

STATEMENT NO. XV.—Financial results.

APPENDICES.

lxxxv.

TRACT REPORTED UPON.			DETAILS OF AREA.										TOTAL CULTIVATED AREA RECORDED BY THUANGS.			DIFFERENCE BETWEEN AREA IN COLUMNS 6 AND 12.				PROPOSED DEMAND.			CURRENT DEMAND.			DIFFERENCE BETWEEN PROPOSED DEMAND AND TOTAL CURRENT DEMAND.				Incidence of total proposed demand with cess per acre of column 4.		Incidence of total current demand with cess per acre of column 4.		Remarks.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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Column 18 does not include cess payable on waste land grants.

APPENDIX B.

STATEMENT I.—*Statements of Cane cultivators.**Payaseik Anauk kwin, Area 10'10 acres.*

Maung Po Kyaw, Shan, states.—I have been working sugar in Payaseik *Anauk kwin* for seven years. I sold my old holding of 20 *tas* for Rs. 190 as it was far from home. I used to work half yearly, and from 10 *tas* the outturn was 1,500 to 2,000 viss of jaggery. I bought my present holding for Rs. 255 last year, there being about 20 *tas* of land. A few *tas* only had been planted and the outturn in jaggery was 250 viss. I have just cut and am crushing the cane from 10 *tas*. The outturn will be about 1,300 or 1,400 viss.

My expenses are—

	Rs.
One man for ploughing and planting	10
Loosening soil twice	25
Two cutters at Rs. 10 per month for 24 days	16
One cook (7 <i>kyaws</i> a day)	16
One-eighth mill cost Rs. 55, 8 years, say	7
Cauldron (share of cost)	6
Oil and other articles	5
	<u>85</u>

House expenses (there are eight persons in my house)—

	Rs.
Paddy, 150 baskets	105
<i>Ngapi</i> , 100 viss	20
Oil, 20 viss	20
Clothes, offerings, &c.	105
	<u>250</u>
	335

I have a small paddy-holding, but the floods destroyed the crop.

I have as yet sold, no jaggery, but its value is	280
Total loss on holding	<u>55</u>

**Payaseik Anauk kwin, Area 8'04 acres.*

Maung Pyu, Taungthu, states.—I have worked about 20 *tas* of land, cropping 10 *tas* yearly for five years. Part of the holding is high land and part is low. Last year I obtained 1,400 viss of jaggery and this year about the same. I owe no money. I own two male buffaloes which I bought last year. My expenses are—

	Rs.	Rs.
One man for the season	50	
Loosening soil twice, 10 <i>tas</i>	25	
One extra hand for cutting for 1 month	10	
One cook (7 <i>kyaws</i>)	20	
One cattle herd	7	
One-fifth cost of mill	8	
Cauldron	5	
Various	4	
House expenses for six persons—Paddy and <i>ngapi</i>	103	129
Clothes, capitation, offerings, &c.	95	
	<u>198</u>	
One thousand four hundred viss at Rs. 20 per 100	280	327
	<u>280</u>	
Loss	47	

Last year I covered expenses [*Note*—He bought two buffaloes]. Sometimes I make Rs 60—100, sometimes I lose that amount. The sugarcane this year had little juice in it. We have no other occupation. I have now in hand Rs. 100, but I have not paid my coolies, nor have I bought my paddy supply.

Payaseik Anauk kwin, Area 10'18 acres.

Maung Ni, Shan, states.—I bought my holding of 30 *tas* in Payaseik *Anauk kwin* six years ago from Maung So for Rs. 560. I bought the land at the beginning of the rains, one-half being ready for cutting in the cold weather. A mill and four cauldrons which I still

use were included in the price. I did not borrow the money. I had saved it myself out of petty trading and other employments. I owe no money now.

	Rs.	A.	P.
I hire two men for the season from ploughing to cutting at Rs. 50 each	100	0	0
Loosening soil twice at Rs. 1-4 per <i>ta</i> each time	37	8	0
Plough buffaloes, two at Rs. 4 each	8	0	0
Mill buffaloes for 1½ months	12	0	0
Two cutters at Rs. 10 each for 1½ months	30	0	0
One cook (7 <i>kyans</i>) at Rs. 20	30	0	0
One cattle herd, 1½ months	12	0	0
Mill cost Rs. 40, last six years, say	7	0	0
One-fifth price of cauldrons	4	0	0
Plough	1	0	0
Oil and various	3	0	0
Total cost of working 15 <i>tas</i>	244	8	0

Actual area of half holding is	Acres	5.09
Cost per acre	Rs.	48.03
Outturn of 2,000 viss selling at Rs. 18 =	Rs.	360.

Profit	Rs.	115.8
Profit per acre	"	22.69

I have another holding on the Thebyu *chaung* and get about 1,300 viss from 6 *tas* worked. My total household expenses (given in detail) are Rs. 202. I just clear myself after paying all expenses.

Payaseik Anauk kwin, Area acres.

Maung Tók, Shan, states.—I work in Payaseik *anauk*. I have two holdings: one I only brought under cultivation this year; the other I myself cleared and I have worked it for 40 years. I owe no money. I borrowed Rs. 50 in the rains, but have paid it all back. Ploughing cost me nothing.

	Rs.
Ten <i>tas</i> are loosened and weeded twice at Rs. 1-4 per <i>ta</i> each time	25
Two cane-cutters for 1 month at Rs. 10 each	20
One cook (7 <i>kyaws</i>)	15
One mill buffalo	4
One herd	6
Firewood	8
One-fifth cost of mill	8
Cauldron, say	5
Plough and various	4
Total expenses for 10 <i>tas</i>	95

My outturn this year was 1,500 viss of jaggery, and the price Rs. 20	300
per 100 viss.	
Profit (excluding house expenses)	205

There are five persons in my house and our expenses are Rs. 192. I just cover my expenses yearly. My holding, which is cropped this year, is partly high and partly low ground. The low ground was flooded too much this year and the crop spoiled. A good outturn from this holding is 2,000 viss. The low ground, which gets the river silt, is best and produces 150 viss per *ta* when the high ground would only produce 100 viss. But the *kyantaga* from the high ground is better and would fetch Rs. 20 a hundred, when that from the low ground would only fetch Rs. 15.

Payaseik Anauk kwin, Holdings Nos. 49 and 50, Area 20.76 acres.

Maung Pyinya (wife Ma Pyu), Taungthu, states.—I have two sugar holdings. I have worked one holding for 15 years. The other I bought five years ago for Rs. 150. I was not then in debt, but when I bought the holding I borrowed Rs. 200 (with interest at 4 per cent. per month) from Mi Nan Mwe of Bilin. I have paid the interest yearly but not the principal. Two years ago I borrowed another Rs. 400 from the same woman. I owe her now, including interest, Rs. 760. I borrowed the Rs. 400 to build a *kyau*ng. My holdings are mortgaged to Ma Nan Mwe for Rs. 900, this being the full amount at one time owing. My mill and two full-grown buffaloes are included in the mortgage. I have, besides, three young buffaloes.

I owe also Rs. 100 to Maung Nga, which I borrowed to pay my labourers. I will repay it this year.

I cut my crop yearly from alternate holdings. Last year from 10 *tas* I got 2,700 viss. In this year's holding there are about 16 *tas*, all "thenon." Up to now I have manufactured 1,700 viss. I shall get in all about 3,700 viss.

Last year I sold at rates between Rs. 25 and Rs. 20. The prices I have received this year average the same.

The first jaggery sold this year for, I believe, Rs. 30. I had none ready for sale then. This year's crop (now being cut) was planted last year with cane pieces and, where necessary, replanted with cane tops.

	Rs.	A.
I hired one man for the season	50	0
Loosening soil twice at Rs. 1-8 per <i>ta</i> each time	48	0
Two cane-cutters to cut sufficient for 10 <i>kyaws</i> daily at Rs. 15 each per mensem.	60	0
One cook at Rs. 30, for 2 months	60	0
One buffalo at Rs. 4, for two months	8	0
One-fifteenth part cost of mill at Rs. 60	4	0
Ploughs, oil, and various	7	0
Four cauldrons, yearly share	5	8
	<u>242</u>	<u>8</u>

Total cost per acre Rs. 18'98

	Rs.
Outturn.—3,700 viss at, say, Rs. 21 per 100 viss	777
Profit (excluding house expenses)	534'8
Profit per acre worked (ditto)	<u>41'85</u>

In my house are four grown-up persons and one child and hired men whom we feed. My yearly expenses, not counting offerings, are Rs. 190.

In the last five or six years I have spent Rs. 3,800 on building *kyauungs* and on my son's *shinbyu*. I do not think I shall ever be able to pay my debts.

Atet Bilingyo kwin, Holding No. 18, Area 17'41 acres.

Nga Nyanna states.—I work 15 *tas* every year. I have been here eight years. Last year my outturn was 2,000 viss, value from Rs. 16 to Rs. 20 per 100; the year before 1,000 viss, value Rs. 20 to Rs. 25.

Cost of cultivation.—I pay for cutting up the cane and planting it Rs. 1-8 per *ta* for 5 *tas*.

For loosening and weeding first time, Rs. 2 per *ta* for 15 *tas*.

Ditto second time, Rs. 2 per *ta* for 15 *tas*.

I do not feed these men. For ploughing, I pay Re. 1 per *ta* for 7½ *tas*. I do the rest of the work.

It takes about three weeks to cut cane and manufacture 1,000 viss of jaggery.

I hire two men at Rs. 10 each per month.

I hire two buffaloes at Rs. 5 each per month.

I hire one herdsman at Rs. 8 per month.

One cook at Rs. 20 per month.

Insects are prevalent, and I often hire a man to destroy them at Rs. 7 a month (for about a month) and his food.

Out of 15 *tas* planted, 2 *tas* are kept for next year's seed.

In my family are two workers and four non-workers. My expenses are about Rs. 260.

I owe Rs. 500 at 4 per cent. per month. I went security for others.

Atet Bilingyo, Holding No. , Area 5'55 acres.

Nga Tun Gôn states.—This year from 5 *tas* I got 600 viss, value Rs. 20 per 100. Last year from 7 *tas* I got 1,500 viss, value Rs. 20 to Rs. 25 per 100. The year before from 7 *tas* I got 2,000 viss, value Rs. 20 to Rs. 25 per 100. This year the crop was injured by insects. I always keep 1 *ta* for seed.

Manufacture this year (and cutting cane) took 15 days, last year 30, and the year before 40 days.

There are six in my family. My expenses in the house are Rs. 170.

Atet Bilingyo, Holding No. , Area 5'53 acres.

Nga Hman states.—I have 20 *tas* of land. I planted 10 *tas* last year, but my crop has been entirely destroyed by floods. Last year from 5 *tas* I got 900 viss. Manufacture took 26 days. I borrowed Rs. 200 from Government. I still owe Rs. 100.

Atet Bilingo, Holding No. , Area 5'05 acres.

Wareinda states.—I bought my holding seven-years ago. This year from 6 *tas* I got 700 viss, value Rs. 20 per 100. Last year from 6 *tas* I got 600 viss, value Rs. 18 to Rs. 20 per 100. The year before from 6 *tas* I got 1,000 viss, value Rs. 18 to Rs. 20 per 100.

My land is all "Myaytha"

I do most of the cultivation myself. This year manufacturing took 15 days, last year 15 days, and the year before 20 days. I am not in debt.

Atet Bilingyo, Holding No. 30, Area 21'82 acres.

Maung San Shun states.—I am a paddy and *kyantaga* merchant. I have one sugarcane holding of 50 *tas*. I originally bought 20 *tas*, but gradually extended, and for 10 years have worked 50 *tas*, half each year.

This year I have planted 23 *tas* with cane pieces and two *tas* with cane tops. Last year I got 4,000 viss, value Rs. 18 to Rs. 20 per 100; the year before I got 5,000 viss, value Rs. 18 to Rs. 20 per 100.

The yield decreases every year: 10 years ago I got 8,000 to 9,000 viss. The two parts of my holding are much the same in value. I keep about 5 *tas* out of the 25 annually for seed.

I sent my sons to Moulmein this year to sell my jaggery. They obtained Rs. 24 per 100 viss, which is equal to about Rs. 21 in the *kwin*.

This year the opening rate here was Rs. 27, then Rs. 26 to Rs. 25, and then it fell quickly to Rs. 20 and Rs. 18. Last year the lowest price was Rs. 18. This year the buyers are now only offering Rs. 16.

Atet Bilingyo, Holding No. 50, Area 4'62 acres.

Maung Kyaw La states.—I work 6 *tas* yearly and keep one for seed.

This year I got 1,200 viss. Last year I got 1,500. The year before I got about 1,000 viss.

For cultivation I hire one man for a month for Rs. 6. Loosening soil twice, Rs. 2 each time per *ta* for 3 *tas*. The rest is done by us.

I manufactured this year in 25 days.

I hire the usual number of men. I bought a pair of buffaloes this year for Rs. 120.

In my family there are six persons. My house expenses are Rs. 180. I owe Rs. 200.

Kadipu kwin, Holding No. , Area 12'51 acres.

Maung Ti, Shan, states.—I have had two holdings for 20 years or more, and have this year bought a third. I have been more or less in debt for 20 years and owe about Rs. 1,000. I did not pay the Rs. 100 for the new holding at once. I paid after cutting the cane on the old holding. I thought if I bought more land I might make it pay. I used to work the two old holdings alternately. I cut and crushed cane from 15 *tas* this year, some from high and some from low land. I have not quite finished yet, but I expect 2,500 viss. My two old holdings are mortgaged for Rs. 600 and I owe Rs. 400 on account of interest. I owe another money-lender Rs. 100 and interest. I have seven buffaloes, large and small; they are not mortgaged. In the holding I cut last year there are 12 or 14 *tas* and the outturn was 3,000 viss of jaggery. The selling price last year and this averages Rs. 20.

	Rs.	Rs.
My cultivation and manufacture expenses are Rs. 155 (given in detail).	155	
In my house there are five grown up persons and nine children—		
Paddy costs	180	
Ngapi	18	
Clothes, &c.	115	
Total	313	313
		468
Income—		
2,500 viss at Rs. 20 per 100	500	
Balance + Rs.	32	

Kadipu kwin, Holding No. , Area 10'82 acres.

Area, Shan, states.—I have 17 *tas* and have worked in this *kwin* for six years. I bought the land for Rs. 125, some part being planted. I did not borrow as I had the money. I am not in debt. I mortgaged my holding last year for Rs. 175, but have now repaid the money. I cut cane this year on 8 *tas*, some high and some low land. The outturn in jaggery was 950 viss. I have sold at prices between Rs. 23 and Rs. 15, and have realized Rs. 190. I have also borrowed about Rs. 50.

The ploughing and planting were done by me.

	Rs.	A.	P.
Loosening 4 <i>tas</i> (I did the other 4) at Rs. 1-8 per <i>ta</i> cost	6	0	0
Loosening second time at Rs. 1-4	5	0	0
Cutting 8 <i>tas</i> , two men at Rs. 10	19	0	0
Cooking (7 <i>kyaws</i>)	19	0	0
One herd	7	0	0
Part cost of mill	8	0	0
Part cost of cauldrons	4	8	0
Ploughs and various	3	4	0
Total	71	12	0

There are four people in my house and we used 100 baskets of paddy.	80	0	0
Thirty viss <i>ngapi</i> cost	...	...	7 8 0
Other food and clothes	...	...	50 0 0
Tax and offerings	...	...	15 0 0
Total	...	224	4 0
Income	...	...	190 0 0
Balance, debtor	...	...	34 4 0
Total	...	224	4 0

I have two bullocks and two buffaloes and one cart.

Kadipu kwin, Holding No. , Area 11.77 acres.

Maung Kyaung Pan, Shan, states.—I have worked 18 *tas* for about 15 years. This year I have cut part of 10 *tas* and have got 800 viss. I shall get in all about 1,600 viss. I am selling at Rs. 20 per 100 and this will bring in Rs. 320. I owed Rs. 250, which I borrowed last year. I have repaid Rs. 140 and I can repay the balance when all my sugar is sold. I have two buffaloes. One I bought this year out of the Rs. 250. The remaining money went on household expenses.

I hire one man for the year for Rs. 60 and other men occasionally. I have not to hire cattle. I have no other means of subsistence.

Kadipu kwin, Holding No. , Area 3.77 acres.

Shwe Yan, Karen, states.—Five years ago I bought some land for Rs. 30. I have 12 *tas* and work about half yearly. Last year I had 700 viss and this year 600 viss. Insects eat the crop; I ought to have had 800 or 900 viss. When I started this work I had one female buffalo. I have two of her young now as well, and do not hire cattle. I hire no one except one cook at Rs. 20 and one cutter at Rs. 10 per month. My cook works for one month off and on, not every day. I owe now Rs. 30. All my land is high, soil *myaytha*. I plant cane pieces, and, where necessary, replant with tops.

Kadipu kwin, Holding No. , Area 6.44 acres.

Maung Kin, Shan, states.—I have worked my sugar holding for five years. I bought it for Rs. 72 and had not to borrow. I owed no money and had one male buffalo. There are 11 *tas* of land and I work the whole holding in alternate years. I have got this year 2,500 viss. Part is *myaytha* and part *thénón*. I cannot say which is best. When water is high, the high land is best; when low, the low land. My holding is not mortgaged. I borrowed Rs. 125 and have repaid Rs. 100. Interest is Rs. 4 per cent. per month. I have now five buffaloes, large and small. After all my expenses are paid I have from Rs. 50 to Rs. 100 profit.

Kadipu kwin, Holding No. 53, Area 13.33 acres.

Po So states.—For the last three years I have worked 10 *tas*. Last year I got 1,500 viss, the year before 2,000, and the year before that 1,500. The prices have ranged from Rs. 15 to Rs. 20.

I hire one man for ploughing and pay Rs. 2-8 per *ta* for the first and Rs. 2 per *ta* for the second loosening. For manufacture I hire two men at Rs. 15 per month each, one herdsman at Rs. 8, one cook at Rs. 30, who cooks 10 *kyaws* a day. It takes about 10 days to cut cane and manufacture 500 viss.

I am the only worker in the family. There are five non-workers. My house expenses are Rs. 175. I borrowed Rs. 200 from Government last year and have repaid Rs. 100. I cannot repay the balance this year without borrowing elsewhere.

I feed all labourers except those who are hired at a particular rate per *ta*.

Daukyat kwin, Holding No. 6, Area 8.17 acres.

