

and the remainder in Tract II. Tract II included all *kwin*s in the Yebyu and Launglon Townships on the seaward side of the Western Hill range and those for a few miles North of Tavoy Point, together with the *kwin*s in the valley of the Saw Chaung, East of Kya-in. The rates fixed were Rs. 4 for Tract I and Rs. 3 for Tract II. The higher rate was based on one-third tenancy rates and the lower was that already in force.

The existing third class garden rates were adopted for *thabaw* cultivation, which had not previously been distinguished from other garden cultivation. The same course was pursued with respect to private grazing grounds, which were assessed at the lowest prevailing paddy or garden rates, according to whether they occupied a position in the *kwin* or on the more elevated slopes.

There were found to be 61 acres of miscellaneous cultivation which was assessed already at Rs. 2 per acre, if it consisted of sugarcane, tobacco, chillies or English vegetables, and at Rs. 1.50 for other cultivation. These rates were considered suitable, and were retained.

141. During the expiring settlement the area occupied has been extended from 110,323 to 129,471 acres, an increase of 19,148 acres. Of the three chief kinds of cultivation in the district, paddy, garden and *dhani*, paddy has contributed 10,736 acres to this increase, gardens (including *thabaw*, which was treated as garden land under the expiring settlement but will be treated as paddy land under the new settlement) have increased in area by 5,739 acres, and *dhani* by 1,002 acres. On the other hand, over 1,000 acres formerly cultivated with *dhani* and classed as *dhani* land, are not cultivated at all or are cultivated with paddy. Most of the increase in paddy land is due to extensions of cultivation into poorer land, though a considerable extent of mangrove jungle has been brought under the plough in one or two tracts. The introduction and popularity of rubber cultivation accounts for some at least of the extension of garden cultivation, for which there is practically unlimited space available.

142. Both the areas assessed and the land-revenue collections increased steadily and without fluctuations from 1906-07 until 1915-16. In 1917-18, assessed areas showed a continued increase much of which was due to extension of rubber cultivation but they declined for the first time in the year following, and dropped heavily in 1919-20. Land Revenue collections first showed signs of decline in 1918-19. This increased in 1917-18 and was strongly marked in 1919-20. These recent interruptions of the steady increase of the assessed areas, and revenue collections may be ascribed to the occurrence within the last few years of a higher proportion of seasons unfavourable from an agricultural point of view, whether on account of low prices or of poor harvests, than in any other period of the expiring settlement, and the latter cannot be held responsible for them in any way. Non-assessed areas show but slight variations, which depend to a great extent on the areas newly leased from year to year for rubber, or to leased land being surrendered, or coming under assessment for the first time; while fluctuations in the area of fallow land depends a good deal on fortuitous circumstances, and is confined for the most part to poor land on the margin, which is cultivated only in those years in which better prospects are not offered by other forms of labour. The heavy drop in the assessed area of 1919-20, and the corresponding increase, both in the non-assessed area and in revenue remissions, are directly due to the exceptionally bad harvest of that year. The character of the agricultural seasons during the expiring settlement may be gauged fairly well by the fluctuations in land revenue remissions. These reached their highest point in 1919-20, when they amounted to nearly 4½ per cent. of the demand. The nearest approach to this was in the bad year of 1910-11, when remissions were equal to just over 1 per cent. of the land revenue demand.

143. The number of persons assessed to capitation-tax shows similarly a steady increase every year up to 1919-20 when there was a falling-off of about 1,500 persons. The marked increase in 1917-18 was probably due to more efficient arrangements for taxing the number of Chinese and other workmen who had been imported to work at the mines. Collections have followed a similar course, and the influx of the miners in 1914-15 can be traced in the figures for that year, while the amounts collected in 1917-18 matched the increased number of assessees. The decrease of the number of the assessees in 1919-20 was due to numbers of the mines workmen leaving the district on the closing down of work after the wolfram slump of 1919, and this would account partly also for the decrease in collections effected in that year.

Remissions of capitation-tax reflect also the nature of the agricultural year, so far as the latter depends on climatic conditions, for a large number of assessees, Burmans as well as Karens, are *taungya* cultivators and *taungya* cultivation is particularly liable to harm in the event of badly distributed rainfall, which is the adverse condition most to be feared in Tavoy in connection with cultivation of rice, whether in the *kwin*s or on the hillsides. The amount of capitation-tax permitted in 1911-12 is a sequel to the bad year of 1910-11, and this state of affairs was repeated in the following year to a less extent. The large number of remissions in 1919-20 is explained by the wholesale reduction of employment offered at the mines, plus the general failure of the *taungya* crops in many parts of the district, added to the extensive failure of the main crop.

The remissions in 1917-18 were little less in amount and in that year were composed mainly of amounts struck off as being irrecoverable from coolies of migratory habits.

144. The slight decrease in the incidence of land revenue collections per acre of occupied land on which the crop matured is due to extensions of cultivation into poorer land which has been assessed at the lowest rate prevailing in the nearest *kwin* for the same sort of cultivation. The average amount of revenue, in the form of capitation-tax, collected per head of the population stands where it did fourteen years ago, and has not varied from the average of '87 of a rupee to more than '92 or less than '83. Similarly, the incidence of total collections of revenue per acre occupied shows trifling deviations from the average of 2.97, with the exception, of course, of 1919-20.

Although complete figures for the collection of revenue for 1919-20 are not yet available owing to non-expiry of the time in which outstanding revenue may still be paid, particulars for that year as they stand up to date (August 1920) have been included in Statement 2, as they vary so greatly from those of any other year during the currency of the expiring settlement, for reasons which have been mentioned.

For the purposes of Heading 15 of Statement 2, the population of the district has been estimated on the assumption that it has increased annually by one-tenth of the increase which took place between the last two censuses.

145. Apart from this last exceptional year of 1919-20, which saw both a general failure of staple food crops and a great decrease of employment at the mines, the number of processes issued for recovery of revenue have been comparatively few; and the facts that the last fourteen years no person has been imprisoned for failure to pay revenue and that omitting the years 1916-17, 1917-18 and 1918-19 there have been on an average only 33 sales of immovable property each year, and that including 1919-20 the amount of arrears of revenue unrealised has averaged only 24 per cent of the total demand, all point to the ease with which revenue has been collected throughout the expiring settlement. The unusual number of sales of immovable property in the three years ending with 1918-19 are explained by the abandonment of many poor holdings by squatters, in favour of employment at the mines.

146. In 1905, Mr. Webb assumed Rs. 100 as the standard price of 100 Government standard baskets of paddy at Tavoy. The equivalent price for 100 local baskets was Rs. 92·2, as the baskets used locally was found to have an average deficiency of 7·8 per cent. from the Government standard nine-gallon measure. The prices published weekly in the supplement to the *Burma Gazette* during the expiring settlement have still represented the price of one-hundred local baskets, and the average of these prices in January, February and March since 1906 has been Rs. 122 or just under. The average price for these three months, taken as the harvest months at last settlement, has only twice since then fallen below Rs. 92·2, and then in 1917 and 1918, when conditions were abnormal, for lack of shipping. The average price for 100 local baskets for the eight years preceding the outbreak of the war, was just over Rs. 132. The prices from year to year will be found at the foot of Statement 4. Prices will be discussed more fully in the next chapter, but enough has been said to show that prices during the course of the expiring settlement have on the whole been well above that assumed.

147. There are no recorded cases of reclassification of soils or of exemptions having been granted by district officers for private irrigation, embankment, or other improvement works, during the course of the expiring settlement. Re-classification might well have been done in the case of the land classed as *dhani*, which became unsuitable for that purpose. This will be more fully referred to in Chapter VI.

148. The expiring settlement has had no apparent effect on agriculture, one way or another, and numerous enquiries among the cultivators as to the effect of present land revenue rates on the areas under various crops have always been met by the answer that the rates have made no difference.

The effect of the expiring settlement may be characterised as negative rather than positive. The pitch of rates has not deterred people from taking up new land nor has it caused them to abandon old. It is doubtful if this would have occurred even if the rates had been higher. The last fifteen years have seen a great access of prosperity to the district, and there is increasing pressure on agricultural land, especially paddy land, owing not only to the steady increase of the indigenous population, but to the great influx of people connected with the mining and rubber planting industries, while the extent of land cultivable with paddy and *dhani*, two prime necessities, is strictly limited.

CHAPTER VI.—THE NEW SETTLEMENT.

PART I.

149. The rates notified in connection with the expiring settlement were sanctioned for fifteen years from the 1st July, 1906. No. 2 Party was to have moved to Ma-ubin after the completion of the Myaungmya settlement in October 1919, but it was decided to postpone the re-settlement of Ma-ubin until the effects of the new Yandoon embankment had declared themselves more fully. As Tavoy was due for re-settlement in 1919-20 and work had to be found for this party, orders were issued for the party to undertake the re-settlement of Tavoy District for which one year was allowed. Apart from the expediency of this move, it was considered that Tavoy was readier for re-settlement in view of local conditions, than other Lower Burma districts, where conditions were still abnormal. From a financial point of view there is every reason for the re-settlement of the district. An admittedly low standard of assessment was adopted in 1904-05, on account of the low rates of assessment in force up to that year. The incidence of land revenue per acre

had not changed from Rs. 1-14-0 for sixty years. Prices of paddy have risen greatly during the course of the expiring settlement, while sale values of land, especially near the town have almost doubled themselves. Tenant rates show a general rise, again to the greatest extent near the town, while the total assessed area had increased between 1906-07 and 1918-19 from 113,047 acres to 127,292 acres. Paddy land, *dhani* land and garden land had all shared in this increase.

A further not unimportant consideration is that the burden of assessment needs re-distribution.

150. The party arrived in Tavoy on November 2nd 1919, and was busy till

Settlement Operations.

the 14th preparing for the crop reaping season. The whole party could not be used for crop reaping as there was a great deal of copying of maps to be done before the classification season so a small party was left behind at headquarters for this purpose. The remainder left headquarters on the 15th November and crop reaping began almost at once. This was completed by the end of December. In the intervening period the party had got considerably scattered owing to the topography of the district but close supervision was exercised by Inspectors and Section Officers who were constantly on the move in the areas allotted to them. During this time also, the Settlement Officer combined the inspection of selected fields and of the actual crop reaping as much as possible with the preliminary formation of primary tracts. During the first three weeks of January the whole office was busy with map-copying, either at Tavoy or at the headquarters of Land Records Inspectors or Surveyors. Opportunity was taken of this period to extend tracing enquiries, and to study the standing instructions to the party in the light of conditions in Tavoy. The party got in to the field eventually on the 21st January, when a short practice camp was held at Nyaungzin. Here a rehearsal was carried out of completion of field forms and of classification of varying types of *kwin*. Instruction was given to junior clerks and standing orders further revised in the light of the experience gained. Classification began in earnest on the 26th January, a start being made with Revenue Surveyors' Charges numbers 5, 17 and 18. Each of the three sections formed took one charge and dealt with all *kwins* in it, whether paddy or garden. The sections thenceforward moved round the district clockwise, each advancing to a new charge in turn. This had to be modified somewhat in cases like that of charge No. 18, which is so peculiarly arranged. The charges on the east bank south of the town had been dealt with by the end of March and those on the west bank begun. Work in the field finally came to an end at the end of May in the charges in and round the town. The usual method of allotting a definite portion of the settlement area to each section was not followed, as there was so much that was novel in Tavoy, and it would have taken much time for orders to be communicated to each section and for the Settlement Officer to get from one section to another. As it was, close touch was kept for the first part of the classification season, and problems as they arose could be discussed with each Section Officer by the Settlement Officer and fresh instructions quickly communicated. The sections naturally got more out of touch towards the end of the season owing to the differing nature and size of the charges dealt with by each, but by that time the work had assumed almost a routine character and all contingencies had been dealt with.

151. Collection of statistics in the field was carried out during the classifica-

Collection of Statistics

tion season. Field Form 11 (Errata Statement) was contributed to by everybody from Field Clerk to Section Officer. The Field Clerks of whom two were attached to each of the five Inspectors in a section, recorded particulars of tenancies and mortgages and sales in the *kwin*, while the Inspector was recording on the map the preliminary soil classification. Inspectors made the enquiries as to cost of cultivation and living and as to indebtedness, as well as records of agricultural conditions and village customs and requirements. The section officers were responsible for all the work done by their sections and for the final classification recorded on the

maps. In addition, they made general tract enquiries and recorded retail prices in selected villages. Besides the usual enquiries made in the field, a census was taken of all cattle in the settlement area, the results of which have been noted in Chapter III.

152. A month before classification commenced, the Deputy Commissioner was requested to have one hundred and fifty copies of a special notice published in the villages of the settlement area, and fifty copies in the town. This notice explained the system of classification that would be adopted and advised absentee owners in their own interest to make arrangement to be present in person, or by proxy, when the Assistant Settlement Officer inspected the *kwin* in which their land was situated. Very few of the absentee owners actually did turn up but there is no reason to believe that their interests suffered thereby.

The method of classification was that in which the party had been trained in Myaungmya by Mr. Grantham, namely, classification by comparison, and in accordance with the opinion of the majority of persons interested. In practice, where rice land was being dealt with, an Inspector visited each holding in a *kwin*, in the company of the owner or occupier and three or four *thamadis*, selected by the remaining cultivators. The owner walked round the boundaries of his holding and stated how he thought the land in it should be classed. The *thamadis* then gave their opinion, and the Inspector marked the soil lines on the map accordingly. If after discussion, he and the *thamadis* failed to agree on the classification in any case, the Inspector made a note to that effect on the margin of the map. In due course, the Section Officer came to inspect the *kwin* and examine the work of the *thamadis* and the Inspector. With him came as many of the cultivators and others interested in the *kwin* as cared to attend, after ample notice had been given. The Section Officer's first step was to explain the necessity for taxation and how it was the wish of Government that the burden of it should be borne by each member of society in proportion to his means and ability. This little lecture was illustrated by homely similes, and references to the tenets of the Buddhist religion. The next proceeding was for the people to point out those fields which could be accepted as representative of each of the soil classes recognised by the cultivators in the *kwin*. The soil and sub-soil in these fields was then sampled and discussed, and the nature and depth recorded on the map. Up to this point, there were present two or three *thamadis* from the last contiguous *kwin* which had been classified, who had been requested to come on to the new *kwin* to compare the soil classes in it with the one which they had just left. After expressing their opinion as to whether the two *kwins* could be placed in one primary tract or not, they were at liberty to depart. The people present were then asked to walk along the *kamins* which in their opinion divided one soil class from another, and the Section Officer followed the movements of this "animated pencil" on the map. Where the people's classification differed from that of the *thamadis* (who were present but keeping aloof) a halt was called and the *thamadis* asked for an explanation. In such cases, or when there was a difference of opinion among the people, or if it was apparent that undue deference was being paid to the opinion of any individual assessee present, or when the people were inclined to be perverse, the Section Officer stopped proceedings for the moment and put the facts to be decided before the people, at the same time referring to what material there was on which to frame a decision, very much like a judge addressing a jury. In nine cases out of ten, the matter could be decided by application of the spade. If this was not enough, there was still the type of paddy grown in the field, or the frequency with which silt was applied, if at all, as well as the position of the field, and its water supply, as facts on which a decision could be based. In the last resort, the matter could be put to the vote, and occasionally was. It was found that the quickest way of overcoming the hesitation to vote, was to ask those in favour of one or other of the alternatives to sit down!

As a rule, however, the system worked well and smoothly and the people took an active and intelligent interest in the work. No case of the Section Officer being unable to accept the final classification agreed on by the majority was

reported to me, while I made a point of enquiring in villages, from which the Section Officers had passed on, if the people were satisfied with the classification. In no instance was the reply in the negative. I am satisfied that this is the case, and also that the public interest has not been allowed to suffer in the process.

This method of classification has been particularly valuable in this settlement after a season like that of last year. It would have been very difficult to have done it satisfactorily in any other way. The cultivators know each field intimately, and know exactly what happened to it between May and November 1919. Surface appearances can be most misleading at any time, but especially so after a season in which everything was upset by untimely floods, drought and plagues of destructive insects.

This method was applied to all classification of land in which there was more than one soil class, namely, in ordinary unirrigated paddy land, *maxin* paddy land, orchard garden land and miscellaneous cultivation. In land under other cultivation with only one soil class, also, the collective knowledge of all the cultivators present precluded any likelihood of error in classing land which is habitually double-cropped, or used for miscellaneous cultivation or used as private grazing grounds. Land used for growing *ahani*, *thabaw*, or rubber alone, could have been classified with certainty, without this assistance from the cultivators themselves.

153. The instructions observed in crop reaping in Myaungmya were followed

Crop Measurements. in Tavoy. The aim was to select fields which would be representative of each class in a *kwin* in an average year, i.e., a year in which there was no occasion to be particularly pleased or disappointed.

An affective way of getting the cultivators to understand what was wanted was to stand nine men in line with the "tallest" on the right and the shortest on the left," and then to divide them into three groups, and pick out the central man in each group as its *ponzan*, or *damada* as it is called in Tavoy. Fields in Tavoy are mostly regular in shape and not very small, so it was not difficult to find fields of about half an acre in extent except in the case of the poorest land, where there was often great difficulty in finding a field fit to reap at all, as it was this class of land which suffered more than any other last year. In all discussions of the quality of land with cultivators, the words first class, second class and third class were avoided, and the expressions good, fair or poor, used instead. Outturns were not discussed at all except relatively by way of comparison.

Before reaping was actually begun, the Field Clerks asked all those present a series of prescribed questions, leading up to the final question as to how they estimated the outturn as compared with that of an average year. The replies were recorded in Field Form I and reaping then begun. For measuring the grain, a village basket, as generally employed when selling to brokers, was used. New baskets showing no signs of wear, were disallowed. The grain was poured quickly into the basket as done in selling (so that the grains do not settle down too closely) and the strike made at once with a straight smooth stick. The paddy was re-measured in a Government standard basket in the same way and the contents of the first Government basket to be filled were spread out thinly on a mat to dry in the sun for as long as possible. It was then re-measured and the result recorded together with a note as to the length of time for which the paddy was dried.

154. The usual *errata* statements were sent to the district authorities

Check of land records. from time to time during settlement operations.

Errors of the following descriptions were not included in the statements:— omission to survey one or two *kasins* added or removed; errors in crop or fallow-marking; errors in connection with the names of tenants, or with the portion of a holding worked by different tenants, or caused by the misapplication of the current settlement. Several serious errors in assessment came to light, such as one in which a cultivator of No. 79 Kyaukkanya *kwin*, who has 7 acres of first-class land and 12 acres of second-class land in one holding, had his second class-land assessed at first-class rates and *vice versa*.

