

The cost of cultivation averages only Re. 1'00 per acre and most owners do their own clearing and plucking. Mr. MacKenna assumed a price of 12 annas per 100 and found the value of the net produce to be Rs. 11 12 per acre as compared with Rs. 12'60 at present settlement. Owners, however, complain bitterly of the present rate of Rs. 3'00, and despite the rise in the value of the produce I am inclined to think they have some justification, and some gardens have actually been abandoned. The profits are undoubtedly small and will certainly tend to diminish with the increasing age of the gardens, the present rate represents an unduly large share of the net produce and owners are small cultivators with a comparatively low standard of living. In these circumstances I propose to reduce the rate from Rs. 3'00 to Rs. 2'25 per acre.

Plantain gardens are at present assessed at Rs. 3 00 per acre and mixed gardens at Rs. 2 50. Such gardens are nearly all house compounds from which owners derive no direct profit. The area is backward and sparsely populated, land is not valuable, ample waste is available and complaints were repeatedly made as to the present rates being too high. In view of these facts I propose a rate of Rs. 2'25 for these gardens also. The result will be one uniform rate of Rs. 2'25 for all garden land in tracts 3A, 3B and 3C.

122. As already mentioned the garden land of assessment tract 8D has been divided into two soil classes, the first class consisting of cocoanut gardens and the second of all other gardens the latter being mainly poor house-compounds.

Dealing first with cocoanut gardens, the area of the existing groves is insignificant compared with the large amount of waste available, but nuts are exported in considerable quantities to Bassein and the profits of owners are substantial. Countings over 106 acres showed an average of 58 trees to the acre of which 47 were yielding fruit. The number of nuts on a tree varies enormously from 10 to 40 and more, but for assessment purposes 25 may be taken as a fair average. The trees are liable to two varieties of insect pest, namely the rhinoceros beetle which eats the young shoots and may in some cases kill the tree, and secondly a small flying insect which feeds on the leaves causing them to turn brown and both leaves and fruit to fall off prematurely. The last mentioned insect does not kill the tree, which, however, requires two years to recover, and its ravages are fairly widespread. It appeared only six years ago and has not yet had time to acquire a vernacular name.

The local price is Rs. 5 per 100 nuts and the Bassein price from Rs. 8 to Rs. 10. Apart from the plucking charge of Re. 1 per 100 nuts, there are no expenses of cultivation. The owner may clear away undergrowth with a *da* in his spare time but does not hire labour to do so and in only two cases were watchmen employed.

There are also no marketing expenses as buyers come to the garden. The value of the net produce is shown below:—

Nuts per acre	Value of gross produce	Plucking charges	Value of net produce.
	Rs	Rs	Rs
1,175	58 75	11 75	47 00

It is impossible to say what proportion of this theoretical profit is actually obtained, and owners will only admit half to two-thirds of the above amount and allege absence of purchasers. Even assuming that only half the possible profit is obtained and taking into consideration the present very low rate of Rs. 0'75 per acre and the backwardness of the tract, no difficulty should be experienced in paying a rate of Rs. 3 00 per acre, intermediate rates being payable for ten years.

As regards second class gardens the present rates are Rs. 1'50 in two *kwins* and Rs. 0'75 in 86 *kwins*. Having regard to the primitive character of the area I propose a rate of Rs. 1'50 for the whole tract.

123. A form of rotation of crops is a remarkable feature of garden cultivation in assessments of 10B and 10C. Three varieties of plantain, namely *pi-gyan*, *nan-tha-bu* and *ya-kaing*, are grown, and these alternate with *thetkè* fallow and miscellaneous *ya* cultivation on a more or less definite plan. The history of an ordinary holding is somewhat as follows. On first clearing, the land is planted with either *pi-gyan* or *nan-tha-bu* plantains and remains under this crop for from six to eight years. The yield then falls off and the hardier but less valuable *ya-kaing* plantain is substituted. When this crop in turn deteriorates in from ten to twelve years' time, no weeding is done and the holding is diverted to growing *thetkè* which springs up spontaneously. For five years fair yields of *thetkè* are obtained, but bushes and scrub jungle then begin to choke the *thetkè* and the holding is allowed to lie fallow for three or four years. The ground has by this time sufficiently recovered to bear another crop of plantains and is then cleared, a preliminary crop of brinjals, sessamum or maize being generally grown for one year. The *ya-kaing* plantain is nearly always grown on this occasion, as the other varieties only do really well on virgin soil.

124. The three kinds of plantain, *pi-gyan*, *nan-tha-bu* and *ya-kaing*, differ in price, productivity and method of cultivation. The most valuable variety is *pi-gyan* which requires good soil and very careful weeding, and even then is peculiarly liable to a disease known as *yo-chaung* which attacks the stem of the plant turning it red. There are either two or three trees to each clump or *yons*. The distance between *yons* is ten cubits, that is to say, there are about 200 *yons* to the acre. The *nan-tha-bu* variety is a smaller plant and is more densely planted. There are usually only two trees in each clump of which there are approximately 240 to the acre. Besides careful weeding the *nan-tha-bu* requires the soil to be thoroughly dug up once every two years. In value the *nan-tha-bu* occupies a position midway between *pi-gyan* and *ya-kaing*. The last mentioned requires less attention and is hardier but is the better for weeding. Countings over 109 acres gave an average of 201 *yons* to the acre and the majority of '*yons*' contains three trees. As regards yield and price four different periods may be distinguished, namely July to October, November to February, March and April, and May and June. The following table shows the yield and price during these four periods for the three varieties in three typical plantations with admitted yields of 5,000 saleable combs.

Period	Yield of combs.			Sale rate per 100 combs.		
	<i>Pi-gyan</i>	<i>Nan-tha-bu.</i>	<i>Ya-kaing.</i>	<i>Pi-gyan.</i>	<i>Nan-tha-bu.</i>	<i>Ya-kaing.</i>
1	2	3	4	5	6	7
				Rs.	Rs.	Rs.
July-October ...	1,600	2,000	1,000	4'00	2'50	1'75
November-February ...	2,100	1,750	2,400	3'50	2'50	1'50
March-April ...	750	750	600	3'00	2'75	1'25
May-June ...	550	500	1,000	2'50	1'50	1'00

Except in the case of *ya-kaing* the trees are least productive and the fruit itself is least palatable during May and June. Prices also are lowest at that time owing to the competition of mangoes.

Though the value of *pi-gyan* and *nan-tha-bu* would justify a higher rate than that suitable for *ya-kaing*, there are various objections to a differential assessment. In the first place many holdings contain all three varieties of plantain and crop-marking would be extremely complicated, as the settlement party found in some *twins* in which it was experimentally tried. An increase in the staff

of Revenue Surveyors would be imperative and there would be room for a species of fraud very difficult to check. Again *ya-kaing* covers at present quite 70 per cent. of the area under plantains and is continually tending to increase at the expense of *pi-gyan* and *nan-tha-bu*. For assessment purposes it is therefore proposed to take account only of *ya-kaing* prices, and an average price of Rs. 1.50 per 100 combs has been assumed.

125. The Daga flows through the centre of the plantain growing area and large quantities, which may be roughly estimated at not less than two million combs per annum, are exported by boat to Rangoon, Myaungmya, Pyapōn and the delta generally. The railway is a little remote and is less used. The average boat has a capacity of 5,000 combs and the boatmen buy through middlemen who receive a commission of Re. 1 per 1,000 combs. The latter complain that their profits are less than formerly owing to the growing tendency to convert gardens into paddy land. Such a tendency undoubtedly exists but Land Records figures for the whole settlement area show an increase of 2,000 acres under plantains since 1906-07 and there has as yet been no decrease in the area under discussion.

Ya-kaing is the variety in greatest demand for this export traffic as it can be plucked when unripe and matures *en route*, whereas the others either go bad or shrivel up. There is, however, an active and constant demand for *nan-tha-bu* and *pi-gyan* from less distant places such as Kyonpyaw, Ngathainggyaung and Bassein.

There are some curious customs connected with the sale of plantains and a high standard is exacted by buyers. To constitute a saleable comb each separate fruit must be perfect the minimum required being 9 fruit per comb for *pi-gyan*, 10 for *nan-tha-bu* and 11 for *ya-kaing*. Many combs contain supernumerary irregular fruit outside the regular comb. Such fruit are known as *let-nyo* and combs containing them are rejected, even though the recognized minimum of perfect fruit may be exceeded. The slightest injury in plucking is likewise fatal and it is customary for the buyer to appropriate all rejections for nothing. In addition the seller has to supply combs 10 per cent in excess of those nominally purchased. This allowance is known as *tha-dan* and is ostensibly made to safeguard the buyer from damage to the fruit in transit. Rejections and the *tha-dan* allowance account for perhaps 25 per cent. of the total yield.

126 The manufacture of dried plantains affords employment to a limited number of the poorer classes in the garden area. Good quality plantains are bought at the rate of Rs. 2 per 100 combs and are allowed to become thoroughly ripe. They are then skinned and after being put in a basket are well shaken so that any free liquid there may be drains away. They are then placed on mats and exposed to the sun for five days, the position of each fruit being changed daily. Fruit thus dried sells at the rate of five viss to the rupee. The yield of 100 combs is roughly 18½ viss of dried fruit, thus showing a profit of Rs. 1.70. The utmost a family deals with in the season is 500 viss yielding a total profit of Rs. 46.

Reference may also be made here to a project for utilising the fibre of plantain stalks for weaving cloth. In August 1911 a certain Mr. H. A. Nicol appeared at Yonthalin, a large village just across the border of the Henzada district, and started propaganda to induce Karen garden owners to take shares in a company known as the Burma Fibre Company, Limited, with a nominal capital of Rs. 5,00,000. He had with him certain samples of cloth said to have been woven from plantain fibre and was successful in disposing of over 100 shares of Rs. 10 each in the neighbourhood. Garden-owners were also asked to enter into an undertaking to give this particular company a monopoly of the supply of stalks for ten years. The stalks were not to be paid for, but at the end of ten years each garden owner was to receive a free Rs. 10 share in the company—an extremely advantageous arrangement for the latter. A piece of land was bought and a certain amount of machinery which is now rusting away was delivered at Yonthalin, but nothing further has been heard of the company or its Directors since 1911. In spite of this

fiasco the possibilities of plantain fibre perhaps deserve investigation by Government, and if it can be converted into cloth at a commercial profit there would seem to be an opening for co-operative enterprise in this area.

127. Countings gave 200 clumps to the acre with an average of three fruit bearing stalks to every two clumps. Allowing for *tha-dan* and rejections, it would be unsafe to assume more than five saleable combs to each stalk. There would thus be 1,500 saleable combs per acre selling at Rs. 1.50 per 100 combs. Mr. MacKenna assumed an average outturn of 1,800 combs per acre and an average price of Rs. 2 per 100 combs. As *ya-kaing* has certainly increased since last settlement at the expense of the more densely planted *nan-tha-bu* and the more valuable *pi-gyan*, I do not think the old assumption would now be justified. The cost of cultivation of *ya-kaing* per acre only amounts to Rs. 4.00 of which Rs. 3.00 are for weeding charges and the remainder for miscellaneous implements. The following table shows the value of the net produce per acre ---

No. of combs.	Sale rate per 100 combs.	Gross value per acre.	Cost of cultivation.	Net value per acre.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1,500	1.50	22.50	4.00	18.50

There is no rented area and owners are mainly Karens with average holdings of five or six acres. Besides their gardens, cultivators generally have small holdings of rice land to supply their domestic requirements or they breed cattle in a small way. Garden land in this area is if anything more valuable than paddy land and 790 acres of the former sold at an average price of Rs. 35.00 per acre as compared with Rs. 31.00 per acre for paddy land.

One-sixth of the values of the net produce would give a rate of Rs. 3.00 identical with that at present in force. In view of the lower price and outturn assumed an increase could hardly be justified and a reduction seems even indicated. However, as the existing rate has been paid without difficulty and a substantially lower rate will be proposed for garden land during the less productive portions of the cycle, a reduction hardly seems necessary and I therefore propose a crop rate of Rs. 3.00 on plantain garden in assessment tracts 10B and 10C.

128. When not cropped with plantains, garden land in assessment tracts 10B and 10C is generally speaking either under *thetkè* or is fallow. However, the dividing line between a bad *thetkè* holding in its later stages and a fallow holding is an extremely fine one, and it therefore seems advisable not to propose a separate fallow rate but to make allowance for fallows in recommending rates on *thetkè*. Under existing conditions a fallow rate would lend itself to fraud, and though land may nominally be fallow, garden owners generally get sufficient thatch for their domestic requirements though they may have no surplus for sale.

As already mentioned *thetkè* springs up spontaneously in moribund plantain gardens. For the first two years the yield is small, but in the third, fourth and fifth years a good crop is obtained. In the sixth year the yield falls off, in the seventh and eighth years scrub jungle has grown up extensively, and in the tenth year the land is again cropped with plantains after the sowing of a catch crop of brinjals or sessamum in some instances.

The great majority of garden owners do not sell the *thetkè* grass in its raw state but manufacture it into thatch themselves and then sell it. A few of the best holdings are let to tenants, and it is curious that many of these are not local men but come from Shwenyaungbin village at the mouth of the Shwenyaungbin *chaung* in the Thabaung township. They do not convert the *thetkè* into

thatch on the spot, but convey it by boat to their village where some 60 or 70 households manufacture it into thatch. One hundred and twenty-seven acres were let at an average rental of Rs 6 12 per acre, but tenancy statistics are useless for assessment purposes as only the best holdings are rented.

In estimating the outturn of a *thetkè* garden the local unit of measurement is the *baw* or bundle, 100 of which yield on the average 275 pieces of thatch or *byits*. Measurements over 17 acres in gardens three to six years old gave 157 bundles or 431 pieces of thatch per acre. The average sale price is Rs 5'00 per 100 *byits* and the gross value of the produce of an acre is therefore Rs 21 55.

The following table shows the cost of manufacture:—

1		Rate.	Cost per acre.
		2	3
			Rs.
Cost of reaping <i>thetkè</i>	..	Re. 1 per 100 bundles .	1 57
Weaving of thatch	... ..	Re. 1 per 100 <i>byits</i> ..	4'31
Cost of bamboo laths	...	Rs. 3 per 1,000 <i>byits</i> .	1'29
Cost of 'thin' reeds for tying the <i>thetkè</i> on to the laths		Rs. 2 per 1,000 <i>byits</i> ...	86
		Total expenditure	8'03

The actual cost to owners with large families is about Rs. 5'00 per acre, but the employment of a certain amount of hired labour is unavoidable as the thatch must be ready for sale before the rains. The value of the net produce of an acre is therefore only Rs. 13 52, even during the four years that plantations are at their best.

As thatch is a necessity of life to the poorer classes in the settlement area and as allowance must be made for fallows, I propose the low crop rate of Rs 1'50 per acre, approximating to one-eighth of the value of the net produce. Many of the poorest *thetkè* plantations are very similar in soil and general character to third class rice land in assessment tracts 10B and 10C, and the rate now suggested is identical with the rate proposed for third class rice land in assessment tract 10B. The same rate seems also suitable for the poor miscellaneous *ya* crops occasionally found on such land and also for a few small groves of *hni-wa* and *kya-thaung* bamboos grown for domestic use near villages.

The result of the proposals for these two tracts is that when garden land is under plantains it will pay Rs. 3'00 and then fallow or any under crop it will pay Rs. 1'50. It is true that a uniform rate of Rs. 3'00 is at present in force and that no fallows are admissible, but I think the reduction can be defended if regard be had to fallows and the extremely moderate net profit obtained.

129. The gardens of assessment tracts 1A, 4B, 5B, 5C, 6A, 6B, 7B, 9B, 9C, 11B, 11C and 12B remain for consideration. In these tracts it is proposed to differentiate between *thetkè* plantations and other mixed gardens. Dealing first with *thetkè* plantations, the great bulk of the *thetkè* in the settlement area is found in assessment tracts 10B and 10C and has been already dealt with, but a limited amount is also found in assessment tracts 5B, 6A, 6B and 7B. This is at present assessed at Rs. 2'50 per acre but the same considerations apply as in tracts 10B and 10C and I propose the same rate, namely, Rs. 1'50. As regards other gardens, house compounds exceeding quarter of an acre in area and containing a few mango, plantain or jack fruit trees form the vast majority. The cultivation is careless and haphazard, very little of the produce is sold and what the cultivator and his family do not eat themselves is given away to friends. Assessment proposals must therefore depend on general considerations, such as the standard of comfort prevailing in any given

area and what owners may reasonably be expected to pay for the extra land they take up. Cultivators regard the taxation of such land with considerable jealousy, and any serious increase would probably lead to the abandonment of land in areas outside the larger villages. In these circumstances caution seems advisable and the rates proposed do not differ materially from the existing rates of Rs. 3 00, Rs. 2 50 and Rs. 2 00, the last mentioned rate being assessed on one or two small teak plantations under the authority of letter No. 97—4R-13, dated the 4th September 1906, from the Revenue Secretary to the Financial Commissioner, Burma. In tracts 1A, 4B, 6A, 6B, 7B, 9B, 9C, 11B, 11C and 12B cultivators on the whole are prosperous, land is scarce and valuable, and this area forms the more wealthy and civilized portion of the settlement area. In this area I therefore propose a rate of Rs. 3 00 on all garden land.

In tracts 5B and 5C conditions are not so favourable, the people are poorer, the whole area is heavily flooded, land is less valuable and ample waste is available. In this area I propose a rate of Rs. 2 25 which is the same as that proposed for the backward tracts 3A, 3B and 3C along the foothills of the Yomas. This is a substantial reduction of the rates at present in force, namely, Rs. 3 00 for plantain gardens and Rs. 2 50 for mixed gardens, but this poor sparsely populated area seems entitled to preferential treatment

Summary Garden assessment. 130 The following table shows the financial result of the proposed assessment of the garden land —

Assessment tract.		Present demand	Proposed demand.
		Rs.	Rs.
1A	..	3,951	4,155
2A	..	6,485	8,208
3A	..	1,281	1,083
3B	...	1,959	1,639
3C	...	1,167	927
4B	...	861	718
5B	...	947	1,616
5C	...	560	418
6A	...	1,585	1,381
6B	..	7,428	7,347
7B	...	5,027	5,501
8D	...	842	1,948
9B	...	1,215	1,344
9C	..	2,340	2,563
10B	...	19,955	16,019
10C	...	14,279	12,887
11B	...	13,645	14,834
11C	...	1,095	1,208
12B	..	593	613
Total		85,99	85,552

The present demand is really larger by Rs. 3,364 than the figures given in the above table as 1,346 acres of miscellaneous ya cultivation in tracts 10B and 10C are at present classed under the head of miscellaneous crops, whereas at present settlement they have been classed as garden land

131. There are 5053 solitary fruit trees in the settlement area. These are mostly toddy palms and mangoes and owners seem to attach considerable value to their rights and are quite willing to pay the present rate of 4 annas per tree. I recommend that this rate be continued. The amount of the present and proposed demand is Rs. 1,263 25.

