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MINUTE ON THE PROPOSED SETTLEMENT OF TINNEVELLY.

Board's Proceedings, dated 19th July 1866, No. 4923, and Proceedings of Government, dated 9th August 1866, No. 2003.

In his letter dated the 15th June 1866, No. 223, Mr. Puckle proposed, with reference to the four Divisions into which the District of Tinnevelly naturally divides itself, to complete the Settlement of the first and most important Division, or the River-irrigated area, before taking up fresh ground. And he described the steps to be taken to give effect to these proposals. The Board accepted, and the Government sanctioned, the arrangement. On the 6th November 1867 (letter No. 611), Mr. Puckle submitted certain modifications in the classification of the land and grouping of tracts, for the purpose of Assessment, which on further experience, he intended to adopt. These have been carried out in the Settlement now submitted for consideration.

Government Order, 9th August 1866, No. 2,003.

2. The Report now before the Board relates exclusively to the Tambrapurny river valley, or that Tract which lies within the basin of the river and its affluents (15 in number,) extending over about 800 square miles (one-sixth of the entire District,) and comprising 345 villages, with a cultivated area of 3,18,000* acres.

	Acres.
† *Wet land*	109,859
Dry land	208,216
Total ..	318,075

† N. B.—*Includes 10 per cent. on account of increased unassessed area disclosed by Survey.*

3. The general character of the soil which is under wet agriculture within this tract, is strong loam with a clayey and retentive subsoil. And it is described as very fertile and fully cultivated; the husbandry is good and productive, and the crops "usually heavy, and as a rule free from disease." A large proportion of the tanks under which agriculture is carried on, are river-fed.

Mr. Banbury's Report, dated 22nd May 1866, No. 203.

	Cultivation.		*Increase per cent.*
	In 1808.	*In* 1868.	
	Acres.	Acres.	
Wet	149,262	173,466	16·2
Dry	467,018	1,128,630	~~142·8~~ 141·7
Total...	556,280	1,302,330	134·1

4. The District of Tinnevelly has advanced in material wealth. The area of cultivation is now upward of 130 per cent. in excess of what it was in 1808; the extension occurring chiefly in the lower classes of land. And the Tambrapurny valley tract is the richest, and most prosperous and populous part of the country; and it supplies other localities largely by its surplus yield of food grains. The Report under review does not show how far this progress in agriculture applies to the tract

under consideration; but all culturable land in it is under the plough.

EARLY REVENUE SETTLEMENTS.
Paras. 25 *to* 36.
Hindu Settlement.

5. In para. 25 to 36 the various systems under which the public revenues have been raised from time to time from the land are described. Under the Hindu *regimé* which shortly preceded the British Rule, four or five cottahs of grain in kind *plus* Rupees 8½ to 10½ in money, represented the average demand per seed-cottah of land (1·62 acre) in Tinnevelly. But a wrong comparison is drawn in this Report between Hindoo and British Settlements; for these have been perhaps, more favorable to the Ryot than any *known* Settlement which preceded them. A grain-rent equal to four or five-fold of the seed sown on a given area, *plus* a money-rent which probably, at the then prices, represented as much more grain, was probably fully one-half of the average yield, (accurately) ascertained, as it was under the then condition of agriculture. The settlement was doubtless the native sharing system, one-half of the yield being paid in kind and the other half in money. And this demand was probably more than the land has ever borne under British Settlements, based as they have been on the so-termed Standard-yield of 1800-07. The demand under the latest Hindoo Settlement was quite equal to a present assessment of Rupees 25 to 30 and upwards per acre, at existing prices.

Mahomedan Settlements.

6. The Mahomedan rulers raised the grain-rent considerably on lands under assured sources of irrigation, and commuted the whole into money at the market price of the day; exacting in addition a money cess which rose as high as Rupees 8¼ per cottah on some lands. This formed a demand equal no doubt or nearly so, to 60 per cent. of the gross yield (accurately ascertained) as stated by Mr. Puckle. Large relief was conceded on the introduction of the British rule in 1800.

BRITISH SETTLEMENTS.
Amani Settlement.
A. D. 1800—1807.

7. From the year 1800 and 1807 inclusive, the British Government shared equally with the cultivator the produce of the soil; and the prices then realized for the Government share averaged Rupees 96-11-10 per garce or Rupees 3-5-3 per cottah; notwithstanding the many practical difficulties which occurred in the working of such a system. These arose chiefly from the large quantity of grain that accumulated in the hands of the State, thereby deranging the market. During this period

of Amani, the *then* total average yield of grain of each village was approximately—but probably from causes stated in para. 35 of this Report, very inadequately—ascertained. This yield, which has ever since been known as the "Standard-yield" of each village respectively, became more or less the basis of all subsequent Revenue Settlements in Tinnevelly; one-half thereof, at current prices, being claimed as the Government share in the produce of all wet land.

Triennial Settlement.
A. D. 1808—1510.

8. Between 1808 and 1810, a Settlement was made, under a so-called *Triennial-Lease* with *Mutladars* or with the villagers of their respective villages jointly, at a rate which was one-half of the Standard-yield of 1800-07 in grain, commuted at the average of the market prices of the previous six years, as these had been returned for the various groups of villages, in respect of which modified rates were at the same time adopted, with reference to the circumstance which influenced their markets &c. The market prices of grain during these three years is not on record. No field settlement was made when the Triennial-settlement was inaugurated; the relative quality and productiveness of the soil was not ascertained nor the difference of crops taken into consideration. The people were left to apportion the demand amongst themselves as they pleased. Mr. Puckle has not traced the cause of the failure of the Triennial-settlement; for fail it did. But it is probable that it arose from the whole demand, based as it was on the Standard-yield of the village, being distributed by the people themselves, over the land then under cultivation, according to the area held by each cultivator and the number of crops raised, without reference to the relative productive powers of the land or any difference of demand being made for the second crop. The poor lands were over assessed, and the rich and productive soils were relieved at their expense; and an inferior crop bore an assessment which was relatively equal to that paid for the better and safer crop. It would be worth while to trace whether the vicious and inequitable, popular apportionment—which certainly was made about this time throughout the District, and still underlies most of the anomalies and difficulties of the land revenue arrangements of Tinnevelly—did not take its origin at this period, and become the rock on which the equitable Triennial-

Amani Settlement.
A. D. 1811.

settlement as well as the Decennial-settlement, which shortly followed it, was wrecked.

9. The Triennial-settlement failed, as above stated, and in 1811 the Government again nominally shared the produce according to the Standard-yield. The price realized by Government for grain was Rupees 168 per garce or Rupees 5-12-$\frac{3}{4}$ per cottah, in this year.

Decennial Settlement.
A. D. 1812—1822.

10. In 1812 a Settlement was again made with *Muttadars* or the villagers jointly, for ten years on the basis of the Standard-yield of each village, which was commuted at the average of prices of the preceding 7 years. What this average was, is not stated in this Report. It is estimated that the average demand under this Settlement came to about Rs. 10 per acre on all wet land for both crops; and it will be observed further on, that the settlement now proposed amounts to about Rupees 10$\frac{1}{2}$ per acre under widely altered circumstances. Prices were high (average Rs. ~~154-12-1~~ ~~157-6-1~~ per garce or 5-5-2 per cottah) during the first two years of this Settlement; but they fell so much in subsequent years (average of 8 last years Rs. 88-2-0 per garce or 3-0-7 per cottah), that on the whole 10 years, the average market price of grain was found to have been 11 per cent. below the rate adopted for commutation under the Decennial-settlement. This unfavorable condition had been aggravated in respect to the lower classes of lands, by the distribution of the whole demand over the area occupied by each cultivator without rateable reference to the relative productiveness of the soil; and both crops were charged for in the proportion that each had contributed to the Standard-yield which was the basis of the Settlement.

Ulungu Settlement.
A. D. 1822—1859.

11. When the Decennial Settlement lapsed in 1822, the cultivators refused to accept for the future, any terms for the commutation of the Government share of the Standard-yield of grain of their respective villages, except the current market price of the season of each crop—*Kar* and *Peshanam*. The prices of these were therefore duly ascertained for the months when the bulk of each crop is in the market respectively; and they were ascertained severally for each of the Tracts into which the villages were carefully grouped according to similarity of circumstances which governed their markets. To the prices of the season so ascertained, a Regulating Average was applied under the name of the *Ulungu*-

Average. The *Ulungu* average was the average of the ascertained market prices of each crop in the different Groups, for 6 years (of the 9 years, 1813 to 1821) last passed, during which nothing had specially disturbed the range of prices. This regulating average—since termed the *Ulungu-standard*—was applied to the existing prices of the season of each crop. When these were found to be within ten per cent. of the *Ulungu*-standard no change was made, *Ulungu*-average became the commutation rate; when, on the other hand, the variation exceeded 10 per cent. certain modifications were made to steady the demand, and the result became the Settlement of the year. The *Ulungu*-standard varied from Rupees 3-9-9 to Rupees 2-1-11 in the different tracts which were grouped as above stated; the general average for the District being Rupees 2-11-4$\frac{1}{4}$ per cottah or Rupees 87-10-0 per garce.

Field Settlement.
A. D. 1825.

12. An equitable field settlement was under contemplation at the time; and in 1825 a Survey and Assessment was ordered. But it was not carried out (save in 15 villages); so the principles of the *Ulungu* Settlement of 1822, continued in force till 1858-59 or Fusly 1269.

Ulungu Settlement.

