

## Yield, uptake of nutrients and economics of transplanted rice (*Oryza sativa* L.) as influenced by different sources and levels of sulphur

B. G. MASTHANA REDDY

Department of Agronomy, Agriculture Research Station, Gangavathi  
University of Agricultural Sciences, Raichur - 583 227, Karnataka, India  
E-mails: bgmreddy2006@gmail.com

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**Abstract:** A field experiment was conducted during *kharif*, 2012 at ARS, Gangavathi, UAS, Raichur to study the effect of different sources and levels of sulphur on growth and yield of irrigated transplanted rice (*Oryza sativa* L.). The results revealed that application of sulphur in the form of gypsum recorded better yield parameters such as panicles per m<sup>2</sup> (322), number of filled grains per panicle (107.5), grain filling percentage (87.8) and test weight (15.1 g) and resulted in significantly higher grain yield (4752 kg ha<sup>-1</sup>). Gypsum application also recorded higher uptake of nitrogen (132.9 kg ha<sup>-1</sup>), phosphorus (32.6 kg ha<sup>-1</sup>), potassium (98.2 kg ha<sup>-1</sup>) and sulphur (24.1 kg ha<sup>-1</sup>). The gross returns (₹.80681 ha<sup>-1</sup>), net returns (₹ 46426 ha<sup>-1</sup>) and B:C ratio (2.35) were also higher over other sources. Among the different levels, application of sulphur @ 40 kg ha<sup>-1</sup> recorded significantly higher grain yield (4914 kg ha<sup>-1</sup>) and better yield parameters and resulted in higher net returns (₹ 48389 ha<sup>-1</sup>) and BC ratio (2.38).

**Key words:** Ammonium sulphate, Bentonite sulphur, Gypsum, Sulphur

### Introduction

Rice is the major staple food for 70 per cent of the Indian population, and is being cultivated over an area of 43.95 m.ha with a production of 106.54 m.t. In Karnataka, rice is grown under a variety of soils and occupies an area of 1.42 m.ha, with an annual production of 3.94 m.t (Anon., 2014). Among the different nutrients, sulphur forms one of the most important nutrients for rice. Sulphur is considered as the fourth major nutrient after nitrogen, phosphorus and potassium for agricultural crop production. Sulphur deficiency in rice is gradually becoming widespread due to continuous use of sulphur free fertilizers, high yielding crop varieties, intensive multiple cropping systems, coupled with higher productivity. However, studies concerning the efficacy of different S sources and their application rates in black soils are meager. The present investigation was, therefore, initiated to study effect of sources and levels of sulphur on growth and yield of transplanted rice.

### Material and methods

A field experiment was conducted on medium deep black soil during *kharif* 2012-13 at Agricultural Research Station, Gangavathi situated at a latitude of 15° 15' 4" N latitude and 76° 31' 40" E longitude and at an altitude of 419 meters above the mean sea level. The status of soil indicates low available N, medium available P<sub>2</sub>O<sub>5</sub>, high available K<sub>2</sub>O and medium available S content.

The experiment was laid out in split plot design with sulphur sources as main plot treatments- viz., M<sub>1</sub>- Gypsum (S- 18.6 %) M<sub>2</sub>- Single super phosphate (S-12.0 %) M<sub>3</sub>- Ammonium sulphate (S-23.0 %), M<sub>4</sub>- Bentonite sulphur (S-80.0 %), M<sub>5</sub>- Cosavet sulphur (S-90.0 %) and levels of sulphur as sub plot treatments viz., S<sub>1</sub>- 0 kg S ha<sup>-1</sup> (control), S<sub>2</sub>- 20 kg S ha<sup>-1</sup>, S<sub>3</sub>-30 kg S ha<sup>-1</sup> and S<sub>4</sub>- 40 kg S ha<sup>-1</sup> and replicated thrice. The crop was fertilized at the rate of 200:100:100 kg N, P<sub>2</sub>O<sub>5</sub> and K<sub>2</sub>O ha<sup>-1</sup>. At the time of transplanting 50 per cent N and 100 per cent of P and K were

applied. The remaining 50 per cent N was applied in two equal splits at active tillering and panicle initiation stages. N, P and K were supplied in the form of urea, DAP and muriate of potash. Sulphur was applied as per the treatment. Zinc was applied in the form of zinc EDTA. Need based plant protection measures were taken up. Observations on growth and yield parameters, grain and straw yield were recorded, statistically analysed and presented.

