

which resulted in this loss was an exceptional measure designed to meet at the time the exceptional post-war conditions, and it will not recur.

(3) Administration Expenses.—We understand that the duties of the Board in connection with the Land Settlement services, comprise—in addition to the work involved in the constitution of new holdings—dealing with parliamentary business; references to the Minister by Members of Parliament, applicants for holdings or parties interested in cases in progress; vacant holdings; changes in tenancy where security for loans advanced by the Board is involved; differences with settled holders; preparation of materials for inquiries, parliamentary and otherwise; provision of funds and collection of loans repayments; general estate management, collection of rents, etc. Expenditure in respect of administration therefore takes into account the services of all officers engaged, whole or part time, on work connected with land settlement. It also includes a proportion of general office expenses, and of the value of services rendered by other Departments, such as the Stationery Office and the Office of Works. For the purpose of our inquiry we asked the Board to state an approximate figure representing the cost of administration in connexion with the actual settlement of new holders, and we are informed that this may be put approximately as varying from £4800 in the first year of the Board's activities to £47,500 in the "peak" year of pressure for settlement of ex-service men, and falling to £32,500 in the current year, or a total of £325,000 for the whole period up to 31st March 1927.

#### COST TO RATEPAYERS OF LAND SETTLEMENT.

32. In addition to the cost to the State the settlement of small holders on a farm imposes a burden also on the ratepayers of the district. This point is dealt with in detail in Section VI. (pp. 51-53) of this Report, and we would merely state here that the annual cost to the ratepayers of Scotland at present is approximately £4700 per annum.

### SECTION III.

#### The Value of the Results Achieved both Economic and Social.

33. This part of our remit set us a task which we found bristled with difficulties. We were asked to assess the economic and social results of land settlement in Scotland over a period of fifteen years during part of which the country was engaged in a world war, with all the upheaval in values, economic and social, which it entailed. We found there were no statistical data in existence from which any sound comparisons between the pre-settlement