5 years' average.	*Per garce.* Rs. A. P.	*Per Cottah.* Rs. A. P.
1232 to 1236	93 5 6	3 3 7
1237 — 1241	81 15 6	2 12 11
1242 — 1246	92 4 9	3 0 10
1247 — 1251	84 14 1	2 14 8
1252 — 1256	85 7 8	2 15 8
1257 — 1261	90 1 4	3 1 5
1262 — 1266	123 14 2	4 1 11
1267 — 1269	159 6 9	5 7 9
Mottamfaisil Settlement.		
1270 — 1274	202 5 5	6 15 2
1275 — 1277	258 13 4	8 14 2

13. During the first 30 years (1232-1261) of the *Ulungu* Settlement, the current prices varied, but they rarely fell on the average below the *Ulungu*-standard commutation rate, as may be seen from the table of quin-quennial averages shown in the margin. The revenue demand on the people was therefore throughout pretty stationary. But after 1853 (Fusly 1263) the rise in prices which has characterized recent years throughout the Presidency, set in steadily. The regulating *Ulungu*-standard (the average of prices as they were 40 years back) became as it were superannuated in consequence of the changed condition of the country, and could no longer serve to keep down the demand. The demand rose suddenly on every description of land; but bore most severely on those lands of low productive power which had carried a demand, fixed according to area and not to yield, and on the two-crop land which was assessed at full rates on the yield of both crops. Confusion and dissatisfaction resulted; and the claims for relief and remission became large and general—specially from Tanjore where the same principles of Settle-

Govt. Order, No. 979, dated 22nd July 1859.

ment partially applied. After full consideration, it was determined to abandon the principles of the *Ulungu* Settlement and the annual adjustment of the demand according to existing prices regulated by the old *Ulungu*-standard, and to relieve the people.

Mottamfaisil Settlement. A. D. 1859 to 1869.

14. The now existing Settlement, under the name of *Mottamfaisil* (lump-settlement) Settlement, was inaugurated in Tinnevelly in 1859-60. As the basis of this settlement the Standard-yield (ascertained between 1800 and 1807) was taken, and the *Ulungu* standard (the modified average of prices between 1813 and 1822) was adopted as the *permanent* commutation rate. In other words the Government deliberately abandoned their claim to share the rise of the *true rent of the land*—that combination of improvement in the productiveness of agriculture and of prices—which has been, and is rising in this country quite as steadily and more rapidly than in Scotland during the same period. The true rent of land in India is now at 3 or 4 times greater than it was in the early period of our Rule, as evidenced beyond cavil, by the great enhancement of the market value of land of all descriptions. For the last 10 years therefore the revenue demand in Tinnevelly has no longer been a share of the real rent, but a mere rent-charge—and a moderate one—on the land. It is unequal from causes connected with the early distribution of the demand by the people themselves; it has anomalies when compared with our more recent principles of treating two-crop land, and arising from other causes. But on the whole it is willingly and easily paid; does not interfere with the price of land; and excludes no culturable soil from tillage or improvement. It has of course lost the elasticity it had.

Effect of the Change inaugurated.

15. This change in the principle of assessment in Tinnevelly in 1859, led to reduction of the Demand (as per *Ulungu*-settlement) of about five lakhs; in that year on rice lands. And this amount has gradually risen till it is calculated that the difference between the actual charge now yearly made, and that which the District would have had to bear had the principle of all previous Settlements been persisted in, is many lakhs of Rupees a year, arising from the growth of prices alone, without taking into consideration the enhancement that would arise out of a revision of the comparatively inadequate Standard-yield of 1800-1807. This observation applies to

Tinnevelly alone; the difference is perhaps greater in Tanjore. The difference thus shown to have accrued between the elastic true rent of land and the stationary State demand on it, has naturally given an altered character to all transactions of the people in respect to their lands, and has gradually called into being an influential and affluent body of people whose interests and existence would be most materially affected by any return to a system which involved a revival of the abandoned principle of former Settlement, *viz.*, an approximately equitable division of the *true* rent or net produce of the land. A survey and valuation—having this object in view—would, if accurately done according to the precedents of former Settlements, add two or three-fold to the public burdens on wet land in Tinnevelly.

Reasons for Survey Settlement.

16. When adopting the recent *Mottamfaisil* Settlement in 1859, no attempt was made to verify the yield or correct the improprieties of the previous apportionment of the demand or to adjust its incidence; old two-crop land has continued to pay the full charge on both crops; and other peculiarities which have disturbed the Revenue Settlements of the District up to this time, were left for the Settlement whose operations are now before us, to arrange.

The principles of new Settlement.

17. The principles laid down for the new Settlement, comprise a true classification and valuation of the real and relative qualities of the various soils, and of their productive powers—in other words, a correct estimate of their Gross-produce—and an accurate estimate of the cost of production with a view to arriving at the true average of the Net-produce of each kind of land. One-half of the net-produce—in other words of the *available rent*—is claimed as the Government share; to be commuted into money at a fair average of prices. The money value so arrived at, is declared to be the future acreable Assessment on each field or block of land of similar quality. In short the Settlement must be made to appear a fair valuation of the rent of all land one-half of which is to be taken by the State. The steps by which this is made to appear are traced in the Report now before the Board.

Classification of wet-lands

18. In paras. 39 to 44 the mode which has been adopted in classifying 100,000 acres of wet cultivation is described; whereby all lands are, for valuation of their produce and

Class.	Area.	Per-centage of the whole land under each class.	Proposed Assessment, or value of ½ net of one crop.	Rate of assessment per acre; being the estimated value of the moiety of the net produce.
	Acres.		*Rupees.*	*Rs. A. P.*
I	23,073	23·0	193,872	8 6 5
II	26,619	27·0	183,135	6 13 3
III	23,319	23·0	120,274	5 8 8
IV	17,978	18·0	75,802	4 3 5
V	7,867	8·0	28,329	3 9 7
VI	440	0·5	1,431	3 4 0
VII	576	0·5	1,707	2 9 10
	99,872	100	613,550	6 2 4

	Per garce.	*Per cottah.*
**Average price of Mottamfaisil Settlement* 1270-77 ..... Rs.	223-2-0 ~~225-10-3~~	7-10-11

Assessment purposes, brought under seven general Classes—under which, though each class comprises great varieties of soil, all may be comprised with reference to their *relative* productive powers and values. This relative classification has been worked out with assiduous care and experienced judgment; and for facility of observation, the final results of this and other processes, are brought together in a statement given in para. 43. This statement I have abstracted in the margin. The money value of half the estimated net produce is given at Rupees 613,550, and the proposed Assessment at an average of Rs. 6-2-4 per acre. The results thus arrived at by the valuation before us, may be summed up as follows; that the net produce of the bulkiest crop of 100,000 acres of the finest land in this fertile District is worth 12¼ lakhs only, or is 5,560 garces of grain at present* prices; that the rent of land has been stationary for the last 70 years, for there is no increase in the moiety assigned to the State; and that the share of the net produce which on the average remains in the hands of the people, will only pay the interest of Rs. 100 per acre for the crop taken as the basis of their valuation. No one of these positions is, I fear, a true representation of the condition of the District as it is.

19. I may illustrate the latter points in more detail. The assessment—in other words the value of the moiety of the net produce of one crop—is estimated at Rupees 8-6-5 and Rupees 6-13-3 for the highest qualities of two-crop land, and on the average at Rupees 6-2-4 per acre. This is less than the price of one cottah of grain per acre (or little more than one-fold of the seed sown) at existing prices. When it is borne in mind that the higher qualities of land (two-crop) is sold at Rupees 1,000 to 1,510, and that little one-crop land is procurable at Rs. 200 to 400, an acre; it is obvious that such valuations,—bearing in mind the premises of the proposed Settlement—must be received with great caution. The value arrived at does not in fact in any way represent a real estimate of the true value of one-half of the net produce or rent of wet land—except perhaps in the lowest classes under cultivation in Tinnevelly, where every material interest has made great strides in advance. *Ex. gr.* Classes I and II comprise more or less 49,692 acres

	Acres.
Assessed as full rate...	34,595
" ½ ...	24,215
Total Acres...	58,810

of the finest two-crop wet land in this fertile District; but according to the valuation before us, the value of a moiety of the net produce of one crop under these two classes is Rupees 7-9-3; or say Rupees 15 per acre—the moiety of two crops, *Kar* and *Peshanam*. The produce of the same land was valued under the *Ulungu*-standard of prices applied to the Standard-yield of 1800-1807, at Rupees 14-4-9 and upwards. Thus, the valuation now submitted, would show that, while a three-fold advance has taken place in the prices of the produce of land, to which the industry and agricultural capital of an intelligent people has been applied for half a century—besides public expenditure which is also calculated to improve the productive powers of the soil—the value of the net produce or rent of land, has remained almost stationary. The well established advance in the prices of land of course dispels such illusions. These have increased 3 to 5 fold, and the value of the net produce or rent, must have done the same.

Causes of low results.

20. These artificial results are produced by a low valuation of the produce of the land (including the error of basing that valuation on the inferior, instead of the principal crop of two-crop land), and by a variety of deductions proposed—but mainly by the very low rate assumed for commuting the State share of the estimated net produce into money. On these points, I will submit a few remarks nearly in the order of the report under review.

Gross-yield of the land erroneously based on the yield of the second crop.

21. In paras. 45 to 50, are traced the operations by which the estimate of the gross-yield of each Class of land is arrived at. *In limine*, it is worthy of note that the yield of the *Peshanam*, or 2nd crop raised on two-crop land, is taken as the *basis* of all these calculations and experiments and also of the future Settlement of the District. Now, the *Peshanam* crop is not what measures the value of two-crop land in the market; it is not the true test of its yield or rental; the price of the *Peshanam* crop is not the true average of the prices of grain and has never been so accepted; and finally the area of single-crop land, in respect to which alone it is the true standard, is less than of *Kar* or two-crop land. Sixty (60) per cent. of the whole wet area under consideration in this Settlement, is two-crop land, of which the *Kar* crop is the principal and staple product. *Kar* is a far safer crop and of much richer yield (the accepted average is 28 per cent. in favor of *Kar*)

than *Peshanam*; for it is raised on newly manured land after some months fallow, and the out-turn is realized within the three best months of the year, instead of five months, as in the case of the more precarious *Peshanam* crop. The *Kar* crop likewise generally commands, in an early and exhausted market, better prices (the accepted average is upwards of 10 per cent. in favour of *Kar*) than the bulkier *Peshanam* crop which is sold later in the agricultural year. Finally, two-crop land is probably three times as valuable as single-crop land of relatively the same quality, in consideration of the greater productive power. By basing, as has been done, the valuation of the gross-yield and of market prices, on the *Peshanam* instead of the *Kar* crop, a depreciatory error has been introduced which vitiates the valuations in respect to the yield proposed as a basis of the Settlement, of ~~which is~~ nearly two-thirds (and that of by far the more profitable portion) of the land under consideration; to the extent probably of 25 to 30 per cent. and upwards, according to the soil and situation of the land. This error affects the valuation of the greater part of the lands brought under the first three Classes of the proposed Settlement. Only 40 per cent. of the whole is single-crop or *Peshanam* land, to which alone the valuation now submitted can apply; and this land is of course classed in the lower Classes.