### Results and discussion

Among the sources, gypsum recorded significantly higher grain yield (4752 kg ha<sup>-1</sup>) than cosavet sulphur (4440 kg ha<sup>-1</sup>), bentonite sulphur (4513 kg ha<sup>-1</sup>) and SSP (4556 kg ha<sup>-1</sup>), representing 6.5, 5.0 and 4.1 per cent increased yields, respectively. However, grain yields remained on par with ammonium sulphate application (4637 kg ha<sup>-1</sup>). The gypsum application had significantly more number of panicles m<sup>-2</sup> (322), filled grains per panicle (107.5 m<sup>2</sup>), better filling percent (87.8%) and test weight (15.1 g) than other sources such as Cosavet Sulphur and contributed for higher grain yield. The ammonium sulphate appeared the next best treatment. These results are in agreement with the findings of Jena *et al.* (2006), Yashbirsingh shivay *et al.* (2013), Kumar Rakesh *et al.* (2014) Asharamsirvi *et al.* (2016), who reported increased rice grain yield due to sulphur application through gypsum or phosphogypsum.

Among different levels, application of 40 kg S ha<sup>-1</sup> recorded significantly higher grain yield (4914 kg ha<sup>-1</sup>) than all other levels, where in grain yield varied from 4157 kg ha<sup>-1</sup> in the case of no sulphur control to 4689 kg ha<sup>-1</sup> in the case of 30 kg S ha<sup>-1</sup>. Application of 40 kg S ha<sup>-1</sup> recorded 15.4, 7.3 and 4.6 per cent higher grain yield over 0, 20 and 30 kg S ha<sup>-1</sup>, respectively. Among the levels of sulphur, application of 40 kg S ha<sup>-1</sup> recorded significantly higher number of panicles per m<sup>2</sup> (311),

Table 1. Grain yield (kg ha<sup>-1</sup>), number of panicles m<sup>-2</sup> and filled grains per panicle of rice as influenced by different sources and levels of sulphur

