M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 309 Press ~~Mis.~~

5/52

Dated 5-2-1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 5th February 1867.

No. 51. Read the following Proceedings of the Madras Government in the Military Department:—

Passing orders on papers relating to the operations of the Farm at the Oossoor Depôt in 1865-66. } (Here enter 28th January 1867, No. 340.)

No. 52. ORDER THEREON, 5th February 1867, No. 309.

Miscellaneous.

Communicated to the Revenue Board.

(True Extract.)

(Signed) J. GROSE,

Under Secretary to Government.

To the Board of Revenue, with Proceedings Military Department, No. 340.

Exd. S. T. Augustin.

MILITARY DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers:—

From the Agent for Remounts..... Here enter 30th August 1866, No. 224.
Report from the Controller of Mily. Accts..... ,, 23rd Nov. ,, B.

From the Agent for Remounts, Remount Depôt, Oossoor, 30th August 1866, No. 224;
to the Secretary to Government, Military Department, Fort Saint George.

I have the honor to forward, for submission to Government, my annual statement of the farm attached to the Remount Depôt, from the 1st May 1865 to the 30th April 1866.

2. This statement has been made out in the form of an account current of receipts and expenditure, as directed by the Secretary of State for India in Proceedings of Government, No. 1507, dated 28th April 1866, and will, I trust, give all the information that can be required.

3. 325 acres of land were cultivated last year, producing a net profit of Rupees 4,617 or 14-2-10 per acre, against 231 acres in the preceding year, producing a net profit of Rupees 3,147 or 13-11-0 per acre.

4. Government is aware that the past year was the worst for farming operations that has been experienced for many years past. I need only therefore remark, that in no instance had the land above a half crop, and that many grains failed altogether. I trust, therefore, the results may be considered, under the circumstances, favorable.

5. I have not been furnished with the prices of the agricultural implements presented to the Depôt by Government, and am therefore unable to give that information in this statement, nor do I know how it is the intention that they should be charged, that is, whether the price in full in one year, or only interest on the price, but I append a list of the implements as furnished, and the Secretary Revenue Board is the only person I think who can affix the prices.

6. Should it be the intention of Government to charge the price of each implement against the farm, I have to request the "large reaping machine," the "American swivel plough, wooden," and "Norweigian harrow, or clod crusher," may be excluded, as they are too large and unwieldy for Native workmen to use, to be ever a valuable assistance to me, although, in a favorable year, the large reaping machine would be of some service.

7. I have great pleasure in bringing again to the special notice of His Excellency in Council, the praiseworthy manner in which Acting Serjeant W. Brotherston has assisted me in working this large farm during the past year, as well as the skill he has shewn in instructing the Natives in the use of the implements, and in the care he has taken of them, in setting, oiling and working them, and I would respectfully repeat the application conveyed in paragraph 8 of my last report, that the Serjeant should be confirmed in his appointment of Serjeant to the Depôt, as I feel that a permanency in the situation will enable him to exert himself with better effect even than heretofore, and he thoroughly deserves the confirmation. There will be no increase of charge to Government, his pay having been provided for in the budget.

8. The Secretary of State has granted the additional agricultural implements I applied for in my letter, dated 30th October 1865, No. 275, and they may be expected immediately, when, although I trust an immediate saving will be effected, a great additional labor and responsibility will be thrown upon me, and my only European Assistant, Serjeant Brotherston; there will also be, should the rains allow of it, a greatly increased area under cultivation next year, and I trust a largely increased profit.

Dr. ACCOUNT CURRENT showing the receipts and expenditure in the cultivation of the Depôt Oossoor, during the official year 1865-66.