22. The consequences of this error become very serious when recommendations—which involve the relinquishment of one-half to two-thirds of the Assessment (calculated on the yield and prices on the inferior crop) due for the first crop—come to be considered; with the contingent large sacrifice of existing revenue.

Estimated gross-yield.

23. The estimate of the yield of grain under the *Peshanam* crop was, it appears, sought to be obtained by actual experiment of the gross-yield of selected portions of land in each Class, and the information of the cultivators themselves—This last corresponds almost to a few pounds with the results of the experiments made—a singular coincidence when the known reluctance of farmers to state their profits to persons who are valuing for purposes of rent, is taken into consideration. The results are shown in the marginal Statement; in which the yield, as now estimated, is shown in garces, cottahs and cullums. I have further placed in juxta position, a comparative

Class.	*Estimated yield per acre.*			*Equal to fold of seed sown.*
	Garce.	*Cullum.*	*Cottah.*	
I.	0· 37	50	18·0	18·0
II.	0· 33	45	16·3	16·3
III.	0· 30	45	14·4	14·4
IV.	0· 26	40	12·4	12·4
V.	0· 22	30	10·8	10·8
VI.	0· 18	25	9·0	9·0
VII.	0· 15	20	7·2	7·2

equivalent in cottahs of grain, to show the estimated return in fold of seed actually sown (at one cottah per seed-cottah of land). Native farmers usually refer their calculations and valuations to this standard. It will be observed that a little more than one-third of garce (or 18 and 16 cottahs of grain) per acre is assumed as the yield of the first and second Classes of soils; which comprise the finest, best tilled and most advantageously situated land in this fine tract. Their localities and exceptional irrigational advantages are described in para. 66 of the Report. It is true of course that this is the estimated yield of the inferior crop of the bulk of this land, only.

Yield compared with the seed sown.

24. The return in proportion to the seed sown, comes to about 17 fold in the two higher Classes. The true return of the *Peshanam* crop of a large portion of the land comprised in the first Class, may be as high, on the average as 20 to 25 fold of the seed sown on the land. Sixteen (16·3) fold does not, I think, represent the true yield of most of the well irrigated two-crop land in the Nanganery Taluq and under the channels of the Tamberapurny river, which falls under the second Class. And I think that at 14½ fold, the yield of the third Class—which comprises also two-crop land and the best single-crop land in the district—may likewise be placed at too low an average. The evidence afforded by the careful experiments made by Mr. Banbury, seem to confirm this view. His average is much higher, although his experiments were likewise made of a *Peshanam* crop raised during a very unfavourable season; when as he observes "results were below the average of ordinary years," and the Collector in urging the grant of remissions stated that "the yield "(of the year) had been from half to three-"quarters of the average crop." Mr. Puckle estimates the gross out-turn of the *Peshanam* crop of all lands, at an average of 12½ fold of the seed sown; which is about the same result as that returned in the earliest and unsettled years of our rule (1805); when as, remarked in para. 35, the gross-yield was ascertained under circumstances which precluded in some measure, its being a faithful estimate of the real powers of the soil. Mr. Banbury's experiments return the yield at one-third higher than Mr. Puckle's average. And present high price of land—not wholly caused by the advance of prices and their wide range—shakes confidence in all that implies a station-

From Mr. Banbury, dated 22nd May 1866, No. 203.

N. B.—*Mr. Banbury's average would of course increase the existing demand which was not the object of the Settlement.*

ary condition of agriculture, or so low an average estimate of its productiveness (even under the *Peshanam* crop) as the estimated yield of 1805.

25. It must, however, be understood that a comparison of this kind is at best an approximate and average test of the truth of estimates of the net produce of land; for the quantity of the seed actually sown has not been ascertained, and it doubtless varies in Tinnevelly as elsewhere, according to the quality of the soil and skill in tillage. But, on the whole, I consider that the estimates of yield now before us, are more than moderate; and I would not hesitate to raise the estimated net yield of a large area of the higher Classes of land, considerably above the quantity of grain now arrived at. I cannot accept the estimates of the net yield under the Trichinopoly or Salem Settlements as standards. The wet land in the latter District is only five per cent. of the whole agriculture and its conditions are very different. And I find that the result of the Trichinopoly Settlement adjustment came to less than Rupees 4½—which is made to represent the value of half the net produce,—per acre. These Settlements effected a little beyond the adjustment of an existing demand, without, I fear eliciting the facts beyond what was necessary for this object. The latter Settlement is certainly not reliable as a close valuation of property.

Expenses of Cultivation.

26. In paras. 52 to 58, the Commutation-price which should be applied to the Government share of net produce, *for assessment purposes*, are discussed. But it is obvious to remark, that these purposes do not arise until the balance has been struck, and all cost of agriculture &c. has been allowed for. No commutation of prices applies to cultivation expenses, which in this country are met chiefly by payments in grain or are easily and properly commutable here, as is done elsewhere, into grain. Further, the cost of production in any given year must be calculated at the current value of the labor &c., of the day; and not as is done in this Report, at a fictitious value, which, as will be shown, reduces the apparent cost of seed sown and farm labor employed in 1868, to the average of prices as they were 40 years ago; a difference amounting to nearly 200 per cent. against the cultivation. It is right, therefore, to examine first the paras. 54 to 61 of this Report, which treat of cultivation expenses

Certain charges not provided for.

27. I miss in these estimates, the profits of the farmer's labour and the charge for the cost of permanent farm labor—for the *Padials* who are employed and receive grain-wages throughout the year, and have a co-operative interest and share (in most Tamul Districts) in the out-turn of the crop, *Kalivasam*. In general, one man is so employed to every 4 to 10 acres; and his wages are always a heavy charge against the crop. Does agriculture in Tinnevelly admit of his being dispensed with? The wages of the Farm-servant in England equal the keep of a horse; and his subsistence in this country would be from four to six cottahs of grain or some Rupees 40 a year. The cost and tear-and-wear, as well as the keep of farm stock, are likewise unprovided for. But they are, perhaps, lumped-up with the charge for ploughing. (Para. 61). But I doubt the propriety or correctness of this practice as a part of the accurate valuation of land for rent or assessment purposes.

Estimated cost of Cultivation.

28. In these estimates, the maximum expense of cultivating the best land is shown at Rs. 14 per acre; with a graduated decrease for lower qualities of land, as shown in the margin. The principle of this adjustment is probably very inaccurate; for it is not true that the cost of production varies proportionately with the productiveness of the soil. Within certain limits the reverse is the fact. The items of expense as given in para. 61, are further open to the following remarks. The value of the seed in 1868, is not Rs. 1-15-3 per acre which might have been the value of the requisite seed (two-thirds of a cottah) at the prices of say 50 years ago; but its real value in 1868, is Rupees five (5) or upwards, at the average price of the 8 years last past (Rs. 7-10-11 per cottah). The seed used in Tinnevelly is in fact more or less one-fold of the gross yield, and it should appear in that form. Further, the quantity of seed sown on a given area varies widely (the average taken is large) according to the soil and condition of the tillage, and it often varies inversely to the quality of the land. Again, the value of agricultural labor employed in reaping in 1868, is not Rupees ~~1-12-0~~; but is the value of the half cottah of grain for which the operation is performed on contract, or Rupees ~~2-1-0~~. Thrashing is paid for in kind at 30 Madras measures per acre, and costs Rupees ~~2-2-0~~, and not Rupees 0-13-9; and so on. The esti-

Class	*I.*	(*Yield* 50	*Cullums*)	14	*per acre.*
,,	*II.*	(*do.* 45	*do.*)	13	,,
,,	*III.*	(*do.* 40	*do.*)	12	,,
,,	*IV.*	(*do.* 36	*do.*)	11	,,
,,	*V.*	(*do.* 30	*do.*)	10	,,
,,	*VI.*	(*do.* 25	*do.*)	8	,,
,,	*VII.*	(*do.* 20	*do.*)	6	,,

13 bandy-loads would equal 6 tons; but probably they are not full bandy-loads.

mates allow for the application of 13 bandy-loads or Rupees 7 worth of manure to each acre of the higher classes of land; with a notable reduction on lower classes of soil. The proportion is large and indicates highly productive tillage. In England three or four tons of manure (or its equivalent in concentrated manures) for turnip land with a four-season rotation is, I believe, considered liberal. But the main objection to this item of the expenses, as it appears to me, is the fact that, that in respect to two-crop land, two-thirds to three-fourths of the charge for manure is debitable to the *Kar* or first and most profitable crop, and not to *Peshanam* to which these calculations are applied. Any second manuring is not heavy. This fact has been either entirely or partially lost sight of; indeed one-half of other items of expense are, perhaps, so debitable. Accepting, however, the estimate of the quantity of manure used and its value as correct, it amounts to a little less than the price of one cottah of grain at the average of 8 years last past (Rs. 7-10-11) per acre, or about one-fold of the seed sown. The manure might therefore be more accurately shown as a deduction to this extent on single-crop lands; or at one-third to one-half of a cottah of the gross yield, in respect to the *Peshanam* crop of two-crop land.

From Mr. Banbury, dated 22nd May 1866, No. 203.

29. Mr. Banbury's experiments appears to have comprised a valuation of the true cost of growing the *Peshanam* crop on each field on which they were made. The average at which he arrived, in respect to 146 experiments made, was Rs. 49-5-11 per acre, or the price of about six-and-a-half (6½) cottahs of grain at the average of present prices (Rs. 7-10-11.) It is impossible to estimate the worth of the condemnation passed on Mr Banbury's estimates of the cost of cultivation, as the various items comprised in his aggregates are not shown; and the more recent estimates apply—to the same crop it is true, but—to different lands; further, Mr. Banbury may also have fallen into the error of debiting to the second crop, *Peshanam*, more than its due share of the cost of ploughing, manuring, &c.; and he may have set-off the Straw against something; for it does not, so far as I gather, appear on the other side of the Account. Estimates of the cost of tillage are not, however, open to reflection on the ground that on low qualities of soil they swallow

Mr. Master's Report, dated 25th September 1865, No. 1,173, Para. 5.

up the whole surplus yield; for there is in every country, a low class of land which scarcely pays its culture and the ordinary profits of the farmer—which leaves little or no surplus rent. In the estimates now before us, lands of very low quality may possibly be disproportionately assessed, in consequence of the low rates of cultivation expenses allowed.

