



Record Keeping Among Small Farmers in Nigeria: Problems and Prospects

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Abstract

This paper assessed the state of Nigerian agriculture with regards to record keeping among small farmers. Data for this study is comprised of responses from selected small farmers in four Local Government Areas (Uyo, Itu, Calabar and Odukpani) of Cross River State. Results from the study revealed that most farmers in the study area do not keep farm records. Those who do keep records tend to be literate and mostly poultry/livestock farmers. The records kept are mainly those pertaining to sales and production. The manner of record keeping is not standardized and ranges from traditional to modern. However, the farmers realized the importance of keeping accurate records, and expressed willingness to undergo training even if at a cost to them.

Keywords: Record keeping, Small farmers, Agricultural problems, Agricultural prospects, Nigeria.

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INTRODUCTION

Admittedly, Nigerian agriculture remains traditional and dominated by small farmers. A lot has been done in recent times, however, towards the modernization of the industry. This has included the gradual mechanization by a few larger scale farmers, and the availability of fertilizers, pesticides, insecticides, and new seeds to small farmers at subsidized prices. Credits in different forms have also been given to farmers and the quantity and quality of research into all facets of agriculture has increased. Lastly, the use of extension workers has, more than ever before, been recognized as an essential input of any modernization formula.

Despite these advances, record keeping by farmers, an important part of the agricultural modernization scheme, has been largely disregarded in the research. In most, if not all, developed countries, regular and efficient record keeping by farmers is regarded as a central indicator of modern agriculture. It is thus difficult to imagine a country seeking agricultural modernization that does not attach considerable importance to record keeping by farmers as a prime component of such modernization.

In Nigeria, most farmers do not attach a great deal of importance to record keeping in their farming operations. Farmers often talk of profit and loss not on the basis of facts and figures derived from record books, but from intuition or guessing. This failure to keep records results in part from the subsistent nature of production and the educational background of the farming communities. Although the most important information is committed to memory from year to year, this system has a number of shortcomings.

Very little research has been conducted on this aspect of farming in Nigeria in general, and in Cross River State in particular. Consequently, not much is known about the nature and scope of record keeping by farmers in Nigeria. With the input of 785 small farmers across four Local Government Areas in the state, this study seeks to:

- Assess the scope of record keeping by small farmers in Cross River State;
- Evaluate the nature or types of records kept by farmers;
- Examine the different methods used by farmers in record keeping;
- Determine why records are kept or not kept;
- Examine the problems associated with record keeping for farmers; and
- Offer means of encouraging effective record keeping among farmers.

Significance of the Study

This study is significant in many respects. First and foremost it will help to assess the extent to which small farmers keep records of their operations in Cross River State. Apart from giving us some useful insights into the types of records kept and the methods used to keep records, this study will help us to better understand the problems connected with record keeping by farmers, and so enable us to suggest solutions that lead to effective record keeping. Information gained from this study will also improve our understanding of the status of agriculture in the study area. The findings of this study will thus have far-reaching implications for Nigerian agricultural policymakers.

METHOD

Data for this study is comprised of responses from selected small farmers in four Local Government Areas in Cross River State. These four Local Government Areas include Uyo and Itu (the mainland part of the state); and Calabar and Odukpani (Calabar and its environs).

Each Local Government Area across the state has a register of small farmers that is kept in addition to the overall state register of farmers. In order to ensure that the correct farmers were engaged the registers of small farmers in each of the Four Local Government areas were used to select respondents. A total of 785 small farmers were randomly selected from the four Local Government Areas as follows: Itu L.G.A. 185; Uyo L.G.A. 196; Calabar L.G.A. 210; and Odukpani L.G.A. 180. The selection was made so as to include both poultry/livestock and crop farmers. Towards this end, of the 785 farmers selected, 487 (62%) were crop farmers while 298 (38%) were poultry/livestock farmers. Of the 785 farmers, 467 (59.5%) were female, while 318 (40.5%) were male. Of the 487 crop farmers, 289 (59.3%) were female, while 198 (40.7%) were male. Of the 298 poultry/livestock farmers, 243 (81.5%) were male, while only 55 (13.5%) were female. Loosely structured interview schedules were used to collect information from the farmers so selected. The interview schedules were administered by trained interviewers over a period of three months (July - September, 2011).