Extent.		RECEIPTS FROM THE PRODUCE OF THE CULTIVATION.						
		Raggy, buller and sama.						
148	34	To amount received from the sale of 7425 measures of raggy, at 9½ Rupees per 120 measures	RS. 587	A. 13	P. 0			
		To do. do. from do. of 39 measures of sama, at 5 Rupees per 120 measures	1	10	0			
		To do. do. from do. of 47,558 lbs. of raggy straw, at 70 lbs. per Rupee	679	6	5			
		To do. do. from do. of 500 lbs. of sama straw, at 70 lbs. per Rupee	7	2	3			
						1,275	15	8
		Gram.						
46	73	To amount received from the sale of 5,842½ lbs. of gram, at 26 lbs. per Rupee	224	11	4			
						224	11	4
		Cholum.						
9	13	To amount received from the sale of 216 lbs. of cholum, at 26 lbs. per Rupee	8	4	11			
		To do. do. from do. of 10,060 lbs. of cholum straw or kudby, at 70 lbs. per Rupee	143	11	5			
						152	0	4
		Oats and barley.						
18	86	To amount received from the sale of 1,300 lbs. of oat straw, at 70 lbs. per Rupee	18	9	2			
						18	9	2
		Paddy.						
5	92	To amount received from the sale of 660 measures of paddy, at 7 Rupees per 120 measures	38	8	0			
		To do. do. from do. of 3,810 lbs. of paddy straw, at 70 lbs. per Rupee	54	6	10			
						92	14	10
		Coffee.						
1	71	To amount received from the sale of 90 lbs. of coffee, at 4 Annas and 6 Pies per lb.	25	5	0			
						25	5	0
		Hay.						
45	0	To amount received from the sale of 104 tons of hay, at 35 Rupees per ton	3,640	0	0			
						3,640	0	0
		Green grass.						
50	0	To amount received from the sale of 2793½ bundles of green grass, at 6 Annas and 6 Pies per bundle	1,134	14	0			
						1,134	14	0
325	69							
		Total produce Rupees	.....	.....	.....	6,564	6	4

N. B.—Actual cost of cultivation per acre .....
Nominal or value of Depot assistance for cultivation per acre .....
Actual net produce of cultivation per acre .....
Net produce of cultivation after deducting the value of Depot assistance per acre .....

REMOUNT DEPÔT, OOSSOOR,
1*st May* 1866.

Farm under charge of Lieutenant Colonel THOMAS THOMPSON, Agent for Remounts at *Cr.*

Extent of the land cultivated.		EXPENDITURE OF CULTIVATION.	Amount actually paid.			Nominal or value of the Depôt assistance.		
		Raggy, buller and sama.	RS.	A.	P.	RS.	A.	P.
			722	7	2	460	5	1
148	34	By amount of cost for cultivation						
		Gram.						
46	73	By amount of cost for cultivation	62	6	0	163	10	9
		Cholum.						
9	13	By amount of cost for cultivation	8	0	0	48	6	0
		Oa's and barley.						
18	86	By amount of cost for cultivation	29	5	4	74	3	9
		Paddy.						
5	92	By amount of cost for cultivation	96	2	8	34	14	10
		Coffee.						
1	71	By amount of cost for cultivation	15	4	0	6	13	5
		Hay.						
45	0	By amount of cost for cultivation	562	11	4	143	5	0
		Green grass.						
50	0	By amount of cost for cultivation and croping	451	1	0	135	7	6
			1,947	5	6	1,067	2	4
325	69	Balance net profit	4,617	0	10			
		Total Rupees	6,564	6	4			

	RS.	A.	P.
.....	5	15	8
.....	3	4	5
.....	14	2	10
.....	10	14	4

(Signed) THOS. THOMPSON, Lieut.-Colonel,
Agent for Remounts.

MEMORANDUM showing the receipts, disbursements and remains of the amount derived from cultivating the farm attached to the Remount Depôt, Oossoor, during the season 1865-66, referred to in paragraph 5.