Revised Estimate of cost of cultivation.

	Acres.	Average expenses per Acre. Madras measures of Grain.	Cottahs of Grain.	Value at Average of 7 years.		
I.	22,000	613	5·66	44	6	10
II.	25,000	547	5·06	39	3	2
III.	25,000	489	4·52	34	6	0
IV.	20,000	408	3·77	29	7	9
V.	8,000	304	2·81	22	12	4
VI. } VII. }	1,000	248	2·29	18	6	7
	Average.	504	4·46	31	0	2

30. Mr. Puckle has very kindly, roughly revised for me, with reference to some of the above remarks, his estimate of the cost of production. These I may roughly tabulate as per margin. The expenses so arrived at, range from Rupees 44-6-10 to Rupees 18-6-7 per acre (at the average prices of late years); the general average being Rupees 36-10-2 per acre. If to this be added a charge for ploughing, permanent farm labor (*Padials*), wear-and-tear of farm stock and plant, and the profit of the farmer's own labor, the expenses will probably equal Mr. Banbury's valuation. Be this as it may; under this revision the entire net produce, as estimated and commuted in the paper before the Board, disappears in respect to every description of land.

Prices of Straw and its set-off against ploughing.

31. The weight and price of the Straw of the *Peshanam* crop has not, I observe, been taken into account in these valuations. Straw is set-off against the cost of ploughing (para. 61) and, as observed in para. 27 of this paper, perhaps also of permanent labour and farm stock. I do not think that this is an equitable arrangement, especially in respect to two-crop land; nor do I think that it would be admitted as sound in principle by experienced and accurate land valuers in other countries. In the first place the weight of Straw grown on a given area is within certain limits, quite as easily estimated as the weight of grain, to which it bears an average proportion—not so far as I can learn, ascertained in the Settlement Department as yet. In England the price of the Straw is now, I believe, generally brought to account in valuations for rent and other purposes; and sometimes taken on the average at about twice the weight of the grain, or from one-and-half to one-and-three-quarters of a ton per acre of dry grown cereals; on low wet lands the straw is perhaps heavier. Now as to setting-off the price of the Straw against any individual item of the cost of production, it is obvious—especially when the whole valuation is based on an inferior crop—that

it constitutes an undue relief to the higher classes of land, which produce a rich yield of Straw and are favorably situated in respect to markets for this article—now valuable in proportion as roads and traffic increase—while it does not perhaps meet the agricultural needs of lands of low productive power and situated where Straw has a little or no price. In fact, the price and perhaps the yield of Straw ranges between limits too wide to admit of any item being set off against agricultural expenses; which vary considerably it is true, but not in any way in proportion to, or indeed in the same ratio as, the price of Straw. The yield of Straw is often small and its value *nil*, where the cost of tilling the land is relatively large; and *vice versâ*. The range of prices of Straw are naturally greater than of grain especially so in this country; but they can be approximately ascertained.

32. A good deal of difference of opinion (for no experiments are reported) is naturally entertained as to the weight of Straw produced on an acre of land in Tinnevelly, and its local price. Mr. Banbury estimates the yield at somewhat less than one-and-a-half ton (2,240 lbs.) per acre: and the money value at Rupees 7-6-8. He found—what is gradually becoming an assured fact in respect to a good deal of fine land in several districts—that the price of the Straw fully liquidated the land tax of some land. Mr. Puckle on the other hand, estimates the yield considerably under one ton per acre and its money value at Rs. 4-15-2. I may observe that even this estimate would go far to liquidate the proposed assessment of the *Peshanam* crop on all land comprised in the third Class (Rupees 5-8-8), and pay more than fifty (50) per cent. of the new demand on the inferior crop of that included in the first Class, which is all two-crop land. The fact is probably, as found by Mr. Banbury, that there are fine lands—happily gradually increasing in number and area—in Tinnevelly, in respect of which it may safely be asserted that the yield of Straw pays the present assessment, and will at once or soon pay that now proposed. In short, the conditions of farming and of markets in the richest tract of Tinnevelly, are not so primitive a state, nor is the routine of agriculture so uniform, that such inaccurate adjustments can be admitted into the valuations of land, without introducing very serious errors and causing great inequalities in the re-adjustment of the State demand as based on them.

39 *Bundles of 75 to 80 lbs.=to 2,925 lbs. to 3120 lb. per acre.*

26 *Bundles at 75 to 80 lbs. each=1,950 to 2,080 lbs.*

Commutation-rates and average of prices.

Decennial averages.	Per Garce.	Per Cottah.	Per Cullum.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
1771 to 1780 ...	161 0 11	3 6 1	0 0 4
1781 to 1790 ...	103 8 7	3 9 1	0 12 8
1791 to 1800	111 8 8	3 13 4	0 13 4
Average ... Rs...	102 0 6	3 9 6	0 12 1

Average of Prices under different Settlements.

Average of Prices.	Per Garce.	Per Cottah.	Per Cullum.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Average under *Amani* 7 years, 1800 to 1807 ..	96 11 10	3 5 3	0 10 5
Under triennial Settlement, 1807 to 1810...	not ascertained.		
Under *Amani* 1811 ..	168 0 5	5 12 5	1 4 2
Under decennial Settlement, 1812 to 1821 .	101 7 5	3 7 10	0 10 2
Under *Ulungu* Settlement, 38 years.			
1823 to 1832	87 10 5	3 0 8	0 10 6
1832 1842...	88 4 8	2 15 9	0 10 7
1842 1852...	87 12 6	3 0 2	0 10 6
1852 1859...	136 10 3	5 0 3	1 0 5
Under *Mottamfaisal* settlement, 1859 to 1867	223 4 6	7 10 10	1 10 10

33. We now come to the equal division of the net produce and the Rates at which the Government share is to be commuted into money. Paras. 52 to 58.

34. The records of Tinnevelly District preserve a statement of prices of grain from A. D. 1771 down to the present year, or for nearly one century. Thirty years of this period were passed under the Mahomedan rule; and we cannot be assured as to the basis on which the calculation of Prices was made, nor the circumstances which affected them. They may be historically interesting and useful; but they always have been, and must still be, excluded from the true estimate of Prices relating to our administration of the Demand on land. Such as they were, they are shown in the margin. The average was Rupees 102-0-9 per garce or Rupees 3-9 6 per cottah.

35. The prices under the different Settlements which have obtained from time to time in Tinnevelly under the British rule, are shown in the marginal Statement. During the *Amani* Settlement of 1800-07, the large accumulation of grain in the hands of the State produced a downward tendency, as compared with that of the previous 30 years and a considerable fall was experienced. Under the Decennial Settlement, 1812 to 1821, the general average rose; but during the later years of the series the range of prices was low. From 1822 to 1859, the *Ulungu* Settlement—with a standard rate of Rs. 87-10-9 per garce or Rupees 2-11-4½ per cottah—obtained; and the Prices shown in the Statement are decennial averages of the prices in the different Villages, as returned by the Village Officers and Ryots for Assessment purposes. They were probably subject to disturbing and depreciatory influences which affected their reliability. During the last eight years of this Settlement, the average (Rupees 136-10-3 per garce) exceeded the *Ulungu*-standard by about fifty-five per cent., and had so serious an upward effect on the demand, that the Settlement had to be abandoned. Since the *Mottamfaisal* Settlement was adopted in 1859, prices have averaged Rupees 223-4-1 per garce, or Rupees 7-10 10 per cottah, and have exceeded the *Ulungu*-standard by upwards of 150 per cent. The average of prices of the twenty (20) years last passed, which it is proposed by Government should be taken as the commutation-rate for the Salem Dis-

trict and of all future Settlements—viz., Rs. 161-4-3 per garce or Rupees 5-8-2 per cottah of grain—is about sixty per cent. above the *Ulungu*-standard; and its adoption in Tinnevelly will greatly enhance the Demand over the whole District.

Average of Prices proposed.

36. In this Report it is proposed to take, as the commutation-rate for the present Settlement, the average of prices for the entire century (one-third of which was passed under Mahomedan rule), on the ground that the prices throughout those years and the first 45 years under the British rule, are so even that the average of the whole series would be a fair one. But the fact has been lost sight of that the novel introduction of a series of low prices which are alleged to have obtained under a disorderly foreign rule, neutralizes the effect of the rise which peace and good order have worked in recent years. Some further reductions of the average so obtained, are also proposed, amounting to 14 per cent.; and the result finally arrived at is Rupees 92-0-0 per garce or 3-3-5 per cottah of grain. This is proposed as the new commutation price. This rate is only fourteen per cent. in advance of the *Ulungu*-standard (average of prices in 1813 to 1822) and is more than 150 per cent. below the average of the prices which have obtained during the past 8 years. Now it seems to me obvious that if a revised commutation price (Rupees 92) is to be taken—which has no correspondence whatever with existing prices (Rupees 223-4-6 per garce the average of the passed 8 years) or with what they are ever likely again to be—it is not worth while to disturb the accepted *Ulungu*-standard. It is inexpedient, for an increment of 14 per cent., to open up discussion and disturb a long accepted commutation-rate—however unreal under the changed conditions of the country. The *Ulungu-standard* has been used by Government in revenual transactions for nearly 50 years, and it was deliberately ratified in 1859 when prices were in a transition state and rising fast. The *Ulungu*-standard was adjusted at the time with much care and consideration; and was based at the time that average was struck, on thoroughly sound and intelligible principles. In this respect, the principle of the *Ulungu* regulating average affords a sound precedent, which has been but little improved on by the experience of more advanced countries. In striking this average,

	Per grace.			Per Cottah.			Per.		
Mr. Puckle's average of prices ...	92	0	0	3	3	5	0	11	0
Ulungu-standard Difference, 14·3 per cent.	87-10-9			2	11	4½	0	9	6

the prices of six normal years immediately preceding, were taken, and the average struck. The same principle is adopted in England for tithe commutation purposes—with this single improvement that the prices of the current year, which the average is intended to regulate, are brought into the series and allowed to exercise their right influence on the results arrived at. As compared with the *Ulungu*-standard, the average now proposed is faulty in principle; and I think, that small innovations and changes, in what may now be termed an accepted institution of the people, are impolitic. If a charge is to be made, it should be a sound and less debatable one. And when a true and safe average is struck anew—for this ought now to be done in order to illustrate the true condition of the country and for State purposes—the precedent of the *Ulungu*-standard indicates the right course to follow. For this purpose the prices of 8 years (the prices of the current year may be thrown as to improve the average) of the *Mottamfaisal* Settlement afford the means of arriving at an average of existing conditions. The true average of prices with which we have to do in 1869, is above Rupees 220 per garce.

