leave as a Teacher Fellow and financial grants as per rules for completion of research work.

I am grateful to the Land Acquisition Collector, Manager, Nadia District Central Co-operative Bank, Deputy Director, Agricultural Marketing, Nadia, Government of West Bengal; Bureau of Applied Economics and Statistics, Calcutta, Government of West Bengal, Prodhans of selected Gram Panchayats and the sample farmers of the selected villages of the district of Nadia, West Bengal for their kind co-operation and for providing me necessary information for the purpose of this research work.

Particular mention may be made of the Librarian, Bidhan Chandra Krishi Viswavidyalaya, Mohanpur, Nadia, West Bengal for giving me necessary permission for using his library.
I am indebted to Dr. J. L. Kundu, Reader of Commerce, Rishi Bankim Chandra College, Naihati, 24-Parganas(N), West Bengal who also helped in my work every now and then.

I express my gratitude to all my colleagues in the Department of Commerce, University of Kalyani for inspiring me to complete the work. Thanks are also due to my numerous friends for their co-operation.

I will be failing in my duty if I do not record my thanks and appreciation to my wife, Sampa Sarker, who rendered all sorts of help to me most ungrudgingly. I also thank my daughter, Poulami, for her patience for lost hours of sweet company with me.

Kanchrapara

Dated, 17th March, 1999