RESULTS AND DISCUSSION

The Scope of Record Keeping by Small Farmers

Of the 785 small farmers interviewed, slightly less than one-third 251 (32.0 per cent) said they kept farm records of one form or another, while slightly more than two-thirds 534 (68.0 per cent) said they kept no farm records whatsoever. This largest category, a little over two-thirds of the respondents who did not keep any form of farm records may be a reflection of the educational attainment of the farmers. As shown in Table 1, about two-thirds 512 (65.2 per cent) of the respondents are illiterate. This figure is arrived at by adding the 215 (27.4 per cent) of those who have attended but not completed elementary school to the 297 (37.8 per cent) who have never attended school at all. This finding is consistent with that of Olufokumbi (1984, p. 3) who reported in a similar study that the majority of the farmers (67 per cent) he studied did not attend formal school. This finding is also in accord with an earlier study by Udo (1975, p. 43) who found out that the vast majority (71 per cent) of migrant farmers he studied were illiterate.

Table 1: Educational Level of Small Farmers

Level of Education	N	%
Have attended but not completed elementary school	215	27.4
Have attended and completed elementary school	147	18.7
Have attended but not completed secondary school	72	9.2
Have attended and completed secondary school	54	6.9
Have never attended school	297	37.8
Total	785	100

Another means of assessing the scope and role of record keeping among small farmers involved examining whether or not there was a relationship between record keeping and the type of farmers studied. Table 2 depicts the relationship between record keeping and the type of farmers or farming.

Table 2: Relationship between Record Keeping and Type of Farming

Record keeping	Types of farming				Total	
	Crop		Poultry/Livestock		N	%
	N	%	N	%		
Keeps some record	89	18.3	162	54.4	251	32.0
Keeps no record	398	81.7	136	45.6	534	68.0
Total	487	100	298	100	785	100

As shown in Table 2 above, there is a relationship between record keeping and the type of farming. Specifically, while only 18.3 per cent of crop farmers admitted having kept some form of record, 54.4 per cent of poultry/livestock farmers said they kept one form of record or another. This may be because poultry/livestock record keeping is less laborious and complicated than crop farming record keeping. There is a need to verify this assumption in the future. The relationship here might also be explained by the fact that most of the poultry/livestock farmers were male and attended, though did not always complete, secondary school.

Types of Records Kept by Farmers

Although the types of records kept by individual farmers depend to a great extent on the nature of their farming operation (Ibikunle et al., 1984, pp. 2-3), the identification of four broad categories of records kept by the Kwara State Agricultural Development Corporation appears to offer a model of records which should be kept by farmers, whether crop or poultry/livestock. These four broad categories include:

- Inventory or Store Records:** These records are kept periodically and involve the physical count and evaluation of all assets and materials such as seeds, fertilizers, fuel, drugs, feed, machinery and implements, etc. The record books involved are the fixed assets register, stock transfer note, goods received note, and store requisition note.
- Production Records:** Production records include inputs used for specified hectares of land and the outputs from such fields. In poultry enterprises, details include number of birds per pen, daily mortality, quantity of feed used and number of eggs produced. Performance plot by plot for crops, and pen by pen for livestock and poultry can be ascertained from such records,
- Financial Records:** This includes salaries, wages and allowances. Purchases and sales are to be properly documented by receipts in this category. Financial records include sales day books, cash books, petty cash books and attendance registers.
- Other Records:** Among other miscellaneous records are rainfall data (the amount and dates) and other records such as flood and draught occurrence.

Although the 32% of respondents who kept records mentioned a wide range of records, the bulk of the records pertained to sales and purchases. Table 3 shows the distribution of the types of records mentioned by farmers.