Fallow and crop-marking was corrected on the maps in the field, and during the recess, all the Land Records Area Statements were checked and brought up to date. Very many of these were in a neglected state and had not been revised for eight or twelve years. Although short notice was given to the district authorities of the commencement of settlement operations, yet the fact that they were due in 1919-20 seems to have been lost sight of, and no preparations made. One cause of much delay and extra work was the fact that printed map sheets for over 150 *kwin*s had been allowed to run out of stock, with the result that maps for classification of these *kwin*s had to be copied by the settlement staff, from those in possession of Land Revenue Surveyors, who in many instances had to be pursued for the purpose. One *kwin*, No. 294 Oktugyun, had to be re-surveyed before classification could be effected. There was no time, in one field season, to have this done in several other *kwin*s which were not quite so bad. The Land Records Index Map was found to be incorrect in many places, both as to the numbers and positions of *kwin*s, while the map often gave no idea of the real size of the latter. There has been no systematic re-naming of subdivided *kwin*s. Where one *kwin* has been subdivided and now forms two or more, the old name has been repeated with letters, or the points of the compass, added to mark the new divisions. These letters, A, B or C, in some cases run from North to South; in others from South to North, and so on. The cultivators only know the *kwin* in its former undivided state, so time was often wasted in trying to find which *kwin* one was in. Had the points of the compass been used in every case, there would have been no difficulty in identifying the *kwin* when discussing it with cultivators. The index map attached to this report has been prepared by some of the settlement staff from the 1" Survey of India Map and the *kwin* maps. The scale of half-an-inch to the mile has been adopted, as the smaller scale of one-inch makes it difficult to show boundaries clearly in some places, especially to the east of the town.

155. No applications for exemption of improvements from enhanced assessment were received except one from the headman and cultivators of Peindaw village, who took the opportunity for Mr. Lowry's visit of inspection to present it.

They claimed exemption because they had improved land by placing silt on it. It was explained to them that the cost of putting on silt was being allowed for in the cost of cultivation and could not be regarded as a ground for claiming exemption.

156. The year adopted as the new Settlement year cannot but be 1919-20, which saw the commencement and the conclusion of the revision settlement operations.

The new Settlement Year.

PART 2.

157. In the case of paddy land, the standard adopted for the calculation of proposed rates has been a fraction of the net value of the produce. The prescribed fraction for Lower Burma is one-fourth, but except in one tract, it is not proposed to take a fraction so large as this. At last settlement the general fraction taken was one-seventh. The following statement shows in a convenient form the fraction which it is proposed to take in each tract :—

$\frac{1}{7}$	$\frac{1}{8}$	$\frac{1}{8}$	$\frac{1}{4}$
1E	3D	6B	6A.
1B	3B		
1D	4B		
9B	5B		
10E	7B		
11C	8B		
12C	9B		
	13C		

The tracts for which the fraction of one-seventh is proposed are the tracts round the edge of the settlement area, where facts do not warrant an increase of

the fraction adopted at last settlement. The highest fraction, that of one-fourth, is proposed for the town area, tract 6A, where rents are the highest in the district, while one-fifth is proposed for the adjacent tract, 6B, where rents are but little less. Both tracts possess a great advantage over the rest by being so close to the town, and this is probably the chief reason why they have been so popular with non-agriculturists who have invested in land. The fraction of one-sixth is proposed for the remaining tracts which with 6A and 6B form the main portion of the settlement area, as it is this fraction which yields the rates suitable in each case.

For garden land, a fraction of one-tenth of the value of the net produce (statement 9) gives suitable rates for garden tracts II, III and IV. A fraction of one-eighth is proposed for garden tract I, where gardens are rented to a considerable extent for the making of *durian* jam on a commercial scale.

The soil class rates for paddy land, both ordinary and *mayin*, and for garden land, require to be supplemented by special crop rates for land cultivated with *dhans*, and for land double-cropped, and for betel vine cultivation. Soil rates are not suitable for these classes of cultivation which may be described as semi-permanent, for although the same land may be used year after year, yet it is subject to physical changes which ultimately may cause a change in the use to which it can be put.

158. I have been instructed to consider certain suggestions for reducing and simplifying Land Records work by special treatment

Fixed Assessments.

in assessment of the remoter portions of the settlement area. I have endeavoured, throughout the whole scheme for fluctuating assessments, to reduce Land Records work while safeguarding the interests of the cultivator, and if the proposals made in Part 3 of this chapter, for assessing the outlying tracts by a fixed demand on each holding, are accepted, there will be a very real reduction in the work and cost of the Land Records Department, while the Superintendent of Land Records will be able to concentrate his attention on the tracts left within supplementary survey.

159. Map 1 shows the thirteen primary tracts which have been formed.

Primary Tracts.

These are natural divisions of the settlement area, and throughout each of them the physical features of the country, the fertility of the soil and nature of cultivation, as well as the density of the population and standards of living and occupations commonly followed by the people inhabiting them, are much the same. Most of the tracts consist of compact blocks of *kwin*s, but in the islands of the river tract, and in the outlying tracts among the hills and along the seaboard, the *kwin*s necessarily cannot all be contiguous.

These tracts were built up *kwin* by *kwin* by examination and enquiry from cultivators. The soil tract in which each *kwin* had been placed in 1904-05, tested by taking samples of the soil, gave a good idea of what its fertility might be, while the new 1" Survey of India map was of the greatest use as a guide to topographical details. Most useful information was obtained from cultivators, especially when they had grasped the idea of likening a primary tract to one large *kwin*, in which the soil of each class, as recognised by them, would have the same value, and could equitably pay the same rate per acre, wherever found. It was easy to check this information, in the important central tracts at least, because there the villages lie close together in a long string at the foot of the hills, and parallel to the belt of *kwin*s between the latter and the river, and very many of the cultivators, especially of the tenant class, have first-hand knowledge of the conditions in most of the *kwin*s within a radius of five miles or more from their homes.

Modifications of the tracts originally planned were made later in the light of fuller knowledge gained when the *kwin*s came to be classified, and beyond shifting a few *kwin*s, on the borders, from one tract to another, these modifications consisted of the separation of the Thagyettaw tract (No. 11) from the Seaboard Tract (No. 1), and the division of what was originally called the East Bank Level Tract into the North-East Level Tract (No. 6) and the South-East Level Tract (No. 7).

The Thagyettaw area was made into a separate tract chiefly because the people

inhabiting it are deeply engaged in the manufacture of salt, while the soil, and the method of treating it, was found to be different to that in the Seaboard Tract. The main level tract on the east bank of the river was divided because of differences of soil conditions, due to the relative frequency of inundations, and of economic condition, especially with regard to tenants and rents, which were discovered when intensive enquiries and soil classification took place.

The settlement area with its thirteen tracts may be compared to a target, with a bull's-eye, and concentric rings. The island *kwins*, which have the richest soil in the district take the place of the bull's-eye; the level tracts on either bank, with projections up the Pauktaing and Saw valleys correspond to the "inner," the Yalaing valley, Thagyettaw, Pyinbyugyi and North-East Upland Tracts might be the "magpie," while the "outer" is represented by the outlying tracts, the Seaboard, Northern Jungle and South-East Upland. One tract has no place in this simile and that is the Taungbyaukchaung tract, which is a compromise between a Seaboard and an Inland tract, owing to its having been formed out of the deposits of the Taungbyaukchaung and yet being protected from the sea by the high ground along the shore, which acts like a dike.

160. Descriptions have been given already in Chapters II and III of the

Description of Tracts.

chief physical features of the settlement area, and of occupations, soils and methods of cultivation from one part to another, so a lengthy description of each primary tract is unnecessary. The primary tracts have been numbered from north to south, except in the case of the River Tract, No. 8, which comes after the South-East Level Tract No. 7.

161. No. 1 Seaboard tract has a total of 83 *kwins* and extends along the coast from the Heinze basin to the Mergui border.

No. 1 Seaboard Tract.

It does not include the *kwins* at the mouth of the Taungbyaukchaung, as these do not drain directly into the sea and are of quite a different nature. Throughout the Seaboard tract the soil is sandy with a porous sub-soil, except for a few rare patches of mangrove jungle, so constant manuring and well distributed rainfall are necessary for satisfactory crops. Inundations from silt-bearing streams, as occur in the inland tracts, are unknown, as the streams draining the tract have no large catchment area behind them and their courses from the hills to the sea are short and swift. The tract lies in three townships, Yebyu, Launglon and Thayetchaung. As a different price has been assumed for each portion, there will be three assessment tracts. The divisions made by the township boundaries are something more than air-lines, and each assessment tract has its own characteristics.

(i) The Yebyu portion of the Seaboard tract includes 46 *kwins*, and its area is less restricted than of the two other portions of the south. Most of the country is hilly or undulating forest land, and paddy is grown in hollows or along the lower courses of small streams. The most extensive stretch of cultivation is in the sandy plains round Nabule, with an extension towards Egani. In this latter direction rubber grown on leased land is the principal feature, and the two *kwins* concerned are the only *kwins* in the primary tract, which do not drain directly towards the sea. There is more mangrove jungle, cultivable at a cost, near Kandaung but most of such jungle is on low gravelly land, which is submerged by sea-water at every high tide. The rubber and mining industries are altering economic conditions in this part of the district, and while the people depend for their main food supply as much on *taungya* as on low-land rice cultivation, working at the mines or rubber plantations, and growing fruit and vegetables to sell to the mining population all held to supplement their means of livelihood. Cattle-herding is another subsidiary occupation, while some of the more well-to-do villagers go in for cattle-breeding for which there are ample facilities in the way of grazing ground.

(ii) The Launglon or central portion of the Seaboard tract contains 23 *kwins*, and stretches from above Pandin-in village to Aukkyaukwut, which is just above Tavoy Point. There is little room for cultivation between the hills of the Western Range and the sea, except near Pandin-in and Maungmagan, and here much of

the level land is taken up by hopeless stretches of sand, or sterile gravel, saturated with salt-water. The people are nearly all fishermen, but cultivate their small holdings of paddy land with great industry. *Taungya* is also cultivated but the area available for this is much more restricted than in the northern and southern portions of the Seaboard tract. The best land occurs in *yo's*, while in a few *kwins*, such as Sanhlan or Chaungbyagyi, there are small perennial streams, so that there is fair depth of good loamy soil along their lower courses. Down towards Aukkyaukwut, there is room for barely any paddy land at all, but here there are some quite good garden holdings, placed in shady ravines.*

(iii) The Southern portion of the Seaboard tract lies in Thayetchaung Township and includes 14 *kwins*, which are all fairly adjacent to the Mergui road. The *kwins* are set some way back from the sea, and occupy occasional pieces of level and hollow land in undulating big-tree jungle. A curious feature near Pe and Pa-aw are numbers of miniature hillocks, dotted about undulating ground, which I believe are very common in Mergui. Although the paddy *kwins* are not liable to damage by salt water, yet this comes up past and through them at every tide. The largest stretch of paddy land is near Pa-aw village in the lower course of the Pa-aw *chaung*, which has quite a large drainage area for this tract. In these *kwins*, the best land has a good loamy soil of fair depth. *Taungya* cultivation ranks equally with low-land cultivation, and other means of livelihood are labour at mines, cultivation of *dhani* (outside supplementary survey, near Kinmunchaung on the Mergui border), cattle-breeding and a little fishing. Much of the land seems to be suitable for coconut palms, and there are several young plantations at Pe and Kanyinchaung. The opening of the new road to Mergui will probably see a development of this enterprise. There are Karens as well as Burmans in this tract.

162. No. 2 or Northern Jungle Tract consists of 15 *kwins* lying along either bank of the Tavoy river, from the junction with the Talaingya *chaung* upwards, with one other *kwin* in the lower valley of the latter stream. The first fourteen *kwins* are the result of subdividing the original Okthayan and Kaleinaung *kwins*. The cultivation is confined to a narrow strip along the river banks, from which the land falls away in many places till it rises sharply into the hills on either side of the valley. It is broken up by spurs coming right down into the river. The soil is poor and sandy. The lower land is liable to be flooded after prolonged rainfall, but the swiftness of the flow prevents the silt being deposited except in a few favoured places. The population is sparse and scattered along either bank, like the cultivation. The largest villages are Talaingya, Wunpo, Okthayan and Kadudaung, and many of the inhabitants of these supplement their income by selling food to travellers passing up and down the river. Selling fruit and eatables at the mines is another subsidiary occupation, while working as labourers at the mines or rubber plantations, or as woodcutters, is almost as important as the cultivation of *taungya*, which in turn ranks before ordinary paddy cultivation. Two or three homesteads will be found close to each other and each will have a small garden holding, where plantains and vegetables are produced. The new cinchona and paperpulp undertakings will cause labour and wheeled transport to be at a premium in this tract within a few years.

163. No. 3 Yalaing valley tract includes twelve *kwins*, ten of which lie at the lower end of the basin of the Yalaing *chaung*, above the narrow gap between the *kon* land, east of Peinshaung and the Kyauktaung hill, while two *kwins*, Paungdaw In and Daungshaung, are situated below the gap along the *kon* land on the right bank. The *kwins* are much broken up by *kons*, and the lower land is invariably flooded in the monsoon. The Yalaing *chaung* has a catchment area above the gap of about 45 to 50 square miles, and the effect in July and August can be imagined when the result of fifty to sixty inches of rainfall in each month is trying to make its way through the gap. The better land therefore is not that at the lowest level, as is the general rule elsewhere, but on the mid-level ground. This cannot receive

silt naturally and has to be treated with silt dug from the bed of the *chaung* or of *ains*, or with manure. Proportionately more *mayin* paddy is grown in this tract than any other and *taungya* cultivation is also much relied on for the main food supply. Cattle breeding is not unimportant and is done by the wealthier villagers. The population is concentrated in four or five villages, of which Peinshaung and Yalaing are much the largest.

164. No. 4 North-East Upland Tract has 41 *kwins* of which 16 are in Yebyu Township and 25 in Tavoy. This tract begins where the northern jungle tract leaves off and takes in the *kwins* on either bank of the river down as far as the bend at Kyauktaung. It then continues down the left bank of the river as far as just north of Maungmeshaung, where it swerves to the south-east to skirt the level plain which begins at this point. After taking in Pagaye, Anyabya and Uyingyi *kwins* in the valley of the Pauktaing *chaung*, the tract crosses that *chaung* to Sabataung hill, of which it occupies the summit and slopes, and comes to an end finally at the Saw *chaung*. Had the *kwins* originally been arranged so that the line dividing hills and plain would be the common boundary of *kwins* to the east and west of that line, the eastern boundary of this tract would have been simpler and more continuous. As it is, many of the *kwins* take in little bits of the plain, and their tracting in each case has been decided in accordance with local opinion, after discussion as to which of the neighbouring *kwins*, about the tracting of which there was no question, the *kwin* concerned could be bracketed with for revenue paying purposes. The greater part of the paddy land in the tract is sloping or undulating and much cut up by *kons*, and as a result of the position of the *kwins*, they are liable to damage by hill streams coming down in spate. Occasionally the *kwins* above and below the Kyauktaung bend are inundated by the waters of the main river and this leaves behind a good deposit of silt. Very rarely, as in 1919, these main river floods are severe enough to damage the lowlying land in these *kwins*, but even this has the compensation of silt left behind. In the southern portion of the tract, some of the *kwins* extend a short distance into the river flats, and such land receives silt naturally and so is much more fertile than the higher land. This last is treated with silt or manure in the customary manner. While the paddy land of the tract as a whole cannot compare with that of the adjoining level tracts yet it is by no means to be despised and its cultivation takes first place among the occupations of the people of the tract, while rents are fairly high. The cultivators live chiefly in Yebyu, Kyaukkanya, Nyitwe, Maungmeshaung, Zaha, Shammadwin and the line of villages along the road leading south of the town as far as Mokhti, and Yaungmaw. There are many purely garden *kwins* in the tract, while in a considerable number, garden cultivation is only little less important than paddy, and *taungya* cultivation is also practised where possible.

165. No. 5 West bank level tract includes all the *kwins* on the right bank of the river in Launglon township from the Kyaing (or Yalaing) *chaung* in the north to the Tawkye *chaung* in the south, with the exception of Paungdaw-In and Daungshaung *kwins* which belong to the Yalaing valley tract, and Kylebyin and Minyaza *kwins* which have been put into the river tract owing to their rich deposits of natural silt. The number of *kwins* in the tract is 83 and it is the largest of the thirteen. It is also the largest assessment tract as the price does not change from end of it to the other. Paddy cultivation is the chief occupation of the people living in the tract and they are very keen on putting silt on land which needs it, as well as on land which possibly does not. It was in Wedi village, in the centre of the tract, that this practice originated. The *kwins* are practically all level to the foot of the hills, which rise sharply from them. They are slightly more undulating in the north and south of the tract than in the centre, where the highest proportion of first class land is to be found. Although some of the *kwins* run up into the western hills, the paddy cultivation lies in tongues of level land in the valleys, and it has not been found necessary to form a separate upland tract on this bank. Owing to the short distance to the watershed between the Tavoy river and the

sea, none of the streams of the tract bring down any great volume of water, and all the silt naturally deposited comes from the Tavoy river by way of creeks, which form the outlets of these same streams.

166. No. 6 North-East level tract contains 94 *kwins* but its total area is not very large as 60 of these *kwins* are town blocks containing cultivation. Of the remaining 34 *kwins*, 7 are in Yebyu township, and 27 in Tavoy township. There will be thus three assessment tracts of which that comprising the town will have a higher price than the other two. The paddy land is of very good quality on the whole, and the low land receives inundations every year from the Tavoy river, as well as from the Thaban and Pauktaing *chaungs*, which traverse the tract obliquely before entering the main river to the north and south of the town. A short watercourse known as the Htandaw *chaung* connects these two streams through the *kwins* to the east of the town. The catchment areas of the Thaban and Pauktaing *chaungs* go right back to the main Tavoy-Tenasserim divide and the country which they drain must be nearly two hundred square miles in extent. The silt which they deposit is rich in vegetable matter and at this distance from the sea, their tidal water with that of the Tavoy river, contains little salt during the monsoon. The *kwins* of the tract extend from Maungmeshaug to Mokhti with a projection up the valley of the Pauktaing *chaung*. The southern boundary of the tract is the Saw *chaung*, which forms part of the common boundary of the Tavoy and Thayetchaung townships. The people on either side of this boundary mostly cultivate land on their own side of it so it makes a very suitable division between two tracts, apart from physical conditions. A large proportion of the land in the north-east level tract is owned by townspeople and worked by tenants. In the town assessment tract, rents are far higher than anywhere else in the district, and working owners are few and far between, while the great majority of the tenants are residents of the suburban quarters. There are more working owners in the rest of the primary tract and rents are not quite so high, but even there the proportion of tenants, and the rents are greater than in the rest of the settlement area, except perhaps in the island *kwins*.

167. No. 7 South-East level tract consists of the plain on the east bank of the Tavoy river between the Saw *chaung* to the north and the Thamok *chaung* to the south, with extensions up on to the eastern slopes of the hills flanking the plain, which are occupied by the garden portions of the *kwins*. There are 78 *kwins* in the tract, which is therefore the largest but one, while it also makes one assessment tract. It is traversed by the Saw, Oktu, Kazi, and Pawut streams, which rise on the eastern slopes of the second or third line of hills from the river, and by numerous smaller streams which descend from the hills which rise immediately from the main river plain. The Saw and the Pawut streams are the most important. The Saw drains about fifty square miles of country before passing through the gap formed by two opposing spurs close to Thuyedaung village. The *kwins* on its right bank where it turns east just before passing through the gap are apt to be flooded; but elsewhere along its course, it is a source of much fertility. The Pawut stream has an almost circular catchment area about twenty-five square miles in extent, and its water emerges through a long narrow valley to the east of Tidutpyin village. The *kwins* at the mouth of this gorge, namely Mayin, Bokkaing and Einshe are particularly fertile, and a high proportion of first class land is found in these *kwins* and those others which lie along the course of the Pawut *chaung* to its mouth. The soil generally in the tract is similar to that on the west bank, and the best land receives silt naturally. Salt water is apt to damage the cultivation on the margins of *kwins* but this can be coped with in any but an abnormal year. The *kwins* are flanked by a line of villages, by the people of which they are cultivated. The tract contains the best orchards in the district and in some parts, these compete with paddy cultivation for first importance. Many of the *kwins* along the eastern boundary of the tract are practically garden *kwins* but contain a few acres of paddy land. Others are fairly equally divided

between the two while several which formerly were of this latter description, have been subdivided along the line of the road, which as a rule makes the meeting of hill and plain, so that the paddy and garden portions are now quite distinct. It would have been more convenient if this had been done in every case.

