616. Hancock and Co. and the Campbell and Ehrenfried Co. also submitted returns showing that the accommodation in certain of their hotels which might be used for residential purposes was by no means fully occupied during a year. The statement submitted by Hancock and Co. showed the percentage of accommodation occupied in these hotels each week in relation to the total accommodation available each week, and showed also a yearly average. In general, the rooms were much more occupied in the summer than in the winter. We think that the hotelkeeper should expect that state of affairs. But, as it is not practicable to set out all the weekly averages, we give the yearly average percentage of the following hotels:—

${f Hotel}.$			Maximum Number of. Guests daily	Yearly Average Percentage of Maximum Number.			
				1936.	1937.	1938.	
Grand Hotel (Auc	kland)			76	53.36	52.84	47.5
Hotel Cargen				108	41.89	$41 \cdot 5$	$32 \cdot 4$
Station Hotel				84	87.01	83.67	$75 \cdot 2$
Hotel Auckland				210	$40 \cdot 24$	$41 \cdot 35$	$41 \cdot 4$
Waverley Hotel				151	$41 \cdot 56$	$49 \cdot 55$	$49 \cdot 78$
Star Hotel, Newto	on			9	$26 \cdot 59$	$26 \cdot 71$	$26 \cdot 25$

- 617. The Campbell and Ehrenfried Co. gave particulars of the total number of beds in all their managed hotels for the years 1935 to 1939 inclusive and of the numbers occupied during that period. As this statement admittedly includes some thousands of beds in hotels that were not made use of for accommodation, the statement has no real value and we do not quote it.
- 618. New Zealand Breweries provided a return of the beds occupied in the Hotel Waterloo, which was opened in 1937. The maximum accommodation of the hotel for guests is 63 single bedrooms and 23 double, a total of 109 per night. The average number of guests per night accommodated over the years has been as follows:—

31st December,	Average per Night.	31st December,	Average per Night.
$1937 \dots$	51 (4 months)	$1942 \dots$	91
1938	68	$1943 \dots$	96
$1939 \dots$	72	1944	94
<b>194</b> 0	80	1945	97 (6 months)
1941	77		,

Yet the Hotel Waterloo cannot take all the guests offering at various periods of the year.

619. New Zealand Breweries has also submitted a statement concerning the Empire Hotel at Wellington, in which a distinction was made between the takings and the expenses for the house and the bar respectively for the years 1939 and 1945. We do not know how the allocation was made, but it is satisfactory to note that in this one case the trade did make a distinction between the returns for the house and the bar with an allocation of expenses, including therein insurances, rates, &c., laundry and lighting, repairs and renewals, wages, land-tax, sundry expenses, and depreciation at tax rates. The tariff of this hotel is 21s. per day, as it was in 1939. The figures showed a loss of £474 for the year 1939, made up of a loss on the house of £4,138 and a profit on the bars of £3,664. There was a profit of £2,724 for the year 1945, resulting from a profit on the bars of £8,657 and a loss on the house of £5,933. The statement showed that, after providing for taxation, the net return for 1945 was less than 1 per cent.

In this hotel there are 46 single rooms and 32 double rooms. Of these, 24 single and 4 double rooms are occupied by the staff, leaving 22 single and 28 double rooms available for guests. Although the guest capacity on this basis is 78, the high proportion of double rooms is said to make the practical limit about 70. There are 21 bathrooms available