can be readily illustrated with its expenditure figures.

The following figures relate to the total activities of the Department of Agriculture and Forestry (after 1936-1937 became the Department of Agriculture and Fisheries) including broader assistance to increase agricultural productivity and are not confined to raising the level of skills. In 1930, the total budget of the Department of Agriculture and Forestry was £P 77,054 of which £P 45,009, or 58 percent, was for salaries and the remaining £P 32,045 was for all its other activities including the experimental farms, the stock-breeding service, the poultry stations, the demonstration plots, research institutions, and for fighting animal diseases. <sup>50</sup>

However, not only were the funds inadequate, but for 1933-1934 to 1944-1945<sup>51</sup> the total expenditures by the department were less than the agricultural taxes collected: Total tax revenue amounted to £P 2,541,759 and total expenditures were £P 1,966,909.<sup>52</sup> No figures are available on the share of salaries from total expenditures, but if they were comparable to 1930, that would have meant that the direct benefits to Arab peasants and European farmers (who needed it less) were

<sup>&</sup>lt;sup>50</sup>Hope-Simpson Report, 76-7.

<sup>&</sup>lt;sup>51</sup>Excluding 1938-1939, since revenue figures are not available, as discussed in Chapter 3, up to 1935 agricultural taxes included the tithe, the house and land tax, and the animal tax; thereafter, the rural property tax and the animal tax.

<sup>&</sup>lt;sup>52</sup>Derived from Abcarius, "Fiscal System," 517; *Abstract 1939*, 114-5; *Abstract 1942*, 94; *Abstract 1944/45*, 80-1; for expenditure figures by the Department of Agriculture and Forestry for 1920-1921 to 1930-1931, see *Abstract 1939*, 113-4; no separate figures are available on agricultural taxes for 1920-1921 to 1930-1931.