The *kwins* which form the southern extremity of the tract, 402 Thabawlon, 406 Thamok A and 407 Thamok B, contain newer cultivation than elsewhere in the tract, and have been formed out of the mangrove jungle which covers the delta of the Laba and Pynbyu *chaungs*. Cultivation in these *kwins* has been much developed since last settlement, and is far in advance of that in the adjoining *kwins* in the Pynbyugyi tract. The soil still remains its original fertility so has not to be treated with silt or manure. Care has to be taken however to keep out salt water. It is agreed therefore that these three *kwins* can be treated with the older *kwins* to the north, as class for class the land gives the same net return to the cultivator.

168. No. 8 River tract contains 34 *kwins* of which 28 are islands in the Tavoy river and six are on the banks, four on the east bank and two on the west. Four of the island *kwins* are purely *dhani kwins*. The *kwins* on the east bank are 95 Chaungwa and 96 Myittein, which lie on either side of the mouth of the Thaban *chaung*, and are famous for their fertility, the value of which is enhanced by their proximity to the town; 143 Myaukbahin, which lies at the mouth of the Pauktaing *chaung*, and 297 Myozo A at the mouth of the Saw *chaung*. These four *kwins* happen to be in three different townships so will be responsible for three minute assessment tracts. They cannot be tracted however with the mainland *kwins* to which they are contiguous. The *kwins* on the west bank in Launglon township are 176 Kyilebyin and 225 Minyaza. These *kwins* are so placed at bends of the river as to catch an unusual amount of silt, and the soil conditions resemble those of the four *kwins* on the east bank and of the islands proper. There is only one cultivating village in the tract and that is Shwegyun, on the island of the same name. The island holding 294 Kazigyun and 295 Oktugyun *kwins* is cultivated chiefly by people from the neighbourhood of Peindaw and Pagyishaung in Thayetchaung township, but the remaining *kwins* are worked by men from either side of the river principally from the west bank, or even from the town. Most of these are tenants, while much of the land is owned by townspeople. The soil is extremely rich in silt and the chief factor affecting fertility is the degree of liability to damage by salt water. Much of the land on the rim of Pyingyi island is still too low-lying for cultivation, and slightly higher land has to have substantial *kasins* to protect it, but all this land will probably improve as it slowly rises with the course of time. The group of island *kwins* off the mouth of the Saw and Pauktaing *chaungs* are as good as any in the tract, and Sinbyushin island forms a wonderful stretch of unbroken paddy land.

169. No. 9 Saw Valley tract is a group of seven *kwins* in the valley of the Saw *chaung*, beyond the reach of inundations by brackish water and deriving much fertility from the deposits of the Saw *chaung*, which drains about fifty square miles of jungle-clad hilly country. The soil is a good loam, several inches deep in the lower land, and the higher land does not need much manuring. The formation of this tract is in accord with local opinion which expressed itself unanimously on the matter, and it would have been difficult to find a parallel class for its soils in the adjacent main level tract. The tract is cultivated by the people of Sawpya and Paunglaung villages, and most of the land is owned and worked locally though it has attracted buyers from outside. Paddy cultivation is supplemented by *taungya* and by casual labour, which chiefly takes the form of work at the mines, or of woodcutting. Although carts have no particular difficulty in reaching the nearest mill, at Mokhti, after harvest, yet the establishment of good direct communications with Tavoy would considerably enhance the value of the products of this tract, especially those of gardens.

170. No. 10 South-East Hill Tract consists of 34 *kwins* situated in the upper valleys of the Saw, Kazi, and Pawut streams which flow into the Tavoy river, and of the Laba and Pyinbyu *chaungs* which flow into the sea just off the river mouth, and of the Sonsin and Meke streams, which are affluents of the Taungbyaukchaung, as well as in the upper basin of the Taungbyaukchaung itself. Most of these streams in the Southern area are perennial, and the soil throughout the tract is a light sandy loam, which is more suited to the growing of plantains and betel nuts and other garden produce than to paddy cultivation, for which there is little opportunity. Rubber does well in the undulating valley floor at the junction of the Meke and Taungbyauk streams. The chief source of food supply is *taungya* cultivation and the country in the tract lends itself well to cattle breeding which is carried on to a considerable extent, chiefly by Karens. Mining is likely to become increasingly important in this tract, and improved communications will probably see considerable developments leading to the increased prosperity of the inhabitants.

171. No. 11 Thagyettaw tract is the narrow strip of cultivation, divided into 12 *kwins*, between the Tawkye chaung and Zalut village on the west bank of the river in Launglon township. The level of the greater part of the *kwins* is little above high water mark and the *kwins* are much broken up by small branching salt water creeks and patches of *kon* and jungle. The chief distinguishing feature of the tract however is that it is the seat of the salt-manufacturing industry of the district. For this the *kwins* are suitable, as it is easy to let salt water into a field, and to keep it there, as the subsoil in the lower land is clay. Apart from the holdings used for salt-making, most of the land is owned and worked by the inhabitants of the tract who live in the villages of Tawkye, Thawin, Thagyettaw, Yebe and Zalut. The proportion of first class land is small and the soil generally is of poorish quality and has to be kept in order by the frequent application of silt.

172. No. 12 Pyinbyugyi tract consists of 17 *kwins*, which are placed at the angle between the mouths of the Tavoy and Taungbyauk rivers. The lower land is a wide expanse of mangrove jungle cut up by broad and deep creeks through which the sea-water forces its way to the very foot of the hills. The higher land has also extensive stretches of undulating jungle, gradually rising into the hills. The cultivated area is a very small proportion of the whole. The paddy land is of two types. The first is found close around the lower edges of the high land, just outside the reach of salt water. The soil is a poor sandy loam with a porous subsoil and has to be well manured, as in the seaboard tract. All this land falls into the second and third class land of the tract. The first class land is found only in selected parts of the mangrove jungle *kwins*, there cultivation has been protected from salt water by embanking. Much of this land has been under cultivation for a comparatively short time, and still retains its original fertility. Where such cultivation is old, as in the north-eastern corner of 417 Amyaukhmu *kwin*, the soil has only a thin layer of silt, and the land has evidently deteriorated, perhaps by its gradual elevation, added to inability or failure on the part of the cultivators to renew its fertility with silt or manure. There is room for extension of paddy cultivation in these mangrove jungles, but it means good deal of labour, and the *kwins* are certainly difficult of access. A glance at the 1-inch map will show how little room is left between the creeks which penetrate them. If the Laba and Pyinbyu streams had had longer courses, so that there would have been a larger volume of fresh water in the rains to counteract the salt water, the fertility of this tract would probably have been much better. The people of the tract live in Pyinbyugyi, Pidaing, Pyinbyutha, and Sidaw villages, and cultivate *taungya* as well as paddy. There are some fair gardens in places and it looks as if the cultivation of cocoanuts might be extended with advantage, especially as the new Mergui road passes through the tract. An important subsidiary industry is fuel cutting for use in launches.

173. The Taungbyaukchaung tract, No. 13, contains 35 *kwins* and is a compact block of country covering the lower basin of the No. 13 Taungbyaukchaung Tract. Taungbyaukchaung. This river has a very large drainage area in the mass of forests and hills to the north and north-east of the tract, and some of the *kwins* along its lower course are very fertile. This is the only tract in which four soil classes have been found necessary, due to the exceptional depth of the silt to be found in the *kwins* just mentioned. The country is slightly undulating and the proportion of first class land diminishes the further one goes south. The tract is protected from the sea by a low ridge along the shore just above high tide level, and its surplus water finds its way into the sea by a roundabout route through the Taungbyauk and Kadwe chaungs. The tract is a good specimen of a self-contained primary and assessment tract, and at one time must have had little in common with the rest of the district. Though some of the paddy-land has fallen into the hands of money-lenders of the town, especially since 1914, the great bulk of it is owned and worked by its own inhabitants, whom it furnishes with their chief occupation, though *taungya* is also cultivated.

174. In the course of classification this year, the following main kinds were distinguished on the maps. *Thabaw*, miscellaneous cultivation, rubber, *dhani*, orchard gardens, *mayin* paddy land and ordinary unirrigated paddy land, single or double-cropped. Private grazing-grounds which were distinguished on the maps of the current settlement have now been merged with third-class garden land while rubber has been introduced since the current settlement was effected. It will clear the ground, before discussing *dhani*, orchard gardens and paddy land, which are the mainstays of the land revenue in Tavoy, first to deal with the three kinds, which it is proposed to dispense with, namely, private grazing-grounds, *thabaw*, and miscellaneous cultivation, and then to discuss rubber, which requires peculiar treatment.

175. Private grazing-grounds are found only within a few miles of the town, in Nos 4 and 6 primary tracts, in places where the public grazing-grounds are at an inconvenient distance, and then only on the margins of *kwins*. For the most part, these private grazing-grounds are small in area and furnish pasture, in the rains, for a yoke of cattle. In a few rare cases, grass is grown as a crop. These private grazing-grounds are not found in areas where public grazing facilities are handy and plentiful. Such abuses as exist in Akyab district in connection with privately owned land, or public grazing-grounds, and the breeding of cattle on a large scale, are not found in Tavoy.

At last settlement, the existing practice of assessing private grazing-grounds at the lowest rate for paddy or garden land, current in the *kwin*, according to the position of the grazing-ground, was approved of, and the land was divided into two classes. The first class was that on elevated land and was assessed at third class garden rates, and the second class was that found in the *kwin* and had to pay second class paddy rates (*vide* paragraph 138 of Mr. Webb's report). Apparently some confusion has been caused by the variety of rates and in some instances which were met with, the land revenue surveyor had misapplied fallow rates.

As the total area of land now used for this purpose amounts only to 117 acres, and as the great bulk of it, on the ground, is indistinguishable from third class garden land, it is proposed that it should be treated as such, and pay third class garden rates. It has not been distinguished from third class garden land on the settlement maps. The adoption of this proposal will reduce Land Revenue work and preclude the possibility of the fallow rate, or any other incorrect rate, being levied. As the area concerned is so small, the amount of revenue involved is trifling.

176. *Thabaw*, or, as it is known in Tavoy, *thagyet* is another feature which, it is proposed, should disappear from the maps and schedules of rates. This crop is grown for the making of mats, mostly for home use, in holes and corners of paddy *kwins*, the sort of

swampy places where one would expect to flush a snipe. Mr. Webb found in 1904-05 that it was paying third class garden rates and did not propose to upset this arrangement. During the current settlement, *thabaw* has been distinguished on the maps, from the paddy land surrounding it. The land on which *thabaw* grows is far more akin to paddy than to garden land, and if *thabaw* were not grown on it, it would certainly be used for paddy. *Thabaw* cultivation was distinguished on the settlement maps this year, but only so as to get an idea of the total area. This is 535 acres. On the maps finally handed over to the Land Records Department, *thabaw* has not been shown separately but has been included in third class paddy land, as which, it is proposed, it should be treated in every way. This will help also to reduce Land Records work and to simplify the maps.

177. Miscellaneous cultivation is a third class of cultivation which might well cease to be distinguished any longer. In the course of classification, the practice of the current settlement was followed and miscellaneous cultivation was divided into two classes on the maps. The first class was that containing sugarcane, tobacco, chillies and English vegetables, chiefly, and the second class that containing other classes of cultivation such as country vegetables, beans, roselles, sweet potatoes and so on. The first class land has the better soil, naturally, and in this, as in all other cases, local opinion had the chief say in classification. A modifying factor in classification was the length of time in the year in which such land could be cultivated. Sugarcane as grown down Thayetchaung way, on the lower slopes of hills, resembles *taungya* cultivation rather than *ya*, which is practically what "miscellaneous cultivation" is. Tobacco was found only in minute plots, and generally speaking this form of cultivation is important only close to the town where there is such a good market. Only that land was classified as miscellaneous cultivation which is habitually used for the purpose. Occasional plots cultivated as an experiment or impermanently on paddy land or on nearby waste land, were ignored.

The total area classified was—

First class 89 acres
Second class 223 acres

In 1904-05, the total area was 61 acres.

It seems unnecessary to retain this main kind and its soil classes, especially as the cultivators agree that the first class land can be bracketed with second class garden land and the second class land with third class garden land, the soils being practically identical in either case. So it is proposed that this should be done. Under the expiring settlement, this kind of cultivation pays Rs. 2 an acre for first class land and Rs. 1-8-0 an acre for second class land, throughout the settlement area. The proposed rates, namely second and third class garden rates, will vary with the garden tracts, and as these latter are based partly on accessibility to good markets, this would seem to be the more suitable arrangement. The market gardens in and around the town must yield very much more profit than those further afield, though, as a matter of fact, little miscellaneous cultivation is found at a distance from the town, as villages get most of their requirements in the way of vegetables from *taungya*.

178. Rubber is the only new kind of cultivation introduced since last settlement. Most of it has been planted on leased land outside the sphere of settlement operations, although the greater part of such land is situated within *kwin* boundaries in the settlement area. This leased land is subject to the ordinary rules governing rubber cultivation. Rubber cultivation, on other than leased land within the settlement area, is assessed at present at the rate imposed on the land under the current settlement, which in most cases is that for third class garden land. During classification, such areas were roughly marked off on the settlement maps, and the total area approximates to 2,178 acres. The trees are in all stages of growth and in some holdings have begun to yield. Where the trees are young, they usually have planted between them catch-crops like plantains (which also afford useful

shade), pineapples and lemon grass. Were the rubber not there, the land in practically every case would have been classified as third class garden land. Only regular plantations have been distinguished. A few scattered trees have been ignored, when classifying a garden containing ordinary fruit trees for the most part. The most suitable way of treating these rubber plantations on other than leased land within the settlement area seems to be to treat them as third class garden land, for eight years from the date of planting, after which they should pay the regular rubber rate of Rs. 3 per acre. To limit the discretion of the Land Revenue Surveyor in the matter, and to serve as a useful means of check for inspecting officers, it is suggested that the year of planting of each area should be shown under the crop symbol, e.g., $\frac{Rb}{1917}$. This would indicate automatically the year when the land would become liable to the regular rubber rate.

179. Three *dhani* tracts have been formed, with one soil class in each. Further particulars will be found in Part 4 of this chapter, as it is proposed to apply a special crop-rate to *dhani*. This form of cultivation has therefore not been distinguished on the maps made over to the Land Records Department, but has been merged with third class paddy land. The soil where *dhani* grows, i.e. on the banks of brackish creeks between high and low tide level, has a tendency to rise slowly owing to the constant accretion of silt, and eventually to become too elevated for *dhani* to succeed. In such cases, in Tavoy at any rate, it will certainly be replaced by paddy cultivation. The application of a crop-rate to *dhani* cultivation provides for this contingency, and should ensure proper attention being paid to its area each year by the Land Revenue Surveyors. *Dhani* land is always liable to erosion, especially when it forms part of islands, or is situated on the banks of main rivers, with their strong tidal currents, the effects of which are greatly augmented in floodtime.

180. Four garden tracts have been formed with three soil classes in each, as at the previous settlement. These tracts are shown on map 2. The description of fruit trees principally grown, and the value of their produce, as determined by its quality and the demand for it and the degree of accessibility to markets, have been the deciding factors between one tract and another. As in the case of paddy land, the cultivators recognise, and desire, three classes to be differentiated in connection with the payment of land revenue. As in the case of paddy land, also, classification was done first by three or four *thamadis* and an Inspector, who prepared a case, so to speak, for the consideration of the general body of cultivators and the Section Officer. Each garden was taken as it stood, and classified on its merits, by comparison with other gardens. The extremes were to be found in an orchard holding fully planted with durian trees, at one end of the scale, and an ordinary little homestead garden, planted with a few casual fruit trees, at the other. Other things being equal, gardens containing durian, mango-steen and coconut trees were placed in the first class; betel palm groves were placed in the second class and gardens containing other fruit trees in the third class. With the exception of a few durian orchards, and betel-palm groves there are very few "unmixed" gardens in Tavoy, so the above standards could only be used as a general guide, and consideration was given to the proportion of the various kinds of trees to the area of the holding. The net value obtained from a holding in relation to its size was the chief criterion in this classification by comparison. Thus a holding of one acre planted with forty bearing durian trees would be put into the first class without hesitation, while one of three acres with the same number of trees would perhaps be placed in a lower class, after consideration of all attendant circumstances. If a holding contained both coconut and betel palms, it might be placed in the first or second class, according to which kind of tree predominated. During the preliminary classification, the trees in all first and second class gardens were actually counted, bearing trees and non-bearing trees being recorded separately, and this information was in the hands of the Section Officer

when he discussed the classification later on with the cultivators in general. Trees were counted in a sufficient number of third class gardens to furnish data for assessment proposals. There was no time to count the trees in all third class gardens, and to have done so would not have helped in classification, as all gardens not in the first or second class fall automatically into the third class. Actual values were never discussed during classification. Enquiries as to outturns and prices were made at other times, either when the cost of cultivation was being enquired into, or in the course of general enquiries by the Settlement Officer and the Assistant Settlement Officers. Only those prices were recorded, which prevail when each kind of fruit is in season, i.e. when it is cheapest. Outturns were recorded for the number of years (usually three) generally accepted as being sufficient to give a good estimate of the annual yield of each kind of tree. Assessment proposals will be found in Part 4.

181. It was found in 1904-05 that betel-vine cultivation totalled less than twenty acres in extent and that half of this area consisted of plots less than '10 of an acre. Under the current settlement therefore, no distinction in assessment is made between betel-vine cultivation and the garden holding in which it is situated. The figures recorded in Statement 3 (areas under various crops) under the heading of betel-vine can only be an estimate of the area cultivated with betel-vines, whether grown regularly on poles, or up trees. It cannot all be betel-vine cultivation, pure and simple. The Land Records Department have been able to supply exact figures only for Charges 6, 7 and 8 which correspond to the town tract No. 6A. In this area there are at present 153 acres of regular betel-vine cultivation, and there is a good deal more within a radius of ten miles from the town at places like Kamyawgin and Mindat. It is quite certain therefore that regular betel-vine cultivation has considerably increased during the currency of the expiring settlement and the circumstances no longer warrant its being treated as ordinary garden cultivation. Regular pole cultivation has not been distinguished on the new settlement maps, as a soil class rate is not suitable. Even in the case of regular pole cultivation, the ground used is constantly being changed. The period varies from two to seven years. During classification, gardens in which betel-vine was found growing up trees, had this element taken into consideration when the class of the garden was decided on; but where there was regular pole cultivation in a holding, this cultivation was excluded as a factor in determining the classification of the rest of the holding. Little of this regular pole cultivation will be found at any distance from the town and then only in tiny plots, less than '10 of an acre in extent. The villagers' requirements are met by the vines growing up fruit trees round their houses. It is therefore proposed that a special crop rate be applied to betel-vine cultivation, where this is done in regular vineyards with the vines growing up poles. The rate proposed will be discussed in Part 4.

