Item-Fees for Certificate-of-record Testing of Purebred Dairy Cows in Nelson District, £30.

1059. This should be reduced by £10.

Saying, £10.

Item—Grading of Dairy-produce: Material and Apparatus, Rent, &c., £1,900.

1060. A reduction of £400 should be effected in connection with this item. Saving, £400.

Item—Special Investigational and Instructional Work in connection with Cheese-manufacture, £1,119.

1061. Every effort should be made to reduce the cost of investigational and instructional work provided for under this item. We are of opinion that the work should eventually be undertaken and financed by the industry. The expenditure can be reduced to £250 for 1932-33. Saving, £869.

Item—Travelling Allowances and Expenses, £6,900.

1062. Here again a considerable reduction in the expenditure on travelling allowances and expenses should be possible. We believe a saving of at least £1,000 for 1932–33 can be effected. Saving, £1,000.

SUBDIVISION V.—FIELDS DIVISION.

Item -Salaries, £28,566.

1063. The expenditure in respect of salaries in this Division in 1914-15 was £29,866, as against £31,651 in 1930-31. We consider that there must be a reduction in the personnel of this Division and a corresponding reduction in the services at present provided by the Division. We suggest that a reduction of $33\frac{1}{3}$ per cent. should be aimed at, and we believe this to be possible.

Saving, £9,000.

Other Charges for and Incidental to -

1064. The miscellaneous charges in respect of this Division are also capable of reduction, and our recommendations are set out hereunder.

Agricultural Instruction (Special).

Item - Moumahaki Endowment, £850.

., Weraroa Endowment, £1,000.

1065. We are of opinion that there is no necessity for the continued existence of these special endowments for agricultural instruction, as they only tend to disguise the true cost. We accordingly recommend that agricultural instruction should be provided for from the one source—i.e., Consolidated Fund—to which these revenues should revert.

1066. A saving of at least £1,100 should be possible.

Saving, £1,100.

Agricultural Investigations and Research.

Items—Field Crops, £500.

,, Field Experiments, £2,050.

1067. We recommend a considerable reduction in expenditure under these items, and suggest that the sum of £1,300 should suffice for 1932–33.

Saving, £1,250.

Item-Pastures, £450.

1068. This should be reduced to £300. Saving, £150.

Item—Plant Diseases, £700.

1069. This should be reduced to £500. Saving, £200.

Item—Seed-testing, £475.

1070. This can be reduced to £400. Saving, £75.

Item—Bicycles and Motors, Purchase of, £270.

Maintenance and Running-cost of, £1,600.

1071. There should be a considerable reduction in these two items. We suggest that the expenditure should be reduced to at most £1,500.

Saving, £370.

Experimental Areas.

Item--Ashburton, £335.

" Galloway, £450.

1072. The farming operations on these two properties have been discontinued. Saving on 1932-33 appropriations, £785.