Zeena, Ywathugyi, states.—I reaped 12 *tas* this year and got 1,800 viss. I sold 250 viss at Rs. 35 and the balance at rates between Rs. 25 and Rs. 15.

From 13 *tas* last year there were 2,500 viss, which sold at from Rs. 25 to Rs. 18 per 100. I planted last year more cane tops than pieces, as the latter died; this year I only planted one *ta* with cane tops. I keep about 2½ *tas* for seed.

Cost of cultivation.

Planting.—Two men for one month at Rs. 10 per month each and their food.

Loosening and weeding in Thadingyut.—Two men for one month at Rs. 10 per month each and their food.

Loosening and weeding in Tabaung.—Two men for one month at Rs. 10 per month each and their food.

Manufacture this year lasted for 45 days and last year for 60 days. It takes about 10 days to make 400 viss.

I hired the usual number of men: two cutters at Rs. 10 each per month, one herdsman at Rs. 8, and one cook at Rs. 20.

There are two workers and eight non-workers in my family. I use 275 baskets of paddy, but as I hire out some buffaloes, I only pay for 175. My expenses are about Rs. 500. I owe no money, but am a cattle-trader as well as a sugar planter.

Shwe-in-dôn kwin, Holding No. 10, Area 8.55 acres.

Maung Po Thin states.—I used to sell bazaar. Ten years ago I bought this holding for Rs. 400 with 10 *tas* of canes. I got that year 1,500 viss of jaggery, which I sold at Rs. 16 and Rs. 15 per 100.

This year from 8 *tas* I got 1,000 viss, price Rs. 20 to Rs. 18.

Last year from 10 *tas* I got 1,400 viss, price Rs. 16 to Rs. 15.

The year before, from 10 *tas* I got 1,300 viss, price Rs. 18 to Rs. 17.

This year, out of 10 *tas* I only crushed 8 *tas* of cane as I kept 2 *tas* for seed. I first plant cane pieces, but replace them if they die with cane tops.

I still owe Rs. 300. This cane plantation is my only means of subsistence and I cannot make enough to pay off my debt.

Kya kwin, Holding No. 15, Area 8.64 acres.

Nga Hkun Bu states.—Last year from 4 *tas* the outturn was 600 viss, value Rs. 17 per 100. The year before from 6 *tas*, 1,200 viss, value Rs. 17 to Rs. 18 per 100. I hire one Shan to do the cultivation work at Rs. 10 per *ta*.

In my family are four persons. My expenses are Rs. 180. I am not in debt. I am also a carpenter.

Kya kwin, Holding No. 42, Area 2.96 acres.

Maung Ay, Upper Burman, states.—I have been working my brother in-law's holding for two years. I do not pay him any rent, but I pay the revenue. Last year from 5 *tas* he outturn was 600 viss. I am not in debt.

Kya kwin, Holding No. 22, Area 4.81 acres.

Nga Kauk Tu states.—Last year I cut cane on 4 *tas*; from this I manufactured 300 viss of jaggery and sold at Rs. 18 per 100.

This year from 7 *tas* the outturn was 600 viss and the selling price is Rs. 17 to Rs. 18 per 100.

My expenses are—

	Rs.
For cultivation and manufacture	37
For house (four workers and seven non-workers)	220

I borrowed money for cultivation expenses, and I owe now Rs. 200 at 4 per cent. per month. I am also a bazaar-seller.

Kya kwin, Holding No. 27, Area 6.76 acres.

Maung Po states.—I am a cattle-breeder as well as a sugar-planter. I hire out three buffaloes and am paid 150 baskets of paddy.

This year I cut cane on 6 *tas*, outturn 800 viss, and I am selling at Rs. 19 and Rs. 18. Last year I got 900 viss and sold at Rs. 20; the year before I sold 1,000 viss at Rs. 18 and Rs. 19. I have my house on part of my holding. This year it took 20 days to cut and manufacture; last year and the year before about 30 days:—

	Rs.
I hire two men for 20 days at	10 each per month.
I hire one herdsman for 20 days at	6 per month.
I hire one cook for 20 days at	20 (7 <i>kyaws</i>).

In my family there are six people. I have no other expenses and no debts.

Part of my land is high and part low. I work the land every year. The high land gives a poor outturn, but the jaggery is better. One cane from the high has less juice than one from the low land; but the juice is better and more jaggery is obtained per cane. My son works 6 *tas* of low land. His outturn last year was 900 and the year before 1,000 viss.

Yinôn Ashe kwin, Area 3.46 acres.

Aung Pyu, Karen, states.—I work 4 *tas* yearly and my outturn in *kyantaga* is generally 800 viss. This I sell at Rs. 17 or Rs. 18 per 100.

I do all the ploughing and planting myself, but I hire men for the 20 days' cutting and manufacturing:—

	Rs.	A.	P.
Two Karens at Rs. 11 per month each (say)	15	0	0
Two buffaloes	2	10	0
One herdsman	2	6	0
One cook at Rs. 20 (who turns out 7 <i>kyaws</i> a day) say	13	8	0
	33	8	0

					Rs. A. P.
I have only myself and wife in the house, no children, and we use 75 baskets of paddy. All our expenses come to about ...					75 0 0
Total ...					108 8 0
Outturn, value	...	...	...	...	144 0 0
Balance ...					35 8 0

Yinón Ashe kwin, Holding No. 47, Area 2.55 acres.

U Nanda, Shan, states.—I have worked my holding for 10 years. This year I cut 5 *tas*, last year none, the year before 5 *tas*.

As the ground is low and the water deep I only got 600 viss of jaggery. This I sold at Rs. 15 and Rs. 16 per 100 viss.—

					Rs. A. P.
I hire my mill and furnace at the rate of Rs. 4 per month for 10 days ...					1 6 0
Two Shans at Rs. 11 per month each ...					7 8 0
One buffalo ...					1 6 0
One furnace man (cook) ...					6 12 0
Total ...					17 0 0

There are two workers and six non-workers in my family. We consume 50 baskets of paddy. I owe no money.

Yinón Ashe kwin, Holding No. 48, Area 7.39 acres.

Ko Lun, Shan, states.—I work 8 *tas* every year. My outturn in jaggery is generally about 1,100 viss. The selling price is Rs. 15 to Rs. 16, sometimes as high as Rs. 20. I have no debts.

Yinón Ashe kwin, Holding No. 52, Area 6.16 acres.

Ma Oung, Burman, states.—I work about 7 *tas* yearly. Last year I got 1,300 viss. I cannot say what I got the year before. I sold at Rs. 18 last year. Part of my cane was cut this year and made into jaggery by the Inspector. The outturn was 280.20 viss.

Yinón Ashe kwin, Holding No. 54, Area 5.54 acres.

Nga Nyein states.—I work 7 *tas* yearly. Last year my outturn was 1,500 viss and the year before 1,800 viss. I sold at prices between Rs. 18 and Rs. 15 later on. I have not finished this year's work. I am not in debt.

(Cost of cultivation, manufacture and house expenses is about the same as those before taken.)

Yinón Ashe kwin, Holdings Nos. 65 and 66, Area 4.80 acres.

Kan Saung, Shan, states.—Last year I worked 3 *tas* and obtained 500 viss, which sold at Rs. 16. The year before from 4 *tas* I got 600 viss and sold at Rs. 18. The year before that from 5 *tas* I had 700 viss and sold at Rs. 18 per 100.

In my family are two workers and three non-workers. I owe Rs. 300, interest Rs. 4 per cent. per month. I borrowed to buy food. I have a mill, but it is mortgaged.

Yinón Ashe kwin, Holding No. , Area 2.84 acres.

Nga Maung states.—This year I am working 5 *tas*. Last year from 3 *tas* I got 800 viss, which sold at from Rs. 17 to Rs. 15. The year before from 5 *tas* I got 1,200 viss, which sold at Rs. 17. I do all the cultivation work myself. My manufacturing expenses last year for the cane from 3 *tas* were Rs. 26-8-0. My household expenses (we are six in the family) are about Rs. 185. I am not in debt.

Taungsun kwin, Holding No. 3, Area 11.89 acres.

Maung Muta, Karen, states.—I have 20 *tas*, all high land, and work 10 *tas* each year. Only when floods are very high is my land covered.

My cost of cultivation is—

					Rs. A.
One labourer for 10 months ...					80 0
<i>Te</i> ...					1 0
<i>Pauktu</i> ...					0 8
Total ...					81 8
<i>Cost of manufacture—</i>					
One herdsman for 21 days ...					5 0
Two cane-cutters do. ...					16 0
One cook ...					12 0
<i>Cost of implements—</i>					
One mill cost Rs. 40, last five years ...					8 0
Four pans cost Rs. 20, last three years (say) ...					7 0
Cost of working 10 <i>tas</i> ...					129 8

I have got this year 500 viss and expect to get another 500 viss. Last year from 10 *tas* I got 1,500 viss. I sold 500 at Rs. 20 per 100 and the rest at various prices down to Rs. 12. I do not remember my outturn the year before last. In my house there are two workers and six non-workers. I get 250 baskets of paddy as a cattle-herd and I let out my own cattle to others for 300 baskets.

Taungzun kwin, Holding No. , Area 9 acres (?).

Nga Nanda, Taungthu, states.—I have 30 *tas*, all high land. I work 15 *tas* yearly. I shall get about 1,000 viss of *kyantaga* this year. Last year I got 1,000 viss.

The cost of cultivation, manufacture, &c., are as follows:—

	Rs. A.
One labourer	50 0
Two <i>tes</i> at Re. 1, last two years	1 0
<i>Pauktus</i>	1 0
Two cane-cutters at Rs. 12 each for 20 days	16 0
One furnace man at Rs. 18	12 0
One herdsman	4 8
One mill at Rs. 50, last three years	16 8
Four cauldrons at Rs. 5 each, last three years... ..	6 8
Cost of working 15 <i>tas</i>	107 8

In my house there are two workers and three non-workers—

	Rs.
Paddy costs	80
<i>Ngapi</i> costs	30
Salt, onions, &c.	50
Clothes	35

I owe Rs. 200 and interest at Rs. 2-8-0 per cent. per mensem. I borrowed this year for house expenses.

Kyaukyedwin kwin, Holding No. , Area 11.64 acres.

Maung Lôn U, Shan, states.—I was formerly a trader. I started this work by buying *kyangyaung* and planting 2 or 3 *tas*, which I gradually increased in 10 years to 20 *tas*; that is about the area I now work. About two-thirds of the holding is *myaytha* and one-third *thênôn*. I work the whole holding every alternate year. From 20 *tas* I used to get 2,500 viss, which sold at rates varying from Rs. 20 to Rs. 28 per 100 viss. The year before last (*i.e.*, last crop) I got 2,000 viss. I put the difference in outturn down to gradual exhaustion of the soil. I have never borrowed any money to speak of. I bought the mill and paid for it out of my crop. For the first 10 years I used to hire cattle, but now I own two buffaloes of my own. I have two sons who help me, one is married and one unmarried, and both live on the proceeds of the cane. My expenses for cultivation and manufacture are as follows:—

	Rs.
One general man for the season	60
Loosening 20 <i>tas</i> at Rs. 2	40
Two cane-cutters at Rs. 12 per month, for 1½ months	36
One cook at Rs. 18 per month, for 1½ months	27
One cattle-herd	7
Total	170

Cost of implements.—I have in use now the third mill since I started. It is made of *pyinkado* and cost Rs. 40 seven years ago; it is now nearly worn out:—

	Rs. A.
One-seventh of mill costing Rs. 40 (say)	6 0
Half of <i>te</i> costing Rs. 1-4	0 10
Three <i>pauktus</i> costing Re. 1	3 0
Two <i>das</i> costing annas 8	1 0
One-fourth of four cauldrons which cost Rs. 5 each	5 0
Oil	8 0
Total	23 10
Add cost of cultivation, &c.	170 0
Total	193 10 or 16.63 per acre.

In my house there are five grown-up persons and two children. I also feed the man I hire for the year and the other labourers when they are working for me:—

	Rs.
The year before last I sold for	400
Expenses	193
Balance	207

- out of which I had to feed my family. I only just paid my way.

	Rs.	A.
I bought 150 baskets of paddy at Rs. 70	...	105 0
I bought 125 viss of <i>ngapi</i> at Rs. 35	...	43 12
Chillies	...	6 0
Cotton for weaving	...	25 0
Clothes	...	45 0
Various	...	10 0
Ceremonies and <i>pwès</i>	...	25 0
And in 30 years I have spent Rs. 140 on <i>shinbyu</i>	...	4 10
Total	...	264 6

• Burmans and Chinamen come from Kyaikto to buy. The best *kyantaga* is hard and of a light yellow colour. If this sell at Rs. 25 per 100, the poorer sort, which is dark and soft, would sell for Rs. 15.

Kyaukyedwin kwin, Holding No. 4, Area 572 acres.

Maung Kwe, Burman, states.—I have 8 *tas* of land and have worked for 20 years. I started the work on this land myself, commencing with 3 *tas*. I have worked 8 *tas* for about five years. For the first 15 years I had no cattle: now I have one buffalo, but find it necessary to hire another for crushing. I have borrowed money from time to time from fellow villagers and still owe Rs. 150, including interest, which is annas 4 on Rs. 10 per month. Half my holding is *myaytha* and half is *thènnôn*. I work half yearly (*i.e.*, about 4 *tas*). This year I have just planted my *thènnôn* land and am cutting from the *myaytha*. The largest outturn I have ever had is 600 viss. Last year from *thènnôn* I only got 400 viss. There was too much sun. This year I have got 500 viss from *myaytha*.

Prices.—The price varies from Rs. 18 to Rs. 25. The year before last I was paid Rs. 25; this year only Rs. 20.

Expenses.—The ground is loosened and weeded about three times. I hire one man for the season from ploughing to crushing and feed him as well. He does most of the loosening, but I do some and another labourer is hired too at Rs. 1-6 a *ta*.

	Rs.	A.
General labourer	...	40 0
Four <i>tas</i> (loosening) at Rs. 1-6	...	5 8
Two cutters for half month at Rs. 12 each	...	12 0
One cook at Rs. 18	...	9 0
One herd at Rs. 7	...	3 8
Total	...	79 0

About six years ago I bought a second-hand mill and some cauldrons for Rs. 35. Last year I bought three cauldrons and mill for Rs. 30, all second-hand. *Tès* and *pauktus* last about three years:—

	Rs.	A.
One-fifth of mill at Rs. 25	...	5 0
One-fifth of cauldron at Rs. 10	...	2 0
One-third of <i>te</i> at Rs. 1-4-0 (say)	...	0 7
One-third of two <i>pauktus</i> at Re. 1 each	...	0 11
Oil (about)	...	1 0
Total	...	9 2
	...	79 0
	79 2 or Rs. 27 ³¹	per acre.
	Rs.	A.
Price of 500 viss at Rs. 20	...	100 0
Deduct expenses	...	79 2
Balance	...	20 14

My household expenses (for self, wife, son and labourers) are about Rs. 164 (*Note.*—Expenses given in detail) per annum. As I said before, I owe Rs. 150.

Inywe kwin, Holding No. 4, Area 731 acres.

Maung Kôn Ya, Taungthu, states.—I cleared my holding myself 20 years ago. I have a few plantains in one corner; including that part, I have 20 *tas* of land. Part of the holding is low and is yearly flooded, the high land is flooded about every second year. It was flooded this year. I worked the low land this year, about 8 *tas*, and manufactured 700 viss of *kyantaga*. I have sold 400 viss of this at Rs. 28 and 300 viss at Rs. 26 per hundred. Last year from the high ground I only got 100 viss. The cause of the poor outturn was the hot sun in *Tabaung*, which dried up the soil, and also the crop was attacked by black insects. I do not know their name; it flies and is about 1 inch long. The insect came in *Kasôn* and

Nayón. I owe Rs. 30 only and can now repay that amount. I have never had any advance from Government. I would get a bigger crop from a *ta* of low than from a *ta* of high ground; in a good year 300 viss from the one and 200 viss from the other. But the *kyantaga* from high-ground cane is yellower and better than from low-ground cane. If the price for the latter were Rs. 28, that for the former would be Rs. 30 per 100 viss. My expenses were as follows for working the 8 *tas*. I hired no men or buffaloes for ploughing or for loosening the soil:—

			Rs.	A.	P.
<i>For cutting cane—</i>					
Two men for 16 days at Rs. 12 each per month	...	...	13	0	0
One cook for 16 days	...	...	9	8	0
Two buffaloes for mill	...	...	4	0	0
One herd	...	...	3	8	0
Total	...	...	30	0	0
<i>For implements, &c.—</i>					
One mill which has lasted 20 years, cost Rs. 40	...	} Say	3	0	0
Repairs have cost about Rs. 16	...		5	0	0
Pans	...	...	0	8	0
One <i>te</i> at Re. 1 for two years	...	...	1	0	0
Two <i>pauktus</i> at Re. 1 for two years	...	...	0	8	0
Two <i>das</i> at As. 8 for two years	...	...	1	8	0
Oil	...	...	
Total expenses of cultivation and manufacture on 8 <i>tas</i> or about 2'92 acres (taking 20 <i>tas</i> as equalling 7'31 acres).			41	8	0 or 14'04 per acre.

			Rs.
<i>House expenses—</i>			
One man, two women and three children consume 75 baskets of paddy	...	...	60
<i>Ngapi</i>	...	...	10
Salt, betel, &c.	...	...	50
Clothes	...	...	50
Offerings, &c.	...	...	10
Capitation	...	...	2
Thatch	...	...	10
			— 192 0 0
Total Expenditure	...	...	233 8 0
Total income	...	...	190 0 0
			43 8 0

	Rs.
Value of outturn per acre	65'06
Profit per acre excluding house expenses	51'02

The year before last my outturn from the same land was 1,500 viss. The land is old and wants rest for three or four years.

Inywe kwin, Holding No. 7, Area 9'47 acres.