37. It may be convenient to adopt artificial results in respect to prices, as applied to the commutation of our revenue Grain-rents—for a Settlement based on a claim for half, or any other portion of the net produce of the land, is a Grain-rent Settlement. But it appears to me that the facts as relating to prices in general, would justify a truer course. In this as in other matters of a social bearing, the Presidency has entered on a new epoch: and in examining the incidence of taxation and everything else, we have to do with the existing state of the country. This has changed in respect to prices of agricultural produce. It may be difficult to draw the exact line where this epoch commences in the history of prices—though it is marked with a clearness that is not usual in such matters—but it may be safely assumed, that the present (with an average of Rupees 223-10-3) conditions have diverged far from the times when the average of prices in Tinnevelly was Rupees 87 per garce, or in Canara Rupees 54 per corge, and in North Arcot Rupees 62 per garce—the commutation prices of our early Settlements—in both Districts. In striking a real average of prices no year can properly be admitted into

A truer average of prices should be ...

B.—Rs. 142 per corge at the average of the last 8 years in Canara.

the series which does not clearly belong to this epoch; and to it, recent years only belong. I admit freely that the range of prices in this Presidency within the new epoch is wide; and therefore the average may be difficult to adjust—but adjust it as we may. For we have already advanced quite far enough into it, to admit of a fair judgment of what the real average is. Prices started, so far as they have been under the observation of the British rule, from a pretty even level, in the early part of the century, in all Districts; and they have risen evenly on the whole, under the steady operation of all those influences which assure us as to the general soundness of the rise. The real material advance of this Presidency is sound; and is not less than is represented in the advance of her prices. We may well, therefore, face things as they are, with a fair assurance of their stability; and follow the precedent of 1822 in Tinnevelly and of early Settlements in all Districts, and use the average of recent years. The real average of prices in Tinnevelly, in 1869, is that of the past eight or ten years, and we may accept it with reasonable confidence. The average must vary; but no sufficient grounds to apprehend a permanent declension, are apparent. I think that for State purposes, as well as to exhibit the existing condition of the country, we should adopt averages of existing things. A true average of prices cannot, however, possibly be applied to one-half the net produce, claimed as the charge on the land in Tinnevelly; for it would increase the Assessment two or three-fold, however low we might estimate the yield. Still, this affords no reason for not looking facts in the face.

Prices, &c. in Godavery and Kishna.

38. I observe that the great divergence from precedent, proposed in this paper, in assuming a commutation so low as 150 per cent. below the average of recent years, is partly sought to be justified on the ground that the rise of prices was checked for a few months in Godavery—and I will add Krishna. But this was probably local and exceptional; and may in fact only establish the soundness of our condition in respect to prices in every other part of the country where normal conditions prevail. It may be the fact that our recent and quick action in stimulating production of rice in the adjacent Deltas of Godavery and

Krishna, has re-acted on the price of the commodity—which is not the food of the bulk of the population and for the ready conveyance of which to distant markets all subsidiary aids are not at hand—and produced the stagnation which the fall in prices evinces. And it is possible that the same general causes have produced in the Krishna District the somewhat embarrassing facts which are temporarily disturbing the hitherto-accepted axiom, that it is only necessary to supply water to secure an immediate and profitable production of rice, and its useful substitution for dry and more precarious agriculture. The facts before us in respect to the Krishna District, appear to indicate the operation of some general causes; for the farmers have partially refused to accept the supply of water which the hydraulic works are ready to afford, a limited area of wet-agriculture has "relapsed" into dry cultivation, and the farmers are said to find that it scarcely answers their purpose in some parts, to embark in rice cultivation under temporary conditions and largely enhanced water-rate, and prefer their dry crops as more remunerative on the whole. Of course this condition of prices as well as of the balance of agriculture, is apparently abnormal and embarrassing; but it may be perfectly natural, can be accounted for on general principles, and it is as thoroughly wholesome as it is temporary. But these disturbed conditions do not belong to Tinnevelly; and a reference to what may be their reasonable effects in Godavery, as likely to arise in this District, is not, I think, sound.

39. In para. 63, the assumed value of the Net yield—equally divided between the State and cultivator—and a Standard (or average) rate of Assessment for each Class of land, are arrived at, for the *Peshanam* crop, as shown in the margin (column 3). The full value of the Net produce ranges from Rs. 20¼ (value of little more than 2½ cottahs of grain at existing prices) to 7¾ value of one cottah of grain) per acre. I must admit that I think that the difference between the yield of first Class land and of low sixth and seventh Class land, must be more than two to two-and-a-half, to one; and, as before remarked, the whole is probably under-estimated. The Standard assessment is further reduced, by ten per cent. below the value of the full one-half of the net produce; as follows.

Standard Assessment.

Class.	*Acres.*	*Value of Net.*	*Standard Assessment.*	*Actual Assessment after grouping.*
I.	23,073	20 6 0	9 0 0	8 6 5
II.	26,619	17 15 0	8 0 0	6 13 3
III.	23,319	15 8 0	7 0 0	5 8 8
IV.	17,978	13 1 0	6 0 0	4 3 5
V.	7,267	10 10 0	5 0 0	3 9 7
VI.	440	9 3 0	4 0 0	3 4 0
VII.	576	7 12 0	3 8 0	2 15 5

Unprofitable areas. Only a modified reduction admissable.

40. From the Net produce—not from the gross area to which such considerations obviously belong; and to which, if admitted, the deduction must be transfered—it is proposed, before dividing the residue, to make a deduction of ten (10) per cent. without distinction of Class, for "unprofitable areas;" such as field ridges, small channels and the like. Now in fact these "unprofitable areas" have no existence whatever, or have a very modified reality in respect to land in the very lowest condition of agriculture only. The small ridges, and the little widely separated distributing channels which enable tillage, are not unprofitable areas. But admitting that they are; the result of a problem which I submitted to the Survey Department (assuming *half-yard* ridges) is that the area so occupied is about 1·50 per cent. of the cultivated area. The testimony of observers* is that tillage is so good in Tinnevelly, as entirely to preclude the assumption of unnecessary waste: except perhaps in respect to exceptionally low and unprofitable land; when a deduction of 2½ to 5 per cent. would suffice to meet the result of that neglectful agriculture, which even in respect to this land is gradually diminishing. The disproportioned relief proposed in the Settlement before the Board, to be given to good land, is wholly uncalled for.

** Mr. Puckle says (Para 9) the soil "is cultivated to the very utmost," and Mr. Banbury affirms "every inch of available waste is cultivated." (22nd May 1866. No. 203, Page 5.*

Grouping of Tracts.

41. Having reference to the Standard-assessment noticed above, a further modification and reduction of the demand is introduced by Grouping all land under four Groups, according to the circumstances which influence the safety of their irrigation and tillage, their nearness to markets and other advantages and disadvantages which affect the *relative* condition of agriculture and general profits. The reduction of Assessment so proposed, is one Rupee an acre on the inferior crop of all two-crop land, and on one-crop land in the higher Classes; and half-a-rupee per acre on the lowest single-crop land. This amounts to a difference of about 10 to 33 per cent. between land of the same quality (or Class) in the first and fourth Group for the higher Classes of land included in the three first Classes, and of 25 to 50 per cent. for lower qualities.

42. The Grouping of tracts in respect to the *relative* incidence of public burdens, is sound in principle and true to circumstances. And it has a modified precedent in the grouping

of villages, which was made (in respect to prices) when the *Ulungu*-standard was fixed and operated naturally (in respect to produce) on the Standard-yield which is the basis, of all the Settlement hitherto adopted in Tinnevelly. The Grouping now submitted, has been most admirably done; and should be accepted at Mr. Puckle's experienced and reliable hands. The only point open to question is whether so large a difference between the charge on the same Class of land in the different Groups is required. As it now stands there is a difference, as above observed, between the first and fourth Groups of about 11 to 33 per cent in respect to the first Class land, of between 12 to 37 per cent. in respect to the second Class land, and of 14 to 43 per cent. in respect to the 3rd Class land; and so on.

Rates of Assessment in various Groups.

43. Mr. Puckle may possibly find, that a difference of half a Rupee between the first and second Groups, and three-quarters of a Rupee between the second and third Groups—or even less—will cover all relative disadvantages in respect to the first three Classes of land; while a Rupee and perhaps, more would not be excessive in respect to the two, or perhaps three, lowest Classes. As the deduction now stands the more productive lands are relieved at the expense of those which are less so. Improved communications, the opening of local markets and the course of trade,—which leads purchasers of produce to the farmer's door,—have modified many relative disadvantages which doubtless formerly existed.

Settlement of two-crop Land.

