

Date when credited.	Tax of Years				
	1882.	1883.	1884.	1885.	1886.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1882—February	32 0 0	...	...	...	...
April	50 0 0	...	...	...	...
1883—January	46 0 0	...	...	...	...
January ... ..	...	41 5 0	...	...	...
1884—January ... ..	...	60 0 0	45 0 0	...	...
June ... ..	...	10 0 0	...	...	...
July ... ..	...	53 0 0	...	...	...
1885—January ... ..	...	0 15 0	49 5 0	...	...
September ... ..	...	...	...	38 10 0	...
November ... ..	...	...	50 0 0	...	...
1886—May ... ..	...	...	35 15 0	...	15 0 0
July ... ..	...	...	...	27 8 4	45 0 0
October ... ..	...	...	...	8 6 8	...
Totals of contract payments ...	128 0 0	165 0 0	180 0 0	...	60 0 0
Total payments by Collector ...	...	...	...	74 5 0	...

37. It need scarcely be pointed out that, in purchasing the right to collect an impost of the character of the dog-tax, the profit of the purchaser would depend largely on the promptitude with which the tax was collected. That it was a successful speculation on the part of the purchaser may be gathered from the fact that for successive years the tax was sold to the same person, and in each year except the last at an enhanced price. The payment of the several instalments of the purchase-money should under these circumstances have been required to be made by, say, the 1st October in each year. It seems, however, to have been left to the purchaser to pay at his convenience, with the result that for the year 1882 the ultimate payment was not made till January, 1883; for the year 1883, not till January, 1885; and for the year 1884, not till May, 1886; while for the year 1885, during which the Collector—the former purchaser—was the paid officer of the Council, the balance of his collections was not paid in till October, 1886.

38. *Receipts from Forest Reserve.*—The Forest Reserve, or, as it is more commonly called, “the Cardrona Nursery,” is a plantation reserve of one hundred acres situate about six miles from Pembroke. It was established in the year 1881. It is managed by a Forester resident on the estate, and is under the general supervision of a member of the County Council resident in the district, who appears to take an active interest in its care and management. The receipts of the institution from the date of its establishment to the 31st December, 1886, have been as follow :—

Year.	Government Grants.	Sales of Plants and Trees.	Total.
	£ s. d.	£ s. d.	£ s. d.
1881–82	150 0 0	...	150 0 0
1882–83	200 0 0	26 15 3	226 15 3
1883–84	100 0 0	34 10 6	134 10 6
1884–85	150 0 0	8 3 10	158 3 10
1885–86 ... ..	...	16 8 0	16 8 0
1st April to 31st December, 1886	...	26 16 11	26 16 11
Totals	600 0 0	112 14 6	712 14 6

The expenditure for the same period has been,—

Year.	Labour.	Seeds, &c.	Tools and Materials.	Sundries.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1880–81 ... ..	...	10 0 0	...	11 18 0	21 18 0
1881–82	83 0 6	14 2 0	39 7 2	...	136 9 8
1882–83	75 16 0	17 4 6	14 14 4	9 11 0	117 5 10
1883–84	184 9 0	11 6 9	19 5 7	12 0 0	227 1 4
1884–85	328 16 8	8 6 0	23 7 6	18 18 9	379 8 11
1885–86	154 9 0	5 16 5	10 11 3	8 0 0	178 16 8
1st April to 31st December, 1886	217 15 3	...	...	...	217 15 3
Totals	1,044 6 5	66 15 8	107 5 10	60 7 9	1,278 15 8