To amount received from the produce of the cultivation as per account current furnished...				6,564	6	4
Deduct expenses incurred for the cultivation during the year 1865-66.				1,947	5	6
Net profit...				.....	...	...
						4,617 0 10
Expended as follows:—						
By amount paid to Messrs. Hamilton & Co., for tools purchased from them...				95	15	7
By amount paid for articles purchased from Mr. Garret and late Griffiths & Co...				4	6	0
By amount paid for printing cheques...				7	0	6
By amount paid to Messrs. Oakes & Co., for tools purchased. ...				48	15	0
By amount paid for landing mowing and hay-making machines... ...				8	12	6
By amount paid to the Superintendent of Locomotive Department for 1½ tons of coal for the use of steam-plough... ...				54	14	6
Carriage for do.				12	8	0
By amount paid to Messrs. Oakes & Co., for 2 casks of asphalte for the floor of the implement godowns, &c...				25	6	4
By amount paid for crib-biting preventers from England... ...				46	14	5
By amount remitted to England for mowing and hay-making machines and harness				679	5	7
Railway fare and carriage hire do...				13	11	0
By amount paid for paints, oil, brushes, purchased for carts, &c.....				78	5	8
Iron purchased for repairing implements...				13	12	0
By amount remitted to England for 2 winnowing machines purchased.				360	7	7
Firewood and iron purchased for working the steam plough... ...				194	0	10
Buildings, &c.						
For building and setting the weigh bridge, and fitting up the forge with English bellows and brick and chunam chimney...	463	0	0			
For repairing the stables, troughs and plastering with chunam to the floor in the centre lines...	25	0	4			
For re-building the implement godown (which fell down in the heavy rain, after deducting the old material, 22 yards long by 7 yards wide)...	401	7	0			
For building a new implement shed 44 yards long by 7 yards wide...	861	8	0			
For repairing the sepoys' huts...	16	4	0			
For building a new brick and chunam chimney for boiling gram in the stud lines, also gate posts and wall, and 2 long posts for hanging scales... ...	79	4	0			
For a wudder cart for carting heavy stones, timber, &c. &c...	11	0	0			
For burning 65,000 bricks at 1-8-0 per 1,000	97	8	0			
For building a stand for the pluviometer... ...	8	8	0			
For repairing godowns, &c., in the sick lines... ...	41	4	0			
For converting an old well near the long stable into a bowrie...	37	7	8			
For chuckler's hire for repairing farm harness... ...	12	0	0			
Bearing postage...	2	13	0			
Railway fare for articles (castings from the Mint) received from Madras...	5	12	0			
For building a new mud wall round the haggard in the stud lines...	48	5	0			
2 long saws purchased...	12	0	0			
3 bullocks purchased for... ... ... Rs. 113 0 0						
Deduct the amount received from the sale of 4 old bullocks... ... ... 100 0 0						
Balance paid...	13	0	0			
Timber, &c., purchased at Denkune Cottah for sundry work and carts buildings and implements generally ...	210	0	0			
				1,929	4	0

Memorandum showing the receipts, &c.,—(Concluded.)

By amount paid for the expenses of farm bullocks sent to Bangalore and Malloor for conveying stores...				10	0	0
By amount paid for feeding and fattening the 4 old bullocks sold, for three months at 3½ Rupees each per month...				42	0	0
By amount paid for 2 bullock hides and 9 sheep skins for repairing cart harness...	6	0	0			
Salt, &c, for softening the do... ...	1	2	8			
				7	2	8
By amount paid for 2 trumpets purchased for the use of Lines... ...				1	12	0
By amount paid for sawing timbers (215½ cubical feet) for repairing carts				7	13	8
By amount paid for 1 extra gardener employed for August, September and October 1866...				9	0	0
By cost of 12 scythes and 8 dozens of sharping stones, the former at 7*s.* 6*d.* each, and the latter at 5*s.* each, per dozen, total £6-10-0 at 1*s.* 11*d.* per Rupee...				67	13	3
By amount advanced for workmen, chunam, long stones, &c, for building stands for hay-ricks, and corn-stacks in three lines (part of the work finished)..				150	0	0
By amount advanced for the materials, &c., for building sheds for carts in the centre and stud lines as follows:—						
For tiles...	100	0	0			
For chunam...	50	0	0			
For firewood for burning bricks in addition to those remaining in hand...	70	0	0			
For timbers, couples, &c...	150	0	0			
For bamboos...	50	0	0			
				420	0	0
By amount advanced for coolies, &c., for the cultivation of the lands for the present season...				200	0	0
				.....	...	...
						4,489 5 1
Balance in hand...				.....	...	...
						127 11 9

REMOUNT DEPÔT, OOSSOOR,
31*st October* 1866.

