established by an act of the Scottish Convention in 1667.@@l It is still the standard by which the counties, and the estates of each county, are assessed for payment of the land tax,@@\* and all local imposts on land. The “valued rent” of the whole Scottish counties, as it stood in 1674, was L.3,804,221 Scots, or L.3l7,018, 8s. 4d. sterling. In 1811, the landed pro­perty of Scotland was subdivided as in the following pro­portions,@@5 and there is every reason to believe that the do­cument is not very far from the truth at the present time :

Description of the Estates. Proprietors.

Large properties, or estates above L.2000 of

valued rental, 396

Middling properties or estates from L.2000 to

L.500 of valued rental, 1077

Small properties, or estates under L.500 of

valued rental 6181

Estates belonging to corporate bodies, 144

Total, 7798

The total extent of land in Scotland, exclusive of lakes, is 18,944,000 acres, but of this quantity only a fourth part, or 5,043,450 acres, are susceptible of cultivation.@@4 But even of this small proportion, nearly a half, or 2,489,725 acres, are estimated to be in grass. The following table@@5 will shew the distribution of the land in tillage, with the quantity and value of the crops :

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Acres. | Produce per acre. | T  produce. | Price per quarter. | Value. |
| Wheat,  Barley,  Oats,  Beans &  Pease, Potatoes, Turnips,..  Flax,  Gardens,.... Fallow, | 220,000  280,000  1,275,000  100,000  130,000  350,000  16,000  32,000  150,000 | 3 qrs.  £5,5s  8,0s  13,0s  ... | 660,000  980,000  5,737,000  ... | *S.*  50  30  25  ...  ... | *L.*  1,650,000  1,470,000  7,171,875  2,520,000  128,000  416,000 |
| Total, | 2,553,000 ... | | ... | ... | 13,355,875 |

Such are the average quantity and value of the lands actually in tillage. But the average value per acre of the arable soils in pasture is estimated in the *General Report* at L.2 ; and on this hypothesis, the produce of 2,489,725 acres of pasture, will be L.4,979,450. But there still re­mains 14,000,000 acres of mountain pasture, waste land, and plantations,@@6 which, at an average rent of 3s. per acre, will be L.2,100,000. Hence the total annual value of the land produce in Scotland will be,

Value of crops and garden, L.13,355,875

... pasture land 4,979,450

... mountain pasture land, &c 2,100,000

Total,.... L.20,435,325

This is the value of the gross produce of the soil. Most of the land is rented by tenants, only about a tenth part being supposed to be farmed by the landowners. The exact amount of the rental of Scotland cannot be known. The rental for 1810, including mines, fisheries, quarries, and the like,@@7 was ascertained to be L.4,851,404; and it is sup­posed that, though considerable variations have taken place in different districts, the rental of Scotland continues at nearly the same amount ; for although many of the rents contracted for, during the last years of the late war, have been greatly reduced, yet others, from the falling in of the older leases, have been proportionally advanced. As the common duration of the lease in Scotland is 19 years, the average term of the current leases must be between 9 and 10 years; so that half the leases current in the begin­ning of 1810 must have been entered into in the first year of the century, at a period previous to any great enhance­ment of land having taken place. Hence it is that we regard the rental of 1810 and of the present time as nearly equal to each other. It is conjectured by an eminent authority, that the rental of the 14,000,000 acres of mountain pasture, including wood and waste lands, does not exceed L.850,000, or, in other words, that it averages 11/7s. per acre, whilst he estimates the rental of the arable portion at an average of 16s. an acre.@@8 Rent, we may here remark, has advanced more in Scotland during the last seventy years, than per­haps in any old settled country during a similar period. The entire rental of Scotland is not supposed to have exceeded L.l,000,000, or L.1,200,000, in 1770. In 1795, it is be­lieved to have been at least L.2,000,000 ; and since that time it has a good deal more than doubled.

It is here worthy of remark, that both the law and the practice of Scotland are favourable to agricultural enter­prise. What in England are termed “ tenants at will,” or tenants without a lease, are unknown in this portion of the empire. Leases in Scotland may be said to be universal, extending to 15, 19, or 21 years. It was not uncommon, indeed, about fifty years ago, and before that time, to give liferents, or leases for twice nineteen years, or even longer, a circumstance highly favourable to enterprise on the part of the tenant. With the exception of some districts in the Highlands and Islands, the system of small farms has been abandoned, and has given way to farms of great extent, rented by persons of intelligence and capital. There are no tithes. Poor-rates are entirely unknown in about three- fourths of the parishes of Scotland ; and where this assess­ment does exist, it is of comparatively trifling amount. Be­sides, so large are the farms, that, exclusive of owners who cultivate their own property or portions of it, there are sup­posed to be only about 40,000 tenants in Scotland. And as farms are large, so they cannot be divided or sublet without the consent of the landlord. This consent is seldom or never granted ; so that in point of fact no such subdivision ever takes place. A lease, moreover, is heritable; and on the death of a tenant, it is not parcelled out amongst his children, but descends entire to his oldest son, or heir at law. All these circumstances combined afford great encouragement to agricultural improvement and en­terprise.

@@@, Burton's Manual of the Law of Scotland, p. 120.

@@@, By the Union, the land tax was limited to L.48,000, deducting all expenses. In 1797, it was limited to L.47,954, 1s. 2d., and made perpetual, but liable to be redeemed by the proprietor, for stock in the three per cents. equal in annual value to one tenth more than the tax.

@@@■’ General Report of Scotland, iii. appendix, p. 4.

@@@4 The least proportion of cultivated land is in the counties of Selkirk, Sutherland, and Orkney, being only about six acres in the hun­dred ; the greatest is in the county of Haddington, or East Lothian, where not quite a fourth remains uncultivated.

@@@• Statistical Account of British Empire, i. p. 537.

@@@6 The total extent of woodland was estimated in the General Report of Scotland (ii. p. 321,) at 913,695 acres, of which 501,469 were natural woods, and 412,226 plantations. the quantity of the latter has since increased, so that the total of woodland cannot be less than 950,000 acres.

**@@@’ General Report, i. p. 123.**

**@@@\* Statistical Account of the British Empire, p. 539.**