



THE ARUNACHAL PRADESH STATE COOPERATIVE APEX BANK LTD.

(Sponsored by the Government of Arunachal Pradesh)

Head Office::Naharlagun

Papum Pare District -Arunachal Pradesh-791110

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NO: APSCABL/HO/CR/SOF/2025-26/771-81 Dated:Naharlagun the, 17th March, 2026

1. The Registrar of Coop. Societies, GoAP, Naharlagun
2. The Director of Agriculture, GoAP, Naharlagun.
3. The Director of Horticulture, GoAP, Itanagar.
4. The Director of AH & Vety. GoAP, Nirjuli.
5. The Director of Fisheries, GoAP, Itanagar.
6. The Director of Rural Development, GoAP. Itanagar
7. The General Manager, NABARD, RO, Itanagar.
8. The Chief Manager, Lead Bank, SBI, RO, Itanagar.

Sub:- REVISED SCALE OF FINANCE (SoF) FOR THE FINANCIAL YEAR 2026-27.

Dear Sir,

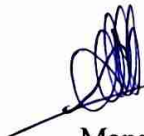
1. Enclosed please find herewith the revised Scale of Finance (SOF) for the year 2026-27 of various crops for the season 2026-27 for the state of Arunachal Pradesh as per decisions of the State Level Technical Committee (SLTC) in its meeting held on 17th March, 2026 at Conference Hall, NABARD Regional Office, Itanagar.
2. Scales if laid down for Atma Nirbhar Yojana, the same may be followed, with discretion to Banks to follow SLTC fixed Scales, keeping in view of repaying capacity.
3. Wherever Scales not fixed by SLTC, discretion to Banks, keeping in view prudent norms of lending and repaying capacity.

Thanking you.

Enclosed:

1. Annexure-A

Yours sincerely,


19/3/27
Managing Director cum, CBOE
(State SOF Convenor)
ARUNACHAL PRADESH
CO-OPERATIVE APEX BANK LTD.
H.O. NAHARLAGUN

Copy for kind information to:

1. The Administrator, Apex Bank, Head Office, Naharlagun.
2. All LDM, SBI, Arunachal Pradesh.
3. All the Branch Managers, Apex Bank Ltd., Arunachal Pradesh.
4. Office copy


19/3/27
Managing Director cum, CBOE
(State SOF Convenor)
ARUNACHAL PRADESH
CO-OPERATIVE APEX BANK LTD.
H.O. NAHARLAGUN

Revised Scale of Finance For the Year 2026-27 for Major Crops in Arunachal Pradesh
Component-Wise Cost of Cultivation for various crops (Amount in Rupees)

Scale of Finance : 2026-27

(A) CROPS/CEREALS (Area Per Hectre) SOF-2026-27

(Amt. in Rupees)

Sl.	NAME OF CROPS	Cost of seeds	Land preparation	FYM (Farm Yard manure)	Wages	IRRIGATION	PP MEASURES	SOF 2026-27	SOF 2026-27 (Per Acre)
i	Summer Paddy (Boro)	6685	10968	21932	16200	6880	2488	65153	26387
ii	Winter Paddy (Sali)	4200	21050	13461	17050	18011	4000	77772	31498
iii	Autumn Paddy (Ahu)	4180	20945	14708	17445	17754	3500	78532	31805
iv	Hybrid Paddy	5356	23720	25239	17440	14420	3500	89675	36318
v	Maize/ wheat/ Burley/ Millet	5356	12130	17899	13288	5565	2000	56238	22776

(B) OIL SEEDS (Area Per Hectre) SOF-2026-27

(Amt. in Rupees)

Sl.	NAME OF CROPS	Cost of seeds	Land preparation	FYM (Farm Yard Manure)	Wages	IRRIGATION	PP MEASURES	SOF 2026-27	SOF 2026-27 (Per Acre)
i	Sunflower/ Mustard/ Sesam & Lentil	8112	11575	17198	12492	5788	2207	57372	23236
ii	Groundnut	11411	17279	22823	21735	5760	2000	81008	32808

(C) PULSES SOF-2026-27 (Area Per Hectre)

(Amt. in Rupees)

Sl.	NAME OF CROPS	Cost of seeds	Land preparation	FYM (Farm Yard Manure)	Wages	IRRIGATION	PP MEASURES	SOF 2026-27	SOF 2026-27 (Per Acre)
i	Gram (all Variety/ peas/ soya bean/ Rajmah/ French Bean/	10418.625	11686.5	20837.25	17638.8	5843.25	3000	69424	28117
ii	Creper Bean	6820	11235	16537.5	23238.6	5670	2000	65501	26528