| Treatments                   | Grain yield (kg ha <sup>-1</sup> )                    |                |                |                |                |      | Panicles (m <sup>-2</sup> ) |                |                |                |                |      | Filled grains per panicle |                |                |                |                |       |   |  |  |  |  |  |
|------------------------------|---|----------------|----------------|----------------|----------------|------|-----------------------------|----------------|----------------|----------------|----------------|------|---------------------------|----------------|----------------|----------------|----------------|-------|---|--|--|--|--|--|
|                              | M <sub>1</sub>  | M <sub>2</sub> | M <sub>3</sub> | M <sub>4</sub> | M <sub>5</sub> | Mean | M <sub>1</sub>              | M <sub>2</sub> | M <sub>3</sub> | M <sub>4</sub> | M <sub>5</sub> | Mean | M <sub>1</sub>            | M <sub>2</sub> | M <sub>3</sub> | M <sub>4</sub> | M <sub>5</sub> | Mean  |   |  |  |  |  |  |
|                              | S.E.m±  |                |                |                |                |      | C.D. at 5%                  |                |                |                |                |      | S.E.m±                    |                |                |                |                |       | C.D. at 5%                                |  |  |  |  |  |
| S <sub>1</sub>               | 4235  | 4160           | 4148           | 4104           | 4139           | 4157 | 235                         | 230            | 232            | 229            | 228            | 231  | 93.0                      | 89.3           | 91.7           | 87.7           | 85.0           | 89.3  |   |  |  |  |  |  |
| S <sub>2</sub>               | 4637  | 4594           | 4599           | 4481           | 4477           | 4558 | 336                         | 289            | 315            | 282            | 265            | 297  | 104.8                     | 95.2           | 100.0          | 90.9           | 87.9           | 95.8  |   |  |  |  |  |  |
| S <sub>3</sub>               | 4860  | 4646           | 4727           | 4674           | 4537           | 4689 | 350                         | 302            | 317            | 295            | 271            | 307  | 111.9                     | 99.7           | 103.3          | 95.2           | 91.8           | 100.4 |   |  |  |  |  |  |
| S <sub>4</sub>               | 5274  | 4825           | 5075           | 4792           | 4607           | 4914 | 367                         | 310            | 325            | 299            | 254            | 311  | 120.3                     | 105.2          | 115.0          | 98.7           | 95.0           | 106.8 |   |  |  |  |  |  |
| Mean                         | 4752  | 4556           | 4637           | 4513           | 4440           |      | 322                         | 283            | 297            | 276            | 254            |      | 107.5                     | 97.3           | 102.5          | 93.1           | 89.9           |       |   |  |  |  |  |  |
| Sources of sulphur (M)       | S.E.m±  |                |                |                |                |      | C.D. at 5%                  |                |                |                |                |      | S.E.m±                    |                |                |                |                |       | C.D. at 5%                                |  |  |  |  |  |
| Levels of sulphur (S)        | 46.70   |                |                |                |                |      | 152.30                      |                |                |                |                |      | 7.91                      |                |                |                |                |       | 25.80                                     |  |  |  |  |  |
| S at same M                  | 32.18   |                |                |                |                |      | 92.94                       |                |                |                |                |      | 4.22                      |                |                |                |                |       | 12.20                                     |  |  |  |  |  |
| M at the same or different S | 71.96   |                |                |                |                |      | 207.82                      |                |                |                |                |      | 9.45                      |                |                |                |                |       | 27.28                                     |  |  |  |  |  |
| NS: Non Significant          | 77.87   |                |                |                |                |      | 230.08                      |                |                |                |                |      | 11.38                     |                |                |                |                |       | 33.52                                     |  |  |  |  |  |
|                              | M <sub>1</sub> : Gypsum (S-18.61%)                    |                |                |                |                |      |                             |                |                |                |                |      |                           |                |                |                |                |       | S <sub>1</sub> : 0 kg S ha <sup>-1</sup>  |  |  |  |  |  |
|                              | M <sub>2</sub> : SSP (Single Super Phosphate) (S-12%) |                |                |                |                |      |                             |                |                |                |                |      |                           |                |                |                |                |       | S <sub>2</sub> : 20 kg S ha <sup>-1</sup> |  |  |  |  |  |
|                              | M <sub>3</sub> : Ammonium sulphate (S-23%)            |                |                |                |                |      |                             |                |                |                |                |      |                           |                |                |                |                |       | S <sub>3</sub> : 30 kg S ha <sup>-1</sup> |  |  |  |  |  |
|                              | M <sub>4</sub> : Bentonite sulphur (S-90%)            |                |                |                |                |      |                             |                |                |                |                |      |                           |                |                |                |                |       | S <sub>4</sub> : 40 kg S ha <sup>-1</sup> |  |  |  |  |  |
|                              | M <sub>5</sub> : Cosavet sulphur (S-80%)              |                |                |                |                |      |                             |                |                |                |                |      |                           |                |                |                |                |       |   |  |  |  |  |  |

Table 2. Grain filling (%), test weight(g) and total sulphur uptake (kg ha<sup>-1</sup>) of rice as influenced by different sources and levels of sulphur

