The statement of receipts is extended in the following table :—

Mental Hospital.	Produce sold for Cash.	Value of Produce consumed.	Total.
	£ s. d.	£ s. d.	£ s. d.
Auckland	574 3 11	2,574 14 7	3,148 18 6
Christchurch	1,698 3 10	3,220 4 10	4,918 8 8
Seacliff	2,105 17 11	4,679 6 3	6,785 4 2
Hokitika	...	430 4 6	430 4 6
Nelson	243 0 1	924 6 6	1,167 6 7
Porirua	1,149 0 8	2,391 15 3	3,540 15 11
Tokanui	66 18 5	408 8 9	475 7 2
Total	5,837 4 10	14,629 0 8	20,466 5 6

There was a return of £475 from the farm at Tokanui, which is very good indeed for a start. Of course, the expenditure where new country is being brought in and fenced is necessarily high, but it will repay the outlay.

The net profit on the working of each of the other farms was as follows: Auckland, £2,371; Christchurch, £2,941; Seacliff, 2,696; Hokitika, £238; Nelson, £765; Porirua, £1,598: making a total of £10,609.

Financial Statement.

The details of expenditure are given in Tables XX and XXI, and in the following table the gross and net cost per patient is given for 1912 and 1913, showing an increase in the net cost of 10s. 1¼d. :—

Mental Hospital.	1913.		1912.		1913.	1913.
	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.
Auckland ...	29 13 1¾	19 1 0	28 19 6¾	19 4 5¼	0 3 5¼	...
Christchurch ...	41 4 10¾	27 4 0¼	40 1 11½	27 8 6¼	0 4 6	...
Seacliff ...	43 4 11½	28 4 6½	43 8 0	28 16 2½	0 11 8	...
Hokitika ...	28 6 10	23 4 6½	29 19 0	25 16 2	2 11 7½	...
Nelson ...	34 11 7	25 1 11¼	33 16 3¼	25 11 0½	0 9 1¼	...
Porirua ...	37 9 9½	23 15 9½	37 11 3	25 19 8	2 3 10½	...
Tokanui ...	87 19 2	85 11 2	...	...	...	...
Averages ...	38 4 11	25 16 9½	36 17 9	25 6 8¼	...	0 10 1¼

The increase in the net cost is entirely due to the inclusion of Tokanui, where the cost of farm-development approximates what is spent on such farms as Sunnyside and Porirua, while the returns are relatively, but of necessity, meagre. Also, the staff has to be disproportionately large. The cost per patient at Tokanui is relatively high not only in respect to the farm and salaries, but with regard to provisions, because the cost of the board for the numerically disproportionate staff is added to the cost of the patients' board and divided by the average number of patients, making a substantial difference. Also, certain minor buildings have been carried out by our own workmen out of our vote, which are assets, but chargeable against the year's maintenance. In a word, without Tokanui, the gross cost per patient is £37 1s. 4½d., or 3s. 7½d. more than the previous year, and the net cost £24 6s. 8¾d., or 19s. 11½d. less than 1912. The net cost indicates the returns from the farms, dealt with in the preceding section, and the highly satisfactory payments for maintenance. The following figures amply justify the centralization of the Maintenance Branch in the Head Office, especially when it is pointed out that the first year (1910) was the record up to that time.

Year.	Total collected.	Average per Patient.
	£ s. d.	£ s. d.
1910	25,632 18 7	7 7 7¼
1911	33,898 8 5	9 10 2¼
1912	34,732 17 9	9 11 8¼
1913	40,046 17 4	10 9 10

Included in the last total is about £200 paid for voluntary boarders, which will account for any slight discrepancy when compared with Table XXI.