182. It would have been convenient and labour saving to and have put all *mayin* cultivation into one class, but this has not been found feasible and two classes are necessary on account of the wide divergence of outturns owing to the position of the field or holding. The cultivators themselves put the land into two classes. If the rains continue later than usual; this divergence decreases but in a normal year, the lower land gets so much more water than the higher, that the outturns differ very greatly. A further reason for distinction is that in a year of deficient rainfall, the *mayin* paddy on the higher land fails altogether. Water-supply therefore has been the chief factor in deciding the classes, and local opinion was followed in this, just as in all other cases of classification. Many *mayin* holdings occupy the entire basin of a small marsh or pond. In such cases, there are often no *kasins* and the plants are most uneven in growth and yield. Classification has been determined in such cases by considering the average quality of the holding in relation to its area, as in the case of garden land. Assessment proposals will be found in Part 4.

183. In all the paddy tracts, except No. 13 (Taungbyaukchaung) the cultivators recognise three soil classes in ordinary paddy land. These correspond to the natural differences in the quality of the soil, which result from the relative position, or elevation of the land concerned. As a general rule, the low land is the best, the midlevel land is of average quality and the high land is the poorest. The low land gets silt both from the rivers and from the higher land in the *kwins*, but silt has to be put on this higher land periodically to maintain its fertility. There are exceptions, of course, such as low land liable to be over-run by salt water, or to be swept by hill floods.

In the silt receiving tracts, which lie in the river plains, the best land has three inches of silt or more received naturally; midlevel land has two and half inches and high land has one and a half inches or less. No matter how much silt is put on these last two classes of land, the action of the heavy rainfall does not permit more than the average depth of silt mentioned to remain. There are other features which make it fairly easy to distinguish one class from another, but these have already been referred to in describing methods of cultivation in Tavoy and the system of classification followed in this settlement.

In the Taungbyaukchaung tract, much of the land is undulating, and the tract is bisected by the Taungbyaukchaung, which enriches certain *kwins* on its banks with its deposits of silt carried down from the mass of hills which it drains. The land in such *kwins* is so fertile, that it has been found necessary to make a fourth class on this account. As this is a special class, it has been called 'A' for the remaining three classes of paddy land in the tract are much the same as the corresponding classes in the level tracts of the Tavoy river valley. The silt in this 'A' class of land is often five or six inches deep, and its outturns approximate to those of first class land in the *kwins* of the River tract.

184. Under the current settlement, all paddy land is divided into two classes. There is a third class, called A but this is land, classed as ordinary first class land which is double cropped, and so given this special designation. It is probable that there has been a good deal of extension of paddy cultivation into poorer land since 1904-05, and these extensions of necessity have been classed as second class land by the Land Records Department. In land at present paying revenue as second class land, there are great differences of quality: Of course, the two soil classes of the current settlement accompany a system of *kwins* tracting by fertility irrespective of position, but even then the classification in many *kwins* cannot follow the natural divisions very closely. With the present system of geographical tracts, it would be quite impossible to manage with only two classes. The combination of three classes and the modern system of tracting has been found to suit the physical and economic conditions of the district very well.

185. Double-cropped land in the settlement area is of two kinds. One resembles *kaing* land and the other yields a crop of *mayin* paddy after the Autumn paddy has been harvested. The first kind is found along the banks of the Tavoy and Taungbyauk rivers and some of their tributaries where there is a rich deposit of silt, renewed annually by inundations, which contain little salt water. Such land is moist beneath the surface for a considerable time after the cessation of the rains, and is out of reach of salt water during the dry season. It is typically cultivated with hemp but sweet potatoes are also raised on it. A slightly inferior class of land of the same description occupies a somewhat more elevated position. Hemp can also be grown on this, but more usually it is cultivated with sweet potatoes, brinjals and sesamum. If it were not always also cropped with paddy, this latter class of land would have been treated as "miscellaneous cultivation." These two classes of double-cropped land were always found on land which has been classified as first and second class paddy land respectively, and were denoted on our maps by adding the symbol "X" to the main kind symbol. It is proposed

that this land be assessed on the basis of the profits to be made from the cultivation of hemp.

The other kind of double-cropped land is found in the seaboard tract and consists simply of ordinary autumn paddy land, cultivated in the dry season with *mayin* paddy, with the help of small streams which do not dry up before the *mayin* has matured. This also has two classes, dependent on position, corresponding to the first and second classes of regular paddy land on which it is found. It is proposed to apply modified *mayin* paddy rates to the second crop on this land. As it is proposed to apply crop rates to double-cropped land, this has not been distinguished as such on the maps handed over to the Land Records Department.

Under the current settlement, double-cropped land is assessed on the basis of profits from the cultivation of hemp, and a special rate of Rs. 1-8-0 is added to the rate for first class paddy land, which was found to be double-cropped and therefore denoted by the special main kind symbol "A." The combine rate has been leviable whether the land was double-cropped or not. In this, and in the recognition of only one class of double-cropped land in the settlement area, the practice of the current settlement differs from the proposals now put forward.

186. The determination of standard outturns for the different classes of paddy land has been made none too easy by the widespread failure of the crop in the one season in which reaping experiments could be made. Fortunately, however, single-soil class holdings are numerous in Tavoy, and the outturns of these, as stated by the cultivators, have been a valuable guide.

Statement 10 contains a record of outturns of holdings, of both mixed and single soil classes, as stated by the cultivators, as well as of the crop reaping experiments. The former relate to holdings in connection with which enquiries were made as to tenancies, sales, mortgages and cost of cultivation, and the boundaries of which were beaten in every case. In Statement 10, details of only those holdings in which exactly the same area had been worked for the three preceding seasons were included, and no fallow is included in the areas shown. The figures for each year are the sum of what the cultivators state that they actually harvested, while the figures against the heading "Normal" represent the total of what the cultivators think their holdings would produce in an average year, or, as they express it, in a year in which there is occasion neither for jubilation nor disappointment.

The figures for the year 1919 indicate the extent to which the crop suffered, and this unfortunate and exceptional experience, so fresh in the memories of the cultivators, has, I think, in many cases, undoubtedly tinged with a more than usually sombre hue their statements as to the outturns of the two preceding years, and their estimate of what should be got in a normal year.

As regards the crop-reaping experiments, Statement 10 shows the actual results and the same results as modified by the sum of the cultivators' estimates as to what the result should have been in a normal year. In spite of the character of the season, these estimates were by no means all in one direction. All were faithfully recorded, although it is a little difficult to credit that the outturn of any field could have been above the normal in a season like that of 1919, except perhaps in the case of third class fields selected for reaping tests. As regards this third class land, in some of the smaller tracts no plots suitable for selection could be found, as all had been spoilt. In other tracts, it was a case of survival of the fittest, and the choice was very limited. In most cases, therefore, the outturns assumed for third class paddy land are lower than those indicated by the crop-reaping tests. This applies also, though in a lesser degree, to second class land in some of the tracts.

In assuming standard outturns, full consideration has been given not only to the results of the crop-reaping experiments (both the actual outturns and the same as modified by the cultivators' opinion of them) and to the outturns of holdings as stated by the cultivators, but also to the reputed fertility of each soil class in each tract, as compared with its neighbours, and to my own observations

and those of the three Assistant Settlement officers. Most consideration has been given to the actual reaping results and to the stated outturns of single soil class holdings. The outturns assumed are moderate, I think, but could not well be otherwise, considering all the circumstances.

187. To allow for the shrinkage of paddy in drying between the time it is reaped and the time it is sold, 9·34 per cent. has been deducted from the amounts of the wet outturns, as reaped. In all, 74 baskets of paddy were dried in the sun for an average period of 3·77 hours, when the average shrinkage was found to be 7·86 per cent. Eight baskets of paddy so dried were taken by the Assistant Settlement Officers and stored at headquarters, where they were remeasured weekly. During the period from the end of December, when they were stored, till the middle of February, when sales of paddy are at their height in Tavoy, these eight baskets underwent a further shrinkage of 1·48 per cent., making the total of 9·34 per cent., noted above. In each case, the limit of shrinkage had been reached by the middle of January.

188. The cost of cultivation has risen very considerably during the course of the expiring settlement, and so offsets to a great extent the rise in the price of paddy during the same period. The increased cost will be seen by comparing the figures in Statement 12 with those of the cost assumed for each of the four soil tracts formed in 1904-05, which were—

Soil Tract.	Assumed Cost of Cultivation.
A	7·00
B	8·50
C	7·50
D	3·50

These soil tracts were groups of *kwins* assumed to have the same fertility. Thus the "A" *kwins* would be the most fertile and their first class land at least would have silt deposited upon it annually in the rainy season. The sum of two rupees per acre allowed for putting silt on land therefore was deducted from the general cost of cultivation in the "A" *kwins* where this was done by nature, nor in the "D" *kwins* where there was no silt to put on, but it was not deducted in the "B" and "C" *kwins*. These soil tracts were formed on such a different principle to that on which the new tracts have been formed that a close comparison of the cost of cultivation, then and now, cannot be made, except perhaps in the case of the old soil tract "D," which more or less corresponds to the new tracts 1E, 1D and 10E. In these three new tracts, the assumed cost of cultivation is 9·5, 9·5 and 8·0 rupees respectively—in the old tract "D," the assumed cost was 3·5 rupees, and it is in this part of the settlement area that the lowest cost of cultivation is met with, with the exception of tract 2B, where cattle and labour are rarely hired.

The two items which now raise the cost of cultivation so much are the cost of labour and of cattle. The former affects practically the whole of the settlement area and is due principally to the growth of the mining and rubber-planting industries, and there is no prospect of the cost of labour being diminished. A high cost on account of cattle is found in those tracts where grazing facilities are restricted and where a large proportion of the land is worked by tenants. Both kinds of cost reach their highest in tract 6A, which is formed by the town area. Here labourers get very high wages, while it is inconvenient for many working owners to keep their own cattle and they prefer to hire cattle just for the working season, while most of the tenants have to hire cattle, as they cannot afford to buy them, nor are they sure from one year to another that they will be able to get any land to work.

In accordance with the instructions, the paddy paid for hire of cattle, which is the prevalent method of payment, has been converted to cash at the price deduced for the tract; otherwise, the cost of cattle on this account would have

been represented by much higher figures. In calculating the cost of cattle, again, with the sanction of the Commissioner of Settlements, allowance has been made for the value of animals sold, and this has been set off against the cost of those purchased. This also has reduced the assumed cost, especially in the outlying tracts where there are surplus cattle available for sale.

The cost of seed has been calculated according to the market price at district headquarters, as published in the *Burma Gazette*, at sowing time in 1919, i.e., June. This price was Rs. 140 for 100 local baskets, and has been modified for each tract in the same way as the assumed price for paddy outturns has been modified.

It was thought at first that there would be a marked difference in the cost of applying silt to the land in first class land as compared with the poorer classes, as the former gets silt naturally and the latter have to be treated by hand. Enquiries were therefore conducted in such a way as to bring out this difference, if it existed. It appears however that nearly all this surface treatment is done at leisure in the hot season by home labour, and as this may not be allowed for in calculating the cost of cultivation, the statistics reveal no such difference between the cost of applying manure and silt to first class land and of applying the same to the other classes of land as would justify the adoption of separate costs of cultivation under this head for the different classes.

189. Of the thirteen primary tracts which are the natural physical divisions

Prices.

of the settlement area, and are recognised generally by the people as such, two have no paddy to export. These are the Seaboard, and the South-Eastern Hill tracts, numbers 1 and 10. The remaining tracts all export their surplus paddy to Tavoy, but of course in varying degrees. In these eleven exporting tracts, the price of paddy

Introductory.

is always considered in relation to the price in the town, where five out of the eight rice-mills are situated. These five mills are to be found near the river bank, north and south of the town, while of the remaining three mills, one is placed at Kamyawgin, just across the river, one at Mokhti, near the mouth of the *Saw chaung*, about six miles south of the town, and the third at Sinbyubyin, on the left bank of the river, three miles by road from Thayetchaung and twenty from Tavoy. These three outside mills were established about 1910 and 1911, and the brokers working in connection with them give the same price as brokers working for the millers in Tavoy, less the cost of carriage to that place. The destination of the paddy which he sells therefore is a matter of indifference to the cultivator. The brokers are paid Rs. 2 commission on every hundred baskets delivered. In measuring paddy, whether on the threshing floor or at the mill, the local or village basket is used, and two of these baskets full are poured into one bag for storage.

190. The area throughout which paddy is available for sale to outsiders has

Price Zones.

been divided by the brokers into clearly defined price zones, and the limits of these zones have been found to coincide fairly closely with the boundaries of primary tracts. This is not astonishing considering the topography of the settlement area and the fact that both the price zones and the primary tracts are based on the physical conditions of each piece of country and its position. In the case of price zones, ease of transport to Tavoy and the distance thereto are the determining factors, and these fit in naturally with the conditions leading to the formation of separate primary tracts.

191. Within the limits of each price zone, the brokers offer the same price,

Method of fixing Prices in Exporting tracts.

irrespective of the actual position of the *twins*, except that in some cases, the seller has to bear the cost of carriage from the threshing floor to the landing place, and this is adjusted by an equivalent reduction of the price paid. The brokers usually employ their own whole-time cartmen or boatmen, but even

if they were to engage men for each trip separately, what they would lose over carriage from one part of the zone they would gain over the price paid for carriage from another part. These price zones are generally accepted by all concerned and form the price tracts of this settlement. The current price in each zone is the current price in Tavoy less cost of carriage and broker's commission.

This being the case, there remains to consider on what principles settlement prices should be calculated, whether from the local records of prices or by deduction from prices at the central market. The existence of the brokers' price zones already described is a very good reason for adopting the latter method, unless it can be shown that it would be better to base prices on those recorded locally by the Land Revenue Surveyors. So far as the exporting tracts are concerned, however, this cannot be done, and reasons for not using local records for these tracts are as follows:—

- (i) Tavoy is an early district and the harvest is over and the threshing floors are clear before the end of February, by which time the ordinary cultivator has disposed of all his sale-paddy. Since 1910, the local prices recorded by the Land Revenue Surveyors give the average local prices separately for each month only in a few isolated instances and there is an entire lack of data from which to arrive at the average prices for January and February, the harvest months in Tavoy. The few prices which are recorded usually give the one average for the whole three months, January, February and March. Statement 4 in the Appendix is a summary of these local records. Figures are added in that statement to show in how many *kwins* in each tract in each year the local prices, which have furnished the data for the annual tract averages, have been recorded.
- (ii) There are no records at all for some of the years since 1910 for some of the new assessment tracts, as will be seen from Statement 4. With prices fluctuating sharply from year to year, as they do in Tavoy, it makes much difference to an average which particular year is omitted from the series averaged over. The year 1917 is a case in point. The market price that year was much below the normal for the district and there are no records for that year for any of the *kwins* in six of the new assessment tracts.
- (iii) Although there are more frequent entries for the year 1901 to 1910, these do not appear to have been made with much discrimination and in one tract the same figures appear for January, February and March year after year without any difference for a large number of *kwins*, so the prices recorded can have borne little relation to actualities. In any case, the records older than 1911 are too much out of date to be of any use as a guide in present conditions.

For the exporting tracts therefore prices have been deduced from the prices recorded for the central market at Tavoy.

192. In considering the price of paddy at Tavoy, which governs that obtaining throughout the exporting tracts, the first point to note is that the figures published weekly in the Supplement to the *Burma Gazette*, though purporting to represent the price of 100 nine-gallon Government standards, still represent the price of 100 local baskets of paddy, as was pointed out by Mr. Webb in 1905, in paragraph 92 of his report. Secondly, there is no strictly standard local basket in the district, and the baskets used vary slightly from one village to the next. This basket is used by cultivators, brokers and millers alike, however, and the slight differences of weight are ignored. A third point to note is that the market rate is largely independent of local conditions and fluctuates sharply from year to year. The chief reason for this seems to be the keen competition among the millers to secure supplies of paddy for profitable export to Java, Siam, China or the Straits *via* Penang, or to India *via* Rangoon, while there is always the remunerative business of re-selling the paddy as rice within the

district itself. Although it usually happens, as may be expected, that a poor crop is followed by high prices, it is by no means certain that a bumper crop means low prices.

193. In 1904-05, Mr. Webb found that the local basket averaged 7·8 per cent. short of the Government standard nine-gallon measure. In the course of general enquiries this year, it was admitted in some villages that the size of the village basket had been reduced in the last ten years or so by a handful or two on account of the increased price of paddy but in most villages it was stated that there have been no change. The result of numerous tests made at crop-reaping time show, however, that the reduction of size is more general than was admitted and that the size of the village basket may vary considerably from village to village and also from tract to tract. One average has been taken to represent the size of the village basket in all the exporting tracts, while separate averages have been taken for each of the price divisions of the non-exporting tracts. This averages have been found to be as follows :—

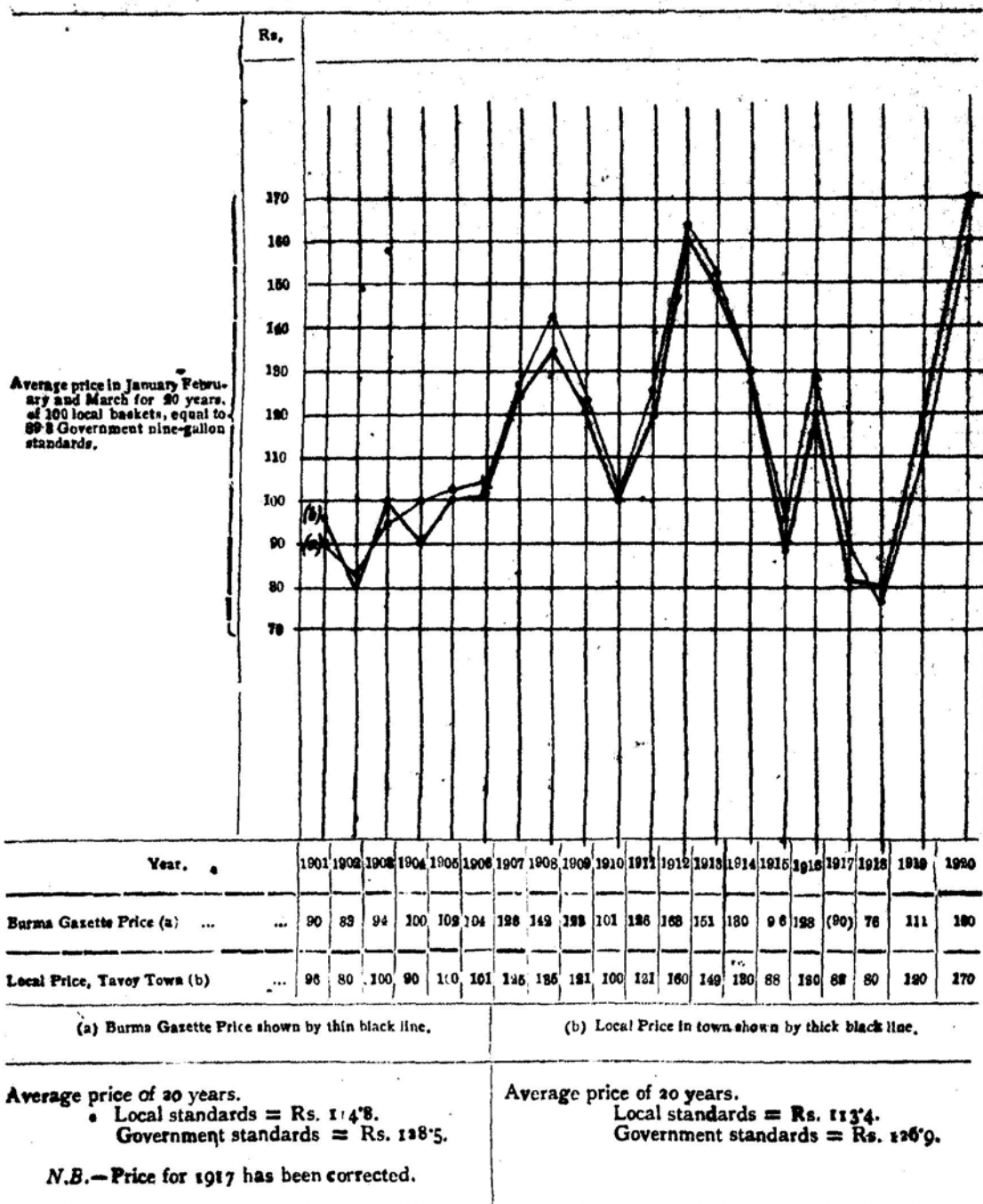
Tracts.	Village baskets=Government standards.	Difference.
		Per cent.
Exporting—		
Nos. 8 to 9, 12 and 13	100=89·3	10·70
Non-exporting—		
1 (Yebyu) ...	100=98·41	1·59
1 (Launglong) ...	100=92·18	7·82
1 (Thayetchaung) ...	100=93·83	6·77
10 (Thayetchaung) ...	100=90·87	9·13

The largest basket is used in the Yebyu township portion of the Seaboard tract, where the people have a notoriously large appetite for rice, owing to the lack of other eatables to vary their diet. The smallest basket in the non-exporting tracts is that used in the South-Eastern Hill tract, No. 10, which obtains rice as required from the Taungbyaukchaung tract, where the basket is much the same size.