Table 3: Types of Records Kept By Farmers

Types of Records		N	%
1.	Purchases	65	25.9
2.	Sales	57	22.7
3.	Profit and Loss	33	13.1
4.	Inventory	27	10.7
5.	Cash Book	21	8.1
6.	Equipment	17	6.8
7.	Labour	13	5.2
8.	Salaries	10	4.0
9.	Credit Book	8	3.2
Total		251	100.0

The fact that the farmers showed more interest in keeping the first three records shown in Table 3 suggests an importance attached to purchases, sales and profit or loss. It also suggests that although most of the farmers in this study can be classified as small farmers, they are nevertheless purely subsistent farmers, with no surplus for the market. Their general disinterest in keeping other records such as those pertaining to equipment, labour, and salaries, among others, may reflect the small size of their operation that makes these categories less than relevant to their day-to-day operations.

Forms of Record Keeping by Farmers

There was no uniformity in the form of records or data kept. There were instances where illiterate farmers kept a number of their produce in sealed tins to indicate, for example, the number of fluted pumpkins, yams, etc. harvested. There were others who wrapped money, mostly naira notes in separate papers representing sales of different crops. There were also extreme cases where strokes were made on the wall to denote the number of items harvested and kept in the barn or elsewhere. Some of those who had formal education had a sheet of paper for each type of livestock or crop and kept records accordingly. While some records were systematic and regular, others were irregular and desultory. There were a number of formally educated farmers, both livestock and crop, who did not keep any record of their operations. Those in this category generally pursued farming on a part time basis, or did so for the fun of it.

Reasons for Keeping Farm Records

Although it may seem like a rhetorical question, those farmers who admitted to having kept farm records were asked why they did so. Apart from being a probing question, it was meant to determine if these farmers actually realized the importance of record keeping. Table 4 shows the array of responses given by the farmers.

Table 4: Reasons for Keeping Farm Records

Reasons	N	%
To remember when farm operation was started	74	29.5
To know if a profit is made or not	66	26.3
To help in planning for the future	51	20.3
To track improvement or decline	37	14.7
To show to the government or bank for loan	23	9.2
Total	251	100

As can be seen in the above table, farmers in this study offered five reasons for keeping records. These reasons are similar to the generally accepted reasons for record keeping in government establishments and/or private commercial agricultural ventures. Broadly, these reasons usually include the usefulness of records for planning, control and evaluation; ascertaining of the financial position of farm; adjusting of expenditure to offset profit or loss; claiming of compensation; and raising additional funds from financial institutions. Records are also considered useful tools for assessing the efficiency of management and planning changes that will enable improved performance (Ibikunle et al., 1984, p. 2).

Elsewhere, Akintola & Akinwumi (1982) have provided a long list of uses to which agricultural statistics can be put. This list includes: planning and plan implementation; feasibility studies; determining the cost and benefit of farm enterprise; estimating capital investment needs; and forecasting future outputs, price trends, floods, and droughts.

Reasons for Not Keeping Farm Records

Given that the large majority of farmers in this study did not keep records, it was equally important to investigate why many farmers did not feel it was necessary to keep farm records. Table 5 displays the reasons given by farmers for not keeping records.

Table 5: Distribution of Reasons for Not Keeping Farm Records

Reasons	No.	%
Do not know how to keep records	269	50.4
Have no need for records	174	32.6
Have no time for record keeping	91	17.0
Total	534	100.0

As the above table shows, there were three broad reasons given by respondents for not keeping farm records. Considering the educational level of respondents, it was not surprising that a lack of knowledge of record keeping was the foremost reason (50.4 per cent), followed by lack of need (32.6 per cent), and lack of time (17.0 per cent). The first reason given is clearly related to literacy levels. As observed earlier, as many as 65.2 per cent of the farmers were not functionally literate. This finding underscores the importance of formal and informal education for farmers so as to facilitate record keeping. It also suggests the importance of viable extension services and the formation of production and marketing cooperatives for record keeping, as through these means, relevant and practical education may be provided for farmers.

The lack of need and time for record keeping, the other two reasons given for not keeping farm records, may be associated with the subsistent nature of the farm operations of respondents. If they farmed for commercial purposes it is more likely that they would see the need for, and make time for, record keeping of their farm operations.

