

area of heavy deep land on the estate. The down land is good, and has a fair depth of soil with clay subsoil. On the crown of the spurs, on what is termed the Wart Block, the soil is very good indeed.

The Seaward Range is exceptionally good for surface-sown grass, the result being most favourable. The Benmore Block is not of the same quality as the Seaward Range, but still is good pastoral land. This block is the highest portion of the estate.

The land, as you enter the estate by Greta Road, is inferior to the larger portion of the property. Comparing the average of land on the Cheviot Hills with that on Greta Peaks, I am of opinion that the former has a higher unimproved value. The Greta Block was bought, as a whole, at £3 per acre, and subsequently 1,000 acres, an average in quality of the block, have been sold for £3 5s. per acre. This, I may state, is almost an unimproved value. The property is handicapped by being situated eighteen miles from a railway-station.

On the Cheviot Hills Estate the average distance of the agricultural land to the shipping port (Port Robinson) is from ten to twelve miles. The grades of the cuttings on the shortest road to the port are too steep to admit of full loads being taken. The distance to the Waipara Railway-station from the southern end of the property is twenty-three miles.

The climate is most favourable for the growth of grass and crops, and is not so dry as at Glenmark, or on the other side of the Lowry Peaks in Amuri.

There are about 6,000 acres permanently laid down in English grasses, and about 20,000 acres surface sown. I consider that about 20,000 acres, which is agricultural land, would cut up into 100- or 200-acre farms.

The greatest drawback attached to Cheviot Hills is the distance which fat stock have to be travelled to a market.

In my opinion the estate is understocked with 86,000 sheep, which was returned in the live stock returns for May, 1892, and I think, with fair stocking, it would carry 100,000 sheep. In the year 1886 a return was made of 105,000 sheep. At the present time there are about 40,000 breeding ewes on the place, which would give a return of 30,000 lambs. The clip on the estate averages from 7½lb. to 8lb. per head on the sheep. Roughly, the gross returns would be from £28,000 to £30,000 per annum.

Cheviot Hills, I consider, is the finest estate in the Middle Island, not alone for pastoral purposes, but also for its agricultural value.

I have, &c.,

J. A. BROWN,

Late Assessor for Amuri and Cheviot Counties.

The Commissioner of Taxes.

No. 4.

The COMMISSIONER of TAXES to the Hon. the COLONIAL TREASURER.

Land- and Income-tax Department, Wellington, 31st October, 1892.

ATTACHED is a telegram received from Mr. Marchant, Chief Surveyor, giving a short report on the Cheviot Estate. Mr. Marchant will report fully on his return to Christchurch; but it is not, I think, necessary to wait for that to take action in the matter. I am of opinion that Mr. Marchant has kept well within the mark in giving his values. A most thorough examination of the estate has been made by Mr. Marchant, and Mr. Smith, the District Surveyor of that part of Nelson, and I expect that the full report when received will prove to be most complete, and will give suggestions for subdividing the property and roading to the best advantage.

It appears that there has never been any detailed survey of this land by the Government, but the owners have lately had a survey made, the plans of which are, however, not yet complete. This want of survey has proved a drawback, but Messrs. Marchant and Smith would be able to make an approximation to exact areas that would be correct for all present purposes. Mr. Marchant and I met Mr. Smith at Cheviot on Monday, the 17th instant, and I left on Wednesday, the 19th. Mr. Marchant was at Waiau on Saturday, returning to Christchurch. I saw enough of the property to confirm the information received that our assessment was not in any way excessive, and to enable me to say that there is no serious drawback to the settlement of this piece of country in areas running from small farms up to runs. The road to within a short distance of the Hurunui Bridge is a good one, and a proof of this is that a contract has been arranged for carrying grain from the Greta Estate, three miles south of the Hurunui, by a traction-engine. A good road can be made from the Hurunui Bridge to the Cheviot Home-station at a fair cost, the country being generally level and a part undulating, and shingle can be obtained at no great distance from the road-line. No heavy work will be necessary in any place, and roading the estate generally will not be a difficult matter. I mention this because it has been said that roading would be very costly, and would require a very heavy additional outlay. Mr. Marchant's report will, I am sure, be in the direction that roading will not be difficult. Expenditure will be required to improve the road to the shipping-place—but a good road can be made to it—Port Robinson, which is distant about seven miles from the home-station. Draining-works will be required to provide a sufficient outlet for flood-water from the large and rich flat in front of the home-station, but this will not be too costly. The buildings are good but not in excess of the requirements. The house is no doubt larger than will be needed in the future, and an allowance of £1,000 might be made on this account. Woolsheds, store, manager's house, and stables would all come in well if the property were cut up. The home-station would not make a bad township-site, though it may be that Mr. Marchant will find a better. The property is assessed as follows:—

Area, 84,222 acres; improved value, £304,826; improvements, £54,300; unimproved value, £250,526. It is returned by the owners as follows: Area, 84,000 acres; value, 260,220; improvements, £60,150; unimproved value, £200,070.