Prices of 100 local baskets at district headquarters and throughout the exporting tracts have therefore been converted to prices for 100 Government nine-gallon standards by adding 10·7 per cent.

While on the subject of village baskets it might be mentioned that in the eastern portion of the Launglong township where all the chief rice cultivation of the township is to be found, the size of the village basket averages just over 11 per cent. less than the Government standard, yet in this same area all the Revenue Surveyors have solemnly recorded year after year that there is no difference of size between the local basket and the Government standard. Surveyors of other charges show a difference as a rule, but their measurements also do not agree with those made by this party.

194. The subjoined table and diagram show two sets of price, those for 100 local standards at district headquarters, as published in the *Burma Gazette*, and those recorded by the Revenue Surveyors of charges 6, 7, and 8, which comprise Tavoy Town (assessment tract 6A), for the last twenty years. The prices are averages of those for January, February and March. There is little to choose between the two series. The local prices have been shown in order to corroborate those quoted for headquarters, as there seems to be some uncertainty as to the method by which the latter have been arrived at by the district authorities.

Average prices in January, February and March of 100 local baskets of paddy.

The headquarters price for 1917, *vis.*, Rs. 90, requires some explanation. In the *Burma Gazette*, the price recorded for each of the first thirteen weeks of 1917 is Rs. 130. All evidence available shows that this is much too high and that the proper figure is in the neighbourhood of Rs. 90, which has therefore been substituted for the published figure. The annual Report on the Administration of the Customs Department in 1916-17 mentions the price at harvest time as being Rs. 90, while the average of prices quoted by the seven millers for the same period is Rs. 91. Statement 4 in the Appendix shows the average local prices recorded by the Land Revenue Surveyors and in 1917 the highest price recorded for any tract was Rs. 103 and the majority are well under Rs. 90.

195. The information embodied in the following statement has been kindly furnished by the principals of the eight rice-milling firms now operating in Tavoy. Four of these are owned by Chinamen, three by Indian and one by a Burman, Maung Sein Kaing.

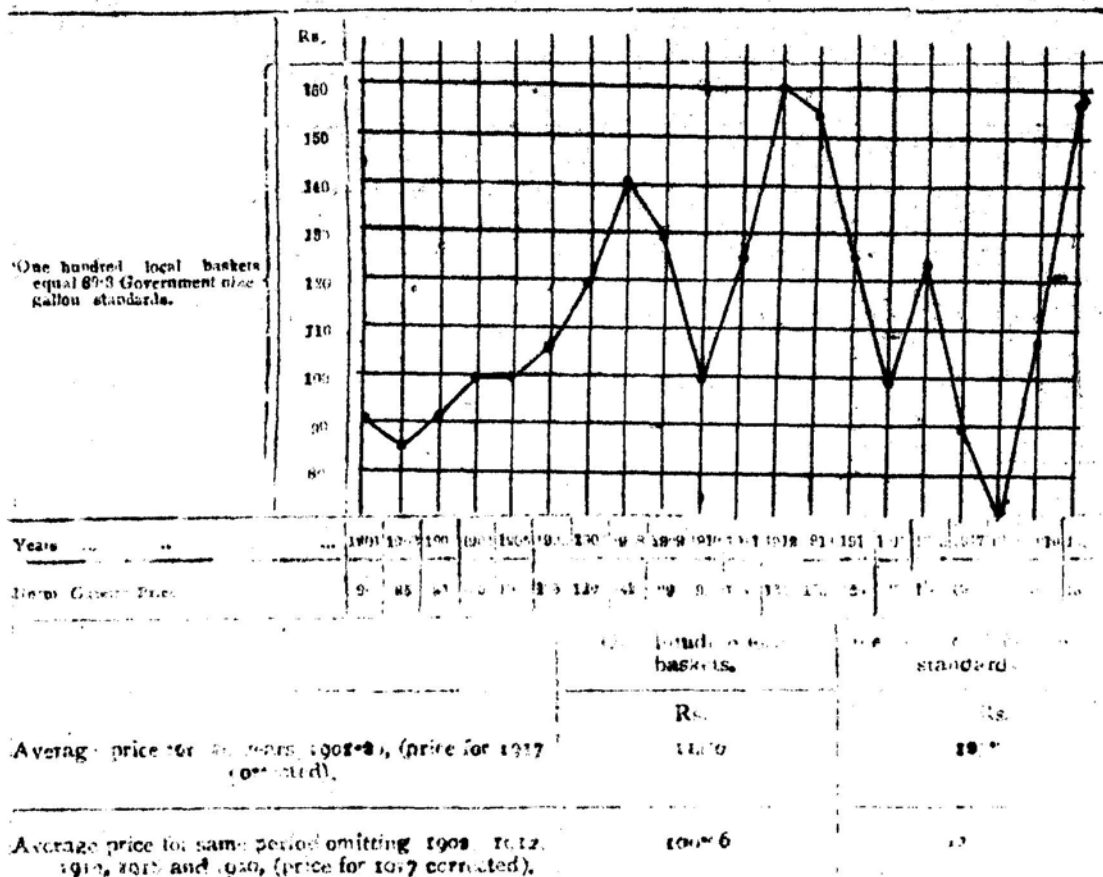
The Rice-Millers of Tavoy.

Name of firm ...	C. See Don.	Mauing Sein Kaing.	Chengguan Bros.	M.A. Sarati.	Mauing Ni To.	Md. Gannv alias Mg. Ba E.	Khoo Sen Shan.	Chew Lu Yin.
Location of mill ...	Kyetsabyin.	Kamyawgin.	Kyetsabyin	Mokhti.	Siabyubin	Kyetsabyin.	Sauchi.	Kyetsabyin.
Established in year ...	1905	1909	1917	1911	1910	188	1906	1910
Particulars of basket used in buying paddy.	About 47 lbs. capacity.	45 lbs. capacity.	46 to 48 lbs. capacity.	46 to 48 lbs. capacity	49½ lbs. capacity	46-47 lbs. capacity	No standard but average 48 lbs.	No standard but average 46-48 lbs.
Localities from which paddy usually obtained.	Tavoy district.	Tavoy district.	Tavoy and Amherst districts.	Seven mile radius from Mokhti on east bank.	Tayetchaung and Leung-lon townships.	Tavoy district.	Tavoy district.	Tavoy district.
Monthly averages of prices paid for 100 local baskets of paddy.	J. F. M.	J. F. M.	J. F. M.	J. F. M.	J. F. M.	J. F. M.	J. F. M.	J. F. M.
1905 ...	80 90 100	100 100 100			120 120 125	100 130 145	90 115 125	125 140 140
1917 ...	80 90 100	90 95 115		100 90 85	60 70 85	100 105 100	97 87 84	95 95 85
1918 ...	80 90 100	135 135 140	73 76 84	85 90 85	85 70 85	85 80 85	87 90 75	85 87
1919 ...	130 150 150	160 170 180	133 132 127	125 127 122	125 27 127	125 121 130	125 125 125	125 125 135
1920 ...	140 160 200	160 170 180	152 75 170	160 160 160	155 175 190	160 170 180	167 170 180	145 170 185

The information given as to the size of the basket used for measuring paddy when it is received at the mills, indicates that the average weight of the basket now received weighs a pound or two less than it used to till about 1912, and the weights quoted range from 45 to 48 lbs. The average prices quoted as paid at each mill in any one month, show considerable divergences. There is reason to believe that Messrs. Cheng Guan Brothers and Chew Lu Yin have been chiefly relied on for official information as to prices and stocks. Messrs. Cheng Guan Brothers bought their mill at Kyetsabyin from Messrs. Crisp and Company in April 1917, and there are now no European firms in the business in Tavoy.

196. As explained previously, the great majority of the cultivators have finished selling their paddy well before the end of February in a normal year, and those who do not sell till March, can just well afford to wait till April or any other month which suits them. In fixing the settlement price for the exporting tracts therefore, only the prices ruling in January and February have been taken into account. The following table and graph give particulars of these prices, with averages for the whole of the last twenty years, and also averages for fifteen out of these twenty years, omitting five abnormal seasons. The prices given in the table are for 100 local baskets, and average prices on this basis and on that of 100 Government nine-gallon standards are shown as well.

Average price of 100 baskets of paddy at District Headquarters at Harvest Time (January and February), as published in the Burma Gazette.



Price assumed for Settlement, Rs. 100.

The price adopted at last settlement was Rs. 100, and was based on the average prices published in the *Burma Gazette* during the five preceding years. These were remarkably level compared with prices of subsequent years. The graph above shows how prices began to rise in 1906, and that for the next eight years, until the outbreak of war, they averaged Rs. 112 for 100 local baskets, which is the equivalent of Rs. 122 for 100 Government standards. The annual reports refer repeatedly to these high prices, which told hardly on poorer classes, who were neither owners nor tenants, and of the unsuccessful effort of the one European miller, Mr. Crisp, to induce the other millers to combine to keep prices at a reasonable level. The sudden drop in 1910 was apparently in sympathy with the fall in Rangoon and was quite unexpected. The high price of 1912 was due to short stocks after poor seasons combined with a strong demand from the Straits. During the monsoon in 1912, the price rose to Rs. 230, equal to Rs. 258 for 100 Government standards. Although there was a bumper crop and an early harvest in 1912-13, the price still remained in 1913 at over Rs. 150 for 100 local baskets, owing to the high profits to be secured by export. During the war, prices were unstable in Tavoy as they were everywhere else, and the abnormally low prices of 1917 and 1918 were due to lack of shipping. The price of 1920 has been very high in sympathy with Rangoon, and this state of affairs was accentuated by the general failure of the crop in 1919.

197. By excluding the five years, 1902, 1912, 1913, 1918 and 1920, in which the price for 100 local baskets rose above Rs. 150 or fell below Rs. 90, both of which figures are well outside the normal in Tavoy, it is possible to arrive at an average price

Price Assumed for Settlement.

which is suitable for the purposes of this settlement. This average, for the other fifteen years since 1901, is Rs. 109'66 for 100 local baskets and Rs. 122'79 for 100 Government standards. The latter figures suggests Rs. 122 and this price has been adopted as representing a fair average on which to base the new assessment proposals for the exporting tracts.

198. The following table shows the average cost of carriage to Tavoy from each exporting tract as ascertained by enquiries in the field. This includes the cost of carriage from the threshing floor to the landing place, where this has to be paid for by the seller indirectly, by deduction of the cost from the price paid to him by the buyer.

Cost of Carriage to Central Market from Exporting Tracts, and Brokers' Commission

Tract.		Average cost of carriage of ba 10 baskets avoy	Broker's commission per 100 baskets.	Average total deductions.	Assumed total deductions.	Assumed price at Central Market	Deducted price for tract.
Prim- ary.	Price.						
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2	B	5'96	2'00	7'96	8'00	122	114
3	D	9'70	2'00	11'70	12'00	122	110
3	B	6'80	2'00	8'80	8'00	122	114
4	B	5'56	2'00	7'56	8'00	122	114
5	B	5'65	2'00	7'65	8'00	122	114
6	B	6'01	2'00	8'01	8'00	122	114
6	A	3'68	2'00	5'68	6'00	122	116
7	B	5'26	2'00	7'26	8'00	122	114
8	B	5'15	2'00	7'15	8'00	122	114
9	B	6'09	2'00	8'09	8'00	122	114
11	C	6'68	2'00	8'68	10'00	122	112
12	C	6'62	2'00	8'62	10'00	122	112
13	C	8'68	2'00	10'68	10'00	122	112

Whenever convenient, paddy is carried by water to the mills, and Tavoy can be reached from most of the exporting tracts within two tides, but the tide is not so strictly the unit for determining the cost of carriage and consequently the local price, as it used to be owing to the establishment of mills outside the town. The high cost of carriage in tract 3D, which is in the Yalaing valley, is largely due to the inability of boats to ascend the Yalaing *chaung* during harvest owing to the "Mayin" weir at the mouth of the valley, and of carts to cut across the *kwins* till some time after harvest, as so much of the land takes a long time to dry up. As a result, paddy has to be taken in carts by a long detour to the north *via* Pagawyun to Kyauktaung on the river, whence it is taken down to Tavoy by water. Tract 6A, which corresponds to Revenue Surveyor's charges Nos. 6, 7 and 8, and covers the *kwins* within the municipal area, has the highest price of all, as many of the *kwins* are right up against the mills, and but for the high rates for cart hire prevailing in and round the town, the average cost of carriage assumed would have been less than Rs. 4. The assumed cost of carriage for the Thagyettaw and Pyinbyugyi tracts (Nos. 11C and 12C) may seem high as compared with the actual average, but several of the *kwins* in these tracts are very awkwardly placed for the easy removal of paddy, and both are in the same brokers' price zone. The Taungbyaukchaung tract (No. 13C) is in the same price-zone or tract, but although it is further from Tavoy than either of the other two tracts, it is generally easier of access by boat. The "B" price tracts, with a price of Rs. 114, correspond to the brokers' price-zone, in which the price paid is generally stated to be Rs. 5 less than the current price in Tavoy, while the "C" price tracts coincide with the similar "ten rupee" zone.

Among the exporting tracts, the only two primary tracts within which there are price divisions are Nos. 3 and 6. The former is the Yalaing valley tract and the two *kwins* of that tract which fall into Launglon township have much easier

access to the Tavoy river than the remaining *twins* of the tract in Yebyu township round the corner. No. 6 tract is the north-eastern level tract, and contains the only "A" price tract, which is formed by the town *twins*.

199. The two primary tracts in which there is no surplus available for export are the Seaboard tract (No. 1) and the South-Eastern Hill tract (No. 10). These tracts on the other hand have to buy rice from outside, to supplement that obtained from their own exiguous holdings and from *taungya*. Prices therefore cannot be deduced from the price at Tavoy on the basis of cost of carriage as the latter is inapplicable, so the average price for settlement has been taken from local records. Statement 4 in the Appendix shows that prices even in these non-exporting tracts tend to rise and fall in sympathy with those at Tavoy. The following table gives particulars of these local prices for twenty years, and of the averages for each price tract over so many years within the last twenty as records exist for. These averages are too high to adopt as a basis for assessment proposals, but suitable figures are obtained by omitting the prices of those same years which have been cut out, as being abnormal, in calculating a fair average price for the exporting tracts.

Average prices at Harvest of 100 village baskets of paddy, in the non-exporting tracts as recorded locally.

	Year.	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	
1EV	Seaboard (Yebyu)	...	85	80	95	98	100	90	100	100	100	101	144	125	125	75	114	...	80	120	170	
1BL	Seaboard (Lawnglon)	...	90	88	97	94	100	99	120	120	110	104	123	153	120	117	84	120	84	...	112	160
1DTH	Seaboard (Thayetchnang)	...	...	...	...	...	85	95	100	100	100	120	120	125	119	80	118	104	100	110	180
10E	South-Eastern Hill	79	80	87	86	75	120	90	90	...	153	125	128	80	...	87	80	120	170

Primary Tract	1 (Y)		1 (L)		1 (Th.)		10	
Equivalent in Government nine-gallon standards of 100 village baskets.	98'41		92'18		92'83		90'87	
Number of years between 1901 and 1920, for which records of local prices exist.	19		19		15		16	
Average local price 1901—1920 of 100 village baskets and Government standards.	V.B.	G.S.	V.B.	G.S.	V.B.	G.S.	V.B.	G.S.
	105'8	106'1	111'8	120'1	111'8	119'3	108'8	114'1
Average local price 1901—1920 of 100 village baskets and Government standard omitting years 1909, 1912, 1913, 1915 and 1920.	102'1	102'8	115'6	114'6	108'2	108'6	91'3	108'9
Price of 100 Government nine-gallon standards assumed for Settlement.	104		114		110		104	
Price tract	E		B		D		E	

The normal price of a single basket of paddy sold by one villager to another in these tracts is said to be Re. 1 to Rs. 1-4 after harvest, rising later to Rs. 1-8. This year, in which the harvest was exceptionally bad, prices immediately after harvest were Rs. 1-8 to Rs. 2. The normal rates prevailing in these tracts, however, are fairly represented by the assumed prices, which have been calculated in the manner described above.

The Launglon portion of the Seaboard tract has a smaller basket than the other tracts and this partly accounts for the higher average price. A further reason is that the villages carry a heavy population, mostly composed of fishermen, which is large in proportion to the amount of paddy land available, either on the level or in *laungyas*. The next smallest basket is that of the South-Eastern Hill tract, which buys paddy from the Taungbyaukchaung tract, which probably accounts for the fact that the baskets of both tracts are about the same size.

200. In 1904-05, price tracts were formed by Mr. Webb, so far as the exporting tracts were concerned, on the basis of cost of carriage to Tavoy, taking the tide as the unit of water carriage. He divided the exporting tracts into three price divisions and put the non-exporting tracts into a fourth, assigning to the latter the same price as the lowest of the first three. His grounds for doing so are explained in paragraph 98 of the Report. Although the innermost and outermost price-zones are much the same now as they were then, the middle price zone, which now takes in the greater part of the central tracts, extends much further than in 1905, owing to the increased competition among the millers to secure supplies, and to the location of mills at places other than Tavoy. The old and the new price tracts can best be compared by inspection of the maps attached to Mr. Webb's report and to this. It may be noted that Mr. Webb's lowest priced tracts, with a price of Rs. 88, extended from the limits of the settlement area to within twelve miles of the town from the north and south, and that his highest priced tract included the town, as does the new tract "A", but crossed the river to take in a few *kwins* on the west bank just opposite Kyetsabyin where the mills are. These *kwins* now get the same price as all the *kwins* on the west bank between the Yalaing and Tawkye *chaungs* and not the same as the town. Particulars of cost of carriage and prices assumed in 1905 and 1920 are compared in the following table. The gentler gradations now adopted are the result of averaging cost of transport and prices throughout the price-zones generally recognised by the cultivators and brokers.