| Treatments                   | Grain filling (%)                                     |                |                |                |                | Test weight(g) |                |                |                |                | Total sulphur uptake (kg ha <sup>-1</sup> ) |   |                |                |                |                |                |      |
|------------------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|---|----------------|----------------|----------------|----------------|----------------|------|
|                              | M <sub>1</sub>  | M <sub>2</sub> | M <sub>3</sub> | M <sub>4</sub> | M <sub>5</sub> | Mean           | M <sub>1</sub> | M <sub>2</sub> | M <sub>3</sub> | M <sub>4</sub> | M <sub>5</sub>                              | Mean                                      | M <sub>1</sub> | M <sub>2</sub> | M <sub>3</sub> | M <sub>4</sub> | M <sub>5</sub> | Mean |
| S <sub>1</sub>               | 79.9  | 80.38          | 81             | 79.5           | 77.7           | 79.8           | 14.7           | 13.9           | 14.0           | 13.7           | 13.2  | 13.9                                      | 11.6           | 11.2           | 11.2           | 10.9           | 10.8           | 11.2 |
| S <sub>2</sub>               | 88.1  | 84.3           | 86.4           | 82.6           | 80.1           | 84.3           | 15.2           | 14.6           | 15.0           | 14.3           | 13.6  | 14.5                                      | 21.7           | 18.5           | 19.9           | 17.5           | 16.4           | 18.8 |
| S <sub>3</sub>               | 90.9  | 86.8           | 88.7           | 84.7           | 82.2           | 86.7           | 15.3           | 14.7           | 15.1           | 14.4           | 14.0  | 14.7                                      | 29.0           | 23.4           | 25.1           | 21.6           | 20.4           | 23.9 |
| S <sub>4</sub>               | 92.3  | 88.4           | 90.3           | 86.3           | 84.5           | 88.3           | 15.4           | 15.0           | 15.2           | 14.7           | 14.2  | 14.9                                      | 34.2           | 26.6           | 28.3           | 24.3           | 22.4           | 27.2 |
| Mean                         | 87.8  | 85.1           | 86.6           | 83.3           | 81.1           |                | 15.1           | 14.5           | 14.8           | 14.3           | 13.7  |   | 24.1           | 19.9           | 21.1           | 18.6           | 17.5           |      |
| Sources of sulphur (M)       | S.E.m±  |                |                |                |                | C.D. at 5%     | S.E.m±         |                |                |                |   | C.D. at 5%                                |                |                |                |                |                |      |
| Levels of sulphur (S)        | 1.25  |                |                |                |                | 4.09           | 0.27           |                |                |                |   | 0.87                                      |                |                |                |                |                |      |
| S at same M                  | 0.82  |                |                |                |                | 2.38           | 0.25           |                |                |                |   | 0.72                                      |                |                |                |                |                |      |
| M at the same or different S | 1.84  |                |                |                |                | NS             | 0.56           |                |                |                |   | NS  |                |                |                |                |                |      |
|                              | 2.03  |                |                |                |                | NS             | 0.55           |                |                |                |   | NS  |                |                |                |                |                |      |
| NNS: Non Significant         | M <sub>1</sub> : Gypsum (S-18.61%)                    |                |                |                |                |                |                |                |                |                |   | S <sub>1</sub> : 0 kg S ha <sup>-1</sup>  |                |                |                |                |                |      |
|                              | M <sub>2</sub> : SSP (Single Super Phosphate) (S-12%) |                |                |                |                |                |                |                |                |                |   | S <sub>2</sub> : 20 kg S ha <sup>-1</sup> |                |                |                |                |                |      |
|                              | M <sub>3</sub> : Ammonium sulphate (S-23%)            |                |                |                |                |                |                |                |                |                |   | S <sub>3</sub> : 30 kg S ha <sup>-1</sup> |                |                |                |                |                |      |
|                              | M <sub>4</sub> : Bentonite sulphur (S-90%)            |                |                |                |                |                |                |                |                |                |   | S <sub>4</sub> : 40 kg S ha <sup>-1</sup> |                |                |                |                |                |      |
|                              | M <sub>5</sub> : Cosavet sulphur (S-80%)              |                |                |                |                |                |                |                |                |                |   |   |                |                |                |                |                |      |

Table 3. Total uptake of nitrogen, phosphorous and potassium (kg ha<sup>-1</sup>) by rice as influenced by different sources and levels of sulphur