132. Small plantations of betel vine are found in considerable numbers along the banks of the Daga and other streams and also on rising ground unsuitable for paddy but irrigable from wells. Methods of cultivation are somewhat as follows: In April or May a

suitable piece of ground is cleared and burnt and carefully manured. Furrows are then dug 3 feet apart and bamboos of either the *ka-yin* or *wa-ya* varieties are bought in preparation for planting which begins in June. Three varieties of vine are grown in the settlement area, namely, *yo-ni*, *yo-gaung* and *yo-byu*. The two first mentioned are much alike, they give numerous subsidiary shoots from the ground and are hardy, though the leaf is somewhat small. The *yo-byu* variety produces more branches than the other two and the leaf is larger, but it requires more attention and is more liable to disease. The young shoots are trained to the bamboo posts placed about a foot apart, two shoots being planted to each post, and in September or October cuttings are sometimes made from the parent stem and are lightly tied to the posts. There are thus in a mature plantation two, and sometimes three, plants to each post. Before the hot weather sets in, the plants are banked up with straw and manure and the whole plantation is shaded by a bamboo trellis covered with *kaing* grass or palm leaves. From January till the rains break in May, the plantation must be kept well watered and this involves very hard work for the owner. In the great majority of cases the water must be raised from the river by means of a lever known as a *maung* at the end of which a kerosene oil tin is suspended. If the lie of the ground permits, the water runs into the garden along wooden gutters, but more often it has to be carried in by hand. The necessity for this arduous labour naturally restricts the size of gardens which rarely exceed 10 of an acre in area. On the river bank the ground must be changed every year, though on virgin soil on high ground plantations sometimes last three or four years. The plants are liable to various diseases for which no remedies are known. The most dreaded is *sisum* which spreads from pole to pole and is said to be caused by excessive dew in November and December. The leaves turn black and drop off and the whole plantation has to be abandoned. Other diseases are known as *sit-hme* and *thaliga-myeisi*. The former attacks the joints which turn black and are eventually cut through. In the latter the leaves become yellow and patchy, but only occasional poles are affected.

Plucking starts two months after the shoots are first planted and continues at intervals of a fortnight. The plants are less productive during the dry months from December till May and are at their best during the rains. The total produce per pole for the whole year is roughly 44 ticals, of which 17 ticals only are plucked during the dry weather. The price varies with the season, being Rs. 2.00 per 10 viss from June till October and Rs. 3.00 to Rs. 4.50 during the remainder of the year. In the circumstances Rs. 3.00 per 10 viss seems a fair one for assessment purposes. The following table shows the result of countings made:—

Acres counted.	Average number of poles per acre.	Total produce per acre at 44 ticals per pole.	Value of produce per acre at Rs. 30 per 100 viss.
1	2	3	4
		Viss.	Rs.
18.25	1,2000	5,280	1,584

Cost of cultivation comes to Rs. 572 per acre and is made up of the following items:—

	Rs.	A	P.
Seedlings	264	0	0
Bamboos	150	0	0
Manuring	75	0	0
Shading	33	0	0
Miscellaneous, implements and irrigation	50	0	0
Total	572	0	0

On these figures the net profit is enormous amounting to Rs. 1,012 per acre. There are, however, certain considerations which make it inadvisable to propose

too heavy an assessment. Existing rates are only Rs. 5'00 in the Bassein and Thabaung townships and Rs. 10'00 elsewhere; secondly the area under this crop has only increased from 69 acres to 125 acres during the expiring settlement, and lastly the owners are mainly of the poor agricultural labourer class who supplement their meagre earnings by a small plantation of betel-vine and employ no hired labour. In the circumstances I propose a crop rate of Rs. 10'00 per acre over the whole area. I do not think there is any reason to differentiate between the cultivation in the Bassein and Ngathainggyaung subdivisions, as the gardens in the latter subdivision are not more densely planted or more productive and their rates of sale do not differ.

133. A variety of sugar cane known as *shan kyan* is grown in the settlement area. It is eaten raw as a sweetmeat and no jaggery is extracted from the cane. In this respect it resembles the *kyaukgaung* sugarcane found in the Amherst district, but the Bassein cane is inferior, being much harder and smaller. It is mainly grown in house compounds but in the Kyonpyaw township a few Indians work somewhat larger holdings, though even there very few exceed one acre in area. Though the profits are large the cultivation is unpopular, especially amongst Burmans, as it entails constant hard work and exhausts the soil rapidly.

The method of cultivation is somewhat as follows: In March nurseries are prepared and pieces of cane are laid horizontally in furrows. The nurseries are kept well watered till the beginning of June, by which time the seedlings have sprouted from the eyes of the buried canes and are ready for transplanting. The land to be planted is cleared of all undergrowth and thoroughly dug up and earth is pressed firmly round the roots of the seedlings. From June till November constant weeding and pruning must be done and farmyard manure and oilcake are applied. The stalks are cut during December, January, and February in accordance with local demand, but they must be kept well watered if not cut early. Owing to exhaustion of the soil the crop cannot be raised more than two years in succession on the same ground. There is a fairly constant local demand for the canes and they figure prominently in bazaar stalls at railway stations, but there is no export to other districts.

Countings over 15 acres gave an average of 12,000 canes per acre. Nearly all garden-owners sell the canes at an average wholesale price of Rs. 3'00 per 100 canes. The retail rate is a little under two pice per cane, but few cultivators can afford the time to sell them at retail rates. The gross value of the outturn per acre is therefore Rs. 360. Cost of cultivation statistics are unsatisfactory, as Indians would either give no information at all, or gave false information, and in the case of Burmans a large part of the work was done by them or their families in their spare time. It is, however, clear that the crop is an expensive one to raise, and the statistics collected give an average of Rs. 150 per acre, the chief items being seed, digging and weeding charges. Anything larger than a small plot in a house compound requires a very considerable amount of hired labour and the figure given above does not include the value of the owner's own labour or that of his family. Nevertheless, profits are substantial, and if the crop were a popular one and if sugarcane could be permanently grown on the same land, a rate of Rs. 5'00 would not be too low. Sugarcane is at present assessed as a miscellaneous crop, the rate being Rs. 2'50, except on the West Coast where it is Rs. 1'50 in 2 *kwin*s and Re. 0'75 in 86 *kwin*s. I propose a crop rate of Rs. 3'00, except in assessment tract 8D on the West Coast where, owing to the absence of any market, I propose the same rate as for second class gardens, namely, Rs. 1'50. The suggested rate of Rs. 3'00 is the same as that proposed for gardens over the greater part of the settlement area. I do not propose any higher rate, as petty garden cultivation by small cultivators requires encouragement and any great enhancement would probably lead to a restriction in the area of this none too popular crop. The present demand is Rs. 678 and at the proposed rates will be Rs. 577, a decrease of 15 per cent. This decrease is nominal, and is due to a discrepancy of 82 acres between Settlement and Land Records figures as to the area under sugarcane.

134. Tobacco is extensively cultivated in the flooded portions of the Daunggyi and Bokchaung circles lying outside the protection of the embankment. The soil there is peculiarly suitable being a pure silt which is annually renewed by fresh deposits from the Ngawun. This cultivation is only some 16 years old, the first impetus having been given by the distribution of seed by Government. In 1902 the area cultivated was 2,141 acres and this had increased to 5,316 acres in 1914. The tobacco grown is a light coloured Bengal variety which is used for chewing with betel, and for pipes as well as for cheroots. It is inferior to the tobacco grown near Danubyu in the Ma-ubin district and fetches a lower price. Danubyu tobacco is darker in colour and has a fuller flavour.

Seedlings are sown towards the end of October and are transplanted in December, the ground having been previously prepared by being ploughed and harrowed twice and all clods broken up by means of a roller. In transplanting a sharp pointed instrument known as a *kat* is used, and for the first few weeks the young plants are supported by stones or clods of earth placed round them. The seedlings are planted out in rows at intervals of 2 cubits and there are about 4,750 plants to the acre. During February and March the ground must be weeded at least twice, the plants pruned, and constant care exercised with regard to the numerous insect pests. Plucking begins early in April and continues throughout the month. The number of leaves per plant varies between 6 and 8, and usually a holding is gone over twice. Immediately after plucking the leaves are exposed to the sun for an hour or two and are then strung together on thin sticks known as *thidans*. Between 30 and 34 leaves go to a *thidan*. The *thidans* are then suspended in rows in a bamboo shed for a fortnight or so, and when thoroughly dry are made up into bundles of four. These bundles are known as *kaungs* and a *kaung* is taken as equivalent to one viss in weight. The bulk of the crop is sold locally between April and the beginning of June at prices varying between Rs. 35 and Rs. 25 per 100 viss, the average price being Rs. 30. A certain proportion is bought by small capitalists who store it and retail it at prices varying between Rs. 60 and Rs. 75 per 100 viss from August till February, the price being highest just before the new crop comes into the market. In spite of the fact that the weight of the tobacco decreases by 10 per cent. during storage, the difference between the buying and selling price yields these middlemen a very handsome profit.

A few cultivators also profit by the sale of the powdered tobacco stalks which are used as a filling for Burmese cheroots. The stalks are sliced by a revolving wheel with projecting knives. The wheel is made to turn rapidly by means of a lever worked with the foot. The sliced stalks are dried in the sun and then reduced to powder by pounding. This powder sells at the rate of Rs. 75 per 100 baskets and the produce of an acre is 15 baskets. Very few cultivators, however, can afford the time to manufacture this dust, as they must complete the plucking, curing, and sale of the leaves before the rains break in May. In the circumstances I do not propose to take this potential source of profit into account in estimating the gross profit per acre.

135 Fourteen plots of half an acre each were plucked during 1913 and 1914, and the weight of the tobacco per acre after curing, was found to average 300 viss. The outturn admitted by cultivators averaged only 225 viss with remarkable fluctuations from 175 to 350 viss per acre. The reason is that outturns are largely dependent on the nature of the annual deposit left by the river and on the absence of insect pests. A high flood year is generally considered a good one, if the deposit left behind is a fine silt, not too sandy on the one hand or too clayey on the other. The river is most capricious, an excellent holding one year being extremely poor the next year and *vice versa*, thus rendering any attempt at soil classification futile.

Though neither season was particularly favourable and the selected plots did not look unduly good, still they were comparatively free from insect pests and on this account were perhaps a little above normal. It is therefore proposed to assume the moderate outturn of 250 viss per acre for assessment purposes.

136. Cost of cultivation is high, amounting to Rs. 51 per acre, the detailed charges being as follows :—

Assessment data.

			Rs.	A.	P.
Seed, 4,750 seedlings at Rs. 1.50 per 1,000	...	...	7	2	0
Hire of plough cattle, plough men and food	..	...	22	8	0
Transplanting at 10 annas per 1,000	...	...	2	15	6
Weeding and hoeing twice	...	...	10	0	0
Plucking	...	...	2	0	0
Threading leaves on <i>thidans</i>	...	...	1	14	0
Pamboo and thatch for curing shed	...	...	4	0	0
Miscellaneous implements	...	...	0	8	6
Total	..	..	51	0	0

Thirty cultivators working 252 acres were also examined as to their actual out-of-pocket expenses which amounted, on the average, to Rs. 36.25 per acre. It is clear, therefore, that tobacco is an expensive crop to raise, and owing to the shortness of the season the hiring of a good deal of outside assistance is unavoidable. The average size of a holding does not exceed 5 acres, the actual cultivators are poor, and those who are not tenants have generally had to mortgage their holdings to secure working capital. The result is that a good deal of land has got into the hands of money lenders, the principal men being Maung Shwe Pan and Maung Shwe Hnit, who own more than 100 acres each. Seven hundred and twenty-three acres, or 14 per cent of the whole area is let at the very high average rate of Rs. 10.29 per acre. It is, however, impossible to utilise rents for assessment purposes, as only the best land is let. It is therefore proposed to base the assessment on the value of the net produce as shown in the following table :—

Assumed outturn per acre.	Sale rate per 100 viss.	Cost of cultivation per acre	Value of outturn.	
			Gross.	Net.
1	2	3	4	5
Viss.	Rs.	Rs.	Rs.	Rs.
250	30	51	75	24

In view of the comparative poverty of the majority of the cultivators and the uncertainty of the crop, it is not proposed to take more than one-sixth of the value of the net produce, though the cost of cultivation assumed includes the value of home labour. I therefore propose a crop rate of Rs. 4.00 per acre. The present rate is Rs. 1.50 only, tobacco being assessed at the same rate as other much less valuable miscellaneous *kaing* cultivation. An intermediate rate of Rs. 3.75 will be necessary for five years. The present demand is Rs. 12,897 and at the settlement rate will be Rs. 21,265, an increase of 65 per cent. The increase is a very large one, but this crop has been somewhat under-assessed in the past.

137. Miscellaneous cultivation of country vegetables is almost entirely confined to the flooded area on the right bank of the Ngawun in the Ngathainggyaung township. There it is found on land getting a fair supply of silt but not sufficiently fertile, or lying too far inland, to be suitable for the cultivation of tobacco. There is a very fair demand for the produce, but holdings are small and average three acres in area or less. Cultivators are poor and do not depend solely on miscellaneous cultivation for their livelihood. They are either boatmen or timber workers, and some have a little tobacco cultivation as well. There is no

Miscellaneous Cultivation—
Country Vegetables.

rented area, and the bulk of the produce is sold at retail rates, the following being fair average prices :—

Kind of produce.		Rate of sale.
Maize	...	12 annas per 100 cobs.
Water melons	...	Rs. 10 per 100 fruit.
Gram	...	Rs. 2'50 per basket.
Beans (<i>Pegvi</i>)	...	Rs. 4 per basket.
Brinjals	...	12 annas per basket.
Sweet potatoes	...	Rs. 5 per 100 viss.
Groundnuts	...	Rs. 2 per basket.
Pumpkins	...	Rs. 1'50 per 100 fruits.

Of the above vegetable, maize, water-melons, gram and beans are most generally grown, but most holdings contain two or three different kinds. The following table shows the outturn and value of three typical small holdings :—

Nature of produce.	Holding 1 (2 acres).		Holding 2 (4'40 acres).		Holding 3 (5 acres).	
	Amount.	Value.	Amount.	Value.	Amount.	Value.
	2	3	4	5	6	7
		Rs. A. P.		Rs. A. P.		Rs. A. P.
Maize ..	500 cobs ...	3 12 0	500 cobs	3 12 0	..	..
Gram ...	20 baskets	50 0 0	10 baskets	25 0 0	...	...
Water-melons	150 fruit ..	15 0 0	1,000 fruits	100 0 0	...	...
Pumpkins	500 fruit ...	7 8 0	...	..	400 fruit ..	6 0 0
Brinjals ..	..	..	..	..	50 baskets	37 8 0
Groundnuts	...	..	...	..	15 baskets	30 0 0
Sweet potatoes	...	..	..	..	500 viss ..	25 0 0
Total per holding .		75 4 0		128 12 0	..	98 8 0
Value per acre ...		37 10 0		29 4 2	...	19 11 2

Countings were also undertaken on land solely under maize, water-melons, gram and beans. The average outturn over 25 acres of maize was 3300 cobs per acre worth Rs. 24'75, and over 16 acres of water-melons the outturn was 325 fruit per acre worth Rs. 32'50. The average yield over 10 acres of gram was 13 baskets worth Rs. 32'50, and over 17 acres of beans it was 9 baskets worth Rs. 36'00. On a consideration of the above figures the value of the gross outturn of an acre may safely be assumed to be Rs. 28'00. It was impossible to collect adequate statistics of the cost of cultivation, as hired labour is seldom employed, and the only ascertainable items were cost of implements and seed averaging Rs. 3'00 per acre.

138 A new and interesting miscellaneous crop known to Burmans as *pa-law-pi-nan* and resembling a yam in taste and manner of growth has made its appearance during the expiring settlement. The cultivation was introduced from the

Miscellaneous Cultivation
Pa-law-pi-nan.

Ngaputaw township some seven or eight years ago, and now covers perhaps 200 acres in the Thabaung and Kindat circles of the Thabaung township. It is a *taungya* crop and is ordinarily not grown more than two years in succession in the same clearing. The plant grows to the height of about 6 feet and has a roughish brown stem. It is cultivated for the four or five tubers found at the roots of each tree or group of trees. The method of cultivation is as follows: Trees and undergrowth having been previously cut and burnt during the hot weather in May, holes about six feet apart and eighteen inches deep are dug. A piece of the stem of plants kept for this purpose is placed in each hole and covered lightly with earth. Towards the end of June two or three young shoots appear

and earth or vegetable mould are placed round them. The plantation is weeded twice during July and August and the plants are mature by the middle of November. As buyers arrive, the trees are pulled up by the roots and the tubers sold at an average rate of Rs. 8 per 100 viss. The chief purchasers are boatmen who convey them to the larger riverine villages of the Bassein and Myaungmya districts, where they fetch about Rs. 10 per 100 viss. When being conveyed by boat, a light covering of earth and plantain leaves is usually spread over the yams to keep them moist.

Countings gave an average of 1,500 trees to the acre, but the yield per tree varies greatly from 20 tickals to as much as one viss in exceptional cases. Five sample plots of 0.40 of an acre each gave an average of 35 ticals per tree or 525 viss to the acre. This agrees almost exactly with the outturn admitted by 34 cultivators working 54 acres and may be safely assumed for assessment purposes. Cost of cultivation comes to Rs. 13.25 per acre, the chief items being seed and implements. Holdings are small, and most cultivators do their own planting and weeding. Assuming an average price of Rs. 8.00 per 100 viss and an outturn of 525 viss per acre, the gross value per acre would be Rs. 41.00 and the net value Rs. 27.75.

At present yams are classed as a miscellaneous crop, and in view of the small area affected and the similarity in the net value of the outturn of yams and country vegetables, it hardly seems necessary to consider the former as a separate main kind of cultivation. The present rate on all miscellaneous cultivation is Rs. 2.50, except in assessment tract 8D on the West Coast where it is Rs. 1.50 in 2 *twins* and Re. 0.75 in 86 *twins*. As vegetables enjoy a good market and are raised for sale and not merely for domestic consumption, and as there is a substantial profit averaging not less than Rs. 24.00 per acre, I think they can bear a small enhancement, except in tract 8D where conditions are different. One-eighth of the net produce would give a rate of Rs. 3.00 and I accordingly propose a crop rate of Rs. 3.00 in all assessment tracts except tract 8D, where I propose one uniform rate of Rs. 1.50. The present demand is Rs. 12,011, and under the revised classification and rates will be Rs. 6,612, a decrease of 44.96 per cent. Here again the decrease is nominal, and is due partly to the inclusion of 1,346 acres of poor miscellaneous *ya* cultivation in tracts 10B and 10C under the head of garden cultivation, and partly owing to a certain amount of tobacco having been erroneously shown as a miscellaneous crop by Revenue Surveyors.