Cost of Carriage, etc., and deduced prices, at last and present settlement.

	1904-05.				1919-20.					
	1	2	3	4	A	B	C	D	D	E
Price tract ...	(a)	(a)	(a)	(b)	(a)	(a)	(a)	(a)	(b)	(b)
Character ...	(a)	(a)	(a)	(b)	(a)	(a)	(a)	(a)	(b)	(b)
Price assumed at central market	100	100	100	100	122	122	122	122	122	122
Cost of transport plus brokers' commission.	3	7	11	...	6	8	10	12	...	...
Deduced price ...	97	93	89	...	116	114	112	110	...	...
Assumed price ...	96	92	88	88	116	114	112	110	110	104

(a) Exporting. (b) Non-exporting.

201. In ten of the thirteen primary tracts, there are no price divisions. In the other three, namely the Seaboard, Yalaing valley and North-Eastern Level tracts, there are three, two, and two price divisions respectively. In the first two cases, the limits of these price divisions coincide with township boundaries, and in the third case, the town forms a separate tract. The table below shows the final arrangement of primary, price and assessment tracts. In reality there are only seventeen assessment tracts, ten of which are co-extensive with primary tracts, while the other seven have been formed as described above; but the necessity for further dividing these seventeen tracts along township boundaries leads finally to the formation of twenty-two assessment tracts. Of these four contain only one or two *kwins* each. The formation of tract 3 B L

Formation and number of Assessment Tracts.

is due to the price being higher in these two *kwins* than in the rest of the primary tract of which it forms part. The other three small tracts, 8 B.Y., 8 B. T. v and 8Th, contain the four *kwins* of the River tract which do not lie in Launglon township.

Assessment Tracts (Paddy).

Assessment Tract.	Township.	Number of <i>Kwins</i> .	Price Tract.	Price.	Assumed outturns				Primary Tract Number and Name.
					A	1	2	3	
1BY	Yebyu ...	46	E	104	...	22	16	10	1. Seaboard.
1BL	Launglon ...	23	B	114	...	22	16	10	
1DTh.	Thayetchaung ...	14	D	110	...	22	16	10	
2B	Yebyu ...	15	B	114	...	22	16	10	2. North Jungle.
3BY	Yebyu ...	10	D	110	...	24	18	10	3. Yalaing Valley.
3BL	Launglon ...	2	B	114	...	24	18	10	
4BY	Yebyu ...	16	R	114	...	30	20	15	4. North-East Upland.
4BTv.	Tavoy ...	25	B	114	...	30	20	15	
5B	Launglon ...	83	B	114	...	35	25	15	5. South-West Bank Level.
6BY	Yebyu ...	7	B	114	...	33	28	18	6. North-East Level.
6BTv.	Tavoy ...	27	B	114	...	33	28	18	
6ATn.	Tavoy (Town) ...	60	A	116	...	33	28	18	
7B	Thayetchaung ...	78	B	114	...	35	25	15	7. South-East Level.
8BY	Yebyu ...	1	B	114	...	40	30	24	8. River.
8BTv.	Tavoy ...	2	B	114	...	40	30	24	
8BL	Launglon ...	30	B	114	...	40	30	24	
8BTh.	Thayetchaung ...	1	B	114	...	40	30	24	
9B	Thayetchaung ...	7	B	114	...	35	25	15	9. Saw Valley.
10B	Thayetchaung ...	34	E	104	...	22	16	10	10. South-East Hill.
11C	Launglon ...	18	C	112	...	38	24	12	11. Thagyettaw.
12C	Thayetchaung ...	17	C	112	...	26	18	10	12. Pyinbyugyi.
13C	Thayetchaung ...	35	C	112	45	32	20	12	13. Taungbyauk chaung.

PART 3.

202. Tract 1E is the northern portion of the Seaboard tract and lies in Yebyu township. Particulars of the 46 *kwins*, of which it is composed, in their relation to the expiring settlement are as follows:—

<i>Kwins</i> .	Assessment Tract.	Soil Tract.	Outturns.		Assumed Price.	Cost of cultivation.	Rental Value.	Rates.	
			I	II				I	II
			Bkts.	Bkts.	Rs.	Rs.	Rs.	Rs.	Rs.
46	XI	D	18	18	88	3'5	3'12	1'25	8'75

The cost of cultivation is now nearly three times as much, reducing the net value of the produce, notwithstanding the higher price now obtaining for paddy. Rental values have risen slightly but these need not be considered. The tract has no surplus paddy to sell and is not wealthy. Nearly half the fully assessed paddy land has been put into the third class. In the circumstances, an increase of revenue demand is not justified, but its redistribution is desirable. The assessment proposed, with the data therefore, as is embodied in the following statement.

Assessment Tract 1E.

Main kind.	Soil class.	Assumed price of 100 Govt. standards.	Assumed outturn.		Cost of cultivation.	Value of Net outturn.	Assessment standard.			Proportion of net produce taken.		Rate proposed.
			Government standards.	Value.			‡ Gross produce.	‡ Rent.	‡ Net produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
R	1	104	22	22'9	9'5	13'4	4'6	2'3	3'4	1/2	1'9	2'00
	2	104	16	16'6		7'1	3'3	1'7	1'8		1'0	1'00
	3	89	10	8'9		...	1'8	...	...		...	50

These proposals involve a reduction of the revenue demand on the fully assessed area from Rs. 2,564 to Rs. 2,515, a decrease of Rs. 49, or 1'91 per cent. Average incidences per acre in rupees are as follows:—

Fully assessed.				Occupied.			
	Acres.	Incidence.		Acres.	Incidence.		
Current	...	2,588	9	2,756	9		
New	...	2,670	9	2,849	9		

When areas are mentioned in discussing paddy assessment tracts, they are those of fully assessed paddy land, as found at this settlement. "Fallow land, land cultivated with *thabaw* which has now been merged with third class paddy land, are not included. Areas of such land and the demand thereon have been included in the figures in Statement 19.

203. Tract 1B forms the central portion of the Seaboard tract and lies in Launglon township. It contains 23 *kwins*, particulars of which in their relation to the expiring settlement are as follows:—

Kwins.	Assessment Tract.	Soil Tract.	Outturns.		Assumed Price.	Cost of cultivation.	Rental Value.	Rates.	
			I	II				I	II
			Bkts.	Bkts.	Rs.	Rs.	Rs.	Rs.	Rs.
9	IX	C	24	18	88	7'5	4'35	1'50	1'125
21	X	C	24	18	88	7'5	3'48	1'50	1'00

The cost of cultivation has risen slightly and offsets to a certain extent the increase in the value of the produce. Four-fifths of the land is of the third class and tenancies are the exception. Paddy is grown purely for home consumption and has to be supplemented by *taungya* cultivation and imports from other tracts. The relatively high local price of paddy is due to its scarcity. The great bulk of the population are fishermen. Considering all the circumstances a fraction of

one-seventh of the net value of the produce indicates suitable rates, and the sub-joined table summarises the data on which these have been framed :—

Main kind.	Soil class.	Assumed price of 100 Govt. stand-ards.	Assumed outturn.		Cost of cultivation.	Value of Net out-turn.	Assessment standard.			Portion of net produce taken.		Rate proposed
			Govt. Stand-ards.	Value			Gross-produce.	Rent.	Net-produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
R	1	114	22	85'1	9'5	15'6	5'0	...	3'9	1/7	9'2	2'25
	2	114	16	18'2		8'7	3'6	3'7	2'2		1'2	1'25
	3	99	10	1'2		...	1'9	1'8	...		...	'30

The proposed rates involve a reduction of the revenue demand on the fully assessed area of paddy land from Rs. 1,159 to Rs. 838, a decrease of Rs. 321 or 27'69 per cent. Average incidences per acre in rupees of the present and proposed demands are compared below :—

Fully assessed			Occupied.	
	Acres.	Incidence.	Acres.	Incidence.
Current ...	1056	1'1	1,248	'9
New ...	1096	'8	1,264	'7

204. Tract 1D is the southern portion of the Seaboard primary tract, and its 14 *kwins* lie along the coast in Thayetchaung township. The tract formed part of the old soil tract D, and particulars of the tract in its relation to the expiring settlement are as follows :—

Kwins.	Assessment Tract.	Soil Tract.	Outturns.		Assumed Price.	Cost of cultivation.	Rental Value.	Rates.	
			I	II				I	II
14	XI	D	18	12	Rs. 88	Rs. 3'5	Rs. 3'12	Rs. 1'25	Rs. '875

As in the central and northern portions of the Seaboard tract, all paddy is required for home consumption, and supplies have to be imported in addition from the Taunbyaukchaung area. The increased cost of cultivation has considerably reduced the net value of the produce and the moderate rise in rental values does not restore the balance. Rental values however need not be considered as but a small proportion of the land is let and tenants are the exception. The fraction of one-seventh of the value of the net produce indicates suitable rates, the adoption of which will slightly reduce the present demand. The rates proposed and the data on which they are based are given in the following table :—

Main kind.	Soil class.	Assumed price of 100 Govt. Stand-ards.	Assumed outturn.		Cost of Cultivation.	Value of Net out-turn.	Assessment Standard.			Proportion of net produce taken.		Rate proposed.
			Govt. Stand-ards.	Value			Gross-produce.	Rent.	Net-produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
R	1	110	22	24'2	9'5	14'7	4'8	7'3	3'6	1/7	8'1	2'25
	2	110	16	17'6		8'1	3'5	3'9	2'0		1'2	1'125
	3	95	10	9'5		...	1'9	1'7	...		...	'50

The rates proposed lead to a reduction of the current demand on the fully assessed paddy land from Rs. 1,394 to Rs. 1,130, a decrease of Rs. 264, or 18·94 per cent. Incidences per acre in rupees of the current and proposed demands are :—

	Fully assessed.		Occupied.	
	Acres.	Incidence.	Acres.	Incidence.
Current.	1,381	1·00	1,827	·8
New.	1,324	·8	1,714	·7

205. Tract 2 B lies in the narrow upper valley of the Tavoy River, in Yebyu township. Its 15 *kwins* were disposed of under the expiring settlement, as under :—

Kwins.	Assessment Tract.	Soil Tract.	Outturns.		Assumed Price.	Cost of cultivation.	Rental Value.	Rates.	
			I	II				I	II
1	VI	B	32	24	Rs. 88	Rs. 8·5	Rs. 5·09	Rs. 2·50	Rs. 1·50
13	IX	C	24	18	88	7·5	4·35	1·75	1·125
1	XI	D	18	12	88	3·5	3·10	1·25	·875

The net value of the produce has increased somewhat, as have also rental values, but these latter are of little account as only a small percentage of the land is rented. This tract has a little paddy to export in good years, but it is remote and its conditions are dissimilar to those of tracts in the lower valley. A fraction of one-seventh of the net value of the produce yields all the increase of revenue which seems to be called for in the circumstances. The following table summarises the data on which the proposed assessment rates are based :—

Main kind	Soil class	Assumed price of 100 Government Standards	Assumed outturn		Cost of Cultivation	Value of net outturn.	Assessment standard			Proportion of net produce taken		
			Government Standards	Value			Gross produce	Rent	Net produce.	Fraction	Value	Rate proposed.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	1	114	22	25·08	Rs.	19·58	5·0	...	4·9		Rs. 9·8	Rs. 2·75
R	2	114	16	18·24	5·5	12·74	3·6	1·2	3·2	1/7	1·8	1·75
	3	99	10	9·9		4·4	2·0	...	1·7		·6	·625

The proposed rates cause an increase in the demand on fully assessed paddy land from Rs. 1,416 to Rs. 1,753, a difference of Rs. 337 or 23·80 per cent. Incidences in rupees per acre of the current and proposed demands are :—

	Fully assessed		Occupied.	
	Acres.	Incidence.	Acres.	Incidence.
Current	1,084	1·3	1,216	1·2
New	1,088	1·6	1,181	1·5

206. Tract 3D consists of ten *kwins* enclosed in the valley of the Yalaingchaung. These *kwins* were all placed in soil tract C under the expiring settlement, and details of that settlement relating to them are given below :—

Kwins.	Assessment Tract.	Soil Tract.	Outturns.		Assumed Price.	Cost of cultivation.	Rental Value.	Rates.	
			I	II				I	II
10	IX	C	24	18	Rs. 88	Rs. 7·5	Rs. 4·35	Rs. 1·75	Rs. 1·125

The net value of the produce has decreased owing to the increase in the cost of cultivation. Rental values have slightly increased, but are not important as the percentage of the occupied area rented is small. The tract has surplus paddy to sell in a normal year, but suffers from liability to floods, and from bad communications at harvest time. Both these factors have been allowed for in assuming standard outturns and cost of carriage. Not more than a slight increase in the revenue demand is justified by the circumstances and the proposed rates, based on a fraction of one-sixth of the value of the net produce lead to a demand which is but slightly more than that current. Data on which the proposed rates are based are tabulated below:—

Main Kind.	Soil class.	Assumed price of 100 Government Standards.	Assumed Outturn		Cost of Cultivation.	Value of Net out-turn.	Assessment Standard.			Proportion of net produce taken.		Rate proposed.
			Government Standards.	Value			Gross produce.	Rent.	Net produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
R	1	110	24	26.4	11.00	15.4	5.3	4.0	3.8	1/6	2.6	2.50
	2	110	18	19.8		8.8	3.9	2.8	2.2		1.5	1.50
	3	95	10	9.5		...	1.9	..	..		...	.75

These proposed rates involve an increase in the demand of Rs. 377, or 11.11 per cent. of the current demand of Rs. 3,391 on fully assessed paddy land. Incidences in rupees per acre of the current and proposed demands are:—

	Fully assessed.		Occupied.	
	Current.	Incidence.	Incidence.	
New	2,888	1.5	2,730	1.3
	2,430	1.6	2,769	1.4

207. Tract 3B consists of 2 *kwins* of No. 3 Primary Tract (Yalaingchaung), which are better placed in respect of communications and so get a better price. They also lie in Launglon Township, while the rest of the primary tract is in Yebyu Township. Particulars of the disposal of these *kwins* under the expiring settlement are given below:—

Kwins.	Assessment Tract.	Soil Tract.	Outturns		Assumed Price.	Cost of Cultivation.	Rental Value.	Rates.	
			I.	II.				I.	II.
	IX	C	24	18	Rs. 88	Rs. 7.5	Rs. 4.35	Rs. 1.75	Rs. 1.25

Assessment proposals follow those for Tract 3D, with the necessary modification for the difference of price obtained. Data for assessment proposals are given in the following table:—

Main Kind.	Soil class.	Assumed price of 100 Government Standards.	Assumed Outturn		Cost of Cultivation.	Value of Net out-turn.	Assessment Standard.			Proportion of net produce taken.		Rate proposed.
			Government Standards.	Value			Gross produce.	Rent.	Net produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
R	1	114	24	27.4	11.00	16.4	5.5	4.0	4.1	1/6	2.7	2.75
	2	114	18	20.5		9.5	4.1	3.8	3.4		1.6	1.625
	3	99	10	9.9		...	1.9	..	...		...	.75

The proposed rates lead to a demand of Rs. 110 on fully assessed paddy land. The present demand on such land is Rs. 57, but the increase is not so much as it looks, as about 30 acres of land formerly classified as *mayin* have now been classified as ordinary paddy land. Incidences in rupees per acre under the current and proposed demands are as below :—

			Fully assessed.		Occupied.	
			Acres.	Incidence.	Acres.	Incidence.
Current	...	...	51	1'1	51	1'1
New	...	...	83	1'3	83	1'3

208 Tract 4 is No. 4 Primary Tract (North East Upland) and consists of 41 *kwins*, situated in Yebyu and Tavoy Townships. Tract 4B. Proposed assessment. Particulars relating to these *kwins* under the expiring settlement are given below :—

Kwins.	Assessment Tract.	Soil Tract.	Outturns		Assumed Price	Cost of cultivation.	Rental Value.	Rates	
			I.	II.				I.	II.
9	II	A	40	30	Rs. 98	Rs. 7'0	Rs. 11'51	Rs. 4'00	Rs. 2'50
15	V	B	32	24	92	8'5	7'41	3'00	2'00
4	VI	B	32	24	88	8'5	5'09	2'50	1'50
6	VIII	C	24	18	98	7'5	4'39	2'00	1'25
7	IX	C	24	18	88	7'5	4'35	1'75	1'125

Owing to the increase in the cost of cultivation, the net value of the produce has been reduced by almost one half, in spite of the increased price of paddy. On the other hand, rental values have nearly been doubled and may be taken into consideration, as according to the Land Records Department, 31 per cent. of the occupied area is let to tenants, who number 222, as found at settlement. Although the tract exports paddy, yet it does not do so to nearly the same extent as its neighbours in the plains. Circumstances generally indicate the maintenance of the present demand and no more, and this can be done by taking one-sixth of the value of the net produce. The rates proposed together with the data on which they are based are given in the table below :—

Main Kind.	Soil class.	Assumed price of 100 Government Standards.	Assumed Outturn		Cost of cultivation.	Value of net produce.	Assessment Standard.			Proportion of net produce taken.		Rate proposed.
			Government Standards.	Value			1/2 Gross produce.	1/2 Rent	1/2 Net produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
R	1	Rs. 114	30	Rs. 34'8	Rs. 13'00	Rs. 21'8	Rs. 6'8	Rs. 7'9	Rs. 5'3	1/6	Rs. 3'5	Rs. 3'50
	2	114	20	22'8		9'8	4'6	6'9	2'4		1'6	1'625
	3	99	15	14'9		1'9	2'9	5'2	...		...	1'00

The proposals involve a small increase of the demand on fully assessed paddy land from Rs. 9,136 to 9,217, the difference being under 1 per cent. Incidences in rupees per acre under the current and proposed demands are as follows:—

			Fully assessed.		Occupied.	
			Acres.	Incidence.	Acres.	Incidence.
Current	...	...	4,887	1'9	5,304	1'8
New	...	...	4,906	1'9	5,228	1'8

209 Tract 5 B is the West Bark Level primary tract, and occupies the main paddy plain of Launglon Township. The 83 *kwins* of which it is composed were divided among eight assessment tracts under the expiring settlement and particulars of these are given below:—

<i>Kwins.</i>	Assessment Tract.	Soil Tract.	Outturns.		Assumed Price.	Cost of Cultivation.	Rental Value.	Rates.	
			I	II				I	II
2	I	A	40	30	96	7'0	14'86	4'50	3'00
4	II	A	40	30	92	7'0	11'51	4'00	2'50
5	III	A	40	30	88	7'0	8'20	3'25	2'00
19	V	B	32	24	92	8'5	7'41	3'00	2'00
22½	VI	B	32	24	88	8'5	5'09	2'50	1'50
3½	VIII	C	24	18	92	7'5	4'39	2'00	1'25
26	IX	C	24	18	88	7'5	4'35	1'75	1'125
1	X	C	24	18	88	7'5	3'48	1'50	1'00

This might be called one of the standard paddy tracts of the settlement area. Net values of the produce are about the same according to both the old and the new settlement standard, for the increased cost of cultivation has fully offset the increased value of the produce. Rental values however have been almost doubled, and these may be considered, for according to local records 49 per cent. of the occupied area is let to tenants, who have been found to number 1,258 at settlement.