	Acres.	Rupees.
Assessed at full rates on crops.....	34,595	2,66,006
Assessed at half rates on the Second crop Peshanam.....	24,620	1,04,963
	59,215	3,70,969

44. There are 59,215 acres of two-crop land in the Tract under consideration; of which acres 34,595 or 58·4 per cent.—viz., that which was under cultivation when the early cultivation Accounts were prepared—pay what is called full rates of assessment on both crops. In other words each crop contributes to the demand in the just proportion of its assumed share of the Standard-yield of 1800—1807. Acres 24,620, which have been more recently brought under the plough or converted into two-crop land, are assessed at the full demand on the *Kar* or better crop, and at the favorable rate of one-half the full rates which might be claimed, on the second or *Peshanam* crop. The former condition is considered, and has long been argued against as a grievance. The charge, however, is not unsound in principle and not at variance with the true condition of nature and agriculture. And it has grown directly out of

what may be called the revenue history of the country; for the charge was so mutually apportioned by the people when adjusting their joint burdens in the early part of the century. The early Settlements were based on the Standard-yield of 1800—1807 of the village, and of all land within it then in cultivation; and in apportioning this gross charge over the land, the people naturally debited to each crop, the share which each had contributed to the Standard-yield. This adjustment has since stood as the proper State charge on the land on which it was so apportioned. I must not be misunderstood. I am not arguing against any consideration which the Government may please to extend to the cultivators of two-crop land, in respect to the inferior or *Peshanam* crop. I merely wish in coming to the consideration of this important subject,—involving a serious loss to the public purse—to free the mind from the apprehension that the demand is anomalous or inequitable in principle, or other than consonant with the judgment of the people and the history of their Settlements. The arguments for consideration in respect to the charge on the second or inferior crop on two-crop land, are obvious. A departure from the early popular precedent has long been accepted; and I think that the consideration so shown should now be extended if possible, as proposed. The grave error of the Settlement now under consideration was noticed in para. 27; and consists in adopting the inferior crop as its basis, and applying to the superior and safer crop the reduction which reasonably belongs to the inferior and more precarious one. The composition proposed in this paper would practically reduce the real assessment on the fine *Kar* crop land, far below the proposed standard of one half to one-third. The assessment on *Kar* would stand at one-fourth or one-fifth of its net produce, accepting the relative estimates now submitted. This mistake must be corrected. The *Kar* crop must be made the basis of valuation, which will thereby be brought nearer the truth. And the composition may then be admitted for the second and less important crop. The demand might thus perhaps be adjusted with less uncalled-for detriment to the public Rent roll, of a permanent loss of Rupees 1,30,000 a year. The only question will be, Can we, in re-adjusting the demand, transfer the increased demand to the *Kar* crop, in consideration of our concessions; or must any loss be borne by the State?

Composition for single-crop land likely to be brought under two-crops.

45. The compositions proposed in para. 74 should be encouraged. They are intended to relieve the single-crop land which is likely to be converted into two-crop land, from any further demand, consequent on this improvement in their tillage. And they are likely to be entered into freely under the low valuation and Assessment arrived at. But the revenue derived from these compositions, is not, as assumed in this report, a set-off against the losses which may arise in adjusting the Demand on land now cultivated as two-crop land. It is an anticipation of the prospective elasticity of agricultural prosperity and consequent improvement of the public revenues which would arise in future years therefrom.

Unassessed areas brought into account.

46. The Survey has apparently sufficiently progressed to admit of a fair anticipation that 10,000 acres of land, hitherto unassessed, will be brought to account; or about 10 per cent. in excess of the hitherto accepted area. A slight error has, however, crept into the calculations now submitted, in reference to this discovery. The acreable rate of Assessment, now proposed for land hitherto charged to Revenue, is not increased by this newly discovered source of Revenue,—that remains the same. The increase is a set-off against the loss of general revenues under the Settlement, and the cost of the Survey, &c. The newly discovered land will bear an assessment of Rupees 92,789. This will amply repay the cost of Survey and Settlement; which may be estimated, I believe, at two-and-a-half lacs of Rupees for the Tract under consideration. The error requires correction and the amount must be added to the demand.

to waste to be brought under cultivation.

47. The papers before the Board, do not indicate any source from which an elastic condition of public revenue derived from the wet agriculture of this Tract, may be anticipated. No mention is made of any culturable waste; and Mr. Banbury asserts that "every inch of available waste is cultivated." The outlet therefore for the agricultural capital, which is steadily accumulating, will lie in improvement of existing tillage and assurance of the stability of the public demand. The existing demand requires no other assurance. This point leads me to hazard an observation on the partial misapprehension which underlies the argument for relief—the financial results arrived at in Paras. 89 and 90 show that 13½ per cent. (Rupees 1,86,000) of the existing

revenues will be given up, if the Settlement be adopted—in respect to a tax on the rent of land, on the ground that it leads directly to an extension of cultivation. The two things have no very direct relation to each other ; and recent reductions of the land tax on existing cultivation, has probably not directly operated in any District, to bring much waste into cultivation—except where the bungling Survey Settlements of early years, had fixed such a prospective demand on untilled lands of low productive power, as prevented their being profitably cultivated, with an excessive anticipatory public burden against the low yield. But this does not appear to be the condition of any land in the Tract under consideration. The very great advance in the prices of agricultural produce is the direct, true and natural cause of the extension which has marked the agricultural conditions of recent years; and this inevitable agricultural activity would probably have occurred although no material reductions had been made in the assessment of the land which was under cultivation at the time they were made. Of course I admit the propriety and incidental advantages to the country of such reductions ; but the ground alluded to is not the true argument for this relief.

Transfer of small rain-fed Tanks.

48. The subject of the transfer of small rain-fed tanks is under consideration elsewhere, and we have Mr. Puckle's valuable judgment and observation to aid the Government in coming to a decision on the point. I merely notice that the practical effect of the proposed measure, may be to grant an entire *Inam* of a public Tank with all its profits, in order to secure, what is not now an equally costly maintainance ; and has, so far as I know, no precedent in early Settlements or under the native rule. The existence of a Tank proves as a rule, that its maintenance does not require that we revert to conditions which existed prior to its construction. And we may perhaps infer that the deliberate resumption of *Merahs* and *Inams* for their maintenance —a *pis-aller* under ill-ordered Governments —indicates that bad results were found to be the condition of the system when the charge of these properties devolved on the British Government at the time of our early Settlements.

Tree (Palmyra) Tax.

49. The condition of the tree tax in Tinnevelly is much the same as in Malabar and in

many other parts of India (obtains too in Zemindary tracts) where the demand on the land is based on a division of its grain-yield. And it is in accordance with the conditions of property in the country ; for the trees are frequently owned by other than the Proprietor of the land, and frequently stood where they are, long before the land was occupied. The revenual condition of plantations in Tinnevelly is, that the trees pay a certain tax, irrespective of any charge on the land ; and in fact many grow on land which pays no tax, such as on ridges between fields, on untaxed dry land and the like.

50. The consideration of these conditions divides itself under four heads.

1st. Where the trees belong to the owner of land which pays land assessment.

2d. Where there are no trees on land which pays land assessment.

3d. Where the trees are grown on cultivated lands which belongs to other than the owner of the trees.

4th. Where the trees are the only tax-paying produce grown on the land.

51. In respect to the first condition of plantation-culture, Mr. Puckle would allow the composition of existing plantation tax at 20 years purchase ; without reference to the capabilities of the tract. In respect to the second, he would relinquish all prospective demands ; without any additional assessment on the land in consideration of the prospective relief. In respect to the third, I gather that he would leave things as they are. In respect to the fourth he does not make any proposal. The Revenue at stake is Rupees 41,568 ; and I do not learn whether any, and what, sacrifice would be involved in the proposed arrangement. I would recommend the Board to accept Mr. Puckle's recommendation in respect to the first head of plantation-culture,—where it is fairly complete ; and to put an additional assessment on the land in lieu of purchase money. And I would accept a composition, at the average of the Settlement arrived at in regard to the first head, for the second condition of plantation ; with the same condition of a small addition to the assessment on the land to cover prospective demand. A Settlement Officer may do much to adjust transfers between Proprietors of the soil and owners of the trees, where

Valuation and Assessment of Dry lands.

the conditions are, as contemplated under the third head. I understand that Mr. Puckle has the whole subject of the plantations falling under the fourth condition, under his consideration.

52. I have not attempted to analyse the valuation and Assessment proposed for Dry land, in this paper. The agricultural conditions of this class of land, are but slightly traced and in general terms. No estimate of the net produce has been attempted, and no information is afforded as to the prices (or their movements) of its products. Great progress has been made in the District generally, in this class of agriculture. The Dry land under cultivation is now nearly three times as extensive as it was when the early agricultural Accounts, cited in this Report, were prepared in 1808. What proportion of this increase is due to the Tract under consideration is not shown; but much of it is no doubt due to the lucrative cotton cultivation of other tracts. The Tract comprised in this Settlement, contains 208,216 acres of Dry land according to village accounts—exclusive of the excess which the Survey may disclose—yielding a revenue of Rupees 120,380 annually. From the Report under review, we learn in general terms, that one-half is never cultivated at all; that the other half is ploughed only once in two, three or four years—in other words that not more than one-fifth is ever under cultivation in any one year—and that it is so uniformly poor and barren that one rate of Assessment might be applied to all. Under these conditions about seventy per cent. of the whole is brought under the two lowest Classes of a graduated series of nine Classes of soil (Para. 44); and about three per cent only is rated under the first two Classes, which include irrigated land under smal rain-fed Tanks, which it is proposed to grant free of wet Assessment.

	Cultivation.		*Increase per cent.*
	1808.	*In* 1868.	
	Acres.	Acres.	
Wet land.	149,262	173,466	16·9
Dry land.	407,018	1,128,564	177·3
Total....	556,280	1,302,330	134·1

Settlements in respect to dry land

53. Under the early Settlement, the net yield of the Dry land of each village, was apportioned at an acreable rate over the area under cultivation, without reference to the relative quality of the soil. This was afterwards (in 1822) rectified in respect to the higher qualities of dry land, by assessing them in the proportion they bore to the whole extent within the village; but still, without any actual examination of the land. No change has since been made. The present dry land assessment continues low, though the system

"under which it is charged is confused and in an unsatisfactory state."

Present Assessment Rupees 120,351
Proposed „ „ 95,527

(*Loss*) *Rupees* 24,854 *or* 20·7 *per cent.*

54. It is proposed to tax about seventy per cent. of the Dry land in this Tract, at the lowest rate of Assessment accepted for the Salem District: viz., annas four (4) to six (6) an acre—the price of two or three seers of their usual products—involving an annual loss of one-fifth of the existing revenue. I have not referred to the Salem Settlement to see how far it may be taken as a sound basis of a new Settlement of Tinnevelly; nor am I aware what sacrifice was involved. The matter requires further examination. It will be for the Board then to consider, whether under the conditions described, it is better for the public interests, to enter at once on a Settlement of the permanent character now proposed, or to await the development of those circumstances which confer such a value on land even of low quality, as shall hereafter prove a reasonable basis for a fair valuation and equitable Rent-charge. The Assessment proposed is little better than a grass-rent.