| Treatments                   | Nitrogen (kg ha <sup>-1</sup> ) |                |                |                |                |       | Phosphorous (kg ha <sup>-1</sup> ) |                |                |                |                |      | Potassium (kg ha <sup>-1</sup> ) |                |                |                |                |      |            |  |
|------------------------------|---------------------------------|----------------|----------------|----------------|----------------|-------|------------------------------------|----------------|----------------|----------------|----------------|------|----------------------------------|----------------|----------------|----------------|----------------|------|------------|--|
|                              | M <sub>1</sub>                  | M <sub>2</sub> | M <sub>3</sub> | M <sub>4</sub> | M <sub>5</sub> | Mean  | M <sub>1</sub>                     | M <sub>2</sub> | M <sub>3</sub> | M <sub>4</sub> | M <sub>5</sub> | Mean | M <sub>1</sub>                   | M <sub>2</sub> | M <sub>3</sub> | M <sub>4</sub> | M <sub>5</sub> | Mean |            |  |
|                              |                                 |                |                |                |                |       |                                    |                |                |                |                |      |                                  |                |                |                |                |      |            |  |
| S <sub>1</sub>               | 109.4                           | 106.3          | 106.3          | 103.8          | 102.4          | 105.7 | 25.8                               | 27.1           | 25.1           | 24.5           | 26.1           | 25.8 | 80.7                             | 75.8           | 76.7           | 73.3           | 70.9           | 75.5 |            |  |
| S <sub>2</sub>               | 128.1                           | 120.9          | 124.1          | 118.1          | 114.5          | 121.1 | 28.4                               | 30.0           | 27.6           | 27.1           | 28.9           | 28.4 | 96.1                             | 84.5           | 87.9           | 82.3           | 76.8           | 85.5 |            |  |
| S <sub>3</sub>               | 142.0                           | 129.8          | 135.4          | 127.8          | 120.5          | 131.1 | 29.3                               | 31.5           | 28.7           | 27.5           | 30.1           | 29.3 | 103.1                            | 90.4           | 95.7           | 86.6           | 79.5           | 91.1 |            |  |
| S <sub>4</sub>               | 151.9                           | 137.2          | 144.3          | 131.3          | 124.6          | 137.9 | 30.7                               | 33.5           | 29.4           | 28.0           | 31.7           | 30.7 | 112.9                            | 96.6           | 101.5          | 90.2           | 85.1           | 97.3 |            |  |
| Mean                         | 132.9                           | 123.6          | 127.6          | 120.2          | 115.5          |       | 28.5                               | 30.5           | 27.7           | 26.8           |                | 28.5 | 98.2                             | 86.9           | 90.5           | 83.2           | 78.1           |      |            |  |
| Sources of sulphur (M)       | S.E.m±                          |                |                |                |                |       | C.D. at 5%                         |                |                |                |                |      | S.E.m±                           |                |                |                |                |      | C.D. at 5% |  |
| Levels of sulphur (S)        | 1.65                            |                |                |                |                |       | 5.39                               |                |                |                |                |      | 0.71                             |                |                |                |                |      | 1.82       |  |
| S at same M                  | 2.20                            |                |                |                |                |       | 6.37                               |                |                |                |                |      | 0.78                             |                |                |                |                |      | 2.26       |  |
| M at the same or different S | 4.93                            |                |                |                |                |       | NS                                 |                |                |                |                |      | 1.75                             |                |                |                |                |      | NS         |  |
|                              | 4.58                            |                |                |                |                |       | NS                                 |                |                |                |                |      | 1.67                             |                |                |                |                |      | NS         |  |

NS: Non Significant

M<sub>1</sub>: Gypsum (S-18.61%)M<sub>2</sub>: SSP (Single Super Phosphate) (S-12%)M<sub>3</sub>: Ammonium sulphate (S-23%)M<sub>4</sub>: Bentonite sulphur (S-90%)M<sub>5</sub>: Cosavet sulphur (S-80%)S<sub>1</sub>: 0 kg S ha<sup>-1</sup>S<sub>2</sub>: 20 kg S ha<sup>-1</sup>S<sub>3</sub>: 30 kg S ha<sup>-1</sup>S<sub>4</sub>: 40 kg S ha<sup>-1</sup>Table 4. Gross returns (₹ ha<sup>-1</sup>), net returns (₹ ha<sup>-1</sup>) and B: C ratio of rice as influenced by different sources and levels of sulphur

