

thin sowing because of its great tillering-power, so full seedings of 2 bushels per acre were now arranged for. The plots were each about an acre in extent, and the following yields were obtained:—

|            |    |    |    |                        |
|------------|----|----|----|------------------------|
| Commercial | .. | .. | .. | 76.4 bushels per acre. |
| A 86       | .. | .. | .. | 82.2 ..                |
| Commercial | .. | .. | .. | 74.3 ..                |
| A 86       | .. | .. | .. | 77.5 ..                |
| Commercial | .. | .. | .. | 66.4 ..                |

1922.—The two strains so far retained had both proved superior to commercial seed, but there was some difficulty in determining which to finally keep. The two strains were therefore sown in the same field—about 18 acres of each—and a comparison made of their characters in their adjacent parts right across the field. The superior tillering-power of A 86 made it more resistant to the abnormal frosts of the winter of 1922, and it was decided that it was the better strain—a decision which was corroborated by the final yield.

As a result A 86 was finally selected, and is now on sale under the name of "College Algerians." The strain is characterized by high tillering-power, a creeping habit of growth, quick recovery after feeding-off, a high degree of uniformity during growth and ripening, good yielding-capacity, and a good and uniform grain-sample.

Unfortunately the seed has become contaminated with wild oats during recent years, owing to its being sown in a field where these pests were lying unsuspected in the soil. The College was therefore unable to handle the bulk of seed, and so it (together with the runner-up strain) has been handed to Wright, Stephenson, and Co., Christchurch, to clean as well as possible and to distribute. A few bushels have been hand-picked, and a start made to build up a new lot for distribution.\*

It is to be noted that the good results from this strain were produced under Canterbury conditions, and there is therefore no certainty that they will be repeated in other climates—for example, that of the North Island.

#### Summary.

1917-18: The strain A 86 was among the best out of 100 strains, regard being had to tillering, growth, recovery after feeding, and quantity and quality of grain.

1919-22: A 86 averaged about 10 bushels per acre above commercial seed sown under the same conditions.

There is no guarantee of suitability to other climates, nor of absolute absence of wild oats from the 1923 sample.

\*Since writing, a sack sample of the seed has been received from Messrs. Wright, Stephenson after dressing, and a fairly careful examination seems to show that the wild oats have been successfully removed.

*Death Duty and Plantations.*—The point has been raised lately as to whether plantations of trees established by farmers or other persons are subject to death duty. The State Forest Service points out that the statutory definition of "land" under the Death Duties Act, 1921, excludes "native bush or trees which have been planted for shelter or ornamental or utility purposes." The effect of this appears to make such plantations exempt from death duty.