139. Approximately one-third of the *dhani* found in the present settlement

Dhani. circuit grows in the area for first settlement on the West of the Yomas. The plants are somewhat poor and stunted, as the soil contains too large a proportion of sand and too little mud, and plants generally require six years to come to maturity. Countings over 50 acres showed an average of only 700 trees to the acre. Each plant yields two fronds annually, but to make a piece of thatch of the regulation length of six feet nine inches from 2 to 4 fronds are required. For assessment purposes it has been assumed that 3 fronds are used. On this basis the yield of thatch per acre would be 466 pieces selling at Rs. 3 per 100. The gross value of the outturn per acre is therefore Rs. 14. Expenses of manufacture come to Rs. 3-6-6 per acre and are made up of the following items:—

	Rs.	A.	P.
Threading fronds on laths at 8 annas per 100 pieces	1	13	0
Laths at 4 annas per 100 pieces	0	14	6
Cutting of fronds	0	11	0
Total	3	6	6

The net value of the produce per acre is therefore Rs. 10-9-6.

Dhani in this area is grown entirely for domestic use and not for export. Holdings are small, the thatch is a necessity of life and the net profit is small. In view of these considerations and the extreme lowness of the present rate, namely Rs. 1.50 in two *twins*, Re. 0.75 in 86 *twins*, I propose the very lenient rate of

Rs. 2'00 per acre in rice assessment tract 8D. The rate proposed is an exceptionally low one for *dhani*, but a rate of Rs. 3'00 was recently sanctioned in the Yelamaing Township of the Amherst District, a much less primitive and backward area.

In assessment tracts 2A, 3A and 3B to the east of the Yomas, conditions are entirely different, the soil is more suitable, and *dhani* is grown for sale as well as for domestic use. I therefore propose that the existing rate of Rs. 5'00 be maintained in this area. The present demand is Rs. 1,109 and at the proposed rates it will be Rs. 2,007, an increase of 81 per cent.

PART 5.—Capitation-Tax.

140 No reduction of the full normal rates of capitation tax at present in force throughout the settlement area is proposed.

Capitation-Tax

If one may be permitted to make a remark which is perhaps not new, but which has been repeatedly made to me by headmen in the course of settlement operations, the present date of collecting capitation tax is highly inconvenient. Money is then extremely scarce, more especially amongst agricultural labourers, and communications are at their worst. It may be said that all know they will be called on to pay and should lay aside a sufficient amount, but in practice the great majority do not, and delay and friction are unavoidable. Headmen say they could collect the revenue much more easily and quickly if capitation tax fell due at the same time as land revenue. Cultivators have then just sold their paddy and labourers have just been paid their wages and the burden of the tax would be much less felt. An additional advantage is that headmen would be spared some journeys into township headquarters during the rains, and this is a material consideration to those who live in out-of-the-way parts. The pressure on the district office would be very great, but possibly this might be overcome if surveyors did not wait to complete their charge before submitting assessment rolls but sent in the roll of each *kwin* as soon as it was completed.

PART 6.—Financial Results of New Settlement.

141. The following statement shows present and proposed demands under the actual conditions as regards fallows prevailing in the year of settlement :—

Main kind	Present Demand.	Proposed Demand	Percentage of increase or decrease
1	2	3	4
Unirrigated winter rice	Rs. 11,05,403	Rs. 13,61,943	Rs. +23'20
Irrigated rice	4,130	6,194	+49'97
Gardens (including <i>thetke</i>)	85,991	85,552	-0'52
Tobacco	12,897	21,265	+64'88
Miscellaneous	12,011	6,612	-44'96
Sugar cane	678	577	-14'90
Betel-vine	924	1,257	+36'03
<i>Dhani</i>	1,109	2,007	+80'97
Solitary fruit trees	1,263	1,263	<i>Nil.</i> <i>Nil.</i>
Total Land Revenue	12,24,406	14,86,670	+21'41
Capitation-tax	3,23,555	3,23,555	<i>Nil.</i>
Total Land Revenue and Capitation-tax	15,47,961	18,10,225	+16'94

Deducting cess and taking the mean of the two settlement years 1913 and 1914, the present land revenue demand according to the Revenue Department of the Deputy Commissioner's office as shown in Statement 2A is Rs. 12,27,087, a fairly close approximation to the settlement figure.

The following table shows the incidence of the present and proposed demands:—

	Land Revenue only.		Land Revenue and Capitation-tax.	
	Present.	Proposed.	Present.	Proposed.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Incidence per acre occupied	2.29	2.78	2.90	3.39
Incidence per acre assessed	2.29	2.78	2.90	3.39
Incidence per acre cultivated	2.37	2.88	3.00	3.51
Incidence per head of population	3.64	4.43	4.61	5.39

142. On the assumption that the whole assessed area pays full rates the proposed demand would be Rs. 14,99,586, equivalent to an increase of 22.48 per cent. on the present demand.

Demand (Assessed area paying full rates.)

143. When the proposed rate on any class of soil exceeds the present rate by more than 50 per cent. in *kwins* for revision settlement, and by more than 100 per cent. in *kwins* for first settlement, intermediate rates are required by standing orders. Intermediate rates are therefore necessary in portions of nearly every assessment tract for unirrigated rice, and in some tracts also for other main kinds of cultivation. The result of the imposition of intermediate rates will be a decrease of Rs. 51,060 in demand for five years, and of Rs. 4,122 for a further period of five years. The new demand will therefore be Rs. 14,35,610 for five years, that is to say there will be an immediate increase of Rs. 2,11,204, or 17.24 per cent.

Intermediate Rates

Fallows.

144. The following statement gives details of the fallow area in the whole settlement circuit:—

Assessment Tract.	Fallow area paying 2-anna rate			Fallow area paying full rate.			Total fallow area
	Class 1.	Class 2.	Class 3.	Class 1.	Class 2.	Class 3.	
1	2	3	4	5	6	7	8
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1A	67.48	129.16	184.28	44.17	281.50	216.07	922.66
2A	524.60	2,786.10	523.53	330.37	1,196.90	444.73	5,806.33
3A	26.15	503.38	...	49.21	289.03	...	867.77
3B	254.01	1,170.80	...	154.16	529.38	...	2,108.35
3C	17.36	142.97	...	5.43	541.60	...	707.36
4B	11.77	104.12	204.78	49.06	204.29	114.00	688.02
5B	6.72	412.57	925.54	29.84	394.12	1,026.85	2,795.64
5C	0.38	31.39	231.21	4.25	68.21	332.23	667.67
6A	4.31	12.50	...	12.09	41.71	...	79.61
6B	...	...	...	39.74	551.34	...	591.08
7B	...	...	...	13.64	325.75	...	339.39
8D	...	...	...	30.24	527.17	305.13	862.54
9B	...	...	...	0.88	3.69	92.40	96.97
9C	...	...	...	25.94	65.55	183.48	224.97
10B	...	...	...	13.35	168.44	531.18	712.97
10C	...	...	...	39.37	278.15	545.42	862.94
11B	...	...	...	59.91	299.38	818.91	1,178.20
11C	...	...	...	16.52	40.80	142.28	199.60
12B	...	...	...	0.42	22.53	...	22.95
Total ...	912.78	5,292.99	2,069.34	918.59	5,829.54	4,702.68	19,725.92

It will be seen that the 2-anna rate is entirely confined to those tracts which lie in the Bassein subdivision or in that portion of the Ngathainggyaung

subdivision which lies west of the Ngawun river. In those areas, Lower Burma Land Revenue Rule 77 is applicable, and revenue surveyors assess all fallows at the 2-anna rate without previous application being required from the occupier, provided that in the case of land in the possession of a non-cultivator the area so assessed in any *kwin* shall not without the special orders of the Deputy Commissioner exceed one-sixth of the total area held by him in such *kwin*.

Where previous application is required, cultivators do not find it worth their while to apply for the 2-anna rate and all fallows pay the full revenue rate. To the east of the Ngawun the flooded area does not exactly coincide with the administrative boundary of the Bassem subdivision, and I would recommend that Rule 77 be extended to all *kwins* included in assessment Tracts 5B and 5C. This would mean the notification of 9 *kwins* of the Kyaunggon township and 63 *kwins* of the Ngathainggyaung township. These *kwins* are quite as much inundated as those further south in the Thabaung township, and there seems no good reason for differentiation.

145. The southern portion of the settlement area adjoins the area dealt with by Mr. Duffin in the year 1912-13. The following table shows assumed outturns and rates sanctioned in this area and compares them with the rates now proposed in the corresponding tracts of the present circuit:—

Assessment tract.	Present Settlement area.							Mr. Duffin's area.			
	Assumed outturns			Proposed rates.			Corresponding tract	Assumed outturns		Rates sanctioned.	
	Class 1.	Class 2.	Class 3.	Class 1.	Class 2.	Class 3.		Class 1.	Class 2.	Class 1.	Class 2.
1	2	3	4	5	6	7	8	9	10	11	12
	Bkts.	Bkts.	Bkts.	Rs.	Rs.	Rs.		Bkts.	Bkts.	Rs.	Rs.
1A ..	40	30	20	4'50	2'75	1'25	8	40	30	4'50	2'50
2A ..	35	25	10	2'75	1'50	1'00	7	30	20	3'25	1'50
3A ...	35	25	...	3'00	1'75	.	6	32	22	3'25	1'75
4B .	40	30	20	3'50	2'25	1'00	9	30	20	3'00	1'25

It is difficult to compare rates in tracts containing three soil classes with rates in those containing two, but the only very material difference in the two sets of rates is the much more lenient rate now proposed for first class land in tract 2A.

CHAPTER VII.—MISCELLANEOUS REMARKS AND SUGGESTIONS.

146. Owing largely to the ill health of a former Superintendent and subsequent changes of officers, the work of the Land Records Department prior to 1913 had fallen into arrears. The present Superintendent of Land Records, Mr. W. S. O'Hara, is doing his best to put matters right, and I am much indebted to him for the ready manner in which he has responded to the many calls I have made on his time and patience. Considering the very large area of many charges, the field work of perhaps half the total number of Revenue Surveyors was reasonably good. Holding boundaries and names of occupiers were accurate, survey changes in old land had gradually been noted and some trouble had been taken to record tenancies, sales, and mortgages. The work of the other Revenue Surveyors can only be called

extremely poor, and gross errors due to laziness, were frequently met with. They do not seem to have been properly supervised in the past, and from information supplied by Mr. O'Hara, 20 charges out of 75 in the district have not been visited by any Superintendent of Land Records since the year 1908-09. Unsatisfactory features of the work were the neglect to survey long standing extensions of cultivation and extreme carelessness in keeping area statements up to date and seeing that they corresponded with the map—a carelessness which amounted in some cases to deliberate fudging. These discrepancies, aggregating hundreds of acres in many *kwins*, caused the Settlement staff much trouble during 1913, and it was found necessary to call the surveyors into Bassein to assist in tracing the errors. The necessary alterations and additions were entered simultaneously in the maps and area statements in the possession of the surveyors and these should now be fairly accurate. In 1914 special attention was given to these points by the Land Records Department and all work was checked by the Assistant Superintendent of Land Records, Maung Tun E, to whom my thanks are due for a very great improvement. Holding areas arrived at by the settlement staff were compared with those contained in the registers of the Land Records Department. Numerous minor discrepancies were found, but they seldom exceeded 10 per cent. of the total area of a holding, and the Superintendent of Land Records has been supplied with lists of all differences exceeding 2 per cent for further check.

As regards the non-survey of extensions of cultivation, the surveyors are not entirely to blame. The survey of much of the area has not been revised since last settlement, and when brought up to date for purposes of soil classification many maps are little more than a mass of corrections. The rate of expansion in many charges has been so rapid that no surveyor, however diligent, could possibly have kept up with it. The surveyors further say their other work is so heavy that six weeks is the utmost they can devote to re-survey, and they also complain they are only allowed two chainmen, whereas four are necessary. There seems to be some force in these contentions, and possibly four chainmen might be supplied while re-survey is actually in progress and subject to a minimum acreage, to be fixed by the Superintendent of Land Records being satisfactorily completed by the surveyor himself. The scale would of course vary with the average size of the plots dealt with. The present system of hiring old Survey of India employes to do this work at a contract rate varying from Rs 10 to Rs 13 per 100 acres, seems to me to be highly objectionable, though it has long been tacitly permitted. Surveyors are presumably paid to do their own work and not to sublet it to others, and under present conditions there is a temptation for them to recoup their expenditure by illicit methods. Though local surveyors can do part of the work of re-survey, yet the area to be covered is so large that to secure an up-to-date survey and thereby the proper assessment of full and fallow rates within a reasonable time, the entertainment of a special temporary staff seems desirable. Once surveyors have been supplied with accurate maps, it should be well within their powers to maintain them properly at least in those charges where little culturable waste remains. A further suggestion I would like to make is that when a *kwin* is re-surveyed or a map re-printed all survey plots should be re-numbered in accordance with paragraph 115B of the Survey Manual for Land Records officers and a fresh area statement compiled. Much of the confusion and inaccuracy discovered in 1913 was directly attributable to this not having been done.

In the area for third settlement there are five Inspectors' circles and 52 surveyors' charges. Two other surveyors are in charge of town lands and at least two additional surveyors will shortly be required in the area for first settlement. Excluding the area dealt with by town lands surveyors and the area for first settlements, the average occupied area in a surveyor's charge is 10,002 acres. Debiting five-sevenths of the cost of the Land Records Administration of the district to the area for third settlement, the annual cost in the latter area comes to Rs. 48,090, equivalent to one anna and five pies per acre of the occupied area and just under ten pies per acre of the gross area.

Revenue Surveyors shared in the work of reaping selected fields, each man being responsible for eight or nine plots in the *kwins* nearest his headquarters. The work in nearly every case was done satisfactorily and promptly.

147. The total cost of settlement operations amounts to Rs. 1,56,391. This is equivalent to Rs. 103 per square mile of the gross area and to 4 annas and 8 pies per acre of the area assessed and occupied.

Cost of operations.

148. The rates at present in force in the Bassein subdivision were imposed for 15 years with effect from the 1st July 1899, and the term of settlement therefore expired on the 30th June 1914. The present rates in the Ngathainggyaung subdivision, except those in the Daunggyi, Kwingyaung, and Bodaw-Kanni circles, were sanctioned for 15 years with effect from the 1st July 1900 and the current settlement expires on the 30th of June 1915. The Daunggyi, Kwingyaung, and Bodaw-Kanni circles were re-settled at the same time as the Zalun, Henzada, and Lemyethna townships of the Henzada District, and the current settlement in their case does not expire till the 30th June 1916. The opportunity might be taken to bring the whole settlement area into line, and as conditions are unlikely to alter to any very great extent in the immediate future I recommend that the new rates finally sanctioned be imposed for a term of 20 years, or 19 years as the case may be, with effect from the 1st July 1915. In the present very uncertain state of the European market and the possible fall in the price of paddy, it may be a matter for serious consideration whether the introduction of the new rates should not be postponed.

149. The writer has been in charge throughout the operations and has been fortunate in having had Mr. H. P. Hewett, I.C.S., and Mr. J. Clague, I.C.S., as assistants. Mr. H. P. Hewett was with the party from the start of operations on the 4th November 1912 till the 9th September 1913, and Mr. Clague from the 17th December 1913 till the end, with an interval of three and-a-half months' privilege leave during the rains of 1914. They both worked hard and well in the field and were entirely responsible for the compilation of the District Gazetteer during the recess. Mr. Clague has shown a special liking and aptitude for settlement work and succeeds me as Settlement Officer on the transfer of the Party to the Sandoway District. The excellent work of Maung Po Thaung, who was Assistant Settlement Officer throughout the operations, is worthy of particular mention, and I am greatly indebted to him for many valuable suggestions. He was not only thorough and reliable, but displayed ability above the ordinary. He is about to be transferred to the regular line as the continuous hard work of settlement has affected his health. He will be a serious loss to the department and I wish to bring his good service to notice. Maung Po Shein worked conscientiously as Assistant Settlement Officer and controlled his section satisfactorily. Maung Ba Hla Thein, a Myook from the regular line, was attached to the Party for training in settlement work for a year. Though the work was distasteful to him, he took pains to learn it and gave promise of becoming an efficient Section Officer. Nevertheless the experiment was hardly a success and if it is intended to recruit Burman Assistant Settlement Officers from the regular line, I think the Officers appointed should have volunteered for the work and be men of good physique. The permanent field establishment has worked extremely well and, with few exceptions, is thoroughly efficient. It is due to their efforts that the heavy programme has been completed in the time allotted. This is all the more creditable as promotion in the higher grades has been phenomenally slow, and only one man has been permanently appointed to the rank of Inspector during the past 14 years. Maung Kyaw Zaw, Maung Po Hlaing, and Maung Po Myit amongst the Inspectors, and Maung Po Su, Maung Po Tu, Maung U Ga, Maung Thin, Maung Nyun (1), and Maung Kyan amongst the field clerks deserve special commendation. The work of the head clerk, Maung Tha Dun Gyaw, and of the Record-keeper Maung Po Bwin, has been very good, and it is distinctly creditable to the former that there should not have been a single audit objection for two years.

BASSEIN, 7th October 1914.