(Signed) T. THOMPSON, Lieut.-Colonel,
Agent for Remounts.

LIST of agricultural implements received from Government for the use of the Depôt Farm.

Number.	Description of implements.	Remarks.
1	Wooden beam plough for bullocks	
1	Do. dwarf ,, ,, or one horse	
2	Iron (light) ploughs, by Ramsome and Sims	
2	Howard's ordinary ploughs...	*Implements referred to in letter.
1	American swivel plough, wooden*	
4	Iron horse hoes, three tines...	
2	Do. grubbers, five tines	
1	Do. seed harrow...	
1	Do. chain harrow.....	
1	Large reaping machine*...	
1	Small do.	
1	Iron horse rake	
4	Large wooden rakes with iron teeth	
1	Cart with harvest rakes for carrying hay... ...	
1	Weigh bridge	
1	Improved corn drill...	
1	Chaff cutter, with two horse power.	
1	Threshing machine, with English horse power.	
1	Winnowing and dressing machine.	
1	"Norveigian harrow" or "clod crusher," bought from Captain Nelson at Kurnool*...	
6	Scythes (Drummond)...	
1	Set of plough harness for two horses.	
3	Sets of cart harness for one horse.	

REMOUNT DEPÔT, OOSSOOR,
30*th August* 1866.

(Signed) T. THOMPSON, Lieut.-Colonel,
Agent for Remounts.

Remarks by the Examiner of Stud Accounts on the annual account current of the Depôt Farm.	Replies from the Agent for Remounts, to the Examiner's remark.
2nd.—Assessment does not form an item of charge against the farm as directed in Proceedings of Government, No 1838, dated 16th May 1865, nor has the cost of the implements transferred from the Revenue Department, been debited in the account current as per paragraphs 3 and 6 of Proceedings of Government, No. 1507, dated 28th April 1866.	Assessment has been charged upon all the land cultivated under the head "nominal or value of the Depôt assistance."
3rd.—The value of the several implements in use with the Depôt Farm might, it appears to this Department, have been obtained by the Remount Agent from the Secretary to the Board of Revenue and incorporated in the account current, and the nominal assessment or amount which might have been payable as kist from the Collector of the District.	Application was made verbally for this information some time ago, and it could not be obtained, nor could I understand in what manner it was intended that I should charge for the implements, that is, whether the cost price at once or by instalments, or only the usual interest at 5 per cent., and I therefore left these matters untouched, pending further information to avoid delay.
4th —A statement is subjoined of percentage of profit or loss on the several products of the farm with or without the nominal Depôt assistance. The results show very much in favor of hay, grass, gram and cholum.	The profit of the farm without the nominal or Depôt assistance, is simply the actual profit. The Depôt assistance so called, costs Government nothing, and is therefore simply nominal.
5th —It is not shewn what is done with the amount shewn as net profit, nor is its disposal known in this office.	No aid in money has been contributed to the Depôt during the past year, but rolling stock, buildings and articles necessary to start the farm, and keep it in proper working order have been laid in, an account of which is furnished on a separate leaf.

REMOUNT DEPÔT, OOSSOOR,
31*st October* 1866.

(Signed) T. THOMPSON, Lieut.-Colonel,
Agent for Remounts.

From the Controller of Military Accounts, Fort Saint George, 23rd November 1866, B; to the Secretary to Government, Military Department.

I have the honor to forward, for submission to Government, the documents as per margin, connected with the operations of the farm at the Oossoor Depôt, in 1865-66.

