### LIST OF TABLES

<table>
<thead>
<tr>
<th>Sr.No.</th>
<th>Title</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1</td>
<td>Area under selected Commercial crops in Maharashtra State and the Districts selected for study.</td>
<td>177</td>
</tr>
<tr>
<td>4.1</td>
<td>List of primary records, required for maintenance of farm accounts.</td>
<td>183</td>
</tr>
<tr>
<td>6.1</td>
<td>Size of holding of selected farmers.</td>
<td>259</td>
</tr>
<tr>
<td>6.2</td>
<td>Family size and No. of farm workers on selected farms.</td>
<td>259</td>
</tr>
<tr>
<td>6.3</td>
<td>Land utilization on selected farms (1991-92)</td>
<td>260</td>
</tr>
<tr>
<td>6.4</td>
<td>Farm assets on selected farms.</td>
<td>261</td>
</tr>
<tr>
<td>6.5</td>
<td>Cropping pattern of selected farms during 1991-92 season.</td>
<td>262</td>
</tr>
<tr>
<td>6.6</td>
<td>Capital investment in farm assets on selected farms (1991-92)</td>
<td>263</td>
</tr>
<tr>
<td>6.7</td>
<td>Per farm labour utilization for crop enterprise (1991-92)</td>
<td>265</td>
</tr>
<tr>
<td>6.8</td>
<td>Per hectare labour utilization for crop enterprise (1991-92)</td>
<td>266</td>
</tr>
<tr>
<td>6.9</td>
<td>Use of material for crop enterprise on selected farms (1991-92)</td>
<td>267</td>
</tr>
<tr>
<td>6.10</td>
<td>Estimation of owned bullock labour wage rates.</td>
<td>269</td>
</tr>
<tr>
<td>6.11</td>
<td>Estimation of irrigation charges.</td>
<td>270</td>
</tr>
<tr>
<td>6.12</td>
<td>Cropwise irrigation hours on selected farms during 1991-92.</td>
<td>271</td>
</tr>
<tr>
<td>6.13</td>
<td>Depreciation, minor repairs and interest on fixed capital on selected farms.</td>
<td>271(A)</td>
</tr>
<tr>
<td>6.14</td>
<td>Marketing cost of crop produce on selected farms.</td>
<td>272(A)</td>
</tr>
<tr>
<td>6.15</td>
<td>Itemwise cost of cultivation / production of all crops together on selected farms (1991-92) (Per farm basis)</td>
<td>275</td>
</tr>
</tbody>
</table>
6.16 Itemwise cost of cultivation/production of all crops together on selected farms (1991-92) (Per hactare basis). ... 276
6.17 Gross return from crop enterprise on selected farms (1991-92) ... 278
6.18 Farm costs (Crop production enterprise) categorised into variable costs, fixed costs, etc. (per hectare basis) ... 279
6.19 Classification of items of cost of cultivation (crop enterprise - farm as a whole) into cost concepts as adopted by the DES, Govt. of India. ... 281
6.20 Measures of size and volume of farm business (Crop production enterprise) as applied to selected farms. ... 283
6.21 Measures of labour efficiency as applied to selected farms. ... 283
6.22 Measures of capital efficiency as applied to selected farms. ... 284
6.23 Farm income measured in terms of income over different costs. ... 286
6.24 Farm income measures as applied to crop production enterprise on selected farms. ... 286
6.25 Cost ratios in crop production enterprise on selected farms. ... 288
6.26 Capital ratios in crop production enterprise on selected farms. ... 290
6.27 Important income ratios in crop production enterprise on selected farms. ... 291
6.28 Output-input ratios in crop production enterprise on selected farms. ... 292
7.1.1 Structure of farms ... 295
7.1.2 Investment in various farm assets made by the selected farmers. ... 298
7.1.3 Cropping pattern of the selected farmers (1991-92). ... 299
7.1.4 Labour use for cultivation of sunflower on selected farms ... 300
7.1.5 Per hactare labour for cultivation of sunflower utilised by the selected farmers. ... 301

7.1.6 Quantity of material inputs used in sunflower production by the selected farmers. ... 302

7.1.7 Estimation of wage rates of owned bullocks. ... 303

7.1.8 Depreciation, minor repair charges and interest on fixed capital on farm No. 1 and farm No. 2. ... 305

7.1.9 Depreciation, minor repair charges and interest on fixed capital on farm No. 3. ... 306

7.1.10 Depreciation, minor repair charges and interest on fixed capital on farm No. 4. ... 307

7.1.11 Depreciation, minor repair charges and interest on fixed capital in respect of area under sunflower on the selected farms. ... 308