(D) VEGETABLES (Area Per Hectre) SOF-2026-27

Sl.	NAME OF CROPS	Cost of seeds	Land preparation	FYM(Farm Yard Manure)	Wages	IRRIGATION	PP Measures	SOF 2026-27	SOF 2026-27 (Per Acre)
i	Cabbage/ Cauliflower/ Brocoli	6362	11077.5	16458.75	19939.5	5696.25	2500	62034	25124
ii	Tomato	9969.75	22155	22050	19155	5696.25	3000	82026	33221
iii	Brinjal	8862	11077.5	16458.75	19155	5696.25	3000	64250	26021
iv	Okra	8862	11077.5	16458.75	17439.5	5696.25	2500	62034	25124
v	Potato	24370.5	22155	24139.5	42525.5	9114	4000	126305	51153
vi	Radish	8916	11077.5	16458.75	24639.75	4557	3000	68649	27803
vii	Carrot/ Beal root/ Turnip	8862	16986.25	16458.75	24639	4557	3000	74503	30174
viii	Cucumber/ Bitter gourd/ water gourd/ water melon/ spike gourd/ Ridge gourd/	7754.25	16616.25	16458.75	26831	5696.25	3500	76857	31127
ix	Potol	8969.5	16616.25	16458.75	17831.75	5696.25	2000	67573	27367
x	Leaf Vegetable	5362	16616.25	16458.75	25478.25	5696.25	3500	73112	29610
xi	Mixed Vegetable	9969.75	16616.25	16458.75	28624.75	5696.25	3500	80866	32751
xii	Knolkhol/ Pumpkin	8577.5	11077.5	16458.75	21047.25	4557	2500	64218	26008
xiii	Calocasia	8862	16616.25	16537.5	24825	4578	3000	74419	30140
xiv	Green Peas	13356	16695	16537.5	19047.25	4557	2000	72193	29238
xv	Oo-Bolu	24370.5	23262.75	24139.5	46848.75	11392.5	3000	133014	53871

(Amt. in Rupees)

(E) SPICES (Area Per Hectre) SOF-2026-27

Sl.	NAME OF CROPS	Cost of seeds	Land preparation	FYM	Wages	IRRIGATION	PP measures	SOF 2026-27	SOF 2026-27 (Per Acre)
i	Coriander	10112	16853	16853	15976	5617.5	2000	67412	27302
ii	Turneric/ black turneric	17976	22470	28088	35323	5617.5	4000	113475	45957
iii	Ginger	17976	22470	28088	35323	5617.5	4000	113475	45957
iv	Onion/ leak	12359	22468	28088	24088	5617.5	4000	96621	39131
v	Garlic (common)	17976	16853	28088	35322	5617.5	4000	107857	43682
vi	Garlic (local variety)	17976	16853	28088	35322	5617.5	4000	107857	43682
vii	Chili (all variety)/ Capsicum	8988	16853	16853	21340	5617.5	4500	74152	30031
viii	Large Cardamom	140384	94374	13482	60724.75	83363.7	5000	397328	160918

(Amt. in Rupees)

(F) OTHERS (Area Per Hectre) SOF-2026-27 (Amt. in Rupees)									
Sl.	NAME OF CROPS	Cost of seeds	Land preparation	FYM	Wages	IRRIGATION	PP measures	SOF 2026-27	SOF 2026-27 (Per Acre)
i	Sugarcane	13482	28088	22470	39940	10111.5	5000	119092	48232
ii	Mushroom	8988	22470	13482	23593.5	7340	4000	79874	32349
iii	Strawberry	12359	22470	21840	41940	22680	3000	124289	50337
iv	Tapioca	4494	16853	11235	31205	3402	2500	69689	28224

(G) Orange (per Hac) SOF 2026-27 (Amt. in Rupees)				
Particulars	Amount (2026-27)	SOF 2026-27 (Per Acre)		
a	Labour cost (10 MD X 400)	8996	3644	
b	Cost for pruning etc (20 MD X 500)	11246	4554	
c	Manuring & Fertilizers (10 qtl X1000)	11246	4554	
d	Labour cost for manuring (10 MD X 400)	3374	1367	
e	Planting materials for replacement (20 nos X 150)	3374	1367	
f	Micro Nutrients	3374	1367	
g	Irrigation repair	5628	2279	
h	Tool & equipment	6747	2733	
i	MISC	4498	1822	
		58484	23686	

(H) ORGANIC KIWI (per Hac) SOF 2026-27 (KCC)* (Amt. in Rupees)				
Sl.No.	Particulars	Amount 2026-27	SOF 2026-27 (Per Acre)	
a	Labour cost (20 MD X 400)	7872	3188	
b	Cost for pruning etc (40 MD X 500.00)	22491	9109	
c	Manuring & Fertilizers (10qtl X 2000)	22491	9109	
d	Labour cost for manuring (20 MD X 400)	3374	1367	
e	Planting replacement (30 nos X 150)	5060	2049	
g	Micro Nutrients	3936	1594	
h	Irrigation system repair cost	7872	3188	
i	Tool & equipment cost	8996	3644	
j	packaging cost	16869	6832	
k	Harvesting	11808	4782	
l	Misc	1687	683	
		112457	45545	