P. E. JAMIESON,
Settlement Officer, No. 1 Party.

Report Statements, Bassein 2nd Circuit, 1912—14

Statement I.—Occupied and other areas at present Settlement

1. ASSESSMENT TRACT	1A.	2A.	3A.	3B.	3C.	4B.	5B.	5C.	6A.
2. Year and difference	1912-13	1912-13	1912-13	1912-13	..	1912-13	..	..	1912-13
3. } Occupied areas	96,990	48,476	10,758	12,561	19,180	27,227	(a) 68,743	8,489	9,079
4. } Village sites	379	355	192	77	151	947	813	33	94
5. } Religious land	44	113	13	3	3	86	57	8	5
6. Roads, canals, tanks, streams, bunds	895	2,153	490	427	710	691	3,504	948	210
7. } Waste { Culturable	2,304	7,323	4,514	7,548	15,269	1,030	4,263	13,224	918
8. } Waste { Unculturable	2,883	12,642	3,681	5,579	11,668	437	34,393	14,441	574
9. Reserved grazing	3,158	12,780	879	1,013	2,771	8,408	11,763	4,228	898
10. Under water, etc.	698	2,520	1,449	437	513	633	12,832	2,929	1,077
11. Total "Other areas"	10,564	27,816	11,043	15,084	31,088	11,435	109,074	36,806	8,766
12. Gross Area	97,344	86,312	21,806	27,645	44,268	38,662	1,79,417	44,245	12,785
13. Percentage of area occupied	72.37	56.16	49.23	45.41	29.77	40.49	88.52	19.67	71.01
1. ASSESSMENT TRACT	6B.	7B.	9B.	9C.	10B.	10C.	11B.	11C.	12B.
2. Year and difference	..	1913-13	1913-14	1913-14	1913-14	1913-14	1913-14	1913-14	1913-14
3. } Occupied areas	88,393	35,630	15,378	34,846	20,807	16,035	114,908	14,217	6,638
4. } Village sites	544	440	188	377	322	287	1,519	135	134
5. } Religious land	71	86	9	52	25	9	179	10	38
6. Roads, canals, tanks, streams, bunds	1,171	578	374	989	935	770	4,555	276	224
7. } Waste { Culturable	6,987	9,319	1,049	5,155	7,728	3,214	14,741	779	286
8. } Waste { Unculturable	4,403	1,905	230	1,015	3,923	6,525	8,084	1,115	377
9. Reserved grazing	11,579	6,888	2,349	5,971	5,605	9,453	19,733	2,517	295
10. Under water, etc.	1,808	779	311	822	2,071	1,402	3,510	653	435
11. Total "Other areas"	6,563	14,308	7,513	14,584	21,803	13,659	52,051	5,515	1,689
12. Gross Area	64,956	48,028	22,891	49,430	41,110	30,694	1,06,959	19,732	8,327
13. Percentage of area occupied	59.10	74.18	67.18	70.49	50.24	54.00	68.42	72.05	78.71
1. ASSESSMENT TRACT	Total '71 settlement	8D.	Total whole						
2. Year and difference	Area 1912-14	1912-13	Settlement current						
3. } Occupied areas	523,305	10,963	538,268						
4. } Village sites	5,510	292	6,802						
5. } Religious land	755	79	834						
6. Roads, canals, tanks, streams, bunds	19,508	1,731	2,129						
7. } Waste { Culturable	144,696	8,600	153,296						
8. } Waste { Unculturable	112,205	5,749	117,954						
9. Reserved grazing	102,171	52	102,223						
10. Under water, etc.	34,762	648	35,410						
11. Total "Other areas"	490,602	17,251	507,853						
12. Gross Area	942,907	28,214	971,121						
13. Percentage of area occupied	55.89	38.85	54.91						

(a) Includes 2,839 acres outside Supplementary Survey.

Statement 1A—Occupied and other areas at last and present Settlement.

Township.	Circle	Occupied area		Grazing grounds		Waste.				Gross area.	
		2nd Settlement.	3rd Settlement.	2nd Settlement.	3rd Settlement.	Culturable		Unculturable.		2nd Settlement.	3rd Settlement.
						2nd Settlement.	3rd Settlement.	2nd Settlement.	3rd Settlement.		
1	2	3	4	5	6	7	8	9	10	11	12
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Bassein	Kyaunkhaunggyi ..	21,011	24,248	2,935	2,901	5,701	2,404	2,780	3,601	34,407	34,054
	Shwemyindit ..	3,797	4,751	4,513	5,203	3,187	2,745	5,738	5,552	18,237	18,251
	Zechaung ...	6,630	7,819	954	534	1,338	597	665	587	9,487	9,467
	Lezu ..	20,741	21,085	2,117	4,650	7,420	1,474	9,640	8,548	39,917	39,767
	Kyunchaung ...	30,125	37,350	6,473	7,403	13,351	3,439	4,818	6,559	54,767	54,711
	Total	82,203	98,683	16,914	22,161	32,997	10,659	24,621	24,747	156,815	156,850
Thabaung	Kwinhla ..	5,781	7,904	132	97	5,752	8,143	11,030	9,876	26,195	(a) 25,440
	Thabaung ..	3,966	5,717		5	4,907	1,972	3,527	1,797	12,400	12,489
	Kanbe ..	4,273	9,894	921	1,710	6,894	6,272	9,860	4,069	21,926	21,958
	Dagon ...	4,835	9,380	1,085	2,175	3,196	11,277	25,065	10,983	37,471	33,745
	Kindat ..	8,733	12,751	1,611	782	2,201	1,252	10,751	5,478	23,255	22,363
	Dagazibin ..	4,391	6,451	237	504	1,575	447	2,168	941	8,398	6,373
	Shwenyungbin	2,438	8,992	1,517	3,891	4,631	9,156	23,689	10,144	32,315	35,823
	Zibygwin-Thanyetson ...	6,554	8,547	910	1,410	6,552	6,196	6,853	5,067	21,019	21,180
	Ngakwa-Shangwin	8,679	16,214	220	152	6,461	1,187	2,650	4,393	18,010	18,185
	Total	48,039	79,890	6,473	10,755	42,217	61,022	98,588	55,510	195,517	195,937
Kyaunggon	Inya ..	17,919	21,131	1,594	2,691	9,546	4,436	9,080	7,850	38,189	38,108
	Kyaunggon ..	21,176	27,956	10,465	9,890	22,076	7,136	15,997	5,159	72,914	(b) 50,160
	Shweydon ..	16,447	21,603	1,700	4,307	13,365	4,620	20,180	10,995	51,551	51,185
	Mohya ...	21,292	23,970	6,111	7,317	15,059	3,119	8,281	2,538	46,826	45,944
	Total	82,111	100,659	18,133	24,805	60,046	19,301	45,547	26,572	209,430	185,398
Kyaukse	Thabyehla ...	29,814	39,476	5,654	6,501	19,556	7,130	9,090	9,581	(c) 54,128	50,693
	Thung ..	21,361	31,052	5,737	5,701	12,747	5,806	10,286	1,869	50,079	50,121
	Kyonkazin ..	29,881	38,911	7,200	6,951	9,894	5,982	9,133	4,119	(d) 55,265	53,353
	Taunglon ...	19,855	11,125	1,690	1,081	2,595	1,307	3,222	2,981	30,898	21,047
	Total	90,911	122,194	20,401	21,410	44,902	18,185	31,640	23,400	139,376	125,213
Ngathayung	Bokchaung ...	24,925	21,099	2,920	2,955	4,183	2,899	3,253	3,194	35,987	35,247
	Fwingyung-Daunggyi ..	3,127	6,249	511	708	1,016	8,136	17,506	6,394	22,160	21,517
	Bodaw-Kanni ..	1,217	6,178	2,834	2,891	492	8,980	18,949	8,140	25,612	25,989
	Ngathayung-Yegyi North	3,147	1,052	184	799	42	165	1,153	828	4,926	5,944
	Yegyi South ...	7,584	8,423	813	1,089	307	554	1,387	563	10,091	10,597
	Thitpyubin ..	9,983	10,516	1,416	4,116	580	75	1,542	758	16,541	16,547
	Tanbingyo ...	3,873	5,306	716	709	36	2,149	4,502	1,061	9,120	9,125
	Taunhla ...	6,850	7,998	1,707	2,624	3,726	3,669	7,480	4,718	19,783	19,009
	Byinmabmhla ..	7,224	9,760	453	1,111	316	6,582	11,585	2,083	19,578	19,575
	Athak ...	17,695	18,710	2,820	5,178	18,210	12,035	17,063	10,021	50,799	50,853
	Total	88,685	109,700	17,840	22,540	28,800	45,819	85,225	37,705	215,510	215,464
GRAND TOTAL		395,528	520,083	80,037	112,171	204,022	144,696	288,961	173,725	959,548	940,688

(a) Excluding 6,229 acres outside Supplementary Survey.

(b) Five acres transferred from Kyaunggon Circle to the Mawabin District.

(c) Universal theorem area 50,728 acres.

(d) Universal theorem area 54,058 acres.

Statement 2—Land Revenue and Capitation-tax Demand and Collections for 13 years in whole of the Bassein District.

1. YEAR ..	1901-02.	1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	1907-08.
Area in acres.	2. Net { Matured	547,014	541,921	549,008	555,992	570,505	598,372
	3. } cropped { Not matured	...	1,135	192	...	5,638	653
	4. Fallow and exempt ..	56,157	81,28	71,13	6,019	7,030	74,709
	5. Total occupied ..	603,171	61,050	620,13	561,011	582,733	673,081
	6. Demand .. Rs.	13,11,03	13,11,12	13,11,04	11,17,13	11,17,11	11,17,09
Land and Tree Revenue.	7. Remissions .. Rs.	1,183	15,137	1,133	1,116	1,115	1,162
	8. Collections .. Rs.	13,07,783	1,9,67	13,11	11,01	11,12,916	11,47,497
	9. Average collected per acre matured } Rs.	2.38	2.1	2.30	2.47	2.16	2.41
Thathameda or Capitation-tax.	10. Number of Assessee	74,700	74,700	74,700	74,700	74,700	74,700
	11. Number of Exemptees	9,277	7,43	7,43	8,112	8,189	8,31
	12. Demand .. Rs.	8,29,587	8,00,000	10,007	8,50,011	8,61,084	8,65,007
	13. Remissions .. Rs.	8,658	8,109	4,11	4,217	6,500	7,594
	14. Collections .. Rs.	8,20,29	8,11,873	9,41,51	8,49,27	8,54,589	8,60,118
Recovery by process.	15. Average collected per head of population } Rs.	82	82	83	85	85	84
	16. { (a) Total collections } Rs.	10,37,68	2,0,62,815	17,11,57	2,76,17,601	2,66,11,55,803	2,68,16,08,200
Recovery by process.	17. Process issued	6,084	3,863	2,782	3,310	4,429	4,476
	18. } Persons { Arrested ..	689	140	226	21	44	16
	19. } { Imprisoned ..	7	1	1	.....	1	.....
	20. } Sales of { Moveable ..	47	11	10	49	41	65
	21. } { Property { Immoveable	98	98	40	102	291	410
Recovery by process.	22. { (a) Total arrears } Rs.	138,404	1,21,311	1,28,696	1,24,919	80,970	3,196
	23. { (b) Total realized } Rs.	138,404	1,21,311	1,28,696	1,24,919	80,970	3,196
1. YEAR ..	1908-09.	1909-10.	1910-11.	1911-12.	1912-13.	1913-14.	Average for 13 years
Area in acres.	2. Net { Matured	687,719	611,401	641,413	643,11	680,671	6,99,916
	3. } cropped { Not matured	183	371	612	6,200	...	1,398
	4. Fallow and exempt ..	6,676	6,23	71,009	7,92	5,419	51,122
	5. Total occupied	694,568	70,806	710,901	2,	7,09,10	1,04,008
	6. Demand .. Rs.	15,29,207	15,47,616	15,05,154	15,41,110	16,14,478	16,14,470
Land and Tree Revenue.	7. Remissions .. Rs.	2,083	2,155	2,177	4,58	5,0	5,7
	8. Collections .. Rs.	15,26,906	15,46,47	15,02,918	15,38,112	16,13,908	16,39,651
	9. Average collected per acre matured } Rs.	2.89	2.41	2.4	2.33	2.35	2.41
Thathameda or Capitation-tax.	10. Number of Assessee	85,445	86,61	88,01	88,854	11,021	91,859
	11. Number of Exemptees	9,391	9,31	9,63	9,653	9,791	9,867
	12. Demand .. Rs.	8,79,05	8,81,806	9,91,19	9,94,170	4,04,415	4,18,838
	13. Remissions .. Rs.	7,862	7,647	10,10	11,121	8,110	7,686
	14. Collections .. Rs.	8,71,048	8,77,108	8,80,096	8,81,779	8,96,835	4,06,849
Recovery by process.	15. Average collected per head of population } Rs.	86	86	86	86	87	89
	16. { (a) Total collections } Rs.	10,98,949	2,71	19,31,455	2,71	19,31,455	2,71
Recovery by process.	17. Process issued	4,408	3,912	3,808	3,83	3,452	1,977
	18. } Persons { Arrested ..	28	85	12	51	48	20
	19. } { Imprisoned ..	.....	.....	.....	2	.....	1
	20. } Sales of { Moveable ..	49	43	174	142	7	18
	21. } { Property { Immoveable	654	832	856	420	101	167
Recovery by process.	22. { (a) Total arrears } Rs.	61,751	61,112	69,17	49,315	1,02,860	88,832
	23. { (b) Total realized } Rs.	61,751	61,112	69,17	49,315	1,02,860	88,832

Statement 2A.—Land Revenue and Capitation-tax Demand and Collections for
8 years Settlement in area only.

Statement 2A.—Land Revenue and Capitation-tax

1. YEAR				1906-07		1907-08		1908-09.		1909-10.	
Area in acres.	2.	Nett cropped.	Matured	439,298	459,709	482,047	485,454				
	3.		Not matured	653	579	39	14				
	4	Fallowed and exempt		39,363	30,583	22,081	26,251				
	5.	Total occupied		479,314	490,871	504,167	511,719				
Land and Tree Revenue.	6.	Demand	Rs.	11,06,026	11,21,351	11,63,446	12,78,703				
	7.	Remissions	Rs.	3,121	1,470	1,461	1,275				
	8	Collections	Rs.	11,02,905	11,19,881	11,61,985	12,77,428				
	9.	Average collected per acre matured		Rs. 2'51	2'43	2'41	2'63				
Thathameda and Capitation-tax.	10.	Number of Assesseees		62,025	63,936	65,630	66,475				
	11.	Number of Exemptees		6,638	7,518	7,630	7,554				
	12.	Demand	Rs.	2,76,170	2,91,659	3,00,178	3,00,994				
	13.	Remissions	Rs.	5,643	6,759	6,146	6,061				
	14.	Collections	Rs.	2,70,527	2,84,900	2,94,032	2,94,933				
	15.	Average collected per head of population.		Rs. 86	90	92	91				
16.	(a) Total collections		(a)	(b)	(a)	(b)	(a)	(b)			
	(b) Incidence per acre occupied		Rs. 13,73,432	2'86	14,04,781	2'86	14,56,017	2'88	15,72,361	3'07	
Recovery by process.	Total No. of—										
	17.	Processes issued		3,357	2,968	2,812	2,704				
	18.	Persons	arrested	9		22	82				
	19.		imprisoned				...				
	20.	Sales of Property	moveable	48	88	20	36				
	21.		immoveable	337	428	539	328				
	12.	(a) Total arrears		(a)	(b)	(a)	(b)	(a)	(b)		
(b) Total realized		Rs. 66,189	56,583	50,713	40,807	52,952	44,672	51,001	43,172		

Demand and Collections for 8 years in Settlement area only

1910-11.		1911-12.		1912-13.		1913-14.		Average for 8 years.	
485,844		484,535		508,769		521,603		483,407	
30		6,230						943	
32,282		30,600		18,599		17,480		27,155	
518,156		521,365		527,368		539,083		521,505	
13,09,190		12,92,638		13,35,510		13,63,083		12,46,244	
2,253		4,240		338		321		1,809	
13,06,937		12,88,398		13,35,172		13,62,762		12,44,435	
2'65		2'65		2'62		2'61		2'57	
67,637		67,480		69,423		70,818		66,703	
7,456		7,712		7,779		7,849		7,517	
3,05,995		3,07,649		3,16,508		3,23,555		3,02,838	
8,833		9,502		6,543		6,096		6,947	
2,97,155		2,98,141		3,09,965		3,17,556		2,95,901	
'91		'90		'93		'94		'91	
(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
16,04,092	3'09	15,86,539	3'04	16,45,137	3'11	16,80,318	3'11	15,40,336	3'01
3,159		2,867		2,004		1,668		2,692	
12		49		18		20		26	
174		142		6		12		65	
551		380		88		148		349	
(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
96,310	82,607	1,34,271	1,23,303	1,24,935	1,17,964	99,129	91,941	84,437	75,131

Statement 3.—Areas under various crops for 13 years in whole of the Bassein District.

YEAR.	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	13 years average.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Cereals and Pulses.														
<i>Spring Rice—</i>														
1. Irrigated ...	775	887	937	1,091	1,279	1,419	1,648	1,678	1,884	2,930	1,702	2,954	2,375	1,494
2. Unirrigated ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<i>Autumn Rice—</i>														
3. Irrigated ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Unirrigated ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<i>Winter Rice—</i>														
5. Irrigated ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Unirrigated ...	511,322	480,486	512,611	530,890	535,411	551,853	588,582	592,923	598,554	596,891	603,713	637,881	650,463	567,596
<i>All Rice—</i>														
7. Irrigated ...	775	887	937	1,091	1,279	1,419	1,648	1,678	1,884	1,980	1,702	2,351	2,375	1,494
8. Unirrigated ...	511,222	490,486	512,611	530,890	535,411	551,853	586,582	592,923	598,554	596,891	603,713	637,881	650,463	567,596
9. Total ...	511,997	491,322	513,548	532,021	536,730	553,262	588,230	594,601	600,438	598,871	605,415	640,235	652,838	569,089
10. Wheat (<i>Gyon</i>) ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Jowar (<i>Pysung</i>) ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. Job's Tears (<i>Lu</i>) ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. Maize (<i>Pyaungbu</i>) ...	80	843	711	692	911	1,258	967	921	615	520	611	793	948	827
14. Gram (<i>Kalabt</i>) ...	117	147	148	93	142	158	405	421	404	343	340	219	183	241
15. Beans (<i>Pgyi</i>) ...	...	997	326	261	806	273	255	849	310	213	102	111	116	279
16. Beans (<i>Pgya</i>) ...	...	1	1	...	...	...	...	...	...	...	...	...	...	...
17. Beans (<i>Pysin</i>) ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Others ...	1,612	352	115	130	217	243	399	237	191	169	217	144	119	308
Oil seeds.														
19. Ground-nuts ...	...	...	...	...	1	2	10	65	12	12	10	14	13	11
<i>Sesamum—</i>														
20. Early ...	...	...	...	...	...	...	...	...	...	...	2	2	2	...
21. Late ...	...	157	205	104	71	119	160	111	133	141	107	107	105	117
22. Others ...	147	...	...	218	...	...	...	...	...	...	...	...	...	23
Condiments.														
23. Chillies ...	...	38	27	17	20	70	63	43	81	83	22	23	34	34
24. Betel vine ...	...	104	106	142	144	181	142	142	149	121	113	142	156	131
25. Others ...	36	...	...	...	6	...	...	...	...	...	...	...	...	8
26. Sugarcane ...	828	324	350	227	193	178	245	272	363	262	265	281	185	259
Fibres.														
27. Cotton ...	...	...	1	1	1	1	1	...	...	...	...	...	...	...
28. Others ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Drugs.														
29. Tobacco ...	2,119	2,411	2,591	3,318	3,759	3,482	2,853	3,150	4,136	5,001	5,282	6,128	5,148	3,727
30. Others ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
31. Fodder crops ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Orchards.														
32. Plantains ...	...	15,107	14,739	14,438	14,240	4,725	14,852	15,100	15,192	15,555	15,677	16,307	17,141	14,085
33. Cocoanuts ...	...	719	758	758	785	776	776	773	787	813	816	813	835	733
34. Betel-nuts ...	...	24	26	21	40	36	33	34	31	28	23	26	30	27
35. Mangoes ...	...	...	...	...	...	1,200	6,687	6,776	6,796	6,793	6,854	6,963	7,120	3,760
36. Others ...	25,723	10,093	10,369	10,727	11,331	10,668	5,440	7,264	5,775	6,250	6,478	6,703	7,000	9,543
Miscellaneous.														
37. Onions ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
38. Tomatoes ...	...	33	68	34	22	9	10	39	28	30	147	23	21	41
39. Others (food) ...	2,360	2,523	1,215	956	1,597	2,346	3,330	2,138	1,602	1,710	1,861	1,267	1,992	1,965
40. Dani ...	...	1,670	2,070	2,198	2,232	2,301	2,350	2,384	2,406	2,446	2,453	2,495	2,590	2,127
41. Others (non-food) ...	1,614	2,261	2,660	2,636	2,875	2,727	2,934	2,945	3,091	2,323	2,133	3,250	3,233	2,803
TOTALS.														
42. All crops ...	547,014	529,127	549,800	568,992	575,773	594,025	610,021	637,853	641,772	642,095	649,931	685,671	699,715	619,153
43. Double cropped area ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
44. Net area cropped ...	547,014	529,127	549,800	568,992	575,773	594,025	610,021	637,853	641,772	642,095	649,931	685,671	699,715	619,153

