

from Government for public patients, \$30,831.05 ; private patients, \$18,424.15 ; interest on endowments, \$1,644.40 ; articles sold, \$480.91. This is an increase in revenue over the preceding year of \$1,506.52. The maintenance expenditure for the year furnished by the General Secretary was \$51,137.39. From this it will be seen that the ordinary revenues for the year have exceeded the expenditure for maintenance by \$243.12, and this notwithstanding the fact that there was an increase in the latter over that for 1896 of \$465.86. Based upon the above returns, the per capita cost per annum for maintenance was \$178.46, a very favorable showing as compared with similar institutions in the neighboring States.

The Auditors' Statement for the year shows a surplus over expenditure of \$17,159.73, including subscriptions and legacies, which amount to \$15,170. This surplus has been carried to Capital Account, which shows a credit balance of \$203,670.91. The assets are \$400,960.30, made up as follows :—grounds, buildings, pavilion, etc., \$329,336.03 ; furnishings, farm stock, fuel, vehicles, implements, etc., \$28,450.26 ; due by Provincial Government, \$7,955.50 ; private patients' board due, \$180.80 ; cash in bank, \$1272.90 ; endowments, represented by stocks properly invested, \$33,764.81. The liabilities are \$197,289.39, represented by :—bonds, \$185,000 ; sundry creditors, \$8,081.89 ; interest due on Jan. 1, 1898, \$4,207.50.

Dr. Burgess again draws special attention to the desirability of having suitable work-shops, properly equipped, and refers to the importance given to this feature by the management of the Utica State Hospital, N.Y., and Rockwood Hospital, Kingston, Ont. Quoting Dr. Blumer, the Medical Superintendent of the former, he says :—
"The enterprise not only pays in dollars and cents, but what is more to the point, in mental results. To find occupation for one's able-bodied patients is always an accomplishment, but to empty one's wards of all but a few sick and feeble folk during the day is an achievement, and one that is within the reach of all who will earnestly make the industrial experiment."

I have just received the biennial report of the Iowa Hospital for the Insane, and I see by it that Dr. Gilman, the Medical Superintendent, attaches equal importance to this feature. Dr. Burgess has always strongly advocated this and still hopes to see it an accomplished fact, as soon as the finances will justify the experiment. In the absence of the accommodation above referred to, the usual occupations have been energetically pursued.

The new building erected last year, which will accommodate 100 patients, was opened in May, and has now 57 inmates ; its occupation has greatly relieved the trying conditions incident to overcrowding, and enabled Dr. Burgess to make the classification he has long sought for.