

The head office of the department for the whole kingdom is, of course, in Berlin, where it forms part of the Finance Department, which is divided into three heads or sections: I. Direct taxes; II. Crown lands; III. Forests.

The Forest establishments of the Province of Hanover consist of 1 *Forstdirektor* and *Oberforstmeister*, who is also a councillor; 20 *Forstmeisters* in charge of circles or divisions, forming also a committee or board of management and reference in all forest matters; 112 *Oberforsters* in charge of forest districts (*Revier*) averaging 11,000 morgen each; 403 foresters who assist the *Oberforsters*, and have charge of portions of a *revier*; 343 overseers, under-foresters, &c., employed in watching and protecting the forests and supervising the work which is executed by hired, weekly, or daily labour, or on contract under supervision of the fixed establishments. A "*Forstrendant*" or cash-keeper is attached to each *Oberforsterei*, who receives and disburses all moneys in and from the forest cash chest, with which the *Oberforster* has nothing to do, although his accounts of sales, &c., should of course tally with those of the *Forstrendant*. For payment of labourers, &c., he gives orders on the forest cash chest, which are paid by the *Forstrendant*, whose books and cash balances are examined periodically by the *Forstmeister* in charge of the division, and accounts rendered to the head office of account in Hanover, and thence to Berlin.

In order to understand more clearly the position and nature of the duties appertaining to each grade or class of officials, it is necessary to bear in mind that the forests have all been surveyed, valued, and divided into blocks, and that there are accurate maps or plans representing not only the extent and situation of each forest district, but, by the use of different colours and shades of colouring, the description and age of the timber growing in each block or subdivision.

It appears advisable to describe briefly how this is effected, and the valuations (*Massenaufnahmen*) and plans maintained and renewed so as to form always reliable data for information and guidance. Valuation surveys.

Besides the employes already enumerated, there exists an office and numerous staff for the sole purpose of measuring, valuing, and forming working plans for the forests. This is called the "*Einrichtungsbureau*," and the work carried on by it is perfectly distinct from that of the ordinary forest management and administration. In fact all preliminary arrangements and settlements are worked out in this office, and when complete and sanctioned by the *Forst-Direktor* are carried out by the executive under the supervision of the *Forstmeisters*. The office consists of a superintendent (*Vorstand*), draftsmen, and clerks, generally practical foresters, and a staff of surveyors (*Geometer*) and forest valuers (*Taxator*), who are as a rule candidates for the position of *Oberforster*.

When a forest is (or more properly speaking *was*) about to be taken in hand and worked systematically, a surveyor and valuator are despatched to the spot, the former working under the directions of the latter, who places himself in communication with the local forest officer and inhabitants interested, and obtains from them all the information in his power. The surveyor first surveys the whole district or tract, then the several blocks or subdivisions, as pointed out by the valuator, who defines them according to the description and age of the timber now standing, the situation, nature of soil, climate, and any other conditions affecting the rate of growth and nature of the crop which it may be advisable to grow in future years. Whilst the surveyor is engaged in demarcating and surveying these blocks, the valuator is employed in making valuations of the standing crop, calculating the annual rate of growth, inquiring into and forming a register of rights and servitudes with a view to their commutation, considering the best plan for working the forest for the future, the roads which it will be necessary to construct for the transport of timber; in fact all the conditions of the forest which will enable him to prepare a detailed plan for future management (*Einrichtungsplan*), and the subordinate plans and instructions (*Wirtschaftspläne*, &c.) for a term of years, to be handed over to the executive officer as his "standing orders."

A complete code of rules for the guidance of the valuers has been drawn up and printed, in which every possible contingency or difficulty is taken into consideration and provided for.

Having obtained all the information which he can on the spot, and ascertained the views and wishes of the inhabitants of the surrounding villages having rights or privileges in the forest, the valuator and surveyor return to head-quarters, and proceed to prepare the working plan, maps, &c., from their notes and measurements. When these are completed they are submitted by the superintendent of the bureau to the board or committee composed, as already stated, of the *forstmeisters*, and presided over by the *Forst-Direktor* and other councillors of the Finance Department, who examine the plan in all its details, and are prepared to listen to any objections which may be made on the part of communities or individuals. These are, however, I am informed, very rare nowadays, as the people have learnt that the action of the Government officers is not antagonistic to their interests, and are, as a rule, willing to allow them to settle matters to the best advantage.

The labours of the commission were formerly much greater than now, when they consist almost entirely in examining and revising the working plan submitted for their approval with regard to its merits as a part of the system of scientific forest management and conservancy. If palpable errors in calculation of yield, rate of growth, nature of the soil, are detected, or the measurements found to be inaccurate (a very small margin for error is allowed), the valuator may be ordered to do the work all over again without remuneration, for it should be stated that the valuator, surveyor, and, indeed, most of the officials of the "*Einrichtungsbureau*," are paid only when actually employed on any particular work, being at the same time enrolled as candidates or probationers for the post of "*Oberforster*" or "*Forster*." As a rule, the calculations and plans based on them are correct, having been thoroughly checked and overhauled in the office, and if all is approved they are made out in triplicate and signed by the *Forst-Direktor* and *Forstmeister* of the division, one copy being sent to the executive officer for his guidance, another retained by the *Forstmeister*, and the original at the head-quarter office for reference.

The "*Preface*" to the working plan contains a short history of the forest, its capabilities, requirements of the neighbourhood, &c. A sample of the headings into which it is divided is given at page 24, although no arbitrary rule or form appears to be laid down, and they vary according to circumstances and the views of the officers who prepare them.

The executive officer has thus in his hands accurate maps, on a large scale, showing each division