has already been selected; and for Tokanui, then able to receive direct admissions of both men and women, further villa accommodation will need to be anticipated.

The above works refer to additional sleeping-accommodation only, but it will be realized that such additions carry with them the necessity for additions in other directions—for example, at Porirua tenders have been let for a large extension of two day-rooms and additional lavatories, and plans have been prepared for an additional kitchen for all the male department outside the main institution. At Seacliff and Sunnyside additions to the laundry are necessary, and a new laundry is wanted at

Stoke. A tender has been let for a store at Nelson, and one at Tokanui is in course of erection.

The details of expenditure and credits for the year ended 31st March, 1924, are shown in Tables XVIII and XVÎIIA. In Tables XIX and XIXA the items are grouped, the amounts divided by the daily average number of patients (and boarders), so that the cost is shown in terms of per patient. It will be seen that the gross cost per patient was £74 9s. 0\frac{1}{2}d.; the average received for maintenance was £18 3s. 2½d.; deducting this and other repayments such as sales of farm-produce, &c., the net average cost for maintaining patients—that is, the sum paid to us by the Consolidated Fund—amounted to £51 6s. 6d. a head. In the above the Head Office administration expenses are included; they represent 1.35 per cent. of the cost. Whether or not a patient pays his maintenance or how much he pays is known in the Head Office only, and his treatment has relation to his mental condition alone and not to his ability to pay. As a matter of fact, some patients for whom nothing is received have special attendants, and obviously cost considerably more than the gross average.

The following is a return of the expenditure on and receipts from our farms:-

	0		1.							
Expenditure.			£	s.	d.	Receipts.		£	s.	d.
Salaries and wages			 14,655	1	2	Live-stock and produce-				
Feed			 4,934	13	6	Sold	 	13,500	8	6
Seed, fertilizers, &c			 2,849	6	7	Consumed	 	24,463	9	8
Implements, harnes	ss, &c.		 1,574	16	9					
Stock			 2,784	7	10					
Rents, rates, &c.			 190	9	3					
Fencing, draining,	roading		 479	-0	0					
Harvesting, &c.			 444	- 8	1	'				
Railages		• • •	 415	6	7					
Buildings			 91	5	3					
Sundries			 609	3	7					
Balance			 8,935	19	7					
			£37,963	18	2			£37,963	18	2

This, it goes without saying, is satisfactory; but I must emphasize what I have said before, because the fact must not be lost sight of, that even if the farms, which pay because they are worked well, did not show a credit on a balance-sheet, they would pay as therapeutic agents and would have to be continued. It is a commonplace truism that the brain does not energize in two directions at the same time, and it is necessary, therefore, to lessen morbid energizing by supplying interesting open-air employment, the most important among many other agents. If it were a mere matter of working the farms for profit, it would pay to have nothing but ordinary paid labour and the usual labour-saving devices, but the recovery rate would be lowered, and also the level of contentment, which would result in raising largely the percentage of disturbed and difficult patients, which is relatively low.

The work of the staff during the year has been praiseworthy.

In December the usual examination was held for the registration of mental nurses, when the following passed. In the list are included some who had already passed in the second grade and sat again to get a first-grade certificate:

Auckland: First Grade-John Carroll, Olive Lowe, Kathleen Ann Shanahan; Second Grade-

Annie Margaret Jones, Robert Perry.

Christchurch: First Grade—Annie Christey, Eva Leeming, Mary Elizabeth Ann Neads, Kathleen

McAleer; Second Grade-Mary Elizabeth Morgan, Rose Murphy.

Dunedin: First Grade-Robert Short Anderson, John Brown, William Harrison Ellwood, John Howie, Catherine Jenkins, William McKenzie, Archibald McMillan, John Stafford O'Niell; Second Grade—James Blackie, Thomas Brady, Janet Isabella Carswell, Jenettie Bryce Cooper, James Sketheway Moodic, James David Watson.

Hokitikia: First Grade-Patrick Francis Mulrennan, Jack Thomas; Second Grade-Mollie Macfarlane, Alma Elizabeth Rowe, Martha May Louisa Schroder.

Nelson: First Grade—Margaret Cecilia Noonan, Mara Elizabeth Heslop.
Porirua: First Grade—Elizabeth Frances Godfrey, James Ogilvie Mackie, Harry Tyson, William Hudson Walker; Second Grade-John Alexander McLennan Brown, Harold Percy Bullock, Edgar Stanley Doddington, Esther Maud Jackson, Allen Rothery.

Tokanui: First Grade-Margaret Farrell, Lena Kenny, Maude Kenny.

This nursing certificate carries with it promotion to the senior staff, and it is not awarded to any with less than three years' service. The ratio of nursing staff to patients will vary with many considerations, the designs of the wards, the number of patients under special observation, the relatively more necessary in smaller institutions, and so forth; but it is generally conceded that an average of not less than I to 10 patients is desirable—that is, one on duty, and as members of our staffs are off duty for a third of the year, allowance has to be made accordingly.

The following gives the position on the 31st March: Auckland-1 attendant efficient to 13.5 patients and 1 nurse to 10.4; Christchurch—1 to 7.4 and 11.2; Hokitika—1 to 8.0 and 5.4; Nelson—1 to 10.2 and 8.7; Porirua—1 to 11.4 and 10; Seacliff—1 to 9.1 and 8.8; and Tokanui—1 to 9.6

and 8.3 respectively.

This year more than ever I feel and must express indebtedness to the District Inspectors and Official Visitors for their labours ungrudgingly and faithfully performed, because unforeseen circumstances have limited the number of my own inspections. These ladies and gentlemen, who have the