PRISONS DEPARTMENT—*continued*.

HAUTU PRISON.

Farm Development Account for the Year ended 31st March, 1932.

Expenditure.

	£	s.	d.
Development in progress at 1st April, 1931, brought forward	3,018	15	3
Seeds and manure	1,340	16	3
Fencing wire and trees	91	1	1
Freight, cartage, and horse hire	568	16	6
Miscellaneous	2	0	9
Prison labour	3,249	7	7
Supervision and officers' labour	969	6	0
Interest on capital	155	16	0
Depreciation of plant and implements	12	12	0
	£9,408	11	5

Income.

	£	s.	d.
Value of developed pastures transferred to Land Account during year	6,110	3	2
Miscellaneous credits—Grazing-charges	207	14	11
Development in progress at 31st March, 1932, carried forward	3,090	13	4
	£9,408	11	5

Farm Working Account for the Year ended 31st March, 1932.

Expenditure.

	£	s.	d.
Opening stocks—			
Live-stock	3,706	17	10
Crops	617	8	5
Stores and tools	604	14	6
Purchase of live-stock	19	11	8
Purchase of feed	138	4	11
Feed, &c., transferred from farm	838	19	11
Seeds and manure	768	8	4
Veterinary services	2	8	0
Horse-shoeing and repairs to harness	7	19	11
Tools, repairs, and plant maintenance	116	19	1
Freight and cartage, including use of horses and tractor	185	4	6
Tractor expenses	47	6	1
Sundries	16	15	11
Prison labour	869	10	3
Supervision and officers' labour	353	0	0
Interest on capital	1,731	11	11
Depreciation of buildings, plant, &c.	60	6	2
	£10,085	7	5

Income.

	£	s.	d.
Sales and transfers of produce	1,782	17	2
Horse labour on development, &c.	789	18	0
Closing stocks—			
Live-stock	2,314	4	9
Crops	456	3	10
Stores and tools	640	12	10
Loss on working, transferred to Institution Account	3,601	10	10
	£10,085	7	5

Note.—The loss of £3,601 includes the sum of £2,407, being nominal charges for supervision and non-public account charges for prisoners' labour and interest on same. Live-stock has been written down by £829 during the year.

INVERCARGILL BORSTAL INSTITUTION.

Farm Working Account for the Year ended 31st March, 1932.

Expenditure.

	£	s.	d.
Opening stocks—			
Live-stock	4,392	3	0
Crops	111	17	4
Miscellaneous stores and tools	416	1	9
Purchase of live-stock	736	15	0
Farm-produce consumed on farm	1,283	8	7
Seeds and manures	262	0	11
Sacks and threshing	94	12	2
Fencing and trees	34	5	0
Horse-shoeing and repairs to harness	28	12	5
Veterinary services	6	9	6
Tools, repairs, and plant maintenance	25	14	4
Purchase of feed	20	18	10
Freight and cartage	76	1	1
Fuel and oil	18	10	2
Blacksmithing	13	12	3
Rent and rates	505	19	0
Maintenance of farm roads and flood-gates	3	7	2
Dairy expenses	54	17	8
Sundries	68	17	1
Maintenance of farm buildings	22	16	7
Prison labour	3,432	15	10
Supervision and officers' labour	1,685	15	6
Interest on capital	2,075	9	11
Depreciation of buildings, plant, and leaseholds	1,679	6	3
	£17,050	7	4

Income.

	£	s.	d.
Sales and transfers of produce	5,638	15	2
Sale of firewood and timber	88	1	0
Closing stocks—			
Live-stock	2,577	5	3
Crops	1,751	6	0
Miscellaneous stores and tools	392	10	7
Net loss on working	6,602	9	4
	£17,050	7	4

Note.—The loss of £6,602 includes the sum of £5,843, being nominal charges for supervision and non-public account charges for inmates' labour and interest on same. Live-stock has been written down by £573 during the year.