U Maung, Shan, states.—I paid Rs. 500 for my holding to Maung Sein Da four years ago. I do not know how many *tas* there are. Half the land was under cane and we cut it in a month. A mill was included in the price. I had Rs. 250 and I paid the rest of the purchase money after the first crop. Our land is all low. The first outturn was 1,300 viss and this sold at from Rs. 18 to Rs. 20 per hundred, the sugar being dark. I have one male buffalo and did not hire either men or cattle for ploughing. I hired—

			Rs.	A.	P.
One man for loosening soil, and paid him	...	...	16	4	0
Two men for cutting for 30 days at Rs. 12 each (I myself cooked).	...	...	24	0	0
One herd	...	...	7	0	0
Two buffaloes for mill	...	...	7	0	0
Total	...	...	54	4	0

			Rs.	A.	P.
<i>Annual expenses—</i>					
Part cost of four pans	...	...	4	0	0
Part cost of mill	...	Say	4	0	0
Plough	...	...	0	8	0
Two <i>das</i> (last two years)	...	...	0	8	0
Two <i>pauktus</i> at Rs. 1-4-0 (last three years)	...	...	0	13	0
Oil	...	...	1	0	0
			10	13	0
			65	1	0
My house expenses are (given in detail) for seven persons	...	...	193	0	0
Total	...	...	258	0	0

I owe no money. The year before last from the same land I got 1,600 viss. This year I shall get 1,300 viss only as the crop was rather spoiled by flooding. My *kyantaga* is dark and is selling at Rs. 18 per 100, Rs. 234.

	Acres.
Area of holding	9'47
Half area worked yearly equals	4'73
	Rs.
Expense of cultivation and manufacture and implements per acre ...	13'75
Value of outturn per acre	49'47
Profit per acre, excluding house expenses	35'72

Inywe kwin, Holding No. , Area 6'47 acres.

'*Nga Mók, Karen, states.*—I have been a sugar-planter for 10 years. I cleared the ground myself. I have about 18 *tas* and work about half each year. I have three buffaloes of my own. I hire a man for eight months for Rs. 25. He ploughs, cuts wood, builds fences, &c. He also plants, but to loosen the soil I hire another man at Rs. 1-4-0 per *ta*. As a rule the soil is only loosened once; if the weeds are bad, it is loosened and weeded a second time. I do not hire extra labour if it is loosened a second time. My expenses are—

	Rs. A.
One hired man	25 0
Loosening 9 <i>tas</i> at Rs. 1-4-0 per <i>ta</i>	11 4
Part cost of mill at Rs. 40	5 0
Repairs	1 0
Part cost of pans at Rs. 5 each	3 0
Two men for cutting and crushing for one month	24 0
One cook, boiling <i>kyaws</i> a day	20 0
One herd	7 0
One <i>da</i>	0 12
Share of cost of <i>pauktu</i>	0 4
Plough	0 12
Total	98 0

My house expenses are about Rs. 133. I owe Rs. 140 and the interest is 3 per cent. per month. I borrowed to buy provisions for the house. I pay Re. 1 and my father Rs. 2 capitation each year. My outturn this year from 10 *tas* (including one *ta* used for seed) is 1,350 viss. I have sold already 1,000 viss.

	Rs.
I sold 350 at Rs. 30	105
I sold 650 at Rs. 22	143
I have still 350 viss to sell: the rate is about Rs. 20	70
Total	318

My jaggery is good.

	Rs.
Value of outturn	318
Expenses, excluding house expenses	98
Profit	220
Profit per acre	68 11
Profit or loss per acre after deducting all expenses	+11'45

Minlangu kwin, Holding No. 2, Area 3'91 acres.

Maung Hneik, Shan, states.—I was formerly a cooly working for sugarcane owners. I bought my present holding of 12 *tas* a year ago from a man named San Ta, who was leaving the country. I paid him Rs. 200, but this included 7 *tas* newly planted and 3 *tas* planted and ready for cutting and an old mill and four old cauldrons. I bought two *pauktus* at Re. 1 and two *das* at 12 annas and a *td* for Re. 1. I had Rs. 70 when I bought the land and when I had cut, crushed, and sold the sugar from the 3 *tas*, I was able to pay off everything. I sold the sugar from the 3 *tas* at Rs. 27 per 100 viss and realized Rs. 160 or Rs. 170. This was in *Tasaungmón lasók*. The whole holding is *myaytha*. It is never flooded from the river: the only water it gets is rain water. I believe the land was worked for about five years before I bought it. This year from 7 *tas* I have only been able to get 600 viss. I attribute the small outturn to the heat of the sun in *Tabaung* and *Tagu*. I should say in a good year the outturn would be 1,000 viss. I sold the 600 viss at Rs. 23 per 100 viss in *Tasaungmón lasók*. As the sugar was good I got a fair price. For the 3 *tas* last year my expenses were—

	Rs. A. P.
Two buffaloes for 15 days	3 8 0
Two cutters	12 0 0
One cook	9 0 0
One herd	3 8 0

I had, of course, no planting expenses for this year's crop as the Rs. 200 included 7 *tas* newly planted. My other expenses were—

	Rs.	A.	P.
Two buffaloes and one herd for 13 days	...	4	5 0
Two cutters	...	5	8 0
Total	...	9	13 0

I cooked myself.

The crop being thin, only 13 days were taken in cutting and manufacture. In my house are myself, wife, and two children and my labourers. My food expenses are, roughly,—

	Rs.
Paddy	...
Ngapi	...
Various	...
Clothes	...
Total	...

I spent no money on *pwès* or *ahlus* as I had none. I am not in debt.

	Rs.	Expenses.
Six hundred viss at Rs. 23
Total

Minglangu kwin, Holding No. 5, Area 8.44 acres.

Ko Hne, Shan, states.—I was formerly a trader in Kyaikto. Seven years ago I bought my holding of 17 *tas* for Rs. 235. About 7½ *tas* of this was planted and the cane ready for cutting; the rest was not planted. I bought a mill for Rs. 35, four cauldrons for Rs. 20, and *das*, ploughs, &c., for Rs. 4-12-0 in the same year. I had about Rs. 150 of my own and borrowed the remainder, partly at interest. In the first year I got 2,000 viss of *kyantaga* from the 7½ *tas*, and sold at rates between Rs. 25 and Rs. 30. Last year from half my present holding (survey measurement is 8.44 acres) I got 2,000 viss and sold part at Rs. 27 and part as low as Rs. 15. This year up to now I have cut the cane on 5 *tas* and have made 1,000 viss of *kyantaga*. I am selling at Rs. 23. My land is all low and is flooded three or four times every year. It was this year continually flooded in part of *Waso* and *Wagaung* and again in *Tawthalin*, and the crop was damaged by the large amount of water. If it is only flooded for a day or two at a time the crop benefits. In *Tawthalin* this year I borrowed Rs. 60 at 3 per cent. per month interest. I will return this when I have sold all my *kyantaga*. I have two bullocks which I do not use in my holding, and two buffaloes. I do not hire buffaloes, nor do I hire men for the ploughing. My land is only weeded and the soil loosened once.

	Rs.	A.	P.
For loosening and weeding 8½ <i>tas</i> at Rs. 1-4-0 per <i>ta</i>	...	10	10 0
For cane cutting, two men for one month and seven days at Rs. 12 each	...	30	0 0
One cook for the same time at Rs. 18	...	22	8 0
One cattle herd	...	12	0 0
Total	...	75	2 0

Implements—

	Rs.	A.	P.
One-fifth cost of mill	...	7	8 0
<i>Das</i> , &c.	...	2	14 0
Cauldrons	...	5	0 0
Repairs	...	2	8 0
Oil	...	2	12 0
Total	...	20	10 0

Actual cost per acre on half holding	...	22	68
Outturn 1,700 viss—sales 1,000 viss at Rs. 23	...	230	
Four hundred viss at Rs. 20	...	80	
Total	...	310	

Profit ... 214 4 0

There are four persons in my family and labourers.

				Rs.	A.	P.
I use 115 baskets of paddy	...	...	...	92	0	0
Ngapi	...	...	...	13	12	0
Clothes	...	...	...	25	0	0
Offerings, &c.	...	...	...	40	0	0
Total	...	...	...	170	12	0
Balance	...	...	...	43	8	0

Net profit per acre Rs. 10'30.

Total area of holding 8'44 acres (half of which worked).

				Rs.
Profit per acre	...	...	...	10'30
Profit per acre excluding house expenses	...	...	...	50'80
Acres '33 cut by Inspector.	...	...	...
Outturn	...	...	...	294'52
Outturn per acre	...	...	...	892'48
Outturn on cultivated area less one-fifth likely to be left for seed	...	...	...	3,000'00
Value of outturn, say, 1,500 at Rs. 26 and 1,500 at Rs. 20	...	...	...	645'00
Balance after deducting all expenses	...	...	...	378'50
Profit per acre	...	...	...	89'69
Difference in profit per acre according to cultivator's statement and settlement figures	...	...	...	+ 79'39

Minlangu kwin, Holding No. 10, Area 8'55 acres (excluding extension).

Maung Maung, Shan.—I have had my holding for three years and my parents worked it before that for ten years. This year I have extended it. When I became owner the mill and other implements were there. I work half the holding yearly. Part of the land is high and part low and I consider one part as good as another. Last year I made 1,000 viss. This year I have only got three baskets (150 viss) out of half the old holding. The bad outturn is due to two causes: the heat of the sun in *Tabaung* and *Tagu* and to the long time, 20 to 25 days, the land remained flooded in *Waso* and *Wagaung*.

I owe no money. I have two large and two small buffaloes and therefore hire no cattle. I had not to hire men for ploughing or loosening as there are two workers in my house. At cutting time I hired no labour. The crop was so thin we cut it all ourselves.

Minlangu kwin.

Holding 12 acres	...	...	...	2'33
Holding 13 acres	...	...	...	1'75
Total	...	...	...	4'08

Maung Pan Gaing, Karen.—I cleared holding No. 13 myself six years ago. No. 12 I bought three years ago from Maung Nan Di for Rs. 106. Two and a half *tas* were planted and ready for cutting. He had worked there for three years and only sold as he was very old. I work my two holdings in alternate years. This year I have cut the cane on No. 13. I should say there are rather more than five *tas* in that holding. My outturn this year (all the cane is not cut) will be about nine *boks* or 450 viss. The year before last I got 1,000 viss of *kyantaga* from the same holding. My land is high and so was not flooded, but the sun was too hot in *Tabaung* and *Tagu*. The price now is Rs. 22 per 100 viss.

I owe no money.

I have no cattle of my own and therefore hire. My expenses on No. 13 were—

				Rs.	A.	P.
One buffalo to plough	...	...	...	10	0	0
One man to loosen soil (five <i>tas</i>)	...	...	...	6	4	0
Two cane-cutters for 14 days	...	...	...	12	0	0
One cook	...	...	...	9	0	0
Two buffaloes (to work mill)	...	...	...	3	8	0
One herd	...	...	...	3	8	0
Total	...	...	...	44	4	0

Implements.

				Rs.	A.	P.
Second-hand mill cost Rs. 20 (will last nine years), say	...	...	...	2	4	0
Repairs to mill	...	...	...	2	0	0
Four cauldrons, Rs. 20 (have lasted six years and are still in good condition), say	...	...	...	3	0	0
<i>Dahs, Tēs, paktus</i>	...	...	...	1	0	0
Oil	...	...	...	0	8	0
Expenses—Rs. 30'28 per acre	...	...	...	8	12	0
Add	...	...	...	44	4	0
Total	...	...	...	53	0	0

	Rs.	A.	P.
Outturn 450 viss at (938.48 lbs. per acre) Rs. 22 per hundred	99	0	0
Balance	46	0	0
Profit per acre, not deducting household expenses	26	28	
In my house are myself, wife and three children.			
75 baskets of paddy cost	52	8	0
Total house expenses, I should say (details given) cost	123	8	0
<i>Note.</i> —As usual outturn is 1,000 viss, if that amount were sold at Rs. 22, value would be			
Deduct expenses as a bove and Rs. 12 increased cost of manufacture.	220	0	0
	188	8	0
Total	31	8	0
		Rs.	
Or net profit per acre		18	17

Minlangu kwin, Holding No. , Area 5.20 acres.

Shwe Ye, Shan.—I bought my plantation two years ago for Rs. 250. This price included the land, mill, pans, &c. Eight *tas* out of the 16 were under cane and nearly ready to cut. I used the cane from two *tas* to plant the other eight. The canes were poor and few. I work half the holding each year. I plant and plough myself—

	Rs.	A.	P.
I hire two men to loosen soil at Rs. 1-4-0 per <i>ta</i>	10	0	0
One plough buffalo	11	0	0
Two cane-cutters for 13 days at Rs. 12 per month each, say	10	8	0
One cook at Rs. 18, say (he turns out seven <i>kyaws</i> a day)	8	0	0
One cattle-herd at Rs. 7	3	8	0
Two buffaloes to work mill	3	8	0
Total	46	8	0

I got 13 baskets or 650 viss of *kyantaga*. Last year I got 800 viss and sold 200 viss at Rs. 25 and the balance at Rs. 20. This year no buyers have come here yet. Most of my land is high, a small portion only being low. This year the part I have cut is all high land. My house expenses are about Rs. 80 a year. I borrowed Rs. 50 last year to buy paddy; interest 4 per cent. per month. I owe principal and interest still, but have no other debts. I have no other occupation.

Minlangu kwin, Holding No , Area 11.62.

Ko U, Shan.—I have been a sugarcane grower for 13 years. I now have 25 *tas*, all of which I have cut this year, and I have 1½ *tas* planted for seed. I cut every alternate year. For clearing, ploughing, planting, and reclearing, besides my own son, who lives in the house, I hire two men at Rs. 8 per *ta*. I hire them by the year and they also cut cane. I have five full-grown buffaloes and two young ones. I keep a herdsman. My expenses are—

	Rs.	A.	P.
Clearing, ploughing, &c., at Rs. 8 per <i>ta</i>	200	0	0
One herd for the year	40	0	0
One cook for 1½ months at Rs. 18	27	0	0
One extra herd for 1½ months at Rs. 7	10	8	0
Total	277	8	0
I have sold this year 700 viss at Rs. 28	196	0	0
I have sold about 850 viss at Rs. 22	187	0	0
I shall get another 500 viss or so, say	100	0	0
Total	483	0	0

The year before last I only worked 15 *tas*. It was a good year and I got 4,000 viss. I sold at varying prices, first about 300 viss at Rs. 30 and then at Rs. 26, Rs. 25, Rs. 20, and Rs. 15.

There are 12 of us in the family including my son-in-law, who works separately.

	Rs.	A.	P.
We use 300 baskets of paddy	210	0	0
<i>Ngapi</i>	28	0	0
Extras	56	0	0
Clothes	100	0	0
Total	393	0	0

Area 6'69.

My son-in-law is Nan Tain. He works a holding in Inywe *kwin* which he bought last year. He has six *tas* and has worked five this year. He has already got 500 viss of *kyantaga* and expects to get another 500. His expenses were—

					Rs.	A.	P.
Planting at Re. 1 per <i>ta</i>	...	...	...	...	5	0	0
Cutting	...	...	...	...	12	0	0
Cook	...	...	...	...	18	0	0
Buffaloes	...	...	...	...	7	0	0
Total	...	...	...	...	42	0	0

He owes still Rs. 100, half the purchase money of his land. He will pay it when his crop is all in and crushed and the *kyantaga* sold. I owe about Rs. 30 in the Kyaikto bazaar.

Area of both holdings 30 *tas*.

					Rs.	A.	P.
Outturn 700 viss at Rs. 28	...	...	...	...	196	0	0
Outturn 850 viss at Rs. 22	...	...	...	...	187	0	0
Outturn 500 viss at Rs. 20	...	...	...	...	100	0	0
Outturn 500 viss at (say) Rs. 22	...	...	...	...	110	0	0
Outturn 500 viss at (say) Rs. 20	...	...	...	...	100	0	0
Total	...	...	...	...	693	0	0

					Rs.	A.	P.
Total expenses of cultivation and manufacture	...	...	...	...	319	8	0
Cost of implements, say	...	...	...	...	25	0	0
House expenses	...	...	...	...	393	0	0
Total	...	...	...	...	737	8	0

and Rs. 130 still owing.

Minlangu *kwin*, Holding No. , Area 6'42.

Thanna, Karen, states.—I bought my plantation ten years ago from a Taungthu for Rs. 30, with one *ta* planted. I do not know how many *tas* I have. Half is on highland and half lowland. Last year I worked the lowland part. I get a greater outturn from the lowland, but the quality of the cane is not so good as on the highland.

For cultivation I hired one buffalo at Rs. 11, but did all the ploughing, planting, &c., myself.

At cutting and crushing time I hired for 20 days—

					Rs.	A.	P.
Two buffaloes at Rs. 3 each per month	...	...	...	...	4	0	0
One herdsman at Rs. 6	...	...	...	...	4	0	0
Two cane-cutters at Rs. 10 each	...	...	...	...	13	4	0
One cook (cooking only six <i>kyaus</i>) at Rs. 15 per month	...	...	...	...	10	0	0
Hire of mill	...	...	...	...	1	0	0
Hire of pans	...	...	...	...	2	12	0
Total	...	...	...	...	35	8	0

I got 700 viss, I think, and sold for Rs. 15 per 100 viss, Rs. 105. The year before last I sold for Rs. 20 and Rs. 18 per 100 viss. There are seven people in my house. I and my two nieces work in the plantation. My house expenses are—

					Rs.	A.	P.
Paddy, 100 baskets	...	...	...	...	70	0	0
<i>Ngapi</i>	...	...	...	...	6	0	0
Extras	...	...	...	...	15	0	0
Clothes	...	...	...	...	20	0	0
					111	0	0
Total expenses	...	...	...	...	157	8	0
Value of outturn	...	...	...	...	105	0	0
					52	8	0

I owe about Rs. 200. I borrowed it to buy food, and pay Rs. 3 per month interest per Rs. 100. I borrowed this money in the village. I have paid the interest for the last two years.

Maungpa *kwin*.

Ah Law Ka, Karen.—I was formerly a *ya*-cutter, but have been working sugar for six years. I bought one *ta* of cane for Rs. 40 and planted six *tas* with it. The first year I got 3,000 viss and sold at Rs. 15 and Rs. 10 per 100 viss. The second year I got 2,000 viss.

This year I only expect 1,000. When I started I bought one mill for Rs. 50; four cauldrons at Rs. 5 each. Oil costs me Rs. 2. If Rs. 2 are spent yearly on repairing the mill it will last ten years. My cauldrons are still good. I own ten buffaloes, of which four are full grown. I use them all. I pay Rs. 2 per *ta* for loosening soil. To two cane-cutters I pay Rs. 12 each per month and the cook gets Rs. 18 a month, turning out seven *kyans* a day. The price of jaggery last year was only Rs. 15 per 100 viss. Burmans from Kyaikto come and buy. Five baskets (*bóks*) of jaggery, each containing 50 viss, can be put on one cart, and cart-b'ee from here to Kyaikto is Rs. 2-8-0. I owe no money.