(I) APPLE (per Hac) SOF 2026-27 (KCC)*

Sl.No.	Particulars	Amount 2026-27	SOF 2026-27 (Per Acre)
a	Labour cost (20 MD X 400.00)	11246	4554
b	Cost for pruning etc (20 MD X 500.00)	22491	9109
c	Manuring & Fertilizers (5qtl X 200)	11246	4554
d	Labour cost for manuring (10 MD X 400)	5623	2277
e	Planting replacement (20 nos X 150)	5623	2277
f	Micro Nutrients	5623	2277
g	Irrigation system repair cost	11246	4554
h	Tool & equipment cost	8996	3644
i	Misc	7872	3188
		89966	36436

(J) LIVESTOCK MAINTANANCE (KCC) COST - SOF-2026-27 (Amt. in Rupees)

	VARIETY OF ANIMAL/BIRD	Amount (LS)
i	Jersey Cross Bread / HF CB cow-2 Nos. Yield 8 litres /day	128940
ii	Poultry Broiler 500 Birds for 45-50 days per batch	98050
iii	Poultry Layers 100 birds for 58 wks (407 days)Nos.per batch	45292
iv	Goatery 20 Nos. for breeding purpose for 3 months	60642
v	Goatery 10 Nos. for 6 Months for meat purpose	60642
vi	Piggery Breeding 6 Nos.	84825
vii	Piggery Fattening 2 Nos for 10 Months	
vii	Duck Farming of (100F+1SM)	96643
vii	Quail Farming 1000 Nos	96000
vii	Mithun farming 10 Nos	50000

(K) Scale of Finance for Integrated Farming System for the FY 2026-27 (Amt. in Rupees)

Sl.No.	Particulars	Amount (LS)
(i)	Dairy based integrated farming (Dairy based Farming 1.0 Ha Area, Cow + Paddy)	194093
(ii)	Livestock based integrated farming system (10 Piggery/Goatery + Paddy)	113795

(L) Fodder crop (Area Per Hectre) SOF-2026-27

Sl.	NAME OF CROPS	Cost of seeds	Land preparation	FYM (Farm yard manure)	Wages	IRRIGATION	SOF 2026-27	SOF 2026-27 (Per Acre)
i	Fodder oat	2940	1838	4200	1838	735	11550	4678
ii	Fodder Maize	3150	1838	3203	1470	735	10395	4210
iii	Green Grass	8400	1838	4977	3675	1103	19992	8097
iv	Hubrid Napier	9450	1838	5082	3675	1103	21147	8565

(Amt. in Rupees)

(M) FISH CULTURE 2026-27 (IN HECTER)

(Amt. in Rupees)

Particulars	Quantity	Rate	SOF 2026-27 (Per Acre)
a Cost of IMC/Exotic Carp Fish fingerlings of minimum 8-10 cm size	1000 Nos	5/- each	5000
b Formulated pelletized feed (fingerling stage)	480 kg	50/- kg	24000
c Quick lime	50 kg	23/- per kg	1150
d Organic manure (RCW)	1000 kg	3.80 per kg	3800
e Inorganic fertilizer (NPK)	20 kg	40/- per kg	800
f Micronutrients (Multiple)	10 pkts	100/- per pkt	1000
g GST@12% on item No. 2,3 & 5			3234
h TPT & other unforeseen expenditure	LS	LS	1016
			40000

(N) TROUT FISH CULTURE IN 50 M3 c.c. raceway :2026-27

(Amt. in Rupees)

Particulars	Quantity	Rate	SOF 2026-27
a Cost of Exotic trout Fish fingerlings of minimum 8-10 cm size	1500 Nos	15/- each	22500
b Packing charge with oxygen and Ice	10 Nos	700/-	7000
c Fortified concentrated trout feed	20 Qntls	7000/- p/Qntl	140000
d Dry fish powder	150 kg	300/- kg	45000
e Prophylactic measures	LS	LS	7000
f Cast net 9' height 45' circumference complete with lead sinkers	1 No	3000/- each	3000
g TPT & other unforeseen expenditure	LS	LS	2580
h GST@12% on item No. 3,4 & 6			22952
			250000

(O) PADDY CUM FISH CULTURE IN 1.0 Ha EXISTING PADDY PLOT :2026-27

(Amt. in Rupees)