There is considerable wealth in the tract and the people on the whole are in comfortable circumstances. A fraction of one-sixth of the net value of the produce yields rates which are suitable, and these are shown in the table below, together with the data on which they are based:—

Main kind.	Soil class.	Assumed price of 100 Gov. Standards.	Assumed outturn.		Cost of Cultivation	Value of Net produce.	Assessment Standard			Proportion of net produce taken.		Rate proposed.
			Government Standards.	Value.			Gross produce.	½ Rent.	½ Net produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
R {	1	114	35	39'9	14'00	25'9	7'9	9'1	6'4	½	4'3	4'25
	2	114	25	28'5		14'9	5'7	5'1	3'8		2'5	2'50
	3	99	15	14'9		...	2'9	2'9	...		...	1'25

The rates proposed involve an increase in the demand on fully assessed paddy land from Rs. 61,544 to Rs. 77,438, a rise of Rs. 15,894, or 25'82 per cent. Incidences in rupees per acre of the current and proposed demands are as follows:—

		Fully assessed.		Occupied.	
		Acres.	Incidence.	Acres.	Incidence.
Current	...	27,220	2'3	28,117	2'2
New	...	27,679	2'8	28,586	2'7

210. Tract 6 B is a portion of No. 6 primary tract, the North East Level and lies partly in Yebyu Township and partly in Tavoy Township. Its 34 *kwins* were divided among

five assessment tracts under the expiring settlement. Particulars are given below :—

Kwins.	Assessment Tract.	Soil Tract.	Outturns.		Assumed Price.	Cost of Cultivation.	Rental Value.	Rates.	
			I	II				I	II
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
					Rs.	Rs.	Rs.	Rs.	Rs.
16½	II	A	40	30	92	7°	11°51	4°00	2°50
11½	V	B	32	24	92	8°5	7°41	3°00	2°00
2	VI	B	32	24	88	7°5	5°09	2°50	1°50
2	VII	C	24	18	96	7°5	8°46	2°50	1°375
2	VIII	C	24	18	92	7°5	4°39	2°00	1°25

According to the old and new settlement assumptions, the value of the net produce has declined by about twenty per cent. owing chiefly to the greatly increased cost of cultivation. Rental values however have increased one hundred per cent. and 57 per cent. of the occupied area is rented. The number of tenants found at settlement was 461. The tract is fertile and has the advantage of being close to the town and to the central market and mills, on the same side of the river. Many of the land owners are non-agriculturists. One-fifth of the net value of the produce is a suitable fraction, in the circumstances as a basis for assessment proposals. Proposed rates and relevant data are shown in the table below :—

Main kind.	Soil class.	Assumed price of 100 Govt. Standards.	Assumed outturn.		Cost of Cultivation.	Value of net outturn.	Assessment standard.			Proportion of net produce taken.		Rate proposed.
			Government Standards.	Value.			½ Gross produce.	½ Rent.	½ Net produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
R {	1	114	33	37°6	15.00 {	22°6	7°5	9°9	5°6	½ {	4°5	4°50
	2	114	28	31°9		16°9	6°4	9°5	4°2		3°4	3°375
	3	99	18	17°8		2°8	3°6	4°4	7		•	1°50

The rates proposed involve an increase of the current demand on fully assessed paddy land from Rs. 20,664 to Rs. 25,265, a difference of Rs. 4,601 or 22°26 per cent. Incidences in rupees per acre under the current and proposed demands are :—

Fully assessed.				Occupied.	
	Acres.	Incidence.		Acres.	Incidence.
Current	7,099	2°9		7,143	2°9
New	6,936	3°6		6,958	3°6

211. Tract 6 A lies in the centre of the North East Level primary tract and consists of the municipal area of Tavoy Town. This is divided into 79 blocks. Of these 60 contain cultivation and 19 are blocks of waste land reserved by Government for house sites, etc. Of the 60 blocks containing cultivation, 12 were not dealt with at last settlement as they comprise the main residential part of the town. Many of the houses have gardens attached to them and so have been included in the operations of the present settlement. These gardens are

still assessed at rates which were in force before 1905-06. Particulars of the urban *kwins*, as they were disposed of at last settlement, are given in the table below :—

Kwins.	Assessment Tract.	Soil Tract.	Outturns.		Assumed price.	Cost of cultivation.	Rental value.	Rates.	
			I	II				I	II
7½	I	A	40	30	96	7'0	14'86	4'50	3'00
32½	IV	A	40	30	96	8'5	10'49	3'25	2'25
4	V	B	32	24	92	8'5	7'41	3'00	2'00
4	VII	C	24	18	96	7'5	8'46	2'50	1'375
12	..	...	...	...	...	...	...	...	...

The tract contains good paddy and garden land and five out of the eight rice-mills are within its limits. According to former and present settlement assumptions the net value of the produce has decreased by about 25 per cent. The chief cause of this is the cost of cultivation which is now very high, owing to special causes. On the other hand, rental values are the highest in the whole settlement area and have increased since last settlement by over 120 per cent. A great deal of the land is owned by non-agriculturists and 65 per cent. of it is rented. At settlement the number of tenants has been found to be 210. In the circumstances, it is proposed to take a fraction of one-quarter of the net value of the produce as the basis for assessment rates, and the rates proposed will be found, together with other information, in the table below :—

Main kind.	Soil class.	Assumed price of 100 Government Standards.	Assumed outturn.		Cost of Cultivation.	Value of net outturn.	Assessment Standard.			Proportion of net produce taken.		Rate proposed.
			Government Standards.	Value			½ Gross produce.	½ Rent.	½ Net produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	1	Rs. 116	33	Rs. 38'3	Rs.	Rs. 17'3	Rs. 7'6	Rs. 12'1	Rs. 4'3		Rs. 4'3	Rs. 4'25
R	2	116	28	32'5	21 00	11'5	6'5	9'9	2'9	½	2'9	3'00
	3	101	18	18'2		...	3'6	7'1	...		...	1'50

The rates proposed involve an increase of the current demand on fully assessed paddy land from Rs. 9,267 to Rs. 12,027, which is a rise of Rs. 2,760, or 29'28 per cent. Incidences in rupees per acre under the current and proposed demands are as follows :—

Fully assessed.				Occupied.	
		Acres.	Incidence.	Acres.	Incidence.
Current	...	2,908	3'2	2,908	3'2
New	...	3,126	3'8	3,127	3'8

212. Tract 7 B is the South East Level primary tract and is in Thayet-chaung Township. It is composed of 78 *kwins* which fell into four assessment tracts under the expiring settlement. Particulars are given below :—

Kwins.	Assessment Tract.	Soil Tract.	Outturns.		Assumed price.	Cost of cultivation.	Rental value.	Rates.	
			I	II				I	II
9	II	A	40	30	Rs. 98	Rs. 7'0	Rs. 11'51	Rs. 4'00	Rs. 2'50
16	III	A	40	30	88	7'0	8'46	3'25	2'00
46	VI	B	32	24	88	8'5	8'46	2'50	1'50
7	IX	C	24	18	88	7'3	4'35	1'75	1'125

The tract is the counterpart of Tract 5B on the other side of the river. The net value of the produce has decreased about 20 per cent. according to former and present settlement assumptions, chiefly owing to the 100 per cent. increase in the cost of cultivation. This has neutralised the effect of the rise in prices since 1904-05 but in the same period, rental values show a general increase of about 150 per cent. This fact may be taken, into consideration as according to local records 40 per cent. of the occupied area is rented and tenants have been found to number 739 at settlement. The tract is fertile and the people generally well-to-do, especially landowners. One-sixth of the net value of the produce appears to be a suitable fraction on which to base assessment proposals, and rates proposed with attendant information are given in the table below:—

Main kind.	Soil class.	Assumed price of 100 Gov. Standards.	Assumed outturn.		Cost of Cultivation.	Value of net outturn.	Assessment standard.			Proportion of net produce taken.		Rate proposed.
			Government Standards.	Value			$\frac{1}{2}$ Gross produce.	$\frac{1}{2}$ Rent.	$\frac{1}{2}$ Net produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
R	1	114	35	39.9	15.00	24.9	7.9	9.9	6.2	$\frac{1}{6}$	4.2	4.25
	2	114	25	28.5		13.5	5.7	7.2	3.4		2.3	2.25
	3	99	15	14.9		..	2.9	5.1	...		...	1.125

The proposed rates result in an increase of the demand upon fully assessed paddy land from Rs. 33,299 to Rs. 38,034, a difference of Rs. 4,735, or 14.22 per cent.

Incidences per acre in rupees of the current and proposed demands are—

		Fully assessed.		Occupied	
		Acres.	Incidence.	Acres.	Incidence.
Current	...	13,564	2.5	14,327	2.3
New	...	14,143	2.7	14,537	2.6

213. Tract 8 B is the River primary tract in which all the *kwins* but six are islands. Of these six, two are on the right bank and so belong to Launglôn Township, as do all the river island *kwins*. Of the four *kwins* on the left bank, one is in the Yebyu Township, two in Tavoy Township and one in Thatyetchaung Township. There are 34 *kwins* altogether, three of which were not dealt with at last settlement.

They are newly formed islands and at present are only cultivable with *dhani*. The following table shows how the *kwins* of the tract were disposed of under the expiring settlement:—

Kwins.	Assessment Tract.	Soil Tract.	Outturns.		Assumed Price.	Cost of Cultivation	Rental value.	Rates.	
			I	II				I	II
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
					Rs.	Rs.	Rs.	Rs.	Rs.
8	I	A	40	30	96	7.0	14.86	4.50	3.00
19	II	A	40	30	92	7.0	11.51	4.00	2.50
6	III	A	40	30	88	7.0	8.20	3.25	2.00
5	V	B	32	24	92	8.5	5.09	3.00	2.00
3	...	...	...	...	...	...	...	...	...

This is the most fertile tract in the district and its conditions most nearly approach those of a "paddy factory." According to former and present settlement assumptions, the net value of the produce has increased very slightly, but the rental value has risen by more than 100 per cent. According to local

records, 68 per cent. of the land occupied is rented, and 611 tenants have been found at settlement.

One-sixth of the net value of the produce is proposed as a suitable basis for assessment proposals, and the rates proposed accordingly are shown in the table below together with other data :—

Main kind.	Soil class.	Assumed price of 100 Govt. Standards.	Assumed outturn.		Cost of Cultivation	Value of net out-turn.	Assessment Standard.			Proportion of net produce taken.		Rate proposed.
			Govt. Standards.	Value			One-fifth gross produce.	Half Rent.	Quarter net produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
R	1	114	40	45.6	15.50	30.1	9.1	11.3	7.5	1/6	5.0	5.00
	2	114	38	36.5		21.0	7.3	7.6	5.3		3.5	3.50
	3	99	24	23.8		8.3	4.8	4.8	2.1		1.4	2.00

The result of the proposed rates would be an increase in the demand on fully assessed paddy land from Rs. 29,078 to Rs. 39,571 a rise of Rs. 10,493 or 36.08 per cent. Incidences in rupees per acre are :—

Fully assessed.				Occupied.	
	Acres.	Incidence.		Acres.	Incidence.
Current	...	8,682	3.4	9,162	3.2
New	...	9,476	4.2	9,715	4.1

The considerable increase in area is due to the classification as paddy land of land hitherto classed as *dhani*.

214. Tract 9B lies in the River plain in the upper valley of the Sawchaung in Thayetchaung Township. Its seven kwins were disposed of under the expiring settlement as follows :—

Tract 9B.
Proposed assessment.

Kwins.	Assessment Tract.	Soil Tract.	Outturns.		Assumed Price.	Cost of Cultivation.	Rental value.	Rates.	
			I	II				I	II
3	III	A	40	30	Rs. 88	Rs. 7.0	Rs. 8.20	Rs. 3.25	Rs. 2.00
4	VI	B	32	24	92	8.5	5.09	2.50	1.50

The tract is little different to Tract 7B but it has not quite the same soil conditions and a lower cost of cultivation. The tract exports paddy in normal years and the people are in comfortable circumstances. According to former and present settlement assumptions, the net value of the produce has decreased by about 30 per cent. Most of this is due to the increased cost of cultivation which has offset the increase in price, but some of it is due to the lower standards of outturns assumed. Rental values however have doubled and 53 per cent. of the occupied area is rented. A good deal of the land is owned by non-residents of the tract. Tenants, as found at settlement, number 91. The fraction of one-sixth of the net value of the produce is a suitable basis for assessment

proposals and these will be found, with other information, in the subjoined table:—

Main-kind.	Soil Class.	Assumed price of 100 Government standards.	Assumed out-turn.		Cost of cultivation.	Value of net outturn.	Assessment standard.			Proportion of net produce taken.		Rate proposed.
			Government standards.	Value			One-fifth gross produce.	Half Rent.	Quarter net produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
R {	1	Rs. 114	35	Rs. 39'9	} 18'5 {	Rs. 27'4	Rs. 7'9	Rs. 6'9	Rs. 6'9	} 1/3 {	Rs. 4'6	Rs. 4'50
	2	114	25	28'5		16'0	5'7	7'1	4'0		2'7	2'50
	3	99	15	14'9		2'4	2'9	3'8	...		...	1'125

The proposed rates result in an increase of the demand on fully assessed paddy land from Rs. 3,643 to Rs. 3,840, a difference of Rs. 197 or 5'41 per cent. Incidences in rupees per acre on fully assessed paddy land of the present and proposed demands are as follows:—

		Fully assessed.		Occupied.	
		Acres.	Incidence.	Acres.	Incidence.
Current	...	1,444	2'5	1,599	2'3
New	..	1,548	2'5	1,619	2'4

215. Tract 10E is the South-Eastern Hill primary tract in Thayetchaung Township. Its 34 *kwins* were all placed in Assessment Tract XI under the expiring settlement and particulars relating to that tract are given below:—

Kwins.	Assessment tract.	Soil tract.	Outturns.		Assumed price.	Cost of cultivation.	Rental value.	Rates.	
			I	II				I	II
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
34	XI	D	18	12	88	3'5	3'12	1'25	2'75

This tract resembles those on the seaboard in soil conditions and outturns of paddy. All paddy is grown for home use and has to be supplemented by *laungya* cultivation and imported paddy from the Taungbyaukchaung Tract. The area rented is negligible. One-seventh of the value of the net produce suggests suitable rates and these are shown in the table below:—

Main kind.	Soil class.	Assumed price of 100 Government standards.	Assumed outturn.		Cost of cultivation.	Value of net outturn.	Assessment standards.			Proportion of net produce taken.		Rate proposed.
			Government standards.	Value.			One-fifth gross produce.	Half Rent.	Quarter net produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
R {	1	Rs. 104	22	Rs. 22'9	} 8'00 {	Rs. 14'0	Rs. 4'6	...	3'7	} 1/3 {	Rs. 2'1	Rs. 2'00
	2	104	16	16'6		8'6	3'3	2'2	2'2		1'2	1'00
	3	89	10	8'9		...	1'8	...	...		...	50

The proposed rates result in a new demand on fully assessed paddy land of Rs. 454 as compared with the present demand of Rs. 348. The increase is Rs. 106 or 30'5 per cent. Much of this increase is due to the large difference in the area of *lahow* land as recorded by the Land Records and the Settlement

staff respectively. Incidences in rupees per acre of the current and proposed demands are :—

Current	New	Fully assessed.		Occupied.	
				Acres.	Incidence.	Acres.	Incidence.
				391	9	643	6
				566	8	673	7

216. Tract 11C is No. 11 (Thagyettaw) primary tract, in Launglon Township. Its 12 *kwins* were treated under the expiring settlement as follows :—

Kwins.	Assessment tract.	Soil tract.	Outturns.		Assumed price.	Cost of cultivation.	Rental value.	Rates.	
			I	II				I	II
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2	V	B	32	24	Rs. 88	Rs. 8'5	Rs. 5'09	Rs. 2'50	1'50
10	IX	C	24	18	88	7'5	4'35	1'75	1'195

According to former and present settlement assumptions, the net value of the produce has decreased considerably due both to the 100 per cent. rise in the cost of cultivation and the assumption of a lower standard outturn for the 1,814 acres now placed in the third class. Rental values have increased by 50 per cent. and are of some importance as 22 per cent. of the occupied area is rented. The tract is not a very fertile one, and the main occupation of the inhabitants is the manufacture of salt. Considering all the circumstances, no increase of the land revenue demand on paddy land seems to be called for. A fraction of one-seventh of the value of the net produce suggests suitable rates. Those proposed are shown in the table below :—

Main kind.	Soil class.	Assumed price of 100 Government standards.	Assumed outturn.		Cost of cultivation.	Value of net outturn.	Assessment standard.			Proportion of net produce taken.		Rate proposed.
			Government standards.	Value.			One-fifth gross produce.	Half Rent.	Quarter net produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
R	1	112	32	35'9	14'00	21'9	7'8	8'6	5'5	1/7	3'1	3'00
	2	112	24	26'9		12'9	5'4	4'8	3'2		1'8	1'75
	3	97	18	11'6		...	2'3	2'0	...		...	75

The rates proposed involve a reduction of the current demand on fully assessed paddy land from Rs. 3,359 to Rs. 3,132, a decrease of Rs. 227 or 6'76 per cent. Incidences in rupees per acre of the current and proposed demands are :—

Current	New	Fully assessed.		Occupied.	
				Acres.	Incidence.	Acres.	Incidence.
				2,474	1'4	2,815	1'8
				2,708	1'2	2,841	1'1

217. Tract 12C is No. 12 (Pyinbyugyi) primary tract in Thayetchaung Township. Its 17 *kwins* were disposed of under the expiring settlement as under :—

Kwins.	Assessment tract.	Soil tract.	Outturns.		Assumed price.	Cost of cultivation.	Rental value.	Rates.	
			I	II				I	II
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
15	IX	C	24	18	Rs. 88	Rs. 7'5	Rs. 4'35	Rs. 1'75	1'125
2	XI	D	18	12	88	3'5	3'48	1'25	875

Owing to the increase in the cost of cultivation and the adoption of a third class of land with a lower assumed standard outturn, the assumed net value of the produce has decreased about 100 per cent. Rental values have slightly increased but these are not of much importance as only 18 per cent. of the occupied area is rented, according to local records. The tract is not a fertile one, though parts of it are being developed but this can only proceed slowly. A little paddy is exported in normal years. In the circumstances an increase in the demand upon paddy land cannot be looked for. One-seventh of the net value of the produce seems to be a suitable fraction to take and this suggests the rates proposed in the table below :—

Main kind.	Soil class.	Assumed price of 100 Government standards.	Assumed out-turn.		Cost of cultivation.	Value of net outturn.	Assessment standards.			Proportion of net produce taken.		Rate proposed.
			Government standards.	Value.			One-fifth gross produce.	Half Rent.	Quarter net produce.	Fraction.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
R {	1	112	26	29'1	9'00 {	20'1	5'8	7'7	5'0	} + {	2'9	3'00
	2	112	18	20'2		11'2	4'0	...	2'8		1'6	1'50
	3	97	10	9'7		...	1'9	2'4	...		...	1'50