Statement 3A.—Areas under various Crops for eight years in Settlement area only,

YEAR		19:6-07.	1907-08.	1908-09.	1909-10	1910-11.	1911-12.	1912-13.	1913-14	Eight years' average.
Cereals and Pulses.	Spring rice—									
	1. Irrigated ..	1,419	1,648	1,078	1,364	1,980	1,702	2,354	2,875	1,814
	2. Unirrigated ..	...	...	...	...	...	...	...	...	...
	Autumn rice—									
	3. Irrigated ..	...	...	...	...	...	...	...	...	...
	4. Unirrigated ..	...	...	...	...	...	...	...	...	...
	Winter rice—									
	5. Irrigated ..	...	...	...	...	...	...	...	...	...
	6. Unirrigated ..	402,651	422,038	442,467	447,580	445,543	450,681	466,250	477,500	444,955
	All rice—									
	7. Irrigated ..	1,419	1,648	1,073	1,364	1,980	1,702	2,354	2,875	1,814
	8. Unirrigated ..	402,651	422,038	442,467	447,580	445,543	450,681	466,250	477,500	444,955
	9. Total	404,070	423,686	443,540	448,944	447,523	452,383	468,604	479,875	446,009
	10. Wheat (Gyon)	...	...	...	...	...	...	...	...	...
	11. Jowar (Pyawng)	...	...	...	...	...	...	...	...	...
	12. Job's Tears (Lw)	...	...	...	...	...	...	...	...	...
	13. Maize (Pyawngbu)	1,257	965	921	614	519	610	792	947	893
	14. Gram (Kalab)	168	405	411	404	843	341	219	188	310
	15. Beans (Pegyi)	273	285	340	210	218	102	111	116	207
	16. Beans (Pegya)	...	...	...	...	...	...	...	...	...
	17. Beans (Pegyin)	...	...	...	...	...	...	...	...	...
	18. Others	248	299	297	191	109	217	194	169	208
Oil seeds.	19. Ground-nuts ..	2	1	65	12	12	10	14	13	17
	Sesumum—									
	20. Early ..	...	...	...	...	...	2	2	2	1
	21. Late ..	119	160	111	278	141	107	120	318	196
	22. Others	...	...	...	...	...	...	...	...	...
Condiments	23. Chi Hea ..	59	6	41	31	32	21	22	28	38
	24. Betel vine ..	150	113	112	117	93	89	173	121	114
	25. Others	...	...	...	...	...	...	...	...	...
Drugs & Fibres.	26. Sugarcane ..	188	219	252	950	212	250	239	307	250
	27. Cotton ..	1	1	...	...	...	...	...	...	...
	28. Others	...	...	...	...	...	...	...	...	...
	29. Tobacco ..	3,432	2,883	3,150	4,136	5,011	5,229	5,128	5,148	4,905
	30. Others	...	...	...	...	...	...	...	...	...
Orchards.	31. Fodder crops ..	...	...	...	...	...	...	...	...	...
	32. Plantains ..	11,449	14,512	14,769	14,864	15,207	15,218	15,898	16,783	15,224
	33. Coconuts ..	419	366	318	361	373	372	66	611	408
	34. Betel-nuts ..	2	2	3	4	2	2	2	2	2
	35. Mangoes ..	1,090	6,011	6,361	6,171	6,168	6,522	6,830	6,407	5,570
	36. Others	8,124	4,110	5,308	4,422	4,775	5,055	5,164	5,693	5,512
Miscellaneous.	37. Onions ..	...	...	...	...	...	...	...	...	...
	38. Tomatoes ..	6	7	86	35	47	147	28	21	46
	39. Others (food) ..	2,087	3,129	1,910	1,439	1,541	1,699	1,615	1,712	1,893
	40. Jany ..	201	158	153	102	179	104	247	410	228
	41. Others non-food ..	2,661	2,867	2,276	2,019	2,256	2,108	2,191	2,147	2,015
TOTALS.	42. All crops ..	639,951	660,238	687,086	685,468	685,874	690,765	706,769	721,603	684,850
	43. Doublecropped area ..	...	...	...	...	...	...	...	...	...
	44. Nett area cropped ..	439,951	460,238	492,086	485,468	475,874	490,765	506,769	521,603	484,850

Statement 4.—Wholesale Harvest Prices of

Kind of Produce, Unit of Sale and Average Weight.	Assessment Tract or name of market.	Average prices at time of										
		1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Paddy per 100 merchant's baskets of 46 lbs. each.	Bassein	90	85	96	82	88	87	81	82	92	88	100
	1-A	97	87	97	100	97	87	80	76	98	88	101
	2-A	99	85	106	98	94	91	79	79	97	89	102
	3-A	99	90	100	103	91	90	84	81	91	92	101
	3-B	100	87	98	102	90	90	81	79	89	88	101
	3-C	95	77	101	99	89	82	78	71	89	87	98
	4-B	98	84	101	96	92	90	77	77	94	87	101
	5-B	96	88	102	96	87	86	77	73	98	86	98
	5-C	95	88	100	98	90	87	75	73	93	84	100
	6-A	98	88	103	101	94	89	79	79	95	90	100
Paddy per 100 village baskets of approxi- mately 50 lbs. each.	6-B	90	80	100	93	87	84	76	75	95	88	96
	7-B	98	78	95	89	91	84	74	74	98	87	101
	8-D	..	..	..	..	...	...	..	...	..	...	...
	9-B	94	80	98	90	86	82	78	79	92	85	97
	9-C	92	80	92	90	90	84	81	78	94	88	94
	10-B	91	80	100	94	88	84	77	73	98	86	100
	10-C	90	80	99	92	88	83	77	73	90	85	98
	11-B	97	81	100	93	86	81	78	73	98	85	101
	11-C	95	79	95	88	84	79	75	71	91	83	100
	12-E	100	84	104	99	87	83	78	72	96	85	100

Produce from last Settlement to present Settlement.

harvest in the year.									Average price for twenty years.	Average difference between Local Government standards.	Resultant average price in Government standards.	Average price assumed for assessment.
1906	1907	1908	1909	1910	1911	1912	1913	1914	23	24	25	26
14	15	16	17	18	19	20	21	22	23	24	25	26
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
97	110	126	105	98	119	150	135	128	102	Add weight allowance of 10 per cent.	112	112
98	113	140	101	100	140	151	137	131	105	1 sale ...	108	99
101	114	137	107	98	129	154	131	133	105	Do. ...	108	99
102	111	135	97	99	125	165	138	140	106	Do. ...	108	99
99	108	131	97	99	126	153	128	137	104	Do. ...	106	95
98	99	121	97	96	113	147	133	124	99	Do. ...	101	90
102	115	140	109	100	126	150	134	130	105	Do. ...	107	95
101	106	130	100	99	123	151	132	132	102	Do. ...	104	95
98	105	126	101	97	116	148	129	127	101	Do. ...	103	90
105	109	134	101	100	119	150	138	133	105	Do. ...	107	99
98	105	131	107	97	123	150	133	130	102	Do. ...	104	95
97	106	134	107	102	121	149	137	131	102	Do. ...	104	95
...	...	...	...	...	...	...	...	...	...	...	...	84
101	109	128	103	98	110	150	135	123	101	Do. ...	103	95
102	109	131	104	100	127	153	136	118	102	Do. ...	104	90
100	111	134	104	99	111	151	137	128	102	Do. ...	104	95
100	110	132	104	96	110	148	137	121	100	Do. ...	102	90
98	104	131	102	98	123	150	136	126	102	Do. ...	104	95
95	100	127	102	95	126	150	136	124	99	Do. ...	101	90
98	99	130	100	95	128	150	134	124	102	Do. ...	104	95

Statement 5—Areas of rice land (Unirrigated winter rice)

Years for which statistics shown.	Number of tenants	Acres rented	Percentage of occupied area	Rent rate per acre.	Number of tenants.	Acres rented	Percentage of occupied area	Rent rate per acre	Number of tenants	Acres rented.	Percentage of occupied area.	Rent rate per acre.
1	2	3	4	5	6	7	8	9	10	11	12	13
Assessment Tract or Township	1-A				2-A				3-A			
Past Settlement	219	4,714	18.05	5.15	148	6,076	1.90	4.16	88	1,411	16.45	3.42
5th year after 1903-04	451	6,039	7.49	6.12	476	10,404	25.28	9.67	114	1,472	15.76	3.88
10th year after 1908-09	211	5,190	21.61	8.13	559	12,194	23.15	4.97	110	1,599	16.35	5.34
Present Settlement	650	11,078	41.35	10.26	617	14,248	92.07	8.10	143	2,427	23.85	7.80
Assessment Tract or Township	5-C				6-A				6-B			
Past Settlement	58	701	18.79	4.72	117	1,635	23.62	5.27	45	6,150	25.31	4.95
5th year after 1903-04	68	882	17.47	4.32	91	1,291	17.79	6.44	716	1,061	34.41	6.76
10th year after 1904-09	79	1,000	11.88	6.39	116	1,806	22.19	8.73	704	11,116	33.25	8.83
Present Settlement	72	1,370	16.96	7.61	117	2,150	25.35	9.18	1,011	17,201	44.74	9.08
Assessment Tract or Township	10-C				11-B				11-C			
Past Settlement	48	891	17.14	5.32	2,589	27,764	38.76	6.75	323	8,681	28.49	5.11
5th year after 1903-04	39	1,870	22.19	6.05	2,914	48,610	48.41	7.6	870	6,002	46.69	7.05
10th year after 1908-09	290	4,079	40.79	7.81	3,304	41,325	45.43	69.0	468	6,773	50.04	9.28
Present Settlement	409	5,491	49.59	9.10	4,014	60,832	56.17	11.99	839	7,867	54.98	11.18

Statement 6.—Areas of rice land (unirrigated winter rice)

Years for which statistics shown.					Number of sales.				Number of sales.				Number of sales.			
					Number of sales.	Acres sold.	Percentage of occupied area.	Sale rate per acre.	Number of sales.	Acres sold.	Percentage of occupied area.	Sale rate per acre.	Number of sales.	Acres sold.	Percentage of occupied area.	Sale rate per acre.
1					2	3	4	5	6	7	8	9	10	11	12	13
Assessment Tract or Township					1A.				2A.				3A.			
Past Settlement	72	999	486	11.15	64	1,642	4.21	4.46	26	415	4.84	7.88				
5th year after 1903-04	128	1,973	8.98	18.05	108	2,164	5.36	10.90	36	487	5.21	10.94				
10th year after 1908-09	138	2,483	10.36	31.03	139	2,676	6.18	18.35	61	857	8.80	15.43				
Present Settlement	120	1,769	7.88	35.82	118	2,110	4.91	22.55	38	452	4.44	17.50				
Assessment Tract or Township					5C.				6A.				6B.			
Past Settlement	9	86	2.04	4.77	30	366	5.45	14.14	111	1,326	5.40	11.95				
5th year after 1903-04	17	235	4.44	14.46	31	359	4.91	12.37	148	1,911	6.80	20.11				
10th year after 1908-09	22	259	5.64	18.48	79	925	11.36	27.84	228	3,108	9.34	29.62				
Present settlement	23	272	3.36	25.01	45	546	6.14	29.28	101	2,058	5.35	26.50				
Assessment Tract or Township					10C.				11B.				11C.			
Past Settlement	19	182	5.25	6.13	490	6,756	6.93	14.63	93	1,231	9.66	14.80				
5th year after 1903-04	58	406	6.57	22.88	497	6,973	6.94	23.39	58	883	6.72	20.55				
10th year after 1903-09	100	992	9.91	34.36	800	7,950	7.43	32.40	71	931	6.88	29.75				
Present Settlement	38	443	3.89	30.25	317	4,239	3.91	40.17	37	471	3.42	35.04				

sold in year of last Settlement and in every fifth succeeding year.

Number of sales.	Acres sold.	Percentage of occupied area.	Sale rate per acre.	Number of sales.	Acres sold.	Percentage of occupied area.	Sale rate per acre.	Number of sales.	Acres sold.	Percentage of occupied area.	Sale rate per acre.	Number of sales.	Acres sold.	Percentage of occupied area.	Sale rate per acre.
14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
3B.				3C.				4B.				5B.			
22	859	8.92	0.84	45	812	3.89	9.48	70	1,319	5.49	12.29	101	1,162	8.99	10.00
23	857	8.82	11.29	52	421	4.58	17.63	109	1,761	7.08	12.97	111	1,773	6.10	13.96
95	879	8.54	13.71	84	592	5.78	18.00	131	2,737	10.42	25.62	264	2,863	6.99	22.05
51	803	6.94	28.50	48	309	2.51	23.47	97	2,159	8.08	27.06	253	2,749	4.65	25.11
7B.				9B.				9C.				10B.			
65	994	4.43	12.81	53	873	7.00	16.08	108	2,716	9.88	18.59	40	418	7.55	12.21
131	2,156	7.81	10.60	87	1,054	7.50	15.20	96	1,711	5.70	3.21	87	806	6.25	18.55
164	2,368	7.83	31.19	55	758	5.26	31.70	138	2,419	7.49	10.61	114	832	6.66	21.97
148	2,671	7.87	39.50	40	643	4.29	29.23	76	1,468	4.30	26.1	73	490	2.9	34.33
11B.				...											
31	847	5.02	35.61	.	.	.	..	...	..	...	.	...	.	...	...
20	806	5.20	29.18	.	.	.	.	.	..	.	.	.	.	.	.
26	140	2.83	61.59	.	.	.	..	.	..	.	.	...	.	.	...
15	173	2.75	61.23	.	.	.	.	.	.	.	.	...	..	...	...

Statement 7.—Areas of rice land (unirrigated winter rice)

Areas for which statistics shown		1				2				3				4			
		Number of mortgages				Acres mortgaged				Percentage of occupied area				Mortgage rate per acre			

[illegible]

Statement 8.—Rainfall recorded from

Station.	Years.	1894.		1895.		1896.		1897.		1898.		1899.		1900.		1901.		1902.		1903.	
	(a) Rainy days. (b) Rainfall.	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Baschi.	January—March ...	0	00.0	0	0.00	1	1.46	1	0.10	1	0.45	0	0.00	0	0.00	2	5.80	0	0.00	0	0.00
	April ...	4	5.08	4	1.73	1	2.05	0	0.00	0	0.04	2	1.94	1	0.24	0	0.00	1	0.80	0	0.01
	May ...	18	18.80	14	8.89	18	13.40	12	16.32	13	10.26	10	31.38	9	8.02	11	8.11	18	19.87	8	7.76
	June ...	25	16.04	21	41.83	26	28.30	23	35.17	18	32.13	25	20.49	27	30.66	17	17.87	20	15.06	23	18.17
	July ...	27	41.88	27	22.34	26	35.88	22	15.19	29	24.62	28	23.28	23	19.04	26	19.57	27	30.12	25	26.75
	August ...	23	16.22	24	17.59	29	27.96	27	27.24	27	31.43	21	17.16	24	21.41	16	13.98	25	22.96	28	23.94
	September ...	24	15.85	17	18.26	21	24.24	19	7.21	17	17.38	21	14.40	19	18.04	16	8.76	22	18.22	16	10.12
	October ...	12	10.13	12	6.67	13	6.66	17	11.78	12	7.68	10	6.24	9	3.74	15	13.24	9	4.86	16	11.07
	November ...	2	3.58	1	0.20	1	1.23	3	1.58	0	0.00	6	3.17	3	2.35	3	1.48	3	2.22	4	4.49
	December ...	0	0.00	2	0.71	0	0.00	0	0.05	0	0.00	0	0.00	0	0.06	1	0.21	2	0.21	0	0.00
	Total ...	134	121.48	126	92.65	121	140.82	124	112.04	122	124.56	127	118.14	115	113.66	117	98.45	122	109.12	118	102.91
Ngathangrang.	January—March ...	0	0.00	0	0.00	0	0.00	0	0.00	1	0.53	0	0.00	0	0.00	3	1.82	0	0.01	0	0.00
	April ...	2	1.54	4	1.09	1	0.26	0	0.00	3	3.51	4	3.11	0	0.00	0	0.00	0	0.00	0	0.00
	May ...	16	7.47	8	8.55	15	6.20	12	17.15	14	9.31	21	17.67	9	5.19	14	10.29	12	10.26	8	11.79
	June ...	25	17.42	20	13.14	20	15.02	24	26.10	20	26.65	25	15.08	23	21.70	28	17.63	18	14.89	5	19.77
	July ...	29	26.30	24	18.11	30	24.18	17	16.04	28	21.51	26	27.25	22	22.52	28	22.52	26	22.20	25	16.40
	August ...	22	18.62	27	16.29	24	12.84	13	25.69	24	14.17	24	14.25	25	23.77	27	28.79	19	15.86	27	25.84
	September ...	14	5.69	12	6.77	13	19.33	16	9.16	19	10.95	17	9.39	13	23.65	18	7.90	6	12.14	19	10.88
	October ...	10	6.23	6	5.91	8	4.79	17	10.08	4	2.61	6	3.63	3	3.20	16	8.78	5	5.81	13	7.69
	November ...	1	0.80	1	0.21	1	1.71	0	0.13	1	0.10	2	3.31	1	1.50	3	6.08	4	1.48	4	5.61
	December ...	0	0.00	2	0.51	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.09	1	0.14	0	0.00
	Total ...	118	87.17	104	70.55	122	104.12	109	109.25	114	99.24	126	97.74	101	116.53	127	103.28	93	91.19	121	98.07
Kyooyaw.	January—March ...	0	0.00	0	0.00	0	0.00	1	0.10	1	0.70	0	0.00	0	0.00	2	1.90	0	0.08	0	0.00
	April ...	2	2.00	2	1.93	2	0.38	0	0.05	2	0.43	1	0.63	1	0.30	0	0.00	1	0.12	0	0.00
	May ...	15	7.74	11	11.52	11	8.04	11	7.58	11	8.70	16	16.34	9	9.43	11	8.17	16	14.60	9	6.39
	June ...	21	17.81	21	17.76	20	17.07	23	17.71	19	17.81	19	14.67	22	20.89	22	17.55	20	15.75	24	20.19
	July ...	25	16.17	23	18.81	26	24.43	23	15.61	24	20.32	26	26.67	19	17.21	27	22.62	26	23.24	26	18.69
	August ...	24	11.61	21	16.68	26	23.54	28	21.67	20	18.80	20	18.02	22	24.24	26	27.24	12	13.31	29	29.17
	September ...	13	4.23	14	8.59	17	15.45	18	9.17	14	8.00	19	9.89	16	13.57	12	13.55	16	12.63	22	17.10
	October ...	8	2.92	11	9.07	10	5.36	15	10.84	6	3.85	6	3.60	7	3.33	14	18.39	6	7.16	18	11.08
	November ...	2	8.00	1	0.22	0	0.02	1	0.13	0	0.00	3	4.40	2	1.20	0	0.00	3	1.76	2	1.40
	December ...	0	0.00	2	1.42	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	6.55	0	0.00
	Total ...	110	70.47	109	86.20	112	94.89	120	82.81	97	79.41	109	94.42	98	90.17	113	103.72	101	89.10	120	104.82
Mangidaung.	January—March ...	0	0.00	0	0.00	2	1.26	1	0.36	1	1.85	0	0.00	0	0.00	2	2.91	0	0.06	0	0.00
	April ...	4	2.20	7	4.40	8	1.27	1	0.57	3	0.94	2	2.30	1	0.31	0	3.00	0	0.00	0	0.00
	May ...	13	7.41	19	10.64	15	18.19	13	10.04	15	12.44	18	31.29	8	4.48	14	5.18	18	22.21	5	7.16
	June ...	16	14.42	19	24.69	22	25.00	25	25.24	21	24.77	24	19.09	23	23.89	23	14.03	22	11.99	24	21.06
	July ...	23	25.03	24	23.62	24	43.47	22	18.49	27	23.64	27	26.66	23	24.06	28	16.71	17	25.82	29	25.10
	August ...	24	18.21	28	23.31	27	37.78	26	23.46	23	26.16	23	17.23	26	26.48	27	21.55	24	15.07	26	18.43
	September ...	15	5.53	21	27.12	18	21.41	21	11.15	17	12.74	20	12.09	17	15.72	14	5.08	22	17.22	17	10.25
	October ...	10	3.90	10	5.22	14	16.55	15	9.86	7	3.56	9	4.88	6	1.98	14	11.69	8	5.11	16	8.96
	November ...	0	0.05	0	0.05	2	1.10	1	0.15	0	0.00	4	2.86	0	0.00	2	2.65	1	0.45	7	4.50
	December ...	0	0.00	2	0.41	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.03	2	0.24	0	0.00
	Total ...	117	67.34	130	129.26	126	166.03	124	93.82	114	106.10	126	109.96	104	107.22	124	82.42	124	107.77	124	96.26
Average of 4 Stations		119	91.61	117	94.09	122	122.54	119	98.98	111	102.23	121	105.06	104	118.89	120	96.96	109	99.49	126	100.46