Nga Tho Mana, Karen.—I have six buffaloes and use four of them. I hire one man for cultivation work at Rs. 8 per *ta*, two cane-cutters at Rs. 12, and one cook at Rs. 18 per month. My cook turns out seven *kyaws*. A cook would get Rs. 15 who only turned out six *kyaws*. I owe no money and am in no want.

Nga Tha Myat, Karen.—I have two full grown and several small buffaloes. I owe no money. Part of my holding is *myetha* soil and part *thènon*. The former is better as the jaggery from the latter is dark. The price in the *kwin* last year was between Rs. 20 and Rs. 15.

Area, Shan.—I bought my holding at an auction for Rs. 153. I borrowed the money from Maung Tun Hla of Kyaikto at 4 per cent. per mensem. I have repaid Rs. 50 and interest, but still owe Rs. 100 principal and Rs. 40 interest. I owe also Rs. 110, which I borrowed to buy clothes and pay coolies.

Maung Ni, Shan.—I came here 13 years ago as a pedlar. After a few years I bought my holding out of my savings. I borrowed Rs. 45 to buy a mill; interest 4 per cent. per mensem. I repaid this after the first crop.

Nga Maung, Karen.—Last year from half my holding (I have 13 *tas*) I got 1,600 viss and sold at Rs. 15. The price this year is Rs. 17. I owe Rs. 70, but was not in debt before this year. I will be able to pay off the money this year.

Gaudama, Karen.—I have no cattle and I borrow a mill. I borrowed Rs. 30 to start cane cultivation and still owe it. Last year my outturn was 400 viss and I sold it for Rs. 60. My plantation is on low ground and is yearly flooded.

Wareindagyi, Taungthu.—I have worked for ten years and have eleven *tas*. I have no cattle. I am not in debt. Ploughing and loosening soil cost me Rs. 8 per *ta*.

Nga Tha Ya, Shan.—I bought my holding two years ago for Rs. 45; also an old mill for Rs. 5. I owe now Rs. 150, which I borrowed last year. I pay 4 annas interest per month on Rs. 10. I have paid no interest as yet. Last year the price of jaggery was Rs. 20 per 100 viss. This year the price is the same.

STATEMENT II.—Statement of holdings of 100 acres and over 100 acres in area.

Serial No.	Name.	Residence.	Occupation.	AREA OF HOLDING.				Remarks.
				Work by self.	Work by tenant.	Not worked.	Total area.	
1	2	3	4	5	6	7	8	9
				Acres.	Acres.	Acres.	Area.	
1	Ma Dwe Byu, widow	Kyaikkatha	Cultivator	114'59	...	10'10	124'69	
2	Nga Kya, Mah Pyu	Shangyaung	Do.	97'87	41'11	10	139'08	
3	Ma I, widow	Bilin	Merchant	...	160'95	60	161'64	
4	Nga Hpo Aung, Mah Mah Me	...	Do.	...	305'58	38'44	344'02	
5	Ma Hnya	Paukkwe	Do.	...	102'16	...	102'16	
6	Nga Cho, Ma Cho	Kawkadut	Cultivator	16'38	91'29	...	107'67	
7	Nga Bah Shin, bachelor	Do.	...	...	90'65	23'00	113'65	
8	Ma Kaw Tha, widow	Shangyaung	Cultivator	58'33	53'71	...	112'04	
9	U Twa, Ma Hman	Katage	Do.	100'34	26'90	...	127'24	
10	Maung Nyun	Kyaikto	Merchant	...	214'97	68	215'65	Grant kwun.
11	Ditto	Do.	Do.	...	206'13	34'53	240'66	
12	Amand Ali, Mah Me Su	Do.	Do.	...	101'09	3'58	104'67	
13	Nga Thaing, Ma Ko	Paga kwun	Boat-owner	5'66	109'03	...	114'68	Grant kwun.
14	Mahomed Hattiyah	Kyaikto	Merchant	...	209'66	1'05	210'72	
15	Ditto	Do.	Do.	...	134'41	7'15	141'56	
16	Nga Myaing, Mi Thu Sa	Pauktaw	Do.	41'51	110'57	1'66	153'84	
17	Nga Aung Ban, Mi Hnya	Theingyaung	Boat-owner	...	128'33	...	128'33	
18	Nga Hnyin, Mi Nho	Kawkadut	Cultivator	78'80	45'87	1'06	125'73	
19	Nga Shwe Nyl, Mi Nyun	Kyankame	Do.	157'65	...	3'15	160'80	
20	Nga Chein Mi To	Aegwe	Do.	155'31	...	...	155'31	
21	U Swe U, Mi Ta Le	Do.	Do.	110'07	...	...	110'07	
22	Nga Tun E, Mi Hla Byu	Kyaikto	Merchant	...	168'18	...	168'18	
23	Nga San, Mi Le Youk	Letpanbu	Cultivator	84'33	...	35'20	119'53	
24	Nga Lin, Mi Hpa	Do.	Do.	89'92	...	46'69	136'61	
25	Nga Tha Tu, Mi Li	Kyaikkatha	Do.	87'15	...	105'95	193'10	
26	Nga Saing, Mi Yin	Do.	Do.	161'34	...	18	162'02	
27	Nga Hpa, Mi E Myaing	Thahlin-pagandaung	Do.	85'09	...	336'78	221'87	
28	Nga Lon Taw, Mi Nyo U	Pegu	Do.	24'46	...	98'82	123'28	
29	Nga Maung Gale, Mi Bok Su	Letpanbu	Do.	10'69	...	89'46	100'15	
30	Ma Shu, widow	Mukaya-n-yaungbin.	Do.	43'37	106'93	...	150'30	
31	Nga Tun U, Mi Pyu	Mukayagi	Do.	86'09	214'77	...	300'86	Thugyi of Shwehie circle.
32	Nga Shwe Hin, Mi E Gaing	Kyaikto	Thugyi	...	194'37	114'38	288'75	
33	Nga Lu Oh, Mi Khin Tok	Kyaikkatha	Cultivator	195'57	30'91	11'86	239'34	
34	Ma Khin	Angwe	Do.	88'42	63'95	20'41	152'37	
35	Nga Myat Thin, Me The Hnit	Letpanbu	Do.	106'81	...	26'89	127'22	
36	Ma Bon Lon	Do.	Do.	87'33	10'03	...	124'25	
37	Nga Po Tan, Mi Shwe Hpa	Kyaikto	Merchant	...	116'08	...	116'08	
38	Ma Bwin, widow	Do.	Do.	...	186'40	198'01	384'50	
39	Zinuttale, Mi Bon So	Do.	Do.	...	343'56	43'70	387'26	
40	Nga Myat San, Mi Nyn Dwe	Angwi	Cultivator	32'34	39'64	20'81	122'99	
41	Nga Chein, Ma Shan Ma	Letpanbu	Do.	84'83	68'29	12'27	165'39	
42	Nga Kun Ti, Mi Hnin Ye	Do.	Do.	54'00	...	52'46	106'46	
43	Nga Dun, Mi Cho	Mukaya	Do.	120'25	82'52	69'79	242'56	
44	Nga Cho, Mi Chein	Kyaikto	Merchant	60'43	188'00	11'28	259'76	
45	Nga Min, Mi Thu Shwe	Kyaikkatha	Cultivator	...	87'20	65'82	153'02	
46	Ebrahim	Kyaikto	Advocate	...	232'35	165'62	397'97	
47	Raman Singh	Do.	Contractor	168'17	105'48	16'56	290'21	
48	Nga Aung Min, Mah E Min	Bawlyana	Pensioner	106'65	31'58	...	138'23	
49	U Ba Tu, Mi Aung	Kyaikkatha	Cultivator	160'88	39'17	101'62	301'67	
50	Ah Shein Yan, Mi Kun	Rangoon	Clerk	...	179'44	121'11	300'55	
51	Nga Hmein, Mi Gun	Winpadaw	Merchant	...	291'94	14'50	306'44	
52	Ma Nit, widow	Do.	Do.	69'64	40'43	7'40	117'47	
53	U Shwe Bya, Mi Kayu	Kyanyet	Do.	...	68'63	34'31	102'94	
54	Ma Shwe Mi, widow	Winpadaw	Do.	...	176'66	158'87	335'53	
55	Nga Oh, Mi Son	Pobyan	Do.	...	123'95	9'45	133'40	
56	Nga Hpo Kho	Pegu	Cultivator	6'04	45'68	57'25	109'07	
57	Maung Tu, Mi Le Youk	Kyanyet	Trader	...	245'57	14'30	259'06	
58	Nga Dun, Mi Ko	Mukaya	Cultivator	28'86	23'25	48'88	100'99	
59	Nga Yeik, Mi So	Aukthaung	Do.	70'27	16'96	18'71	105'94	
60	Nga Po Hwa, Mi Oh	Bawgana	Merchant	...	94'34	9'04	103'38	
61	Nga San Min, Mi Bwin	Kyaikto	Do.	...	104'44	...	104'44	
62	Nga An Tin, Mi Kyaw	Kawkame	Do.	...	148'10	...	148'10	
63	Nga Hpo Kho, Mi Hla Aung	Winpadaw	Do.	...	111'79	25'07	136'86	
64	Nga Tun Win, Mi Hla Min	Aukkyonpa	Do.	...	65'27	38'43	103'70	
65	Kapodion, Mi Shwe May	Pegu	Do.	...	...	120'59	120'59	
66	Nga Lu Gale, Mi Te	Do.	Cultivator	...	...	116'48	116'48	
67	Nga Paukkyang Pwa	Winpadaw	Merchant	...	82'12	33'95	116'07	
68	Nga Po U, Mi Hla Aung	Do.	Do.	...	111'79	25'07	136'86	
69	Nga Po Hnyin, Mi Tha	Bawgana	Do.	...	123'83	59	174'42	
70	Nga Shwe Thi, Mi The The	Alok	Do.	...	108'10	...	108'10	
71	Nga An, Mi Kun	Kyaikto	Do.	...	106'47	31	106'78	
72	Nga Thaing, Mi Kho	Paga	Do.	...	114'68	...	114'68	
73	Nga Po Thwin, Mi Shwe Nu	Bilin	Do.	...	21'14	98'97	120'11	
74	Ma Po U, widow	Lungon	Do.	...	104'39	5'24	109'63	
75	Nga Po Thin, Mi Mi	Shwegyin	Do.	...	242'32	18'13	260'44	
76	U Po Lok, Mi Bok Son	Kinywa	Do.	...	208'35	4'19	212'54	
77	Nga San Pe, Mi E Kin	Kyaikto	Do.	...	200'82	...	200'82	
78	Ashraf Ali, Mi Arkema	Do.	Do.	...	109'69	...	109'69	
79	Nga Po Kho, Mi Nyun	Mukaya	Cultivator	57'79	...	77'89	135'68	
80	Nga Tha No, Mi Gun	Do.	Do.	24'00	77'56	71'64	174'10	
81	Nga Shwe Byl, Mi Ka	Chaungkan-han	Do.	146'40	...	707	146'47	
Total				3,302'18	7,929'72	2,715'17	13,947'07	

From F. S. COPLESTON, Esq., I.C.S., Commissioner of the Tenasserim Division, to the Financial Commissioner, Burma,—No. 627-3S.—20, dated the 2nd February 1898.

I HAVE the honour to submit Lieutenant des Vœux's report of settlement operations in Kyaikto subdivision during the year 1896-97. I will in my remarks follow the order of the report.

2. *Paragraph 13.*—Attention has before been called to the perilous position of the new canal. The local opinion is that the sea is very rapidly approaching the line of this waterway. Mr. Symms and Mr. Gaitskell, I believe, hold the same views, and I think a specialist should visit the endangered region.

3. *Paragraph 15.*—Professional advice will have to be obtained regarding the proposed Kya-in drainage cut. Without a plan or estimate and proper survey, it is not possible to form an opinion on which it would be safe to embark on an expensive scheme.

4. *Paragraph 22.*—The Deputy Commissioner's attention will be drawn to the need for properly ascertaining and also preserving existing grazing-grounds unless it is determined after careful consideration that some portion of them may be thrown open to cultivation. Villagers are generally ready to welcome the throwing open of reserved grazing-grounds without regard to the future; and, even where it is desirable to provide for persons whose lands have been eroded, the utmost care is required before the step of abandoning a reserve is taken. There is ample waste land in Thatôn or the neighbouring districts for any probable requirements for cultivation for many years to come.

5. There has been so much carelessness and confusion in the issue of grants of land, the same land being granted twice over and not being properly surveyed or located, that whenever possible there should be regular survey and demarcation with pipes before any grant is made.

6. *Paragraph 28.*—The Settlement Officer appears to think that lessees of Ningyan ferries will be allowed to charge such cart toll as they please. This is of course not the case. The tolls will at any rate not be higher than by custom they have been. The leasing out of Ningyan is no new thing in Thatôn district.

7. *Paragraph 58.*—I do not follow the Settlement Officer's calculation of cost per acre given at the beginning of this paragraph. At the top of the page 14½ acres per family of agriculturists is given as the average area; and at Rs. 210 per family, the cost of living per acre would be much more than Rs. 6.86. But according to Statement No. IV-A the average area is 30.65 acres per family. It is not very clear to what township some of the figures in paragraph 56 refer.

8. *Paragraph 86.*—The Deputy Commissioner will have to see that revenue surveyors are not allowed to take a position for which they are not intended, for their own sake as well as for that of ywathugyis and villagers.

9. *Paragraph 95.*—I hardly think the question of house-tax in Wimpadaw and Sittang comes within the scope of a settlement report, except on the principle of "*homo sum, &c.*" But I think the question of its abolition in Sittang should be considered. In Wimpadaw, a growing place probably, it will not be desirable to suppress the tax. Possibly a town fund should be created. The Deputy Commissioner will no doubt consider this matter.

10. I pass on now to the subject of new rates of revenue assessment. I consider that the Settlement Officer has been moderate in his estimates of outputs of paddy per acre on different classes of soil and tracts and in his statement of average local prices. The rates of assessment proposed for paddy-land do not seem to me to be excessive, but I am doubtful if the highest rates should be more than Rs. 2.75, which is the highest rate sanctioned in the Thatôn subdivision. I would recommend that this rate be adopted in place of Rs. 3. And for reasons given by the Settlement Officer in paragraph 96 the imposition of the full highest rate should not be made at once.

11. The Settlement Officer's proposals regarding miscellaneous cultivation are reasonable, but I am inclined to think Rs. 5 per acre too high a rate for Class II, gardens. It is very desirable to encourage gardening and I would recommend that the rate be Rs. 4 and not Rs. 5.

12. The Settlement Officer proposes very large increases of rates for cane cultivation. It is true that he says that the land-tax falls at twice the existing rates if taken only on the area actually cultivated, but we do not now exempt all land not worked, nor in my opinion is it desirable to do so. The proposed new rates therefore are three times the existing ones, and I consider this too large an augmentation. I would reduce the proposed rates by at least 20 per cent. and would only allow fallow rates for really sound reasons.

13. Mr. des Vœux proposes that, considering the uncertainty of the movements of the sea, the settlement should be for 10 years only. Elsewhere in his report he states, with reference to the scene of the greatest erosion, that two years will show what is likely to happen. If this is the case a 10 years' period will be little better than 15.

15. Some circles now dealt with are not likely to be affected by the sea in any case. Where land is so affected by the approach of the sea, it may be improved by being better drained or it may be damaged by the admission of salt water, and *vice versa* if the sea recedes. I should prefer myself to make the settlement for the usual term of 15 years, unless some circles can be singled out for a shorter term. In any case, if the value of the land changes adversely in an important degree, the rates of assessment may have to be reduced.

Mr. des Vœux's report is concise and interesting and is the result of careful work.

There are some details I have not touched on, which, when the report issues, will have to be brought to the notice of the Deputy Commissioner, Thatôn.

NOTE BY THE DIRECTOR OF THE DEPARTMENT OF LAND RECORDS AND AGRICULTURE, BURMA, ON THE KYAIKTO SUBDIVISION SETTLEMENT REPORT.

Paragraph 13.—The Settlement Officer's recommendation regarding the postponement of the completion of the Kyaikto-Kawkadut canal appears to be sound.

Paragraph 15.—The projects referred to in this paragraph might be examined by the Public Works Department.

Paragraph 17.—The number of plough-cattle in the tract is sufficient for its requirements as a yoke of plough-cattle are usually considered sufficient for 10 acres of land.

Paragraph 18.—The rates paid for the hire of cattle seem extraordinarily high when compared with the selling prices given in paragraph 19.

Paragraph 22.—Grazing-ground proceedings are seldom satisfactory until after cadastral survey and settlement. I do not think it is necessary to demarcate grazing grounds with masonry pillars. Stout wooden posts as are used in other districts are sufficient as the boundary can always be laid down from the cadastral map.

Paragraph 57.—The cultivators of the settlement tract, although they employ hired labour to the fullest extent, are no doubt very well off.

Paragraph 58.—The statistics collected regarding the cost of living and cultivation are given in Statement IV-B of the Appendices. There is no doubt, as the Settlement Officer points out, that the amount of paddy consumed per head, namely, 30 baskets per annum, is considerably exaggerated. The statistics on which the cost of living is worked out at Rs. 6.86 per acre err, if anything, on the side of liberality to the cultivator.

Paragraph 59.—The cost of cultivation averages Rs. 9 per acre. This too makes allowance for all kinds of labour hired by the cultivator. When I visited this tract in 1897 I saw paddy being threshed and winnowed by Indian coolies, the Burman cultivator looking on placidly smoking.

Paragraph 60.—It may be broadly stated that the cultivators of the tract are as a rule free from debt, and most of those who are in debt to any considerable extent have become so through their own fault.

Paragraph 61.—The average amount of indebtedness of the sugar-cane cultivators is not serious when it is considered that the value of an acre of standing sugar-cane is Rs. 132, and the average sugar-cane holding measures 4.52 acres.

Paragraph 62.—The culturable land (for paddy) in the tract is already very nearly all under cultivation.

Paragraph 63.—In addition to the reasons given by the Settlement Officer the average area of holdings as deduced from the Settlement registers is less than that obtained from the general agricultural statistics because in the former each separate holding is counted, although a man may own more than one holding in a *kwin*, or indeed own holdings in separate *kwins*, whereas in taking the general agricultural statistics all the land held by one man, wherever it may be, is counted as one holding.

