

Richard Poole, Montrose to Samuel Tuke, York

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I. (Details of)

1. Brooms, Proprs, &c . . .	27..18..11.	
2. Yarn, Thread, &c . . .	22..4..8.	
3. Water Rent . . .	20..0..0.	
4. Straw & Hay . . .	13..6..8.	83..10..3. I.

Note. There are other charges to a large amount, chiefly in relation to the New Establishment, and which need not be given here.

Income. to be stated, and Balance struck.

Total No. of Patients . .	369.
Average No	196.
Admitted during the year . . .	199.
Discharged	143.
Cured	99.
Died	24.

State of 202 Patients remaining on 1st Jan'y 1843.

	Males,	Fem ^l .	Total.
Curable	6	7	= 13.
Incurable	71	61	= 132.
Doubtful	25	32	= 57.
	<u>102</u>	<u>100</u>	= <u>202.</u>

Average costs to be taken in each department - on the Total Provision Acc^t., and on the Entire Expenditure.

Analysis of Expenditure at Glasgow Asylum in 1842.

A. 1. Bread, 14917 loaves - - -		£447..7..0.		
2. Meal, 494 bolls - - -		197..16..0.		
3. Potatoes, 103 - - -		87..4..10.		
4. Barley & Pease, 9520 lbs. - - -		77..14..0.		
B. Butcher Meat -				
1. Beef, 1854 3/4 stones } 5				
Mutton, 569 - - -				
C. 1. Butter, 2805 1/2 lbs - - -		124..1..1.		
2. Sweet milk, 6700 pints - - -		112..19..0.		
3. Butcher do 11400 - - -		57..9..4.		
4. Cheese, 1521 lbs - - -		39..1..9.	333..11..2. C.	
D. 1. Tea, 971 1/2 lbs. } 3				
2. Coffee, 47 - - -		237..1..11.		
3. Sugar, 5822 - - -		180..17..7.		
4. Groceries - - -		31..2..1.	449..1..6. D.	
E. 1. Bottled Ale, 140 doz. } 3				
2. " " Porter, 142 - - -				
3. Table Beer, 633 firk. - - -				
4. Small do, 104 - - -		259..5..6.		
5. Wine, 38 doz. - - -				
6. Spirits, 17 1/2 gals } - - -		73..16..0.	333..1..6. E.	
F. 1. Fish, 5240 lbs - - -		54..17..8.		
2. Eggs, 1239 1/4 doz - - -		45..16..11 1/2.		
3. Vegetables - - -		14..12..6.		
4. Confections & Fruit - - -		14..3..6.		
5. Seeds & Plants - - -		11..17..0.	140..7..7 1/2. F.	
<u>Total Provisions</u> - - -		<u>£ 2783..17..1 1/2.</u>		
G. 1. Coals, 440 wags - - -		183..15..4.		
2. Gas light 282 7/100 cub. ft - - -		82..11..0.		
3. Soap, 2298 lbs - - -		70..7..11.		
4. Candles, 490 - - -		15..3..6.		
5. Soda, Ashes &c - - -		8..12..3.	360..16..0. G.	
H. Medicines - - -			56..13..5. H.	
I. (See details on other side) - - -			83..10..3. I.	
K. Salaries (detailed) - - -		638..2..0.		
Wages do - - -		680..4..0.	1318..6..0. K.	
<u>Entire Expenditure</u> - - -		<u>£ 3602..16..9 1/2.</u>		

The value of the clothes
Value of the kitchen
Food charges for the
physiological cost
810 .. 1 .. 10. A. *Wardens*
717 .. 13 .. 6. B. *for and did not
any cost*

Montrose, 13th Nov. 1843.

My dear Sir,

The subject of Diet and Provision - Expenditure in Hospitals for the Insane has long occupied my attention; and I am still collecting materials thereon, with a view to an Essay or Memorial which The Editor of the Edin. Med. & Phys. Journal has agreed to insert in that work. One evil, for such it seems to me, which I wish to correct or prevent in future, relates to the mode of reporting outlay. In point of fact, scarcely two Institutions adopt the same plan - be it good, bad, or indifferent; hence much trouble to all who attempt making comparisons between them, in order to determine average costs &c.

The annexed analysis respecting Glasgow will indicate what I reckon a convenient and satisfactory procedure. It may be briefly described thus: The whole expenditure is divided into separate portions or departments - marked by capitals, and subdivisible - the articles being arranged in the order of amounts or prices, and both of these being given: e.g.:

- A. (All the farinaceous substances)
 - 1. Bread, &c.
 - 2. Flour - &c.
- B. (Butcher Meat of all kinds)
- C. (Milk and its products)
- D. (Tea, Coffee, Sugar & Groceries)
- E. (Fermented or Vinous liquors - or the raw material thereof)
- F. (All minor or subsidiary articles of food, as Fish, Eggs &c.)

- These embrace the Total Provisions, strictly so called.
- G. Allotted to Heating, Lighting, and Cooking.
 - H. — Medicines & Surg. instruments.
 - I. — To all incidental charges - for Patients, Nurse, Extras, &c.
 - K. — To Salaries and Wages.

And so the Entire Expenditure is accounted for. Income, of course, to be stated, & Balance struck. There ought to be added - the Total or Gross No. of Pat^s. - the Average D^y. - the No. of Admitted - &c. &c. (as will be seen in Analysis: and thus average costs can be ascertained, in each department - on the amount of Provisions - &c.; while, very obviously, the business of comparison between different Establishments will become easy and correct.

Wishing to do justice to all concerned, and being of opinion that the public interests may be advantaged by my labours, which I am sure have been great, I request your kind services in furnishing such a statement regarding the Retreat. In several respects, I am aware, it must differ from almost every other - the charge for Butcher Meat, e.g. being exceedingly high, - as is also that for Salaries and Wages. But, in my humble judgment, it is better to have the truth fully and plainly brought out than guessed at or imperfectly disclosed. You will please observe, that, as in other cases, the

productive value of ground, laboured by patients, ought to be taken into account, as modifying expense to some amount - whatever that may be.

During a late excursion (party in Ireland) I obtained a good deal of information, and no small encouragement to persevere in my self-imposed task. In one instance only did I experience the slightest reticence on the subject of my inquiries; and in it, beyond a doubt, the ~~demerol~~ ^{demerol} ~~enter-~~ ^{enter-} ~~tain~~ ^{tain} a most groundless apprehension.

Probably, the Secretary of State may be moved to suggest measures for universal concurrence in the mode of reporting such affairs.

Apologizing for any trouble I may give you, I remain, with best wishes,

My dear Sir

Yours sincerely,

Rich^d Poole.

Sam^l. Luke, Esq.

Direct simply

D. Poole.

Montrose.

? I suppose would do to patients -

St Paul, Montana. 1848

RO
2135
1848



ST
PAUL
1848

Sam^e Duke, Esq^e
Pleasant
York.

NOV
14
1848

NOV
14
1848