

under the head of "Salaries" there are five columns shewing the amount received in each case from the Temporalities Board, the people, and other sources, with Totals and Arrears. Of the "Congregations" we have the number of Families, Members, S. S. Scholars and Teachers, Bible Classes, and Prayer Meetings. Under "Contributions" we have the amounts given in ordinary Sabbath collections, as well as for the schemes of the Church and other purposes. A special column is set apart for those congregations that publish financial reports. Under the head of "Property" we have the material stated of which the Church is built, whether of wood, brick, or stone, the date of erection, and the number of sittings in each; then follow the Manse, and of what built, the Glebe, and how large, the debt, and how much. At the end there is a summary of the whole. These Tables contain very complete personal, financial and material, statistics; and their general accuracy is confirmed by the fact that in every case they were taken by the Agent on the spot. Under the head of "General Remarks" there is also a number of special topics treated of, and several special Tables given, which elucidate the history and position, both of the Church, and of Queen's College, at Kingston. Finally, there is a list of all the Ministers and Licentiates of the Church who have studied at Queen's College, and another of Professors in Arts and Theology; concluding with an Alphabetical List of Ministers and Licentiates who had been connected with the Church of Scotland in Canada from 1767 to 1865, to which is added columns noting their nativity, place of education, what church they came from, when they were ordained, what charges they held, and what became of them. We commend these Tables and Remarks to all hungry Statists, assuring them of ample satisfaction. That these Tables are all perfect, is more than could be said of any human thing. In common with all statistics, that have ever yet been published, they have their flaws; but taken as a whole, they are certainly as good, in point of workmanship, as we have yet seen.

A few particulars from them may not be uninteresting, and a few comparisons of their figures with our own may be instructive.

The lowest average stipend from all sources, which the Report notes, is that in the Presbytery of Niagara, and amounts to \$593; and the highest is that in the Presbytery of Montreal, \$1046. The smallest stipend is \$350, and largest \$2550. In one congregation thirty families contribute \$50 to stipend; in another one hundred communicants pay \$108. These are cases below zero. In fifty-nine congregations the contributions of the people do not exceed \$400; twenty-two range between that and \$450; twenty-seven, only, promise \$500 and upwards, and of these only six exceed \$1000. From this, however, must be deducted large arrears due, and estimated at no less than \$13,921, or nearly an average of a dollar for each member. This reduces the average stipend derived from the people, from \$456 to \$329, and from all sources, from \$740 to \$611. When, further, it is noted that these arrears, which amount to the large proportion of 27 per cent. of the stipend promised by the people, are confined to fifty-five churches out of one hundred and nine, and are on an average \$253 for each, it is obvious that fifty-five ministers must be deprived of a large portion of expected income. It was very much the same thing in the C. P. Church up to 1862-3, and until the Presbyteries took the matter in hand. In most cases it was then found that arrears arose from the neglect of Office-bearers. A single Presbyterian effort almost corrected the evil. In 1863 we had \$16,000 of arrears, or about fifteen per cent of the whole stipend paid; but last year they were only \$5129, or three-and-half per cent. Our neighbours have just to go and do likewise, to correct this flagrant evil.

As regards ministers and people, it appears from the Tables that the "Old