| Treatments                   | Gross returns (₹ ha <sup>-1</sup> )                   |                |                |                |                |       | Net returns (₹ ha <sup>-1</sup> )         |                |                |                |                |       | B:C ratio      |                |                |                |                |      |
|------------------------------|---|----------------|----------------|----------------|----------------|-------|---|----------------|----------------|----------------|----------------|-------|----------------|----------------|----------------|----------------|----------------|------|
|                              | M <sub>1</sub>  | M <sub>2</sub> | M <sub>3</sub> | M <sub>4</sub> | M <sub>5</sub> | Mean  | M <sub>1</sub>                            | M <sub>2</sub> | M <sub>3</sub> | M <sub>4</sub> | M <sub>5</sub> | Mean  | M <sub>1</sub> | M <sub>2</sub> | M <sub>3</sub> | M <sub>4</sub> | M <sub>5</sub> | Mean |
|                              |   |                |                |                |                |       |   |                |                |                |                |       |                |                |                |                |                |      |
| S <sub>1</sub>               | 71833   | 70554          | 70373          | 69618          | 70192          | 70514 | 37913                                     | 36634          | 36453          | 35698          | 36272          | 36594 | 2.12           | 2.08           | 2.07           | 2.05           | 2.07           | 2.08 |
| S <sub>2</sub>               | 78782   | 77946          | 78062          | 76074          | 76016          | 77376 | 44742                                     | 43872          | 43874          | 41354          | 40896          | 42947 | 2.31           | 2.29           | 2.28           | 2.19           | 2.16           | 2.25 |
| S <sub>3</sub>               | 82582   | 78907          | 80315          | 79346          | 77048          | 79640 | 48082                                     | 44756          | 45993          | 44226          | 41328          | 44877 | 2.39           | 2.39           | 2.34           | 2.26           | 2.16           | 2.29 |
| S <sub>4</sub>               | 89528   | 81918          | 86089          | 81297          | 78198          | 83406 | 54968                                     | 47690          | 51633          | 45777          | 41878          | 48389 | 2.59           | 2.39           | 2.50           | 2.29           | 2.15           | 2.38 |
| Mean                         | 80681   | 77331          | 78710          | 76484          | 75363          |       | 46426                                     | 43238          | 44488          | 41764          | 40094          |       | 2.35           | 2.27           | 2.30           | 2.20           | 2.14           |      |
| Sources of sulphur (M)       | S.E.m±  |                |                |                |                |       | S.E.m±                                    |                |                |                |                |       | S.E.m±         |                |                |                |                |      |
| Levels of sulphur (S)        | 784.08  |                |                |                |                |       | 2557.01                                   |                |                |                |                |       | 2557.01        |                |                |                |                |      |
| S at same M                  | 547.04  |                |                |                |                |       | 1579.97                                   |                |                |                |                |       | 1579.97        |                |                |                |                |      |
| M at the same or different S | 1223.22   |                |                |                |                |       | NS  |                |                |                |                |       | 3532.93        |                |                |                |                |      |
|                              | 1317.95   |                |                |                |                |       | NS  |                |                |                |                |       | 3894.54        |                |                |                |                |      |
| NS: Non Significant          | M <sub>1</sub> : Gypsum (S-18.61%)                    |                |                |                |                |       | S <sub>1</sub> : 0 kg S ha <sup>-1</sup>  |                |                |                |                |       |                |                |                |                |                |      |
|                              | M <sub>2</sub> : SSP (Single Super Phosphate) (S-12%) |                |                |                |                |       | S <sub>2</sub> : 20 kg S ha <sup>-1</sup> |                |                |                |                |       |                |                |                |                |                |      |
|                              | M <sub>3</sub> : Ammonium sulphate (S-23%)            |                |                |                |                |       | S <sub>3</sub> : 30 kg S ha <sup>-1</sup> |                |                |                |                |       |                |                |                |                |                |      |
|                              | M <sub>4</sub> : Bentonite sulphur (S-90%)            |                |                |                |                |       | S <sub>4</sub> : 40 kg S ha <sup>-1</sup> |                |                |                |                |       |                |                |                |                |                |      |
|                              | M <sub>5</sub> : Cosavet sulphur (S-80%)              |                |                |                |                |       |   |                |                |                |                |       |                |                |                |                |                |      |

more number of filled grains per panicle (106.8), better filling percent (88.3%) and higher test weight (14.9 g) than other levels. The higher yield parameters in turn had contributed for higher grain yield. Interaction effect of sources and levels of sulphur revealed that application of gypsum at 40 kg S ha<sup>-1</sup> (5274 kg ha<sup>-1</sup>) was significantly superior than all the treatment combinations in respect of grain yield, except with application of ammonium sulphate at 40 kg S ha<sup>-1</sup> (5075 kg ha<sup>-1</sup>). Significantly lower grain yield (4104 kg ha<sup>-1</sup>) was recorded with no sulphur control, irrespective of sources. Gypsum at 40 kg S ha<sup>-1</sup> (5274 kg ha<sup>-1</sup>) had more number of panicles m<sup>-2</sup> (367) than other combinations and contributed for higher grain yield in this treatment. Significantly lower number of panicles per m<sup>2</sup> (228) was recorded with no sulphur control, irrespective of sources. Earlier Mercy Varughese *et al.* (2006), Sreedevi *et al.* (2006), Anilkumar Singh *et al.* (2012), Yashbir Singh Shivay *et al.* (2013), Kumar Rakesh *et al.* (2014) and Asharam sirvi *et al.* (2016) reported increased rice grain yields due to S application at levels ranging from 30 to 45 kg ha<sup>-1</sup>