Paragraph 66.—The area rented by tenants is large, 38,741 acres, or 30 per cent. of the total area of paddy-land in the tract. The tenants are well off and practically live as well as their landlords. The average rent paid per acre is Rs. 5.66 and varies from Rs. 7.49 in Kinywa circle to Rs. 3.95 in Sittang. The Yinon figures may be neglected as the area rented in that circle is very small. In the figures quoted above are included 288 tenants who paid no rent. These are not really tenants and should be excluded: excluding them, the average tenant rate per acre comes to Rs. 6.

Paragraph 67.—The statistics relating to tenants of sugar-cane land are interesting so far as they go.

Paragraph 74.—I do not think the statistics of sales and mortgages are of much value. They have apparently been obtained from the *thugyis* who practically work unchecked before a district comes under supplementary survey. It will be noticed that the mortgage rates per acre are nearly as high as the sale rates.

Paragraph 78.—The cultivated area of all kinds has increased enormously since the last revision of rates. The assessment of approximately true areas consequent on the holding-survey of 1888-89 had no effect in checking the increase. Statement X-D of the Appendices shows that the area under sugar-cane has practically remained stationary during the last four years.

Paragraph 79.—Statement No. X-E is of no value. As a rule *thugyis* in unsettled circles do not assess fallow land at all. The correct application of the fallow rules in tracts not under supplementary survey is very difficult owing to the want of maps and an adequate supervising staff.

Paragraph 80.—The difference between the area assessed by *thugyis* and that ascertained by the settlement as shown in the statement on page 43 is not very large owing to the holding-survey having largely discounted the increase usually obtained by survey; and, when it is remembered that as mentioned above *thugyis* often only assess land actually cultivated, and the settlement statistics include considerable areas of waste on holdings, it is probable that the difference is even considerably less than shown in the statement.

Paragraph 84.—I do not agree with the Settlement Officer that the Chinaman in question should be turned out, provided that he has been paying revenue for the land, which appears to be the case. If he has paid revenue for land which is uncultivated, Government is in no way a loser and, by accepting revenue from him, has recognized his title to the land. Of course under the new rules such transfers of uncultivated grant lands would be void.

Paragraph 86.—Neither Surveyor nor *thugyi* should have anything to do with the allotment of land. Surveyors in districts not under supplementary survey are left largely uncontrolled. In districts which are under supplementary survey there have been no reports of surveyors arrogating to themselves the power and position of circle *thugyis*. The Kyaikto Surveyors will soon be called to order when their circles come under supplementary survey.

Paragraph 87.—The outturns per acre of paddy in the various circles as ascertained by crop-cutting are as follows:—

						Baskets.
Billin	...	...	...	...	...	46.5
Zokthok	...	...	...	...	...	52.0
Kawkame	...	...	...	...	...	60.2
Kinywa	...	...	...	...	...	62.0
Yinon	...	...	...	...	...	34.0
Kyaikto	...	...	...	...	...	49.0
Taikkala	...	...	...	...	...	61.5
Shwehle	...	...	...	...	...	39.2
Sittang	...	...	...	...	...	43.8
Kyonpagu	...	...	...	...	...	42.9

The average outturn per acre over the whole tract is 52 baskets per acre, a figure which shows its exceeding fertility.

CHAPTER V.

PADDY-LAND.

I think the Settlement Officer has given good reasons for his proposed division by tracts, and there is no doubt that the assumed outturns and prices of produce are very moderate. The proposed rates as given in the table in paragraph 96 are also extremely moderate (in all cases but Tract VIII less than one-half the theoretical rate), but I think they may be accepted as they stand in the case of Tracts I, II, III, IV, V, and VIII, modified rates of Rs. 2 and Rs. 1-8-0 for I and II Class soils respectively being applied for five years in the case of certain *kwins* in Tracts I, II, and III which are situated in Kyaikto and Kinywa circles and assessed at present at the rate of Re. 1 per acre. I think, however, that the rates proposed for Tracts VI and VII are unduly low, and it will be seen from the statement at the top of page 55 of the report that they give a total reduction on the present revenue of Rs. 702 in Tract VI and of Rs. 2,569 in Tract VII, although there is some increase due to survey in Tract VI and a considerable increase in Tract VII. The Settlement Officer has given reasons for the low rates proposed, but I do not think they are convincing. The present

rates paid per acre for land in the Shwehle and Sittang circles in these tracts are Rs. 1-14-0 and Rs. 1-12-0 per acre respectively and for land in the Kyaikto circle Re. 1 per acre. The present rates are paid without difficulty, and I do not consider that there is any sufficient reason for making such large reductions as are proposed. The holdings in the tracts are of large size and the tenant rate in Tract VI is Rs. 6-26 per acre and in Tract VII Rs. 3-82 per acre. The outturns per acre obtained by actual crop-cutting (*vide* Statement IXC. of Appendices) were for—

						Rs.
Tract VI	{ I class soil	...	...	...	...	42-20
	{ II class soil	...	...	...	...	26-24
Tract VII	{ I class soil	...	...	...	...	42-30
	{ II class soil	...	...	...	...	28-43

so that the tracts are almost identical in fertility. Considering the above facts, I would propose the following rates:—

						Rs.
Tract VI	{ I class	...	...	...	...	1-75
	{ II class	...	...	...	...	1-27
Tract VII	{ I class	...	...	...	...	1-625
	{ II class	...	...	...	...	1-125

If these rates were adopted, the total demand in Tract VI would be Rs. 9,018 (without cess) against Rs. 7,593 proposed by the Settlement Officer and in Tract VII Rs. 7,945 against Rs. 6,823. The above figures have been calculated from the figures given in Statement XIII A of the Appendices.

Paragraph 95.—I agree with the Settlement Officer that, unless there are special reasons for its imposition, the house-tax levied in Wimpadaw and Sittang villages should be abolished. To mention a minor matter, I think the colours used to distinguish the tracts in the maps accompanying the report should be of a more pronounced character. The colours used for Tracts I and VI and for IV and VIII so nearly resemble one another that it is difficult to follow the map. Dark red, dark blue, &c., might be used with advantage.

GARDEN AND MISCELLANEOUS CULTIVATION.

Gardens have been placed in two tracts—Tract I containing two classes II and III and Tract II only one class. The present rates paid are Rs. 2-8-0 and Rs. 2 per acre. I think the rates proposed may be accepted. The increase is small compared to those obtained in previous years in Amherst and Thaton.

As regards miscellaneous cultivation also, I think the rates may be accepted; but I do not think there is any need for the modified rate of Rs. 2-8-0 for five years proposed by the Settlement Officer. If the holdings are large, the higher rate can be paid the more easily, and Rs. 3 per acre for rich alluvial land growing some sugar-cane and vegetables of all kinds is very moderate.

SUGAR-CANE.

I visited the sugar-cane growing land round Bilin in 1897; there is no doubt that it is exceptionally rich. As far as I know, there is no other place in India where sugar-cane of the quality is grown without irrigation. There is no doubt that it could bear much higher rates than those proposed by the Settlement Officer (*cf.* the rates paid by the tenant in Bilin, paragraph 67); but, considering the low rates paid at present, and that it is desirable not to discourage the cultivation, I think the proposed rates are as high as can be taken, and they may be accepted. They are of course to be paid only on cropped areas, the fallow area being assessed at the ordinary rate of 2 annas per acre.

Paragraph 113.—I agree with the Settlement Officer that the rates should be fixed for 10 years only.

RANGOON:
The 11th February 1898.

T. C. WILSON
Director of the Department of Land
Records and Agriculture.

NOTE BY THE FINANCIAL COMMISSIONER, BURMA.

THE Kyaikto subdivision of the Thatôn district is partly alluvial, bounded on the north and east by hills and on the west and south by the sea. Drainage is rapid and is carried by a number of streams from the hills to the sea. The country is very fertile and, but for the occasional saturation of the land with salt and the scarcity of fresh water in parts, would be second to none in the province for prosperity. As it is, the conditions are most favourable and the cultivation is undoubtedly profitable. The rainfall is ample and apparently steady. Paddy is the predominating crop. Gardens, however, are extensive, and sugarcane, unirrigated, flourishes between the Bilin river and the hills. The gross area operated upon is 390,755 acres, of which 141,338 acres (page 43) are reported to be under cultivation, consisting of 129,028 acres under paddy, 7,474 acres under garden and miscellaneous crops, and 4,836 acres under sugarcane. The total cultivated area given in paragraph 2 is 141,856 acres or 518 acres more than stated on page 43. These 518 acres appear to be lands which are temporarily exempt from revenue and therefore not strictly "assessable" at present.

Burmans, Talaings, and Karens form the main body of the agriculturists. Shans are in a greater minority than might have been anticipated. The agriculturist is unquestionably in easy circumstances almost everywhere. Field work is carried on largely by paid labour and wages are high. The country is deltaic and of course is subject to the vicissitudes of fluvial action influenced by the proximity to the sea, but the calamities noted in paragraph 14 by the Settlement Officer are more than counterbalanced by other natural advantages.

2. Mr. des Vœux's remarks in paragraphs 13 and 15 should be considered. The Kyaikto-Kawkadut work is apparently in danger and should be looked to at once. The projects described in paragraph 15 should be examined. It would not be a bad plan to place the services of a qualified Assistant Engineer at the disposal of the people who urge these reclamations, to be paid by them for his surveys, levellings, plans, and estimates. This would probably induce the people to co-operate more than heretofore and expedite the preliminary operations; and it would make them cautious in their proposals. They should not be altogether dependent on State services.

3. The various projects for pasture-lands described in paragraphs 21 to 24 should be (and probably have been) reported by the Settlement Officer to the Deputy Commissioner in accordance with Rule 70, under the Lower Burma Revenue Act. There are no doubt many more pasture reservations proposed by the Settlement Officer. He is required (Direction 66) to note the details of each in columns 1—5 of Register VII and this is perhaps the most convenient form of report to the Deputy Commissioner, who should then proceed under Rules 66, 67, and 68.

4. It will be well for the Conservator of Forests to examine Mr. des Vœux's suggestion regarding fuel reserves contained in paragraphs 25 and 26. There does not appear to be any scarcity of firewood at present; but it is no doubt advisable to look ahead. It would perhaps be best for the Settlement Officer to plan the reserves and submit his plans to the Conservator for approval.

5. Mr. des Vœux's remarks about bridging along the most frequented routes are to the point. It is bridges, far more than cut-and-dry roads, that are wanted; but unfortunately our bridges are sometimes at the wrong places. I would encourage private persons to build bridges and let them levy moderate rates of pontage. Co-operation with the Government, especially in minor local works, should be stimulated.

6. The sugar cultivation and manufacture in Bilin are well known. Both appear to be in a satisfactory condition enough, paying their way, but not increasing. The cultivators have other resources and are not very enterprising. The Karen betel-nut gardens are also well known and the profits are considerable.

The Karens are both industrious and enterprising. The betel-vine cultivation is not quite so profitable. Garden products are numerous all over the subdivision.

7. Mr. des Vœux's description in paragraphs 57—61 of the circumstances of the people shows that on the whole they are very comfortable, although many of them are (except the Karens) uncommonly lazy. The Kyaikto family spends Rs. 210 yearly on its living; the Minbu (Upper Burma) family only spends from Rs. 120 to Rs. 130, although the Minbu family is the larger. They (the Kyaikto people) hire labour extensively and pay their labourers well. They have good houses, are in no lack of luxuries, enjoy their pleasures which are not few, and generally have a good time. Their indebtedness, on the whole, does not amount to so much as a single season's crop, whether of paddy or sugarcane and, considering the extravagant habits of many of them, notably the Shan sugar-planters, the condition is not of any importance from the Settlement Officer's point of view. There is not a very large surplus (50,677 acres) of land still available for cultivation and much of this surplus is of an unattractive kind to the Kyaikto agriculturist. There are 135 persons (paragraph 56) to the square mile—which for Burma is a fairly high figure. The density in the adjoining country recently settled is 115.52 per square mile. The paddy-holdings are large, between 20 to 30 acres, and there are, on the average, 14 acres of cultivated land to every agricultural family. These are considerably larger than the holdings found in the adjoining country in 1894-95 and 1895-96. It can hardly therefore be said that there is any "pressure" of population on the land. At the same time it would appear (paragraph 64) that the supply of available arable land is not equal to the growing demand; and the tenant statistics point in the same direction. Tenants hold 38,741 acres or 30 per cent. of the total paddy-cultivation area and their rents average nearly Rs. 6 per acre, which is fairly high. Their condition, nevertheless, is one of prosperity and their tenancies (23 acres) are large. The Settlement Officer's opinion that there are signs of the appearance of a landlord class appears to have some foundation and, although the landlord as yet is, to all appearance, not much to be dreaded it is well to be ready to intervene in order to prevent the degradation of tenants. But the measures to be taken for this purpose should I think be of the simplest kind and not on the lines of the draft Bill recently circulated.

8. Since 1880-81, when the rates were last revised, the area under cultivation has very largely increased and the revenue has risen in nearly the same proportion. The reputed cultivated area in 1880-81 was 38,469 acres. In 1896-97 it had risen to 128,134 acres. Both of these sets of figures are taken from the thugyi's rolls (Appendix X-A) in order to have the fairest data for comparison. But there appears to be an inaccuracy. The total thugyi-roll area is put at 125,344 acres in the table, page 43, whereas in Appendix X-A it is 128,134 acres. These conflicting figures should be reconciled. The increase (89,665 acres) is enormous. The total revenue in 1880-81 with cess (after the rates had been revised) was Rs. 72,904. The Settlement Officer found it in 1896-97 to be Rs. 2,30,268. Cultivation and revenue have thus grown 233 and 216 per cent. respectively. Areas in 1880-81 were only approximate as there had been no survey. But the enormous growth of the revenue proves that cultivation has, in fact, made corresponding strides. Collections have not been difficult notwithstanding that remissions were too sparingly given in parts of the subdivision where they really were needed. Sales and mortgages of land have not been large and market values have remained pretty constant.

Population has increased by nearly 29 per cent. (*vide* table on page 45 which, by the way, contains several inaccuracies) and the growth from immigration has been considerable. The Settlement Officer says that the fertility of the country and the prosperity of its inhabitants have attracted outsiders. He is of opinion (paragraph 87), moreover, that the fertility of the land generally is no less than it was 17 years ago; in fact, he says that on the whole "the productiveness of the soil has increased and not diminished." The market prices of produce have steadily risen.

9. The Settlement Officer's remarks in paragraph 90 read with his appended maps IV, V, VI show that the eight-tract divisions have been made as

far as possible to meet actual conditions. But there is a good deal of transition going on all over the subdivision, not only towards the sea but also in the interior. The export markets to which the produce is carried are somewhat uncertain; and drainage, clearing, improved communication in the remoter regions at the foot of the hills will all eventually obliterate many tract distinctions which are now clear and sharp. The tracts are the necessary broad basis of a sound classification in a paddy-growing country and which exports and depends largely on distant markets, the conditions being productiveness of the land and the money value obtained by the grower for his produce. The considerations affecting value are somewhat perplexing as the cost of carriage depends on the market to which the produce is carried and also on the season when the produce is sold. Prices, also, change with the progress of the export season; and in the Thatôn subdivision a good deal of the produce is held up till the rains. So that, what with the alternative marts of Rangoon and Moulmein, the correspondingly alternative cost of carriage, and the large margin of price between the dry season and the rains, it has not been easy to construct a fiscal diagram of the country. But Mr. des Vœux has been careful in his study of these somewhat puzzling circumstances and he has built up his assessment tracts in accordance with the conditions which he found to be most permanent. I think therefore that the tracts may be accepted as a correct fiscal diagram for present purposes of the country as it stands. As I have said, however, a few years are likely to wipe out old distinctions and create new ones. The soil divisions (paragraph 91) are simple; they really mark themselves off and depend almost entirely on position and level.

10. The table in paragraph 96 contains the Settlement Officer's assessment proposals in respect of paddy-land and the figures on which he founds them. I think that his standard of rates is too low throughout. The remarks in the preceding paragraphs show that the land can afford a considerably larger revenue and that the condition of the people fairly warrants a higher pitch of assessment. I agree in the Director's opinion that the rates in Tracts VI and VII should be raised and I think that the rates which he suggests should be fixed. But I would go further and slightly raise all except those of Tract VIII. The facts presented in the tables of paragraphs 96 and 97 would justify even more than this. I consider that the following slight enhancements should be made:—

Assessment tract.				Soil class.		Rate.	
						Rs.	
I	I	...	3'25	} as proposed by Director.
				II	...	2'75	
II	...	...	...	I	...	3'00
				II	...	2'50	
III	...	...	...	I	...	2'75
				II	...	2'25	
IV	...	...	...	I	...	2'25
				II	...	1'75	
V	...	...	...	I	...	2'00
				II	...	1'50	
VI	...	...	...	I	...	1'75
				II	...	1'27	
VII	...	...	...	I	...	1'625
				II	...	1'125	

Tract VIII may stand as it is.

The costs of living and cultivation are assumed on a very liberal scale; the market prices taken for conversion are low; the crop outturns adopted on the soil classes are admittedly a good deal smaller than, in many cases, the reapings showed; and yet the half-net-profits standards are nowhere even approached. Indeed, the proposed rates barely on the whole reach one moiety of the half-net-profits standards and they are also (paragraph 97) much less than one-half of the tenants' rates. I think that we must begin to have the courage of our opinions in this matter of assessment. The revised rates on paddy-land which I suggest are only a very slight advance, but the move is in the right direction and will give us confidence next time.

11. The proposed rates on garden and miscellaneous cultivation are also, I think, too low. The profits, especially on the better kind of gardens, are very large indeed. I would alter the rate on the two classes in Tract I to—

Class II, Rs. 6 per acre;

Class III, Rs. 3 per acre;

and in Tract II, I would fix Rs. 3 per acre on all gardens.

The rates on miscellaneous cultivation may stand.

12. The sugarcane rates proposed (paragraph 110) are undoubtedly much lower than the planters can afford to pay, and I am not sure that a considerable enhancement would not be a useful tonic. But perhaps it may be well to avoid any temporary discouragement to an industry which we have done so much to nurse, and therefore perhaps Mr. des Vœux's rates may be allowed to stand.

13. I have no objection to the suggested retention (paragraph 111) of existing rates on solitary fruit trees and *taunggyas*.

