

decent ewes under £1 8s., so that there has not been a material advance in the price of stock to justify the upward tendency of the valuation of land. The increased price of labour to-day makes land cost about double to work it, and the increased price of implements makes it almost impossible to get implements. It was a very wet section and required a lot of draining, and the trouble was to get an outfall. I have no outfall now. Seven chains on my neighbour's boundary is practically the worst, because I cannot get it dry. I objected to my valuation, and got a big reduction, and am very well satisfied with the reduction. I think it has gone up 5s. an acre in the five years. A man does not object to that, but when it comes to 5s. to 10s. a year, that is too much. I am pushed right to the corner now, and a little more will push me right over. The unimproved value has gone up at far too high a rate, considering the increase in the value of produce. Last year oats cost us within a penny a bushel of what we got for them. The cost to us was 1s. 6d. a bushel, and we were offered 1s. 7d. in Invercargill. The rural population twenty years ago was in the lead; now the towns claim it. The country population is drifting into the towns, who are dependent on the backbone of the country. It is almost impossible for a young man in the country to start now.

2. What was your reduction?—I was valued at about £7 an acre, and got it reduced to £4 5s. I am not quite sure whether the reduction was from £7 or £6, but even from £6 it is a big reduction.

3. Did you have any trouble before the Assessment Court?—I had not; others had.

4. Did you bring witnesses?—Yes; I brought farmers, who are the real experts.

5. *Mr. Anderson.*] When the valuers came to value your property did they go on your section?—They came, but they refused to go over it.

6. Did they consult with you about what were the improvements and what were not?—They did, but I will give you an idea of how a man is placed. I asked the valuer to go to the house, where I had everything worked out on paper, but they would not come in. They absolutely refused to go over my father's place. It was afterwards reduced from £5 to about £2.

7. *The Chairman.*] Why would they not go over it?—I think they would have been drowned.

8. When you asked them to go to the house, did you propose to show them your books and what it had cost you for improvements?—Yes. I proposed to show them exactly what the improvements had cost me. This was the second time they came round. In the first place, they offered me a 15s.-an-acre reduction, which I refused.

9. Was the valuation made in 1908 or 1912?—It was under the 1908 Act.

JAMES CLAY examined.

1. *The Chairman.*] What is your position?—I am a farmer, of Mokotua. I own 173 acres freehold, which I bought eighteen years ago at £1 7s. 6d. per acre. The owners were so glad to get rid of it that they did not chase me for the interest when it was overdue. When I bought, the Government valuation was £1 an acre; then it was £2; and it gradually rose and rose until at the last valuation it got up to £8. I appealed to the Assessment Court. The Magistrate listened to me very patiently, and treated me as a father treats a son. He said I had put up a good fight. I asked him if he wanted witnesses, and he said "No," and reduced me from £8 to £6. The cry to-day is that the farmers are making a great pile, but I can show you that they are doing no such thing. I am farming, and have a full complement of machinery; I have a lad who works my horses, and I work myself. My young man is worth £1 a week, but I do not pay that. If I did he would have more money at the end of the year than I have, except that I would have the work done on the farm. Every penny I have earned I have put into the farm. Fully three-quarters of the value of my farm I have put in myself. A disc harrow which fourteen years ago I could buy for £13 to-day costs me £18; and all the other machinery has gone up in price, and everything on the farm has gone up too. I admit our stock brings better prices, but it costs us more to keep it. In the Mokotua, if a man works his farm properly he has a 5s.-an-acre rate for manure alone. That is quite apart from putting on lime, and it is absolutely useless to try and fatten cattle without putting on lime. My land was originally red tussock. I have put on 150 tons of lime, and every farmer here has done the same. Of course, I admit there are some farmers who do not trouble much about it, but where farms are limed there is grass. Where we are it costs us 5s. a ton cartage for every ton of lime, and for manure the same, and I think it is unfair to rate us as much as a person within reach of the railway. Since I limed I can carry twice the stock and can turn out fat cattle. Without drains some of the land is no good. Two of us can cut a chain of drain in a day, but it is not all like that. Drains cost a lot of money, and put on the land far more by way of improvement than we get credit for. I reckon a man who makes use of his land and keeps it clean should have the same unimproved value as a man who does not keep his land well. Farmers are losing the help of their sons by not getting encouragement to keep them on the land. I do not say we could ever pay our boys the same wages they get in the cities.

2. Your argument is that sufficient is not allowed for what is put on the land?—Yes.

3. Do you treat lime as an improvement?—We are allowed that in the Assessment Court now.

4. How long does lime last?—The manager of Wright-Stephenson's said it would last a lifetime. I would not go so far as that, but I will say that it lasts for many years. Every time the land is broken up it should be limed, but to lime the crop without manuring is to ruin the land in a short time.

5. You were reduced by £2 an acre. Was that taken off the improved value?—I think it was taken off the capital value, and the unimproved value was left as it was. I have not the papers with me, but I will send them to you.