last Settlement to Present Settlement.

1904.		1905.		1906.		1907.		1908.		1909.		1910.		1911.		1912.		1913.		Averages.	
(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
0	0-00	0	0-00	0	0-00	4	3-28	0	0-00	8	1-11	2	2-16	0	0-00	2	1-40	0	0-00	0	0-77
8	1-68	0	0-00	0	0-00	0	0-00	1	0-24	2	2-18	4	2-08	1	0-12	0	0-00	0	0-00	1	0-90
9	2-70	12	8-88	7	8-51	15	21-79	10	8-86	19	12-78	10	11-50	4	1-59	8	4-79	13	5-18	11	10-85
28	26-95	24	80-51	21	16-48	21	24-83	24	26-70	28	26-60	18	9-28	30	19-92	20	18-05	20	12-20	22	22-87
27	28-41	26	27-08	25	21-18	26	19-40	28	25-19	26	25-17	17	15-24	27	24-86	20	32-98	21	30-24	25	25-89
27	23-95	23	18-68	20	12-47	26	29-85	28	20-37	18	14-16	21	16-12	29	20-86	24	18-87	24	23-69	24	22-26
22	18-41	23	17-65	22	15-59	18	12-61	16	10-86	18	16-01	20	21-37	20	14-05	18	13-69	21	15-72	19	14-94
6	3-95	15	11-03	9	7-85	14	6-69	12	7-79	14	8-04	13	7-22	18	8-80	17	9-51	12	4-57	12	7-87
9	4-43	0	0-00	6	2-43	1	0-28	7	2-81	6	4-30	4	2-12	0	0-00	5	2-68	6	10-61	3	9-48
0	0-12	2	2-55	0	0-00	2	8-22	0	0-00	1	0-13	0	0-01	0	0-00	0	0-00	1	0-20	0	0-87
130	110-59	126	118-09	111	83-54	127	121-40	126	104-82	123	110-74	108	87-10	114	89-70	119	101-80	118	104-16	117	106-20
1	3-41	0	0-00	0	0-00	8	2-45	0	0-00	0	0-01	2	3-50	0	0-00	2	2-17	0	0-00	0	0-54
1	1-48	0	0-00	0	0-00	0	0-00	0	0-02	1	2-90	8	2-55	3	0-80	0	0-00	0	0-00	1	0-84
11	8-16	10	11-97	8	11-13	11	12-60	9	4-08	12	8-21	11	15-11	4	6-08	9	7-43	9	4-11	11	9-65
26	16-61	17	20-47	23	18-37	26	30-54	21	20-94	24	19-59	21	10-53	20	31-17	19	11-29	19	14-12	21	16-94
27	38-14	27	29-07	13	21-99	23	18-18	30	28-01	25	27-19	16	13-62	24	23-68	25	22-23	22	22-54	24	23-81
26	30-90	19	13-22	12	8-46	27	27-17	26	23-24	20	13-38	25	21-13	30	27-39	24	17-78	25	23-62	23	21-88
18	9-51	13	13-38	23	15-23	19	9-53	13	5-95	19	14-76	23	11-82	20	11-84	15	13-74	16	11-80	17	11-83
4	1-56	10	4-64	9	4-00	12	8-99	10	5-58	8	5-84	10	6-16	9	7-19	11	8-85	10	4-70	9	5-77
6	6-79	2	0-86	1	1-58	1	0-16	7	3-95	9	3-92	5	2-34	0	0-00	4	1-71	6	12-47	2	2-78
1	0-89	1	1-24	0	0-00	2	1-06	0	0-00	0	0-00	0	0-01	0	0-00	0	0-00	0	0-00	0	0-16
120	118-09	106	94-80	97	75-78	118	98-78	116	89-80	121	94-86	115	88-06	110	108-05	109	85-18	107	92-76	108	95-68
0	0-00	0	0-00	0	0-00	2	3-91	0	0-00	2	0-72	2	3-08	0	0-00	0	0-00	0	0-00	0	0-52
8	1-61	0	0-00	0	0-00	0	0-00	0	0-00	2	1-61	0	0-00	1	1-20	0	0-00	0	0-00	0	0-52
10	6-00	9	8-84	3	3-88	11	22-30	9	10-12	15	14-77	11	16-89	7	13-21	10	21-15	8	3-58	10	11-05
26	24-02	14	17-98	28	18-19	16	27-52	18	18-75	25	16-89	22	14-00	25	34-80	20	22-21	18	8-91	20	19-95
24	26-19	20	22-55	28	20-95	24	29-70	19	27-13	28	35-15	16	17-18	24	47-43	26	24-64	16	11-64	24	25-62
24	12-53	24	23-36	25	24-19	28	49-14	19	25-17	24	22-02	26	30-08	28	46-10	23	14-44	18	14-38	23	26-97
19	18-21	12	10-08	22	18-56	20	30-48	22	10-05	20	11-14	21	20-78	16	11-44	9	9-10	19	12-80	17	13-44
9	8-21	3	0-53	12	8-95	15	14-90	9	8-48	8	3-22	7	13-68	10	10-95	10	2-87	11	4-57	9	7-42
7	4-74	0	0-00	2	2-41	1	0-15	8	4-20	8	4-39	4	8-58	0	0-00	2	0-57	8	8-88	2	9-19
0	0-00	3	2-61	0	0-00	1	0-50	0	0-00	0	0-00	0	0-00	0	0-00	0	0-00	0	0-00	0	0-95
122	102-34	92	105-68	115	101-10	118	126-83	122	104-89	122	114-91	109	118-85	111	125-23	100	104-28	90	81-85	105	108-29
0	0-00	0	0-00	0	0-00	8	2-66	0	0-00	2	0-95	2	4-72	0	0-00	4	1-10	0	0-00	0	0-80
3	0-28	0	0-00	0	0-00	0	0-00	1	0-66	1	0-67	2	2-74	0	0-04	0	0-00	0	0-00	1	0-79
9	4-43	13	10-97	7	7-30	9	17-68	15	11-33	19	13-53	11	13-78	10	6-82	9	9-98	8	5-06	12	11-50
29	22-65	20	24-67	22	15-36	22	24-91	21	21-48	28	22-32	22	13-98	21	18-19	18	17-86	14	2-12	22	19-28
24	19-56	24	29-10	23	18-37	27	20-40	23	28-68	27	23-08	17	13-27	23	24-59	29	26-46	28	30-82	24	28-26
28	28-23	27	16-89	15	11-91	29	23-29	29	20-59	20	16-11	17	17-14	11	9-16	22	20-26	26	18-27	26	21-79
20	14-92	21	18-54	24	17-73	23	16-82	17	8-80	21	12-59	21	20-77	11	7-55	14	9-32	18	4-47	18	13-74
8	3-52	13	8-78	9	5-09	9	8-90	10	6-58	13	10-18	12	8-78	10	9-70	11	10-79	12	8-86	10	7-99
6	4-05	0	0-00	4	1-18	2	2-08	8	3-28	9	6-14	4	3-86	0	0-00	3	0-25	8	9-10	2	2-07
0	0-09	2	4-90	0	0-00	2	1-22	0	0-00	0	0-00	0	0-00	0	0-00	0	0-00	0	0-00	0	0-18
127	98-23	120	106-74	104	77-65	126	126-11	124	96-45	124	105-43	109	97-69	98	75-98	110	96-32	707	94-30	112	102-05
124	106-21	111	109-97	106	84-58	122	123-73	122	98-99	122	107-78	110	97-92	103	109-74	109	97-06	105	82-47	110	102-05

Statement 10.—Crop Measurements and Fertility Assumptions.

Tract and Soil Class.	Total Measurements in year.		Total area (acres) reaped in year.		Average outturn per acre in year.		Average acre outturn.	Acre outturn assumed.	Cultivators' statements.		Outturn at standard acre outturn.	
	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.			Acres cropped.	Outturn stated.		
1	2	3	4	5	6	7	8	9	10	11	12	
	No.	No.	Acres.	Acres.	bkts.	bkts.	bkts.	bkts.	Acres.	bkts.	bkts.	
UNIRRIGATED WINTER RICE.												
1A	1	29	28	15'47	11'30	40'89	41'43	41'21	40	1,441	96,465	100,830
	2	26	24	14'18	10'33	32'62	31'91	32'26	30	1,166		
	3	8	11	1'44	5'02	20'79	22'14	21'46	20	403		
2A	1	60	66	22'53	22'54	40'07	35'49	37'78	35	4,295	278,185	298,408
	2	94	77	46'85	36'88	28'49	27'07	27'78	25	4,992		
	3	3	10	1'22	5'70	21'23	19'53	20'45	10	457		
3A	1	23	23	10'41	10'71	32'80	32'26	32'03	25	1,107	78,610	70,520
	2	19	24	8'39	11'06	28'06	25'67	26'21	25	1,227		
3B	1	31	28	12'33	10'48	40'10	31'15	35'62	25	1,811	114,916	106,760
	2	16	21	7'28	3'60	22'32	22'26	25'49	25	1,615		
3C	1	38	30	12'43	12'16	35'64	32'17	37'40	25	942	79,717	82,570
	2	13	22	4'53	10'43	24'32	23'31	26'31	25	1,084		
4B	1	27	32	14'16	16'08	44'02	43'05	43'53	40	1,779	117,623	120,750
	2	20	28	12'49	12'13	34'30	32'76	33'23	30	1,461		
	3	7	9	4'11	4'62	22'32	21'05	21'71	20	268		
5B	1	22	48	40'25	21'70	42'31	40'37	41'24	40	1,557	267,665	269,960
	2	21	111	37'68	47'73	31'15	30'11	30'63	20	5,109		
	3	11	45	4'52	21'02	22'67	21'22	22'14	20	2,720		
5C	1	20	12	8'69	5'55	40'50	32'70	40'10	40	242	53,375	50,500
	2	17	20	7'22	7'77	33'02	22'22	31'42	20	845		
	3	6	8	2'23	2'25	22'22	22'40	22'14	20	778		
6A	1	22	16	8'56	6'22	32'00	27'23	18'19	25	297	52,205	42,225
	2	10	17	4'16	7'45	27'24	26'22	27'02	25	600		
6B	1	24	22	22'27	22'67	32'41	32'21	32'21	25	2,522	145,720	122,240
	2	12	42	14'22	17'10	31'40	22'22	30'04	25	1,755		

Statement 10.—Crop Measurements and Fertility Assumptions—concl'd.

Tract and Soil Class.	Total Measurements in year.		Total area (acres) reaped in year.		Average outturn per acre in year.		Average acre outturn.	Acre outturn assumed.	Cultivators' statements.		Outturn at standard acre outturns.
	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.			Acres cropped.	Outturn stated.	
1	2	3	4	5	6	7	8	9	10	11	12
	No.	No.	Acres.	Acres.	bkts.	bkts.	bkts.	bkts.	Acres.	bkts.	bkts.
UNIRRIGATED WINTER RICE											
7B	1	10	49	34.46	24.08	48.25	45.25	45.74	45	2,736	174,725
	2	20	45	8.63	19.19	34.96	32.94	33.95	92	1,728	
8D	1	84	24	12.58	8.56	43.80	40.42	41.51	10	930	79,685
	2	21	19	11.87	6.96	31.78	30.65	31.21	80	1,211	
9B	1	15	7	6.13	2.51	21.09	20.03	20.86	10	350	58,870
	2	16	16	8.64	6.29	33.88	32.25	33.06	33	711	
9C	1	40	84	17.37	14.31	48.94	42.41	43.17	48	2,210	170,385
	2	34	74	13.95	13.00	34.01	33.25	32.38	39	1,616	
10B	1	17	17	6.99	6.51	41.91	42.14	42.02	42	1,970	70,800
	2	23	21	9.69	8.27	39.73	32.78	39.76	39	1,085	
10C	1	14	14	5.25	5.55	43.64	42.70	43.21	42	887	44,185
	2	18	13	5.70	5.39	39.44	31.75	32.50	32	604	
11B	1	150	160	63.28	63.67	43.91	40.73	42.82	43	5,468	686,896
	2	143	130	57.48	61.20	37.31	32.69	35.00	35	8,065	
11C	1	20	15	8.07	6.96	45.17	39.98	42.57	45	1,908	105,751
	2	17	16	7.28	6.00	36.63	33.61	35.13	35	1,254	
12B	1	12	12	5.48	5.83	45.57	45.70	46.18	45	688	87,400
	2	8	8	1.16	1.38	36.74	33.84	34.78	30	270	
IRRIGATED RICE.											
	1	2	1.48	1.08	45.80	37.00	39.80	35	288	5,125	7,205

Statement II.—Deduced Wholesale Prices of Produce.

Kind of Produce and Unit of Sale.	Assessment Tract.	Average price in Government Standards at Bassein.			Deductions.			Prices in Government Standards.					
								Net price deduced for				Average assumed price.	
		Year 1912.	Year 1914	For 20 years.	Cost of carriage	Merchants' profits	Total	Year 1913	Year 1914.	20 years.	Average local price	1st settlement.	2nd settlement.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Bassein.	117	183	112	.	.	.	.	.	.	112	92	112
	1-A	147	139	119	7	7	11	134	125	93	118	81	90
	2-A	147	139	119	6	7	16	134	136	90	108	87	99
	3-A	147	139	112	6	7	13	136	127	100	108	86	99
	3-B	147	139	112	8	7	15	138	134	97	106	84	95
	3-C	147	139	119	14	7	21	146	118	91	101	77	90
	4-B	147	139	112	9	7	16	131	118	96	107	82	95
	5-B	147	139	112	8	7	15	132	104	97	104	79	95
	5-C	147	139	112	13	7	20	127	111	92	108	77	90
	6-A	147	139	119	6	7	19	124	126	99	105	83	99
	6-B	147	139	113	10	7	17	130	122	95	104	79	95
	7-B	147	139	119	9	7	16	131	123	96	104	82	95
	8-D	147	139	112	21	7	28	120	112	84	.	..	84
	9-B	147	139	119	11	7	18	129	121	94	103	78	95
	9-C	147	139	113	14	7	21	126	118	91	104	74	90
	10-B	147	139	119	10	7	17	130	122	95	104	82	95
	10-C	147	139	112	14	7	21	126	118	91	102	.	90
	11-B	147	139	119	9	7	16	131	123	96	104	78	95
	11-C	147	139	119	12	7	19	128	120	93	103	77	90
	11-B	147	139	112	11	7	18	129	121	94	104	80	95

*Addy per 100 8-gal-
lon measures of
50 lbs. each

Statement 12.—Cost of Cultivation—Actual and Assumed.