Particulars	Quantity	Rate	SOF 2026-27
a Cost of Fish seed fingerlings (c.carp)	4000 Nos	5/- each	20000
b Oxygen packing @200 Nos. in each pack	20 Nos	30/- Pkt	600
c Paddy seeds	40 kg	25/- per kg	1000
d Organic manure (RCD)	1000 kg	2/- kg	2000
e TPT & other unforeseen expenditure	LS	LS	1400
			25000

(P) PIG CUM FISH CULTURE IN EXISTING 0.1 Ha FISH POND :2026-27

(Amt. in Rupees)

Particulars	Quantity	Rate	SOF 2026-27
a Cost of boar piglets (Yorkshire var.) 3 month old @1.2	1 No	6000/-	6000
b Cost of Sow piglets (Yorkshire var.) 3 month old @1.2	2 Nos.	6000/-	12000
c Fish seed fingerlings (8-10 cm size) assorted var. of IMC & Exoti	1000 Nos.	5/-	5000
d Pig mash @300 kg per pig per year	900 kg	50/-	45000
e Medicines and vaccines	LS	LS	5000
f Quick lime	200 kg	23 p/kg	4600
g Feeding trays, bucket, mugs	LS	LS	2000
h GST @12% on Sl.No. 4,6 & 7			6192
e TPT & other unforeseen expenditure	LS	LS	3208
			89000

(Q) DUCK CUM FISH CULTURE IN EXISTING 0.1 Ha FISH POND :2026-27				(Amt. in Rupees)
Particulars	Quantity	Rate	SOF 2026-27	
a Cost of ducklings (Khaki campbells var.) 3 month old @1.4 (8	40 Nos	300/-	12000	
b 1st secu mngtms (to 10 cm size) assorted var. of tmc &c	1000 Nos	5/-	5000	
c Concentrated duck feed @40 kg per duck per year	1400 kg	45/-	63000	
d Medicines and vaccines			5000	
e Quick line	200 kg	23 p/kg	4600	
f Feeding trayus, bucket, mugs	LS	LS	5000	
g GST @12% on Sl.No. 3,4,5 & 6			9312	
h TPT & other unforeseen expenditure	LS	LS	6088	
			110000	

(R) Promotion and Development of Indigenous Fish(Mahseer & Schizothorax) Culture in 0.1 Hct water area 2026-27				
Particulars	Quantity	Rate	SOF 2026-27	
a Collection of Mahseer fish seed from wild sources including	1000 Nos.	10/-	10000	
b Formulated pelleted feed (Fingerling stage)	480 kg	50/- kg	24000	
c Dry fish powder	800 kg	40/- kg	32000	
d Quick lime	50 kg	23/- kg	1150	
e Organic Manure (RCW)	1000 kg	3.80 kg	3800	
f Micronutrients(Multiplex)	10 pkts	100/- pkt	1000	
g Inorganic Fertilizer (NPK)	20 kg	40/- kg	800	
h Cast net 9' height 45' circumference complete with lead sinkers	2 Nos	3000/- each	6000	
i Plastic carets for transportation of fish and feed	4 nos	3000 each	12000	
j Prophylactic measures	LS	LS	5000	
k GST @12% on item NO. 2,3,4,6,7,8 & 9			9234	
l TPT & other unforeseen expenditure	LS	LS	10016	
			115000	

(5) Existing medium Eco-Carp Hatchery of 10.0 million egg/spawn production capacity in one operation : 2026-27

	Particulars	Quantity	Rate	SOF 2026-27	
a	IMC and Exotic carp brooders of minimum 1 kg size	20 kg	300/- kg	6000	
b	Feed for 20 kg brooders for 3 months	1200 kg	55/- kg	66000	
c	Feed for spawn, fry and fingerlings	2000 kg	55/- kg	110000	
d	Micronutrients (Multiplex)	20 pkts	100/- pkt	2000	
e	Quick lime	500 kg	23/- kg	11500	
f	Organic Manure (RCD)	20000 kg	5/- kg	100000	
g	Inorganic fertilizer (NPK), SSP	100 kg	30/- kg	3000	
h	Hapa, Ha nd nets, spawn and egg collection nets, bucket,		LS	50000	
i	Engagement of 3 labour for 3 months during breeding season	270 days	600/- day	162000	
k	GST @12% on item NO. 2,3,5,6,7 & 8			41100	
l	TPT & other unforeseen expenditure	LS	LS	48400	
				600000	

(T) Floriculture

(Amt. in Rupees)

Activity	Cost of seeds	Land preparation	FYM	Wages	IRRIGATION	Mineral Mix	SOF 2026-27	SOF 2026-27 (Per Acre)
Floriculture	5000	10000	10000	30000	5000	10000	77175	31256
Floriculture	5000	17175	10000	30000	5000	10000	77175	31256