7.1.12 Itemwise cost of cultivation / production of sunflower on selected farms (1991 - 92). ... 311

7.1.13 Per hactare itemwise cost of cultivation / production of sunflower on selected farms. ... 312

7.1.14 Percentage of items of cost to total cost of production of sunflower on selected farms. ... 314

7.1.15 Categorization of items of cost of cultivation of sunflower into variable costs, fixed cost etc. ... 316

7.1.16 Categorization of items of cost of cultivation of sunflower into cost concepts used by the Directorate of Economics and Statics, Govt. of India. ... 317

7.1.17 Marketing cost of sunflower. ... 319

7.1.18 Gross returns from sunflower production of selected farms. ... 320

7.1.19 Per qunital cost of production of sunflower on selected farms. ... 321
7.1.20 Profitability of sunflower production measured in terms of return to factors of production. ... 322
7.1.21 Income from sunflower production measured by using different measures. ... 323
7.1.22 Output-input ratios in sunflower production on selected farms. ... 325
7.2.1 Structure of selected farmers. ... 327
7.2.2 Investment in farm assets on the selected farms (per farm). ... 331
7.2.3 Per hectare investment in farm assets on the selected farms. ... 332
7.2.4 Cropping pattern of selected farms. ... 333
7.2.5 Area under irrigated crops on selected farms. ... 334
7.2.6 Land revenue and other taxes on land of selected farms. ... 335
7.2.7 Depreciation, minor repairs and the interest on fix capital of the selected farmers. ... 336
7.2.8 Employment of owned bullocks on selected farms. ... 338
7.2.9 Estimation of owned bullocks wage rate. ... 339
7.2.10 Hours of use of electric motor for irrigation on selected farms. ... 342
7.2.11 Estimation of per hour irrigation charges. ... 343
7.2.12 Incidental charges for cultivation of cotton on selected farms. ... 341
7.2.13 Use of labour and material inputs for cultivation of cotton on selected farms. (per farm) ... 345
7.2.14 Use of labour and material inputs for cultivation of cotton on selected farms. (Per hectare) ... 346
7.2.15 Itemwise cost of cultivation of cotton on selected farms (1991 - 92) - Per ha. ... 349
7.2.16 Percentages of costs of various items to total cost of production of cotton on selected farms. ... 350

7.2.17 Marketing cost of cotton on selected farms. ... 352

7.2.18 Gross returns from production of cotton on selected farms. ... 354

7.2.19 Classification of items of costs of cultivation of cotton into variable and fixed costs etc. ... 356

7.2.20 Classification of items of costs of cultivation of cotton into cost-concepts as adopted by the Directorate of Economics and Statistics, Government of India. ... 357

