Ever Since my carrier as a lecturer in Commerce began at the Modern College in Pune, I started visiting farm land in my village during the vacations and got the opportunities of coming in close contacts with the farmers in the village. Slowly the intimacy developed and I started my discussions with the farmers on the issues of profitability in farm production. These discussions motivated me to read some material on agricultural production, economics, commercialisation of agriculture and Government policies in regard with the fixation of prices of agricultural commodities. During this period, I found that not only did some differences of opinion among the policy makers and the farmers' group exist but there also existed some differences in methodologies of cost estimation procedure among those who had used the costing techniques in estimation of cost of production of the crops of their interest. This has led me to select the topic for research, pertaining to farm costing techniques.

In this connection I approached my Research Guide, Dr. R.G.Bapat to seek advise in the finalisation of the topic of research viz. Techniques of farm costing. After having various discussions on practical utility of the proposed topic of research, my Guide cleared the proposal with some guidelines. Prior to this, I also had some preliminary discussions with the Head, Department of Agricultural Economics, MPAU, Rahuri and the academicians working in the field of cost accounting and my colleagues
working in the Commerce Department at the Modern College and other colleges in Pune and thus the problem selected for my Ph.D. dissertation was finalised and the objectives were set forth.

On finalising the topic of research in consultation with my Research Guide, I composed myself for preparatory work such as collection of primary data from the Agricultural University, Rahuri. All along, I visited the libraries of MPAU, Rahuri, the Gokhale Institute of Politics and Economics, Pune, and the University of Pune for reference work. I was highly benefited by the libraries at IIM, Ahmedabad and the Gujarat University, Ahmedabad during my Refresher Course training which I attended twice at Gujarat University Ahmedabad. This helped me to review the entire material of past work in a comprehensive manner. Hence, the chapter on Review, presented in my thesis is to a certain extent elaborate. All this has enabled me to finalise the techniques of farm costing and the appropriate formats in keeping farm records and also in deciding the measures of assessing the farm business efficiency and efficiency of crop production on the farms.

During this period, the primary data which was proposed to be collected from the Department of Agricultural Economics, Mahatma Phule Agricultural University, Rahuri was obtained in the proformae with the help of Prof. N.S. Gaikwad. The work of collection of primary data in details on costs and returns in production of grapes from the farmers was a hard job, however, this was
possible due to the full co-operation rendered to me by the five grape growers of the village, Bori to whom I owe my special gratitude.

Further, in Chapter VII, I have made an attempt to show the application of farm costing techniques to actual data on production of five commercial crops in precise manner. In Chapter VI, I have also given an illustration of the use of farm costing technique to the farm business considering the whole farm as a unit of production. Besides, I have made an attempt to show how the technique of break even analysis and the financial assessment of capital investment in high valued crop like grape could be applied and the results interpreted (Chapter VIII).

Lastly, I have to mention here that the approach and the methodology used in fulfilling the objectives of the present study are appropriate and the inferences drawn from this study, would definitely, be useful to the farmers/farm managers in preparing the farm plans and the farm organisation. The inferences would also be useful to the officials of the Agricultural Universities, Government Department of Agriculture, engaged in crop production programme, and to the banking agencies concerned with agricultural finance.