The rates proposed result in a reduction of the present demand on fully assessed paddy land from Rs. 2,151 to Rs. 1,741, a decrease of Rs. 410, or 19'06 per cent. Incidences in rupees per acre of the current and proposed demands are as follows :—

				Fully assessed.		Occupied.	
				Acres.	Incidence.	Acres.	Incidence.
Current	...	...	...	1,714	1'3	1,870	1'2
New	...	...	...	1,868	'9	1,885	'9

218. Tract 13C is No. 13 (Taungbyaukchaung) primary tract in Thayet-chaung Township. At last settlement its 35 *kwins* were disposed of as shown in the table below :—

Kwins.	Assessment tract.	Soil tract.	Outturns.		Assumed price.	Cost of cultivation.	Rental value.	Rates.	
			I	II				I	II
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
					Rs.	Rs.	Rs.	Rs.	Rs.
2	III	A	40	30	88	7'0	8'20	3'95	2'00
9	VI	B	32	24	88	8'5	5'09	2'50	1'50
14	IX	C	24	18	88	7'5	4'35	1'75	1'25
7	X	C	24	18	88	7'5	3'48	1'50	1'00
3	XI	D	18	12	88	3'5	3'12	1'25	8'75

According to the former and present settlement assumptions, the net value of the produce has decreased by nearly half. This is due both to the increase in the cost of cultivation and the adoption of lower standards of outturn for the poorer land of which the area is considerable. Rental values however are two and a half times as great as they were at last settlement and as 34 per cent. of the occupied area is rented, this point has to be considered. The tract on the whole is a prosperous one and exports much paddy. It supplies the neighbouring seaboard and hilly tracts as well as disposing of paddy to brokers from the town. To take one-seventh of the net value of the produce would be to place the tract on the same footing as its neighbours and this would not do, as it undoubtedly is better than they are. In the circumstances, a fraction of one-sixth, as adopted for the

main standard tracts of the settlement area, seems to be suitable. This leads to a moderate increase in the revenue demand, the weight of which will fall only on the best land. The rates proposed and the data on which they are based are shown in the following table:—

Main kind.	Soil class.	Assumed price of 100 Government standards.	Assumed out-turn.		Cost of cultivation.	Value of net outturn.	Assessment standards.			Proportion of net produce taken.		Rate proposed.
			Government standards.	Value.			One fifth gross produce.	Half Rent.	Quarter net produce.	Frac-tion.	Value.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
R	A	112	45	10.4	13.56	28.9	10.1	11.9	9.2	1/2	6.2	6.00
	1	112	32	35.8		22.3	7.1	9.6	5.6		3.7	3.75
	2	112	20	22.4		8.9	4.5	5.1	2.2		1.5	1.50
	3	97	22	11.6		...	2.3	2.7	...		...	.75

As a result of the proposed rates, the new demand would increase the revenue on fully assessed paddy land from Rs. 13,060 to Rs. 16,532, a difference of Rs. 3,472, or 26.58 per cent. The incidence in rupees per acre of the current and proposed demands are as follows:—

	Fully assessed.		Occupied.	
	Acres.	Incidence.	Acres.	Incidence.
Current ...	8,287	1.6	8,807	1.5
New ...	8,662	1.9	9,016	1.8

219. The subjoined table summarises the rates proposed for each assessment tract in the foregoing paragraphs, and compares the present and proposed demand on fully assessed paddy land:—

Tract.	Current Demand,	Proposed Rates.				Proposed demand.	Increase.	Decrease.
		A	1	2	3			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.					Rs.	Rs.	Rs.
1A	2,564	...	2.00	1.00	.50	2,525	...	49
1B	1,159	...	2.25	1.25	.50	838	...	321
1D	1,394	...	2.125	1.125	.50	1,130	...	264
2A	1,416	...	2.75	1.75	.625	1,753	337	...
3D	3,391	...	2.50	1.50	.75	3,768	377	...
3B	57	...	2.75	1.625	.75	110	53	...
4B	9,136	...	3.50	1.625	1.00	9,217	81	...
5B	61,544	...	4.25	2.50	1.25	77,438	15,894	...
6B	20,664	...	4.50	3.375	1.50	25,265	4,601	...
6A	9,267	...	4.25	3.00	1.50	12,027	2,760	...
7B	23,299	...	4.25	2.25	1.125	38,034	4,735	...
8B	29,078	...	5.00	3.50	2.00	39,571	10,493	...
9B	3,613	...	4.50	2.50	1.125	3,840	197	...
10B	348	...	2.00	1.00	.50	454	106	...
11C	3,350	...	3.00	1.75	.75	3,132	...	217
12C	2,151	...	3.00	1.50	.50	1,741	...	410
13C	13,060	6.00	3.75	1.50	.75	16,532	3,472	...
Total ...	1,95,530	...	...	...	...	2,37,365	43,106	1,271

Net increase ... Rs. 41,835

220. It would be possible to reduce the cost of supplementary survey by rearranging the Revenue Surveyors charges but the resulting net reduction of cost would be slight. To make a reduction that would really be worthwhile, and allow the Superintendent

of Land Records to employ his time to the best advantage, it is proposed that the following tracts be placed altogether outside supplementary survey :—

Numbers 1E, 1B and 1D, which compose the Seaboard primary tract, number 2B, which is the Northern Jungle primary tract, and number 10E, which forms the South-Eastern Hill Tract, and that the Land Revenue should be levied by a fixed demand on each holding.

The Land Revenue collections and demand for the last three years (for which years only details of collections are available) are summarised in the following table :—

Tract	1E		1B		1D		2B		10E	
Year.	Demand.	Collections.	Demand.	Collections.	Demand	Collections.	Demand	Collections.	Demand	Collections.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1916-17	...	...	4,733	4,547	3,275	2,990	2,410	2,284	3,650	3,458
1917-18	4,702	4,659	4,825	4,754	3,362	3,107	2,419	2,320	3,666	3,530
1918-19	4,453	4,181	4,610	4,428	3,407	3,177	2,415	2,389	3,584	3,456
Total ...	9,155	8,840	14,170	13,729	10,044	9,274	7,244	6,993	10,900	10,444
Percentage of demand.	...	96.5	...	96.8	...	92.5	...	96.5	...	95.8

(Figures for 1916-17 in tract 1E, have been omitted as in that year the collections exceeded the demand by Rs. 422 for abnormal reasons.)

These five tracts are all somewhat out of the way. The area available for the extension of paddy land is practically *nil*, except into mangrove jungle in tracts 1E and 1D, and it would be to the benefit of the district if this land were converted into paddy land; but some inducement to cultivators to do this is desirable and this inducement would take the form of exemption from land-revenue till next settlement, at least, if these proposals are adopted. In these tracts also outturns of paddy land are generally low, owing to the poverty of the soil nor is paddy cultivation the most important means of livelihood. Tenancies are infrequent, and holdings are smaller than in the more important tracts.

Details of the new classification and of the proposed demand according to regular fluctuating assessment rates will be found in Statement 19. The cultivation is permanent, and mostly of long standing, and so cannot be treated as *taungya*. Lump sum assessment by *kwins* is not legal in Lower* Burma, apparently, and is not suited to the temperament or customs of the people. There remains the plan of making a fixed demand upon each holding which is especially suitable in those numerous *kwins* where holdings are scattered in groups of from one to three or four, while there seems to be no objection to extending the principle to *kwins* consisting of blocks of holdings more numerous than those just mentioned.

If the demand is to be fixed upon each holding, as is proposed, some modification of the proposed fluctuating assessment rates seems to be desirable, as presumably the fixed demand will be calculated according to the total area of each holding, which will include fallows in the case of paddy land. A reference to Statement 19 will show that the amount of fallow first class land is negligible while the fallows in second class land are of slight extent—the areas given are those as found at settlement in 1919-20, in which year it is probable that more land was fallowed than usual. The fluctuating assessment rates proposed for these two classes of land in each of the five tracts is moderate, so it does not seem to be necessary to modify these rates when calculating the fixed demand. The case of third class land is different. In this there are considerable areas of fallow land and while third class land in these tracts is habitually fallowed in the ordinary course of husbandry, it is very liable to suffer from irregular rainfall.

It is therefore proposed that such land should pay an all round rate of four annas an acre, whether fallowed or not, instead of the fluctuating rate of eight annas, as proposed earlier in this chapter, for cultivated land, and the normal two-anna rate for fallow land. It does not seem to be necessary to modify the fluctuating rates proposed for garden land, and land cultivated with *dhani*, or with *mayin* paddy, as these do not suffer from vagaries of the season as does ordinary paddy land, while any extensions of these forms of cultivation—and there is room for extension of garden and *dhani* cultivation in some of the tracts—should be exempted from revenue. If they are not exempted, these proposals become invalid.

For the same reason, the assessment of double-cropped land should be omitted in any case, the area of such land is very small.

To sum up, it is proposed that in these five outlying tracts land revenue be assessed by a fixed demand upon each holding, as found at settlement in 1919-20, which demand should remain unaltered until next settlement; that extensions of cultivation be ignored; that the all-round rate for land classified at settlement as third class paddy land be four annas per acre, and that double cropped land be ignored, in calculating the revenue due from each holding, and that in calculating this fixed demand, rates on all other classes of land and crops be those proposed in Statement 19.

The demand under the two systems, as proposed, is compared below :—

Tract.	Proposed.	Demand.
	Fluctuating. Rs.	Fixed.
1B	4,116	3,841
1B	4,467	4,951
1D	3,188	3,268
2B	2,773	2,670
10B	3,681	3,684
Total	18,235	17,634

The increase of revenue under the fixed demand proposal in tract 1D is due to the large area of third class paddy land fallowed in 1919-20, but the increase is only Rs. 80. On the whole, there is a decrease of Rs 601, and this loss would quickly be covered by the reduction in the cost of working of the Land Records Department.

If these proposals are adopted, arrangements will have to be made for dealing with transfers in land. These could be registered in the usual way. District officers should give these tracts their special attention, especially if a bad year like 1919-20 recurs. Otherwise, the tracts would require no particular attention, so far as Land Revenue is concerned. When the new settlement is about to expire, this year's maps would have to be corrected for the use of the next settlement, but I doubt if any great changes in cultivation will be found to have taken place. Land leased for the cultivation of rubber, coconuts and so on, is and will be, of course, outside the scope of these proposals. There is a certain amount of land which is not leased and yet is outside supplementary survey in these tracts. To such land a fixed demand by holdings could be applied, on the lines now proposed under the orders of the Deputy Commissioner.

PART 4

221. Four garden tracts have been formed. No. 1 comprises the following paddy assessment tracts :— 4B (Tavoy) less *kwin*s 118, 119 and 120; 6B, 6A, 7B, 9B, less *kwin* 326. The tract also includes four *kwin*s of tract 8B

Orchard and other garden
land. Assessment Proposals.

as these lie on the left bank of the river. They contain no garden land however. No. I Garden Tract has the best *durian* orchards in the district and also good betel palm groves. Statement 9 gives particulars of outturns and values. Coconuts and jackfruit are also important. *Durian* orchard are commonly rented and the fruit sold in advance. The buyer does the rest. The fruit of mixed gardens are also sometimes disposed of in this way. Many minor varieties of fruit and spices are grown in the tract as well as those shown in Statement

Number I.—Garden Tract.

9. By far the greatest number of gardens rented are those of the first class. The average rents of each class of garden, as stated by the cultivators, are Rs. 22.06, Rs. 18.56 and Rs. 11.96 respectively for the first, second and third class. Statement 9 shows the net average value of each class respectively to be Rs. 40.66, Rs. 27.92 and Rs. 16.47, also as stated by the cultivators. In view of the number of gardens rented and the fact that fruit is grown and sold on a commercial scale in this tract, I think a higher fraction of the net value of the produce may be taken in this tract than in the others. One-eighth seems to be suitable and suggests rates of Rs. 5, Rs. 3.50 and Rs. 2, which are therefore proposed.

Under the expiring settlement, the tract was divided between garden tracts I, II and III. Under the new classification, sixty-nine acres of the better kind of miscellaneous cultivation have been included in the second class of garden holding, while the third class includes 161 acres of second quality miscellaneous cultivation, and 1,590 acres planted with rubber, as well as private grazing grounds.

222. Number II Garden Tract coincides with paddy tracts 1B, 3B, 5B and

Garden Tract II.

8B (less the four *kwins* on the left bank of the river) and so corresponds to the Launglön Township. Statement 9 gives details of the produce of the tract and its value. The net value of the produce per acre of first class, second class and third class garden holdings are respectively Rs. 63.41, Rs. 45.72, and Rs. 23.92. The tract is slightly inferior as regards the production of certain kinds of fruit like *durians*, but the net value per acre is higher than in any other tract, owing no doubt to the good local demand, and the fact that most of the fruit is sold retail by the cultivators and not wholesale to traders and middlemen. Gardens are not commonly rented in this tract. Considering the present revenue rates, and taking one-tenth of the net value of the produce as a suitable fraction, the following rates are proposed:—

G1 Rs. 6.00

G2 Rs. 4.00

G3 Rs. 2.00

The great bulk of the holdings are in the third class, and there are just less than 150 acres in the first class. Under the expiring settlement, the gardens of this tract were placed in Tracts II, III and IV. Under the new classification the second class contains twelve acres of the better kind of miscellaneous cultivation, and the third class includes 27 acres of the second quality of such cultivation as well as private grazing grounds and 448 acres planted with rubber.

223. Number III Garden Tract is formed of assessment tracts 1D, 2B, 3D, 4B (Yebyu), 10E, 12C and 13C, together with *kwins* 118, 119 and 120 of tract 4B

Garden Tract III.

(Tavoy) and *kwin* 336 of tract 9B. Thus it lies on the edge of the settlement area to the north and east, from "12 o'clock to 5 o'clock." Particulars of the produce and its value are tabulated in Statement 9, there are a fair number of *durian* trees and coconuts, betelnuts and jackfruit are important. The prices received on the spot are not so high as in other tracts as many of the *kwins* are remote, and those in central positions have only the poorer classes of gardens, but fruit, especially betelnuts and coconuts, are sold in considerable quantities in the outlying *kwins* to traders and middlemen from the town. Very few gardens are rented in this tract. The net value of the produce is on an average Rs. 34.05 for first class gardens, Rs. 21.71

for second class gardens, and Rs. 13.53 for the third class. As in tract II, one-tenth seems to be a suitable fraction on which to base rates and the following rates are therefore proposed :—

G ₁	Rs. 3.50
G ₂	Rs. 2.00
G ₃	Rs. 1.50

Under the expiring settlement, the tract was divided between Garden Tracts II, III and IV, mostly between the two last. Under the new classification, second class garden include eight acres of the better kind of miscellaneous cultivation, while the third class includes 35 acres of the second quality of such cultivation as well as private grazing grounds and 130 acres planted with rubber trees.

224. Garden Tract IV coincides with Assessment Tract 1E. Under the expiring settlement its *kwiws* are divided between Garden Tract III and IV. Statement 9 gives particulars of the principal kinds of fruit produced and their value. Coconuts, betelnuts and jackfruit are the most important. Betelnuts fetch a high price locally. Otherwise, prices are lower in this tract than elsewhere. There are good local markets at Kanbauk and Egani, which are mining and rubber-planting centres. The average net value of the produce per acre is Rs. 38.50 for first class gardens, Rs. 30.61 for the second class and Rs. 12.30 for the third class. Garden holdings are not rented in this tract. As in tracts II and III, one-tenth of the net value indicates suitable rates, and those proposed are :—

G ₁	Rs. 4.00
G ₂	Rs. 3.00
G ₃	Rs. 1.00

The third class land includes nine acres planted with rubber.

225. Under the current settlement, areas and demand upon the land now to be treated as garden land are as follows :—

Assessment of Garden Land
concluded.

Kind.	Area Acres.	Demand. Rs.
Gardens ...	23,579	67,003
Miscellaneous ...	387	698
Private grazing grounds ...	118	346
Rubber ...	825	684
Total	24,309	68,631

Incidence=2.8

The demand at the proposed rates is :—

Kind.	Area. Acres	Demand. Rs.
Garden ...	26,573	67,898

Incidence=2.5

The proposed demand is less than the current demand by Rs. 839 but will be increased slightly when the areas planted with rubber are fully assessed at the rubber rate of Rs. 3 per acre. The proposed rates have been based on prices actually received by the producers, as stated by them and averaged throughout each tract. These prices are lower than those obtaining in Tavoy, for by the time the fruit has been sold at that place, it has passed through several people's hands as a rule. A comparison of the prices shown in Statement 9 with those shown on page 45 of Mr. Webb's report, will show that there is no ground for increasing the present demand to any great extent, so far as prices are concerned. The rates proposed maintain the current demand and this, I think, is all that can be expected, especially as there seems to be a tendency to neglect orchard gardens and to experiment with rubber.

226. It is proposed that the 25 solitary fruit trees, now assessed to revenue at four annas each, be exempted.

Solitary Fruit Trees.

27. Enquiries, covering 401 acres of land cultivated with *dhani* were made with regard to outturns cost of cultivation and the value of the net produce, but the results have proved to be of little value as a basis for assessment proposals, as the value of the net produce, calculated according to the statements of the cultivators, is less than the average rent paid in some instances, and little more, in others.

Dhani.
Assessment proposal.

According to the cultivators, the average number of pieces of thatch produced per acre in the principal *dhani* producing tracts, paddy tracts numbers 5, 7 and 8, is 5,000, 3,000 and 4,000 respectively, and these are sold at prices ranging from five to nine rupees per thousand, with an average price of seven rupees. *Dhani*-sugar and liquor are also produced, but it has not been found possible to get reliable information as to the amount and value of these minor products. In any case, the value is slight in comparison with the chief product, namely, thatch. The buying and selling of this thatch is a big business, in which there would seem to be much profit, judging by the fact that one of the biggest mining companies in Tavoy pays its broker Rs. 12 to Rs. 13 per 1,000 "byits". There is a sustained demand for the thatch throughout the district, where it is used almost exclusively for roofing, both in the town and in the villages, as well as in the mining camps. Considerable quantities also are exported to Rangoon and Pyapön.

In the main *dhani* areas, considerable areas are rented, and rents are paid either in cash or in kind. Details will be found in Statement 16. These figures concerning rents provide useful data for assessment proposals, and show that rents are highest in the proximity of the town, which absorbs much of the output and is the distributing centre for the mining areas. Rents are equally high in paddy tract number 13, that of the Taungbyaukchaung, where there is a strong demand for the thatch from the surrounding country in which *dhani* cannot be grown.

The following table contains a summary of occupied areas, numbers of tenants, rented areas, and average rental values, to the nearest acre and rupee.

Dhani Land—Tenancies and Rental Values.

<i>Dhani</i> Tract.	Paddy Tract.	Occupied area.	Number of tenants.	Acres rented.	Total, Value of rents.	Average value of rent per acre.
		acres.			Rs.	Rs.
I	6A	84	9	17	541	32
	6B	299	91	111	2,652	24
	4B	63	7	21	519	25
	13C	544	28	80	1,982	25
	Total	988	135	229	5,694	25
II	5B	946	51	189	2,708	15
	7B	1,334	126	468	4,786	10
	8B	3,801	236	1,550	18,363	12
	9B	1	...	...	...	...
	14C	116	...	...	...	...
	18C	93	2	14	155	11
	Total	6,291	415	2,216	26,012	12
III	12	119	9	14	180	13
	12	74	...	...	...	...
	1D	53	1	1	39	39
	Total	246	3	15	219	15