Assessment Tract.	L.B. Race and status.	Total number of		Average cost per acre of								Cost per acre.	
		Culti- vators examined.	Acres cropped.	Seed	Cattle	Labour	Manure.	Imple- ments.	Hut & Byres.	Irriga- tion and Bund- ing.	Other expen- diture	Average Total.	Assu- med
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		No	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1A	Burman Owner ..	5	104.85	.72	3.27	8.69	..	.47	.19	..	..	18.47	..
	Karen Owner ...	26	752.17	.69	2.68	9.35	..	.58	.16	..	..	12.49	..
	Burman Tenant ..	13	279.15	.79	4.04	7.09	..	.58	.17	..	..	12.67	..
	Karen Tenant ...	11	985.63	.72	3.46	7.90	..	.51	.18	..	..	12.84	..
	Karen owner tenant ...	1	30.82	.74	1.81	8.66	..	.80	..	..	..	11.01	..
	All	56	1561.62	.72	3.17	8.47	..	.53	.16	..	..	12.08	12.00
2A	Burman Owner ..	44	1427.36	.93	3.09	7.04	.06	.30	.14	.01	..	11.66	..
	Karen Owner ..	24	754.78	.78	2.36	8.18	..	.38	.13	.02	..	11.23	..
	Burman Tenant ...	31	938.17	.95	3.50	6.25	.04	.38	.19	..	..	11.30	..
	Karen Tenant ..	9	945.10	.97	3.67	4.72	..	.37	.15	..	..	9.88	..
	Burman owner tenant	7	289.02	.80	3.88	7.48	..	.33	.06	..	..	12.80	..
	Karen owner tenant ..	8	110.48	.87	4.14	6.83	..	.26	.14	..	..	12.24	..
	All	118	3744.86	.89	3.18	6.95	.04	.38	.14	.01	..	11.59	11.50
3A	Burman Owner ...	14	273.05	.60	2.81	.87	..	.06	.26	..	.05	11.06	..
	Karen Owner ..	11	173.69	.70	3.31	5.30	..	.58	.19	.02	.07	10.17	..
	Burman Tenant ...	10	204.15	.61	2.93	5.41	..	.48	.29	..	..	9.77	..
	Karen Tenant ...	1	17.97	.62	5.84	1.03	..	.58	.28	..	..	8.25	..
	Karen owner tenant ..	1	42.55	.25	2.80	4.24	..	.21	..	..	..	7.60	..
	All	37	711.02	.61	3.28	5.77	..	.48	.24	..	.04	10.42	10.50
3B	Burman Owner ...	6	119.08	.61	4.17	4.40	..	.41	.16	..	..	9.75	..
	Karen Owner ..	22	442.69	.70	4.65	4.04	..	.48	.18	..	..	10.25	..
	Burman Tenant ..	7	133.02	.70	8.47	4.96	..	.37	.15	..	.01	9.66	..
	Karen Tenant ...	6	121.92	.54	2.15	6.76	..	.45	.08	..	..	8.98	..
	Karen owner tenant ..	1	17.99	.82	5.29	1.53	..	.80	..	..	..	7.35	..
	All	42	833.55	.66	4.00	4.58	..	.44	.16	..	..	9.84	9.00

Statement 13.—Cost of Cultivation—Actual and Assumed.

Assessment.	Race and Status.	Total number of		Average cost per acre of								Cost per acre.	
		Cultivators examined.	Acres cropped.	Seed.	Cattle.	Labour.	Manure.	Implements.	Hut & Byres.	Irrigation and bunding.	Other expenditure.	Average Total.	Assumed.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		No.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	P.	Rs.	Rs.	Rs.	Rs.
9C	Burman Owner	18	241.86	.69	2.55	3.92		.47	.25	..	..	3.88	..
	Karen Owner	19	226.83	.69	2.72	5.41	..	.47	.19	..	..	3.48	..
	Burman Tenant	10	199.23	.74	2.58	5.35		.51	.28	..	..	3.41	..
	Karen Tenant	5	54.80	.62	1.98	9.86		.49	.18		..	7.08	..
	Burman owner-tenant	1	18.61	.61	1.91	4.53	..	.16			..	7.85	..
	Karen owner-tenant	1	24.89	.55	2.76	1.68	..	.79	.29			6.07	..
	All	42	760.06	.69	2.51	4.87		.50	.23	..		5.45	9.00
4B	Burman Owner	18	417.48	.73	2.24	10.41		.76	.22	..	..	13.96	..
	Karen Owner	14	439.23	.70	2.26	8.33		.46	.18	.08	..	12.06	..
	Burman Tenant	23	838.34	.87	9.10	9.76	.01	.34	.24	.01		18.68	..
	Karen Tenant	10	293.78	.70	2.16	8.54		.57	.17		..	12.14	..
	Burman owner-tenant	1	35.19	.56	3.87	11.89	..	.55	.24	..		17.11	..
	Karen owner-tenant	8	166.51	.54	2.95	10.51	..	.48	.14	..		14.67	..
	All	65	2190.68	.76	2.63	9.29	..	.41	.21	.01		13.21	13.25
6B	1st & 2nd class, 3rd class	Burman owner	74	1603.54	1.30	1.62	7.58		.62	.20	.06	11.28	..
			19	347.09	1.10	1.22	4.50		.55	.23	.04	7.78	..
	1st & 2nd class, 3rd class	Karen owner	51	1004.19	1.16	.93	7.14	..	.55	.15	.04	9.87	..
			10	248.11	.97	.55	5.03		.34	.15	..	7.05	..
	1st & 2nd class, 3rd class	Burman tenant	21	468.82	.91	1.40	7.27	..	.50	.21	.02	10.41	..
			4	53.85	.78	.87	5.28	..	.49	.42	..	7.34	..
	1st & 2nd class, 3rd class	Karen tenant	9	181.73	1.00	1.09	7.43		.51	.16	..	10.19	..
			3	76.48	.75	2.20	4.43	..	.35	..	..	7.73	..
	1st & 2nd class, 3rd class	Burman owner-tenant	6	189.91	1.49	2.05	6.49	..	.48	.14	.12	10.78	..
			5	171.95	1.18	1.23	6.50	..	.46	.19	..	9.89	..
6C	1st & 2nd class, 3rd class	All	169	2879.94	1.15	1.37	7.34	..	.62	.18	.05	10.61	10.50
			86	725.49	1.00	1.01	4.73	..	.46	.23	.02	7.47	7.50
	1st and 2nd class, 3rd class	Burman owner	5	176.02	1.26	1.81	6.50	..	.45	.15	..	10.17	..
			6	104.55	1.12	.83	4.73	..	.56	.20	..	7.44	..
	1st and 2nd class, 3rd class	Karen owner	10	267.07	1.20	.96	6.40	..	.54	.15	.04	9.31	..
			4	79.88	1.36	1.72	3.18	..	.48	.04	..	6.68	..
	1st and 2nd class, 3rd class	Burman tenant	6	115.93	1.90	2.58	5.80	..	.49	.25	..	10.63	..
			2	29.62	1.55	..	3.60	..	.68	.08	..	6.59	..
	1st and 2nd class, 3rd class	Karen tenant	4	74.57	1.26	2.41	4.66	..	.50	.23	..	9.18	..
			1	18.18	1.14	4.95	3.38	..	.69	..	..	10.15	..
6C	1st and 2nd class, 3rd class	Karen owner-tenant	1	12.19	1.46	2.49	2.97	..	.49	.19	..	9.37	..
			26	645.73	1.40	1.73	6.98	..	.50	.18	.02	9.79	10.00
	All		75	931.83	1.25	1.55	5.94	..	.54	.19	..	7.97	7.95

Statement 12—Cost of Cultivation—Actual and Assumed—continued.

Assessment Tract,	Race and Status,	Total number of		Average cost per acre of								Cost per acre.	
		Culti- vators examined.	Acres cropped.	Seed.	Cattle.	Labour.	Manure.	Imple- ments.	Hot & Hyres.	Irriga- tion and Hund- ing.	Other expen- diture.	Aver- age total.	Assum- ed.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		No.	Acres.	Rs.	Rs.	Rs.	Rg.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6-A ...	Burman ...	10	877-87	76	1-46	9-65	...	52	23	...	...	12-08	...
	Karen ...	15	303-35	80	87	7-5	...	63	18	...	87	10-10	...
	Burman ...	15	839-32	84	2-80	8-14	...	52	23	...	12	12-44	...
	Karen ...	5	108-02	88	2-61	9-84	...	59	12	...	...	12-84	...
	Burman ...	3	81-88	82	1-83	10-15	...	51	22	...	...	12-90	...
	Karen ...	2	65-08	74	1-14	10-21	...	60	08	...	...	12-78	...
	All ...	50	1160-97	86	2-06	8-76	...	56	20	...	10	12-34	12-25
6-B	Burman ...	24	615-6	82	1-87	9-75	...	51	24	...	0-2	12-82	...
	Karen ...	26	559-17	76	1-61	8-56	...	66	26	...	...	11-75	...
	Burman ...	26	804-56	86	2-03	8-38	...	47	48	...	...	12-19	...
	Karen ...	18	329-85	77	2-33	8-08	...	44	24	...	...	11-21	...
	Burman ...	8	285-19	84	3-36	7-75	...	46	25	...	...	12-84	...
	Karen ...	6	241-32	75	1-42	9-18	...	51	23	...	...	11-84	...
	All ...	108	2655-59	81	1-88	8-70	...	48	21	...	01	12-19	12-00
7-B	Burman ...	16	449-37	87	3-28	11-14	...	51	28	0-8	...	12-14	...
	Karen ...	26	604-51	68	2-61	8-56	...	44	22	...	...	12-53	...
	Burman ...	31	927-76	75	3-66	10-09	...	42	21	...	...	15-22	...
	Karen ...	15	275-12	65	2-52	9-12	...	46	14	...	...	12-69	...
	Burman ...	1	41-86	44	2-12	13-89	...	41	25	...	...	17-11	...
	Karen ...	1	38-02	79	4-76	7-39	...	17	12	...	...	12-22	...
	All ...	89	2455-14	78	3-23	9-79	...	45	21	01	...	14-41	14-50
8-D	Burman ...	15	134-26	59	2-56	2-44	...	28	26	...	04	5-17	...
	Karen ...	15	128-93	48	2-42	1-69	...	47	16	...	...	5-22	...
	Arakanese ...	19	215-75	57	1-41	2-54	...	29	25	...	0	5-19	...
	Burman ...	4	89-11	54	2-51	1-09	...	26	25	...	15	4-22	...
	Karen ...	2	11-71	43	1-17	2-75	...	36	22	...	...	4-79	...
	Arakanese ...	8	47-50	61	1-77	2-19	...	40	26	...	...	5-25	...
	Burman ...	1	9-28	48	...	4-23	...	29	26	...	...	5-57	...
	Karen ...	2	46-48	35	1-25	3-08	...	28	20	...	...	5-08	...
	Arakanese ...	1	6-97	48	2-15	2-06	...	28	43	...	...	5-22	...
	All ...	65	626-99	54	1-92	5-29	...	3	24	...	02	5-26	5-29

Statement 12—Cost of Cultivation—Actual and Assumed—continued.

Assessment Tract.	Race and Status.	Total number of		Average cost per acre of								Cost per acre.	
		Cultivators examined.	Acres cropped.	Seed.	Cattle.	Labour.	Manure.	Implements.	Hut and Byres.	Irrigation and Bunding.	Other expenditure.	Average Total.	Assumed.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		No.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9-B.—1st and 2nd class. 3rd class	Burman	9	223.89	1.14	1.78	9.87	...	.62	52	...	...	18.73	...
	Owner	1	11.44	2.10	...	4.23	...	.69	...	...	...	7.03	...
	1st and 2nd class	19	420.46	1.02	2.51	8.46	...	.54	.15	...	...	12.70	...
	3rd class	1	9.80	1.07	...	5.48	...	.67	...	...	...	7.22	...
	Burman	9	189.11	1.28	3.96	7.56	...	.66	.40	...	...	12.71	...
	Tenant	1	44.98	1.86	...	5.02	...	.91	.28	...	...	7.97	...
	1st and 2nd class	5	78.29	.80	1.95	9.27	...	.41	.34	...	...	12.83	...
	3rd class	1	6.10	1.25	3.96	.89	...	.50	.41	...	...	7.00	...
	Burman	1	22.18	1.00	2.45	9.21	...	.57	...	...	...	12.28	...
	Owner-tenant	...	...	...	...	...	...	...	...	...	...	...	...
1st and 2nd class.	All	43	922.23	1.08	2.58	8.70	...	.55	.27	...	...	12.18	12.00
3rd class		1	22.18	1.75	.83	4.98	...	.87	.21	...	...	7.54	7.50
9-C.—1st and 2nd class. 3rd class	Burman	16	324.53	.88	1.28	8.94	...	.55	.20	...	...	11.94	...
	Owner	5	119.33	2.38	.70	3.27	...	.48	.21	...	...	7.04	...
	1st and 2nd class	20	420.88	.80	1.94	7.99	...	.47	.25	...	...	10.25	...
	3rd class	5	55.56	3.32	.93	3.88	...	.52	.18	...	...	8.18	...
	Burman	20	743.71	.91	1.84	5.87	...	.44	.29	...	...	12.84	...
	Tenant	4	85.68	2.10	1.08	3.00	...	.37	.00	...	...	5.84	...
	1st and 2nd class	20	413.21	.96	2.89	7.87	...	.42	.32	...	...	11.48	...
	3rd class	5	122.48	1.89	.64	3.50	...	.34	.10	.04	...	6.61	...
	Burman	20	89.18	.83	1.91	8.72	...	.50	.11	...	...	11.50	...
	Owner-tenant	...	...	...	...	...	...	...	...	...	...	...	...
1st and 2nd class.	All	94	2194.75	.91	1.63	8.40	...	.46	.27	...	...	11.67	12.00
3rd class		20	384.05	2.30	.73	3.36	...	.42	.14	.01	...	6.95	7.00
10-B	Burman Owner	12	175.56	1.06	2.57	5.54	...	.69	.44	...	...	10.22	...
	Karen Owner	22	519.17	1.00	2.53	5.07	...	.51	.25	...	...	9.48	...
	Burman Tenant	18	267.89	1.09	2.48	6.65	...	.58	.32	...	...	11.06	...
	Karen Tenant	11	192.89	.97	2.89	5.95	...	.38	.29	...	...	10.51	...
	Burman Owner-tenant	1	15.68	1.43	.61	7.47	...	.95	...	...	...	10.46	...
	All	74	1168.99	1.03	2.55	5.68	...	.53	.5	...	...	10.13	10.00
10-C.	Burman Owner	5	98.72	.83	.52	7.37	...	.44	.49	...	...	9.55	...
	Karen Owner	18	209.74	.85	1.92	4.96	...	.53	.28	...	...	8.54	...
	Burman Tenant	9	192.79	1.08	2.68	6.04	...	.45	.29	...	...	10.22	...
	Karen Tenant	10	185.01	.98	1.88	6.28	...	.42	.29	...	...	9.55	...
	Burman Owner-tenant	1	19.83	1.68	...	6.84	...	.67	.50	...	...	9.57	...
	Karen Owner-tenant	1	22.12	1.14	2.87	4.01	...	.19	...	...	...	8.22	...
	All	39	731.21	.95	1.85	6.01	...	.45	.31	...	...	9.43	9.50

Statement 12—Cost of Cultivation—Actual and Assumed—concluded.

Assessment Tract.	Race and Status.	Total number of		Average cost per acre of								Cost per acre.	
		Culti- vators examined.	Acres cropped.	Seed.	Cattle.	Labour.	Manure.	Imple- ments.	Huts & Byres.	Irriga- tion and Bund- ling.	Other ex- penditure.	Average total.	Assum- ed.
7	9	3	4	5	6	7	8	9	10	11	12	13	14
		No.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11-B	Burman Owner	113	282.28	.77	3.01	9.18	..	.60	.83	..	..	13.77	..
	Karen Owner	50	898.72	.71	2.29	8.08	..	.54	.20	..	..	11.92	..
	Burman Tenant	105	3157.46	.75	3.97	9.47	..	.48	.39	..	..	15.06	..
	Karen Tenant	30	502.28	.73	3.17	8.15	..	.45	.25	..	..	12.75	..
	Burman Owner-tenant	16	474.75	.78	3.09	9.14	..	.43	.27	..	..	14.01	..
	Karen Owner-tenant	1	122.60	.68	.243	8.86	..	.23	.10	..	..	12.40	..
	All	248	4896.01	.75	3.33	9.10	..	.49	.83	..	..	14.00	14.00
11-C	Burman Owner	19	445.52	.87	1.84	9.42	..	.47	.25	..	..	12.85	..
	Karen Owner	7	139.48	.69	.90	8.72	..	.44	.12	..	..	10.89	..
	Burman Tenant	18	868.48	.89	3.80	8.25	..	.43	.8	..	..	12.75	..
	Karen Tenant	5	94.26	.73	2.95	7.31	..	.43	.2	..	..	11.67	..
	Karen Owner-tenant	1	33.11	.82	1.63	8.70	..	.28	.8	..	..	11.74	..
	All	50	1131.17	.83	2.40	8.78	..	.44	.30	..	..	12.69	12.00
12-B	Burman Owner	6	119.24	.67	3.29	2.18	..	.45	.68	..	..	12.12	..
	Burman Tenant	12	269.25	.69	5.42	6.91	..	.41	.53	..	..	13.99	..
	All	18	408.49	.69	4.80	7.26	..	.45	.64	..	..	13.74	12.75
Summary. All tracts by race	Burmans	943	29367.19	.81	2.81	8.30	.01	.47	.28	.01	.06	12.64	..
	Karens	632	13897.01	.75	2.10	7.34	..	.46	.20	.01	.08	12.94	..
	Arakanese	26	270.22	.58	1.49	2.47	..	.33	.26	..	.02	6.15	..
Summary. All tracts by states.	Owners	880	19285.03	.77	2.13	7.87	.01	.49	.24	.01	.08	11.40	..
	Tenants	632	14479.03	.82	3.08	7.96	..	.45	.28	..	.08	12.61	..
	Owner-tenants	89	2767.16	.74	2.49	8.25	..	.41	.18	.01	.04	12.12	..
Irrigated rice...	Burman Owner	19	159.25	1.15	1.22	10.85	..	.78	.38	.81	..	15.09	..
	Karen Owner	10	81.76	.96	.68	10.68	..	.78	.38	.84	..	14.19	..
	Burman Owner-tenant	1	11.82	1.06	2.01	11.45	..	.97	.49	.66	..	15.58	..
	All	30	253.14	1.08	1.04	10.81	..	.79	.87	8.1	..	14.85	15.00

Statement 12A.—Cost of Cultivation,—Actual and Assumed including value of home labour.