14. I am opposed to the principle of progressive enhancements, particularly in Burma and the people themselves dislike them. There is no good reason for making them. We do not make any such concessions when the salt-tax is raised. We do not allow people who have taxable incomes to begin by paying a low rate and to rise to the full rate after a term of years. Everybody has to pay up at once for the very sound reason that they have the means wherewith to pay, and I do not see that any exception should be made in the case of cultivators and planters who are clearly shown to have the means of paying. It is my opinion therefore that the full assessment at the rates suggested be at once imposed. It would, however, be well if the notifications imposing the rates could be issued and published in the vernacular fully a month before agricultural operations begin—say, early in May.

15. The assessment on the entire assessable area at the rates now suggested will be, including cess, Rs. 3,65,101 against Rs. 3,29,335 at the Settlement Officer's proposed rates and against a current demand (with cess) of Rs. 2,26,077.

16. I concur in thinking that the new settlement rates should only be sanctioned for a period of ten years.

The 19th March 1898.

D. M. SMEATON.

RESOLUTION
ON
REPORT ON SETTLEMENT OPERATIONS
IN
KYAIKTO SUBDIVISION,
SEASON 1896-97.

Extract from the proceedings of the Lieutenant-Governor of Burma in the Revenue Department,--No. 2S-12, dated the 29th May 1898.

READ—

The Report on the Settlement Operations in the Kyaikto subdivision of the Thaton district, season 1896-97, with remarks by the Commissioner, Tenasserim Division, the Director of Land Records and Agriculture, and the Financial Commissioner.

RESOLUTION.—The report under review deals with 610·54 square miles and comprises the greater part of the Kyaikto subdivision of the Thaton district. The tract consists chiefly of an alluvial plain surrounded by hills and drained by numerous rivers. In the parts bordering on the sea-coast the conformation of the land is continually being altered by the action of tide-floods, large areas being washed away, while the streams are constantly scouring out fresh channels. Otherwise, except for the occasional saturation of the soil with salt and the scarcity of fresh water in parts, the tract is exceptionally fertile and prosperous. Paddy is the predominating crop, but sugarcane is extensively cultivated and especially in the hills, there are numerous and valuable betel and other gardens. The total population of the tract at the last census was 82,847 or 135 per square mile, of whom 70 per cent. are agriculturalists. In spite, however, of its comparative density the population is generally prosperous and well-to-do. The standard of living is high. The Financial Commissioner has noted that the average cost of living per family is Rs. 210 against Rs. 120 to Rs. 130 per family in the Minbu district in Upper Burma which has recently come under settlement. The total amount of indebtedness is not large. Tenants hold 38,741 acres or 30 per cent. of the total paddy cultivation. The average rent, Rs. 6 per acre, is high, but this is doubtless due to the fact that the amount of waste arable land is limited, while large numbers of cultivators who have lost their land through erosion and are unable to purchase fresh land are anxious to become tenants. Still, so far, the state of the tenants is prosperous and there does not appear to be any present need for taking any special measures for their protection. The necessity will, however, possibly arise hereafter, though not, in Sir Frederic Fryer's opinion, in the immediate future. The question of introducing tenancy legislation is at present under consideration.

2. The total area under paddy cultivation in the settlement tract is 129,028 acres, an increase of 12·76 per cent. over the area shown in the thugyis' assessment-rolls. The incidence of the present demand is low, being only Rs. 1·58 per acre. The Settlement Officer has divided the area into four soil tracts and eight

assessment tracts. The classification has been done with care and may be accepted. The following statement shows the rates at present current and those proposed by the Settlement Officer, the Director of Land Records, and the Financial Commissioner for each of the assessment tracts :—

Tract.				Current.	Proposed by Settlement Officer.	Proposed by Di- rector of Land Records and Agriculture.	Proposed by Financial Com- missioner.
I	...	...	...	1'34	2'88	2'88	3'13
II	...	...	...	1'71	2'67	2'67	2'93
III	...	...	...	1'52	2'32	2'32	2'57
IV	...	...	...	1'64	1'91	1'91	2'04
V	...	...	...	1'69	1'62	1'62	1'83
VI	...	...	...	1'66	1'32	1'58	1'58
VII	...	...	...	1'39	1'03	1'32	1'32
VIII	...	...	...	'67	'82	'82	82

The Settlement Officer is of opinion that in view of the present low rates of assessment it is impossible to at once raise the demand to the full amount of the half net profits which is theoretically leviable. The Lieutenant-Governor while concurring with this opinion accepts the view of the Financial Commissioner that, considering the facts shown in paragraphs 96 and 97 of the report, a higher standard of rates than that proposed by the Settlement Officer could be paid without difficulty. He considers, however, that the rate proposed by the Financial Commissioner for soil I, tract I, may be enhanced to Rs. 3-8-0 and that the rates for the other tracts should bear the same proportion to Rs. 3-8-0 as the half net profits given in column 11 of the Statement in paragraph 96 of the report bear to the half net profits shewn in the same table for tract I, soil I. He accordingly fixes the following rates for paddy land :—

Tract.	Soil class.	Rs.
I	I	3' 50
	II	2' 50
II	I	3'
	II	2' 25
III	I	2' 50
	II	2'
IV	I	2'
	II	1' 50
V	I	1' 75
	II	1' 25
VI	I	1' 75
	II	1' 27
VII	I	1' 625
	II	1' 125
VIII	I	1'
	II	75

The assessment on the area under paddy cultivation at the rates above sanctioned will be, including cess, Rs. 3,16,195 against a current demand of Rs. 2,05,077 and against Rs. 2,98,114 at the Settlement Officer's proposed rates.

3. The Settlement Officer has proposed the following rates for garden land :—

Tract.	Class	Rs.
I	{ II III	5 2
II	...	Rs. A. P. 280

The Financial Commissioner considers these rates too low and has proposed the following :—

Tract.	...	...	...	...	...
1	...	...	...	...	Rs. 6 and Rs. 3
11	...	...	...	...	Rs. 3

The highest rates sanctioned for gardens in the Amherst and Thaton districts in the present settlement operations are as follows :—

Season.			I	II	III
			Rs.	Rs. A. P.	Rs. A. P.
1891-92	...	...	6	4 0 0	2 8 0
1892-94	...	...	6	4 0 0	2 8 0
1894-95	...	...	5	3 8 0	2 8 0
1895-96	...	...	5	3 8 0	2 8 0

There are in the present tract no gardens of the kind classed as class I in previous years and the Lieutenant-Governor considers that Rs. 5 is a sufficiently high assessment for gardens of the second class in Tract I. The third class gardens are either old and neglected gardens or house compounds. He accordingly prefers to retain the rates proposed by the Settlement Officer. The rates proposed for miscellaneous cultivation and for sugarcane are accepted. The existing rates on solitary fruit trees and *taungyas* will be retained. The Lieutenant-Governor concurs with the Financial Commissioner in considering that it is unnecessary to make progressive enhancements; the sanctioned rates will accordingly be imposed in full at once. They will be sanctioned as proposed by the Settlement Officer for a period of ten years.

The net result of the revised assessment is shown in the following table :—

		Present.	Proposed by Settlement Officer.	Settlement sanctioned.	PERCENTAGE OF INCREASE.	
					Proposed by Settlement Officer.	Sanctioned.
		Rs.	Rs.	Rs.		
Paddy ...	...	2,05,077	2,98,114	3,16,195	45.36	54.18
Garden ...	...	12,519	17,029	17,029	36.02	36.02
Sugarcane ...	...	2,034	3,869	3,869	90.24	90.24
Miscellaneous ...	...	6,447	10,321	10,321	60.09	60.09

4. The following paragraphs of the report, which deal with miscellaneous matters, call for notice. The remarks of the Settlement Officer contained in paragraphs 13 and 15 of the report will be considered in the Public Works Department. Sir Frederic Fryer is, however, disposed to think that the people can hardly be required to pay for the services of an Assistant Engineer unless the scheme is a considerable one.

Paragraph 21.—Grazing-grounds.—The Settlement Officer should proceed in accordance with the instructions in paragraph 3 of the Financial Commissioner's review if he has not already done so.

Paragraphs 25 and 26.—The Conservator of the Tenasserim Circle should consider the suggestions of the Settlement Officer regarding the reservation of tracts to form fuel reserves.

Paragraphs 79, 86.—The question of the application of fallow rates as well as the reported misuse of powers by Revenue Surveyors will be adequately dealt with when the district comes under supplementary survey.

Paragraph 86.—The Financial Commissioner is invited to consider whether a fixed fee might not be prescribed for copies of revenue receipts.

Paragraph 95.—The Commissioner should direct the Deputy Commissioner to consider the question of the house-tax in Wimpadaw and Sittang and should submit his report with his recommendations thereon.

Paragraph 5 of Financial Commissioner's review.—The Commissioner should consider the remarks and suggestions of the Financial Commissioner on the subject of bridging the more frequented routes.

5. The thanks of the Lieutenant-Governor are due to Lieutenant DesVœux for his full, careful, and interesting report.

ORDERED that a copy be forwarded to the Financial Commissioner, the Commissioner, Tenasserim Division, Deputy Commissioner, Thatôn, and to the Settlement Officers, Thatôn and Pegu Districts.

By order of the Lieutenant-Governor of Burma,

T. C. WILSON,

Offg. Revenue Secretary.

REVENUE DEPARTMENT.

NOTIFICATION.

Dated Rangoon, the 31st May 1898.

No. 143.—Under the provisions of section 24 of the Lower Burma Land and Revenue Act, 1876, the Lieutenant-Governor fixes the following rates, which shall be for the term of 10 years the maximum rates of assessment on garden lands in the undermentioned *kwin*s and circles of the Kyaikto subdivision, Thaton district, and directs that these rates shall take effect from the 1st July 1898.

Tract.	District.	Subdivision.	Name of circle.	No. of <i>kwin</i> .	Name of <i>kwin</i> .	RATE PER ACRE.	
						Second class land.	Third class land.
1	2	3	4	5	6	7	8
						Rs. A.	Rs. A.
I	Thaton.	Kyaikto.	Vinon.	301	Danthami chaungbya ...		
				302	Naguiaw ...		
				303	Maungyit ...		
				304	Kaia ...		
				305	Ketpo ...		
				306	Aunggya ...		
				307	Wingale ...		
				308	Wingale-ashè ...		
				309	Nawliya ...		
				310	Katiywa ...		
				311	Puluywa ...		
				312	Shwegya-ywa ...		
				313	Polòk ...		
				314	Satchaung ...		
				315	Kyabaw ...		
				316	Panise ...		
				317	Peti-myauk ...		
				318	Peti taung ...		
				319	Winkadaik ...		
				320	Konet ...		
				321	Totalaw ...		
				322	Thabyuchaung ...		
				323	Kabawlaw ...		
				324	Tamu ...		
				325	Kyauktaunggalè ...		
				326	Yawmu ...	5 0	2 0
				327	Pandwè ...		
				328	Menathan ...		
				329	Tikalilaw ...		
				330	Menathan ashè ...		
				331	Tiwathawlaw ...		
				332	Danigalè ...		
				333	Thanbya chaungbya ...		
				334	Menathan chaungbya ...		
				335	Danigyi ...		
				336	Shwemyagalè ...		
				337	Yelachaung ...		
				344	Garden (Block No. 5) ...		
				345	Garden (Block No. 4) ...		
				346	Garden (Block No. 6) ...		
				347	Thetkyagyun garden (Block No. 3) ...		
				362	Shweiha ...		
				363	Windalòk ...		
				364	Thitchauk chaungbya ...		
				365	Chaungthongwa ...		
				366	Sawmepo ...		
				367	Shangale-ywa ...		
				368	Shangale-ashè ...		
				369	Kyakat chaung ...		
				370	Chaungnakwa ...		
				371	Naungkadòk ...		
				372	Kyukabaing ...		
				373	Wintapa-atet ...		
				374	Wintapa-ashè ...		
				375	Wintapa-auk ...		

Tract.	District.	Subdivision.	Name of circle.	No. of kwin.	Name of kwin.	RATE PER ACRE.	
						Second class land.	Third class land.
1	2	3	4	5	6	7	8
						Rs. A.	Rs. A.
1—concluded.	Thaton.	Kyaikto.	Sittang.	254	Kaywedut ...	5 0	2 0
				255	Akaik ...		
				256	Tanaw ...		
				257	Kungyaung...		
				258	Tanawkyun ...		
				259	Theinzayatkyun ...		
				260	Theinzayat ...		
				261	Kyaukkalat ...		
				262	Hmōnkadōnkyun ...		
				265	Mayangyaung ...		
				267	Kazunlut ...		
			Kyaikto.	405	Saungnaing ...	5 0	2 0
				406	Winkalaw ...		
				407	Kadatchaung ...		
				408	Sekkhangyi (Garden Block No. 7)		
				409	Piti garden (Block No. 5)		
				410	Tatabo ...		
				411	Ayodanng ...		
				412	Jungle (Block No. 3)		
				413	Garden Block No. 2		
				414	Garden Block No. 1		
				415	Garden Block No. 10		
				416	Garden Block No. 9		
			Kyōnpagu.	417	Aukkadaingdut ...	5 0	2 0
				418	Kadaingdut-atet ...		
				419	Meyōnchaungbya ...		
				420	Meyōn-atet ...		
				421	Meyōnchaungbya ...		
				422	Garden Block No. 40		
				423	Saungnaing-atet ...		
				624	Saungnaing-auk ...		
				425	Kyungywa ...		
				426	Saungnaingwa ...		
				431	Jungle block ...		
				432	Seingalet ...		
				433	Inkabo ...		
				434	Kalun ...		
				435	Ku-ahngè ...		
				436	Mayangyaung ...		
				437	Lakale ...		
				438	Kanni ...		
				439	Yezalok ...		
				440	Pyinkadodōn ...		
				441	Kyauktanglè ...		
				442	Peinhnègōn...		
				443	Kyauktaga ...		
				444	Wabogyaung ...		
				445	Padeindaung ...		
				446	Kyaukpya ...		
				447	Chaungzauk ...		
				448	Tinyago ...		
				449	Kyawaing ...		
				450	Tidawka ...		
				451	Bawkata ...		
				452	Winkan ...		
				453	Akaik ...		
				454	Thōngwa ...		
				455	Yebawthaung ...		
				456	Kamukayit ...		
				457	Zibyaung-atet ...		
				458	Sinthe ...		
				459	Aleyibyaung ...		
				460	Aukzibyaung ...		
				461	Ngasitkōn ...		
				462	Lule ...		
				463	Lule-anauk ...		

Tract.	District.	Subdivision.	Name of circle.	No. of <i>kwin</i> .	Name of <i>kwin</i> .	RATE PER ACRE.	
						Second class land.	Third class land.
1	2	3	4	5	6	7	8
II	Thaton—continued.	Kyaikto—continued.	Bilin.	1	Hngekyun ...	Rs. A.	Rs. A.
				2	Kyônkami ...		
				3	Kalatunyaung-ashe ...		
				4	Kalatunyaung-anauk ...		
				5	Apaung ...		
				6	Leikkôn ...		
				7	Môkkamu-taung ...		
				8	Môkkamu-ashe ...		
				9	Lebawgyun-ashe ...		
				10	Lebawgyun-anauk ...		
				11	Kakadit ...		
				12	Ngabyema ...		
				13	Shwehle ...		
				14	Nyaungpalin ...		
				15	Aukbilingyo ...		
				16	Kyaukpyaukzeik ...		
				17	Alôgyun ...		
				18	Tabetswe ...		
				19	Hninbale-ashe ...		
				20	Hninbale ...		
				21	Daukyat ...		
				22	Shweindôn ...		
				23	Atebilingyo ...		
				24	Taunggyikyauksaung ...		
				25	Zibygôn ...		
				26	Kadipu ...		
				27	Payazeik-ashe ...		
				28	Payazeik-anauk ...		
				29	Kya ...		
				30	Kyakwin-anauk ...		
				31	Paya ...		
				32	Yezalôk ...		
				33	Kazainggyi ...		
				34	Paingdawe-ashe ...		
				35	Paingdawe ...		
				36	Paingdawe-myauk ...		
				37	Tiyathla ...		
				38	Gônnyinwe ...		
				39	Alugyi ...		
				40	Alugale ...		
				41	Winbvan ...		
				42	Kyaukyedwin ...		
				43	Anaingpun ...		
				44	Thittogyun ...		
			Zôkthôk.	45	Waingpatsanye ...	Rs. A.	Rs. A.
				46	Gyôngyôngya ...		
				47	Zwekalatwinnyinaung ...		
				48	Taunggyakan ...		
				49	Zôkthôk ...		
				50	Kawkadut ...		
				51	Ônhneyothandin ...		
				52	Panse ...		
				53	Balaung ...		
				54	Zôkkali ...		
				55	Dônkale ...		
				56	Hlakatta ...		
				57	Metkaran ...		
				58	Zanpilaw ...		
				59	Nyaungdan ...		
				60	Pagozu ...		
				61	Shangyaung ...		
				62	Yagyigan ...		
				63	Sitpinkan ...		
				64	Popadan ...		
				65	Seinkalet ...		
				66	Yebyaung ...		
				67	Teinbin-myauk ...		
				68	Teinbin-taung ...		
				69	Pyindaungdwin ...		
				70	Dwabyu ...		

