

The net profit on the working of each of the farms was as follows: Auckland, £2,951 10s.; Christchurch, £3,232 13s. 10d.; Seacliff, £2,318 16s. 3d.; Hokitika, £135 3s.; Nelson, £810 9s. 11d.; Porirua, £1,068 7s. 11d.: making a total of £10,517 0s. 7d.

The return for Tokanui, where new country is being brought into cultivation, is omitted; but the pioneering is highly praiseworthy. The opinion that we possessed a fine estate did not need the confirmation it has received by results of the work in progress. It was a wise measure to secure this property, well situated in regard to the future, at a time when a sufficient area could be purchased at a reasonable figure, in view of the increasing number to provide for and the upward tendency in the price of meat, butter, and other produce.

Financial Results.

The details of expenditure are given in Tables XX and XXI. Before summarizing these and making comparisons with the previous year, it should be borne in mind that there cannot be uniformity of expenditure in different institutions any more than in the case of thrifty families in different localities. I have previously dealt with this matter showing the influence of local and other conditions, but the difference between one year and another calls for further analysis. The returns for maintenance have been highly satisfactory and reflect credit on the zeal and tact Mr. Wells has brought to bear in his duties. In the course of the year certain circumstances made us expect that we would not reach the former year's average of £9 10s. 2½d. per head, hitherto our highest record, but this was passed by 1s. 5½d.

In the following table the gross and net cost per patient is given for 1911 and 1912, and shows an increase in the net cost of £2 15s. 7½d.

Mental Hospital.	1912.			1911.			1912.	1912.
	Total Cost per Patient.	Total Cost per Patient, less Receipts for Maintenance, Sales of Produce, &c.		Total Cost per Patient.	Total Cost per Patient, less Receipts for Maintenance, Sales of Produce, &c.		Decrease.	Increase.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Auckland ...	28 19 6 ³ / ₄	19 4 5 ¹ / ₄	27 9 0	18 14 9	...	0 9 8 ¹ / ₄		
Christchurch ...	40 1 11 ¹ / ₂	27 8 6 ¹ / ₄	36 8 11 ¹ / ₂	23 0 10 ¹ / ₂	...	4 7 7 ³ / ₄		
Seacliff ...	43 8 0	28 16 2 ¹ / ₄	41 8 2	27 6 1 ¹ / ₂	...	1 10 1		
Hokitika ...	29 19 0	25 16 2	29 1 7	23 13 0	...	2 3 2		
Nelson ...	33 16 3 ¹ / ₄	25 11 0 ¹ / ₂	30 17 1	23 14 8	...	1 16 4 ¹ / ₂		
Porirua ...	37 11 3	25 19 8	32 18 8 ³ / ₄	20 15 3 ¹ / ₄	...	5 4 4 ³ / ₄		
Averages ...	36 17 9	25 6 8 ¹ / ₄	34 0 7 ¹ / ₄	22 11 0 ¹ / ₂	...	2 15 7 ³ / ₄		

In the general total the difference is made up principally by the increase in salaries and staff, £1 7s. 9½d., and cost of provisions, £1 0s. 8d.; the lesser items being bedding and clothing, 4s. 11½d.; fuel and light, 4s. 5½d.; buildings and repairs, 2s. 3d.; and necessities, incidental and miscellaneous, 1s. 6¼d.; making a total of £3 1s. 7½d. additional: but the returns from maintenance, sales of produce, &c., were 1s. 6d. higher, the farms cost 4s. 4¼d. less, and the expenditure per head on wines, spirits, &c., dropped from 3¾d. to 2¾d., making a total of 5s. 11½d., which deducted from the above leaves £2 15s. 7¾d.

Treated in detail, the increase in salaries is due to three-fourths of 1911 against the whole of 1912 participating in an increase authorized. Also, the additional leave granted has necessitated the engagement of extra nurses and attendants, and deputy charges have received an increment of £2 10s.

The increase in provisions coincides more or less with the rise in prices, especially in the chief centres. It is not quite so large at Seacliff, where the hospital fishing-station reduces the meat-bill.

The "bedding and clothing" items maintain natural fluctuations; the item "fuel, light, water, and cleaning," has gone up consequent on a rise in the price of coal; and that of "necessaries, incidental and miscellaneous," has risen most at Porirua, some not-repeating charges having been included—e.g., a year's rent for Maori land, and the cost of importing assistant Medical Officers.

The difference in the cost of patients at the Camp is explained by an increase of £200-odd for salaries of attendants, including house allowance, advance in the prices of beef (½d.), mutton (¾d.), bread (½d. per loaf) and other provisions, and the use of more coal consequent on not being able to get advantageously a supply of firewood.

In the tabulated summary above the first five items in Table XX are omitted, a sum of £4,244 2s. 11d. Including this the net annual cost per patient is £26 10s. 1½d., as against £23 14s. 4½d. for 1911, an increase of £2½ 15s. 9½d.