Gypsum application recorded significantly higher plant uptake of N (132.9 kg ha<sup>-1</sup>) P (28.5 kg ha<sup>-1</sup>), K (98.2 kg ha<sup>-1</sup>) and S (24.1 kg ha<sup>-1</sup>) than other sources such as cosavet sulphur and bentonite sulphur, but remained on par with ammonium sulphate application. This indicated close relation between higher uptake of N, P, K and S and higher grain yield.

Among the levels, application of 40 kg S ha<sup>-1</sup> recorded higher uptake of N (137.9 kg ha<sup>-1</sup>) P (31.7 kg/ha), K (97.3 kg/ha) and S (27.2 kg/ha) than other levels except, 30 kg S ha<sup>-1</sup> in case of P indicating close association between grain yield and uptake of nutrients.

Application of gypsum recorded significantly higher gross returns (₹ 80681 ha<sup>-1</sup>) than cosavet sulphur (₹ 75363 ha<sup>-1</sup>), bentonite sulphur (₹ 76584 ha<sup>-1</sup>) and SSP (₹ 77331 ha<sup>-1</sup>) representing 6.8, 5.0 and 4.1 per cent increased gross returns respectively. However, it remained on par with application of ammonium sulphate (₹ 78710 ha<sup>-1</sup>).

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Gypsum application also recorded higher net returns (₹ 46426 ha<sup>-1</sup>) than cosavet sulphur (₹ 40093 ha<sup>-1</sup>), bentonite sulphur (₹ 41764 ha<sup>-1</sup>) and SSP (₹ 43238 ha<sup>-1</sup>) representing, 13.6, 10.0 and 6.8 per cent higher net returns respectively, but remained on par with ammonium sulphate (₹ 44488 ha<sup>-1</sup>). Among levels of sulphur higher net returns was recorded with 40 kg S ha<sup>-1</sup> (₹ 48389 ha<sup>-1</sup>) than all other levels, where in net returns varied from ₹ 36594 ha<sup>-1</sup> in the case of no sulphur control to ₹ 44877 ha<sup>-1</sup> in the case of 30 kg S ha<sup>-1</sup>. Application of 40 kg S ha<sup>-1</sup> recorded 24.4, 11.2 and 7.2 per cent higher net returns over no sulphur control, 20 kg S ha<sup>-1</sup> and 30 kg S ha<sup>-1</sup>, respectively.

Interaction effect of sources and levels of sulphur revealed that application of gypsum at 40 kg S ha<sup>-1</sup> (₹ 54968 ha<sup>-1</sup>) recorded significantly higher net returns over all the treatment combinations, except with ammonium sulphate at 40 kg S ha<sup>-1</sup> (₹ 51633 ha<sup>-1</sup>). Significantly lowest net return (₹ 35698 ha<sup>-1</sup>) was recorded with 0 kg S ha<sup>-1</sup>, irrespective of sources.

Among the different sources of sulphur, significantly higher benefit cost ratio (2.35) was recorded with application of gypsum than cosavet sulphur (2.14), bentonite sulphur (2.20) and single super phosphate (2.27). However, it remained on par with application of ammonium sulphate (2.30). Application of 40 kg S ha<sup>-1</sup> had recorded significantly higher benefit cost ratio (2.38) over all other levels of sulphur where it varied from 2.08 in the case of no sulphur control to 2.29 in the case of 30 kg S. Significantly lower benefit cost ratio (2.05) was recorded with no sulphur control irrespective of sources. The interaction effect revealed that gypsum @ 40 kg S ha<sup>-1</sup> recorded a benefit cost ratio of 2.59 which was significantly higher than all the combinations, except ammonium sulphate @ 40 kg S ha<sup>-1</sup> (2.50).

The two year study can be concluded that application of Sulphur in the form of Gypsum equivalent to 40 kg S ha<sup>-1</sup> recorded improved yield parameters and higher rice grain yield and resulted in higher plant uptake of N,P,K and S. Gypsum at 40kg S can be recommended to rice under medium deep black soils of Tungabadra command area.