Revenue credited to Vote, and Average per Head compared with Previous Years.

	Year	·.	- 	Daily Average Number of Prisoners.	Total Credits.	Average Credit per Head.	
,			į		£	£	
$1914\dots$	 	• •	 	979.81	9,162	9.35	
1919-20	 		 	965.07	31,177	$32 \cdot 31$	
1924-25	 		 	1,227.50	68,118	55.56	
1925-26	 		 	1,340.13	79,099	59.02	
1926-27	 		 	1,397.25	70,915	50-77	

In reviewing the revenue returns it is necessary to bear in mind that the actual revenue credited to the vote by no means represents the total value of the results of prison undertakings. The value of works of a capital nature is not credited to the vote, consequently the greatly extended activities during the past year on farm-development work, though improving and consolidating the capital assets of the Department, is not reflected in the foregoing statement.

The detailed statement of revenue credited to the vote is not given this year, but is substituted by the following table and two improved tables (B 1 and B 2) in the Appendix, showing the total sales and services rendered by the Department to outside demands (principally other Departments and local authorities) and of the internal production for institutional purposes. A true comparison with previous years is not possible, as similar data is not available for the earlier years.

The statements do not, of course, give an indication of total value of prisoners' labour. With some exceptions, the smallness of revenue in individual institutions is due to the fact that the work is primarily development and on capital works. Thus, while the Hautu and Rangipo Prison Camps have an aggregate number of prisoners nearly equal to Waikune Prison Camp, the actual revenue on the latter is £17,692, against £1,476 in the former. At Waikune nearly all the work is immediately revenue-producing, while at Hautu and Rangipo the work is almost entirely confined to development of the large area of the land on which they are situated.

The tables also give an interesting review of the variety and extent of the saleable services and products of the Department, to a total of £97,000, of which £72,700 represents outside sales and services, and £24,453 institutional.

Total Value of Prison-made Produce, Prison-grown Produce, and Services for Year ended 31st March, 1927

Institution.		£	Industry.		£
$\operatorname{Addington}$	 	125	Blocks and tiles		478
Auckland	 	32,511	Boots and boot-repairs		5,723
Hautu	 	1,447	Bread		4,327
Invercargill	 	10,323	Bricks		2,668
Napier	 	430	Cartage and transport		2,150
New Plymouth	 	1,607	Contracts (roadworks, la	bour,	
Paparua	 	9,001	&c.)		16,870
Point Halswell	 	1,196	Farm-produce		27,001
Rangipo	 	29	Floor-polish		106
Waikeria	 	12,799	Firewood		51
Waikune	 	17,692	Lead-headed nails		44
Wanganui	 	17	Laundering and repairs		668
Wellington	 	4,629	Mail-bag repairs		2,161
Wi Tako	 	5,348	Quarry products		20,969
			Rents of buildings		438
			Sewing and knitting		157
			Timber		4,033
			Tailoring		5,587
			Tinware		114
			Miscellaneous		3,609
		CO7 154			005 151
		£97,154			£97,154

Prison-labour Costing.

Table B 3 in the Appendix, sets out the value of prison labour engaged on all activities. The value shown is based on the Department's method of costing this item as explained in last year's report at length. Some interesting facts are revealed. While prison labour on farms was £4,509, the value of farm products raised amounted to £27,000, whereas in the previous year the figures were respectively £5,877 and £20,089, which reflects what is actually taking place.

Satisfactory though these results are, it is to be borne in mind that there is much development work in connection with the farms which does not show an immediate return. It is abundantly clear, however, that apart from the human considerations, such as the healthful occupation afforded, and the sublimating influences of creative work in the open air, from the economic point of view the bringing into productivity of waste land and the more intensive cultivation of the developed lands increases the sum total of the Dominion's production, and is thus a community benefit.