Tract.	District.	Subdivision.	Name of circle.	No. of town.	Name of town.	RATE PER ACRE.	
						Second class land.	Third class land.
1	2	3	4	5	6	7	8
						Rs.	Rs. A. P.
II—continued.	Thaton—continued.	Kyaukse—continued.	Zokthok— concluded.	71	Kyōnkalaik	2 8 0
				72	Kyōnkamin... ..		
				73	Myinkawaing ...		
				74	Ngatawchaung ...		
				75	Dipyan ...		
				76	Thitchauktaw ...		
				77	Tagundaingngukyunnu ...		
			Kawkami.	78	Yeni	2 8 0
				79	Thinbawle ...		
				80	Myinkawaing ...		
				81	Maung Yun's grant ...		
				82	Ebrahim Hattiya's grant ...		
				83	Kamapauk ...		
				84	Kywepa-aung ...		
				85	Ngani ...		
				86	Paunggaing ...		
				87	Seikta ...		
				88	Kyagyaung ...		
				89	Kyugyauk-taung ...		
				90	Kyugyauk ...		
				91	Gaungthōnlōn ...		
				92	Yedwingōn ...		
				93	Yōngyōngya ...		
				94	Paukkōn ...		
				95	Tayawaing ...		
				96	Sutkanwi ...		
				97	Kosin ...		
				98	Panutaing ...		
				99	Chaungkanlantaung ...		
				100	Chaungkanlan ...		
				101	Paga ...		
				102	Sinaing ...		
				103	Payagyaung ...		
				104	Sinaing-ashe ...		
				105	Mesaw ...		
				106	Theingyaung ...		
				107	Kawkameyebyaung ...		
				108	Kawkame ...		
				109	Inwaing ...		
				110	Poshwetōk ...		
				111	Theingyaunggle ...		
				112	Myitsagōn ...		
				113	Zigōn ...		
				114	Paukpin ...		
				115	Anganzu ...		
				116	Sawōn ...		
				117	Minanyo ...		
				118	Kamauk ...		
				119	Thanbayayegyaw ...		
				120	Kathitwaing ...		
				121	Kathitwaing-taung ...		
				122	Yangōnbauk ...		
				123	Tawkani ...		
				124	Tagundaing ...		
				125	Katagē ...		
				126	Katagē-ashe ...		
				127	Daikyegyaw ...		
				128	Kyōnlata ...		
				129	Kyōnmayo ...		
				130	Pagozu ...		
				131	Kyōnkami ...		
				132	Hlakali ...		
				133	Posandaw ...		
				134	Hlaparu ...		
				135	Kabalu ...		
				136	Kyōndōndoyebyaing ...		
				137	Hlapu ...		
				138	Vebyaung ...		
				139	Maunggōnsagyin ...		
				140	Hngethaik ...		

Tract.	District.	Subdivision.	Name of circle.	No. of <i>kwin</i> .	Name of <i>kwin</i> .	RATE PER ACRE.	
						Second class land.	Third class land.
1	2	3	4	5	6	7	8
II—continued.	Thaton—continued.	Kyaikto—continued.	Kawkami— <i>concl.</i>	141	Hlapaga	2 8
				142	Kyondondo...		
				143	Yegyaw ...		
				144	Theingnu	2 8
				145	Payangokto-ashè ...		
				146	Payangokto-myauk ...		
				147	Kawbalauk ...		
				148	Sitpin ...		
				149	Ayetthema-myauk ...		
				150	Paingdan ...		
				151	Kyeinban ...		
				152	Hmangu-taung ...		
				153	Yetagun-taung ...		
				154	Padaing-taung ...		
				155	Wingatagundaing ...		
				156	Kyaungtaya-taung ...		
				157	Winka ...		
				158	Ayetthema-taung ...		
				159	Sittan-myauk ...		
				160	Kawbalauk taung ...		
				161	Neyaungga ...		
				162	Sittan-taung ...		
				163	Paukwaing ...		
				164	Kyônkami ...		
				165	Kyongwè ...		
				166	Poyityo ...		
				167	Pilaw ...		
				168	Kinywa-auk ...		
				169	Taunggyi-taung ...		
				170	Kelatha-taung ...		
				171	Kyamaaing ...		
				172	Kyibin ...		
				173	Kyaukyedwin ...		
				174	Sinin ...		
				175	Taungzun ...		
				176	Taunggya ...		
				177	Kamaingdaung ...		
				178	Kinwa-atetpaing ...		
				179	Kanyindaung ...		
				180	Kyaukpyadaung ...		
				181	Kyaikdeyôn-taung ...		
				182	Subôkkônkywesagyet ...		
				183	Kyauktalôn ...		
				184	Paukkwe ...		
				185	Pauktaw ...		
			Yinôn.	338	Melangaung	2 8
				339	Yinôn-ashè ...		
				340	Yinôn-anauk ...		
				341	Melan (Garden Block No. 1) ...		
				342	Negya ...		
				343	Melan (Garden Block No. 2) ...		
				344	Garden Block No. 7 ...		
				349	Kabaleikchaung ...		
				350	Nyaungdauk ...		
				351	Sattanyin-taung ...		
				352	Atetgônnyinnwè ...		
				353	Atetgônnyinnwè ...		
				354	Powathein ...		
				355	Kolaungzu ...		
				356	Minlangu ...		
				357	Inywa ...		
				358	Tawakalu ...		
				359	Ugaung ...		
				360	Kyaikto ...		
				361	Gônnyinnwewa ...		
			Taik-kala.	186	Anyogwe ...	...	2 8
				187	Bawgana ...		
				188	Yama ...		

Tract.	District.	Subdivision.	Name of circle.	No. of <i>kwin</i> .	Name of <i>kwin</i> .	RATE PER ACRE.	
						Second class land.	Third class land.
1	2	3	4	5	6	7	8
						Rs. A.	Rs. A.
II—continued.	Thalón—continued.	Kyakto—continued.	Taikkala—concluded.	189	Kyónthin	2 8
				190	Kyónneik ...		
				191	Zagye ...		
				192	Kyibin ...		
				193	Tada-u ...		
				194	Yedwingón ...		
				195	Gyóggya ...		
				196	Mukaya ...		
				197	Angan ...		
				198	Zigyaung ...		
				199	Hladin ...		
				200	Kyónpayinkywesagyet...		
				201	Letpanka-ashe ...		
				202	Pobók ...		
				203	Bomlóadan ...		
			Shwehle.	204	Koshwetü-myaung	2 8
				205	Kanwe-aing* ...		
				206	Kyugyaung ...		
				207	Nwadethaung ...		
				208	Kyabye ...		
				209	Kayabin ...		
				210	Kyungyi ...		
				211	Kyónkwe ...		
				212	Kyónze ...		
				213	Webyan ...		
				214	Webyanywahaung ...		
				215	Negyaw ...		
				216	Kyagan ...		
				217	Thaiksát ...		
				218	Tumyaung ...		
				219	Singoaing sagyet ...		
				220	Singaing ...		
				221	Dedeyo ...		
				222	Setkadón ...		
				223	Letpanbu-anauk ...		
				224	Letpanbu-ashe ...		
				225	Payangókto ...		
				226	Baungsein ...		
				227	Kwinya-ashe ...		
				228	Kya-in ...		
				229	Shandegyi ...		
				230	Kadaukkalón ...		
				231	Angwe-anauk ...		
				232	Kyaikkatha-taung ...		
				233	Kyibin ...		
				234	Kyaikkatha-myaug ...		
				235	Kyaikkatha-sagyet ...		
				236	Zayat ...		
				237	Angweywa ...		
				238	Chikwin ...		
				239	Mákkamu ...		
				240	Ónbin ...		
				241	Bikaw ...		
				242	Mukayanyaungbin ...		
				243	Tawgle ...		
				244	Angwe-ashe ...		
				245	Angwe-sagyet ...		
				246	Shwehle-sagyet ...		
				247	Pyinmabin ...		
				248	Kayatpauk ...		
				249	Hlasain ...		
				250	Tawkaní ...		
				251	Atetshwehle ...		
				252	Yedwingón ...		
				253	Aukshwehle ...		
			Sittang.	263	Kawagyaung ...	...	2 8
				264	Sittang-myoma ...		
				266	Wimpadaukyun ...		
				268	Windapaw ...		

Tract.	District.	Subdivision.	Name of circle.	No. of <i>kwin</i> .	Name of <i>kwin</i> .	RATE PER ACRE.	
						Second class land	Third class land.
1	2	3	4	5	6	7	8
						Rs. A.	Rs. A.
II—concluded.	Thaton—concluded.	Kyaikto—concluded.	Sittang—concluded.	269	Suppanu	...	
				270	Tinbôn	...	
				271	Tônle	...	
				272	Thabyegôn	...	
				273	Myetka	...	
				274	Baungsein	...	
				275	Kya-in	...	
				276	Yegyigan	...	
				277	Alôk	...	
				278	Kyoin	...	
				279	Tawgyi	...	
				280	Shogyi	...	
				281	Taukshadaw	...	
				282	Posawbè	...	
				283	Pobyan-taung	...	
				284	Pobyan-myauk	...	
				285	Kadetkôn	.....	2 8
				286	Letpanthônbin-Kywesagyet-myauk		
				287	Letpanthônbin-Kywesagyet-taung...		
				288	Letpanthônbin	...	
				289	Bôkadaw	...	
				290	Kywedè	...	
				291	Zibygôn	...	
				292	Kyônne	...	
				293	Winkadat	...	
				294	Thanattan	...	
				295	Tumyaung	...	
				296	Kyônpa ashe	...	
				297	Yegyaw	...	
				298	Kyônpa-anauk	...	
				299	Baikkyimayo	...	
				300	Kalachaung	...	
			Kyaikto.	376	Winpyan	...	
				377	Take	...	
				371	Kanni	...	
				379	Katin	...	
				380	Kyaikto-myoma	...	
				381	Naunghôkye-sagyet	...	
				382	Ainggyi	...	
				383	Phetkaleik	...	
				384	Kyaungkwin	...	
				385	Sitpin	...	
				386	Kindangyi	...	
				387	Alegyun	...	
				388	Kyundôngyi	...	
				389	Kawbalauk	...	
				390	Kyinandaing	.....	2 8
				391	Kyaikpi-taung	...	
				392	Kyaikpi-myauk	...	
				393	Intayaw	...	
				394	Mahmogyaung	...	
				395	Kalatchat	...	
				396	Ngamaing	...	
				397	Abaing	...	
				398	Maungpa	...	
				399	Kanyinwin	...	
				400	Hngeipyawdaw	...	
				401	Pyinmasakan	...	
				402	Naungbo	...	
				403	Tawkwîn	...	
				404	Taungale	...	
			Kyônpagu.	427	Shwetachaung	...	
				428	Kya-inzagyat	...	
				429	Payagyi	.....	2 8
				430	Môkkamu	...	

(8)

COPY, with 20 spare copies, forwarded to the Financial Commissioner for information.

By order,

T. C. WILSON,

Offg. Rev. Secy. to the Govt. of Burma.

REVENUE DEPARTMENT.

NOTIFICATION.

Dated Rangoon, the 31st May 1898.

No. 144.—Under the provisions of section 24 of the Lower Burma Land and Revenue Act, 1876, the Lieutenant-Governor fixes the following rates, which shall be for the term of 10 years the maximum rates of assessment for paddy lands, and land cultivated with miscellaneous crops and sugarcane within the undermentioned *kwins* and circles of the Kyaikto subdivision, Thaton district, and directs that such rates shall take effect from the 1st July 1898.

Tract.	District.	Subdivision.	Name of circle.	No. of <i>kwins</i> .	Name of <i>kwins</i> .	PADDY LAND PER ACRE.		Land under miscellaneous crops per acre.	LAND UNDER SUGARCANE PER ACRE.	
						First class land.	Second class land.		First class land.	Second class land.
1	2	3	4	5	6	7	8	9	10	11
						Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
Thaton.	Kyaikto.	Kyaikto.	Kyaikto.	144	Theinnau	...	...	...	...	...
				145	Payangokto-ashe	...	...	...	...	...
				146	Payangokto-anauk	...	...	...	...	...
				147	Kawhalauk myauk	...	...	...	...	...
				148	Sitpin	...	...	...	...	...
				149	Ahyetthema-myauk	...	...	...	...	...
				150	Talugdan	...	...	...	...	...
				186	Ahmyogwe	...	...	...	...	...
				187	Bawgana	...	...	...	...	...
				189	Kyonthin	...	...	...	...	...
				190	Kyonaik	...	...	...	...	...
				192	Kyonthin	...	...	...	...	...
				193	Tada-u	...	...	...	...	...
				194	Yedwngon	...	...	...	...	...
				195	Gyogya	...	...	...	...	...
				196	Mukaya	...	...	...	...	...
				197	Ahugun	...	...	...	...	...
				198	Zichauung	...	...	...	...	...
				384	Kyungkwun	...	...	...	...	...
				385	Sitpin	...	...	...	...	...
				386	Kindangyl	...	...	...	...	...
				387	Ahlegyo	...	...	...	...	...
				388	Kyondondo	...	...	...	...	...
				389	Kawhalauk	...	...	...	...	...
				390	Kyinauding	...	...	...	...	...
				391	Kyaikpi-taung	...	...	...	...	...
				392	Kyaikpyi-myauk	...	...	...	...	...
				51	Onneyosandin	...	...	...	...	...
				56	Lakatta	...	...	...	...	...
				57	Mikarun	...	...	...	...	...
				58	Zamplaw	...	...	...	...	...
				59	Nyauungdan	...	...	...	...	...
				60	Peguau	...	...	...	...	...
				64	Bopadan	...	...	...	...	...
				65	Seinkalet	...	...	...	...	...
				66	Yehyaung	...	...	...	...	...
				67	Teinbin-myauk	...	...	...	...	...
				68	Teinbin-taung	...	...	...	...	...
				69	Pyindaungdwin	...	...	...	...	...
				70	Twabyu	...	...	...	...	...
				71	Kyonthalauk	...	...	...	...	...
				72	Kyonthamin	...	...	...	...	...
				73	Myinkawaing	...	...	...	...	...
				74	Ngatawchaung	...	...	...	...	...
				75	Debyan	...	...	...	...	...
				76	Thitchantaw	...	...	...	...	...
				77	Taguntalugonkyonnu	...	...	...	...	...
				80	Myinkawaing	...	...	...	...	...
				81	Maung-Nyungpaing	...	...	...	...	...
				82	Eparenkuttiya	...	...	...	...	...
				83	Kamapauk	...	...	...	...	...
				84	Paakkon	...	...	...	...	...
				95	Taye-aing	...	...	...	...	...
				96	Butkani	...	...	...	...	...
				97	Ko-ein	...	...	...	...	...
				98	Pan-utaling	...	...	...	...	...
				99	Chaungkaman-taung	...	...	...	...	...
				100	Chaungkaman	...	...	...	...	...
				101	Paka	...	...	...	...	...
				102	Sinalag	...	...	...	...	...
				103	Payachauung	...	...	...	...	...
				104	Sinalag-ashe	...	...	...	...	...
				105	Mazaw	...	...	...	...	...
				106	Theinchaung	...	...	...	...	...
				107	Kawkamayebysang	...	...	...	...	...
				108	Kawkame	...	...	...	...	...
				109	Inwaling	...	...	...	...	...
				110	Poshwedok	...	...	...	...	...
				111	Theinchaungale	...	...	...	...	...
				112	Myetaagon	...	...	...	...	...
				113	Zigon	...	...	...	...	...
				114	Paukpin	...	...	...	...	...
				115	Anganeu	...	...	...	...	...
				116	Sawon	...	...	...	...	...
				117	Misanyo	...	...	...	...	...
				118	Kamauk	...	...	...	...	...
				119	Thambayeygyaw	...	...	...	...	...
				120	Kathitwaing	...	...	...	...	...
				121	Kathitwaing-taung	...	...	...	...	...
				122	Yangonpauk	...	...	...	...	...

Tract.	District.	Subdivision.	Name of circle.	Name of town.	Name of village.	PADDY LAND PER ACRE.		Land under miscel- laneous crops per acre.	LAND UNDER SUGARCANE PER ACRE.	
						First class land.	Second class land.		First class land.	Second class land.
						Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
II—continued.	Thatón—continued.	Kyaikto—continued.	Kawkami—continued.	123	Tawkanl ...					
				124	Takondalng ...					
				125	Katage ...					
				127	Hakkyegyaw ...					
				128	Kyónlata ...					
				130	Kyónmaw ...					
				131	Kyónsaml ...					
				132	Lakall ...					
				133	Posantang ...					
				134	Lapalu ...	3 0	2 4			
			Kitywa.	135	Kapalu ...					
				136	Kyuntóntyebyaung ...					
				137	Lapn ...					
				138	Yebyaung ...					
				139	Maung-Gónsagyat ...					
				140	Nget-thait ...					
				141	Lapago ...					
				142	Kyuntóndo ...					
				143	Yegyaw ...					
			Talkala.	157	Winka ...					
				158	Ayethame-taung ...					
				159	Sittan-myauk ...					
				160	Kawpalank-taung ...					
				161	Nyaungka ...					
				162	Sittan-taung ...					
				163	Paukwaing ...	3 0	2 4			
				164	Kyónkami ...					
				165	Kyónkwe ...					
				166	Pavityo ...					
			Búin.	167	Pilaw ...					
				184	Paukkwe ...					
				185	Pauktaw ...					
				199	Latin ...					
				200	Kyónmayin-Kyesagyat ...	3 0	3 4			
				1	Hngelkyun ...					
				2	Kyónkami ...	2 8	2 0		5 0	3 0
				3	Kalatmyaung-ashe ...					
				4	Kalatmyaung-annauk ...					
				5	Ajaung ...					
			Kawkami.	6	Leikkón ...					
				7	Mokamu-taung ...	2 8	2 0			
				8	Mokamu-ashe ...					
				9	Lebwekyun-ashe ...					
				10	Lebwekyun-annauk ...					
				14	Nyaungpalin ...					
				15	Awkhlingyo ...				5 0	3 0
				16	Kyaukpyakuseik ...					
				17	Alékyun ...					
				47	Gyóngyóngya ...	2 8	2 0			
			Kin- ywa.	78	Yeni ...					
				79	Thinbawle ...					
				84	Kywepa-aung ...					
				85	Ngani ...					
				86	Paungaing ...					
				87	Saitta ...					
				88	Kyagyaung ...	2 8	2 0			
				89	Kyagyaung-taung ...					
				90	Kyagyaung ...					
				91	Gaungthónlón ...					
			Talkala.	92	Yedwingón ...					
				93	Kyóngyóngya ...					
				130	Pegau ...					
				168	Kinywa-annauk ...					
				178	Kinywa-atetpalog ...	2 8	2 0			
				182	Subhikkónkywesagyat ...					
				183	Kyaukralón ...			2 8		
				188	Yama ...					
				201	Letpanka-ashe ...	2 8	2 0			
				202	Pohók ...					
			Shwele.	203	Bónlónlan ...					
				208	Khwabye ...					
				212	Kyónse ...	2 8	2 0			
				213	Wehyun ...					
				214	Wehyanywahaung ...			2 8		
				215	Negyaw ...					
				216	Kyagan ...					
				223	Letpanbu-annauk ...					
				224	Letpanbu-ashe ...					
				225	Payanokte ...					
			Kyaikto.	227	Kwinya-ashe ...					
				240	Oubin ...	2 8	2 0			
				241	Bikaw ...					
				242	Mukanyanyawannangblin ...					
				243	Tawgale ...					
				244	Angin-ashe ...					
				245	Angin-agyay ...					
				246	Shwele-agyay ...					
				294	Mahanegyaung ...					
				295	Kabitchat ...	2 8	2 0			