Local Cesses. Village Services, &c

55. Paras. 83 and 84 of this report treat of the Village Services of the District, with special reference to the introduction of the Village Service Cess Act, IV of 1864 (Madras): and an irrigation Cess for the repair of Tanks is suggested. It is proposed to raise a Village Service Cess at the rate of 6¼ per cent. on the Assessment under the new valuation. Were these valuations a fair approximation to the real rent of land, an additional rate equal to 12½ per cent. on the full rental, for one of several local Rates, would be a very heavy burden. But in the instance under consideration, the valuation of rent probably does not, as respects the higher Classes of land, exceed on the average one-third of its existing condition—the real incidence of the Rate is therefore much lightened. The amount to be collected would fulfil the object in view, and it might be passed—if it be wise to disturb the strongest common bond of these useful social existences, the village communities of India, by interposing between them and their common Services. Names and semblances of village privileges in these respects, may be left; but their health may be so grievously imperilled—those bonds of social life which we ought to comfort, may be so torn—by changes, that I would advise the Board to halt. Such changes involve very anxious doubts in a District where the Village ser-

vices are so numerous, their privileges so intricate, wide and inalienable, their influence so deep-rooted and their social and agricultural duties and aids, at once so close and so extensive, as they are in Tinnevelly. There are apparent unevennesses in existing things—there may be abuses. But we cannot rectify them by State intervention ; and we may, I believe, safely leave the people with the anomalies of their own institutions, even though occasionally exacting, until they seek a change. As recently remarked by a Native Prince—a Village Head or *Talari* may do what a *quasi*-Government servant must leave undone—but does not. I would advise the Board to leave the social conditions of Tinnevelly alone ; and rest assured that they cannot touch them, for good in the long run. I submit my testimony for the consideration of the Board. I have tried the thing in strong faith, at considerable cost to the State and much inconvenience to the people. I have failed ; in spite of anxious energy. I would not willingly repeat the mistake.

56. There is another point of view from which I would ask the Board to consider these things. Practically—though perhaps not avowedly—our Collectors may be wanting *public* servants, and more power over existing *Municipal* establishments ; whereby they will be tempted, sooner or later, to interfere more to the detriment of the people's requirements in respect to their own village Services. They want village menials in the Revenue Department to attend *Tahsildars, Monegars*, Accountants, Settlement Officers and the like ; and *Talari* are wanted to answer the calls of Magistrates and Police Officers. Public Establishment cannot be got. But I doubt the expediency of proceeding to re-organize the Village Establishments, by ruthlessly, as will be done here, depriving thousands of their immemorial privileges ; or,—if the people respect these or fear their holders, or wish to retain their useful services,—leaving the Villagers to bear the old burden ; while we impose a new one by an additional Cess. What assurance have we, that the people will accept Mr. Pelly's scheme and throw off their useful establishments, for those of our new Service ; which they must feel, will be more than ever monopolized by the Officials of the District ? In Tanjore I fear that this has partially taken place in the last year. The villagers have a large—and to them very valuable—and well paid *Talari* Establishment, whose services they cannot and will not dispense with, notwithstanding their heavy claim on the crops. Thus a large amount of [illegible] taxation is yearly paid by the *Merassidars* in support of their Village servants. But under the name of re-organizing the village Establishments, I fear that we may have resumed the share, which from our earli[illegible] years, we so justly assigned—in consideration of our joint interest in those crops—to the support of the watching *Talari* body, and have adopted a measure by which, I fear, we have partially thrown on the people who have faithfully fulfilled their obligations and are still doing so, a part of the cost of an additional Establishment which we have given the Collector for what may be practically public purposes. If this be so—for I merely make the observation open to correction—the Villagers of Tanjore have not merited this at our hands by any failure to maintain their Village servants, nor has a responsive *Talari* establishment deserved this partial withdrawal of their annual emoluments. I do not go into the conditions of the Natt[illegible] Kurnum Fund, but I fear that the same may be the result of the measure now proposed for Tinnevelly. The people cannot wisely and suddenly free themselves of their Talari's claims and privileges or cast away their aid ; and will, for a time at least, have to pay them in addition to the Collector's *quasi*-Village Service. I think the matter requires full investigation. For if there be any of the danger I apprehend, the measure cannot recommend itself to the reason of those who will be affected by it. The actual condition of Trichinopoly should be investigated in this respect. There we are collecting the cess : has it taken the place of the old burden ?

The need of greater accuracy of Valuation.

57. One reflection of a general bearing, however, suggests itself with reference to these inadequate valuations and local Rates of all kinds. There is everywhere a wise tendency to impart a permanent character to the direct State demand on the land ; or where it is revised, to reduce it. This has been the case in England with regard to the Land-tax, and in this spirit the principle adopted in the commutation of Tithes, is conceived. The history of our administration in India, the instructions of the Secre-

tary of State in respect to the Settlements now in progress, and the spirit shown by our Executive Officers in this and other Settlements already completed, clearly indicate a strong set of opinion in these directions. But little elasticity in the State Rent roll, in respect to land already under occupation, can therefore be calculated on. Some of us foresee a period when any disturbance of this heavy demand, which must underlie all transactions in respect to land, will never be thought of by our Rulers, perhaps will not be patiently borne by our subjects—when the obvious requirements of advancing things and improved administration, will inevitably have to be met entirely by local Rates and Taxes, faithfully applied to the special objects for which they are raised. In view of this tendency, it seems obvious that for Rate purposes, greater precision and reality should be imparted to our valuations than now, perhaps, characterizes these operations. Were close and equitable valuations made, as the basis for the assessment of Rates, a far smaller apparent percentage would be required, and local taxation would be much more equally distributed. *Ex-gr.*, a rate of 6¼ per cent. for Road Rates or for the remuneration of village Servants, levied on the assessment of Tanjore—which is Rupees 5 per acre—is 5 Annas an acre; while an equal Rate for the same purposes on the land in Tinnevelly, assessed at Rupees 10½ per acre, is more than double that amount. And in the paper now under review, we have the proposal of the same valuer to impose a local Rate for the remuneration of village servants at 10½ annas per acre in Tinnevelly, in addition to the Road Cess, whose Settlement has been carried out in Trichinopoly, at Rupees 4¼ per acre, *including* the Road Cess local Rate. And his Village Service there is under 5 annas an acre. When these differences come to be multiplied by 3 or 4, to meet Road Cess, Education Cess, Irrigation Cess and others—which must sooner or later follow—the divergence becomes very great and the incidence of taxation very unequal; although no Rate may be an excessive charge *per se* in any of the Districts. If there be any difference in the rateable value of property in the three Districts referred to in illustration, it is probably in favor of Tanjore and Trichinopoly. The reason for these unequalities is obvious. These

departmental valuations are throughout more or less artificial. The object—of which they are perhaps scarcely consciously themselves—of our Officers may be to apportion more or less equitably, an existing and unequal public demand (with a bias towards reduction) on the land comprised within their operations, rather than to arrive at a true valuation of property. The assessments so arrived at are therefore scarcely a more reliable basis of equitable local Rates, than the Rent-charges on land arrived at by the Tithe commutation valuers in England, would be found to be, were they adopted as a basis for the assessments of the local and county Rates. To make our future Rate-assessments equitable, the system of valuation should be revised. Close valuations of landed property have to be arrived at for Rateable purposes; when it will be found that where property contributes but a low proportion to the public demands—as in Tanjore and Trichinopoly—it can bear a higher Rate for local purposes and internal administration. Our Road Cess in Tanjore may possibly be but 6¼ per cent. of a Tithe on the better qualities of land; and I have before me a valuation of *Mutadari* Rents in Salem for Road-Rate purposes, in which the rental in 1868 is returned at one-fourth the *Peshkash*. This was the relative proportion between the two in the earliest years of our administration; but it seems *primâ facie* doubtful that under much improved circumstances and with prices twice or three times what they then were, the Rent Rolls of these Land-lords have remained absolutely stationary. In Malabar escheat valuations are being impugned because the vendees who are poor, may need consideration; but the value of the property clearly remains a fact which cannot be disturbed. And so on.

Course recommended to be adopted.

58. I think that the action of Government in 1859 in respect to the Settlement of Tinnevelly, and due consideration of all circumstances, entirely preclude any return to a modified—the original Settlement was based on claim for one-half of the Gross-yield, the present one is a claim for one-half of the Net-yield—Settlement, based on the principle of sharing anything approaching the real yield or true rent of land. It would probably be impossible to revert to this with any prospect

of its being accepted by the people. This practical bearing of the question has naturally perhaps been kept in view in the valuation and Settlement now submitted. There remain, therefore, only the adjustment of the existing Demand, in the form of an equitable Rent-charge on the land, and the correction of existing inequalities in the incidence of the Land-tax—so far as may conveniently be done, without uncalled-for sacrifice. For these purposes the valuable paper before the Board, affords an admirable basis.

Accept Classification of Soils and grouping of Villages.

59. The field-work—the *relative* classification of soils and grouping of Tracts—is, I think, thoroughly reliable; and is the result of most assiduous and careful examinations and comparisons made by the most experienced Officer that we have. I would confidently recommend the Board to accept this field-work.

Kar-crop to be the basis of Settlement, and proposed revision.

60. In respect to the *relative* valuation of the yield, I would beg Mr. Puckle to make the *Kar* crop the basis of his estimates, in respect to all two-crop land. This, I think, might be done without much disturbance of the relative estimate; by an addition—according to a well ascertained ratio between the yield of the two crops—to the now estimated *Peshanam* crop. The addition should have a fairly graduated rise, so as to bring the yield of the higher Classes into a somewhat better proportion to that of lower qualities of soils. I would slightly revise the yield of the *Peshaman*-crop, and raise it, for two-crop land in the first two Classes, and also for the better single-crop land which is comprised in the third Class. These adjustments would probably bring the gross-yield sufficiently near the truth for all practical purposes.

Cultivation Expenses.

61. In respect to deduction from the gross-yield on account of cost of cultivation; as remarked in the body of this paper, the deductions proposed by Mr. Puckle, have little or no relation to the real cost of these operations. But in consideration of the large margin of profit which the Straw provides in respect to the higher Classes of land,—where the expenses of cultivation are obviously estimated far too low—I am inclined to advise the Board to accept the artificial money value arrived at. This may, I think, be done without great disturbance of *relative* conditions. Any attempt to revise the estimate of the

expenses of raising the crop, on true principles, must involve a revision of the whole estimate of produce, as well as the adoption of a true average of prices.

