

16. DEATH DUTIES

We consider the principle of death duties to be quite proper, and we realize that sheep-farmers should be on the same footing as other members of the community. However, when in a farming estate two deaths occur in rapid succession the effect may be crippling. This is sometimes reflected in the maintenance and the production of the farm for some years. Where such deaths occur in rapid succession the Commissioner should have power to use his discretion in levying duties, and should use such discretion reasonably so as not to injure the maintenance of the land nor to retard production.

17. GENERAL RATES

We must bring to the notice of the Government the rapidly rising burden of rates on farming land generally, and request a review of the position with a view to stabilizing the total sum charged against the land in hospital rates.

18. WOOL-MARKING

Having carefully considered the practice of the marking of wool for various purposes, we have come to the following conclusions :—

- (a) The marking of wool with any kind of colouring matter is undesirable, and all efforts to find some satisfactory alternative to the wool-branding of sheep for identification purposes should be encouraged.
- (b) It is realized that until some satisfactory alternative is found, wool-branding will continue, but the Department of Agriculture should do all in its power to ensure that farmers use only approved scourable branding-materials and nothing else.
- (c) At the present time the *minimum* size of wool brands is defined, but no maximum is laid down. In view of the fact that many unnecessarily large brands are being used, careful consideration should be given by the Department of Agriculture to the placing of a maximum limit on the size of brands, after consultation with the proposed Sheep Industry Board.
- (d) The colouring of sheep with bloom dips and like substances before sale or show has nothing to recommend it. It spoils much good wool, and it may also deceive the buyer. The Government should prohibit this practice, or any other of a similar nature which does nothing but harm to our national wool-clip.
- (e) Consideration should also be given to the problem of eliminating the use of tar as a dressing for shear cuts.

19. RETURN OF SHEEPOWNERS

Our attention has been drawn to the disadvantages of having sheep industry statistics based as the 30th April of any year. The difficulty is that sheep-farming operations for the year are not completed by 30th April, and in interpreting statistics one has to make constant allowance for the season, as in some years all lambs are away by 30th April and in others they are still on the farm. The main point of time during the year when sheep-farming operations are static is 30th June, and we recommend that this should be the basic date for the collection of statistics. It appears to