Letter of Remount Agent, dated 30th August 1866, No. 224, with Account current and List of agricultural implements.
Report of Examiner Stud Accounts, dated 14th September 1866, No. 2024.
Letter of Remount Agent to Controller, dated 6th November 1866, No. 281, with replies to Examiner's objections, and account of expenditure of "profit" not otherwise accounted for in detail.

2. From these documents it appears that 325 acres of land were under cultivation.

3. The net profit of the operations is stated at 4,617-0-10.

4. The value of Depôt assistance and assessment is shewn at Rs. 1,067-2-4.

5. This Department has no means of testing the accuracy of the various entries in the account current, as details are not supplied, and the account is not accompanied by supporting vouchers; but, as the "amount actually paid" is, it is presumed, chiefly composed of payments to native laborers, no vouchers, save the transcript of the detailed account, could probably be furnished.

6. The mode in which the value of Depôt assistance is calculated is not explained, and the amount of such, and of assessment has not, it will be observed, been debited to the farm in computing the net profit, on the ground that the former costs Government nothing.

7. The Agent states that he has not been able to obtain the prices of the agricultural implements, and the cost has not been debited to the farm, as required by the Order of Government, No. 1507, dated 28th April 1866.

8. Colonel Thompson is also in doubt as to the manner in which the charge is to be made, whether the price in full in one year, or only interest on the price.

9. It does not appear to me that there can be any doubt as to the *cost* of the implements being debitable to the farm, but as a large number have been supplied at once, the effect of charging the full cost in one year is, of course, to obscure the *average* profit on the transactions of the farm, and it would be advisable to show what portion of the cost will go to enhance the profits of future years, with reference to the period the several implements are estimated to last, a deduction to that extent will exhibit the result of the year's transactions apart from the extra-ordinary expense of these implements actually charged in the account.

10. I would also remark that the profits appear to have been applied to meet miscellaneous expenses connected with the farm and Depôt, many of the items in the account of expenditure are really debitable to the farm, and instead of being exhibited as "profit" should have been charged to the account of the farming operations.

11. The expenditure of the profits in this manner tends to confuse the accounts, and to obscure the real cost of the Depôt and farm—services which should be met by regular budget provision absorb the profits—the cost of these services does not thus enter into the accounts, and are not subject to examination, the profits do not find their way into the treasury, and their real amount cannot be accurately determined.

12. The accounts, therefore, now furnished by the Remount Agent will not, it is believed, meet the requirements of the Secretary of State, and the statements of the Examiner purporting to show the percentage of profit on the cultivation of the various grains, being founded on no sufficient data, are of course altogether unreliable. It is submitted for the consideration of Government that a detailed account of the "amount actually paid" should be furnished, as also a statement of the assessment, and exhibiting the particulars of the Depôt assistance rendered that the charges for tools and implements and all items connected with the farm, included in the detailed account of expenditure of the "profits," of which there are several of considerable amount, should be charged in the account current against the farm.

13. The building charges connected with both the farm and Depôt should, apparently, have been met by the Public Works Department; but, as they have been met out of the "profits" of the farm, those pertaining to the farm should be charged against the account of its operations.

14. I would also suggest that in future the disbursements on account of the farm be provided for in the estimate of the Depôt, and the receipts paid into the treasury, with a view to the due examination and control of the expenditure, and the accurate exhibition of the results of the farming operations.

15. And further that, with a view to show the real cost of the operations, the amount of Depôt assistance should be debited in the account of the farm.

16. The account of the operations of the Depôt itself has been again referred to the Examiner of Stud Accounts for the verification of certain items regarding which Colonel Thompson has afforded information, without which the verification by the Examiner was found impracticable when the accounts were first referred, the report of this office will be furnished as soon as the items inquestion have been verified.

From the Acting Examiner Stud Accounts, Madras, 14th September 1866, No. 2024; to the Controller of Military Accounts, Fort Saint George.