Ulungu-Standard to be taken as the commutation-price.

As regards the average of prices to be adopted; an artificial Commutation-price affects all land equally and is unobjectionable. But I would deprecate a small interference with one already so well understood, as the *Ulungu*-standard. I would accept this, as was done in 1859, viz., Rs. 2-11-4½ per cottah of grain—the average for the whole District—and adopt it as the nominal commutation-price. The Grouping of Tracts meets the difference which has obtained in respect to the graduated *Ulungu*-standard for different villages. It is obvious that this step of accepting the average of prices of 50 years ago as the commutation-price, leaves so wide a margin that there should be no hesitation in valuing the yield of all land, well up to the probable true yield.

Grouping of Tracts and other Miscellaneous matters.

63. I would accept Mr. Puckle's Grouping of Tracts. It is thoroughly sound. But I consider that the graduated difference made between the first Group and the fourth, in respect to the soils in the same Class—ranging as it does, from 10 to 50 per cent.—is greater than is necessary in respect to the four first and better Classes of soil; for roads and the readier access to market, are equalizing the relative disadvantages of situation in some measure. But I would not admit a deduction for waste areas or neglectful farming—except in the last three Classes of soils; and in respect to these a graduated scale of from two-and-half per cent. in the fifth, to five per cent. in the seventh Class, should be quite sufficient. I would accept the reduction proposed of one-half the Assessment, calculated on the *Peshanam*-crop, for the second crop of the two-crop land, which is now assessed at full rates under the old Settlement. And also the prospective anticipation of demand on land likely to be brought under two crops.

64. And finally, I would instruct Mr. Puckle that the Board are not prepared to sacrifice any of the existing Revenue derived from the wet land comprised in this Tract; and that he must adjust the Demand so as to arrive at this result; and still allow the margin of excess-area disclosed by the Survey, to stand as a set-off against the cost of the expensive operations which are in progress.

Further inquiry in respect to Dry land recommended.

65. In respect to the Dry land of the Tract under consideration; I would recommend the Board to ask for further information. It should comprise a Statement of the area put under each species of dry crop during the three years last past; which may be obtained from the village Accounts. I would request Mr. Puckle to estimate moderately the net produce of each kind of crop, per acre—with reference to his own classification; the *relative* conditions of which I would accept. As regards the expense of raising the Dry crop, I think that this need only be ascertained with proximate accuracy in respect to the small percentage of exceptionally good dry land. For as regards land of the uniformly low productive powers of this Dry land, I think that the routine of cultivation is likely to be sufficiently uniform to admit of an average lump-deduction from the gross yield—perhaps one-half to two-thirds—on account of cultivation expenses and cultivators, profits; without causing any serious derangement in the positive or relative results. This point should be carefully considered. One-half of the net produce is perhaps too high a grain-rent for Dry land. The Collector should furnish a series of the Prices of two or three of the principal dry grains grown, for as many years as may conveniently be drawn from the records of the District. Especially for the first ten years of the century and the last ten. An average of recent years—say seven—should be taken as the Commutation-price. The Board might request Mr. Puckle to favor the Board with revised proposals for the Settlement of this large area, with reference to the facts so elicited. I do not think that even in respect to this species of agriculture, it will be found that a sacrifice of the State Rent-roll need result from a due apportionment of the Demand.

I must apologise for the length of the remarks which I submit for considertion.

W. ROBINSON.

March 12th, 1869.

Statement of prices in the District of Tinnevelly [illegible] *1181 to* [illegible]

A. D. 1771—

Fusly.	Per Garce of 3,200 Madras measures.			Per Grain cottah of 110 Madras measures.			Per Harris' Collum of 24 Madras measures.			Fusly.	Per Garce of 3,200 Madras measures.			Per Grain cottah of 110 Madras measures.			Per Harris' Collum of 24 Madras measures.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1181	93	8	9	3	3	10	...	11	4		89	8	9	3	1	3	...	10	7
1182	89	8	9	3	1	3	...	10	9		102	14	0	3	3	7	...	12	4
1183	73	8	6	2	8	9	...	8	11		100	0	1	3	7	0	...	12	0
1184	189	3	11	6	8	1	1	6	8	1233	95	2	5	3	4	4	...	11	5
1185	117	5	9	4	0	9	...	14	2	1234	94	11	2	3	4	1	...	11	4
1186	100	2	3	3	7	1	...	12	0	1235	89	3	11	3	1	1	...	10	9
1187	88	5	4	3	0	7	...	10	7	1236	87	10	0	3	0	3	...	10	6
1188	81	1	0	2	12	7	...	9	9	1237	75	9	8	2	9	7	...	9	4
1189	82	11	7	2	13	6	...	9	11	1238	81	3	4	2	12	8	...	9	9
1190	95	1	9	3	2	4	...	11	5		85	14	7	2	15	3	...	10	4
1191	129	10	6	4	7	4	...	15	7		77	1	11	2	10	5	...	9	3
1192	108	10	1	3	11	5	...	13	0		90	0	0	3	1	6	...	10	7
1193	107	4	4	3	11	0	...	12	10		83	0	6	2	13	8	...	9	11
1194	88	1	4	3	0	5	...	10	7	1243	111	9	8	3	3	6	...	11	2
1195	93	4	5	3	3	5	...	11	2	1244	90	2	5	3	1	7	...	10	10
1196	107	2	10	3	11	0	...	12	10	1245	73	7	9	2	8	5	...	8	9
1197	101	15	6	3	8	1	...	12	3	1246	103	12	7	3	9	1	...	12	5
1198	110	10	6	3	13	4	...	15	4	1247	88	10	2	3	0	4	...	10	8
1199	100	11	11	3	7	6	...	12	1	1248	100	7	3	3	7	3	...	12	0
1200	87	14	4	3	0	4	...	10	9	1249	94	6	4	3	3	11	...	11	4
1201	95	12	1	3	4	5	...	11	6	1250	81	15	6	2	13	1	...	9	10
1202	120	7	3	4	2	3	...	14	5	1251	58	15	1	2	0	5	...	7	1
1203	161	5	5	5	8	9	1	3	4	1252	62	9	3	2	2	1	...	7	6
1204	131	5	9	4	8	3	...	15	9	1253	69	11	3	2	6	4	...	8	4
1205	106	5	9	3	10	6	...	12	9	1254	80	6	9	2	15	8	...	10	5
1206	92	14	0	3	3	1	...	11	2	1255	103	0	5	3	8	8	...	12	4
1207	102	6	6	3	8	4	...	12	3	1256	111	10	8	3	13	5	...	13	5
1208	108	5	8	3	11	7	...	13	0	1257	105	7	3	3	10	0	...	12	8
1209	106	12	11	3	10	9	...	12	10	1258	97	14	3	3	5	10	...	11	9
1210	89	11	7	3	1	2	...	10	9	1259	80	14	5	2	12	6	...	9	8
1211	82	14	6	2	13	7	...	9	11	1260	78	15	0	2	11	5	...	9	6
1212	98	14	11	3	6	5	...	11	10	1261	87	3	9	3	0	0	...	10	6
1213	92	3	0	3	2	10	...	11	1	1262	84	6	5	2	14	6	...	10	1
1214	93	12	0	3	3	7	...	11	3	1263	112	0	6	3	13	2	...	13	6
1215	103	6	0	3	9	0	...	11	5	1264	128	8	0	4	6	11	...	15	6
1216	107	4	4	3	11	0	...	12	10	1265	155	8	0	4	12	7	1	0	8
1217	98	12	7	3	6	4	...	11	10	1266	136	7	1	4	11	0	1	0	4
1218	...	...	...	...	...	...	...	...	...	1267	159	15	3	5	8	0	1	3	2
1219	...	...	...	...	...	...	...	...	...	1268	182	5	2	6	4	8	1	5	11
1220	...	...	...	...	...	...	...	...	...	1269	135	15	9	4	10	7	1	0	3
1221	168	0	5	5	12	5	1	4	2	1270	186	6	10	6	6	5	1	6	4
1222	173	15	0	5	15	8	1	4	19	1271	176	10	1	6	1	2	1	5	2
1223	135	7	3	4	10	6	1	0	11	1272	194	3	2	6	10	10	1	7	4
1224	90	0	0	3	1	6	...	10	7	1273	185	0	0	6	5	9	1	6	1
1225	72	14	1	2	8	1	...	8	9	1274	269	8	0	9	4	6	2	0	5
1226	94	8	9	3	4	0	...	11	4	1275	272	0	0	9	6	1	2	0	9
1227	88	12	7	3	0	10	...	10	7	1276	281	0	0	9	11	0	2	1	10
1228	83	5	4	2	13	10	...	9	11	1277	220	8	0	7	9	6	1	10	6
1229	83	0	6	2	13	8	...	9	11										

W. R.

Encr in Bd's O.M. to Govt
R.D. dated 27 May 1869
No. 557.

Rev = 1744/69

Minute of 3d Member
on the proposed Settt of
of Tinnevelly.

16/20

No. 557

Official Memorandum.

[illegible] to Memo [illegible]
Acting Under Secretary to Government Revenue
Department dated 25. May 1869 the under-
-signed has the honor to forward the Minute
of dissent, recorded by the Acting 3d Member
from the views expressed in Board's Proceed-
-ings dated 22. May 1869 No. 3614 on the Settle-
-ment of the river irrigated Villages of the Tin-
-nevelly District.

Revenue Bd. Office,
Madras.
27. May 1869.

By Order.

J. Gr[illegible]
Sub Secretary

The Ag Secretary to Government
Revenue Department
With 3d Member's Minute

16/20

C. A. Vaughiff
Copd. by C. Govindoo

Revenue 1869 Oct^r

No. 1744.

Official Memo

From The Sub Secretary to the Board of Revenue

To The Sec^y Secretary to Govt. Revenue Departt.

Dated 27^d
Desp^d - 27
Ad - 28 } May 1869.

Returned No.

Settlement of river-irrigated ...ges in Tinnevelly District. ...ing Members Minute of ...ssent from views expressed in ...ard's Proceedings dated 22^d May 1869 regarding,

No. 16.

Lodged