Tract.	District.	Subdivision.	Name of circle.	Number of lots.	Name of lot.	PADD' LAND PER ACRE.		Land under miscella- neous crops per acre.	LAND UNDER SUGARCANE PER ACRE.	
						First class land.	Second class land.		First class land.	Second class land.
1	2	3	4	5	6	7	8	9	10	11
IV—concluded.			Sittang.	265	Mayangyaung	Rs. A.	Rs. A.	Rs.	Rs. A.	Rs. A.
				267	Winpadawkyun;	2 0	1 0	...	...	...
				268	Tzannlut	...	...	...	1 0	...
				269	Winpadaw	...	...	...	...	...
				270	Suppasa	2 0	1 0	...	...	...
				271	Tlobon	...	...	...	...	...
				272	Thabyegon	...	...	...	...	...
				11	Kakadit	...	...	...	...	...
				12	Ngabyema	1 12	1 4	...	...	...
				13	Shwehle	...	...	...	5 0	3 0
V	Thaton—concluded.	Kyaikto—concluded.	Bilin.	18	Tabutse	...	...	...	...	...
				19	Ninpale ashe	1 12	1 4	...	...	...
				20	Ninpale	...	...	...	...	...
				21	Donkyat	...	...	...	5 0	3 0
				22	Shweindon	...	...	...	...	...
				23	Atet-bilingyo	...	...	2 8	...	...
				24	Dauyikyauksaung	...	...	...	...	...
				25	Zibykun	...	...	...	...	...
				26	Kadipu	...	...	...	...	...
				27	Payaseik-ashe	1 12	1 4	...	...	...
VI			Zokthok.	28	Payaseik-anauk	...	...	...	...	...
				41	Winpayar	...	...	...	4 0	2 8
				42	Kyaukyedwin	...	...	...	...	...
				43	Anningpun	...	...	...	...	...
				44	Thittokyun	1 12	1 4	...	...	...
				45	Walngpasauye	...	...	...	...	...
				47	Zwekalatwin-nyenaung	...	...	...	...	...
				48	Taungkyakan	...	...	...	...	...
				49	Zokthok	...	...	...	...	...
				50	Kawkadut	...	...	...	...	...
			Kaw- kaml.	51	Pawse	...	...	...	...	...
				52	Balaik	1 12	1 4	...	...	...
				53	Zokkale	...	...	...	...	...
				54	Donkalet	...	...	...	...	...
				55	Shaucaung	...	...	...	...	...
				56	Yekyikan	...	...	...	...	...
				57	Sitpinkan	...	...	...	...	...
				126	Katake-ashe	1 12	1 4	...	...	...
				172	Kyebin	...	...	...	...	...
				174	Stuin	1 12	1 4	...	...	...
			Kia- ywa.	175	Taungzun	...	...	2 8	4 0	3 8
				254	Kaywedut	...	...	...	...	...
				255	Ahkalt	...	...	...	...	...
				256	Tanaw	1 12	1 4	...	...	...
				257	Kuchaung	...	...	...	...	...
				258	Tauawkyun	...	...	...	...	...
				259	Theinzayat kyun	...	...	...	...	...
				260	Theinzayat	...	...	...	...	...
				261	Kyaukkalat	...	...	3 0	...	...
				262	Monkadonkyun	...	...	...	...	...
			Sittang.	263	Kawachauing	...	...	...	...	...
				264	Sittang-myoma	...	...	...	...	...
				265	Htauk-hadan	1 12	1 4	...	...	...
				266	Posah	...	...	...	...	...
				267	Pobyan-taung	...	...	2 8	...	...
				268	Pobyan-myauk	...	...	...	...	...
				269	Kadetkon	...	...	...	...	...
				270	Letpanthobinsagyet-myauk	...	...	...	...	...
				271	Letpanthobin-taung	...	...	...	...	...
				272	Letpanthobin	1 12	1 4	...	...	...
			Kyaukse.	273	Bogadaw	...	...	...	...	...
				274	Zibykun	...	...	...	...	...
				275	Kyanye	...	...	...	...	...
				276	Kyauka-ashe	...	...	...	...	...
				277	Kyauka	...	...	...	...	...
				278	Kyauka-anauk	...	...	...	...	...
				434	Kalun	...	...	...	...	...
				435	Kuangt	1 12	1 4	...	...	...
				231	Ahngel-anauk	...	...	...	...	...
				232	Kyaukkatha-taung	...	...	...	...	...
			Shwele.	233	Kyibin	...	...	...	...	...
				234	Kyaukkatha-myauk	...	...	...	...	...
				235	Kyaukkatha-sagyat	...	...	...	...	...
				236	Zayet	1 12	1 4	...	...	...
				237	Ahngwiya	...	...	...	...	...
				238	Chikwin	...	...	...	...	...
				239	Monkam	...	...	...	...	...
				277	Tagyikwin	...	...	...	...	...
				278	Kasoi	...	...	...	...	...
				279	Kawtin	...	...	...	...	...
			Kyaikto.	280	Kyaikto-myoma	...	...	...	...	...
				281	Nauingbo-sagyas	...	...	...	...	...
				282	Alagyi	1 12	1 4	...	...	...
				283	Paikauk	...	...	...	...	...
				284	Latmyaw	...	...	...	...	...

Tract.	District.	Subdivision.	Name of circle.	No. of kwin.	Name of kwin.	PADDY LAND PER ACRE.		Land under miscellaneous crops per acre.	LAND UNDER SUGARCANE PER ACRE.	
						First class land.	Second class land.		First class.	Second class.
1	2	3	4	5	6	7	8	9	10	11
						Rs.	Rs.	Rs. A.	Rs. A.	Rs. A.
VI— <i>continued.</i>			Shwhele— <i>enclosed.</i>	204	Koshwewatu-myaung ...	1 12	1 4	...	...	...
				205	Kanweaing ...	...	...	...	...	...
				206	Kynchaung ...	...	...	2 8	...	...
				207	Nawadethaung ...	...	...	...	...	...
				209	Kayabin ...	...	...	...	...	...
				210	Kyungyi ...	...	...	...	...	...
				211	Kyunkwi ...	...	...	...	...	...
				217	Thaksut ...	...	...	...	...	...
				218	Tu-myaung ...	...	...	...	...	...
				219	Singonang-sagyet ...	...	...	...	...	...
				220	Singonang ...	...	...	...	...	...
				221	Dedeyo ...	...	...	...	...	...
				222	Sekkadan ...	...	...	...	...	...
				226	Baungsein ...	1 12	1 4	...	...	...
				228	Kya-in ...	...	...	...	...	...
				229	Shandegyi ...	...	...	...	...	...
				230	Kataukkalon ...	...	...	...	...	...
				247	Kyinnabin ...	...	...	...	...	...
				248	Kyatpauk ...	...	...	...	...	...
				249	Hlasein ...	...	...	...	...	...
VII			Sittang.	250	Tawkan ...	...	...	...	...	...
				251	Shwhele-atet ...	...	...	...	...	...
				252	Yedwingon ...	...	...	...	...	...
				253	Shwhele-ank ...	...	...	...	...	...
				271	Tunle ...	...	...	...	...	...
				273	Myatka ...	...	...	...	...	...
				274	Baungsein ...	...	...	...	...	...
				275	Kya-in ...	...	...	...	...	...
				276	Yegyan ...	...	...	...	...	...
				277	Alok ...	...	...	...	...	...
				278	Kyibin ...	...	...	...	...	...
				279	Tawgyi ...	1 10	1 2	...	...	...
				280	Shogyi ...	...	...	...	...	...
				290	Kywele ...	...	...	...	...	...
				293	Winkdet ...	...	...	...	...	...
				294	Thamttan ...	...	...	...	...	...
				295	Tunmyaung ...	...	...	...	...	...
				299	Baikkyinmayo ...	...	...	...	...	...
				300	Kalagyaung ...	...	...	...	...	...
			Blin.	29	Kyakwin ...	...	...	...	...	...
				30	Kyakwin-anauk ...	...	...	...	...	...
				31	Paynkwil ...	...	...	...	...	...
				32	Yezalok ...	...	...	...	...	...
				33	Kazalngyi ...	...	...	...	...	...
				34	Paingdawe-ashe ...	1 0	0 12	...	...	...
				35	Paingdawe ...	...	...	...	...	...
				36	Paingdawe-myaik ...	...	...	...	...	...
				37	Tiyetha ...	...	...	...	...	...
				38	Gonnyinnwe ...	...	...	...	...	...
				39	Ahluigi ...	...	...	...	4 0	2 8
				40	Ahluigle ...	...	...	...	...	...
				151	Kya-inpan ...	...	...	...	...	...
				152	Hinangu-taung ...	...	...	...	...	...
				153	Yegyan-taung ...	...	...	...	...	...
				154	Padaingtaung ...	1 0	0 12	...	...	...
				155	Winkatagondaing ...	...	...	...	...	...
				156	Kyaungtaya-taung ...	...	...	...	...	...
				169	Taunggyi-taung ...	...	...	...	...	...
				170	Kelatha-taung ...	...	...	2 8	...	...
				171	Kyamaing ...	1 0	0 12	...	...	...
				173	Kyaukyedwin ...	...	...	2 8	4 0	2 8
				176	Taunggya ...	...	...	...	...	...
				177	Kamaing-taung ...	...	...	...	...	...
				179	Kanyin-taung ...	1 0	0 12	...	...	...
				180	Kyaukpya-taung ...	...	...	...	...	...
				181	Kyaukdeyon-taung ...	...	...	...	...	...
VIII			Kinywa.	301	Donamichaungbya ...	...	...	...	...	...
				302	Nagula ...	...	...	...	...	...
				303	Manngyi ...	...	...	...	...	...
				304	Kalakwin ...	1 0	0 12	...	...	...
				305	Ketpo ...	...	...	...	...	...
				306	Aunggya ...	...	...	...	...	...
				307	Wingale ...	...	...	2 8	...	...
				308	Wingale-ashe ...	...	...	...	...	...
				309	Nawliya ...	...	...	...	...	...
				310	Kotiwa ...	1 0	0 12	...	...	...
				311	Puluywa ...	...	...	...	...	...
				312	Ngashwegya ...	...	...	2 8	...	...
				313	Polokywa ...	...	...	...	...	...
				314	Satchaung ...	...	...	...	...	...
				315	Kyabaw kwin ...	1 0	0 12	...	...	...
				316	Phanise kwin ...	...	...	...	...	...
				317	Peti-myaik ...	...	...	...	...	...
				318	Petit-aung ...	...	...	2 8	...	...
				319	Winkadait ...	...	...	...	...	...
				320	Konet ...	...	...	...	...	...
				321	Totnaw ...	1 0	0 12	...	...	...
				322	Thabyugyal ...	...	...	...	...	...
				323	Kawpawlaw ...	...	...	2 8	...	...
				324	Tamukwin ...	...	...	...	...	...
				325	Kyauktaungale ...	...	...	...	...	...
				326	Yaukwin ...	...	...	...	...	...
				327	Pandwe ...	...	...	...	...	...
				328	Menathan ...	1 0	0 12	...	...	...
				329	Tikalaw ...	...	...	...	...	...
				330	Menathan-ashe ...	...	...	...	...	...
				331	Tiwashawlaw ...	...	...	...	...	...
				332	Danigale ...	...	...	...	...	...

Tract.	District.	Subdivision.	Name of block.	No. of lots.	Name of town.	PAUPLY LAND PER ACRE.		Land under miscella- neous crops per acre.	LAND UNDER SUGARCANE PER ACRE.	
						First class land.	Second class land.		First class land.	Second class land.
1	2	3	4	5	6	7	8	9	10	11
						Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
VIII—continued.	Thaton—continued.	Kyaukse—continued.	Yinbo—continued.	333	Thanbyachauungbya	...	...	...	...	...
				334	Menathanchauungbya	...	...	...	...	...
				335	Danlyikwin	...	...	...	...	...
				336	Shwemyagale	...	2 0	0 12	...	...
				337	Yelachauung	...	...	...	...	...
				338	Melanchauung	...	...	...	...	...
				339	Yinon-ashe	...	...	...	...	...
				340	Yinon-anauk	...	...	2 8	3 8	2 0
				341	Melan Garden No. 1	...	...	...	...	...
				342	Naigyachauung	...	...	...	...	...
				343	Melan Garden No. 2	...	...	...	...	...
				344	Garden No. 5	...	6 0	0 12	...	...
				345	Garden No. 4	...	...	...	...	...
				346	Garden No. 6	...	...	...	...	...
				347	Thetkkyinkwin	...	...	...	...	...
				348	Garden No. 7	...	...	...	...	...
				349	Kabaleikchaung	...	...	...	4 0	2 8
				350	Nyaungtauk	...	...	...	...	...
				351	Sattangintang	...	...	...	...	...
				352	Attetgonyinnwe	...	1 0	0 12	...	...
				353	Aukgonyinnwe	...	...	...	...	...
				354	Powathin	...	...	...	4 0	2 8
				355	Dolaungu	...	1 0	0 12	...	...
				356	Milangu	...	...	2 8	4 8	2 8
				357	Inwe	...	...	...	...	...
				358	Tewakalukwin	...	...	...	...	...
				359	U-gaung	...	1 0	0 12	...	...
				360	Kyaliké	...	...	...	...	...
				361	Konmyinnwéwa	...	...	2 8	4 0	2 8
				362	Shwethakwin	...	...	...	...	...
				363	Wintalok	...	...	...	...	...
				364	Thitthanchauungbya	...	...	...	...	...
				365	Chaur gthónwa	...	...	...	...	...
				366	Sawmepokwin	...	...	...	...	...
				367	Shangaleya	...	...	...	...	...
				368	Shangale-ashe	...	1 0	0 12	...	...
				369	Kyuketchauung	...	...	...	...	...
				370	Chauungakwa	...	...	...	...	...
				371	Naungkalok	...	...	...	...	...
				372	Kyukabaing	...	...	...	...	...
				373	Wintabat-attet	...	...	...	...	...
				374	Wintabat-ashe	...	...	...	...	...
				375	Wintabat-arauk	...	...	...	...	...
			Kyaukse.	376	Winpyan	...	...	...	...	...
				377	Ngamaling	...	...	...	2 8	...
				378	Aubaling	...	1 0	0 12	...	...
				379	Maungpa	...	...	...	2 8	4 0
				380	Kanyinwe	...	...	...	...	2 8
				400	Ngapyawdaw	...	...	...	...	...
				401	Pyinmasakan	...	...	...	...	...
				402	Naungbo	...	...	...	...	...
				403	Taukin	...	...	...	...	...
				404	Taunggle	...	...	...	...	...
				405	Naungnaing	...	...	...	...	...
				406	Wulakaw	...	...	...	...	...
				407	Kadutchaung (Garden Block No. 8)	...	...	...	...	...
				408	Sakangyi (Garden Block No. 7)	...	...	...	...	...
				409	Peti (Garden Block No. 5)	...	1 0	0 12	...	...
				410	Tatapo (Garden Block No. 6)	...	...	...	...	...
				411	Ahyo taung	...	...	...	...	...
				412	Garden Block No. 3	...	...	...	...	...
				413	Garden Block No. 2	...	...	...	...	...
				414	Garden Block No. 1	...	...	...	...	...
				415	Garden Block No. 10	...	...	...	...	...
				416	Garden Block No. 9	...	...	...	...	...
			Kyaukse.	417	Kadaingdub-anauk	...	...	...	...	...
				418	Kadaingdub-attet	...	...	...	...	...
				419	Meyon-anauk	...	...	...	...	...
				420	Meyon-attet	...	...	...	...	...
				421	Meyon-chauungbya	...	...	...	...	...
				422	Garden Block No. 40	...	3 0	0 12	...	...
				423	Naungnaing-attet	...	...	...	...	...
				424	Naungnaing-auk	...	...	...	...	...
				425	Kyauungwa	...	...	2 8	...	...
				426	Naungnaingwa	...	...	...	...	...
				427	Shwetachauung	...	...	...	...	...
				428	Kyauingyet	...	1 0	0 12	...	...
				429	Payagyi	...	...	...	...	...
				430	Mokama	...	1 0	0 12	2 8	...
				431	Jungle block	...	...	...	...	...
				432	Selogalet	...	...	...	...	...
				433	Intabo	...	1 0	0 12	...	...
				434	Mayanchauung	...	...	...	...	...
				435	Lakale	...	...	...	...	...
				436	Kaon	...	...	...	4 0	2 8
				437	Yezalok	...	...	...	...	...
				438	Pyinkadon	...	...	...	...	...
				439	Kyauktangalt	...	...	...	...	...
				440	Pelnegon	...	...	...	...	...
				441	Kyauktang	...	...	...	...	...
				442	Wabogyauung	...	1 0	0 12	...	...
				443	Fadelindaung	...	...	...	...	...
				444	Kyaukpya	...	...	...	...	...
				445	Chauungnak	...	...	...	...	...
				446	Tinaygo	...	...	...	...	...
				447	Kyowaling	...	...	...	...	...

Tract.	District.	Subdivision.	Name of circle.	No. of towns.	Name of town.	PADDY LAND PER ACRE.		Land under miscellaneous crops per acre.	LAND UNDER SUGARCANE PER ACRE.	
						First class land.	Second class land.		First class land.	Second class land.
1	2	3	4	5	6	7	8	9	10	11
VIII—concluded.	Thabeik—concluded.	Kyaikto—concluded.	Kynpagu—concluded.	450	Tidawka	1 0	0 12	4 0 2 8
				451	Baykata	...	...	
				452	Wintan	...	...	
				453	Akalk	...	...	
				454	Thongwa	...	...	
				455	Yebawthaung	...	...	
				456	Kamawkayit	...	...	
				457	Zibyaung	...	...	
				458	Sinthe	...	...	
				459	Alexibyaung	...	...	
				460	Aukzibyaung	...	...	
				461	Masitkon	...	...	
				462	Lule	...	...	
				463	Lule-anauk	...	...	

T. C. WILSON,
Offg. Rev. Secy. to the Govt. of Burma.

COPY, with 20 spare copies, forwarded to the Financial Commissioner for information,

By order,

T. C. WILSON,
Offg. Rev. Secy. to the Govt. of Burma.

(26) Encl