first column, and £1 17s. 5d. in the second, showing an increase of 25·7 per cent. If we take the total, excluding only "miscellaneous," the increase is from £1 16s. $7\frac{1}{4}$ d. to £2 5s. $7\frac{1}{2}$ d., an increase of 24·6 per cent.

The estimate is based on the "cost of living," as shown by the expenses of the people dealt with in the "Inquiry into the Cost of Living in New Zealand," written by Mr. J. W. Collins. Mr. Collins analyses the returns in the family budgets supplied to the Labour Department, and shows how much, on the average, is spent on the various items such as rent, fuel, clothing, &c. I take the amount he gives as being spent during the year under examination, which was about 1910. I take the average prices of the various commodities from the Government statistics. I do not know how they were compiled, so that I do not know to what extent they can be trusted, especially as the earlier statistics give the averages for the commodities, whereas the later statistics gives the extremes. To get the average for the later years I take the mean of the extremes. I do not know whether the earlier averages were obtained in the same way, but such as they are I take them, for the periods 1894-96 and 1908-10, so as to diminish somewhat any extreme variations for a single year—a three-year period in each case. in taking the average for the foods, I have compared them with my own experience, as a kind of check. I thought that if they disagreed with what I thought ought to be I would not carry the calculation on, but if they did agree with my own experience I would proceed with it. They certainly did agree, as a whole, with my impressions. I could not take any decided exception to any one of the changes indicated. The increase in vegetables seems very large, and I admit that it may be a little too large. It is the increase that would follow from the Government statistics as to the prices of commodities in Auckland. It would not be too big, I believe, in the case of potatoes only. Some cases, such as that of tea and coffee, were a little awkward to deal with. Nearly every one takes tea, but coffee is not so much used by the poorer people. Fuel and light have moved in two opposite directions. Fuel has increased, and light has diminished in cost—noticeably in the case of kerosene. Electric light is new, and you cannot make any comparison. With regard to clothing, Mr. Caughey, of the firm of Smith and Caughey, took me though a large part of their establishment, and we conferred with the heads of the departments as to their opinions with regard to the increase in the cost of clothing. The result was to convince me that since 1896 there has been a rise of something like 20 per cent. in the cost of clothing, taking it all through, but varying very much from one kind to another. Still, if it should be only 15 per cent., or should it be 25 per cent., that would not make very much difference in the resulting percentage in the budget increase in the cost of living. But allowing for a little possible error, the possibility of which I freely admit, for the class of people dealt with in this inquiry the increase in cost has not been less than 20 per cent., and it may be a little higher.

Information subsequently submitted to the Commission tended to show that Professor Segar's estimate of increase in rent may be too high, and that for houses of similar quality to those of seventeen or eighteen years ago rents would now be about 45 per cent. higher. This would reduce the total increase (excluding miscellaneous items) on the cost of living in Auckland to about 23 per cent.

A similar estimate was prepared for Christchurch by Mr. F. L. G. Jolly. The prices have been taken from the Official Year-books, and, as in Professor Segar's estimate, the lowest quoted prices have been taken in cases where a range of prices is shown. The item rent may be inexact owing to the scarcity of reliable comparative data; but the figure 20-per-cent. increase is derived from the most reliable evidence tendered the Commission. Reliable figures re vegetables were not obtainable. Potatoes only have been included, but, owing to their liability to violent fluctuations, it has been found advisable to reduce their rating in the weighting. The weights have been derived from the estimates of proportionate consumption published in the Labour Department's "Inquiry into the Cost of Living, 1910–11," pages 19 and 23.

Table 7.—Estimate of Increase in Cost of Living in Christchurch between 1894-95 and 1910-11 (Food and Rent only.)

(Annual Average.)					
	Prices, 1894–95.	Weights.	Hypothetical Expenditure, 1894–95.	Prices, 1910-11.	Expenditure on same Scale, 1910-11.
Rent	s. d. 0 4½ lb. 0 3½ lb. 2 3 ewt. 0 3 qt. 0 7 lb. 0 7½ lb. 0 3 lb. 1 9 lb.	$ \begin{cases} 60 \\ 11 \\ 23 \\ 6 \\ 12 \end{cases} $ $ \begin{cases} 14 \end{cases} $	£ s. d. 60 0 0 11 0 0 23 0 0 6 0 0 12 0 0 14 0 0 5 0 0 136 0 0	$\begin{array}{c} \text{s. d.} \\ 20 \% \text{ increase} \\ \textbf{0} & 6 \\ 0 & 4\frac{7}{8} \\ 8 & 9 \\ 0 & 3 \\ \\ 0 & 10\frac{1}{4} \\ 0 & 10\frac{1}{4} \\ 1 & 3\frac{3}{4} \end{array}$	£ s. d. 72 0 0 14 13 4 33 4 3 11 11 5 3 0 0 22 9 11 3 3 15 0 3 15 0 164 8 11

Increase of 20 per cent.