In returning the original letter No. 224, with two enclosures, from the Agent for Remounts, received for report with your official memorandum, No. 480, dated 4th September 1866, I have the honor to report that, in the absence of vouchers, this office can only check the various calculations contained in the account current therewith received, which have been audited and found correct.

Dated 30th August 1866.

2. Assessment does not form an item of charge against the farm, as directed in Proceedings of Government, No. 1838, dated 16th May 1865; nor has the cost of the implements transferred from the Revenue Department been debited in the account current, as per paragraphs 3 and 6 of Proceedings of Government, No. 1507, dated 28th April 1866.

3. The value of the several implements in use with the Depôt Farm might, it appears to this Department, have been obtained by the Remount Agent from the Secretary to the Board of Revenue, and incorporated in the account current; and the nominal assessment, or amount which might have been payable as kist, from the Collector of the District.

4. A statement is subjoined of percentage of profit or loss on the several products of the farm—with and without the nominal Depôt assistance. The results show very much in favor of hay, grass, gram and cholum.

5. It is not shewn what is done with the amount shewn as net profit, nor is its disposal known in this office.

STATEMENT showing the percentage of profit or loss in the cultivation of the following grain, &c., at the Remount Depôt farm during the year 1865-66, calculated on the amounts actually paid.

Description.	Percentage of profit.	Percentage of loss.
Raggy, buller and sama	76·59	,,
Gram...	262·90	,,
Cholum...	1800·	,,
Oats and barley... ...	,,	34·48
Paddy...	,,	3·12
Coffee...	66·66	,,
Hay...	546 54	,,
Green grass... ...	151·66	,,

STATEMENT showing the percentage of profit or loss in the cultivation of the following grain, &c, at the Remount Depôt farm during the year 1865-66, calculated on the amount actually paid, together with the nominal value of Depôt assistance.

Description.	Percentage of profit.	Percentage of loss.
Raggy, buller and sama...	7 87	,,
Gram...	,,	·44
Cholum...	175·	,,
Oats and barley... ...	,,	81·55
Paddy...	,,	28·46
Coffee...	13·63	,,
Hay...	500·66	,,
Green grass... ...	93 69	,,

OFFICE OF EXAMINER STUD ACCOUNTS, MADRAS, *14th September* 1866.

(Signed) E. T. FASKEN, Lieut.-Col.,
Ag. Examiner of Stud Accounts.

From the Agent for Remounts, Remount Depôt, Oossoor, 6th November 1866, No. 281; to the Controller of Military Accounts, Fort Saint George.

In obedience to your letter No. 654, dated 13th October 1866, I have the honor to return the Annual Return of Depôt farm for the year 1865-66, together with my explanation on the remarks of the Examiner of Stud Accounts, which I trust will meet with your approval.

ORDER, No. 340, 28th January 1867.

Ordered that the foregoing report from the Controller of Military Accounts be communicated to the Remount Agent, in view to his submitting a revised statement of the farm accounts for 1865-66, prepared in accordance therewith.

2. The value of Depôt assistance, the amount of assessment, interest on the cost of buildings and implements, and an adequate allowance for wear and tear of the latter should be debited to the farm.

3. The Controller of Military Accounts will furnish the Agent with a form of account, accompanied by any further necessary instructions as to the manner in which it should be prepared, and the items which it should properly exhibit.

(True Extract.)

Major General.
Secretary to Government.

The Remount Agent, Oossoor.
Controller of Military Accounts, with two enclosures.
Revenue Department, for information. With 10 spare Copies.

Exd. A. W. Cooke.

Rec. 9 May 66 & 165 & 166

Rec. 1867. Departt
Pro of Govt for Feby.
No. 255

Proceedings in the
Military Departt.

Dated 28th January
Received 29th 1867.

No. 340.

Passing orders on
papers relating to the Operations of the Farm at the
Cossack Depôt in 1865-66.

No 309. 5th Feby

With order

No. 51-52.

No. 309.

5th Feby 67

5 Copies To the Pt of Law with Pro Dd to 340 Despth 6th