Assessment Tract.	Race and Status.	Total number of		Average cost per acre of								Cost per acre.	
		Culti- vators examined.	Acres cropped.	Seed.	Cattle.	Labour.	Manure.	Imple- ments.	Hut and Byres.	Irriga- tion and Bund- ing.	Other expen- diture.	Average Total.	Assum- ed.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		No.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1-A	Burman ...	5	104.35	.72	8.97	18.30	...	.47	.19	...	..	28.65	...
	Owner ...												
	Karen ...	26	752.17	.69	8.04	15.70	...	.58	.16	.06	..	25.27	...
	Owner ...												
	Burman ...	13	379.16	.79	6.69	14.69	...	.58	.17	...	..	32.92	..
	Tenant ...												
	Karen ...	11	235.63	.72	8.38	16.33	...	.51	.15	.06	..	25.14	...
	Tenant ...												
	Karen ...	7	30.32	.74	7.84	16.25	...	.80	...	...	..	25.13	...
	Owner-tenant												
	All ...	56	1551.63	.72	7.83	15.76	...	.58	.16	.08	...	25.03	25.00
2-A	Burman ...	44	1437.36	.93	6.74	18.79	.06	.89	.14	.01	...	23.16	...
	Owner ...												
	Karen ...	24	754.73	.78	7.18	12.83	...	.88	.13	.03	...	22.35	...
	Owner ...												
	Burman ...	31	918.17	.95	6.68	11.06	.04	.38	.18	...	...	22.24	...
	Tenant ...												
	Karen ...	9	245.10	.97	5.40	14.57	..	.27	.15	...	...	21.46	...
	Tenant ...												
	Burman ...	7	239.01	.80	7.28	14.55	...	.88	.06	...	...	22.00	...
	Owner-tenant												
	Karen ...	2	110.48	.87	6.80	18.56	...	.28	.14	...	...	21.73	...
	Owner-tenant												
	All ...	118	3744.86	.89	6.75	12.98	.04	.38	.14	.01	...	22.19	22.00
3-A	Burman ...	14	278.08	.60	7.01	15.23	...	.46	.28	...	.05	22.66	...
	Owner ...												
	Karen ...	11	178.89	.70	6.88	17.87	...	.58	.19	.02	.06	22.97	...
	Owner ...												
	Burman ...	10	204.15	.61	6.21	13.97	...	.43	.29	.09	...	21.65	...
	Tenant ...												
	Karen ...	1	17.87	.52	6.90	18.82	...	.58	.28	...	...	22.66	...
	Tenant ...												
	Karen ...	1	42.55	.35	4.89	12.08	...	.21	...	...	...	18.63	...
	Owner-tenant												
	All ...	37	711.01	.61	6.54	15.42	...	.43	.24	.04	.60	22.42	22.30
3-B	Burman ...	6	112.03	.61	7.49	16.35	...	.43	.16	.04	...	22.06	...
	Owner ...												
	Karen ...	22	442.69	.70	7.58	15.33	...	.48	.18	...	...	22.67	...
	Owner ...												
	Burman ...	7	182.02	.79	7.87	14.78	...	.87	.15	.04	.01	22.87	...
	Tenant ...												
	Karen ...	6	121.92	.54	7.29	16.65	...	.45	.08	...	...	24.34	...
	Tenant ...												
	Karen ...	1	17.99	.33	5.99	14.48	...	.30	...	...	...	20.40	...
	Owner-tenant												
	All ...	42	927.65	.66	7.51	16.85	.	.44	.16	.01	...	24.45	24.50

Statement 12A.—Cost of Cultivation—Actual and Assumed including value of home labour—contd.

Assessment Tract.	Race and Status.	Total number of		Average cost per acre of								Cost per acre.	
		Culti- vators examined.	Acres cropped	Seed.	Cattle.	Labour.	Manure.	Imple- ments	Hut and Byres.	Irriga- tion and Bund- ing	Other expen- diture.	Average Total	Assum- ed.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		No.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Burman ...	18	241.88	.69	5.17	12.72		.47	.25			12.80	
	Owner ...	12	220.83	.69	5.15	12.18		.47	.19			12.03	
	Burman ...	10	199.36	.74	5.0	13.61		.51	.75			20.17	
	Tenant ...	5	54.60	.69	5.15	15.28		.49	.18			21.63	
	Burman ...	1	18.62	.65	4.85	13.30		.76				18.52	
	Owner-tenant ...	1	24.39	.55	5.22	12.27		.79	.29			12.12	
	Karen ...												
	Owner-tenant ...												
	All	42	760.06	.69	5.12	12.25		.50	.23			12.74	20.00
	Burman ...	12	417.48	.73	5.84	14.78		.86	.20	.08		21.96	
	Owner ...	14	439.23	.70	5.91	12.82		.48	.18	.10		20.24	
	Burman ...	25	638.91	.87	5.99	15.21	.01	.34	.24	.15		22.76	
	Tenant ...	10	238.73	.69	6.15	15.61		.57	.17	.08		22.22	
	Burman ...	1	35.39	.56	4.83	13.53		.55	.24			21.71	
	Owner-tenant ...	3	166.51	.54	5.08	13.22		.43	.14	.03		20.6	
	Karen ...												
	Owner-tenant ...												
	All	65	2181.68	.76	5.3	14.57		.41	.20	.09		21.96	22.00
5-B—1st and 2nd class.	Burman	67	1385.88	1.33	5.40	15.26		.51	.22	.16		22.95	
3rd class	Owner	15	271.92	1.16	5.04	12.30		.51	.24	.13		12.48	
1st and 2nd class	Karen	49	962.84	1.09	6.62	15.76		.55	.15	.13		24.30	
3rd class	Owner	10	245.11	.89	4.89	10.86		.34	.15			16.92	
1st and 2nd class	Burman	17	347.79	.91	5.72	14.58		.50	.25	.04		22.00	
3rd class	Tenant	4	59.86	.78	6.61	16.72		.49	.43			24.08	
1st and 2nd class	Karen	8	104.67	1.16	5.89	15.26		.53	.16			22.91	
3rd class	Tenant	3	70.43	.75	4.31	11.53		.35				17.01	
1st and 2nd class	Burman	6	139.21	1.40	5.99	15.32		.48	.14	.19		22.61	
	Owner-tenant												
1st and 2nd class	Karen	5	171.95	1.08	5.55	16.29		.46	.19			22.47	
	Owner-tenant												
1st and 2nd class		152	3175.4	1.18	5.84	15.44		.52	.19	.12		23.31	23.25
3rd class		62	650.22	.97	5.08	11.88		.43	.23	.05		12.69	12.40
5-C—1st and 2nd class.	Burman	8	115.72	1.12	4.59	11.0		.39	.18			17.53	
3rd class	Owner	8	104.65	1.12	6.04	11.96		.66	.20			19.38	
1st and 2nd class	Karen	7	214.02	1.38	4.49	12.49		.51	.15	.05		12.07	
3rd class	Owner	4	79.38	1.36	5.21	12.89		.43	.04			12.43	
1st and 2nd class	Burman	4	72.21	1.33	5.23	15.99		.42	.08			22.41	
3rd class	Tenant	2	29.62	1.58	7.27	12.13		.68	.68			22.22	
1st and 2nd class	Karen	2	37.05	1.58	4.93	13.96		.45	.37			20.69	
3rd class	Tenant	1	18.18	1.14	7.59	12.21		.69				22.57	
1st and 2nd class		16	469.90	1.42	4.77	12.76		.16	.19	.12		12.83	20.00
3rd class		18	621.63	1.26	5.03	12.23		.54	.19			20.25	20.00

Statement 12A—Cost of Cultivation.—Actual and Assumed including value of home labour—contd.

Assessment Tract.	Race and Status.	Total number of		Average cost per acre of								Cost per acre.	
		Culti- vators examined.	Acres cropped.	Seed.	Cattle.	Labour.	Manure.	Imple- ments.	Hut and Byres.	Irriga- tion and Bund- ing.	Other expen- diture.	Average Total.	Assum- ed.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		No.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6-A	Burman Owner	10	277.37	.76	6.47	16.08	...	.82	.28	...	...	24.04	...
	Karen Owner	15	808.85	.60	7.42	16.73	...	.63	.19	...	.29	26.89	...
	Burman Tenant	15	339.32	.61	7.21	16.83	...	.53	.22	...	.12	25.68	...
	Karen Tenant	5	103.02	.88	8.63	15.69	...	.52	.12	...	...	25.91	...
	Burman Owner-tenant	3	81.83	.62	8.63	14.70	...	.51	.39	...	...	24.66	...
	Karen Owner-tenant	2	65.08	.74	4.94	16.66	...	.60	.08	...	...	24.87	...
	All	50	1169.97	.66	7.18	16.52	...	.66	.20	...	.10	26.28	26.00
6-B	Burman Owner	12	307.97	.86	7.77	16.33	...	.46	.81	.01	.05	26.84	...
	Karen Owner	17	327.85	.74	7.38	16.81	...	.55	.25	.01	...	24.27	...
	Burman Tenant	30	468.40	.80	7.28	15.48	...	.50	.43	.01	...	24.56	...
	Karen Tenant	7	191.64	.71	6.88	13.81	...	.39	.28	...	...	21.59	...
	Burman Owner-tenant	2	77.17	.84	7.45	15.82	...	.48	.27	...	...	24.86	...
	Karen Owner-tenant	4	184.66	.73	6.71	18.28	...	.25	.22	...	...	20.17	...
	All	63	1560.64	.80	7.11	15.17	...	.46	.81	.01	.01	28.87	24.00
7-B	Burman Owner	16	469.37	.87	6.98	16.48	...	.51	.28	.16	...	25.98	...
	Karen Owner	26	604.61	.68	7.38	17.18	...	.44	.22	.13	...	26.18	...
	Burman Tenant	31	927.76	.75	6.61	15.19	...	.42	.23	.09	...	24.12	...
	Karen Tenant	16	375.12	.65	6.98	15.83	.01	.46	.14	.13	...	24.20	...
	Burman Owner-tenant	1	41.36	.44	6.06	17.61	...	.11	.28	...	...	23.79	...
	Karen Owner-tenant	1	38.02	.79	6.07	12.03	...	.17	.13	.13	...	19.02	...
	All	89	2456.14	.78	6.00	16.51	...	.45	.22	.12	...	24.73	24.50
	Burman Owner	15	131.26	.69	6.60	13.33	...	.28	.20	...	.04	20.15	...
	Karen Owner	16	138.98	.48	6.66	13.81	...	.47	.16	...	...	19.07	...
	Arakanese Owner	19	215.76	.67	6.07	12.75	...	.32	.25	...	.08	20.19	...
	Burman Tenant	4	39.11	.64	6.72	11.62	...	.28	.85	...	...	18.61	...
	Karen Tenant	2	11.71	.48	7.48	11.91	...	.85	.09	...	...	21.26	...
	Arakanese Tenant	6	47.50	.61	5.86	11.60	...	.40	.28	...	...	18.65	...
	Burman Owner-tenant	1	9.28	.43	6.14	13.11	...	.28	.58	...	...	19.49	...
	Karen Owner-tenant	2	45.18	.36	3.13	9.73	...	.22	.20	...	...	14.18	...
	Arakanese Owner-tenant	1	6.97	.48	4.82	7.67	...	.38	.43	...	...	18.68	...
	All	66	639.29	.64	6.78	12.28	...	.34	.24	...	.02	19.85	19.50

Statement 12A.—Cost of Cultivation—Actual and Assumed including value of home labour—contd.

Assessment Tract.	Race and Status.	Total number of		Average cost per acre of								Cost per acre	
		Culti- vators examined.	Acres cropped.	Seed.	Cattle.	Labour	Manure.	Imple- ments	Hut and Byres.	Irriga- tion and Bundling	Other expen- diture	Average Total.	Assum- ed.
		3	4	5	6	7	8	9	10	11	12	13	14
9-B.—1st and 2nd Class.	Burman ...	8	208'87	1'10	7'79	15'18	..	63	36	..	..	25'06	..
3rd class	Owner ...	1	11'44	2'10	4'87	11'93	..	69	..	..	..	19'89	..
1st and 2nd class	Karen ...	19	420'46	1'08	7'35	14'10	..	64	15	..	..	23'17	..
3rd class	Owner ...	1	8'80	1'07	7'04	12'08	..	67	..	..	..	20'86	..
1st and 2nd class	Burman ...	8	173'18	1'21	7'38	15'33	..	54	39	..	..	24'85	..
3rd class	Tenant ...	1	14'95	1'86	4'77	6'58	..	21	23	..	..	18'70	..
1st and 2nd class	Karen ...	5	78'29	1'86	7'80	17'09	..	41	24	..	..	25'59	..
3rd class	Tenant ...	1	6'01	1'25	9'48	8'20	..	60	41	..	..	19'84	..
1st and 2nd class	Burman ...	1	23'18	1'00	6'78	15'57	..	57	..	..	..	22'90	..
3rd class	Owner-tenant ...	..	..	..	..	..	..	..	..	..	..	..	..
1st and 2nd class	All ...	41	900'08	1'06	7'49	14'87	..	65	26	..	..	24'23	24'00
3rd class	..	4	72'18	1'75	5'44	8'30	..	87	21	..	..	18'07	18'00
9-C.—1st and 2nd class	Burman ...	16	924'53	1'68	6'79	15'75	..	55	29	..	..	24'26	..
3rd class	Owner ...	5	119'34	2'38	5'06	11'65	..	48	21	..	..	19'76	..
1st and 2nd class	Karen ...	20	480'88	1'90	6'50	14'75	..	47	25	..	..	22'87	..
3rd class	Owner ...	5	56'56	1'32	4'24	9'95	..	62	18	..	..	18'21	..
1st and 2nd class	Burman ...	30	743'71	1'81	7'01	15'39	..	43	29	..	..	24'08	..
3rd class	Tenant ...	4	85'88	2'10	3'45	9'48	..	87	09	..	..	15'49	..
1st and 2nd class	Karen ...	20	413'21	1'86	6'78	15'23	..	42	23	..	..	22'71	..
3rd class	Tenant ...	6	122'48	1'89	5'42	10'87	..	34	10	04	..	18'65	..
1st and 2nd class	Burman ...	8	68'18	1'83	6'44	13'44	..	50	11	..	..	21'23	..
3rd class	Owner-tenant ...	..	..	..	..	..	..	..	..	..	..	..	..
1st and 2nd class	Karen ...	5	143'24	1'88	6'80	15'59	..	52	23	..	..	24'27	..
3rd class	Owner-tenant ...	..	..	..	..	..	..	..	..	..	..	..	..
1st and 2nd class	All ...	91	2194'76	1'91	6'79	15'27	..	46	27	..	..	22'70	22'00
3rd class	..	20	884'05	2'30	4'69	10'67	..	42	14	01	..	18'23	18'00
10-B ..	Burman ...	10	141'87	1'10	6'63	15'60	..	61	47	..	..	24'33	..
..	Owner ...	20	338'11	1'06	8'61	17'33	..	52	33	..	..	27'85	..
..	Karen ...	13	187'45	1'24	7'08	15'81	..	50	20	..	..	24'33	..
..	Owner ...	7	126'43	1'01	7'02	14'66	..	37	21	..	..	23'37	..
..	Burman ...	1	15'68	1'43	5'57	17'25	..	35	..	..	..	25'20	..
..	Tenant ...	..	..	..	..	..	..	..	..	..	..	..	..
..	Owner-tenant ...	..	..	..	..	..	..	..	..	..	..	..	..
..	All ...	51	808'07	1'11	7'61	16'12	..	51	20	..	..	20'65	20'50
10-C. ...	Burman ...	5	98'74	1'88	6'43	12'85	..	44	40	..	..	21'04	..
..	Owner ...	13	203'74	1'85	7'30	14'92	..	53	28	..	..	23'91	..
..	Karen ...	9	192'79	1'68	5'96	13'67	..	45	29	..	..	21'40	..
..	Owner ...	10	185'01	1'93	6'40	13'50	..	42	29	..	..	21'54	..
..	Burman ...	1	19'82	1'86	6'58	15'34	..	67	50	..	..	24'75	..
..	Tenant ...	1	16'12	1'15	4'42	10'17	..	19	..	..	..	18'23	..
..	Owner-tenant ...	..	..	..	..	..	..	..	..	..	..	..	..
..	All ...	39	721'21	1'86	6'49	13'40	..	46	21	..	..	22'01	22'00

Statement 12A.—Cost of Cultivation—Actual and Assumed including value of home labour—concl'd.

Assessment Tract.	Race and Status.	Total number of		Average cost per acre of								Cost per acre.	
		Culti- vators examined.	Acres cropped.	Seed.	Cattle.	Labour.	Manure.	Imple- ments.	Hut and Byres.	Irriga- tion and Bund- ing.	Other expen- diture.	Average Total.	Assum- ed.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
11-B	Burman ...	No.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Owner ...	78	1697.63	.78	7.15	15.43	.9	.81	.85	...	...	26.22	...
	Karen ...	85	448.15	.71	7.45	15.12	...	.50	.21	...	...	24.04	...
	Owner ...	90	2125.50	.74	6.98	14.98	...	.50	.87	...	...	25.57	...
	Tenant ...	23	440.93	.74	7.55	15.64	...	.14	.22	...	...	24.59	...
	Karen ...	9	295.89	.84	6.77	14.61	...	.42	.25	...	...	21.89	...
	Owner-tenant ...	1	30.64	.60	4.55	13.29	...	.52	...	...	...	18.97	...
	Karen ...	...	...	...	...	...	...	...	...	...	...	...	...
	Owner-tenant ...	...	...	...	...	...	...	...	...	...	...	...	...
	All ...	226	5027.85	.76	7.05	15.17	...	.60	.33	...	...	23.80	24.00
11-C	Burman ...	19	445.59	.87	7.21	14.79	...	.47	.25	...	...	23.59	...
	Owner ...	7	189.43	.69	7.41	14.94	...	.14	.13	...	...	23.01	...
	Karen ...	18	268.41	.89	7.38	15.04	...	.43	.39	...	...	24.13	...
	Owner ...	5	94.95	.73	6.92	14.17	...	.43	.25	...	...	22.50	...
	Tenant ...	1	33.11	.82	6.07	13.67	...	.29	.30	...	...	21.18	...
	Karen ...	...	...	...	...	...	...	...	...	...	...	...	...
	Owner-tenant ...	...	...	...	...	...	...	...	...	...	...	...	...
	All ...	50	1181.47	.83	7.28	14.71	...	.44	.30	...	...	23.51	23.50
12-B	Burman ...	6	119.24	.67	7.88	16.09	...	.45	.53	...	...	25.67	...
	Owner ...	12	289.25	.69	7.36	15.12	...	.44	.53	...	...	24.14	...
	Burman ...	...	...	...	...	...	...	...	...	...	...	...	...
	Tenant ...	13	4.8.49	.69	7.51	15.40	...	.45	.54	...	...	24.59	24.50
Summary. All tracts by race.	Burmans ...	802	19105.88	.81	6.61	14.91	.01	.46	.27	.03	.06	23.16	...
	Karens ...	555	12381.76	.75	6.79	14.91	...	.47	.19	.08	.07	23.21	...
	Arakanese ...	20	270.22	.58	6.16	12.40	...	.38	.26	...	.02	19.76	...
	Owners ...	788	10385.01	.77	6.73	14.87	.01	.48	.28	.04	.06	23.21	...
Summary. All tracts by Status.	Tenants ...	546	12662.99	.82	6.71	14.96	...	.45	.27	.03	.03	23.28	...
	Owner-tenants ...	71	2258.86	.73	6.16	14.57	...	.41	.17	.03	.05	22.11	...

Irrigated rice ...	Burman ...	19	169.53	1.06	8.29	17.22	...	.78	.88	.81	...	33.53	...
	Owner ...	10	81.76	.96	9.09	17.37	...	.78	.56	.64	...	32.89	...
	Karen ...	...	...	...	...	...	...	...	...	...	...	...	...
	Owner ...	1	11.82	1.06	9.41	17.39	...	.97	.48	.68	...	29.91	...
	Burman ...	...	...	...	...	...	...	...	...	...	...	...	...
	Owner-tenant ...	...	...	...	...	...	...	...	...	...	...	...	...
	All ...	30	263.14	1.08	8.58	17.28	...	.79	.87	.81	...	32.56	32.50

STATEMENT No. 13.—COST OF LIVING OF AGRICULTURISTS.