7.2.21 Per quintal cost of production of cotton on selected farms. ... 360

7.2.22 Income from production of cotton on selected farms (1991 - 92). ... 363

7.2.23 Output - input ratios in production of cotton on selected farms. ... 363

7.3.1 Structure of selected farms. ... 365

7.3.2 Investments in farm assets of selected farmers (per farm.) ... 369

7.3.3 Investment in farm assets on selected farms (per hectare) ... 370

7.3.4 Cropping pattern of selected farms. ... 372

7.3.5 Area under various commercial crops on selected farmers. ... 373

7.3.6 Land revenue and taxes on land of selected farmers and its allocation to Kharif onion area. ... 374

7.3.7 Depreciation, minor repairs and interest on fixed capital resources for kharif onion area of the selected farmers. ... 376
7.3.8 Estimation of wage rates of owned bullock labour on selected farms. ... 378
7.3.9 Charges of owned bullock labour for Kharif- Onion production on selected farms. ... 379
7.3.10 Estimation of irrigation charges of farm owned irrigation structures. ... 380
7.3.11 Incidental charges on the selected farms and its allocation to Kharif onion area. ... 381
7.3.12 Use of labour and material inputs for cultivation of Kharif onion on selected farms. (per farm) ... 383
7.3.13 Use of labour and material inputs for cultivation of Kharif onion on selected farms. (per hectare) ... 384
7.3.14 Itemwise cost of cultivation of kharif onion on selected farms (per hectare) ... 386
7.3.15 Percentages of cost of various items to total cost of production of Kharif onion on selected farms. ... 389
7.3.16 Gross returns from production of Kharif onion on selected farms. (Per cultivated area) ... 391
7.3.17 Gross returns from production of Kharif onion on selected farms. (Per hectare) ... 392
7.3.18 Classification of items of cost of cultivation of Kharif onion into variable and fixed costs etc. ... 394
7.3.19 Classification of items of cost of cultivation of Kharif onion into cost concepts as adopted by the Directorate of Economics and statistics, Government of India. ... 396
7.3.20 Per quintal cost of production of Kharif onion on selected farms. ... 398
7.3.21 Income from Kharif onion production on selected farms. ... 399
7.3.22 Output-input ratios in production of Kharif onion on selected farms. ... 402
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.3.23 Variability in Labour use in onion production on selected farms.</td>
<td>403</td>
</tr>
<tr>
<td>7.3.24 Correlation co-efficient values.</td>
<td>405</td>
</tr>
<tr>
<td>7.4.1. Structure of selected farms.</td>
<td>409</td>
</tr>
<tr>
<td>7.4.2. Capital investment on the selected farms.</td>
<td>412</td>
</tr>
<tr>
<td>7.4.3. Cropping pattern.</td>
<td>412</td>
</tr>
<tr>
<td>7.4.4. Land revenue &amp; cesses.</td>
<td>414</td>
</tr>
<tr>
<td>7.4.5 Estimated wage rates of own bullocks.</td>
<td>416</td>
</tr>
<tr>
<td>7.4.6 Incidental charges on selected farms.</td>
<td>416</td>
</tr>
<tr>
<td>7.4.7 Labour and material inputs use of sugarcane production.</td>
<td>418</td>
</tr>
<tr>
<td>7.4.8 Itemwise cost of cultivation of sugarcane on selected farms.</td>
<td>421</td>
</tr>
<tr>
<td>7.4.9 Percentage of costs of various items of cost of cultivation of sugarcane to its total cost of production.</td>
<td>422</td>
</tr>
<tr>
<td>7.4.10 Categorisation of items of cost of cultivation of sugarcane into variable cost, fixed cost etc.</td>
<td>424</td>
</tr>
<tr>
<td>7.4.11 Categorisation of items of cost of cultivation of sugarcane into cost concepts as adopted by the Directorate of Economics and Statistics, Government of India.</td>
<td>425</td>
</tr>
<tr>
<td>7.4.12 Gross Returns from production of sugarcane on selected farms.</td>
<td>427</td>
</tr>
<tr>
<td>7.4.13 Farm income from production of sugarcane (Suru) on selected farms</td>
<td>429</td>
</tr>
<tr>
<td>7.4.14 Per tonne cost of production of sugarcane on selected farms.</td>
<td>431</td>
</tr>
<tr>
<td>7.4.15 Returns to factors of production of sugarcane on selected farms.</td>
<td>433</td>
</tr>
<tr>
<td>7.4.16 Output-input ratios in sugarcane production on selected farms.</td>
<td>435</td>
</tr>
<tr>
<td>7.5.1 Structure of selected farms.</td>
<td>439</td>
</tr>
<tr>
<td>7.5.2 Farm assets (Physical units)</td>
<td>441</td>
</tr>
</tbody>
</table>
7.5.3 Investment in farm assets ... 443
7.5.4 Cropping pattern of selected farmers. ... 445
7.5.5 Land revenue and taxes on land of selected farmers. ... 447
7.5.6 Estimated irrigation charges per hour on the selected farms. ... 448
7.5.7 Estimated irrigation charges for the area under grapes of the selected farms. ... 449
7.5.8 Estimated wage rates of owned bullock labour pair. ... 450
7.5.9 Incidental charges on the selected farms. ... 452
7.5.10 Depreciation, minor repairs and the interest on the values of selected farms. ... 453
7.5.11 Input structure of selected grapevine orchards during its establishment period (1st year of crop) ... 458
7.5.12 Input structure of selected grapevine orchards during its second year period. ... 460
7.5.13 Input structure of selected grapevine orchards during its third year period. ... 461
7.5.14 Itemwise cost of establishment of grape orchards of selected farmers. ... 464 (1 year of crop)
7.5.15 Itemwise cost of cultivation/production of grape on selected farms. ... 467 (II year of crop)
7.5.16 Itemwise cost of cultivation/production of grape on selected farms. ... 470 (III year of crop)
7.5.17 Percentage costs of items of production of grapes on selected farms. ... 471 (III year of the crop)
7.5.18 Marketing cost of grapes. ... 474
7.5.19 Gross returns from production of grapes
a. during 2nd year
b. during 3rd year
7.5.20 Classification of costs of production of grapes into variable and fixed costs of selected farms. (III rd year of the crop) ... 478

7.5.21 Classification of costs of production of grapes into concepts, as adopted by the Directorate of Economics and Statistics, Government of India. ... 480

7.5.22 Income from production of grapes on selected farms. (Use of different measures of income) ... 481

7.5.23 Per kg. production of grape on selected farms. ... 483

7.5.24 Profitability of grape production (III year of the crop) ... 483

7.5.25 Output input4 ratio in production of grapes on selected farms (Third year of the crop.) ... 485

8.1 Data on Costs and returns and related data of selected commercial crops at different levels of production. ... 489

8.2 Estimated Break Even Points in respect of selected commercial crops. ... 490

8.3 Contributory margin per unit of production of selected commercial crops. ... 496

8.4 Cash flows per hectare in grape production on selected farms. ... 504

8.5 Estimated parameters of financial assessment of capital investment in grape production on selected farms. ... 506