Record Keeping Problems

The 32 per cent of the small farmers who kept some form of farm records were asked about the problems encountered in the process. Four problem areas were noted by respondents. The distribution of these problems is shown in Table 6 below:

Table 6: Record Keeping Problems

Problems	No.	%
Have no formal training in record keeping	123	49.0
Do not remember to keep records regularly	54	21.5
Have not been able to use records for bank loans	48	19.1
Have high tax assessment for keeping records	26	10.4
Total	251	100.0

Almost half (49.0 per cent) of the record keepers identified lack of formal training in record keeping as a major problem. This was followed by the inability to remember to keep records which has contributed to the irregularity of record keeping mentioned earlier in this study. These findings suggest that apart from a lack of formal training in record keeping, the farmers have not yet acquired the habit and discipline associated with regular record keeping.

Of particular interest here is was the third reason mentioned by nearly one-quarter (19.1 per cent) of the farmers who kept records. According to these farmers, record keeping has not helped them to obtain bank loans. On one hand, it is possible to criticize the banks for not encouraging small farmers to keep records by refusing loans to those who keep records. On the other hand, the poor quality and irregularity of the records may not be useful for securing bank loans. The size of the farm operation may also have to be taken into consideration here.

Based on these findings, while banks should be advised to grant loans to farmers who keep accurate records to encourage record keeping, farmers should be made to realise that record keeping serves many other useful purposes in addition to obtaining bank loans.

The last reason, although only mentioned by only 10.1 per cent of the farmers who kept records, deserves mention. This finding confirms the traditional attitude of most Nigerians towards the relationship between records and taxation. Most Nigerians, not just small farmers, are reluctant to report accurate data about their ventures or enterprises for fear of it being used by government to tax them heavily. This then explains why many prefer to either falsify records or keep no records at all. It should be the responsibility of extension officers to convince farmers that record keeping is not for tax assessment alone, and that when used for such purposes, it is for equitable and rational tax assessment.

Willingness to be Trained in Proper Record Keeping

Regardless of whether or not the farmers admitted having kept records, all of them expressed a willingness to be trained in proper record keeping, although 79 per cent of the illiterate farmers expressed a fear that they may not understand it. Some, especially the literate and livestock farmers were willing to pay for the training. This finding underscores the need to revitalize adult literacy programmes in Nigeria in general and Cross River State in particular. In addition, it is important that agricultural extension workers should include the teaching of record keeping techniques in their normal practical agriculture training and in extending new knowledge and practices to farmers. These efforts are very likely to yield particularly good dividends if the farmers are helped to form themselves into production and marketing cooperatives. Existing institutions including the Cooperative Colleges and Rural Development Training Centres should offer courses on farm record keeping and accounting, and should train those who will go into designated areas to teach other farmers, thus achieving a multiplier effect.

Whenever agricultural shows are organized, as is often done in some states, a farm record and account section should be featured so as to further educate farmers. The various Ministries of Agriculture and Departments of Agricultural Extension at Universities and Polytechnics should mount occasional training programmes in record keeping and accounting for farmers. They should also prepare and distribute pamphlets and posters both in English and respective state languages to farmers to increase their knowledge about the keeping of farm records.

CONCLUSION

This study has shown that most farmers in the study area do not keep farm records. Those who do keep records tend to be literate and mostly poultry/livestock farmers. The records kept are mainly those pertaining to sales and production. The manner of record keeping is not standardized and ranges from traditional to modern. The farmers did realize the importance of keeping accurate records, and expressed a willingness to undergo training even if at a cost to them.

The revitalization of the adult literacy programme, the formation of viable agricultural production and marketing cooperatives and/or the extension of the activities of existing ones to include teaching farmers how to keep records, the training of farmers in specified institutions in record keeping and accounting, the inclusion teaching record keeping in the assignment of extension officers, and the judicious distribution of self-learning pamphlets on record keeping are some of the possible means of facilitating record keeping by small farmers. Record keeping should also be made an important feature of agricultural shows organized yearly in many states and farmers should be assured that record keeping will not result in unfair taxation.

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